2024





Citrus County, Florida

Adopted Budget

Board of County Commissioners

Ruthie Davis Schlabach, Chairman, District 3

Holly Davis, 1st Vice Chair, District 5

Rebecca Bays, 2nd Vice Chair, District 4

Jeff Kinnard DC, District 1

Diana Finegan, District 2

Constitutional Officers

Angela Vick - Clerk of the Circuit Court

Cregg Dalton - Property Appraiser

Mike Prendergast- Sheriff

Maureen "Mo" Baird - Supervisor of Elections

Janice A. Warren - Tax Collector

Steve Howard, County Administrator

Erin Dohren, Management and Budget Director

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 on various boards and as a member to many committees and local organizations. Jeff and his wife Renee have made Citrus County their home since 1995. From that time forward they have both been actively involved in our community. From youth sports and our schools, to the environment and promotion of the great of life Citrus County has to offer. Jeff's philosophy is that of managed growth while protecting and promoting the natural resources which makes Citrus County such a special place. His goal is to restore common sense, conservative values, and managed growth practices to Citrus County.

Diana Finegan, District 2



Commissioner Diana Finegan was elected to the Board in 2022. She serves on various boards. Growing up in a Floral City trailer with little more than valuable life lessons, Diana learned to trust God, pinch pennies, work hard, and help others. After she graduated early from New Testament Christian School, Diana was a teenage on a mission. She enrolled at Central florida College and became the first in her family to attend College. Just a few years ;ater she was the youngest person in the state to serve as executive director of a domestic violence center. At the Citrus County Abuse Shelter Associations, Inc. (CASA), she helped thousands of people, worked with local judges and law enforcement, developed a Healthy Relationship program for local schools and spearheaded a successful campaign for a new shelter and outreach facility.

Ruthie Davis Schlabach, District 3



Commissioner Ruthie Davis Schlabach was elected to the Board in 2020. She serves as Chairman and on various boards. Ruthie is a Florida native and is the eighth of nine children. Her father Ned was a decorated WWII pilot in the Army Air Corps and a commercial airline pilot. Her mother Peggy was a registered nurse. Ruthie and Jarey first met in the 7th grade at Sarasota Christian School. They have twin daughters who were born in Citrus County. She has over 35 years of experience in Business Administration, Bookkeeping, Human Resource, and Customer Service. Ruthie co-owns SSS, Inc. with her husband. Ruthie has served on the Forest Ridge SEAC Committee, Ft. Cooper Daughters of the American Revolution (DAR) in addition to the countless hours volunteering in our public schools.

Rebecca Bays, District 4

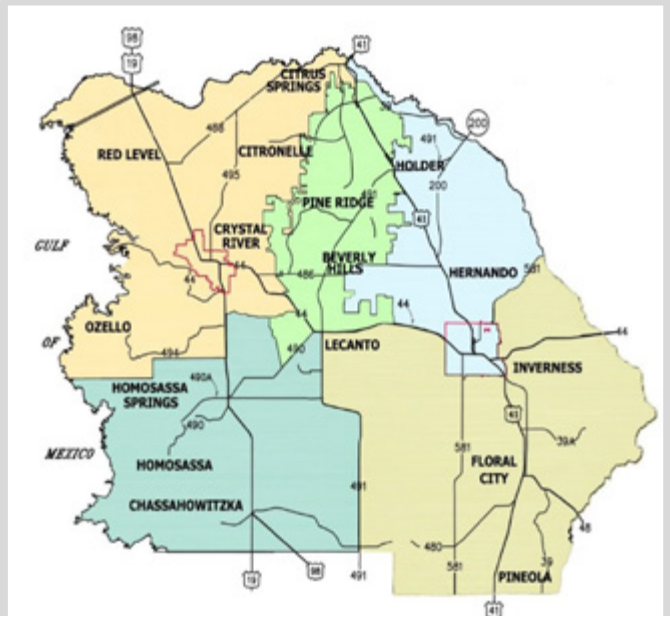


Commissioner Rebecca Bays was elected to the Board in 2022. She serves as 2nd Vice Chairman and on various boards and as a member to several committees. She was born in the midwest to timber farmers. where she learned the value of work at 7, when she began helping her parents with daily farm chores. Rebecca worked her way through the corporate ranks serving as the Vice President of the largest trust and financial service providers nationally. She was elected and served her first term in 2010 as County Commissioners during one of the most difficult economic downturns the County had ever seen. More than 600 jobs were lost when the power plant was shut down. Rebecca used her business acumen to help lead Citrus out of the crisis. She helped protect Three Sisters Springs from condo development by prioritizing the environment and protecting our way of life.

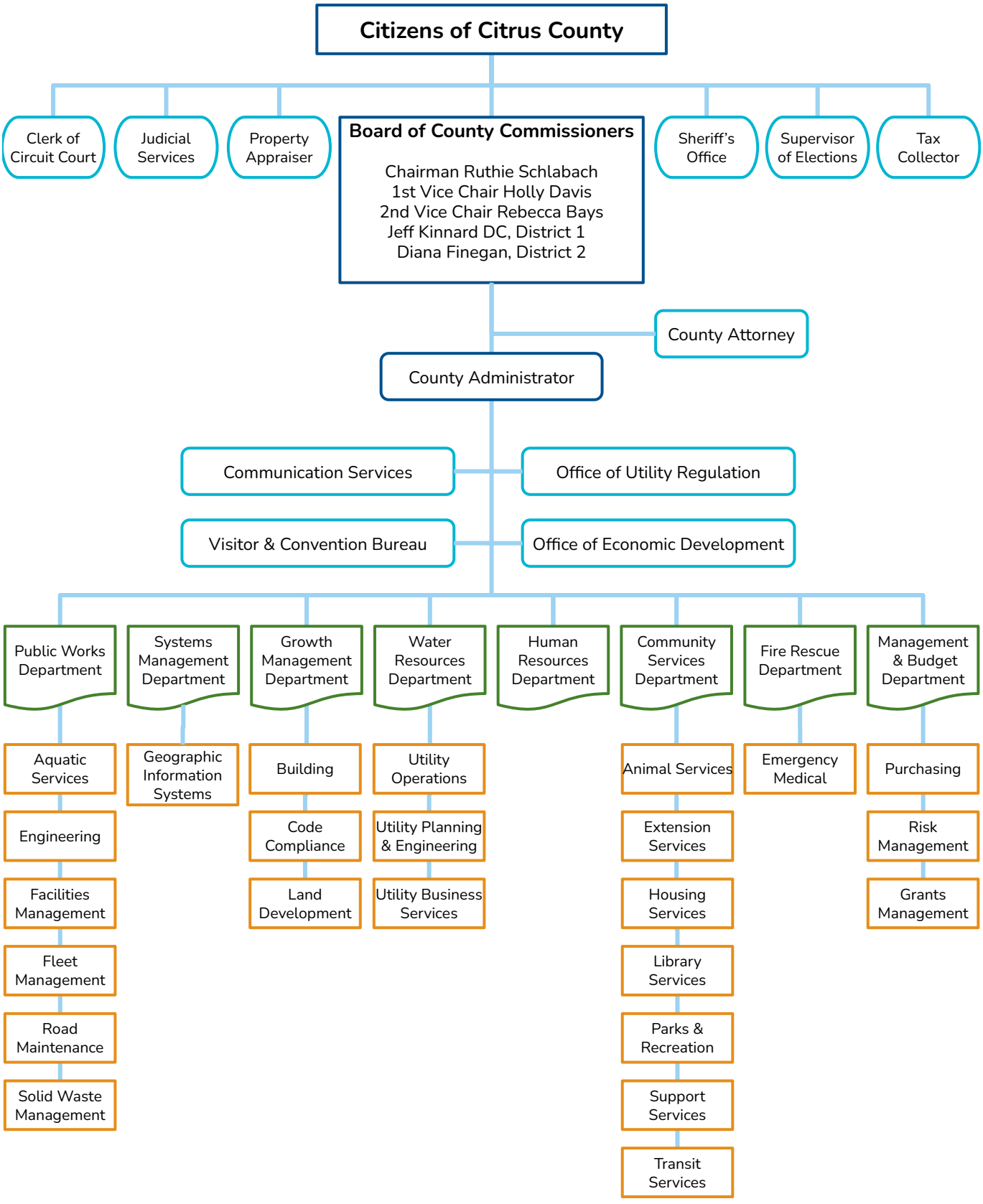
Holly Davis, District 5



Commissioner Holly Davis started her term with the Board in 2020. She serves as 1st Vice Chairman. After an early childhood on various US Navy postings, Holly lived in 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, 2022

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, 2023. 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

Erin Dohren	Director	(352) 527-5213
Barbara Luckham	Assistant Director	(352) 527-5206
Nikki Burns	Budget Analyst	(352)-527-5473
Georgette Brock	Budget Analyst	(352)-527-5403

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


Citrus
COUNTY, FLORIDA
ESTABLISHED 1887

Table of Contents

COVER

Commissioners and District Map iii
Organizational Chart iv
Distinguished Budget Award v

BUDGET MESSAGE

County Administrator's Budget Message 1
Financial Strategy 12
Strategic Map 14
Planning Processes 22

GENERAL INFORMATION

Reader's Guide 25
Program Matrix 26
Citrus County General Information & Map 29
Citrus County History 30
About the Area 31
Budget Development Process 31
Budget Calendar 34
Citizen Involvement 35
Budget Amendment Process 36
Basis of Accounting & Budgeting 36
Relationship between Capital and Operating Budgets 37
Citrus County Fund Structure 37
Revenue & Expenditure Categories 41
Financial Organizational Chart 42
Financial Management Policies 43

BUDGET SUMMARY

Schedule of Ad Valorem Taxes 48
Budget Summary 48
Millage Rates 49
Taxable Value 49
Property Value History 50
Average Property Tax Bill 51
Budget Summary by Fund Type 52
Budget Summary by Category 53
Total Budget Discretionary 54
General Fund Discretionary 54
Budget Categories 55
Cash Carry Forward by Fund Type 55
Expenditures by Fund Group 56
Budget Summary by Operating & Reserves 57
Budget Summary by Major Funds 57
Budget Overview 58
Elected Officials 59
Reserves by Fund Functionally 59
General Fund Revenue Summary 60
General Fund Expenditure Summary 60
State Mandate Summary 61
Positions by Fund Type 62
Staffing Change Recap 62
Workforce History 63
Major Revenues 65
Expenditures 79
Fund Balance 84
Grants and Grant Match 87

GENERAL FUND

Revenue Summary 90
Expenditure Summary 93

General Government

> Administrative Services 95
> County Attorney 98
> County Administrator 100
> Communication Services 102
> Human Resources 104
> Board of County Commissioners 106
> Management & Budget 108
> Capital Improvement Program 110
> Systems Management 112
> Geographic Information Systems 114
> Facilities Management 116
> Grounds Maintenance 118
> Land Development 121
> County Planning 123
> Growth Management 125
> Reserves and Transfers 127

Elected Officials

> Property Appraiser 129
> Tax Collector 131
> Clerk to the Board 133
> Clerk of County Courts 136
> Circuit Court Judge 138
> State Attorney 140
> Public Defender 142
> Sheriff General Operating 144
> Sheriff Court Services 146
> Sheriff City of Inverness 148
> Sheriff City of Crystal River 150
> Guardian Ad Litem 152

Public Safety

> Detention Services 154
> Public Safety 156
> Code Compliance 158
> Medical Examiner 160

Physical Environment

Table of Contents

> Florida Forestry Service 162
> Extension Services 164

Transportation

> Aviation CIP 166
> Aviation 168

Economic Development

> Housing Services 170
> Veterans Service 172

Human Services

> Community Centers 174
> Mental Health 176
> Community Agencies 178
> State/County Medicaid 180
> Community Services Administration 182
> Support Services Administration 184

Culture & Recreation

> Parks and Recreation 186
> Parks and Recreation CIP 189

COUNTY TRANSPORTATION FUNDS

Revenue 193
Road Maintenance 194
Public Works Administration 196
Engineering 198
Road Maintenance CIP 200
Reserves and Transfers 202
Stormwater 204
Residential Road Program 207

DEBT SERVICE

Long Term Debt Overview 210
Bond Ratings 211
Debt Obligations 212
Debt Service Schedules 213
Total County Debt Outstanding 220
Total County Debt Outstanding by Major Funds 221
2004 Bonds 224
County Road 491 Widening Bonds 225
Transportation 2020 Bonds 226
2020 Truist Note 227

SPECIAL ASSESSMENTS

Special Assessment Districts 230
Beverly Hills MSBU 231
Chassahowitzka Sewer Assessment 234
Chassahowitzka Water Assessment 235
Citrus Springs Water Line Ext 2014 236
Citrus Springs Water Line Assessment #2 237
Citrus Springs Water Line Assessment #3 238
Citrus Springs Water Line Assessment #4 239
Citrus Springs Water Line Assessment 240
Citrus Springs MSBU 241
Citrus Springs Water Line Assessment 2018 244
Citrus Springs Water Line Assessment 2019 245
Citrus Springs Water Line Assessment 2020 246
Citrus Springs Water Line Assessment 2021 247
Citrus Springs Water Line Assessment 2022 248
Country Oaks Special Assessment 249
Flying Dutchman 2014 Assessment 250
Inverness Village Unit 4 Assessment 251
Las Brisas Road Project 2014 252
Limerock Road Program 253
Limerock Road Program 254
Limerock Road Program 255
NW Quadrant Waterlines 256
Private Road Program Bennett Point 257
Private Road Program Bow N Arrow Loop 258
Private Road Program Caravan Path 259
Private Road Program Hartley Court & Skeeter Terrace 260
Private Road Program High Ridge Estates 261
Private Road Program Hull Terrace 262
Private Road Program Kenvera Loop, Owens Trail, Raleigh Court & Raymar Lane 263
Private Road Program River Road & Stokes Ferry 264
Private Road Program Suburban Acres 265
South Garcia Point Wastewater 266
South Garcia Point Wastewater 267
West Red Valley Court Wastewater 268
West Britain Street Watermain 269
Crystal River Wastewater Area 114 270

STREET LIGHTING DISTRICTS

Street Lighting Districts 273
Apache Shores 274
Carpenter's Country Square 275
Castle Lake Park 276
Cedar Lake Estates 277
Cinnamon Ridge 278
Cinnamon Ridge 279
Connell Heights 280
Crystal Glen 281
Crystal Glen Phase IIA 282
Crystal Oak 283
Crystal Oaks 7 & 8 284
Crystal Paradise 285
Cypress Village 286
Dixie Shores 287

Table of Contents

Emerald Oaks	288
Flying Dutchman	289
Foxwood	290
Hampton Hills	291
Kensington Estates 1 & 2	292
Lovelace Lodges	293
Oak Forest	294
Riverhaven Village	295
Southern Woods Phase IIA & III	296
Southern Woods Phase IIB	297
Southern Woods Phase IV	298
Southern Woods	299
Spring Gardens	300
Water Oaks Subdivision	301

LIBRARY

Library Revenue Summary	304
Library Services	305

FIRE

Fire Revenue Summary	310
Fire Rescue	311
Fire Capital Improvement	315
Fire Training Center	316
Fire Reserves and Transfers	317
Fire Rescue Vehicle Trust	318

SPECIAL REVENUE FUNDS

Special Revenue Funds	320
American Rescue Plan Grant	321
Animal Services	335
Animal Shelter	339
Aquatic Plant Control	340
Aquatic Services Vehicle & Equipment	343
Article V – Facilities	344
Article V – Innovative Program	345
Article V – Juvenile	348
Article V – Law Enforcement	349
Article V – Law Library	350
Article V – Legal Aid	351
Article V – Technology	352
Boat Launch Fees	361
Boating Improvement	362
Business Tax	363
Chassahowitzka RV Campground	366
County Court Mediation	367
County COVID Grant	368
CR 491 Widening	369
Crime Prevention Programs	370
Drug Court	371
Drug Forfeiture Fund	374
Fishing Improvement	375
Florida Arts License Plate	376
FL Gas Reforestation	377
General Fund CIP	378
Health Department	379
Hurricane Irma	381
Metropolitan Planning Organization	382
Metropolitan Planning Organization	383
Parks Special Programs	384
Phone System	385
Property Abatement Fund	386
Radio System Maintenance & Capital	387
Supervisor of Elections	388
State Aid to Libraries	393
Teen Court	394
Utility Fee Trust Account	397
Visitor & Convention Bureau	400
Visitor & Convention Bureau 1st Cent	405
Water/Wastewater Infrastructure Match	406

INTERNAL SERVICE FUNDS

Internal Service Funds	408
Dental Insurance	409
Fleet Management	410
Fleet Vehicle Trust Fund	413
General Government Vehicle Trust	414
Health Insurance	415
Insurance Trust	416

ENTERPRISE FUNDS

Landfill	418
Long Term Care	422
Litter Program	424
Recycling	426
Hazardous Waste	428
Landfill Fleet Trust	430
Landfill Capital Improvement	431
Citrus County Utilities	432
Utilities – Neighbor Helping Neighbor	439
WRWSA Water Conservation Grant	440
Water Expansion	441
Wastewater Expansion	442
Renewal and Replacement	443
WRWSA Renewal and Replacement	444
Water and Wastewater Availability	445
Utilities Fleet Trust	446
Building Department	447

Table of Contents

Building Fleet Trust	451
Building Technology	452
Emergency Medical Service	453

IMPACT FEES

Impact Fees	459
EMS Impact Fees	460
Fire Impact Fees	461
Law Enforcement Impact Fees	462
Library Impact Fees	463
Park Impact Fees District 1	464
Park Impact Fees District 2	465
Park Impact Fees District 3	466
Park Impact Fees District 4	467
Park Impact Fees Countywide	468
Public Building Impact Fees	469
Road Impact Fees Crystal River	470
Road Impact Fees District A	471
Road Impact Fees District B	472
Road Impact Fees District C	473
Road Impact Fees District D	474
School Impact Fees	475

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program	478
Capital Operational Impact	479
Capital Revenue and Expenditure Categories	481
Capital Improvement Project Summary	482
Projects by Revenue	483
Projects by Expenditure	484
2023 Capital Improvement Projects	485

APPENDIX

Demographics	496
Capital Improvement Projects	500
Key Performance Indicators	509
Machinery & Equipment	517
Glossary	524
Directory of Acronyms	530



Budget Message

Citrus County, Florida

BUDGET MESSAGE

September 26, 2023
Members of the Board of County Commissioners
Citrus County, Florida

The Honorable Chairman and Commissioners:

We are pleased to present the final budget for fiscal year 2024 to the Board of County Commissioners (Board) and citizens of Citrus County. Although the County has emerged from the pandemic stronger than ever before, both financially and economically, the County is facing new challenges with inflation, supply shortages and a tough labor market. The Board has taken on these challenges, insisting on a pay and class study and approving the funding in the fiscal year 2023-24 budget. This has shown our dedicated County employees that we value their contribution and understand they are invaluable assets. Even with inflation and supply shortages the Board has continued to press forward with the approval of a new animal shelter and additional funds for road resurfacing.

Property values have again increased, and the County is seeing commercial development come in with national interest. Taxable values increased 11.89% this year, compared to prior year's taxable value. It is important to note that while market values continue to increase, the "Save Our Homes" (SOH) cap and "Florida Amendment One" caps will moderate the impact to taxpayers' assessed values from rising market values. For 2024, assessed values will be capped at 3%. Please note that 67% of properties in the County are homesteaded, limiting the increase to the tax base.

The Board has a unique and invaluable understanding of the burden taxes can be for both residents and businesses. All five Commissioners are property owners, and small business owners. With this understanding the Board has determined that setting the millage at the roll back rate is not sustainable, and ultimately not helping the residents or businesses of the County.

When Emergency Medical Services (EMS) were assumed by Fire Rescue an increase in millage was required. Unfortunately, the information provided to the County from the previous vendor was commingled with other businesses and did not provide a complete picture. As a result, EMS is having difficulty covering the necessary expenses with the funding being received from billed fees. These expenses also do not include a replacement plan for apparatuses and equipment that will need to be replaced more frequently than Fire's. To begin addressing this issue the FY 24 budget includes additional funding totaling $471,000, for new stretchers and stair chairs.

At the March 28th Board Meeting, the Board provided Budget Guidelines for fiscal year 2023-24, which included starting the budget process using the current millage. The Board directed at that time for the General Fund millage to be increased by half a mill (0.5) to fund the pay & class study and two-tenths of a mill (0.2) be added for five years to fully fund Residential Road Resurfacing.

For Fiscal Year 24 the Board approved the Sheriff's request totaling $39,843,896, which provided the Sheriff's Office a total increase of $4,762,744. The Board previously approved and funded another 10 positions in July of 2023.

Legislative impacts to the fiscal year 2023-24 budget, include HB 7063: Taxation. This bill was approved by the Governor on 5/25/2023 with an effective date of 7/1/2023. The bill provides that "Notwithstanding any other provision of law, a County may not levy special assessments on lands classified as agricultural lands under S. 193.461". The total amount of assessments that will no longer be collected by the County totals approximately $53,000. Not only will the County not be able to collect these assessments, but the County will also be required to use General Fund dollars totaling the same amount to make the various funds whole. Those funds currently include Private Road Maintenance – River Rd, Utility Availability for water and sewer, Stormwater MSBU, Fire Protection MSBU, Beverly Hills MSBU, Citrus Springs MSBU and Solid Waste MSBU.

Potential impacts to future budgets include the ability to assess Building Impact fees. The last few years the legislature has introduced several bills to make assessing and collecting impact fees by Counties more restrictive. This year the legislature considered HB 235: Alternative Mobility Funding System. The original version of the bill suggested removing the current statute language "A demonstrated need study justifying any increase in excess of those authorized in paragraph (b-e) has been completed within the last 12 months before the adoption of the impact fee increase and expressly demonstrates the extraordinary circumstances necessitating the need to exceed the phase in limitations." Thankfully the Board has already taken action to increase Transportation impact fees to 100% of the demonstrated need. This will help the County in funding transportation infrastructure projects needed for the County's citizens and visitors.

The COPS Grant applied for by the Sheriff's Office could also significantly affect the FY 24 budget. At the May 11th, 2023, BOCC meeting the Sheriff's Office asked the Board to consider providing the matching funding for an additional 44 sworn officer positions. The Board agreed to budget the matching funding but did not agree to fund all 44 positions. The Sheriff's Office discussed with the Board at the final budget hearing in September, that they did not expect to receive any funding

from the grant. The Board approved increasing the Sheriff's budget for FY 24 and allowing the Sheriff to use the funding budgeted for the grant match. The Board had already approved ten additional sworn officers, in July.

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 2023 taxable value (FY24) of $13.6 billion reflects an 11.89% increase over prior year's gross taxable value, 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 campaigns.

Other major sources of revenue in the General Fund are Sales Tax and State Revenue Sharing. It is anticipated that FY 23 year collections for Sales Tax and Revenue Sharing will exceed budget by $1.5 million and $250 thousand, respectively. Looking forward to FY 2023-24, the budget for both revenue sources will be increased based on the Office of Economic & Demographic Research (EDR) and our projections.

The Board and their commitment to fund the needs of the County, have asked Nabors Giblin & Nickerson (NGN), to look at alternative funding sources. This will include potential MSBU's and MSTU's, to include the Sheriff's Office and road resurfacing. NGN is also looking at the local option sales tax, and other ways to potentially fund EMS. At the beginning of FY 24, NGN will also begin the process of updating Fire's MSBU study. This study has not been updated since 2012 and is needed to look at the future funding requirements of the Department.

The County will continue to address water and sewer projects in FY24, with the benefit of Federal funds, thanks to Congressman Gus Bilirakis and The American Rescue Plan Act (ARPA). The period of performance will run until December 31, 2026. The Board has designated these funds to update facilities, such as Lakes Regional Library, replace HVACs throughout County buildings, and assist citizens with reducing their cost to connect to sewer. ARPA funds may only be used for costs incurred under the covered period, beginning March 3, 2021.

Major projects include the Brentwood Wastewater Treatment Plant, the Meadowcrest Wastewater Treatment Facility, the NW Watermain Extension, and Homosassa Phase V. These legacy projects serve residents and businesses and assist the County in meeting water quality standards while protecting the County's natural resources.

Our Fiscal Year 2023-2024 budget includes the necessary services and expenditure to allow the County to continue providing the same level of service while incorporating the Board's strategic goals. It has been challenging budgeting for inflation within the County's Departments as well as the inflation for every project. Staff continues to try and find ways to stabilize their budgets and have considered all options to control project budgets including phasing projects, combining projects, and performing services in house.

Final Budget, Taxable Values, and Millage Rates

The total budget for FY24 is $460,229,163; a 6.12% increase from the adopted budget of $433,705,845 for FY23. Keep in mind, the prior budget reflects ARPA and CARES Act funds of $31.9 million which FY 24 budget reflects $19.0 million.

The 2023 gross tax roll reflects a total Taxable Value of $13.6 billion. Of that total value, $374 million was the result of new construction, compared to last year's $230 million. As stated earlier, the SOH cap protects owners of homesteaded properties from higher assessed values. The 3% rate for this year determines the maximum increase in assessed value that a homeowner would experience when a property is capped under SOH and where the just/market value is still higher than the assessed value. New construction and additions are not capped. Changes in ownership remove this cap for the current homeowner.

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

The budget reflects 0.6844 mills increase in the total millage rate, this includes the current millage rates, along with half a mill for implementation of the pay and class study and two-tenths of a mill for road resurfacing. The budgeting guidance provided by the Board was for all Constitutional Officers and County Departments to hold their increases to three percent (3%) or less. The General Fund millage will generate an additional $9.25 million ad valorem revenue.

	2022/2023		2023/2024	
	Revenue	Millage	Revenue	Millage

General Fund	79,280,083	6.5057	95,199,944	6.9951
Transportation	9,578,392	0.7860	13,418,985	0.9860
Health Department	748,236	0.0614	767,577	0.0564
Library Services	3,835,013	0.3147	4,282,916	0.3147
Fire Rescue	6,372,384	0.5780	7,122,232	0.5780
Total Millage	**99,814,108**	**8.2458**	**120,791,654**	**8.9302**

Budget 2022/2023 includes 5% inflationary factor, EMS 0.2 mills, Road Resurfacing 0.2 mills, mental health 0.05 mills, and raises for the Sheriff's Office sworn law enforcement and 911 communications staff 0.1786 mills.

Budget 2023/2024 includes General Fund pay and class implementation 0.5 mills and Road Resurfacing 0.2 mills.

Rolled-Back Millage

A simplified example of how the rolled-back millage rate is provided to better understand the property tax calculation. In FY23, the County has a home with a taxable value of $100,000, exclusive of exemptions, and a millage rate of 8.2458; the taxes for this home would be $824.58. In FY24, the home's taxable value increased to $102,000; the millage rate would be reduced to 8.0809 (8.2458 x 98%) to generate the same taxes of $824.58. The continued practice of adopting the rolled-back millage rate does not take into consideration inflation from increased labor and operating costs, and therefore is not sustainable. If a new home were constructed, the County would benefit from the new growth; however, there would be increased costs of service to support the new construction.

CRA's and Other Contributions to Cities

The FY 24 budget includes $512,856 for the Crystal River CRA and $826,570 for the Inverness CRA for a total of $1,339,426. 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 29% of Citrus County's General Fund budget (45.88% of the General Fund property tax levy). Changes in retirement rates, set by the State legislature, are increasing the County's retirement contributions. The contribution rate for Elected Officials increased 1.68%, Senior Management and Special Risk increased 2.95% and 4.84%, respectively, while Regular Employees increased 1.66%.

	Employer Contribution		Employee
Classification	Rate Effective 07/01/2023	Rate Effective 07/01/2024	Contribution Current Rate
Regular Employee	11.91%	13.57%	3.00%
Special Risk	27.83%	32.67%	3.00%
Elected Officials	57.00%	58.68%	3.00%
Senior Management	31.57%	34.52%	3.00%
Drop	18.60%	21.13%	0.00%

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

- Medicaid – Citrus County's share of the total County contribution for FY24 is $2.47 million. In fiscal year 2019-2020, due to a State deficit, the Medicaid calculation was changed, thus requiring additional funding from the County.
- Detention Services – The County is financially responsible under Florida Statute 948.06 for detention services and Florida Statute 951.032 for inmate medical expenses. The budget for detention services and inmate medical services are $16.7 million and $400,000, respectively. Due to escalating medical costs, it is anticipated that additional funding will be required to cover inmate medical services.
- Additionally, the predisposition of juvenile detention is an unfunded mandate of approximately $386,128.

BUDGET MESSAGE

Overview of Budget

Strategic Planning

In January the Board of County Commissioners had a strategic planning and goal setting retreat. This allowed Commissioners to discuss what was needed for the County to move forward. Projects and services were prioritized, and milestones and targets were developed. All activities that were selected have moved forward during the past nine months. This includes large projects like the Animal Shelter, 491 expansion, Inverness Airport Industrial Park – Phase 1, baker act facility, Crystal River Airport, Barge Canal Boat Ramp and County signs as part of the Beautify Citrus Campaign. Other activities that were prioritized include implementing a strategic planning process, funding the pay & class study, pursuing alternative funding sources, parks master plan, space needs master plan, updating the communications plan and beginning concurrency discussions.

The strategic plan has helped guide the County and staff in the Board's direction. With clear goals and milestones staff has been able to move forward with all of the prioritized activities, providing a better future for our citizens.

Constitutional Officers

Constitutional Officers comprise 37.66% of the County's total General Fund budget. The Sheriff's Office revised budget totaled $39,843,896, which was an increase of $4,762,743 from FY 23. This included the funding necessary for the additional 10 positions approved in July.

The Clerk's Office total budget request of $3,712,633 is a $336,294 increase over FY 23. A portion of the increase is related to a non-recurring cost of $85,000 to fund a new server at the Emergency Operations Center.

The Supervisor of Elections' budget request of $2,517,689 is a $528,835 increase from FY 23. This increase is related to FY 24 being a general election year which requires additional staff, supplies and printing to prepare for the election in November.

Health and Dental Insurance

The County's health insurance program is self-insured, meaning that sufficient premiums must be charged to pay actual claims and costs of the program. Funding is actuarially based on trending of prior year data. To provide comprehensive benefits while containing costs, the Board approved subsidizing the Family Plan so that employees would not have to bear that burden. Also due to the increase in use of the health insurance program it was necessary to increase the fund balance by $1.5 million to cover anticipated claims and inflation.

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

Workforce, Employee Compensation, and Florida Retirement System

Due to budgetary constraints, the County continues to be conservative with expansion of the workforce. The FY 24 budget includes an additional position for the BOCC Office, two for County Administration and eight positions for the Building Department, three positions were added to Library Services due to ongoing issues with contracted janitorial services and four additional positions in Solid Waste to expand the litter control. The Sheriff's Office requested 66 positions; however, the Board approved 10 sworn officers in FY 23 and amended the Sheriff's Office budget to increase funding for these positions.

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

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

BUDGET MESSAGE

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 15.36%, or $18.9 million, and include approximately 1%, or $1.1 million, reserve for contingency. Fund Balance Policy AR 6.04-4 established a range of 8 - 17% as unassigned fund balance with the goal of budget stabilization. The same as last year, when the "true-up" occurs, we expect reserves to increase.

Service Highlights

Animal Services

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

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

Veterinary Medical Retention program has assisted 136 pets, reducing the number of pets in Citrus County entering the shelter for rehoming. The Community Cat program (Trap- Neuter- Vaccinate- Return aka TNVR) is the internationally accepted effective and humane method of controlling feral and free-roaming cat populations. TNVR is the least costly, most efficient, and compassionate way of stabilizing community, feral, and outdoor cat populations. This year, 516 cats have gone through the Animal Services Community Cat program.

Animal Services also implemented a rehoming initiative assisting citizens who need to rehome their pet by keeping the pet out of the shelter. This new program has helped 40 pets be rehomed directly from their homes, thus allowing valuable shelter resources to be dedicated to the pets who require a stay in the shelter.

Economic Development

With the emergence from the Coronavirus pandemic, focus has shifted from recovery to resiliency, leveraging resources to further diversity 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.

The County is working towards expanding Watson Road for better access to the Inverness Airport Business Park. The County is also seeking grant funding to add corporate hangars and working with developers to assist with the construction of new Utility infrastructure.

Extension Services

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

Positive youth development training was provided to Citrus County youth through 4-H Extension programs. Skills learned by participants included public speaking and project planning. Higher education scholarships (college & technical school) of more than $8,400 were awarded to 4-H participants in the 2023 high school graduating class.

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

Fire Rescue

In FY 23, Fire Rescue received, and deployed, nine new apparatus that will allow Fire Rescue to better serve the citizens of Citrus County and reduce overall vehicle maintenance costs. These apparatuses include 7 ambulances (Rescues), 1 fire engine, and 1 ladder truck. The 7 new rescues replaced older apparatus that had an average of 400,000 miles per vehicle, thus reducing overall maintenance costs and increasing crew and patient safety.

Fire Rescue received a $12,000 state funded Urban Search and Rescue (USAR) grant to purchase needed equipment and supplies. In addition, we were able to secure $636,000 from the federally funded Assistance to Firefighters Grant (AFG) for the purchase of 25 mechanical CPR devices. These devices will be added to all fire and EMS units, providing a higher level of care and increased survivability rates during cardiac arrests. Lastly, Fire Rescue implemented a community paramedicine program with funding obtained through the Florida Department of Health's Opioid Task Force. This program allows for the treatment of patients in their homes or other locations, thus reducing the number of patients in hospital beds or emergency rooms.

Fire Rescue completed several large facility maintenance projects during FY 23. These projects included the replacement of the roof at fire station 14 (Citrus Spring), remodel of bathrooms at fire station 3 (Homosassa) and 7 (Connell Heights), and a remodel of the bunkroom at fire station 8 (Highlands). In addition, fire station 24 (Floral City) received a new stand-by generator which will operate the entire station during prolonged power outages.

In FY24, Fire Rescue will be completing multiple facility improvement projects, including the design, and planning of a new fire station at the Inverness Airport. In addition, Fire Rescue has added all its stations to the counties' master facility plan, which will allow for better planning when determining the need for future fire station builds and remodels.

Grounds Maintenance

Grounds Maintenance is responsible for maintenance of County parks, sports fields, cemeteries, beaches, boat ramps, fishing piers and docks, maintenance and safety inspections of playground equipment and lightning detection systems at the parks, as well as landscape and maintenance of County Buildings. In FY 23 Grounds Maintenance completed over 14,420 work orders for boat launch repairs, playground inspections, turf and field issues, and a multitude of other maintenance requirements to keep County Park facilities open and safe for public use.

Grounds Maintenance continues to be proactive in the preventive maintenance of field renovations, playground equipment, tree trimming, and boat ramp docks. The Eden Boat Ramp dock and sidewalk project was successfully completed in May. The installation of the Bicentennial Park and Blue Bird Springs playgrounds is on the schedule for this fiscal year.

Growth Management

Growth Management includes Land Development, Code Compliance, and the Building Division, and 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.

Recent highlights of the Department include 2023 National Association of Counties Achievement Award for the Building, going live with a new on-line application portal, development, and adoption of a comprehensive plan amendments for the Highway 44 Interchange Management Area (IMA). The Building Division continues to work internally and with our customers to improve our online permit application submittals process, this includes the creation of a call center to provide better customer service. The Planning Division works to make code updates to plan for smart growth in future developments. Code Compliance continues to work with our citizens and customers to remove and reduce blighted and dangerous buildings.

Historical Resources

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

In March 2022, Historical Resources adjusted its hours to serve the community better. The museum is now open Tuesdays-Saturdays, making our county's history even more accessible to working residents and families. Youth and family programming, rooted in humanities education, is now offered to the community on the first and third Saturday of

every month, including history scavenger hunts, art projects, historical nature walks, literacy programs, and more. Monthly visitation has almost doubled since the introduction of the new operating hours and family days.

With school tours still limited due to the challenges of COVID-19, the newly launched Traveling Trunk program allowed Historical Resources to bring the museum into Citrus County Schools. Each trunk contains nine experiential, hands-on STEAM (Science, Technology, Engineering, Arts, and Math) lesson plans covering topics of state and local significance. Lesson plans are adaptable to different grades and follow state educational standards. In FY 22, over 150 students were served, with many teachers already rebooking a trunk for the upcoming year. Historical Resources staff look forward to returning to in-person school field trips in FY23 and expanding the traveling trunk program.

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

Housing Services

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

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

Housing Services is nearing closeout on a Community Development Block Grant for Disaster Recovery (CDBG-DR) that provided home replacements with elevations for approximately three homes for families in repetitive flood loss areas. They will continue to focus on future CDBG funding opportunities that will help support community development activities to build stronger and more resilient communities.

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

Library Services

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

There remains a concern regarding the millage rate for libraries since overall revenues continue to be impacted by decreased or flat funding from external revenue sources, like State Aid to libraries. Recent years have also put a strain on donations since the pandemic impacted fundraising by the Friends of the Library groups. Future forecasting for Friends fundraising looks positive as things continue to improve. Other grant sources remain flat or inconsistent. With continued rising costs in all areas, including building and equipment maintenance, finding a funding strategy to ensure all staffing, operations, and public service needs are met will be a challenge.

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

Future plans for Library Services include interior renovations for the Lakes and Coastal Region branches (now over 35 years old). These two projects are included in the plan for Capital Improvement Projects for FY24 and FY25 respectively. The

Board has allocated $300,000 in ARPA funding to the Lakes Library renovations, which has been matched with another grant. Planning for the renovation at Lakes Library is underway.

Parks and Recreation

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

The Bicentennial Park pool provides a variety of activities such as swimming lessons, water aerobics, and senior fitness, along with open swim year-round. The total number of participants was 34,075. This facility is also home to Suncoast Swim Team and Crystal River Dive Team.

Boat launch fees, implemented in January of 2021 at four County boat ramps, has collected $421,045 since inception of the program. Overall, a total of 11,410 daily passes have been sold and a combination of resident and non-resident annual passes sold totaled 5,138. All revenue generated from launch fees is placed in a restricted fund to be used for new projects and improvements related specifically to County owned boat launch facilities.

Public Works

The Inverness Airport Business Park is part of the Inverness Airport master plan and the design, permitting, and construction will be partially grant funded by the State. This project has begun, and the County has received funding for Phase II of the Inverness Airport Business Park. 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.

The design and permitting for the next cell at the landfill and associated customer service area renovations are underway. This new cell will have a site life of approximately 15 to 20 years. The County also expects the right-of-way, for the remainder of CR 491, will be certified by fall 2023, construction will start late 2023, and the project will be completed in 2025.

Stormwater

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

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

Support Services

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

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

Court Alternatives collaborates with the courts and offers court-ordered treatment programs to increase the opportunity for success of participants. Felony Drug Court, Dependency Drug Court, and Mental Health Court are three adult programs

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

Systems Management

Systems Management completed Phase Two of the migration from Hansen 7 to Infor Public Sector (IPS) for Growth Management, going live on April 24,2023. The migration was completed on time and under budget. The new IPS systems replaced a 23-year-old system that hadn't been supported by the vendor since 2015. The County is now in the position of having a fully supported application platform which provides resiliency, security, and growth potential. With insights and input from the new leadership at Growth Management and Building Division, refinements to processes will be applied to increase efficiency and customer satisfaction.

The Florida Digital Service, an office of the Florida State government, awarded Citrus County five capability grants which the Cybersecurity Analyst and operations team have deployed and continues to improve the security posture across the network. The tools from the Digital Service help us with direct cybersecurity measures as well as provide focus for improvements to the County's network, both internally and externally.

The Systems Management Operations team continues to focus on finding efficiencies and improving internal processes in support of other divisions. Utilizing new tools from the Florida Digital Service grants, as well as insights gained from the improved infrastructure across the fiber ring, network performance and reliability continue to increase. Looking forward, the Operations team will prepare to further increase effectiveness in support by eliminating redundant workstations and standardizing hardware. They continue to document procedures for common support issues in an end-user accessible manner.

Transit Services

Transit Services is committed to providing safe, secure, clean, and reliable transportation services to all residents and visitors, Monday through Friday, 6:00 AM to 6:00 PM. Transit Services offers a deviated fixed route and door-to-door paratransit service. Transit Services completed 51,136 trips during fiscal year 23.

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

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

Furthermore, Transit Services provides transportation to medical appointments for Citrus County Veterans to the Tampa VA Hospital on Tuesdays, Gainesville VA Hospital on Wednesdays, and The Villages Outpatient VA Clinic on Thursdays. All vehicles are wheelchair accessible and provide home pickups and returns.

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

Veterans Services

Veteran Services provides support and resources to over 19,000 veterans. Veteran Services assists 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. Our Veteran Service Officers guide veterans and families on how to receive a pension, compensation, burial, educational, medical, insurance benefits, tax exemptions, and other local veteran resources.

The Veteran Service Office provides community outreach to educate the public on their services. Furthermore, they partner with the Citrus County Veterans Foundation, Mission United, Bridge4Veterans homeless shelter, and the Citrus County Veterans Coalition to ensure that veterans and families receive all the benefits they are entitled to. The Veteran Service Office directly impacts $116 million in Compensation and Pension dollars flowing to the County.

Water Resources

BUDGET MESSAGE

Water Resources continues implementation of septic to sewer projects. The Sea Otter Path Project is nearing completion and connections are anticipated to start in that area in the fall. The construction bid for the Cambridge Greens Septic to Sewer Project was approved and construction is scheduled to begin August 2023. In addition, the engineering designs for the Old Homosassa West and Old Homosassa East are nearing completion. Construction of the Northwest Quadrant Water and Wastewater Extensions Project is ongoing and is scheduled for completion in June 2024.

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

The Department received its 7th Environmental Protection Agency Water Sense excellence award for its water conservation awareness program. Conservation incentive initiatives save an average of 300,000 gallons per day.

Water Resources received approximately $2 million from Congressman Gus Billirakis for the Sugarmill Woods water reuse line.

2024 and Beyond

Florida is one of the few states that assesses sales tax on commercial leases of real property. The current Florida sales tax rate on such leases is 5.5 %. However, the legislation cuts the Florida sales tax rate on commercial leases from 5.5% to 4.5% effective December 1, 2023. Previous legislation provided for a reduction of the commercial sales tax rate to 2% once the Florida Unemployment Compensation Trust Fund has been replenished to pre-COVID-19 levels. While that date is uncertain, HB 7063 lowers the rate in the interim. Currently, it is indeterminable what the financial impact would be to the County.

The Office of Economic & Demographic Research (EDR) held its Revenue Estimate Conference in August 2023. EDR believes the conditions in Florida's housing market are still important to the overall forecast, but they are not the singular driving factors they once were. The property tax value in 2023 increased 15.27%, lower than the 24.96% seen in 2022, but double digit growth rates are considered abnormally high. The EDR Conference expects the growth to drop to the low single digits in all of the forecasted years. Just as record low interest rates brought on the 2021 and 2022 buying surge, tightening monetary policy and elevated mortgage rates have already started to halt the spree. Expected appreciation in 2024 declines to 0.99% and then modestly increases to 2.19% in 2025.

The County approved the comprehensive classification and compensation study of the blue collar/ trades worker positions, administrative staff, and mid and upper management positions within the County. Over time, the County has made adjustments to the minimum and maximum pay ranges. The compensation study reviewed the current pay practices, reviewed current classification and compensation to insure equity, and conducted a market survey of target peer organizations to ensure external equity. The County anticipates a significant reduction in turnover as pay scales are now competitive; especially with the blue collar/trades worker positions.

When developing a balanced budget, we must consider difficult tradeoffs between competing priorities and develop solutions with available resources. During times of economic uncertainty, striking that balance is even more challenging. The budget attempts to provide a balanced approach to accomplishing the County's goals within its fiscal parameters.

Citrus County made significant progress in 2023, and plans to continue to achieve key initiatives in 2024. In August, the Board of County Commissioners (BOCC) celebrated a groundbreaking for the Inverness Airport Business Park (IABP). This accomplishment is the first step towards expanding the county's commercial and industrial sectors.

Also in August, the BOCC voted to provide $2 million towards the construction of LifeStream's behavioral health campus in Lecanto, which will provide mental health services to our residents.

Anticipated 2024 milestones include groundbreakings for the new Citrus County Animal Shelter and Halls River Multi-Use Path, completion of the Environmental Assessment for the Crystal River Airport's runway extension, Phase II of IABP construction, and so much more!

The community has tasked the BOCC with managing growth and fostering community prosperity. It is the county's responsibility to prioritize the protection of our priceless environmental assets and development of infrastructure, while ensuring the health, safety, and well-being of our citizens.

From our citizen-driven strategic visioning sessions came a tagline: "Where nature and community thrive." Citrus County will ensure that every measure is taken to put growth in its proper place, within the 2% of land designated for commercial or industrial purposes, while protecting the 6% of land designated specifically for agriculture and over 115,000 acres of conservation lands set aside by our forward thinking forefathers.

BUDGET MESSAGE

It is important to remember that the strength of a community lies in the ability of its members to collaborate harmoniously towards a shared vision. By working together with respect, empathy, and a shared purpose, Citrus County can achieve extraordinary results for the future and soar to new heights in 2024.

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.

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

I 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 2024 a year that lays the foundation for a prosperous and sustainable future.

Additionally, I want to recognize directors and staff of the various County departments and divisions who are committed to delivering quality services to Citrus' residents, workers, and visitors in an efficient, effective, and equitable manner, while working to build a stronger community. In the end, it is the County employees who put the annual budget into action. Every day, they respond directly or indirectly to the citizens of this community. They are the County government's greatest assets, and they do an exceptional job.

Yours for a better Citrus,

Steve L. Howard

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

Erin Dohren

Erin Dohren, MBA
Management & Budget Director

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
2021-2022 Actual	27,784,286	98,857,781	97,806,386	1,051,395	28,835,681
2022-2023 Anticipated	28,835,681	107,096,547	109,754,462	(2,657,915)	26,177,766
2023-2024 Adopted	26,177,766	150,327,578	150,327,578	-	26,177,766
2024-2025 Projected	26,177,766	127,654,411	116,539,087	11,115,324	37,293,090
2025-2026 Projected	37,293,090	130,508,556	118,385,905	12,122,651	49,415,741

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
2021-2022 Actual	15,830,487	19,447,896	17,477,140	1,970,756	17,801,243
2022-2023 Anticipated	17,801,243	22,992,309	35,339,950	(12,347,641)	5,453,602
2023-2024 Adopted	5,453,602	31,608,217	31,608,217	-	5,453,602
2024-2025 Projected	5,453,602	20,125,651	27,306,066	(7,180,415)	(1,726,813)
2025-2026 Projected	(1,726,813)	20,372,563	23,781,539	(3,408,976)	(5,135,789)

Utilities

	Fund Balance	Revenue	Expense	Excess/ Deficit	Projected Fund Balance
2021-2022 Actual	33,880,406	32,085,592	25,026,300	7,059,292	40,939,698
2022-2023 Anticipated	40,939,698	28,098,601	44,085,612	(15,987,011)	24,952,687
2023-2024 Adopted	24,952,687	51,042,801	51,042,801	-	24,952,687
2024-2025 Projected	24,952,687	23,403,913	26,168,464	(2,764,551)	22,188,136
2025-2026 Projected	22,188,136	23,712,310	26,568,282	(2,855,972)	19,332,164

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

REVENUES

Ad Valorem assessed value:

- FY 23/24 —2.25%
- FY 24/25 —2.25%
- FY 24/25 —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 23/24 —1.30%
- FY 24/25 —1.40%
- FY 24/25 —1.50%

EXPENDITURES

Labor Cost:

- FY 23/24 —2%
- FY 24/25 —2%
- FY 24/25 —2%

Health/Medical Insurance—8%

Workers Compensation—4%

Fuel—3%

Strategic Map of Excellence

History

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 facilitating 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

In April 2022, the County held several forums and workshops to receive feedback from citizens and stakeholders toward the development of the strategic plan. The first step was the SWOT (**S**trengths, **W**eaknesses, **O**pportunities, and **T**hreats) Analysis which is a technique for assessing four aspects of County operations. The SWOT analysis can help to analyze what the County does best now, and devise a successful strategy for the future. The Stakeholder Workshop had representatives from the Citrus County Building Alliance, Citrus 2030, Citrus County School Board, Economic Development Authority for Citrus County, Citrus County Chamber of Commerce, HCA Florida, Bravera Health, SCORE, Citrus County Health Department, Aviation Advisory Board, Citrus County Ag Alliance, and the Tourist Development Council.

Listed below are are the outcome of the these forums and workshops:

Strengths

- An oasis with environmentally diverse and protected lands
- Amazing diverse and cooperative governance and community cohesiveness with strong ties among non-government organizations, nonprofits and local government
- Effective legislative advocacy and representation from local to state level

Weaknesses

- Unattainable workforce housing and jobs
- Lack of planning and infrastructure investment
- Resiliency - more needed in terms of infrastructure investment to enable the County to be adaptable to future changes

Opportunities

- Invest in the future wisely, embrace entrepreneurial opportunities, and serve as a model for resiliency
- Multiple tax opportunities with visitors paying (i.e local option sales tax)
- Competent leadership and "real" implementation of a strategic plan

Threats

- Unmitigated growth and unprepared for growth with outdated Comprehensive Plan
- Poverty and local of resources
- Delivery of mental health and social services as well as retention of a young professional workforce

Vision

A welcoming, economically vibrant community where people and nature live in harmony.

BUDGET MESSAGE

Mission

To manage growth and foster prosperity by prioritizing the protection of environmental assets, the development and maintenance of infrastructure, and the health, safety, and well-being of its citizens.

Core Values

- Transparency
- Respect
- Stewardship
- Integrity
- Accountability
- Innovation

Strategic Goals

- Update and retain a dynamic Comprehensive Plan that implements smart growth strategies to guide future development.
- Lead and manage through multiple partnerships to attract and retain talent to grow and diversity the local economy.
- Prioritize the protection and improvement of environmental assets.
- Cultivate an environment that encourages entrepreneurial spirit and economic development while ensuring all citizens are connected to resources that provide a path to prosperity.
- Invest in infrastructure sufficient to support protected growth with priority given to correcting current infrastructure deficits.
- Develop/establish a comprehensive system of care for mental and physical health that will address the growing need for services by all citizens.
- Broaden the County's tax base and plan for early education to develop skills needed to ensure a prosperous future to cultivate business growth.
- Provide fiscal and environmental stewardship and facility the growth of the Country's healthcare, medical, and public safety workforce.

Strategic Objectives

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

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

Strategic Objectives	Short Term Actions	Long Term Actions
Economic Development	> Prioritize public perception, long term strategy, improving public infrastructure, and workforce development	> Comprehensive Plan adjustments to proactively solicit feedback from the business community, address business concerns and advocate for business interests.
	> Partner with other agencies to attract and retain talent to grow and diversity the local economy.	> 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.	> Invest in infrastructure to support growth and correct current deficits.
Tourism	> Focus on marketing Citrus County	> Focus on Destination Marketing, Sales and Service: drive visitor demand
	> VCB Advocacy and Stakeholder Relations: communicate tourism value	> Connect Multi-Purpose Trails throughout the County to eliminate families biking on roadways
	> Focus on VCB Resources and Management: lead tourism effectively	
Public Perception	> Improve transparency	> Development a comprehensive communication tool to education citizens
	> Continue partnership with all governing bodies within the County	
Long Term Strategy	> Priortize the protection and improvement of environmental assets.	> Develop a Comprehensive Plan that implements smart growth strategies.
	> Balance operational with capital improvement needs	> Diversify funding streams for revenue generation (i.e. local option sales tax).
Workforce Development	> Improve countywide internet access	> Plan for early education to develop skills needed to ensure a prosperous future
		> Retain a young professional workforce

BUDGET MESSAGE

Past

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

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

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

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

Present

In January 2023, the Board of County Commissioners will hold a Planning Retreat which will include discussion of strategic goals. In April 2023, County staff will submit budget requests that tie for the strategic goals.

Future

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

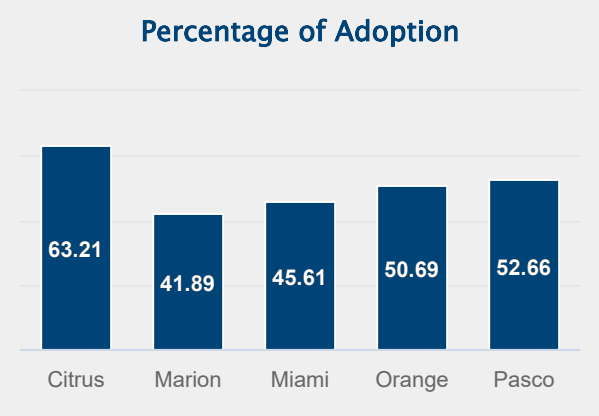
As County staff adapts to the "new norm", they must also convey to the public the limitations and costs that have been adopted to ensure long term sustainability. Data collection when viewed over time provides insight into cyclic trends that allow strategic planning measures to mitigate potential shortfalls.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

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

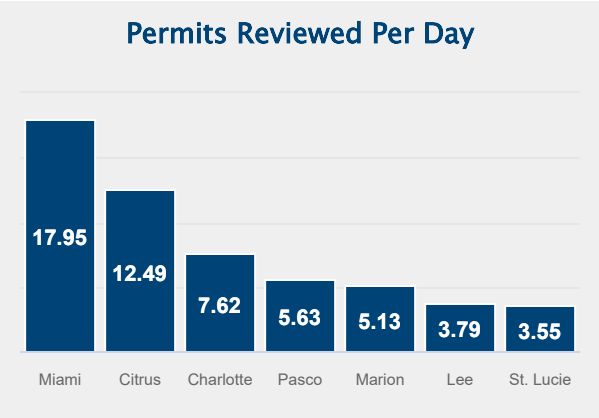
The County is a member of the Florida Benchmarking Consortium (FBC). The FBC assists with the development of KPI's and provides comparisons of indicators with other Counties. The FBC performance measures are classified into five types: Input, Output, Efficiency, Outcome and Quality. Of these measure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

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

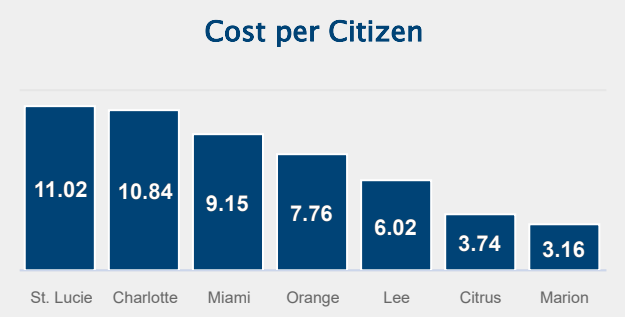
Animal Services measurements considered marks of success in the Animal Services' industry include lower intake per capita, lower rates of animals euthanized, and increased rates of animals adopted and reclaimed. Of the 8 counties participating in this service area, Citrus County has the highest per capita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



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



Code Enforcement data collected focuses on staffing, caseload, response and compliance rates. Key outcome measures include the average calendar days from complaint to first inspection and percentage of cases brought into compliance before formal notice and hearing. Citrus County had 1,500 cases brought into compliance before formal notice in FY 17/18, and remained steady over the past few years. The total cost for Code Enforcement per citizen is $3.74 which is the second lowest of the seven Counties participating in this data set.

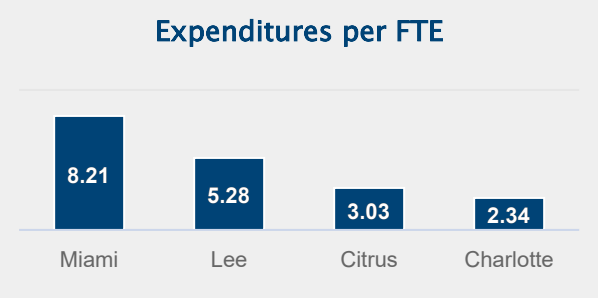


Fire Rescue measures the effectiveness of fire suppression, EMS, hazmat, technical rescue, and other programs. It also reports on performance toward making the community safer and healthier. Risk reduction efforts have the potential to reduce demand on all components of the emergency response system,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

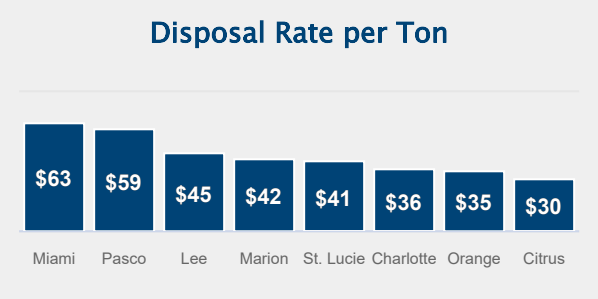
Human Resources measurements generally focus on performance indicators reflecting effectiveness and efficiency of services rendered. Citrus County's average number of days to fill a position is 30 days, which is the lowest among the 6 Counties reporting under this service area. According to FBC, most 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.

BUDGET MESSAGE

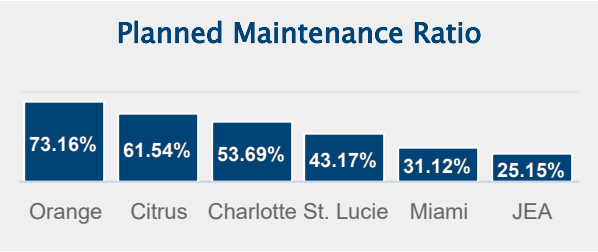
Information Technology continues progress in regaining ground lost during the recession. The "progress" can be measured by the expenditures increasing or remaining steady, which reverses the trend of a few years ago. Quantifying a higher performance in IT environments is sometimes measured by the IT 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 Admin	Community Svcs	Growth Mgmt	Human Res	Budget	Public Works	Systems Mgmt	Transportation	Water Res
Administrative And Infrastructure Asset Management									
Attract, train & retain a diverse & professional workforce	P	S	S	P		S			S
Provide safe, clean & energy efficient public facilities		S				P			
Provide safe, reliable & energy efficient vehicles & equipment			S			S		P	S
Enhance public access to local government via E-gov	P		S	S	S		P		
Develop & sustain a secure technology infrastructure							P		
Safeguard & manage the County's physical assets	P	S				P	S	S	S
Manage the County's financial assets	P				P				
Communicate & educate the community on County activities	P	S	S		S	S			S
Utilize fair & competitive bidding to maximize value to dollars					P	S	S		S
Economic Development									
Expansion Of Public Infrastructure			S			P			P
Reduce/mitigate Poverty Impacts		P							S
Efficient Permiffing			P			S			S
Public Safety									
Improve Code compliance			P			S			S
Revise emergency response standard operating procedures	P	S	S			S			S
Safe community						S	S		S
Trained Emergency Responders	P			S					
Environmental Stewardship									
Recycling/waste reduction						P	S		
Responsible hazardous waste management						P		S	S
Educate public on environmental issues		P					S		S
Provide alternative transportation options						P		P	
Community And Human Services									
Promote healthy lifestyle		P				S			
Foster community support network		P		S				S	S
Facilitate assistance to underprivileged	P	P							

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

P = Denotes primary department responsibility

S = Denote secondary department responsibility

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

County Planning Processes

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



General Information

Citrus County, Florida

GENERAL INFORMATION

Reader's Guide

This Reader's Guide describes the structure of the 2024 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 2023 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 2023-24 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/

FY 2023/2024 Program Matrix by Unit and Fund Group

	General Fund	Transportation	Fire/ Library	Special Revenue	Enterprise	Other	Total
Administration							
County Commissions	$925,942	$-	$-	$-	$-	$-	$925,942
Business Tax	-	-	-	454,583	-	-	454,583
Communication Services	414,694	-	-	-	-	-	414,694
County Administrator	981,929	-	-	-	-	-	981,929
County Attorney	762,130	-	-	-	-	-	762,130
Fire Rescue	-	-	16,052,798	-	-	2,771,442	18,824,240
Emergency Medical Svc	-	-	-	-	12,101,235	357,019	12,458,254
Utility Regulatory	-	-	-	1,026,282	-	-	1,026,282
Visitor & Convention Bureau	-	-	-	8,409,271	-	-	8,409,271
Sub-total	**3,084,695**	**-**	**16,052,798**	**9,890,136**	**12,101,235**	**3,128,461**	**44,257,325**
Elected Officials							
Clerk's Office	3,712,633	-	-	-	-	-	3,712,633
Supervisor Of Elections	-	-	-	2,714,180	-	-	2,714,180
Judicial Services	30,215	-	-	845,374	-	-	875,589
Property Appraiser	3,901,214	-	-	-	-	-	3,901,214
Sheriff's Office	39,103,535	-	-	-	-	-	39,103,535
Sheriff - Cities	2,598,783	-	-	-	-	-	2,598,783
Tax Collector	3,530,000	-	-	-	-	-	3,530,000
Sub-total	**52,876,380**	**-**	**-**	**3,559,554**	**-**	**-**	**56,435,934**
Community Services							
Administration	450,367	-	-	-	-	-	450,367
Animal Services	-	-	-	5,714,621	-	-	5,714,621
Extension Services	418,805	-	-	-	-	-	418,805
Grounds Maintenance	2,518,541	-	-	477,465	-	-	2,996,006
Housing Services	233,905	-	-	-	-	-	233,905
Library Services	-	-	4,932,536	37,599	-	2,086,102	7,056,237
Parks & Recreation	2,653,260	-	-	958,221	-	4,279,643	7,891,124
State/County Medicaid	2,471,758	-	-	-	-	-	2,471,758
Support Services	829,813	-	-	462,541	-	-	1,292,354
Veterans	330,053	-	-	-	-	-	330,053
Sub-total	**9,906,502**	**-**	**4,932,536**	**7,650,447**	**-**	**6,365,745**	**28,855,230**
Offices							
Geographic Info Sys	608,939	-	-	-	-	-	608,939
Human Resources	815,327	-	-	-	-	-	815,327
Insurance Funds	-	-	-	18,320,533	-	-	18,320,533
Management & Budget	1,319,155	-	-	-	-	-	1,319,155
Systems Management	2,948,269	-	-	-	-	-	2,948,269
Sub-total	**5,691,690**	**-**	**-**	**18,320,533**	**-**	**-**	**24,012,223**
Growth Management							
Administration	230,218	-	-	-	-	-	230,218

GENERAL INFORMATION

FY 2023/2024 Program Matrix by Unit and Fund Group

	General Fund	Transportation	Fire/ Library	Special Revenue	Enterprise	Other	Total
Building Department	-	-	-	-	13,753,988	-	13,753,988
Code Compliance	956,819	-	-	311,205	-	-	1,268,024
Land Development	1,241,677	-	-	-	-	-	1,241,677
Sub-total	**2,428,714**	**-**	**-**	**311,205**	**13,753,988**	**-**	**16,493,907**
Public Works							
Administration	-	486,658	-	-	-	-	486,658
Aviation	2,760,712	-	-	-	-	-	2,760,712
Aquatic Services	-	-	-	2,635,466	-	-	2,635,466
Beverly Hills MSBU	-	-	-	-	-	277,070	277,070
Citrus Springs MSBU	-	-	-	-	-	1,676,336	1,676,336
Engineering	-	19,879,691	-	146,700	-	3,702,588	23,728,979
Facilities Management	5,841,291	-	-	-	-	-	5,841,291
Fleet Maintenance	-	-	-	4,651,876	-	-	4,651,876
Hazardous Waste	-	-	-	-	379,871	-	379,871
Litter Program	-	-	-	-	558,534	-	558,534
Recycling	-	-	-	-	965,198	-	965,198
Road Maintenance	-	8,390,067	-	-	-	-	8,390,067
Stormwater	-	8,235,929	-	-	-	-	8,235,929
Solid Waste Operations	-	-	-	-	11,430,693	-	11,430,693
Solid Waste Long Term Care	-	-	-	-	1,480,411	-	1,480,411
Solid Waste Fleet	-	-	-	-	694,770	-	694,770
Solid Waste Cip	-	-	-	-	27,434,791	-	27,434,791
Sub-total	**8,602,003**	**36,992,345**	**-**	**7,434,042**	**42,944,268**	**5,655,994**	**101,628,652**
Water Resources							
Water & Wastewater Operating	-	-	-	-	33,221,609	-	33,221,609
Neighbors Helping Neighbors	-	-	-	-	42,535	-	42,535
Water Conservation Grant	-	-	-	-	38,261	-	38,261
Water Connection Fees	-	-	-	-	6,752,215	-	6,752,215
Wastewater Connection	-	-	-	-	3,319,940	-	3,319,940
Renewal & Replacement	-	-	-	-	3,190,301	-	3,190,301
WRWSA Renewal & Repl	-	-	-	-	2,381,754	-	2,381,754
Utilities Fleet	-	-	-	-	660,716	-	660,716
Water & WW Availability	-	-	-	-	1,435,470	-	1,435,470
Sub-total	**-**	**-**	**-**	**-**	**51,042,801**	**-**	**51,042,801**
Other							
Administrative Services	2,337,702	-	-	-	-	-	2,337,702
Detention Services	17,273,936	-	-	-	-	-	17,273,936
Capital Improvement Program	9,126,619	-	-	-	-	-	9,126,619

FY 2023/2024 Program Matrix by Unit and Fund Group

	General Fund	Transportation	Fire/ Library	Special Revenue	Enterprise	Other	Total
Community Agencies	15,870	-	-	-	-	-	15,870
County Planning	51,797	-	-	-	-	-	51,797
Debt Service	-	-	-	-	-	4,651,875	4,651,875
Division Of Forestry	12,845	-	-	-	-	-	12,845
Health Department	-	-	-	1,525,887	-	-	1,525,887
Medical Examiner	729,658	-	-	-	-	-	729,658
Mental Health	1,030,000	-	-	-	-	-	1,030,000
Misc Impact Fees	-	-	-	-	-	14,738,207	14,738,207
Misc Special Revenues	-	-	-	30,688,691	-	-	30,688,691
Public Safety	2,019,468	-	-	-	-	-	2,019,468
Reserves And Transfers	35,139,699	2,851,801	1,290,693	-	-	-	39,282,193
Special Assessments	-	-	-	-	-	15,478,062	15,478,062
Street Lighting Districts	-	-	-	-	-	660,592	660,592
Sub-total	**67,737,594**	**2,851,801**	**1,290,693**	**32,214,578**	**-**	**35,528,736**	**139,623,402**
TOTAL	**$150,327,578**	**$39,844,146**	**$22,276,027**	**$79,380,495**	**$119,842,292**	**$50,678,936**	**$462,349,474**

General Information about Citrus County



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

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

Citrus County has four unique waterfront cities:

Floral City - A Lakeside Dream

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

Crystal River - The Beauty of the Bay

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

Inverness - Love on the Lakes

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

Homosassa - A river runs through it

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

History of Citrus County



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

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

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

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



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

After the war, this already quiet place went into virtual hibernation. It stayed that way until the early 1880's when Florida's first citrus boom brought farmers and developers here. Among them was Austin Mann who, in addition to citrus, was active in the raising of cattle and sheep and formed a company to dig and operate canals on the east side of the county. He was also active in politics and as the area's State Senator Mann guided through the Legislature the bill that created Citrus as a county in 1887, which divided Hernando County into three counties, Citrus to the north and Pasco to the south. He selected Mannfield as the first county seat, and also platted the town of Inverness.



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

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

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

GENERAL INFORMATION

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."

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

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

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 with the City of Inverness, City of Crystal River and School Board 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 Board of County Commissioners holds a budget workshop to establish the budget guidelines for the upcoming fiscal year. The budget guidelines are provided to the Constitutional Officers in addition to the County Departments. The budget for fiscal year 22/23 was tentatively based on the rollback millage rate, plus 5% for inflation. The anticipated new growth was 3% based on portability of the homestead exemption and the Save Our Homes limitation of 3%.The guideline was the total budget increased over prior year should not exceed 6.5%. This included additional services and/or personnel needed to meet the needs of the community based on current levels of service.
- In February, the Department of Management and Budget will update preliminary revenue projections for the budget 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

- In April, the University of Central Florida's (UCF) branch of the Florida Institute of Government (FIOG) was selected to facilitate Citrus County's Strategic Plan. The Board of County Commissioners conducted several workshops and forums to accept citizen input on the development of a strategic plan, to include the development of a vision statement, mission statement and core values.
- Budget requests are reviewed by the Department of Management and Budget staff during April.
- Meetings are held between Departments and the Management and Budget Department to review budget submissions to determine specific funding levels to be recommended.

Board of County Commissioners Review and Adoption: May - September

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

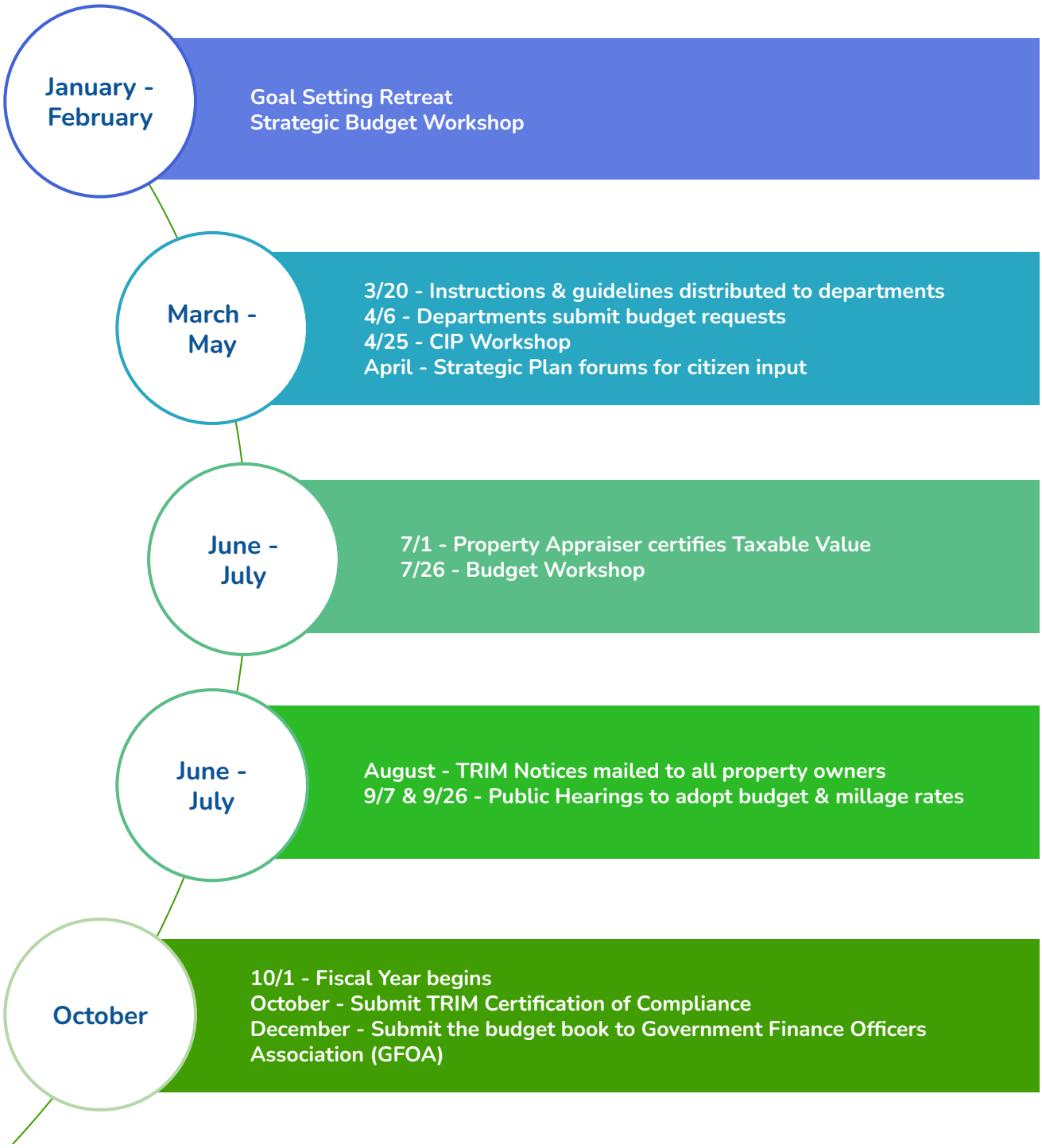
Capital Planning

- Citrus County maintains a Capital Improvement Program (CIP) that covers a five-year period and is updated annually in conjunction with the budget. Proposed projects are prioritized and available funds are allocated accordingly. An integral part of this process is a review of the County's current debt and the County's financial ability to issue new debt. The Capital Improvement Program is published as a separate document. Funding for current fiscal year projects is reflected in the adopted budget.

GENERAL INFORMATION

- In January, department heads assess their capital projects to determine if they meet the definition of a capital improvement project. A capital improvement project is defined as any new building, equipment, additions to existing structures, purchase of structures, the purchase of land in conjunction with new or existing structures, and road and bridge projects that would normally have a life of at least ten (10) years and an initial cost of greater than $50,000. 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



GENERAL INFORMATION

Citizen Involvement

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

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

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

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

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

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

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

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

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

Planning and Development Commission (PDC) – reviews development applications and makes recommendations to the Board of County Commissioners on changes to the Citrus County Comprehensive Plan and Land Development Code, has final acton 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 appropriated and expended for that purpose, in addition to the appropriations and expenditures provided in the budget.
- If an amendment to the budget is required for a purpose not specifically authorized in Florida Statutes 129.06 (2)(a-e), an amendment may be authorized by resolution of the Board of County Commissioners following a public hearing advertised at least 2 days, but not more than 5 days before the hearing date.

Basis of Accounting and Budgeting

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 sta and additional operating and utility expenses must all be included in the operating budget.

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

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

Fund Structure

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

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

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

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 facili-t'es. 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.

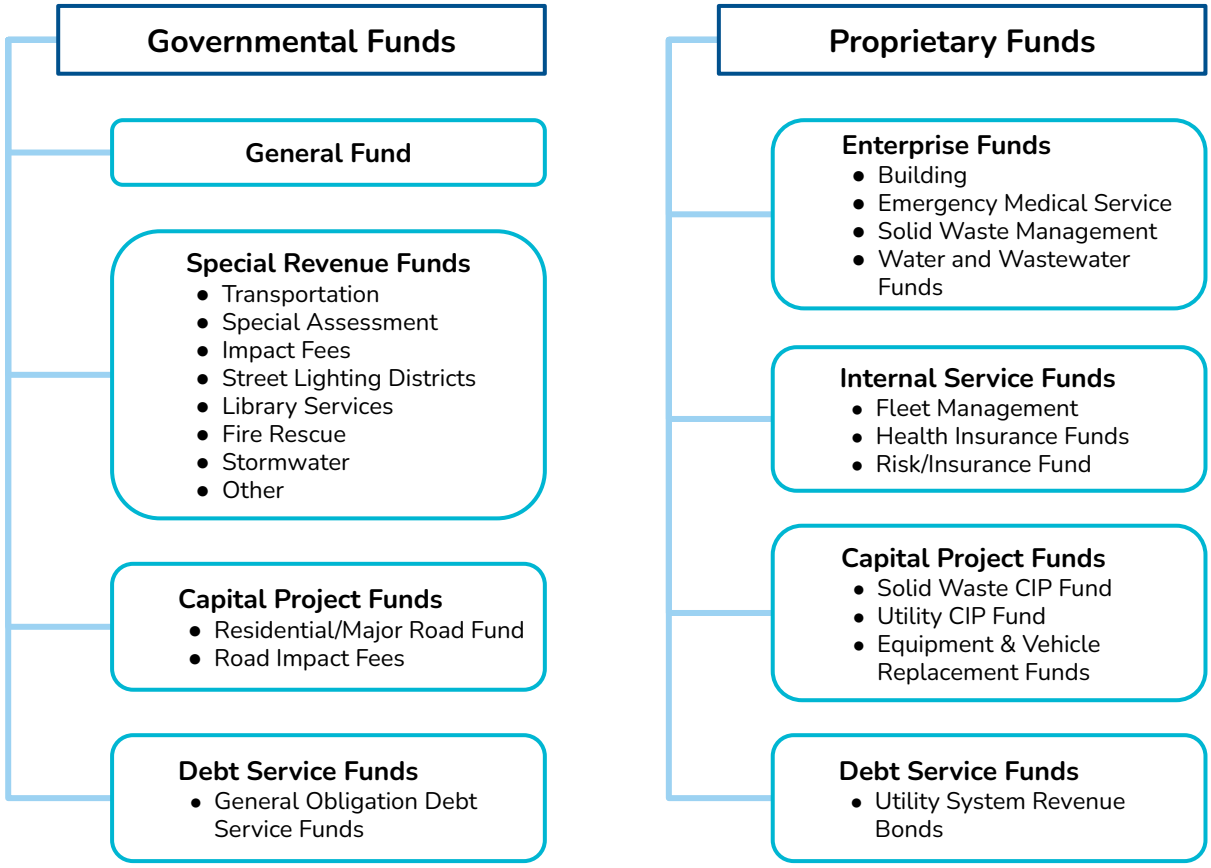
The county has the following internal service funds: Health Insurance, Insurance Trust, Dental Insurance, Fleet Management, and Fleet Vehicle Trust Fund. None of these funds are considered major funds.

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 funds 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.

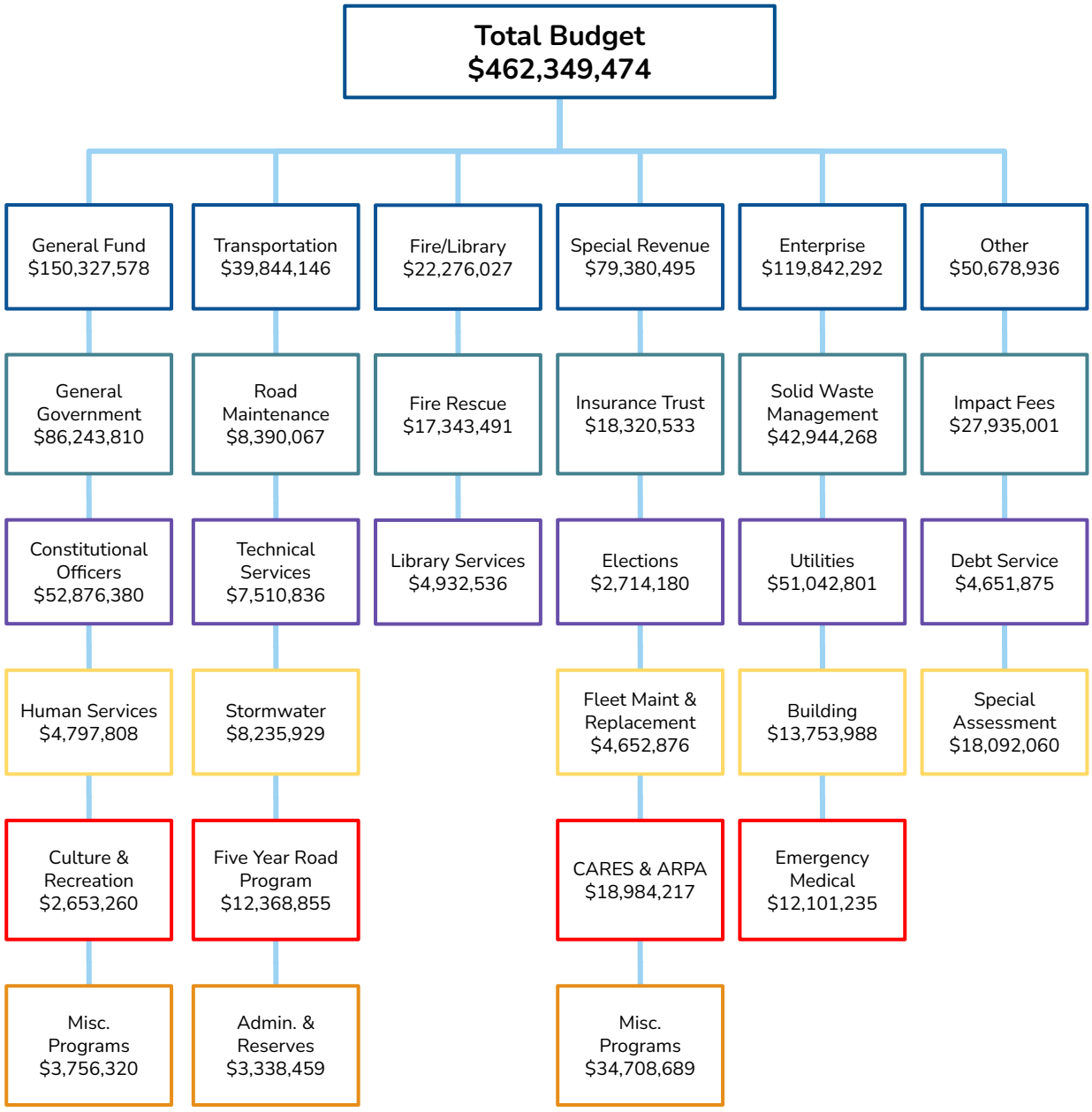
Human Services - A major class of services provided for the care, treatment and control of mental and physical illness.

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

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

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

Financial Organizational Chart



Budget Fiscal Policies

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

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

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

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

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

Legal Requirements

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

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

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

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

Fund Balance Policy

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

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

Reserves And Contingencies Policy

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

Contingency accounts will be established to provide the following:

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

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

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

One-time Revenue Policy

The County will give highest priority in the use of one-time revenues to the funding of capital assets or other one-time expenditures.

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

Debt Service Policy

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

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

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

Investment Policy

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

Procurement Policy

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

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.

GENERAL INFORMATION

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


Citrus
COUNTY, FLORIDA
ESTABLISHED 1887



Budget Summary

Citrus County, Florida

BUDGET SUMMARY

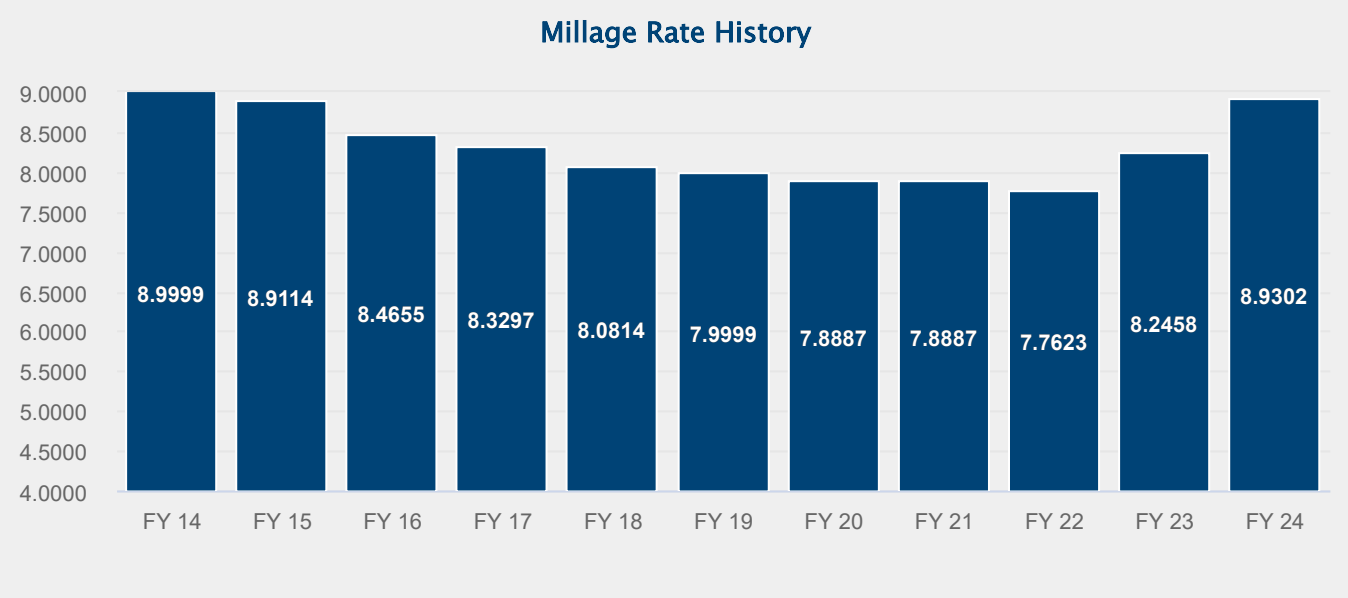
Schedule of Ad Valorem Taxes and Required Millage

	2022/2023		2023/2024	
	Revenue	Millage	Revenue	Millage
County-wide				
General Fund	$79,280,083	6.5057	$95,199,944	6.9951
Transportation	9,578,392	0.7860	13,418,985	0.9860
Health Department	748,236	0.0614	767,577	0.0564
Bocc County-wide Total	**$89,606,711**	**7.3531**	**$109,386,506**	**8.0375**
Special Districts				
Library Services	$3,835,013	0.3147	$4,282,916	0.3147
Fire Rescue Mstu	6,372,384	0.5780	7,122,232	0.5780
Special Districts Total	**$10,207,397**	**0.8927**	**$11,405,148**	**0.8927**
Total Millage	**$99,814,108**	**8.2458**	**$120,791,654**	**8.9302**

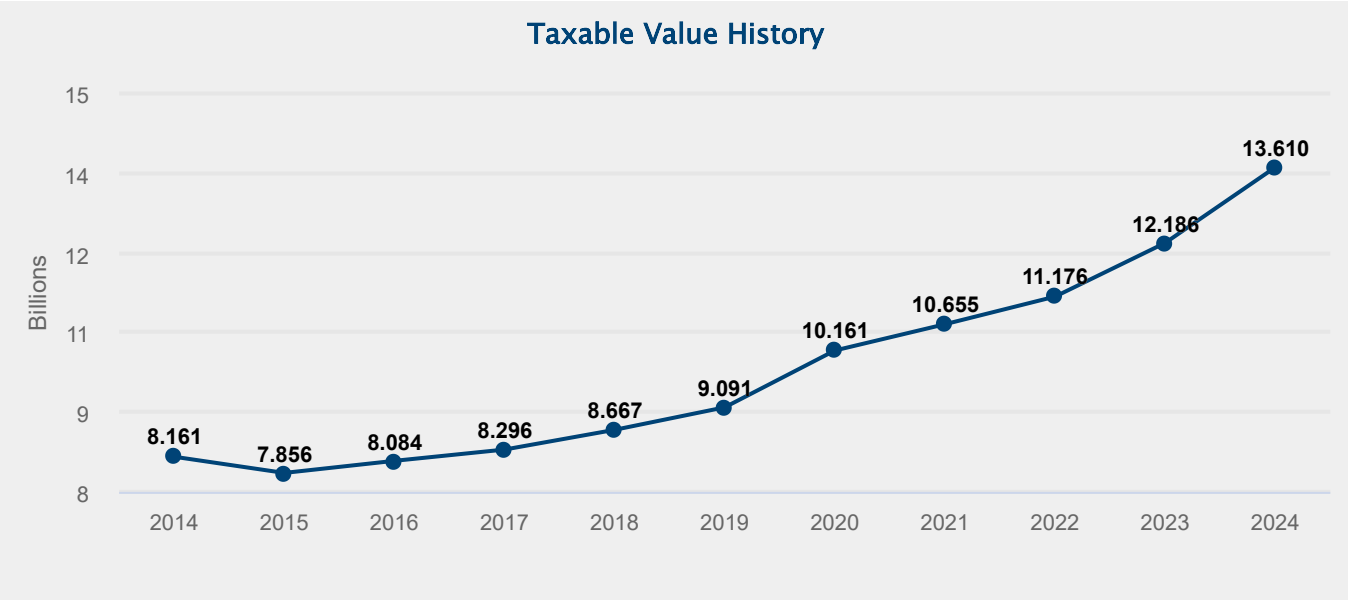
Summary of Total Budget

	2022/2023	2023/2024	Change
General Fund	$126,974,848	$150,327,578	18.39%
Health Department	1,455,718	1,525,887	4.82%
Transportation Funds	39,130,515	39,844,146	1.82%
Debt Service Funds	4,650,475	4,651,875	0.03%
Special Revenue Funds	62,369,405	54,882,199	(12.00%)
Internal Service Funds	20,991,932	22,972,409	9.43%
Enterprise Funds	118,156,333	119,842,292	1.43%
Special Assessments	12,995,938	18,092,060	39.21%
Impact Fees	24,604,010	27,935,001	13.54%
Library Services	4,392,262	4,932,536	12.30%
Fire Rescue	17,984,409	17,343,491	(3.56%)
Total Budget	**$433,705,845**	**$462,349,474**	**6.60%**

BUDGET SUMMARY



The budget reflects a 0.6844 mills increase in the total millage rate, reflecting an increase for implementation of the pay & class study, along with two-tenths of a mill for road resurfacing. The Health Department millage decreased from 0.0614 to 0.0564, or 0.0050 mills; the General Fund millage increased from 6.5057 to 6.9951, or 0.4894 mills; the Transportation millage increased from 0.7860 to 0.9860, or 0.2000; the Library Services and Fire MSTU millage remain unchanged. The aggregate millage is 8.8755 or 17.79% increase over the aggregate rolled back millage rate of 7.5349.

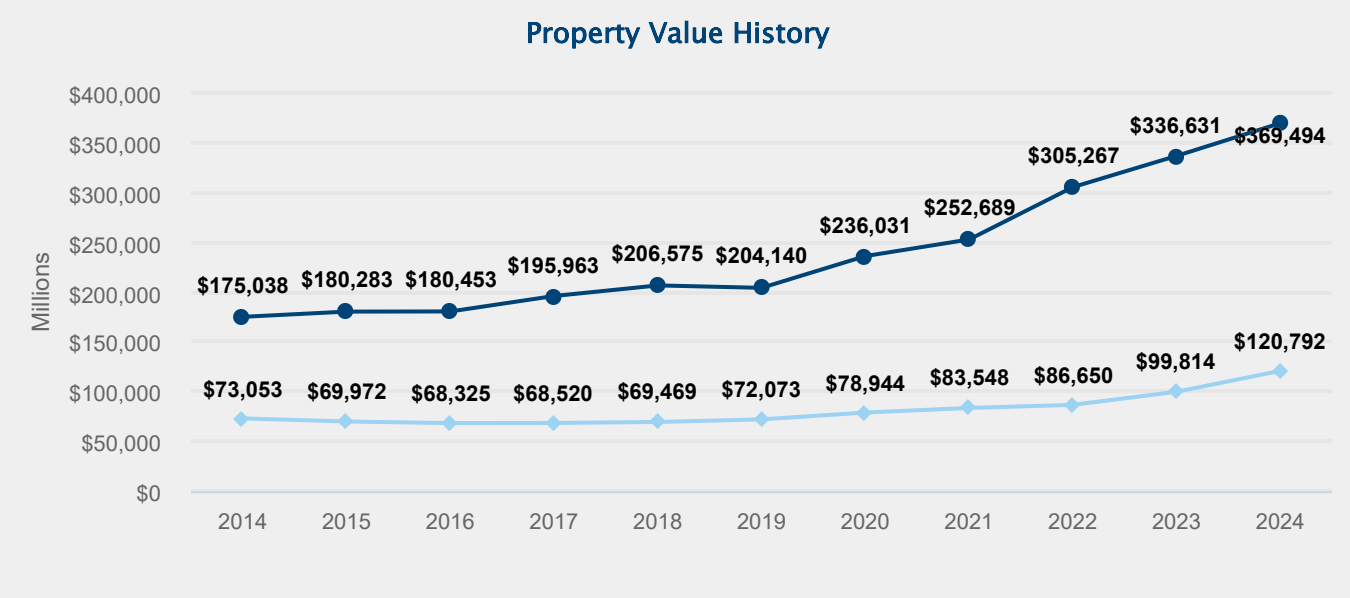


The above chart represents the historical taxable value. The County had a three year decline of 13.1% from FY 12/13 to FY 14/15. For the last nine fiscal years there has been an increase in the taxable value, with FY 23/24 increasing of 11.69%

BUDGET SUMMARY

Property Value History

Year	Final Valuation	Millage	Taxes	Net Budget *
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	8,292,626,815	8.3297	68,519,560	195,963,159
2018	8,667,429,638	8.0814	69,468,706	206,575,236
2019	9,091,226,499	7.9999	72,072,950	204,140,020
2020	10,160,817,278	7.8887	78,943,798	236,030,930
2021	10,655,493,324	7.8887	83,548,036	252,689,117
2022	11,175,602,147	7.7623	86,650,251	305,266,518
2023	12,163,284,496	8.2458	99,814,108	336,630,621
2024	13,609,518,600	8.9302	120,791,654	369,494,350

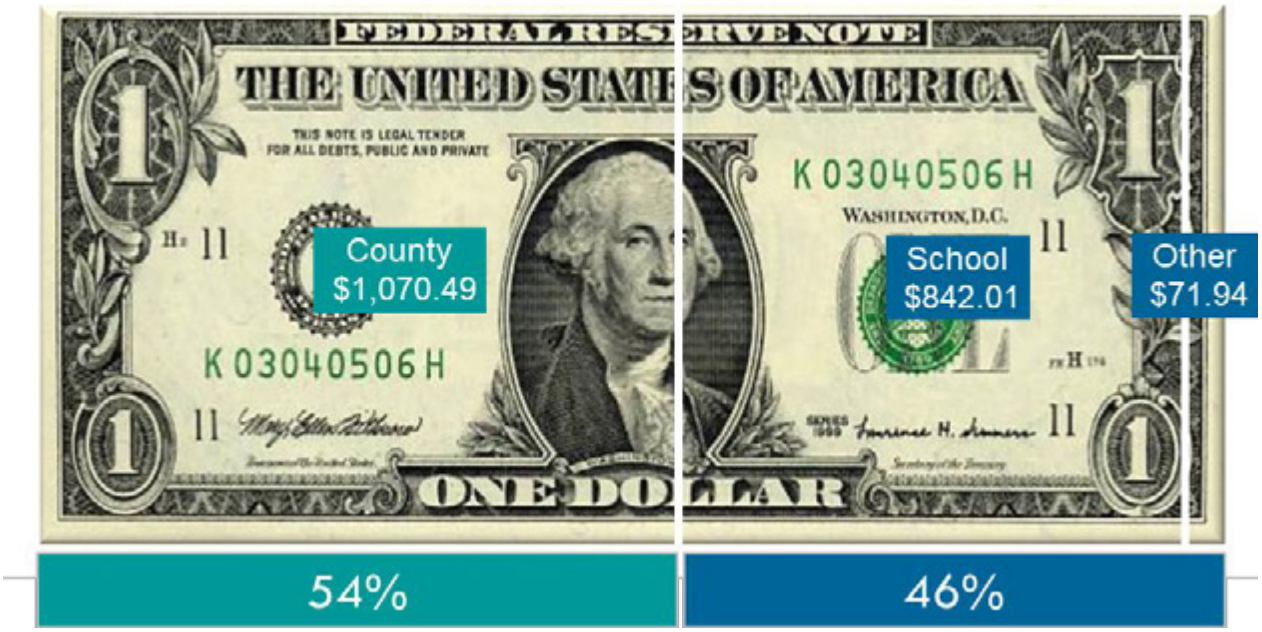


* Net Budget excludes reserves accounts established to record fund balance.

BUDGET SUMMARY

Property Tax on Average Residential Home

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



Total Tax Bill $1,984.44

This represents a typical Ad Valorem tax notice. Ad Valorem taxes account for approximately 63% of the General Fund revenues. Ad Valorem taxes are levied against real estate and certain personal, non-real estate property held for commercial or investment purposes. The notice of Ad Valorem taxes, which is mailed out to property owners of record in Citrus County, incorporates a millage rate made up of five components. Millage is an expression of the number of mills per dollar of assessed valuation levied.

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

Millage Rate	Taxing Authority
8.9302	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;
5.4440	Public Schools - Comprised Of 3.1960 Local Effort Required Of The Citrus County School Board By The State, 0.7480 Discretionary Millage And 1.5000 Mills For District Local Capital Improvements Of The Citrus County School Board;
0.3958	Mosquito Control - Levy By The Mosquito Control District;
0.2043	Water Management - Levy By The Southwest Florida Water Management District; To Provide Protection Of Water And Waterways In Citrus County.
14.9743	**Total Millage**

BUDGET SUMMARY

Summary of Total Budget by Fund Type

	General Fund	Transportation	Fire/ Library	Special Revenue	Enterprise	Other	Total
Beginning Fund Balance	30,476,097	10,221,622	4,004,473	47,198,115	68,972,847	28,980,899	189,854,053
Revenues							
Ad Valorem Taxes	$95,199,944	$13,418,985	$11,405,148	$767,577	$-	$-	$120,791,654
Other Taxes	1,500,000	6,520,000	-	2,735,000	35,000	-	10,790,000
Licenses And Permits	-	4,987,587	7,119,194	96,129	4,199,881	17,828,575	34,231,366
Intergovernmental Revenue	16,880,000	2,663,250	23,766	70,800	2,503	-	19,640,319
Charges For Services	5,981,293	10,500	56,000	12,843,059	40,637,197	-	59,528,049
Fines And Forfeitures	275,000	-	300	26,420	3,513	-	305,233
Miscellaneous Revenues	1,298,841	290,000	115,000	2,426,266	589,701	178,704	4,898,512
Statutory Reserves	(6,053,179)	(1,394,517)	(935,971)	(263,509)	(2,174,958)	(900,392)	(11,722,526)
Interfund Transfers	4,769,582	3,126,719	488,117	13,480,638	7,576,608	4,591,150	34,032,814
Total Revenues	**119,851,481**	**29,622,524**	**18,271,554**	**32,182,380**	**50,869,445**	**21,698,037**	**272,495,421**
Total Revenues & Fund Balance	**$150,327,578**	**$39,844,146**	**$22,276,027**	**$79,380,495**	**$119,842,292**	**$50,678,936**	**$462,349,474**
Expenditures							
Personnel Services	$53,420,054	$8,176,277	$14,000,810	$16,815,851	$24,523,145	$137,908	$117,074,045
Operating Expenses	45,255,102	4,227,036	3,919,079	15,097,853	15,982,479	1,444,563	85,926,112
Capital Outlay	10,066,352	16,720,755	1,071,236	27,052,636	33,798,164	4,473,605	93,182,748
Grants In Aid	4,455,322	157,828	50,374	3,587,874	5,000	10,767,305	19,023,703
Debt Service	1,380,226	-	231,545	721,770	4,503,307	5,184,607	12,021,455
Interfund Transfers	16,826,230	5,961,602	1,104,242	504,182	9,855,057	1,581,916	35,833,229
Total Expenditures	**131,403,286**	**35,243,498**	**20,377,286**	**63,780,166**	**88,667,152**	**23,589,904**	**363,061,292**
Budgeted Reserves	18,924,292	4,600,648	1,898,741	15,600,329	31,175,140	27,089,032	99,288,182
TOTAL EXPENDITURES & RESERVES	**$150,327,578**	**$39,844,146**	**$22,276,027**	**$79,380,495**	**$119,842,292**	**$50,678,936**	**$462,349,474**

BUDGET SUMMARY

Summary of Total Budget by Category

	FY 21/22 Actual	FY 22/23 Adopted Budget	FY 23/24 Adopted Budget	% Change
Beginning Fund Balance	-	195,088,021	189,854,053	-2.68%
Revenues				
Ad Valorem Taxes	$83,110,834	$99,814,108	$120,791,654	21.02%
Other Taxes	11,512,807	10,170,000	10,790,000	6.10%
Licenses And Permits	29,377,811	30,299,976	34,231,366	12.97%
Intergovernmental Revenue	23,497,097	17,420,219	19,640,319	12.74%
Charges For Services	59,272,949	56,707,692	59,528,049	4.97%
Fines And Forfeitures	392,549	284,125	305,233	7.43%
Miscellaneous Revenues	7,394,674	4,378,849	4,898,512	11.87%
Other Non Operating Revenue	5,946,096	-	-	100.00%
Statutory Reserves	-	(10,286,177)	(11,722,526)	13.96%
Interfund Transfers	32,571,757	29,829,032	34,032,814	14.09%
Total Revenues	**253,076,573**	**238,617,824**	**272,495,421**	**14.20%**
				100.00%
Total Revenues And Fund Balance	**$253,076,573**	**$433,705,845**	**$462,349,474**	**6.60%**
Expenditures				
Personnel Services	$85,370,902	$97,794,596	$117,074,045	19.71%
Operating Expenses	75,161,490	78,434,162	85,926,112	9.55%
Capital Outlay	17,701,633	94,264,108	93,182,748	-1.15%
Grants In Aid	4,410,852	12,007,142	19,023,703	58.44%
Debt Service	8,920,361	12,106,001	12,021,455	-0.70%
Interfund Transfers	35,378,945	33,744,134	35,833,229	6.19%
Total Expenditures	**226,944,183**	**328,350,143**	**363,061,292**	**10.57%**
Budgeted Reserves	-	105,355,702	99,288,182	-5.76%
TOTAL EXPENDITURES AND RESERVES	**$226,944,183**	**$433,705,845**	**$462,349,474**	**6.60%**

Total Budget Discretionary



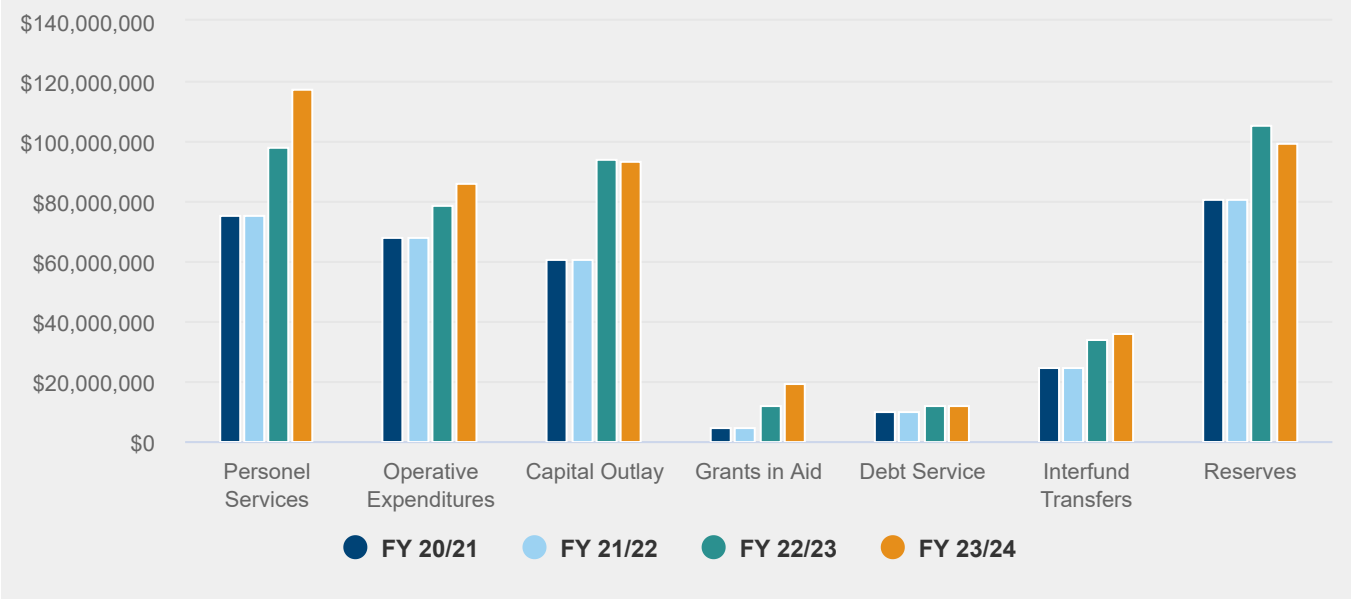
General Fund Discretionary



BUDGET SUMMARY

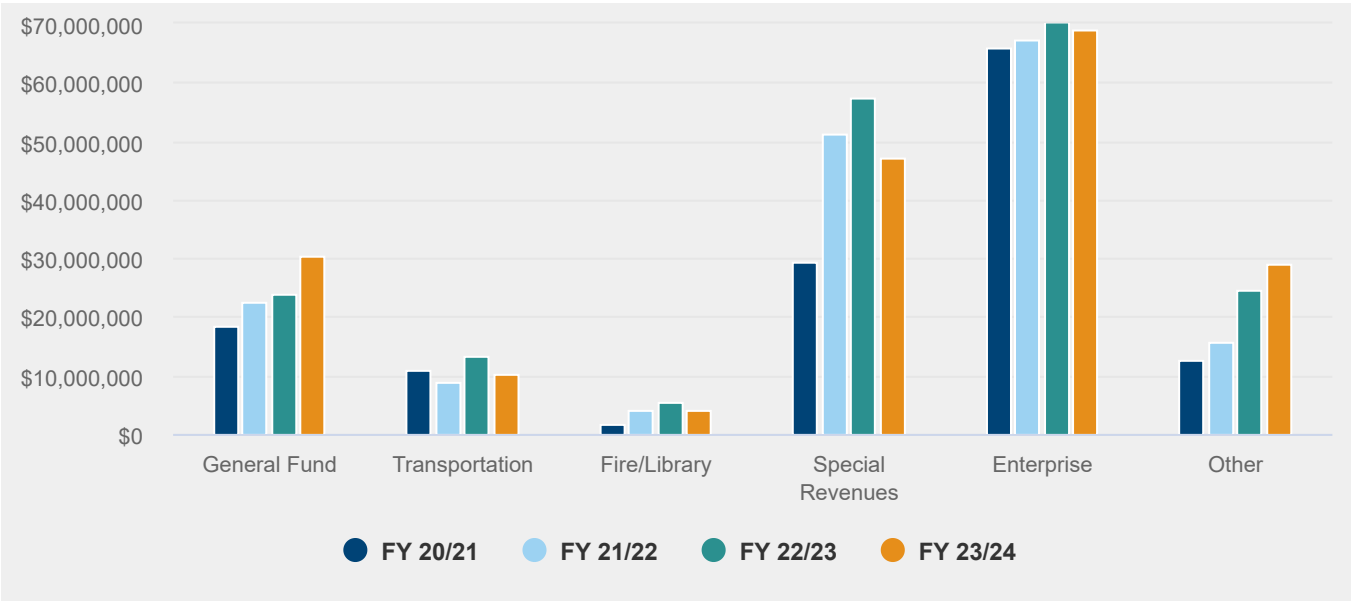
Total Budget Categories

$462,349,474

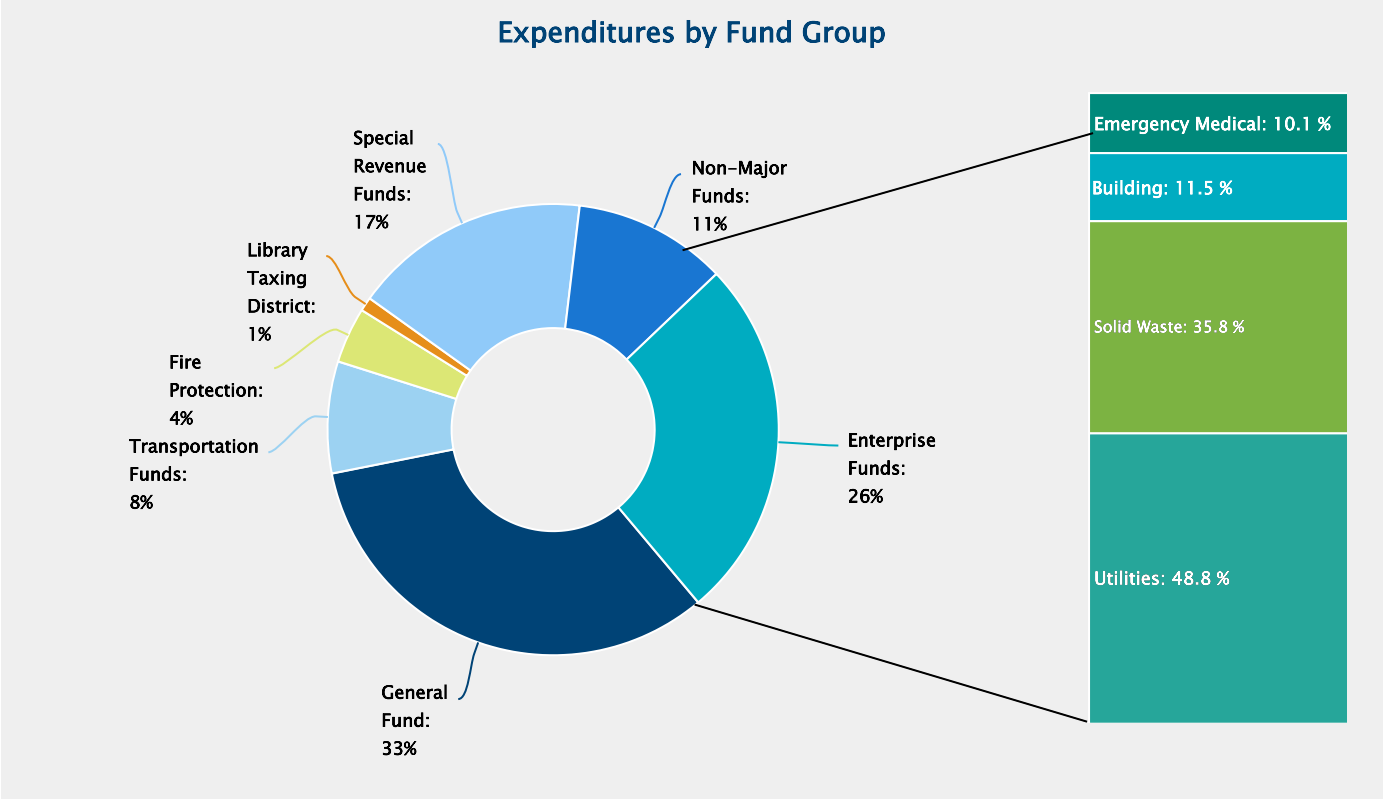


Cash Carry Forward by Fund Type

$189,854,053



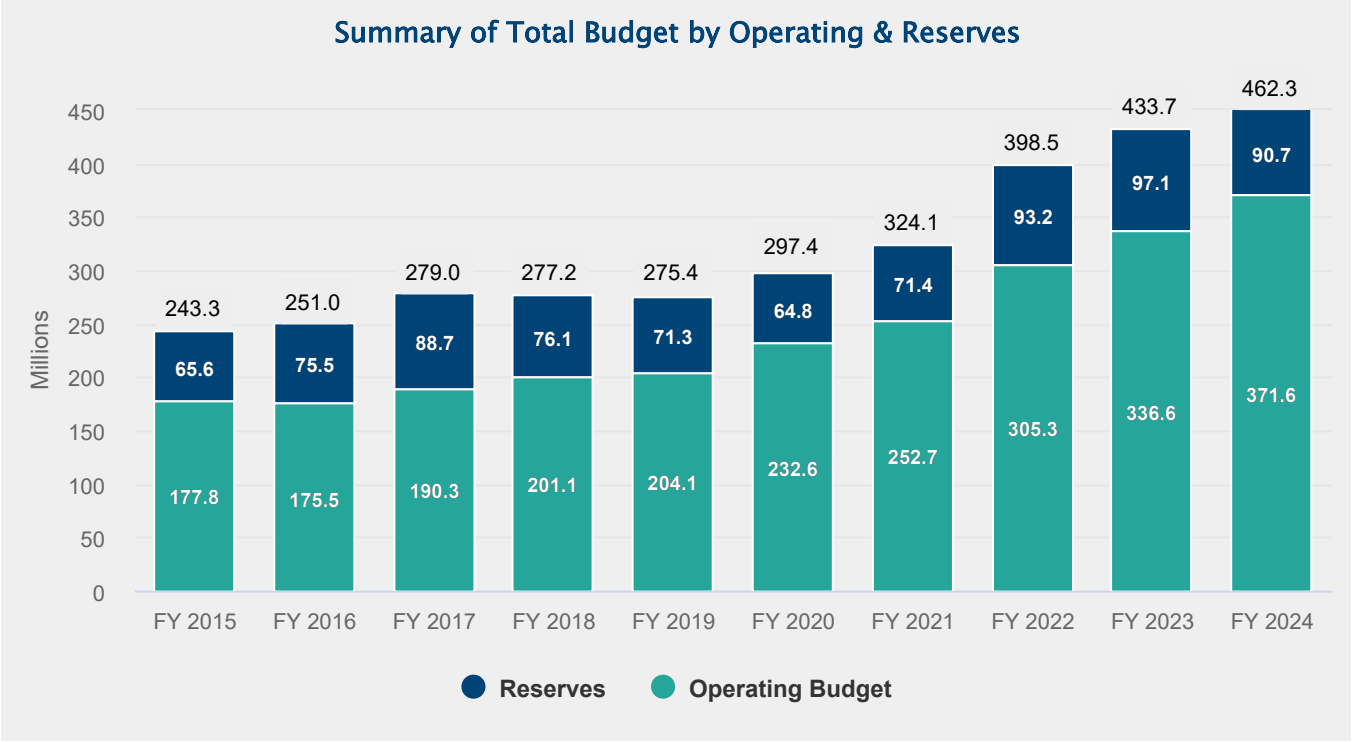
BUDGET SUMMARY



Enterprise Funds	Utilities	51,042,801	
	Solid Waste	42,944,268	
	Building	13,753,988	
	Emergency Medical	12,101,235	
		Sub-total	**119,842,292**
General Fund			150,327,578
Transportation Funds			39,844,146
Fire Protection			17,343,491
Library Taxing District			4,932,536
Special Revenue Funds			79,380,495
Non-major Funds			50,678,936
		TOTAL	**462,349,474**

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.

BUDGET SUMMARY



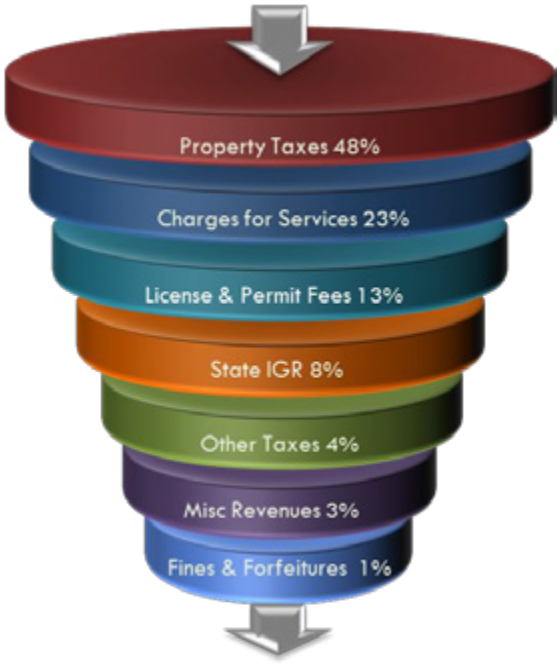
Summary of Total Budget by Major Funds

	FY 21/22 Actual	FY 22/23 Adopted Budget	FY 23/24 Adopted Budget	% Change
Revenues				
General Fund	$97,171,608	$126,974,848	$150,327,578	18.39%
Transportation Fund	18,430,624	39,130,515	39,844,146	1.82%
Public Utilities	25,126,292	58,052,259	51,042,801	-12.07%
Landfill	9,789,404	37,798,366	42,944,268	13.61%
Special Revenue Funds	57,604,011	84,817,055	79,380,495	-6.41%
Impact Fee Funds		24,604,010	27,935,001	13.54%
Non-major Funds	43,824,647	62,328,792	70,875,185	13.71%
Total	**$251,946,586**	**$433,705,845**	**$462,349,474**	**6.60%**
Expenditures				
General Fund	$93,149,896	$126,974,848	$150,327,578	18.39%
Transportation Fund	15,354,701	39,130,515	39,844,146	1.82%
Public Utilities	26,587,089	58,052,259	51,042,801	-12.07%
Landfill	7,938,090	37,798,366	42,944,268	13.61%
Special Revenue Funds	49,289,483	84,817,055	79,380,495	-6.41%
Impact Fee Funds		24,604,010	27,935,001	13.54%
Non-major Funds	30,351,970	62,328,792	70,875,185	13.71%
TOTAL	**$222,671,229**	**$433,705,845**	**$462,349,474**	**6.60%**

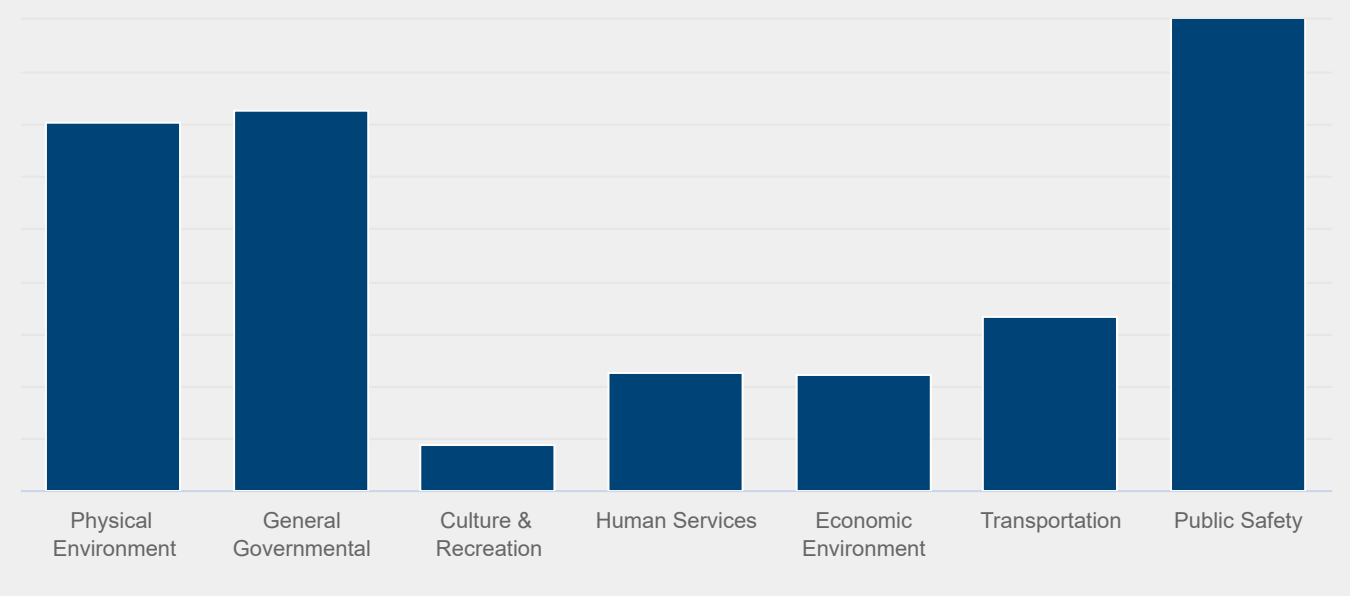
BUDGET SUMMARY

FY 23/24 **Revenue & Expenditure Summary**

Where does the Money come from...



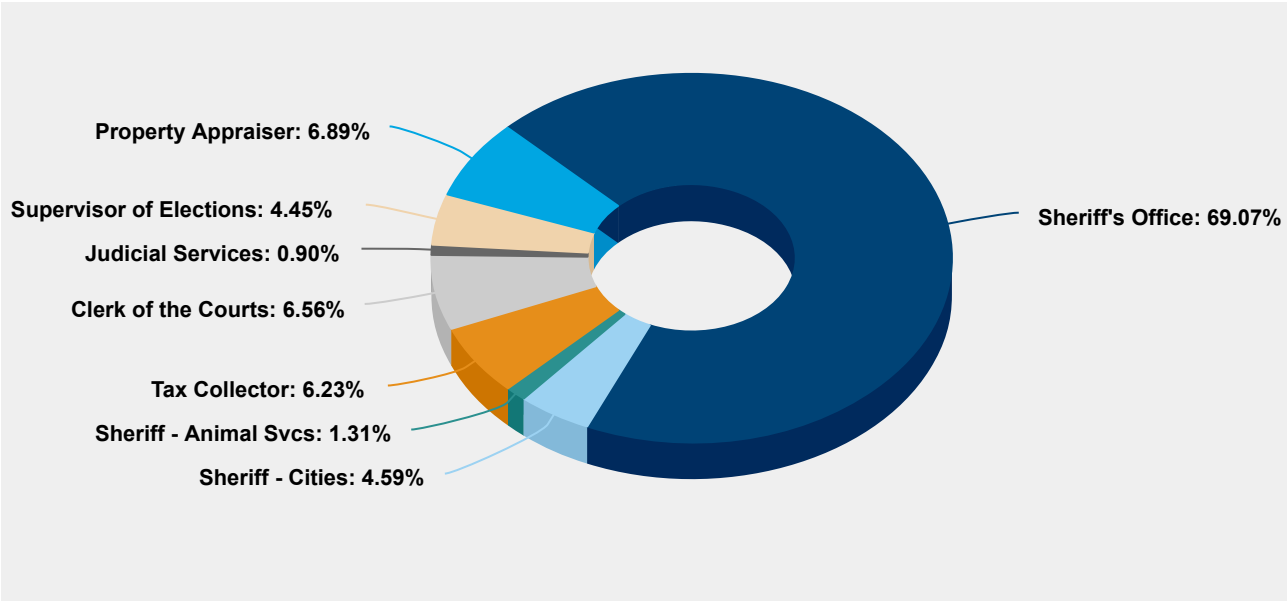
Where does the Money go...



BUDGET SUMMARY

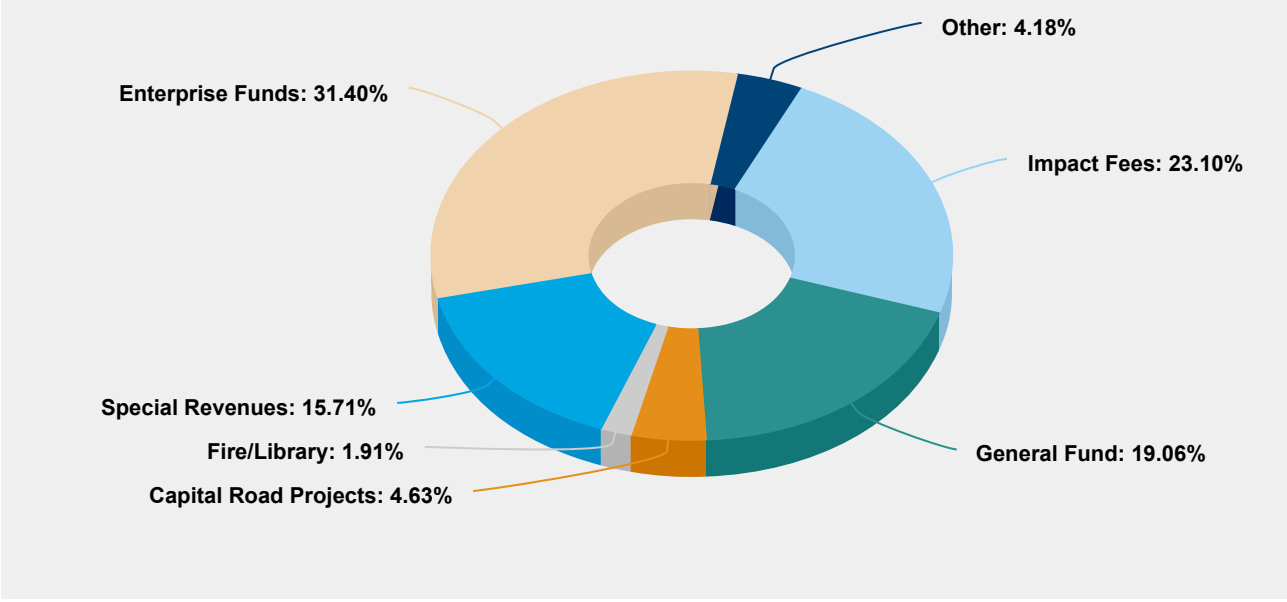
Elected Officials

$56,616,091



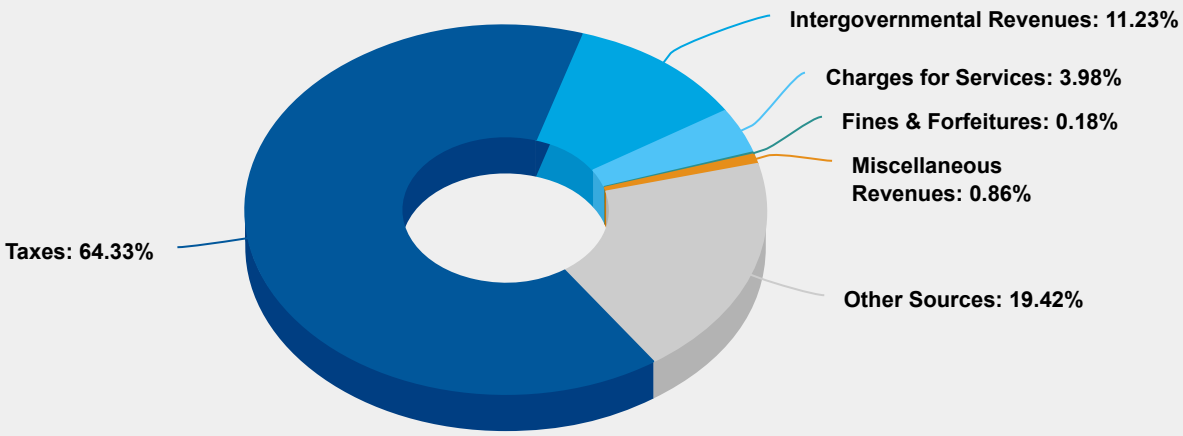
Reserves by Fund Functionally

$99,288,182



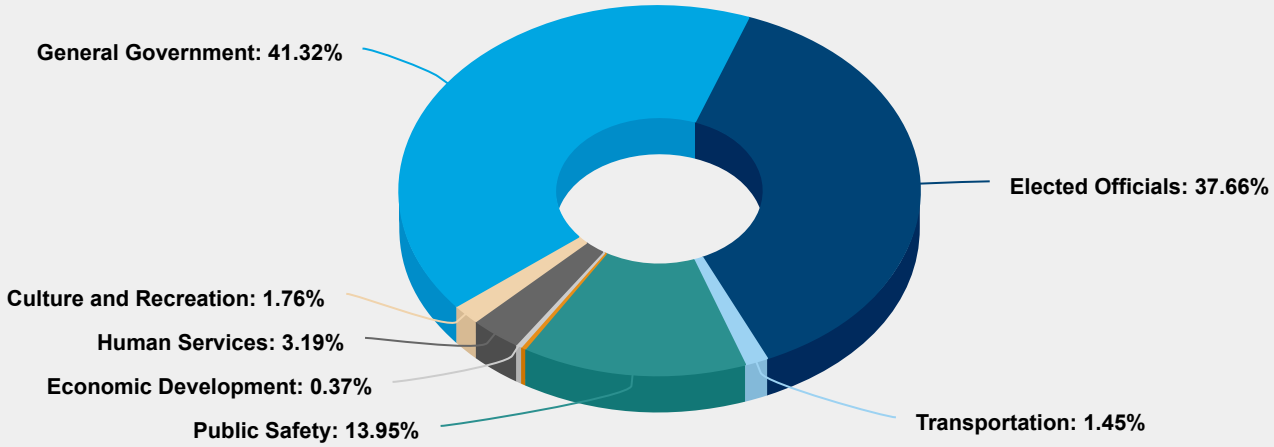
General Fund Revenues

$150,327,578



General Fund Expenditures

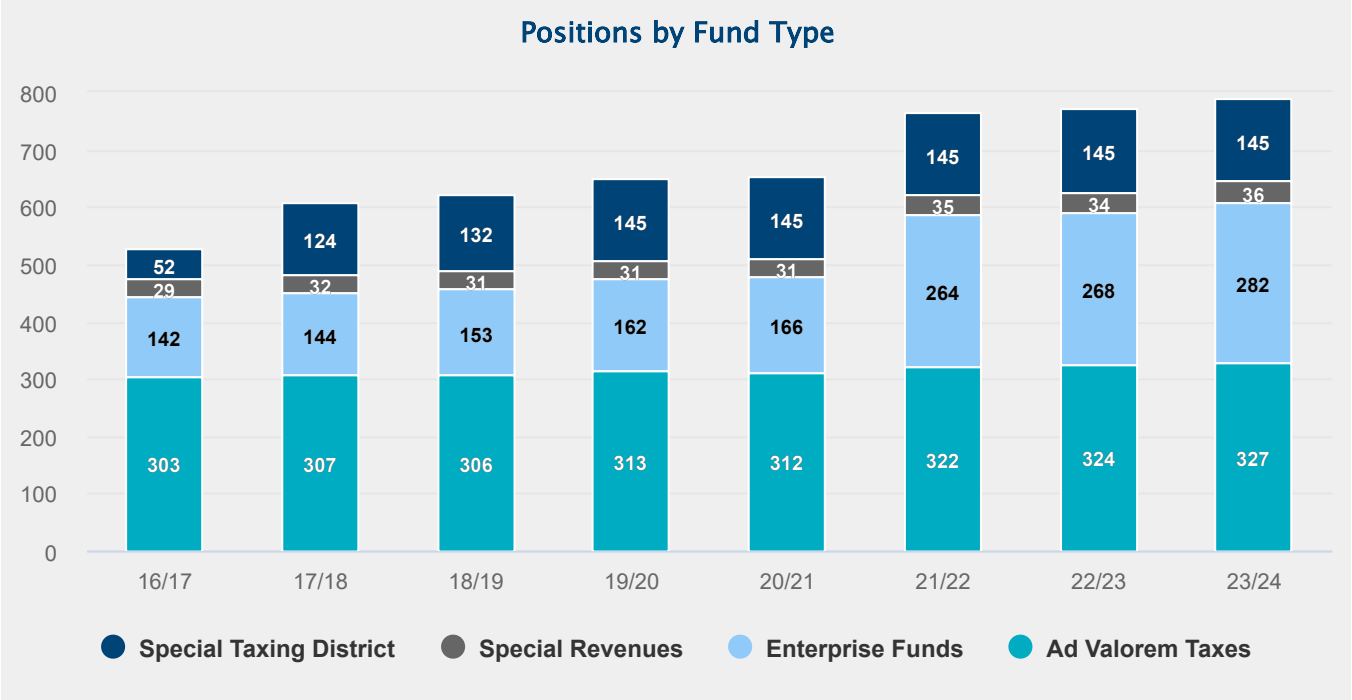
$150,327,578



BUDGET SUMMARY

State Mandate Summary

Statutory Requirements:	Florida Statute:	
County Audit	219.39	205,500
Predisposition Of Juveniles	985.686	386,128
Inmate Medical - Outside	901.35, 951.032	400,000
Forensic Physical Examination	39	35,000
Unemployment Compensation - BOCC	443	10,000
County Planning Councils	374	51,797
Division of Forestry	125	12,845
Tax Bill Postage/Tax Deeds	195.087, 192.091	123,500
Tax Increments To City CRAs	163.340, 163.355, 163.356, 163.357	1,121,394
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	1,241,677
HUMAN RESOURCES		
Medicaid	154.301, 409.915	2,471,758
General Assistance: Burials & Cremations	406.5	35,000
PUBLIC SAFETY		
Detention Support	948.06	16,775,936
School Resource Officer Program	1006.12	1,598,340
Medical Examiner	406.08	729,658
Mental Health	394.76 & FL Admin Code 65,65E-14.005	990,000
Baker Act Transports	394.76	40,000
Electronic Inmate Monitoring	948.11	48,000
Emergency Medical Services (EMS)	125.01	2,585,809
SUPPORT SERVICES		
General Insurance/other Risk Programs	768.28, 112.19, 440.15	725,000
FDLE	943.13	10,000
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	2,155
State Attorney	29.001, 29.008, 318.18, 29.0081	7,140
Clerk Of County Courts	29.001, 29.008, 318.18, 29.0081	22,860
Guardian Ad Litem	29.008	6,420
Judical Services Technology	29.008, 28.24	481,661
Property Appraiser	195.087, 192.091	3,901,214
Tax Collector	195.087, 192.091	3,530,000
Supervisor Of Elections	98.015, 129.202, 101.62, 102.014, 101.51, 101.111, 98.255, 101.657	2,517,689
Sheriff - Service Of Court Process	30.51	3,594,171
Total Statutory Requirements		**43,675,152**
General Fund Expenditures		150,327,578
Percentage of Statutory Requirements		29.05%



Positions by Fund Type

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

The FY24 budget includes 10 net increases in positions in enterprise funds. Growth in the construction industry resulted in eight (8) additional positions in the Building Division. These positions include seven (7) customer service positions to assist with the implementation of new permitting software application and contractor portal. A second Litter Crew was created to expand litter control throughout the County based on the Strategic Plan 2023 goals for the Beautify Citrus Campaign. Emergency Medical Services (EMS) eliminated an EMT 12 Hour and a Paramedic 12 Hour position in an endeavor to balance their budget. EMS also reclassified 15 EMT 24 Hour and 15 Paramedic 24 Hour to Transport/Firefighter/EMT and Transport/Firefighter/Paramedic enabling EMS workers to obtain firefighting certifications to further fire fighting activities.

Ad Valorem Supported positions have a net increase of 6 positions. An additional Executive Assistant to the Board and Special Project Manager were added to the FY 24 budget. These positions will provide support to County Administration and the Board of County Commissioners. Additionally, based on the workload, a Long Range Planner position was added in Land Development and a Construction Manager was added to oversee various County construction projects, such as the new Animal Shelter. Library Services added 3 part-time custodian positions to provide janitorial services at the various libraries due to the inability to procure adequate janitorial contractors.

BUDGET SUMMARY

Summary of Adopted Positions

Fund	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Change from Current Year
Board Of County Commissioners				
General Fund				
Board Of County Commissioners	6	6	7	1
Code Compliance	9	9	9	
Communication Services	3	3	3	
Community Centers	5	5	5	
Community Service Administration	4	4	4	
County Administrator	4	4	6	2
County Attorney	4	4	4	
Extension Center	7	7	7	
Facilities Management	43	43	43	
Geographic Information Systems	6	6	6	
Grounds Maintenance	24	24	24	
Growth Management	2	2	2	
Housing Services	3	3	3	
Human Resources	7	7	7	
Land Development	9	9	10	1
Management & Budget	12	12	12	
Parks And Recreation	17	17	17	
Support Services Administration	6	6	6	
Systems Management	14	15	14	(1)
Veterans Services	4	4	4	
Total General Fund	**189**	**190**	**193**	**3**
Road And Bridge				
Road Maintenance	78	78	78	
Public Works Administration	4	4	4	
Engineering	21	21	21	
Stormwater	3	3	3	
Total Road And Bridge	**106**	**106**	**106**	
Special Assessments				
Beverly Hills MSBU	-	-	1	1
Citrus Springs MSBU	2	2	2	
Library Services				
Library Services	49	49	52	3
Fire Protection				
Fire Rescue	96	96	96	
Fire Rescue Fire Instructors	12	12	12	
Special Revenue Funds				
Animal Services	19	20	20	
Aquatic Services	8	8	8	
Business Tax	1	1	1	
Drug Court	1	1	1	

Summary of Adopted Positions

Fund	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Change from Current Year
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	
Utility Regulatory	-	-	1	1
Visitor & Convention Bureau	6	6	6	
Total Special Revenue Funds	**44**	**45**	**46**	**1**
Internal Service Funds				
Fleet Management	16	15	15	
Enterprise Funds				
Solid Waste Management	22	23	23	
Litter Program	5	5	9	4
Long Term Care	1	1	1	
Recycling	1	1	1	
Hazardous Waste	3	3	3	
Utilities System	107	110	110	
Building	36	39	47	8
Emergency Medical Services	89	90	88	(2)
Total Enterprise Funds	**264**	**272**	**282**	**10**
Total Board Positions	**766**	**775**	**793**	**18**
Constitutional Offices				
Clerk To The Board	30	30	30	
Elections	10	11	11	
Property Appraiser	49	49	49	
Sheriff - General Operating	270	270	280	10
Sheriff - Court Services	30	30	30	
Sheriff - City Of Crystal River	12	13	13	
Sheriff - City Of Inverness	11	10	10	
Tax Collector	68	68	68	
Total Constitutional Offices	**480**	**481**	**491**	**10**
Total Positions	**1,246**	**1,256**	**1,284**	**28**

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

BUDGET SUMMARY

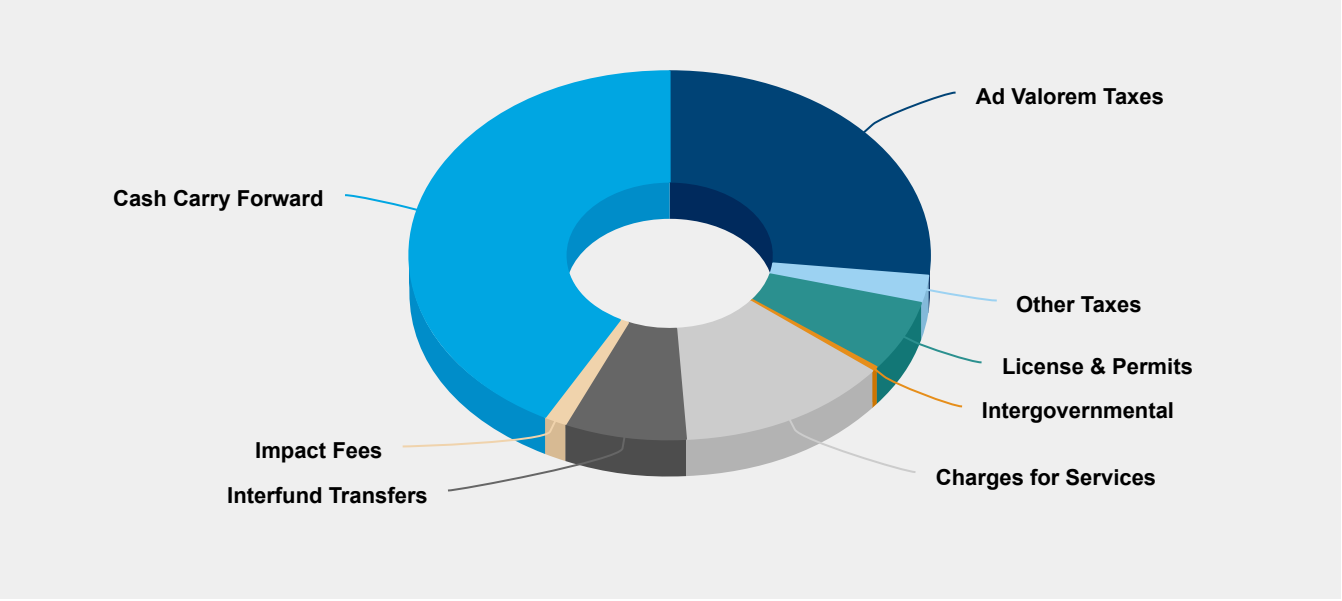
Revenues

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

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

The following are descriptions, historical trends, and projected revenues for 2023 from the County's major revenue sources. The revenue sources profiled in this section comprise 97.6% of the total revenue budget for fiscal year 2024.

FY 2023/2024



Ad Valorem Tax

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

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

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

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

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

Use of Revenue

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

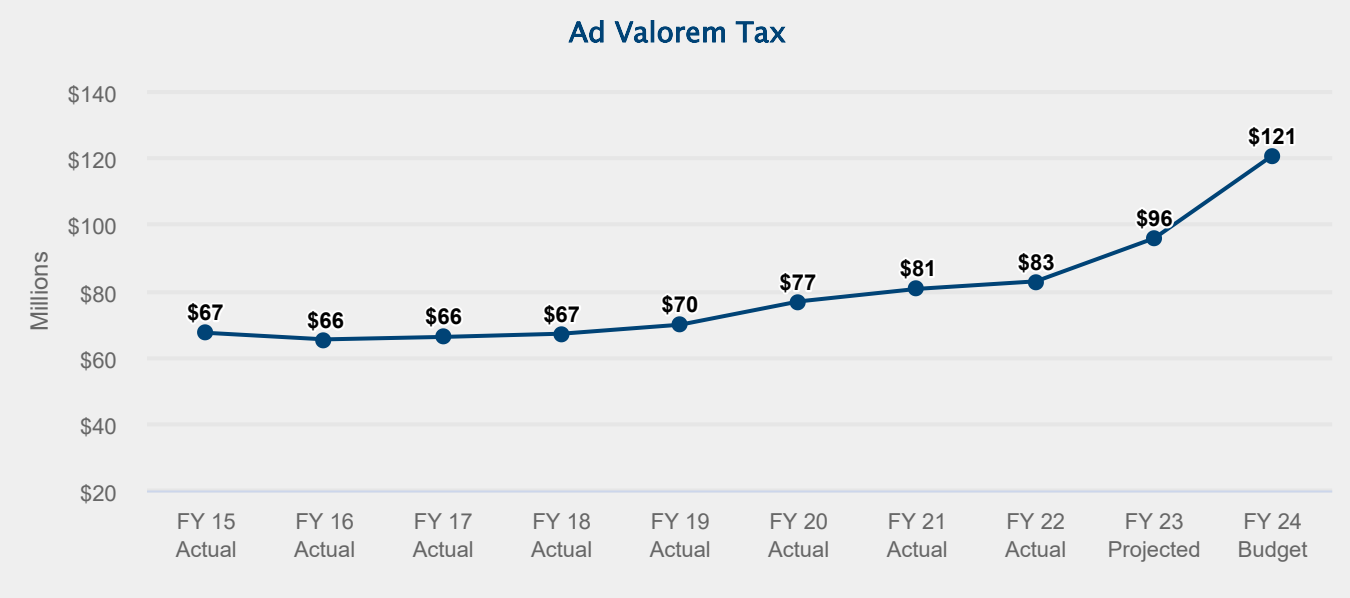
Collection Frequency

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

Budget Assumption(s)

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

The County's portion of an average tax bill for a residential home with homestead exemption is $1,070.49 based on the millage rate of 8.9302 for fiscal year 2024. The fiscal year 2024 estimated ad valorem revenue of $120,791,654 comprises 26.1% 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 services, and 11.44% on all direct-to-home satellite services. The local communications services tax is 2.24%. In FY 18, the tax rate was reduced by approximately 2%. This tax is substituted for the cable franchise fee previously collected by the County.

Use of Revenue

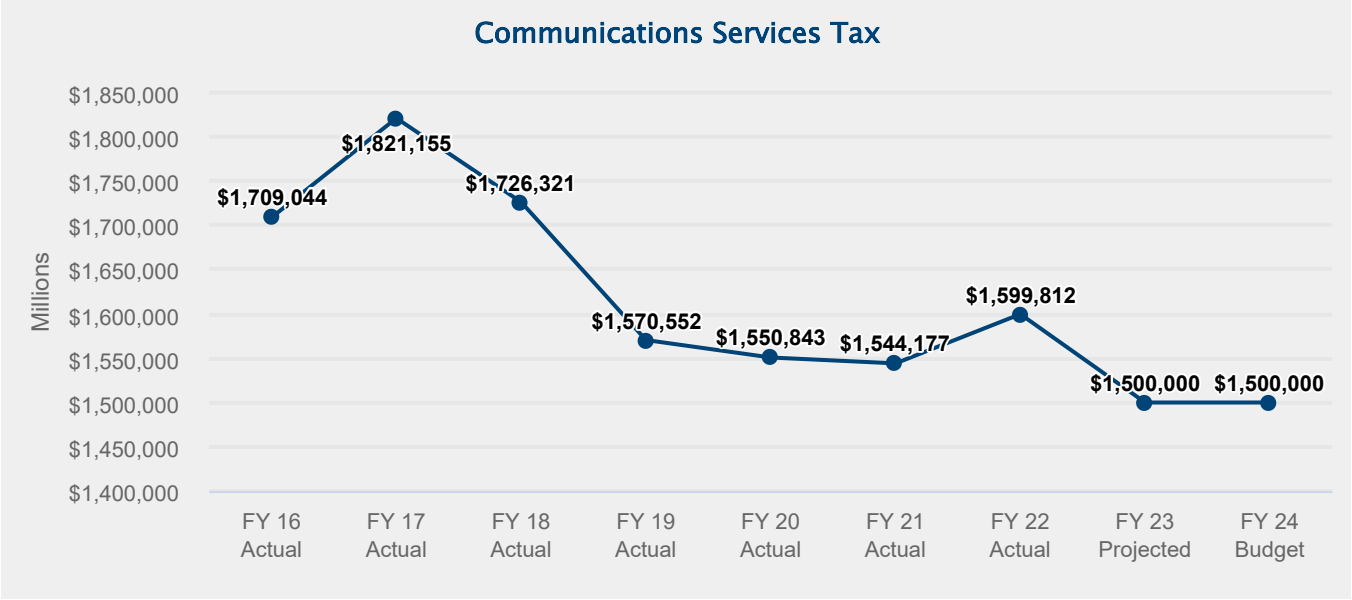
The proceeds may be used for any County purpose. They may also be pledged to repay indebtedness. The County has used this revenue source as security for the Emergency Operations Center and Floral City Library indebtedness.

Collection Frequency

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

Budget Assumption(s)

The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2024 estimate of $1,500,000 represents 0.3% 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

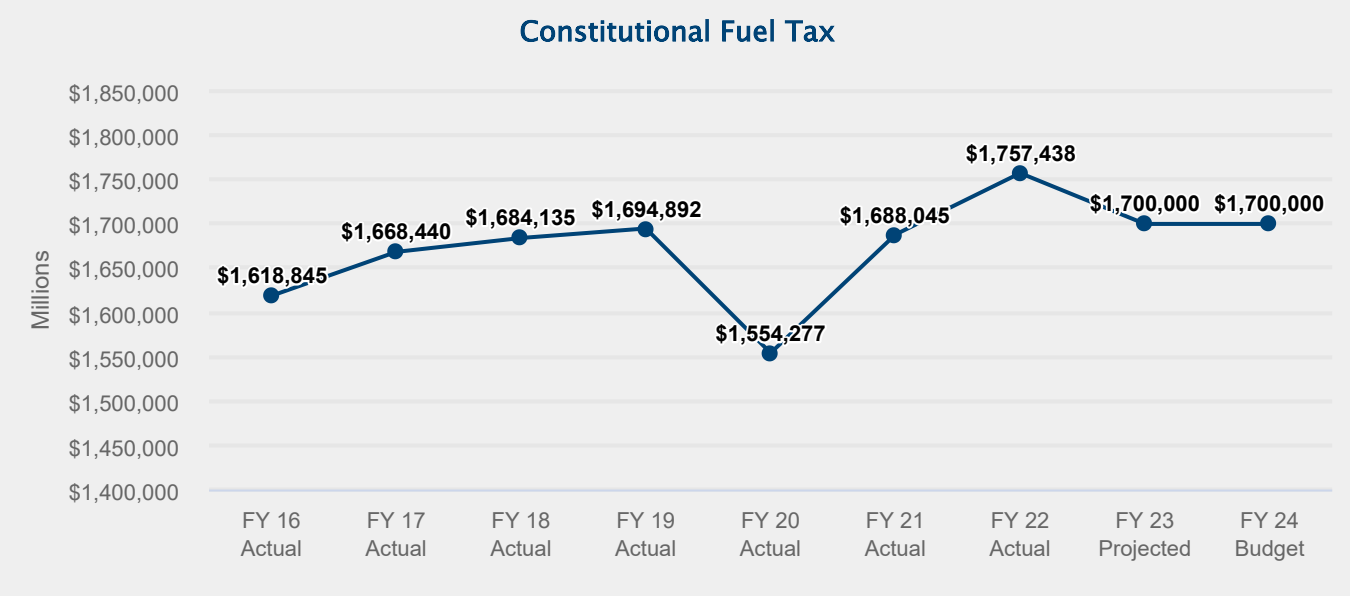
Proceeds must be used for the acquisition, construction, and maintenance of roads. Maintenance may include construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. They may also be used as matching funds for transportation-related grants.

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 2024 estimate is $1,700,000 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.

BUDGET SUMMARY

Use of Revenue

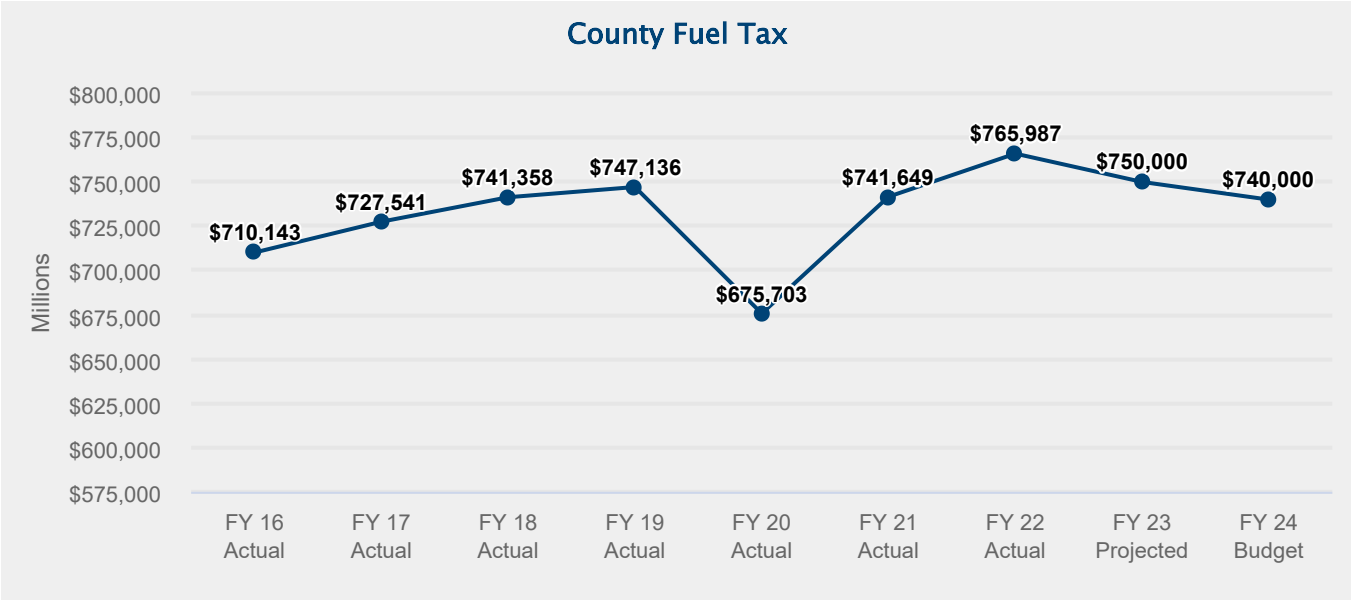
Proceeds must be used for transportation related expenditures. The expenditures must be for acquisition of rights-of-way; construction, reconstruction, maintenance and repair of transportation facilities, roads, bridges, bicycle paths and pedestrian pathways. Proceeds may also be used for debt service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

Collection Frequency

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

Budget Assumption(s)

The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2024 estimate is $740,000 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 light ng; traffic signs, signals, and pavement markings; and bridge maintenance and operations. Proceeds may also be used for debt service of transportation related projects.

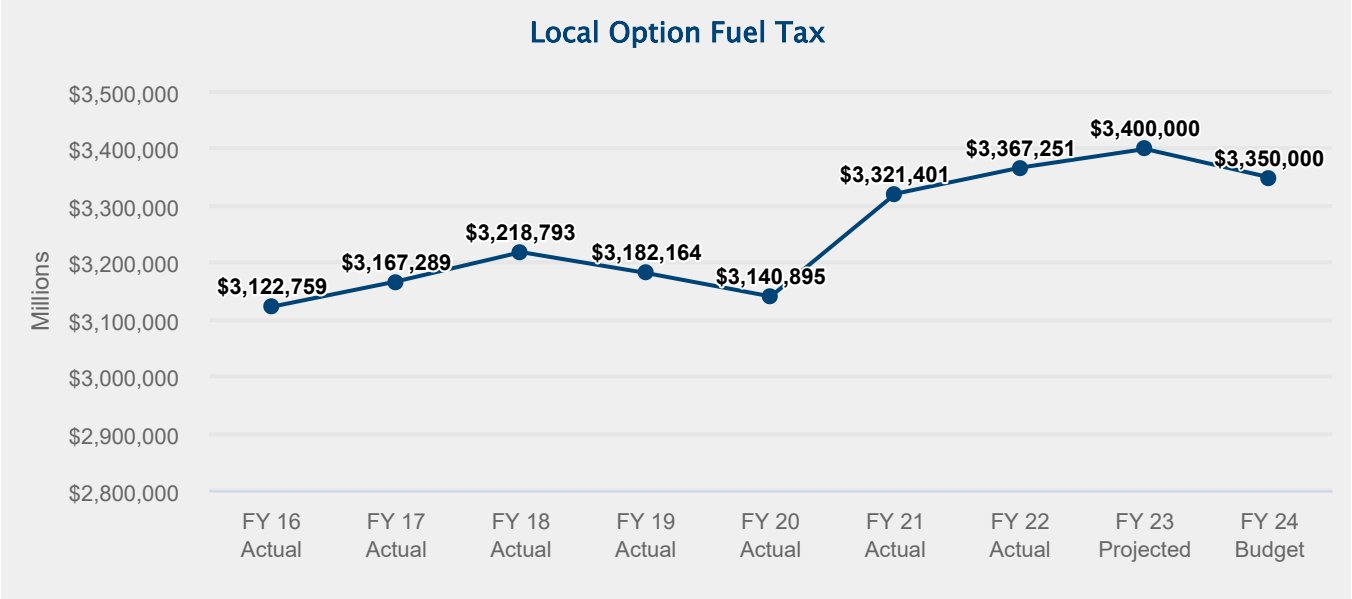
Collection Frequency

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

BUDGET SUMMARY

Budget Assumption(s)

The revenue estimate is calculated by factoring in the estimated number of gallons of motor and diesel fuel sold, countywide tax rates, and distribution percentages. The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2024 estimate is $3,350,000 or 0.7% of the total revenue budget.



Second Local Option Fuel Tax

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

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

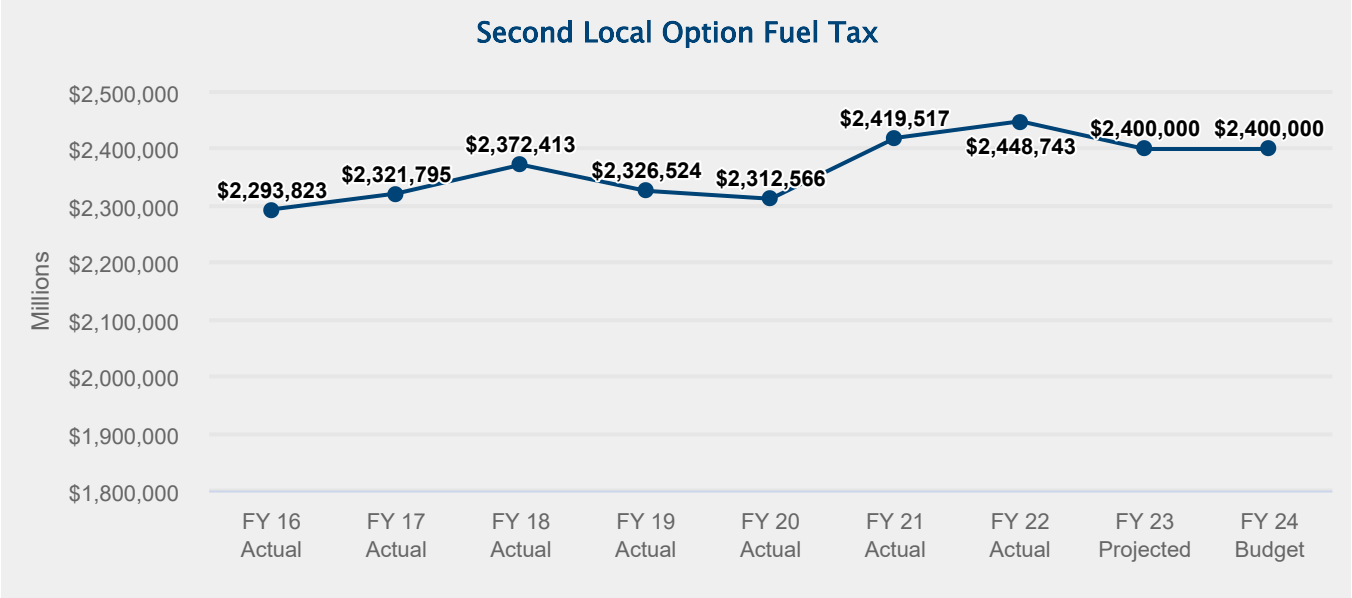
Use of Revenue

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 2024 estimate is $2,400,000 or 0.5% of the total revenue budget.

BUDGET SUMMARY



Ninth Cent Fuel Tax

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

Use of Revenue

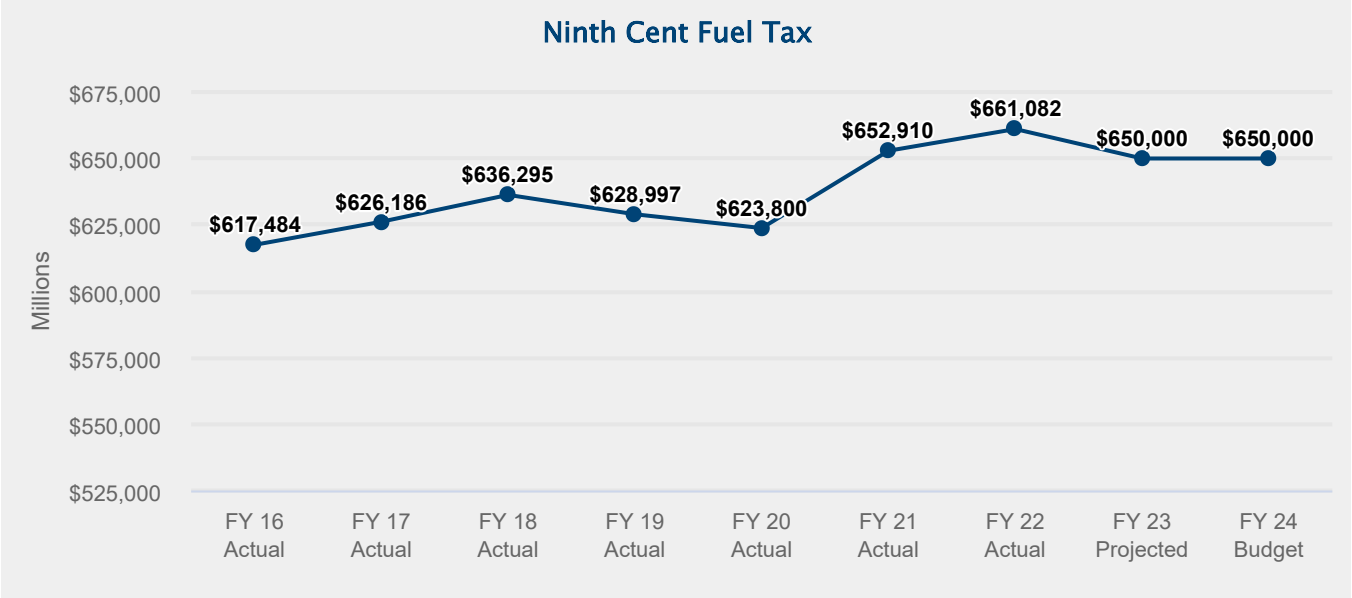
Proceeds must be used for transportation expenditures. The expenditures must be for public transportation operation and maintenance; roadway and right of way maintenance and drainage; street lighting; traffic signs, signals, and pavement markings; and bridge maintenance and operation. Proceeds may also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

Collection Frequency

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

Budget Assumption(s)

The revenue estimate is calculated using the estimated number of gallons of motor and diesel fuel sold and countywide tax rates. The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2024 estimate is $650,000 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.

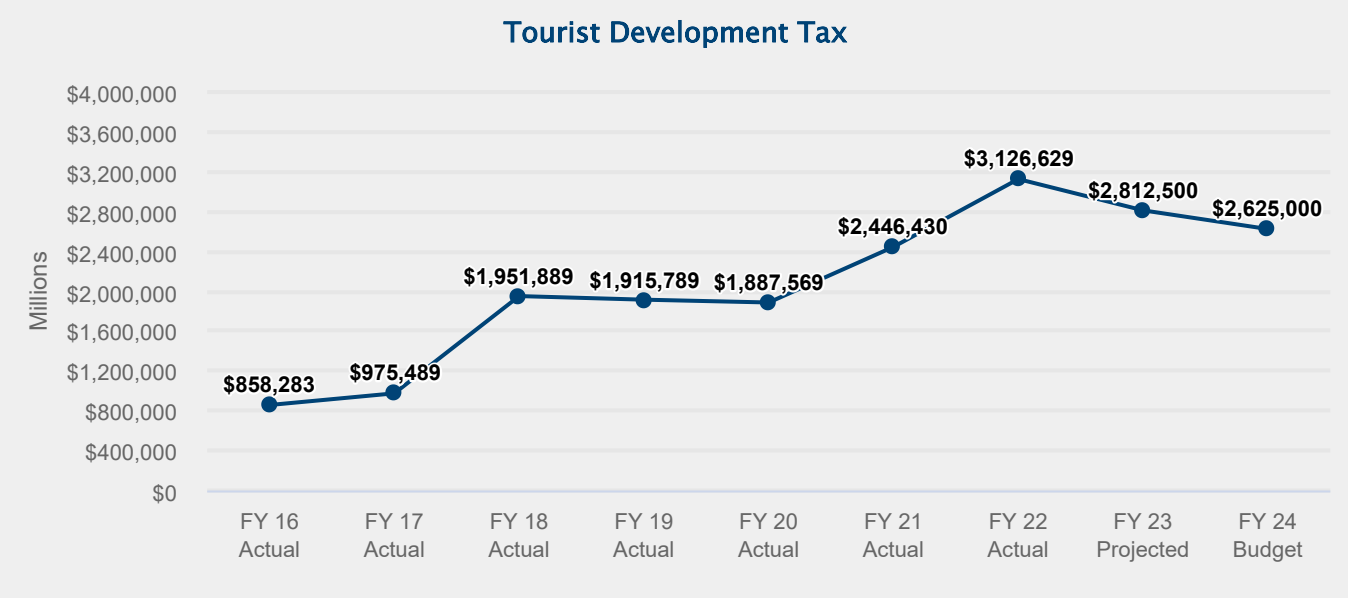
Collection Frequency

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 2024 estimate is $2,900,000 or 0.6% of the total revenue budget.

BUDGET SUMMARY



Intergovernmental Revenue

County Revenue Sharing

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

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

Use of Revenue

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

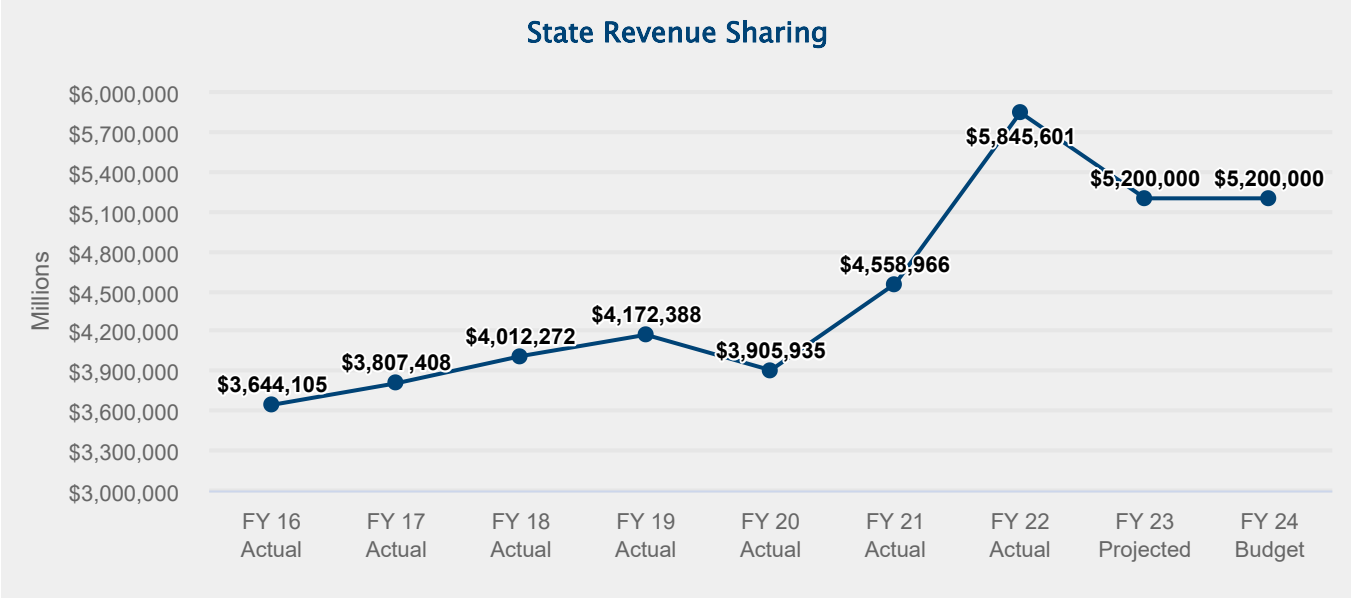
Collection Frequency

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

Budget Assumption(s)

The distribution is calculated so that the county does not receive less than the first guaranteed entitlement of $90,480 plus the second guaranteed entitlement of $499,080. Any remaining funds are distributed to qualified counties on a pro rata basis (growth funds). The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The amount of growth funds the county is estimated to receive for fiscal year 2024 is $4,543,746. The estimated distribution may not necessarily represent the actual disbursements received by the County since economic conditions are subject to change during the fiscal year. The fiscal year 2024 estimate is $5,200,000 or 1.0% of the total revenue budget.

BUDGET SUMMARY



Half-Cent Sales Tax

The Half-Cent Sales Tax program was created in 1982 andis 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.

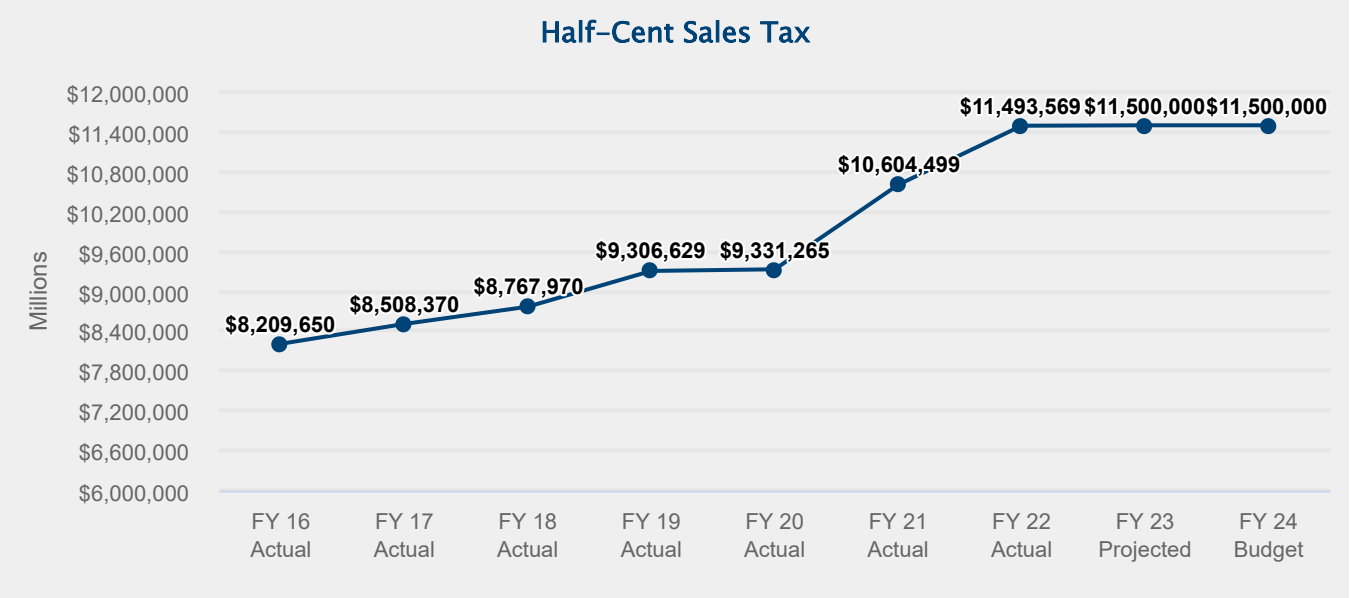
Collection Frequency

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 2024 estimate is $11,500,000 or 2.5% of the total revenue budget.

BUDGET SUMMARY



Charges for Services

Solid Waste Management

The county has the responsibility to provide for the operation of solid waste disposal facilities to meet the needs of all incorporated and unincorporated areas of the county. Each county shall implement a recyclable materials recycling program that shall have a goal of recycling recyclable solid waste by 75% by December 31, 2022.

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

Use of Revenue

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

Collection Frequency

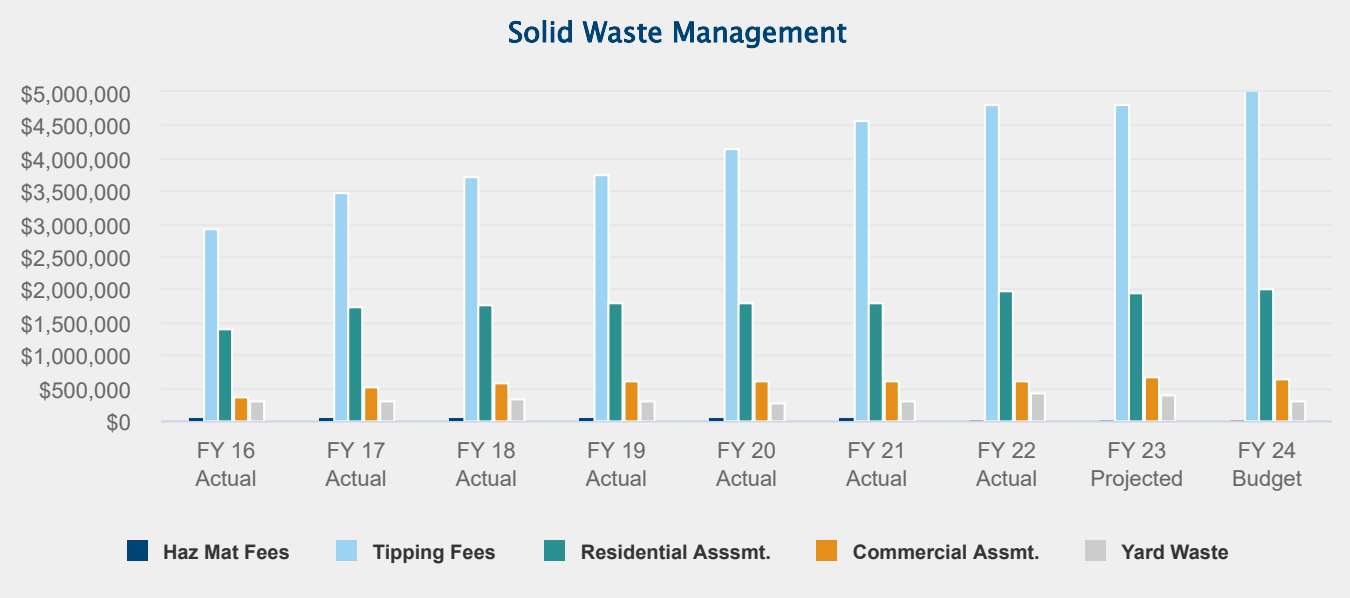
On-site collections are deposited into the bank daily. The certified haulers are billed monthly for debris disposed at the landfill from the prior month. The residential assessment is included on the property tax bill and received by the Tax Collector, which remits the payments on a monthly basis. The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

Budget Assumption(s)

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

The fiscal year 2024 estimate is $8,605,000 or 1.9% of the total revenue budget, comprised of a hazardous materials fee estimate of $35,000, user fee estimate of $5,600,000, residential assessment estimate of $2,000,000, commercial assessment estimate of $650,000 and yard waste estimate of $320,000.

BUDGET SUMMARY



Water Resources

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

Water & Wastewater User Fees

Description

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

Water & Sewer Connection Fees

Description

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

Use of Revenue

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

Collection Frequency

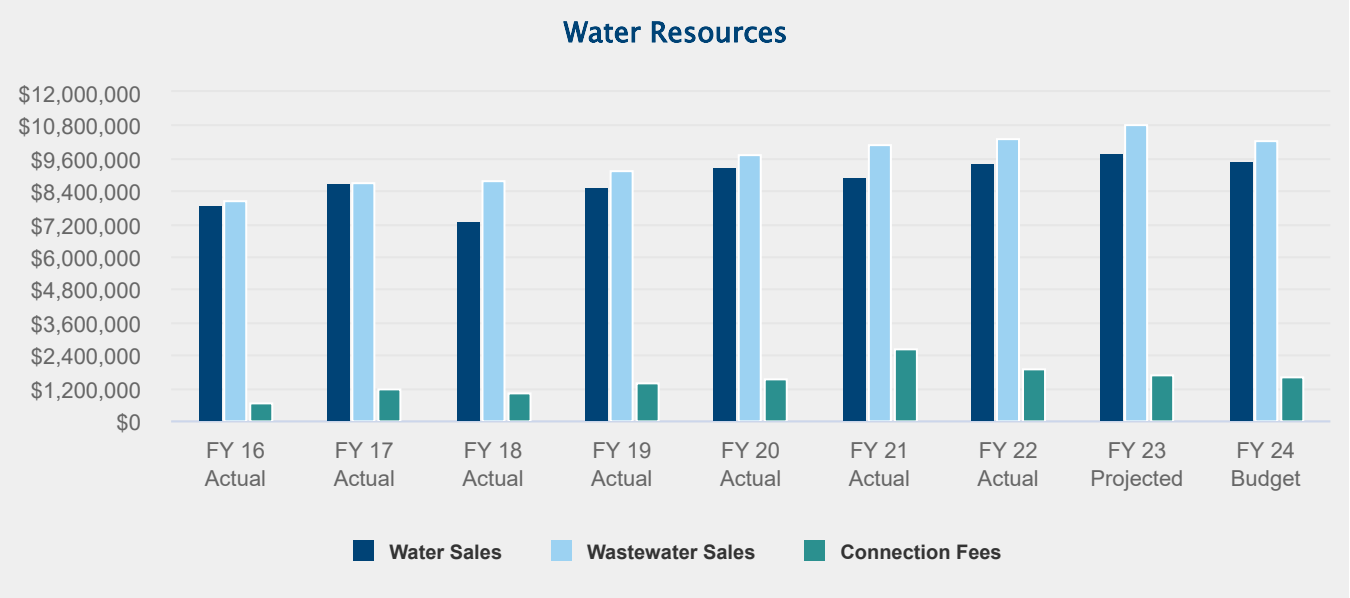
Monthly minimum water charges include a fixed rate to cover water availability and water meter operation. The established rates are designed to cover operating and debt service expenses.

Budget Assumption(s)

The budget is based on revenues collected in prior years, water and wastewater sales are expected to increase due to an increase in the customer base, and estimates provided by rate consultants. The fiscal year 2024 budget for water and wastewater sales includes a 5% water and 3% sewer increase.

The fiscal year 2024 estimate is $19,783,244 or 4.3% of the total revenue budget, which is comprised of water sales in the amount of $9,542,871, wastewater sales in the amount of $10,240,373, water connection fees in the amount of $001,055,235 and wastewater connection fees in the amount of $00560,113..

BUDGET SUMMARY



Other Sources

Impact Fees

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

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

Transportation impact fees are collected in four (4) benefit districts that are defined by geographical boundaries. The boundaries of the City of Crystal River and Inverness also define a district. The City of Inverness opted out of the County's transportation impact fees. Park, 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.

BUDGET SUMMARY

Single Family Home Impact Fees

Effective October 12, 2023

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

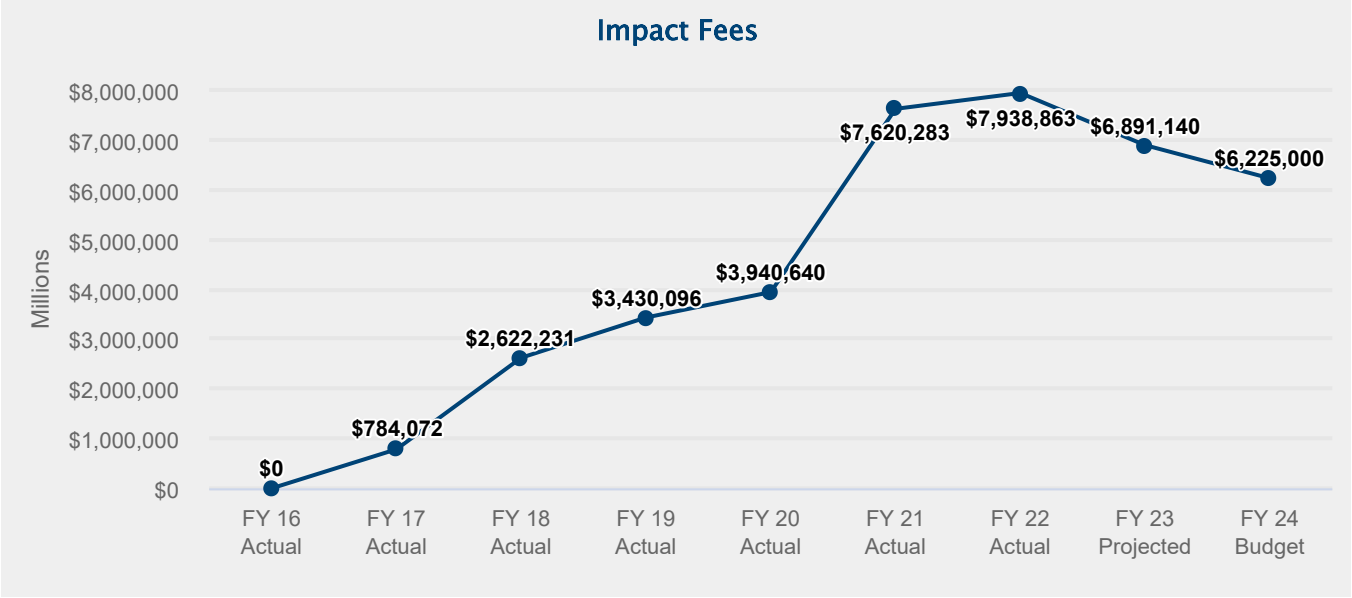
Collection Frequency

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

Budget Assumption(s)

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

The fiscal year 2024 estimate is $6,225,000 or 1.4% of the total revenue budget, which is comprised of EMS in the amount of $75,000, Fire in the amount of $375,000, Law Enforcement in the amount of $500,000, Library in the amount of $375,000, Parks in the amount of $750,000, Public Building in the amount of $400,000, Transportation in the amount of $2,050,000 and School in the amount of $1,750,000.



BUDGET SUMMARY

Interfund Transfers

Interfund transfers often arise due to the specific requirements of governmental fund accounting. Frequently, it is necessary to transfer money between funds for various uses. Interfund transfers are self-balancing and represent revenue to one fund and expenses to the other fund. Interfund transfers artificially increase the County budget, but are required under fund accounting principles. An example of an interfund transfer is the cost of leachate personnel and related operational expenses. These expenses are budgeted in the Solid Waste/Long Term Care department for leachate management but housed in the Water Resource/Utilities Division. The fiscal year 2024 estimate for all interfund transfers is $33,186,860 $69,866,043 or 15.1% of the total revenue budget.

Carry Forward

Carry Forward or Fund Balance is defined as the funds carried over from one fiscal year to the next. Fund balances total $189,854,053 or 41.1% of the fiscal year 2024 County revenue budget. Fund Balances carried over from the previous year occur for different reasons:

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

Expenditures

Personnel Services

Personnel Services are Salaries/Wages and Fringe Benefits and represent approximately 25.3% or $116.4 million of all expenditures in the County budget, of that, the Constitutional Officers equal approximately 31.5% or $36.7 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 8.7% of all expenditures in the budget. The 2024 budget is $46.2 million, which is a $8.8 million increase from the 2023 budget.

Fringe Benefits

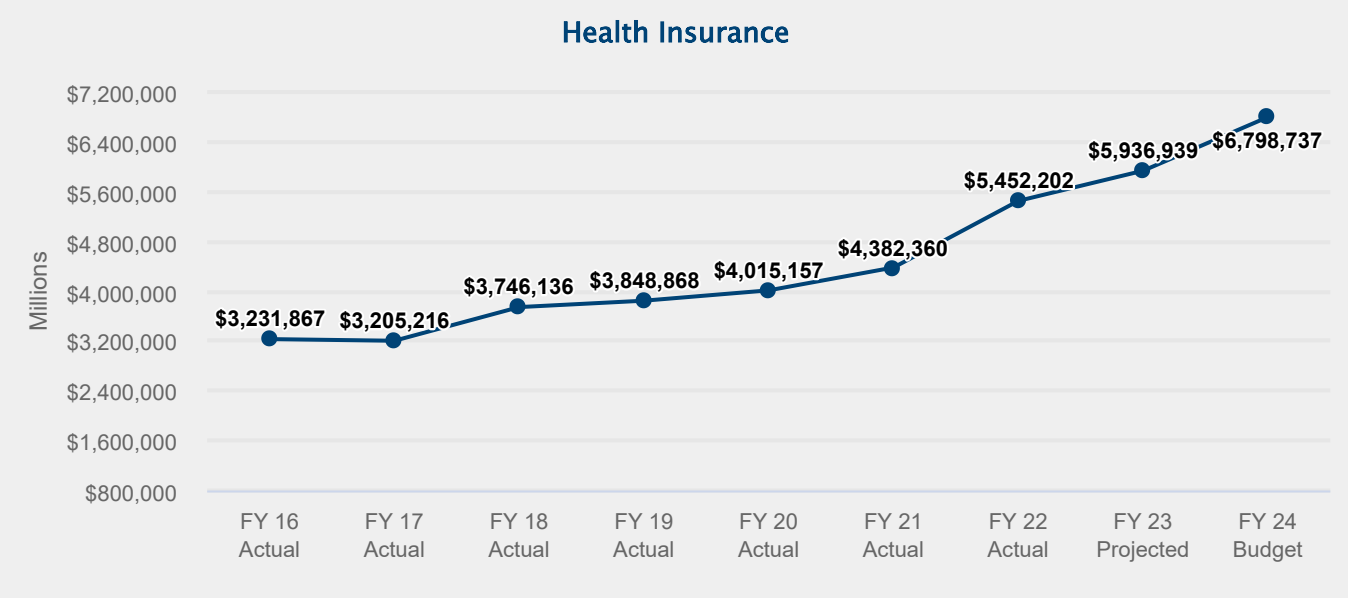
Fringe Benefit expenditures are comprised of health and disability insurance, contributions for the County's portion of FICA payroll taxes, retirement contributions and workers' compensation. Fringe benefits represent approximately 5.2% of all expenditures in the budget.

The 2024 fringe benefits budget is $21.0 million or an increase of 24.8% from 2023, primarily due to the State of Florida Retirement System contribution rate and health insurance premiums.

Health Insurance

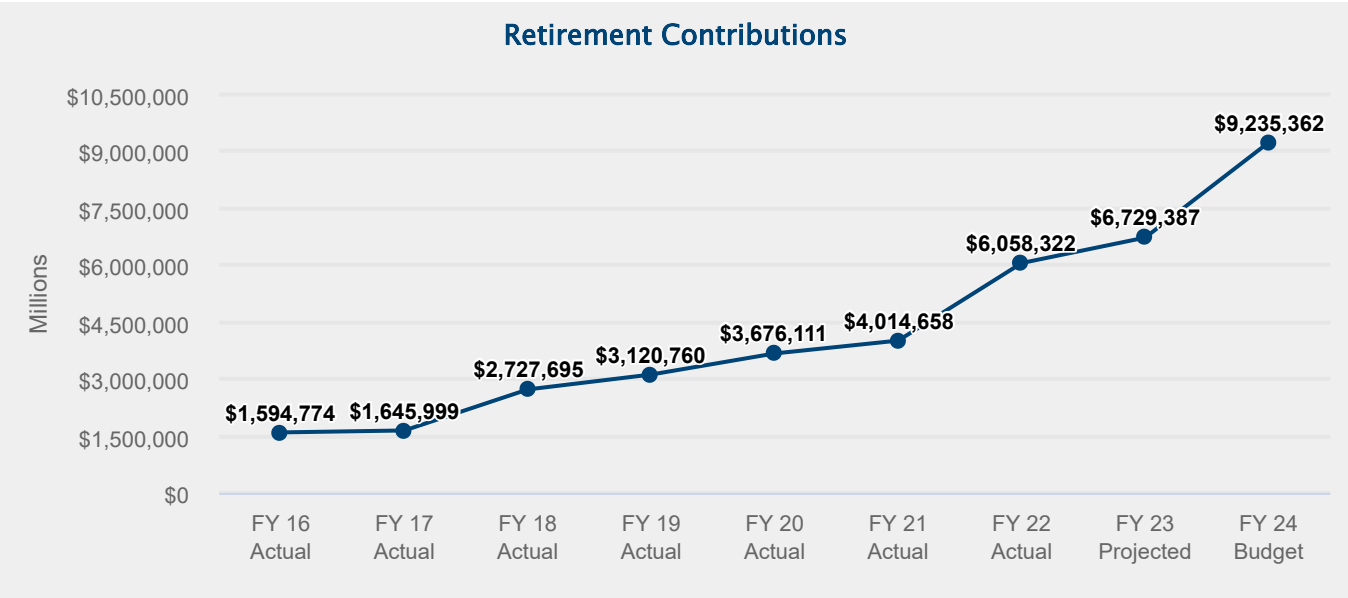
In 2009, the County adopted a self-funded health insurance plan after several years of loss ratios of 70% or less and consistent claims history. Recent health insurance claims trend is a loss ratio of 100% or greater which has resulted in a premium increase of 13% to $711.08. In 2013, the County implemented an Employee Health Clinic in an endeavor to reduce health costs. These costs comprise the second largest portion or 32.4% of the Fringe Benefits category. The 2024 budget is $6.8 million, which is an increase of 14.5% from Fiscal Year 2023.

BUDGET SUMMARY



Retirement Contributions

The 2013 legislation increased the retirement rates to include funding for the unfunded actuarial liability. The 2024 budget for FRS contributions is $9.2 million, which is a $2.5 million increase from the 2023 budget. Fire Rescue and EMS personnel are classified in the Special Risk category with a rate of 32.67% compared to the Regular classification rate of 13.57%.



Workers' Compensation

Florida Law requires the County to provide workers' compensation coverage for all County employees and volunteers. The County has elected to provide workers' compensation protection by means of a self-insured program. The 2024 budget is $1.4 million, which is a slight increase from the 2023 budget. Each department is directly charged for their claims as an incentive to provide a safe working environment.

BUDGET SUMMARY

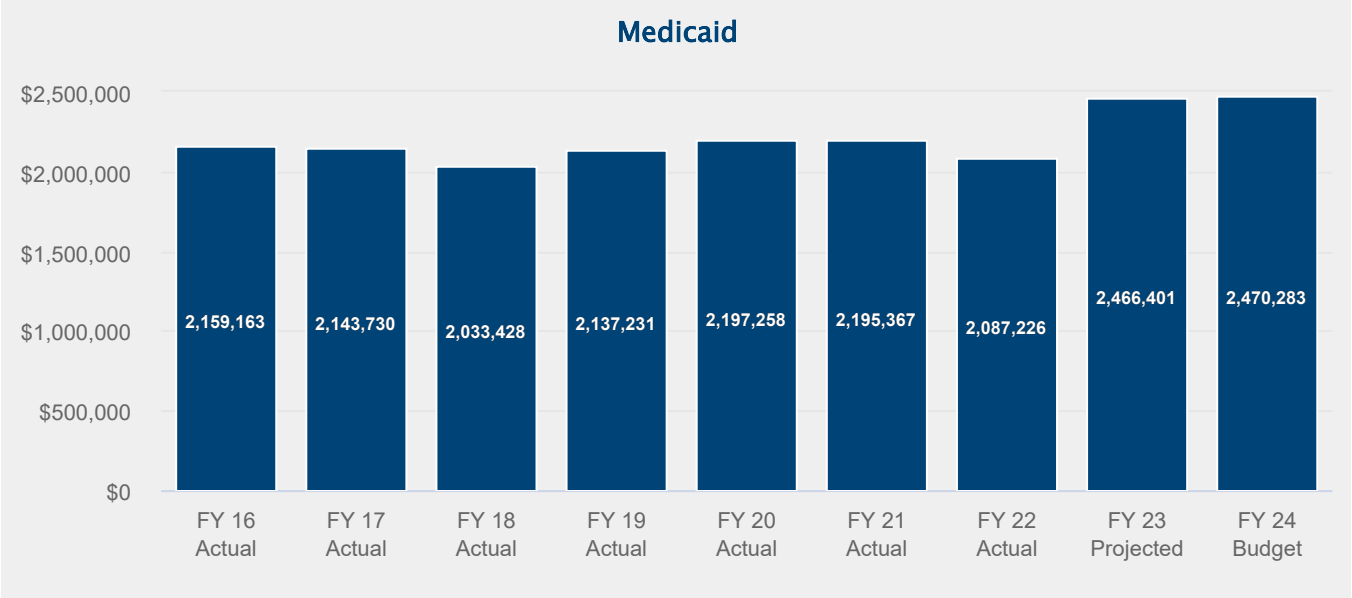
Operating Expenditures

Medicaid

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

Eligibility for Medicaid is administered through the Department of Children and Families Services (DCF). The State pays medical providers for services rendered on behalf of patents 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 the Health Care Responsibility Act (HCRA) for out-of-county hospitalization.

The 2024 budget for the State Medicaid program is $2.5 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 2024 budget was developed anticipating an average inmate monthly count of 15,500 at a rate of $82.00. 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 care can vary greatly from year to year. Fiscal Year 2009 expenditures were $123,688 while Fiscal Year 2013 totaled $537,331. The Fiscal Year 2024 budget includes $400,000 for inmate medical. In 2012, the Florida Senate passed a bill limiting the County responsibility to 10% above the allowable Medicare rate. Currently, the County attempts to negotiate the Medicaid rates enabling an additional savings.

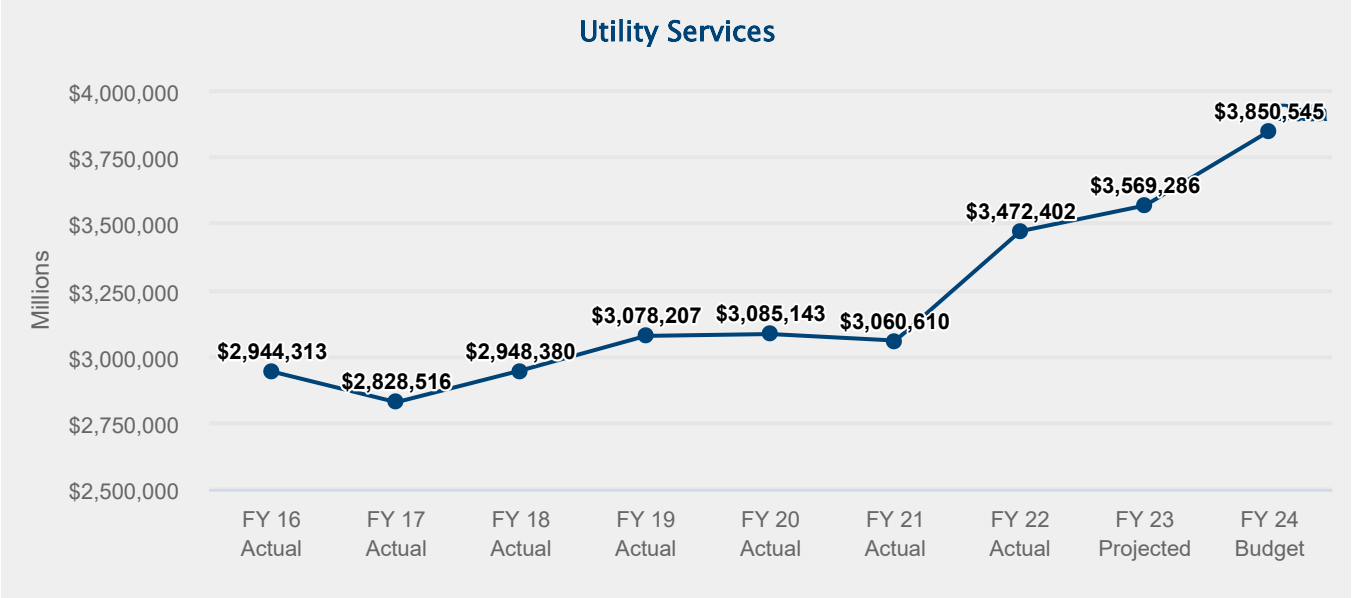
BUDGET SUMMARY



BUDGET SUMMARY

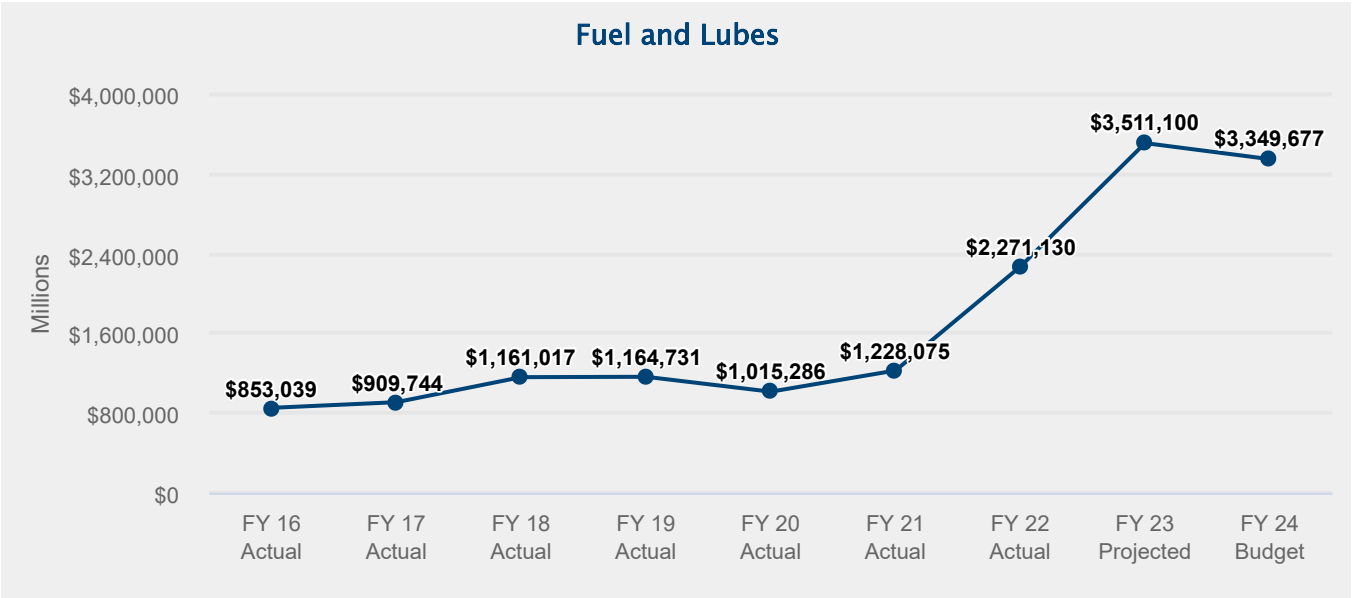
Utility Services

Utility Services generally describes expenditures for delivery and supply of electricity, natural gas, heating fuel, water, and waste disposal. Utility service costs have increased almost $1.0 million since Fiscal Year 2016 from $2.9 to $3.9 million Fiscal Year 2024.



Fuel and Lubes

Fuel and Lubes describes expenditures for gasoline, diesel, and lubricants needed to operate the motorized fleet. The trend shows a steady increase even though the County began reducing its motorized fleet in 2010. The Fiscal Year 2022 budget increased $1.0 million or 150% from Fiscal Year 2021. Fiscal Year 2024 budget includes $2.6 million or aThe decrease of $0.9 million due to rising fuel costs.



Capital Outlay

Buildings

Buildings describe expenditures for office buildings, firehouses, garages, jails, parks and recreational buildings,and major renovations to existing structures that will extend the useful life. In Fiscal Year 2006, $6 million was expended for various projects to include $4 million of School Impact Fees for the construction of the Renaissance Center. Due to the downturn in the economy no major projects were budgeted from Fiscal Year 2009 through Fiscal Year 2014. In Fiscal Year 2014, the County purchased the Meadowcrest Office Building to serve as the Westside Government Building. The Fiscal Year 2024 budget includes funding for an Animal Shelter, contribution toward a Mental Health Facility and various roof and window replacements totaling $10.6 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 2024 budget includes $12.2 million.

Total capital expenditures budgeted in the governmental funds for Fiscal Year 2024 is $93.2 million, including $8.7 million in on-going transportation projects, $21.9 million for the landfill expansion, $7.9 million utility construction projects and $13.5 million for American Rescue Act projects.

Fund Balance

Definition

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

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

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

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

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

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

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

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

Benefits

Local Governments need adequate fund balance for several reasons:

- Adequate fund balance helps ensure that money is available to meet emergency or unforeseen needs.
- Most property taxes aren't received until the middle of the fiscal year, which means the government must have funds available in the meantime to pay for operating expenses.

BUDGET SUMMARY

> Bond rating agencies tend to give better ratings to governments with substantial fund balances. In turn, better ratings result in lower interest rates and savings to taxpayers.

Changes in Projected Fund Balance

An administrative regulation was adopted on September 25, 2012 to establish an unassigned fund balance range for the General Fund. The policy establishes a minimum unassigned fund balance of eight percent (8%) and a maximum of seventeen percent (17%). The chart below depicts the General Fund with an unassigned fund balance of 15.36%.

8% Min	17% Max	FY 23/24 Budget
$9,853,498	**$20,938,683**	**$18,924,292**

	Projected Beginning Fund Balance 10/1/23	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/24	Percentage Unassigned Fund Balance	Percentage Increase/ Decrease
General Fund	28,942,347	119,851,481	126,147,155	22,646,673	23.42%	-21.75%
Transportation	13,508,602	24,754,867	29,070,040	9,193,429	3.45%	-31.94%
Nonmajor Special Revenue Funds	60,445,278	66,463,425	96,016,301	30,892,402	25.83%	-48.89%
Impact Fee Special Revenue Funds	26,257,264	5,979,300	4,796,104	27,440,460	459.15%	4.51%
Nonmajor Debt Service Funds	63,266	4,588,609	4,625,280	26,595	0.43%	-57.96%
Nonmajor Capital Projects Funds	8,421,459	75,000	3,027,924	5,468,535	10.12%	-35.06%
Citrus County Utilities	34,048,461	24,619,956	32,855,547	25,812,870	49.14%	-24.19%
Solid Waste Management	31,744,535	10,324,733	34,809,981	7,259,287	18.43%	-77.13%
Nonmajor Enterprise Funds	9,930,467	15,924,756	17,454,937	8,400,286	42.20%	-15.41%
	213,361,679	**272,582,127**	**348,803,269**	**137,140,537**	**27.71%**	**-35.72%**

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

Analysis of Significant Changes in Anticipated Fund Balance

General Fund

The General Fund fund balance is projected to decrease 21.75%. 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 10/1/23	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/24	Percentage Increase/ Decrease
28,942,347	119,851,481	126,147,155	22,646,673	-21.75%

Transportation Fund (Major Fund)

Overall, the transportation funds are anticipating a reduction in fund balance of 31.94%. The decrease in fund balance reflects the anticipated expenditures associated with major road construction projects.

Projected Beginning Fund Balance 10/1/23	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/24	Percentage Increase/ Decrease
13,508,602	24,754,867	29,070,040	9,193,429	-31.94%

Special Revenue Funds (Nonmajor Funds)

Nonmajor Special Revenue funds are forecasting an overall reduction of 48.89%. The decrease in fund balance reflects the anticipated expenditures for several construction projects funded by the American Rescue Plan Act (ARPA).

Projected Beginning Fund Balance 10/1/23	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/24	Percentage Increase/ Decrease
60,445,278	66,463,425	96,016,301	30,892,402	-48.89%

Debt Service Funds (Nonmajor Funds)

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

Projected Beginning Fund Balance 10/1/23	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/24	Percentage Increase/ Decrease
63,266	4,588,609	4,625,280	26,595	-57.96%

Capital Project Funds (Nonmajor Fund)

Overall, the capital project funds are anticipating a reduction in fund balance of 35.06%. The decrease in fund balance reflects the anticipated expenditures for the Animal Shelter construction project.

Projected Beginning Fund Balance 10/1/23	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/24	Percentage Increase/ Decrease
8,421,459	75,000	3,027,924	5,468,535	-35.06%

Enterprise Funds

Citrus County Utility Fund (Major Fund)

Fund balance in the Utility Fund is forecasted to decrease by 24.19%. The decrease in fund balance is in anticipation of contracting and completing of several capital projects. In addition, Utility Services is commiting other funds primarily for a more aggressive capital improvement plan.

Projected Beginning Fund Balance 10/1/23	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/24	Percentage Increase/ Decrease
34,048,461	24,619,956	32,855,547	25,812,870	-24.19%

Solid Waste Management Division (Major Fund)

Fund balance in Solid Waste Management is forecasted to decrease by 77.13%. The beginning fund balance includes funds for capital improvement projects. These projects expenditures have been projected in anticipation of completion in this fiscal year.

Projected Beginning Fund Balance 10/1/23	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/24	Percentage Increase/ Decrease
31,744,535	10,324,733	34,809,981	7,259,287	-77.13%

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, 2022 the County recognized expenditures in excess of $10.7 million for federal grants and $7.3 million for state grants. In addition, grants were received from other sources, such as the State of Florida Department of Children and Families and Southwest Florida Water Management District.

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

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

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

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

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 23/24 Grant Match Schedule

Agency	Grant Award	County Funding	%
Aquatic Service Weed Control	1,274,357	845,954	
Alzheimer's Disease Initiative (ADI)	467,282	-	
Emergency Home Energy Assistance (EHEAP)	45,923	-	
Home Care For The Elderly (HCE)	27,598	-	
Local Services Program (LSP)	20,433	-	
Community Care For The Elderly (CCE)	809,199	37,500	10%
Fuel Site Expansion		1,392,000	
Crystal River Airport Fuel Tank Replacement	663,800	298,640	20%
Crystal River Airport Wetland Removal	71,540	32,787	2%
Inverness Airport Airspace Obstruction Clearing	240,000	75,000	2%
Inverness Airport Corporate Hangars	1,500,000	1,650,000	2%
Inverness Airport Pavement Maintenance & Remarking	165,000	61,250	50%
OAA Title IIIB, C1, C2, E	732,483	50,500	10%
Retired & Senior Volunteer Program (RSVP)	90,855	35,560	30%
SCOP Road Resurfacing - N Dunkenfield Ave	1,670,945	779,774	32%
Stormwater NPDES Education	4,000	4,000	50%
Transit - Operations 5307	890,000	-	
Transit - Capital 5307	667,000	-	
Transit - Capital 5307 (Dispatch Software)	800,000	-	
Transit - ARPA 5307 (Shelters/Cameras)	110,054	-	
Transit - Capital 5339 (Fuel Site Expansion)	1,008,000	-	
Transit - Operations 5311	450,000	-	50%
Transit - Operations Block Grant	300,000	-	50%
Transit - Transportation Disadvantaged	675,000	67,500	10%
Watershed Mgmt - Maintenance	75,000	75,000	100%
WRWSA Conservation & Public Outreach	40,170	40,170	100%
Total	**11,524,282**	**4,599,681**	



General Fund

Citrus County, Florida

001 GENERAL FUND

Account #	Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Taxes				
311100	Current Ad Valorem Taxes	66,796,807	79,280,083	95,199,944
315000	Communications Svc Tax	-	-	-
315100	Communications Svc Tax	1,599,812	1,500,000	1,500,000
	Subtotal	**68,396,619**	**80,780,083**	**96,699,944**
Intergovernmental Revenue				
333000	Fed Pmt In Lieu Of Taxes	46,778	45,000	-
334396A	FFWCC Chemical Donation	834,926	-	-
335120	State Revenue Sharing	-	-	-
335121	State Revenue Sharing	5,845,601	4,500,000	5,200,000
335130	Insurance Agents License	40,017	35,000	35,000
335140	Mobile Home Licenses	115,027	100,000	100,000
335150	Alcoholic Beverage Lic	45,518	35,000	35,000
335180	Sales Tax	11,493,569	10,000,000	11,500,000
335290	Child Supp Enf-From State	19,709	10,000	10,000
335490	Other Transportation	-	-	-
336000	State Pmt In Lieu Of Tax	2,821	-	-
	Subtotal	**18,443,966**	**14,725,000**	**16,880,000**
Charges For Services				
341200	Zoning Fees	88,977	75,000	75,000
341215	GIS Fees	665	500	500
341300	Photo Maps Publications	2	-	-
341520	Sheriff Fees	46,550	35,000	35,000
341560	Excess Fees - Prop Appr	15,873	35,000	15,000
341610	Excess Fees - Tax Coll	311,341	300,000	250,000
341640	Excess Fees - Elections	214,921	-	-
341690	Excess Fees - Sheriff	96,192	35,000	35,000
342100	Resource Officer	-	-	-
342120	School Crossing Guard	115,177	122,635	98,422
342130	City Inv Law Enf Contract	999,865	1,182,624	1,279,777
342140	City CR Law Enf Contract	1,028,691	1,216,648	1,319,006
342300	Inmate Per Diem Fees	114,662	85,000	85,000
342320	Non County Manday - USVI	232,578	241,356	243,735
342330	Non County Manday - USM	1,921,509	2,122,977	1,697,808
342350	CCA Subsistence Fee	43,246	40,000	40,000
342920	Inmate Medical Co-Pay	20,308	24,000	17,500
344160	Postage Fees	3,258	3,000	850
344921	Advertising Fees	9,862	6,000	6,000
347200	Fees	472	1,000	1,500
347205	Taxable Sales - Other	53	-	-
347210	Recreation Fees - Exempt	49,241	40,000	40,000

001 GENERAL FUND

Account #	Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
347211	Recreation Fees - Taxable	927	500	1,000
347240	Pool Fees	21,075	20,000	20,000
347241	Pool Fees - Exempt	7,271	3,500	6,000
347250	Community Bldgs - Taxable	29,064	30,000	40,000
347251	Community Bldgs - Exempt	14,720	15,000	15,000
347297	Concessionaire Fees	7,375	3,500	6,000
347430	FCS Classes - Non-Taxable	1,270	600	450
347450	Hort Classes - Non-Taxabl	701	2,650	2,745
348932	Domestic Violence Surchg	29,413	25,000	25,000
349402	Inmate Phone Fees	676,061	600,000	625,000
	Subtotal	**6,101,320**	**6,266,490**	**5,981,293**
Fines And Forfeitures				
351120	Code Enforcement Fines	337,558	250,000	275,000
351125	Code Enforcement Citation	(15,492)	-	-
359000	Other Fines/Forfeits	-	-	-
	Subtotal	**322,066**	**250,000**	**275,000**
Miscellaneous Revenues				
361100	Interest	143,536	-	-
361200	Money Mkt & LGIP Interest	15,268	7,500	100,000
361300	Invest Interest (Inc/Dec)	(644,203)	10,000	10,000
362000	Rents & Royalties	33,939	32,000	32,000
362010	Rents & Royalties-Non-Tax	344,287	340,000	285,625
362110	Airport Rental	288,107	280,000	250,000
362120	Airport Rental - Exempt	28,788	27,500	27,500
362121	Airport Royalty Commissio	-	-	-
362300	Rent (Land 6% Sales Tax)	-	-	-
364000	Disposition Fixed Assets	278,406	-	-
364100	GovDeals - Taxable	-	-	-
364200	GovDeals - Tax Exempt	1,890	-	-
364220	Surplus Lands	155,391	-	-
365000	Sale/Surplus-Matl/Scrap	-	-	-
366900	Other Contrib & Donations	2,948	2,500	-
367400	Site Review Fees	497,759	400,000	350,000
369400	Use 369961	-	-	-
369900	Other Misc Revenues	72,489	85,000	85,000
369925	SSA Inmate Reimbursement	800	-	-
369936	Computer Fee-Comm Ctr	-	-	-
369945	Cntrl Citrus CC Misc Rev	5,077	5,347	5,347
369946	West Citrus Ctr Misc Rev	947	1,225	1,225
369947	East Citrus Ctr Misc Rev	3,219	3,644	3,644
369961	Reimbursements	274,070	125,000	106,500
369965	VAB Cost Reimb School Bd	6,574	12,000	12,000

001 GENERAL FUND

Account #	Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
369976	Vacant Registry		32,000	30,000	30,000
369991	Misc Revenues		11	-	-
		Subtotal	**1,541,301**	**1,361,716**	**1,298,841**
Proceeds From Loans					
384000	Debt Proceeds		-	-	-
Interfund Transfers					
381000	Interfund Transfers		668,777	759,898	773,673
381066	Transfer - Building		365,427	446,113	446,113
381112	Transfer - Business Tax		22,811	9,354	9,354
381131	Transfer - Library		151,211	145,724	145,724
381154	Transfer - Fire Tax Dist		296,900	411,531	411,531
381160	Transfer - Tourist Tax		51,188	93,544	93,544
381176	Transfer Community Svcs		-	-	-
381200	Transfer - Spec Assmts		39,294	104,996	34,516
381401	Transfer - Landfill		607,925	673,045	701,365
381450	Transfer - Utilities		1,936,615	2,100,125	2,127,001
381550	Transfer - Fleet		5,705	705	705
381600	Transfer - Impact Fees		3,420	3,420	3,651
381645	Transfer - Fund 645		22,811	4,064	4,064
381730	Trans - Citrus Spgs Msbu		15,111	14,088	14,088
381770	Transfer - Bev Hills Msbu		10,400	4,253	4,253
383000	Capital Leases		-	-	-
		Subtotal	**4,197,594**	**4,770,860**	**4,769,582**
Statutory Reserves					
400100	5% Reserve		-	(5,169,165)	(6,053,179)
		Subtotal	**-**	**(5,169,165)**	**(6,053,179)**
Cash Carry Forward					
400200	Carry Forward		-	23,989,864	30,476,097
		Subtotal	-	23,989,864	30,476,097
Total Revenues			**99,002,866**	**126,974,848**	**150,327,578**

Fund: 001 GENERAL FUND

Dept #	Department Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
General Government				
2101	ADMINISTRATIVE SERVICES	1,805,939	1,961,737	2,337,702
2103	COUNTY ATTORNEY	489,287	650,384	762,130
2104	COUNTY ADMINISTRATOR	371,702	616,038	981,929
2106	COMMUNICATION SERVICES	196,851	275,910	414,694
2107	HUMAN RESOURCES	519,866	641,340	815,327
2109	BD OF CO COMMISSIONERS	677,220	728,621	925,942
2125	MANAGEMENT & BUDGET	904,042	1,023,484	1,319,155
2140	CAPITAL IMPROVEMENT PROG	2,607,203	4,210,594	9,126,619
2150	SYSTEMS MANAGEMENT	2,282,079	2,828,636	2,948,269
2151	GEOGRAPHIC INFO SYSTEMS	486,833	518,134	608,939
2670	FACILITIES MANAGEMENT	3,849,146	4,904,322	5,841,291
2675	GROUNDS MAINTENANCE	1,630,342	2,111,954	2,518,541
2781	LAND DEVELOPMENT	819,274	947,693	1,241,677
2783	COUNTY PLANNING	49,803	51,797	51,797
3441	GROWTH MANAGEMENT	160,894	220,267	230,218
9999	RESERVES AND TRANSFERS	12,776,269	29,122,212	35,139,699
	General Government - Total	**29,626,747**	**50,813,123**	**65,263,929**
Elected Officials				
2211	PROPERTY APPRAISER	3,648,212	3,805,131	3,901,214
2212	TAX COLLECTOR	2,884,917	3,312,150	3,530,000
2320	CLERK TO THE BOARD	3,049,325	3,353,479	3,689,773
2321	CLERK OF COUNTY COURTS	21,260	22,860	22,860
2322-605	CIR COURT-JUDICIAL ADMIN	9,316	14,500	14,500
2332-602	STATE ATTY-GENERAL ADMIN	6,357	6,340	7,140
2333-603	PUBLIC DEFENDER-GEN ADMIN	1,041	2,330	2,155
3101	SHERIFF GEN OPERATING	27,966,796	31,084,550	35,509,364
3103	SHERIFF-COURT SERVICES	2,867,188	3,345,822	3,594,171
3104	SHERIFF-CITY OF INVERNESS	999,865	1,182,624	1,279,777
3109	SHERIFF-CITY OF CRY RVR	1,028,691	1,216,648	1,319,006
5799	GUARDIAN AD LITEM	2,420	4,620	6,420
	Elected Officials - Total	**42,485,387**	**47,351,054**	**52,876,380**
Public Safety				
2101a	DETENTION SERVICES	15,698,402	16,676,223	17,273,936
3340	PUBLIC SAFETY	1,844,791	1,952,529	2,019,468
3345	CODE COMPLIANCE	674,347	836,388	956,819
3990	MEDICAL EXAMINER	414,938	411,140	729,658
5105	EMERGENCY MEDICAL SERVICE	-	-	-
	Public Safety - Total	**18,632,478**	**19,876,280**	**20,979,881**
Physical Environment				
3213	FLORIDA FORESTRY SERVICE	16,062	12,845	12,845

Fund: 001 GENERAL FUND

6302	EXTENSION CENTER	302,089	408,203	418,805
6304	AQUATIC SERVICES	619,564	-	-
	Physical Environment - Total	**937,715**	**421,048**	**431,650**
Transportation				
2105	AVIATION CIP	162,782	1,353,700	2,262,677
7201	AVIATION	161,080	446,792	498,035
	Transportation - Total	**323,861**	**1,800,492**	**2,760,712**
Economic Development				
2113	HOUSING SERVICES DIV	166,426	178,784	233,905
2991	VETERANS SERVICE	246,724	264,923	330,053
	Economic Development - Total	**413,151**	**443,707**	**563,958**
Human Services				
2501	COMMUNITY CENTER	178,285	200,004	331,491
5103	MENTAL HEALTH	987,326	1,030,000	1,030,000
5110	COMMUNITY AGENCIES	23,833	20,613	15,870
5223	STATE/COUNTY MEDICAID	2,087,226	2,466,401	2,471,758
5225	COMMUNITY SVC ADMIN	345,705	347,842	450,367
5350	SUPPORT SERVICES ADMIN	353,503	388,999	498,322
	Human Services - Total	**3,975,878**	**4,453,859**	**4,797,808**
Culture & Recreation				
6102	PARKS	1,215,007	1,514,285	1,803,260
6120	CIP - PARKS & RECREATION	196,161	301,000	850,000
	Culture & Recreation - Total	**1,411,169**	**1,815,285**	**2,653,260**
GENERAL FUND - Total		**97,806,386**	**126,974,848**	**150,327,578**

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	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
52500	Unemployment Compensation	1,651	10,000	10,000	10,000	10,000
	Subtotal	**1,651**	**10,000**	**10,000**	**10,000**	**10,000**
Operating Expenses						
53100	Professional Services	131,072	127,270	127,270	127,270	196,820
53200	Accounting & Auditing	214,000	200,500	205,500	205,500	205,500
53400	Other Contractual Serv	73,259	69,249	128,390	128,390	128,390
53401	Contract CCA	-	-	-	-	-
53416	Software As A Service	36,331	57,000	92,000	92,000	92,000
54000	Travel & Per Diem	2,310	50	50	50	50
54100	Communications Services	50	-	-	-	-
54201	Postage	681	250	250	250	250
54202	Postage - Tax Collector	32,791	34,000	34,500	34,500	34,500
54203	TRIM Mailing	80,000	89,000	89,000	89,000	89,000
54300	Utility Services	9,144	10,100	10,100	10,100	10,100
54400	Rentals & Leases	5,279	5,400	9,000	9,000	9,000
54408	Building Rental	-	-	-	-	-
54550	General Liability Claims	-	1,922	1,922	1,922	1,922
54603	Vehicle Maintenance	14,670	15,875	15,875	15,875	15,875
54604	Maintenance - Buildings	-	6,500	-	-	-
54605	Equipment Maintenance	613	625	625	625	625
54700	Printing & Binding	-	1,000	1,000	1,000	1,000
54800	Promotional Activities	-	400	400	400	400
54900	Other Current Chgs & Oblg	4,380	3,500	4,500	4,500	4,500
54904	Commissions	-	3,500	3,500	3,500	3,500
54912	Fees & Permits	3,541	500	500	500	500
54916	Board Recording Fees	4,746	10,000	10,000	10,000	10,000
54921	Advertising	12,818	13,000	13,000	13,000	13,000
55100	Office Supplies	-	-	-	-	-
55105	Supplies - Administration	910	2,400	2,400	2,400	2,400
55120	Office/Non-Cap Equipment	2,160	-	-	-	-
55200	Operating Supplies	-	-	-	-	-
55208	Fuel & Lubes	-	-	-	-	-
55216	Safety & Road Sign	-	1,000	1,000	1,000	1,000
55221	Meals	1,818	500	2,500	2,500	2,500
55270	Computer Accessories	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	22,201	23,954	24,734	24,734	24,734
55500	Training	-	-	-	-	-
	Subtotal	**652,775**	**677,495**	**778,016**	**778,016**	**847,566**
Capital Outlay						
56100	Land	750	15,000	15,000	15,000	15,000
56101	Tax Delinquent Lands	(10,523)	10,000	10,000	10,000	10,000

2101 ADMINISTRATIVE SERVICES

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
56400	Machinery & Equipment	-	-	-	-	-
	Subtotal	**(9,773)**	**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
58140	CRA Pmts-Crystal River	308,538	351,100	429,373	429,373	429,373
58145	CRA Payments-Inverness	548,057	564,400	692,021	692,021	692,021
58200	Dist Of Fund To Other Org	-	20,000	20,000	20,000	20,000
	Subtotal	**1,158,289**	**1,246,245**	**1,452,139**	**1,452,139**	**1,452,139**
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		**1,805,939**	**1,961,737**	**2,268,152**	**2,268,152**	**2,337,702**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Assistant County Attorney	1	1	1
County Attorney	1	1	1
Legal Assistant	1	1	1
Senior Assistant County Attorney	1	1	1
	4	**4**	**4**

2103 COUNTY ATTORNEY

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	322,870	382,327	411,996	436,783	459,421
51306	Casual Labor	-	1,000	1,000	1,000	1,000
52100	FICA Taxes	23,199	26,808	29,960	31,856	33,588
52200	Retirement Contributions	70,588	84,079	94,467	103,615	107,646
52300	Life & Health Insurance	25,916	33,229	37,258	37,345	37,424
52400	Workers' Compensation	543	561	605	556	586
	Subtotal	**443,116**	**528,004**	**575,286**	**611,155**	**639,665**
Operating Expenses						
53102	Contract Attorney Fees	17,642	80,000	80,000	80,000	80,000
53300	Court Reporter Services	593	500	500	500	500
54000	Travel & Per Diem	6,606	10,200	10,200	10,200	10,200
54100	Communications Services	559	924	924	924	924
54201	Postage	81	500	500	500	500
54400	Rentals & Leases	1,449	1,950	1,950	1,950	1,950
54550	General Liability Claims	-	924	924	924	924
54901	Court Cost	63	2,000	2,000	2,000	2,000
55100	Office Supplies	632	1,500	1,000	1,000	1,000
55120	Office/Non-Cap Equipment	400	600	600	600	600
55400	Dues Bks Subscr Mem Publ	15,818	19,095	19,180	19,180	19,180
55500	Training	490	2,350	2,850	2,850	2,850
	Subtotal	**44,334**	**120,543**	**120,628**	**120,628**	**120,628**
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		**489,287**	**650,384**	**697,751**	**733,620**	**762,130**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Agenda Coordinator	1	1	1
Assistant County Administrator	1	1	1
Construction Manager	-	-	1
County Administrator	1	1	1
Executive Assistant II	1	1	1
Special Projects Manager	-	-	1
County Administrator	**4**	**4**	**6**

2104 COUNTY ADMINISTRATOR

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	263,833	424,641	503,075	523,003	672,587
51306	Casual Labor	-	-	-	-	-
52100	FICA Taxes	18,244	28,659	33,455	34,979	46,422
52200	Retirement Contributions	56,622	106,065	135,810	149,288	170,165
52300	Life & Health Insurance	21,937	33,293	37,500	37,569	56,017
52400	Workers' Compensation	452	756	897	886	3,059
	Subtotal	**361,088**	**593,414**	**710,737**	**745,725**	**948,250**
Operating Expenses						
54000	Travel & Per Diem	5,100	10,150	10,150	10,150	10,150
54100	Communications Services	654	2,724	1,824	1,824	1,824
54201	Postage	58	100	150	150	150
54550	General Liability Claims	206	681	681	681	681
54603	Vehicle Maintenance	128	-	1,500	1,500	1,500
54615	Software Maint/Support	-	-	-	-	-
54700	Printing & Binding	-	100	500	500	500
54921	Advertising	-	-	-	-	-
55100	Office Supplies	1,599	2,000	3,000	3,000	3,000
55105	Supplies - Administration	-	-	-	-	-
55120	Office/Non-Cap Equipment	-	-	-	-	-
55208	Fuel & Lubes	36	100	4,000	4,000	4,000
55221	Meals	22	-	-	-	-
55270	Computer Accessories	-	-	-	-	-
55275	Computer Software	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	626	2,700	5,120	5,120	5,120
55500	Training	-	1,885	4,570	4,570	4,570
	Subtotal	**8,430**	**20,440**	**31,495**	**31,495**	**31,495**
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		**371,702**	**616,038**	**744,416**	**779,404**	**981,929**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Audio Visual Technician	1	1	1
Communication Specialist II	1	1	1
Communications Manager	1	1	1
	3	**3**	**3**

2106 COMMUNICATION SERVICES

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	133,270	160,258	169,959	185,629	204,404
51306	Casual Labor	963	-	-	-	-
51400	Overtime	-	2,500	2,500	2,500	2,500
52100	FICA Taxes	9,677	12,260	13,002	14,201	15,637
52200	Retirement Contributions	14,860	19,087	21,381	25,190	27,738
52300	Life & Health Insurance	18,933	24,502	27,480	27,535	27,601
52400	Workers' Compensation	254	304	323	334	368
	Subtotal	**177,958**	**218,911**	**234,645**	**255,389**	**278,248**
Operating Expenses						
53100	Professional Services	1,863	5,000	5,000	5,000	5,000
53400	Other Contractual Serv	-	20,000	-	200,000	100,000
53416	Software As A Service	780	150	150	150	150
54000	Travel & Per Diem	-	4,400	4,400	4,400	4,400
54100	Communications Services	2,976	5,368	4,740	4,740	4,740
54201	Postage	-	150	150	150	150
54550	General Liability Claims	-	446	446	446	446
54603	Vehicle Maintenance	-	525	525	525	525
54615	Software Maint/Support	1,961	-	-	-	-
54700	Printing & Binding	224	500	500	500	500
54800	Promotional Activities	473	1,500	1,500	1,500	1,500
54807	Marketing	-	500	500	500	500
55100	Office Supplies	664	1,000	1,000	1,000	1,000
55105	Supplies - Administration	-	-	-	-	-
55120	Office/Non-Cap Equipment	7,111	10,000	10,000	10,000	10,000
55200	Operating Supplies	194	500	-	-	-
55208	Fuel & Lubes	270	300	300	300	300
55270	Computer Accessories	220	-	-	-	-
55400	Dues Bks Subscr Mem Publ	1,622	3,475	3,475	3,475	3,475
55417	Training	-	-	-	-	-
55500	Training	534	3,185	3,760	3,760	3,760
	Subtotal	**18,892**	**56,999**	**36,446**	**236,446**	**136,446**
Capital Outlay						
56400	Machinery & Equipment	-	-	-	-	-
COMMUNICATION SERVICES		**196,851**	**275,910**	**271,091**	**491,835**	**414,694**

Goal

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

Core Objectives

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

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

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

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

Staffing

	2021-2022	2022-2023	2023-2024
	Budget	Budget	Budget
Full-time			
Benefits Coordinator	1	1	-
Human Resource Director	1	1	1
Human Resource Generalist	1	1	1
Human Resource Manager	1	1	1
Human Resources Analyst	1	1	1
Human Resources Associate	1	1	1
Lead Human Resource Generalist	-	-	1
Talent Acquisition & Retention Specialist	1	1	1
	7	**7**	**7**

2107 HUMAN RESOURCES

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	354,903	430,980	470,446	512,825	552,017
51306	Casual Labor	-	-	-	-	-
52100	FICA Taxes	26,502	32,970	35,989	39,231	42,229
52200	Retirement Contributions	58,602	72,962	84,234	95,006	100,629
52300	Life & Health Insurance	43,739	57,370	64,379	64,528	64,665
52400	Workers' Compensation	674	819	894	923	994
	Subtotal	**484,419**	**595,101**	**655,942**	**712,513**	**760,534**
Operating Expenses						
53100	Professional Services	11,622	10,000	13,000	13,000	13,000
53400	Other Contractual Serv	-	-	-	-	-
53416	Software As A Service	7,500	-	-	-	-
54000	Travel & Per Diem	610	3,309	6,780	6,780	6,780
54100	Communications Services	462	500	500	500	500
54201	Postage	1,172	650	650	650	650
54400	Rentals & Leases	2,792	2,750	3,000	3,000	3,000
54550	General Liability Claims	-	1,014	1,014	1,014	1,014
54700	Printing & Binding	253	1,000	1,000	1,000	1,000
55100	Office Supplies	1,909	3,708	4,148	4,148	4,148
55101	Employee Incentive Prog	3,921	9,545	8,630	8,630	8,630
55208	Fuel & Lubes	-	-	-	-	-
55270	Computer Accessories	-	-	-	-	-
55275	Computer Software	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	2,880	2,913	3,650	3,650	3,650
55500	Training	375	2,400	3,971	3,971	3,971
55520	Training Countywide	-	6,500	6,500	6,500	6,500
	Subtotal	**33,497**	**44,289**	**52,843**	**52,843**	**52,843**
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		**519,866**	**641,340**	**710,735**	**767,306**	**815,327**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Commissioner	5	5	5
Executive Assistant to the Board	1	1	2
	6	**6**	**7**

2109 BD OF CO COMMISSIONERS

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51100	Executive Salaries	335,570	345,637	377,120	377,120	390,154
51200	Regular Salaries & Wages	51,172	53,516	56,764	114,705	132,804
51306	Casual Labor	-	500	500	500	500
52100	FICA Taxes	27,250	30,534	33,192	37,625	40,006
52200	Retirement Contributions	186,090	206,969	228,112	241,696	252,358
52300	Life & Health Insurance	45,095	49,088	55,305	64,470	64,579
52400	Workers' Compensation	736	757	824	885	941
	Subtotal	**645,912**	**687,001**	**751,817**	**837,001**	**881,342**
Operating Expenses						
53400	Other Contractual Serv	-	-	-	-	-
53432	Photo Service	-	-	700	700	700
54000	Travel & Per Diem	-	-	-	-	-
54017	Travel - District 1	85	3,200	10,000	10,000	3,200
54018	Travel - District 2	2,331	3,200	10,000	10,000	3,200
54019	Travel - District 3	5,413	3,200	10,000	10,000	3,200
54020	Travel - District 4	-	3,200	10,000	10,000	3,200
54021	Travel - District 5	5,466	3,200	10,000	10,000	3,200
54100	Communications Services	3,451	4,392	4,392	4,392	4,392
54201	Postage	29	250	250	250	250
54400	Rentals & Leases	1,449	2,000	2,000	2,000	2,000
54550	General Liability Claims	-	1,081	1,081	1,081	1,081
54700	Printing & Binding	-	500	500	500	500
54804	Chambers Of Commerce	225	-	-	-	-
54921	Advertising	-	-	-	-	-
55100	Office Supplies	1,700	5,000	5,000	5,000	5,000
55208	Fuel & Lubes	-	100	100	100	100
55221	Meals	1,046	1,000	1,000	1,000	1,000
55270	Computer Accessories	150	250	500	500	500
55400	Dues Bks Subscr Mem Publ	4,850	5,270	6,000	6,000	6,000
55500	Training	-	-	-	-	-
55537	Training - District 1	50	740	1,500	1,500	1,000
55538	Training - District 2	-	740	1,500	1,500	1,000
55539	Training - District 3	595	740	1,500	1,500	1,000
55540	Training - District 4	-	740	1,500	1,500	1,000
55541	Training - District 5	2,391	740	1,500	1,500	1,000
	Subtotal	**29,230**	**39,543**	**79,023**	**79,023**	**42,523**
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		**677,220**	**728,621**	**832,917**	**918,101**	**925,942**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Asst Management & Budget Director	-	1	1
Budget Analyst	-	1	1
Budget Technician	1	-	-
Management and Budget Director	1	1	1
Purchasing & Contract Manager	1	1	1
Purchasing & Contract Specialist	1	1	1
Purchasing Assistant	1	1	1
Risk Management Coordinator	1	1	1
Risk Manager	1	1	1
Senior Budget Analyst	1	-	-
Senior Customer Service Specialist	2	2	2
Part-time			
Billing Review Coordinator	1	1	1
Grant Administration & Compliance Manager	1	1	1
Grant Administrator II	1	1	1
Grant Administrator III	-	1	1
Senior Budget Analyst	1	1	1
	14	**15**	**15**

2125 MANAGEMENT & BUDGET

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	660,128	721,946	735,075	831,059	932,246
51306	Casual Labor	2,613	-	-	-	-
52100	FICA Taxes	48,737	55,229	56,233	63,576	71,317
52200	Retirement Contributions	93,838	107,893	127,702	155,363	175,062
52300	Life & Health Insurance	81,260	92,704	104,290	102,833	103,187
52400	Workers' Compensation	1,267	1,372	1,397	1,496	1,678
	Subtotal	**887,843**	**979,144**	**1,024,697**	**1,154,327**	**1,283,490**
Operating Expenses						
53416	Software As A Service	-	21,000	10,000	10,000	10,000
54000	Travel & Per Diem	583	4,650	4,650	4,650	4,650
54100	Communications Services	614	650	900	900	900
54201	Postage	450	585	585	585	585
54400	Rentals & Leases	3,671	5,220	5,220	5,220	5,220
54550	General Liability Claims	-	1,030	1,030	1,030	1,030
54700	Printing & Binding	256	400	400	400	400
55100	Office Supplies	2,628	2,630	2,630	2,630	2,630
55120	Office/Non-Cap Equipment	480	-	-	-	-
55208	Fuel & Lubes	176	300	300	300	300
55270	Computer Accessories	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	2,349	2,335	1,960	1,960	1,960
55500	Training	3,010	3,560	6,010	6,010	6,010
	Subtotal	**14,219**	**42,360**	**33,685**	**33,685**	**33,685**
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		**904,042**	**1,023,484**	**1,060,362**	**1,189,992**	**1,319,155**

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	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
53100	Professional Services	82,898	1,600	36,600	36,600	36,600
53400	Other Contractual Serv	77,740	-	-	-	27,600
53416	Software As A Service	42,079	-	-	-	-
54600	Repair & Maintenance	10,494	279,316	51,121	51,121	330,437
54604	Maintenance - Buildings	18,141	121,000	-	-	112,800
54605	Equipment Maintenance	-	-	-	-	-
54615	Software Maint/Support	-	-	-	-	-
54912	Fees & Permits	-	-	-	-	-
55120	Office/Non-Cap Equipment	-	-	-	-	362,500
55275	Computer Software	8,305	-	-	-	-
	Subtotal	**239,657**	**401,916**	**87,721**	**87,721**	**869,937**
Capital Outlay						
56200	Buildings	115,185	1,070,500	855,050	855,050	1,854,550
56300	Improve Other Than Bldg	68,090	340,528	-	-	215,528
56400	Machinery & Equipment	874,583	1,060,000	1,011,500	1,011,500	1,798,000
56549	Road Resurfacing	-	-	-	-	3,038,904
	Subtotal	**1,057,858**	**2,471,028**	**1,866,550**	**1,866,550**	**6,906,982**
Debt Service						
57100	Principal	993,766	1,055,230	1,088,900	1,088,900	1,088,900
57200	Interest	315,922	282,420	260,800	260,800	260,800
	Subtotal	**1,309,688**	**1,337,650**	**1,349,700**	**1,349,700**	**1,349,700**
Non-operating Expenses						
58100	Aid To Government Agency	-	-	-	-	-
CAPITAL IMPROVEMENT PROG		**2,607,203**	**4,210,594**	**3,303,971**	**3,303,971**	**9,126,619**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Business Technology Analyst	1	1	1
Chief Information Officer	1	1	1
Fiscal Specialist I	1	1	1
Lead Systems Support Technician	1	1	1
Network Operations Manager	1	1	1
Programmer Analyst I	1	1	1
Programmer Analyst II	1	1	1
Programmer Analyst III	1	1	1
Records Manager	1	1	1
Security Analyst II	1	1	1
Systems Administrator II	1	2	1
Systems Support Technician	2	2	2
Telecommunications Analyst	1	1	1
Part-time			
	14	**15**	**14**

2150 SYSTEMS MANAGEMENT

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	960,782	1,087,086	1,029,275	1,100,240	1,203,456
51306	Casual Labor	-	-	-	-	-
52100	FICA Taxes	69,343	83,162	78,740	84,168	92,064
52200	Retirement Contributions	132,227	157,528	154,290	177,192	194,405
52300	Life & Health Insurance	104,681	123,134	128,695	128,943	129,304
52400	Workers' Compensation	1,832	2,064	1,954	1,979	2,165
	Subtotal	**1,268,865**	**1,452,974**	**1,392,954**	**1,492,522**	**1,621,394**
Operating Expenses						
53100	Professional Services	68,667	94,230	65,200	60,200	60,200
53400	Other Contractual Serv	26,778	32,632	46,392	12,992	12,992
53416	Software As A Service	235,215	313,783	397,842	411,879	411,940
54000	Travel & Per Diem	1,311	2,100	6,150	6,150	6,150
54100	Communications Services	174,621	167,585	186,908	186,908	186,908
54201	Postage	2	50	50	50	50
54400	Rentals & Leases	354	780	780	780	780
54550	General Liability Claims	19	2,097	2,097	2,097	2,097
54603	Vehicle Maintenance	2,199	500	2,000	2,000	2,000
54605	Equipment Maintenance	41,937	48,466	47,109	47,109	47,109
54612	Computer Maintenance	-	250	500	250	250
54615	Software Maint/Support	305,354	305,825	296,493	312,622	312,622
55100	Office Supplies	1,255	1,266	2,350	2,350	2,350
55120	Office/Non-Cap Equipment	791	7,005	8,000	8,000	8,000
55205	Uniforms	726	1,370	1,570	1,570	1,570
55208	Fuel & Lubes	1,645	1,275	1,275	1,275	1,275
55270	Computer Accessories	90,040	142,575	209,058	165,728	167,228
55275	Computer Software	11,931	8,369	15,419	5,580	6,490
55400	Dues Bks Subscr Mem Publ	515	800	850	850	850
55500	Training	755	19,500	6,625	6,625	6,625
	Subtotal	**964,115**	**1,150,458**	**1,296,668**	**1,235,015**	**1,237,486**
Capital Outlay						
56200	Buildings	2,110	4,210	4,800	10,400	10,400
56400	Machinery & Equipment	-	174,000	75,000	75,000	75,000
	Subtotal	**2,110**	**178,210**	**79,800**	**85,400**	**85,400**
Debt Service						
57100	Principal	38,587	40,735	40,735	-	-
57200	Interest	4,413	2,270	2,270	-	-
	Subtotal	**43,000**	**43,005**	**43,005**	**-**	**-**
Non-operating Expenses						
59100	Transfers	3,989	3,989	3,989	3,989	3,989
	Subtotal	**3,989**	**3,989**	**3,989**	**3,989**	**3,989**
SYSTEMS MANAGEMENT		**2,282,079**	**2,828,636**	**2,816,416**	**2,816,926**	**2,948,269**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
GIS Analyst I	1	-	-
GIS Analyst II	1	1	1
GIS Analyst III	1	2	2
GIS Director	1	1	1
GIS Specialist II	1	-	-
GIS Specialist III	1	2	2
	6	**6**	**6**

2151 GEOGRAPHIC INFO SYSTEMS

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	340,248	366,676	390,430	400,309	430,980
51306	Casual Labor	13,538	-	-	-	-
52100	FICA Taxes	26,070	28,051	29,868	30,624	32,970
52200	Retirement Contributions	39,244	47,389	53,399	59,007	63,712
52300	Life & Health Insurance	36,113	41,613	46,605	46,639	46,747
52400	Workers' Compensation	676	697	742	721	776
	Subtotal	**455,890**	**484,426**	**521,044**	**537,300**	**575,185**
Operating Expenses						
53100	Professional Services	21,420	13,500	14,000	14,000	14,000
54000	Travel & Per Diem	322	2,314	2,800	2,800	2,800
54201	Postage	-	25	25	25	25
54550	General Liability Claims	-	1,110	1,110	1,110	1,110
54605	Equipment Maintenance	2,398	709	2,700	2,700	2,700
55100	Office Supplies	1,397	3,498	4,550	3,800	3,800
55270	Computer Accessories	-	3,500	-	-	-
55500	Training	3,274	6,918	7,185	7,185	7,185
	Subtotal	**28,809**	**31,574**	**32,370**	**31,620**	**31,620**
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		**486,833**	**518,134**	**555,548**	**571,054**	**608,939**

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 provided 24/7 countywide on-call service; both emergency and non-emergency. The Division manages a supply depot and provides janitorial service to 20 facilities encompassing over 350,000 square feet.

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

Core Objectives

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

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

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

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

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Accounting Clerk	1	1	1
Administrative Coordinator I	1	1	0
Administrative Coordinator II	0	0	1
Custodian	17	17	17
Facilities Management Director	1	1	1
Facilities Management Unit Supervisor	3	3	3
Facilities Supply Manager	1	1	1
Field Operations Supv - Facilities Mgmt	3	3	3
Floor Technician	2	2	2
Journeyman Tradesworker	11	11	11
Mail Courier	1	1	1
Tradesworker	2	2	2
	43	**43**	**43**

2670 FACILITIES MANAGEMENT

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	1,317,033	1,472,928	1,594,918	1,876,045	2,154,927
51306	Casual Labor	7,480	10,000	10,000	10,000	10,000
51400	Overtime	-	10,000	10,000	10,000	10,000
52100	FICA Taxes	98,780	112,679	122,011	143,517	164,852
52200	Retirement Contributions	156,230	184,540	208,928	266,196	305,552
52300	Life & Health Insurance	268,044	324,078	381,614	382,598	375,042
52400	Workers' Compensation	51,343	55,274	60,686	64,666	74,632
	Subtotal	**1,898,911**	**2,169,499**	**2,388,157**	**2,753,022**	**3,095,005**
Operating Expenses						
53100	Professional Services	3,127	9,000	9,000	9,000	9,000
53400	Other Contractual Serv	26,307	22,700	28,500	28,500	28,500
54000	Travel & Per Diem	-	-	-	-	-
54100	Communications Services	16,113	18,500	19,000	19,000	19,000
54201	Postage	236	400	400	400	400
54300	Utility Services	938,345	1,069,900	1,213,300	1,176,900	1,176,900
54400	Rentals & Leases	37	1,700	1,700	1,700	1,700
54550	General Liability Claims	116	12,132	12,132	12,132	12,132
54603	Vehicle Maintenance	40,961	62,200	41,740	43,448	43,448
54604	Maintenance - Buildings	339,841	384,400	466,900	428,400	428,400
54605	Equipment Maintenance	183,521	270,900	322,700	322,700	362,700
54626	Facilities Maintenance	20,640	60,000	21,000	21,000	81,000
54912	Fees & Permits	269	1,500	1,500	1,500	1,500
55100	Office Supplies	5,615	6,300	6,400	6,400	6,400
55120	Office/Non-Cap Equipment	8,506	32,100	24,460	24,460	24,460
55201	Tools Imp. & Spec. Cloth	8,960	11,000	14,105	14,105	14,105
55205	Uniforms	13,453	14,700	14,700	14,700	14,700
55208	Fuel & Lubes	94,305	100,450	91,000	95,000	95,000
55211	Janitorial Supplies	65,298	84,800	87,150	87,150	87,150
55226	Safety Supplies	1,799	2,500	2,500	2,500	2,500
55260	Permits	1,320	1,800	1,850	1,850	1,850
55270	Computer Accessories	-	2,000	2,000	2,000	2,000
55400	Dues Bks Subscr Mem Publ	758	600	600	600	600
55500	Training	3,845	4,620	6,020	6,020	6,020
	Subtotal	**1,773,373**	**2,174,202**	**2,388,657**	**2,319,465**	**2,419,465**
Capital Outlay						
56200	Buildings	122,498	160,100	131,500	82,500	82,500
56300	Improve Other Than Bldg	7,744	29,800	2,000	2,000	2,000
56400	Machinery & Equipment	36,398	360,500	261,100	232,100	232,100
	Subtotal	**166,641**	**550,400**	**394,600**	**316,600**	**316,600**
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		**3,849,146**	**4,904,322**	**5,181,635**	**5,399,308**	**5,841,291**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Administrative Assistant II	-	-	1
Grounds Maintenance Coordinator	2	2	2
Grounds Maintenance Manager	1	1	1
Grounds Maintenance Technician I	5	5	5
Grounds Maintenance Technician II	4	4	4
Grounds Maintenance Worker	9	10	10
Medium Equipment Operator	1	1	1
Senior Secretary	1	1	-
Part-time			
Clerk Typist	1	-	-
	24	**24**	**24**

2675 GROUNDS MAINTENANCE

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	625,057	741,555	787,798	863,428	945,383
51306	Casual Labor	6,825	36,388	36,388	36,388	36,388
51400	Overtime	-	6,516	6,516	6,516	6,516
52100	FICA Taxes	48,066	56,729	60,366	66,052	72,322
52200	Retirement Contributions	70,022	86,727	97,246	114,792	125,661
52300	Life & Health Insurance	139,020	186,566	217,470	217,730	218,017
52400	Workers' Compensation	28,515	32,655	34,753	35,546	38,964
	Subtotal	**917,504**	**1,147,136**	**1,240,537**	**1,340,452**	**1,443,251**
Operating Expenses						
53400	Other Contractual Serv	207,096	251,681	257,311	257,311	257,311
54000	Travel & Per Diem	1,110	2,200	1,400	1,400	1,400
54100	Communications Services	2,027	3,000	3,800	3,800	3,800
54201	Postage	-	25	25	25	25
54300	Utility Services	3,464	4,000	4,000	4,000	4,000
54400	Rentals & Leases	4,447	15,375	11,500	11,500	11,500
54550	General Liability Claims	102,567	16,379	16,379	16,379	16,379
54600	Repair & Maintenance	-	1,000	1,000	1,000	1,000
54603	Vehicle Maintenance	114,383	95,000	116,750	116,750	116,750
54604	Maintenance - Buildings	23,110	15,000	15,000	15,000	15,000
54605	Equipment Maintenance	4,666	6,547	6,634	6,634	6,634
54610	Maintenance - Parks	97,780	230,450	386,110	239,110	239,110
54700	Printing & Binding	-	-	1,000	1,000	1,000
55100	Office Supplies	3,204	5,300	2,000	2,000	2,000
55120	Office/Non-Cap Equipment	8,130	9,000	-	-	-
55201	Tools Imp. & Spec. Cloth	4,841	8,000	7,000	7,000	7,000
55205	Uniforms	10,867	17,080	17,080	17,080	17,080
55208	Fuel & Lubes	86,567	129,425	150,250	129,425	129,425
55210	Misc Supplies	2,043	2,500	5,500	5,500	5,500
55211	Janitorial Supplies	25,912	21,000	30,000	30,000	30,000
55226	Safety Supplies	2,204	3,425	4,425	4,425	4,425
55400	Dues Bks Subscr Mem Publ	35	460	845	845	845
55500	Training	680	1,765	3,000	3,000	3,000
	Subtotal	**705,132**	**838,612**	**1,041,009**	**873,184**	**873,184**
Capital Outlay						
56200	Buildings	-	118,500	31,000	31,000	69,000
56300	Improve Other Than Bldg	-	-	97,900	97,900	97,900
56400	Machinery & Equipment	-	-	8,500	27,500	27,500
	Subtotal	**-**	**118,500**	**137,400**	**156,400**	**194,400**
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	**1,630,342**	**2,111,954**	**2,426,652**	**2,377,742**	**2,518,541**

Goal

Land Development 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 conduct site inspections for the approved non-residential building permits prior to issuance of a Certificate of Occupancy.

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

Core Objectives

Continued implementation of the Land Development Code and associated updates.

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

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

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Land Development Coordinator	-	1	1
Land Development Director	1	1	1
Long Range Planner	-	-	1
Planner	2	2	2
Planning Coordinator	1	1	1
Principal Planner	1	1	1
Senior Planner	2	2	2
Senior Planning Coordinator	1	1	1
Senior Secretary	1	-	-
Part-time			
Customer Service Supervisor	1	1	1
Development Review/Permitting Specialist III	10	10	10
	20	**20**	**21**

2781 LAND DEVELOPMENT

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	596,364	677,792	711,231	751,688	891,484
52100	FICA Taxes	43,234	51,851	54,409	57,504	68,199
52200	Retirement Contributions	66,114	80,725	89,473	102,004	120,974
52300	Life & Health Insurance	81,939	100,529	112,720	112,862	122,313
52400	Workers' Compensation	1,123	1,288	1,351	1,353	1,605
	Subtotal	**788,775**	**912,185**	**969,184**	**1,025,411**	**1,204,575**
Operating Expenses						
54000	Travel & Per Diem	1,259	2,000	2,000	2,000	2,000
54015	Travel - Plan Commission	-	100	100	100	100
54100	Communications Services	454	385	540	540	540
54201	Postage	3,365	5,000	4,000	4,000	4,000
54550	General Liability Claims	-	2,139	2,139	2,139	2,139
54603	Vehicle Maintenance	347	250	500	500	500
54605	Equipment Maintenance	2,354	2,751	2,700	2,700	2,700
54700	Printing & Binding	1,831	2,100	2,000	2,000	2,000
54921	Advertising	10,668	10,000	10,000	10,000	10,000
55100	Office Supplies	2,359	2,143	1,800	1,800	1,800
55120	Office/Non-Cap Equipment	-	-	-	-	1,750
55208	Fuel & Lubes	647	1,062	1,000	1,000	1,000
55400	Dues Bks Subscr Mem Publ	1,404	2,050	2,380	2,380	2,380
55500	Training	1,780	1,500	2,165	2,165	2,165
	Subtotal	**26,470**	**31,480**	**31,324**	**31,324**	**33,074**
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		**819,274**	**947,693**	**1,004,536**	**1,060,763**	**1,241,677**

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 governments, and strategically plan for the future of the region.

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

2783 COUNTY PLANNING

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
53411	Regional Planning Council	49,803	51,797	51,797	51,797	51,797
	Subtotal	**49,803**	**51,797**	**51,797**	**51,797**	**51,797**
COUNTY PLANNING		**49,803**	**51,797**	**51,797**	**51,797**	**51,797**

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 the Code Compliance Division regarding implementation of the policies of the Board of County Commissioners.

Provide guidance and direction to the 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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Growth Management Director	1	1	1
Growth Mgmt Coordinator	1	1	-
Permitting Ombudsman	-	-	1
	2	**2**	**2**

3441 GROWTH MANAGEMENT

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	108,060	145,648	171,165	175,839	147,249
52100	FICA Taxes	8,180	11,142	13,094	13,452	11,265
52200	Retirement Contributions	23,974	37,428	46,824	49,520	45,640
52300	Life & Health Insurance	12,054	16,470	18,523	18,539	13,062
52400	Workers' Compensation	205	277	325	317	265
	Subtotal	**152,475**	**210,965**	**249,931**	**257,667**	**217,481**
Operating Expenses						
54000	Travel & Per Diem	-	700	700	700	700
54100	Communications Services	293	540	540	540	540
54201	Postage	7	25	25	25	25
54400	Rentals & Leases	5,905	3,600	4,000	4,000	4,000
54550	General Liability Claims	-	393	393	393	393
54603	Vehicle Maintenance	-	-	25,626	855	855
54700	Printing & Binding	48	1,000	1,000	1,000	1,000
54921	Advertising	38	-	-	-	-
55100	Office Supplies	336	520	520	520	520
55208	Fuel & Lubes	-	200	1,900	1,900	1,900
55400	Dues Bks Subscr Mem Publ	973	1,170	1,050	1,050	1,050
55500	Training	65	400	1,000	1,000	1,000
	Subtotal	**7,665**	**8,548**	**36,754**	**11,983**	**11,983**
Capital Outlay						
56400	Machinery & Equipment	-	-	-	40,000	-
	Subtotal	**-**	**-**	**-**	**40,000**	**-**
Non-operating Expenses						
59100	Transfers	754	754	754	754	754
	Subtotal	**754**	**754**	**754**	**754**	**754**
GROWTH MANAGEMENT		**160,894**	**220,267**	**287,439**	**310,404**	**230,218**

RESERVES AND TRANSFERS 001-9999

Goal

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

Core Objectives

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

9999 RESERVES AND TRANSFERS

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
54550	General Liability Claims	-	22,196	22,196	22,196	22,196
	Subtotal	**-**	**22,196**	**22,196**	**22,196**	**22,196**
Non-operating Expenses						
59000	Other Uses	1,972,208	1,932,310	2,512,801	2,512,801	2,517,689
59100	Transfers	8,205,351	7,978,797	10,753,514	10,753,514	11,094,460
59119	Transf To Support Svcs	120,560	123,560	123,560	123,560	123,560
59129	Transfer - Self Insurance	725,000	725,000	725,000	725,000	725,000
59133	Transfer - Debt Service	1,086,400	1,086,893	1,062,444	1,062,444	1,062,444
59146	Tnsf - Courthouse Debt	-	-	-	-	-
59147	Trans-Cit Co Res Ctr Debt	364,642	363,817	356,558	356,558	356,558
59159	Trans Fleet Veh Trust	246,000	246,000	246,000	246,000	246,000
59181	County Transit Buses	56,108	54,180	67,500	67,500	67,500
60020	Res For Outstanding PO's	-	170,000	170,000	170,000	170,000
60050	Reserve For Contingencies	-	1,282,508	1,500,000	1,500,000	1,070,572
60080	Res For Capital Projects	-	948,196	948,196	948,196	948,196
60999	Reserve BCC Action	-	-	4,233,821	4,233,821	-
61000	Reserved Budget Fund Bal	-	14,188,755	20,124,623	20,124,623	16,735,524
	Subtotal	**12,776,269**	**29,100,016**	**42,824,017**	**42,824,017**	**35,117,503**
RESERVES AND TRANSFERS		**12,776,269**	**29,122,212**	**42,846,213**	**42,846,213**	**35,139,699**

Goal

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

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

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

Core Objectives

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

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Property Appraiser Staff	49	49	49
	49	**49**	**49**

2211 PROPERTY APPRAISER

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
54904	Commissions	3,648,212	3,805,131	3,901,214	3,901,214	3,901,214
	Subtotal	**3,648,212**	**3,805,131**	**3,901,214**	**3,901,214**	**3,901,214**
PROPERTY APPRAISER		**3,648,212**	**3,805,131**	**3,901,214**	**3,901,214**	**3,901,214**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Tax Collector Staff	68	68	68
	68	**68**	**68**

2212 TAX COLLECTOR

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
54904	Commissions	2,884,917	3,312,150	3,530,000	3,530,000	3,530,000
	Subtotal	**2,884,917**	**3,312,150**	**3,530,000**	**3,530,000**	**3,530,000**
TAX COLLECTOR		**2,884,917**	**3,312,150**	**3,530,000**	**3,530,000**	**3,530,000**

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 152,383 documents into the Official Record, 75% of the documents were recorded electronically in Fiscal Year 2021. The images of Official Records are available on the internet and on-site research.

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

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

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

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

The Clerk issued 893 Marriage Licenses in Fiscal Year 2021.

Information Services:

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

Records and Information Management:

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

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

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

Internal Audit:

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

Core Objectives

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

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

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

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Clerk Of The Board Staff	29	29	29
Part-time			
Clerk Of The Board Staff	1	1	1
	30	**30**	**30**

2320 CLERK TO THE BOARD

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51000	Personal Services	2,233,661	2,455,140	2,695,571	2,695,571	2,695,571
52300	Life & Health Insurance	127,609	138,902	116,504	116,504	116,504
52500	Unemployment Compensation	6,500	6,500	6,500	6,500	6,500
	Subtotal	**2,367,770**	**2,600,542**	**2,818,575**	**2,818,575**	**2,818,575**
Operating Expenses						
53000	Operating Expenses	544,605	582,937	664,922	664,922	677,222
	Subtotal	**544,605**	**582,937**	**664,922**	**664,922**	**677,222**
Capital Outlay						
56000	Capital Outlay	136,950	170,000	168,500	168,500	163,450
	Subtotal	**136,950**	**170,000**	**168,500**	**168,500**	**163,450**
Debt Service						
57000	Debt Service	-	-	30,526	30,526	30,526
	Subtotal	**-**	**-**	**30,526**	**30,526**	**30,526**
CLERK TO THE BOARD		**3,049,325**	**3,353,479**	**3,682,523**	**3,682,523**	**3,689,773**

Goal

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

Core Objectives

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

2321 CLERK OF COUNTY COURTS

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
54100	Communications Services	21,260	22,860	22,860	22,860	22,860
	Subtotal	**21,260**	**22,860**	**22,860**	**22,860**	**22,860**
CLERK OF COUNTY COURTS		**21,260**	**22,860**	**22,860**	**22,860**	**22,860**

Goal

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

Core Objectives

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

2322-605 CIR COURT-JUDICIAL ADMIN

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
54100	Communications Services	6,186	7,500	7,500	7,500	7,500
54600	Repair & Maintenance	417	3,000	3,000	3,000	3,000
55240	Jury Supplies	2,713	4,000	4,000	4,000	4,000
	Subtotal	**9,316**	**14,500**	**14,500**	**14,500**	**14,500**
CIR COURT-JUDICIAL ADMIN		**9,316**	**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	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
54100	Communications Services	2,517	2,500	2,500	3,300	3,300
54408	Building Rental	3,840	3,840	3,840	3,840	3,840
	Subtotal	**6,357**	**6,340**	**6,340**	**7,140**	**7,140**
STATE ATTY-GENERAL ADMIN		**6,357**	**6,340**	**6,340**	**7,140**	**7,140**

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	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
54100	Communications Services	1,041	2,330	2,155	2,155	2,155
	Subtotal	**1,041**	**2,330**	**2,155**	**2,155**	**2,155**
PUBLIC DEFENDER-GEN ADMIN		**1,041**	**2,330**	**2,155**	**2,155**	**2,155**

Goal

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

Core Objectives

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

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

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Sheriff Staff	270	270	280
	270	**270**	**280**

3101 SHERIFF GEN OPERATING

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51000	Personal Services	21,677,878	24,884,906	32,161,325	25,143,671	28,410,811
	Subtotal	**21,677,878**	**24,884,906**	**32,161,325**	**25,143,671**	**28,410,811**
Operating Expenses						
53000	Operating Expenses	5,325,762	5,339,251	7,699,025	5,447,061	6,213,159
55208	Fuel & Lubes	340	-	-	-	-
	Subtotal	**5,326,102**	**5,339,251**	**7,699,025**	**5,447,061**	**6,213,159**
Capital Outlay						
56000	Capital Outlay	861,045	755,258	4,821,040	755,704	885,394
	Subtotal	**861,045**	**755,258**	**4,821,040**	**755,704**	**885,394**
Debt Service						
57000	Debt Service	101,771	105,135	-	-	-
	Subtotal	**101,771**	**105,135**	**-**	**-**	**-**
SHERIFF GEN OPERATING		**27,966,796**	**31,084,550**	**44,681,390**	**31,346,436**	**35,509,364**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Sheriff Staff	30	30	30
	30	**30**	**30**

3103 SHERIFF-COURT SERVICES

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51000	Personal Services	2,593,233	3,073,062	3,318,400	3,139,198	3,318,400
	Subtotal	**2,593,233**	**3,073,062**	**3,318,400**	**3,139,198**	**3,318,400**
Operating Expenses						
53000	Operating Expenses	259,703	261,687	269,121	269,121	269,121
	Subtotal	**259,703**	**261,687**	**269,121**	**269,121**	**269,121**
Debt Service						
57000	Debt Service	9,252	6,073	-	-	-
	Subtotal	**9,252**	**6,073**	**-**	**-**	**-**
Capital Outlay						
56000	Capital Outlay	5,000	5,000	6,650	6,650	6,650
	Subtotal	**5,000**	**5,000**	**6,650**	**6,650**	**6,650**
SHERIFF-COURT SERVICES		**2,867,188**	**3,345,822**	**3,594,171**	**3,414,969**	**3,594,171**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Sheriff Staff	8	8	8
Part-time			
Sheriff Staff	3	2	2
	11	**10**	**10**

3104 SHERIFF-CITY OF INVERNESS

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51000	Personal Services	769,730	930,824	1,030,714	1,030,714	1,030,714
	Subtotal	**769,730**	**930,824**	**1,030,714**	**1,030,714**	**1,030,714**
Operating Expenses						
53000	Operating Expenses	150,533	160,368	151,159	151,159	151,159
	Subtotal	**150,533**	**160,368**	**151,159**	**151,159**	**151,159**
Capital Outlay						
56000	Capital Outlay	79,602	91,432	97,904	97,904	97,904
	Subtotal	**79,602**	**91,432**	**97,904**	**97,904**	**97,904**
SHERIFF-CITY OF INVERNESS		**999,865**	**1,182,624**	**1,279,777**	**1,279,777**	**1,279,777**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Sheriff Staff	10	10	10
Part-time			
Sheriff Staff	2	3	3
	12	**13**	**13**

3109 SHERIFF-CITY OF CRY RVR

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51000	Personal Services	807,501	972,153	1,077,161	1,077,161	1,077,161
	-	-	-	-	-	-
	-	-	-	-	-	-
	Subtotal	**807,501**	**972,153**	**1,077,161**	**1,077,161**	**1,077,161**
Operating Expenses						
53000	Operating Expenses	137,025	147,625	138,273	138,273	138,273
	-	-	-	-	-	-
	-	-	-	-	-	-
	Subtotal	**137,025**	**147,625**	**138,273**	**138,273**	**138,273**
Capital Outlay						
56000	Capital Outlay	84,165	96,870	103,572	103,572	103,572
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	Subtotal	**84,165**	**96,870**	**103,572**	**103,572**	**103,572**
SHERIFF-CITY OF CRY RVR		**1,028,691**	**1,216,648**	**1,319,006**	**1,319,006**	**1,319,006**

Goal

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

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

Core Objectives

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

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

5799 GUARDIAN AD LITEM

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
53400	Other Contractual Serv	-	-	1,800	1,800	1,800
54100	Communications Services	2,372	4,620	4,620	4,620	4,620
55270	Computer Accessories	48	-	-	-	-
	Subtotal	**2,420**	**4,620**	**6,420**	**6,420**	**6,420**
GUARDIAN AD LITEM		**2,420**	**4,620**	**6,420**	**6,420**	**6,420**

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	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
53106	Medical Services	486,104	400,000	400,000	400,000	400,000
53401	Contract CCA	13,449,405	14,280,478	15,281,240	15,281,240	15,281,240
53404	Contract CCA - USM	1,711,086	1,897,745	1,494,696	1,494,696	1,494,696
53405	Electronic Inmate Monitor	33,682	48,000	48,000	48,000	48,000
54600	Repair & Maintenance	-	50,000	50,000	50,000	50,000
54604	Maintenance - Buildings	4,388	-	-	-	-
54605	Equipment Maintenance	13,736	-	-	-	-
	Subtotal	**15,698,402**	**16,676,223**	**17,273,936**	**17,273,936**	**17,273,936**
DETENTION SERVICES		**15,698,402**	**16,676,223**	**17,273,936**	**17,273,936**	**17,273,936**

Goal

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

Core Objectives

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

3340 PUBLIC SAFETY

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
53106	Medical Services	43,800	35,000	35,000	35,000	35,000
	Subtotal	**43,800**	**35,000**	**35,000**	**35,000**	**35,000**
Non-operating Expenses						
58130	Dept Of Juvenile Justice	306,789	365,743	365,743	365,743	386,128
58150	School Resource Offr Prg	1,492,102	1,551,786	1,598,340	1,598,340	1,598,340
	Subtotal	**1,798,891**	**1,917,529**	**1,964,083**	**1,964,083**	**1,984,468**
PUBLIC SAFETY		**1,842,691**	**1,952,529**	**1,999,083**	**1,999,083**	**2,019,468**

Goal

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

Core Objectives

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

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

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

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

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

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Administrative Assistant II	-	-	1
Code Compliance Director	1	1	-
Code Compliance Officer	6	5	5
Code Compliance Officer II	-	1	1
Legal Secretary	1	1	1
Senior Secretary	1	1	-
Code Compliance Director	-	-	1
	9	**9**	**9**

3345 CODE COMPLIANCE

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	384,442	433,520	451,075	469,311	506,885
51400	Overtime	-	2,000	2,000	2,000	2,000
52100	FICA Taxes	29,124	33,164	34,507	35,902	38,777
52200	Retirement Contributions	42,651	51,553	56,627	63,557	68,656
52300	Life & Health Insurance	57,192	65,766	73,699	73,315	73,446
52400	Workers' Compensation	9,694	11,342	11,787	11,254	12,076
	Subtotal	**523,103**	**597,345**	**629,695**	**655,339**	**701,840**
Operating Expenses						
53100	Professional Services	5,100	5,500	5,500	5,500	5,500
53102	Contract Attorney Fees	19,023	25,000	31,000	31,000	31,000
53400	Other Contractual Serv	1,248	3,560	6,000	6,000	6,000
54000	Travel & Per Diem	3,693	6,500	8,000	8,000	8,000
54100	Communications Services	3,102	4,170	4,170	4,170	4,170
54201	Postage	5,659	12,500	12,500	12,500	12,500
54400	Rentals & Leases	2,066	2,500	2,500	2,500	2,500
54550	General Liability Claims	-	2,648	2,648	2,648	2,648
54603	Vehicle Maintenance	5,682	6,150	5,771	5,771	5,771
54605	Equipment Maintenance	-	500	750	750	750
54700	Printing & Binding	1,492	1,500	2,000	2,000	2,000
54901	Court Cost	1,000	1,000	1,000	1,000	1,000
54906	Abandoned Buildings	68,586	130,000	160,000	130,000	130,000
54916	Board Recording Fees	9,527	8,500	8,500	8,500	8,500
54921	Advertising	1,343	1,600	1,600	1,600	1,600
55100	Office Supplies	2,384	2,500	2,500	2,500	2,500
55120	Office/Non-Cap Equipment	-	600	600	600	600
55205	Uniforms	2,194	2,800	2,800	2,800	2,800
55208	Fuel & Lubes	11,573	12,750	15,200	15,200	15,200
55270	Computer Accessories	1,000	-	-	-	-
55400	Dues Bks Subscr Mem Publ	398	650	825	825	825
55500	Training	3,060	5,000	8,000	8,000	8,000
	Subtotal	**148,130**	**235,928**	**281,864**	**251,864**	**251,864**
Capital Outlay						
Non-operating Expenses						
59100	Transfers	3,115	3,115	3,115	3,115	3,115
	Subtotal	**3,115**	**3,115**	**3,115**	**3,115**	**3,115**
CODE COMPLIANCE		**674,347**	**836,388**	**914,674**	**910,318**	**956,819**

Goal

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

Core Objectives

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

3990 MEDICAL EXAMINER

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
53109	Fees & Costs	414,938	411,140	424,658	424,658	424,658
	Subtotal	**414,938**	**411,140**	**424,658**	**424,658**	**424,658**
Capital Outlay						
56200	Buildings	-	-	1,635,000	1,635,000	305,000
	Subtotal	**-**	**-**	**1,635,000**	**1,635,000**	**305,000**
MEDICAL EXAMINER		**414,938**	**411,140**	**2,059,658**	**2,059,658**	**729,658**

Goal

Fire District Assessment:

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

Florida Board of Forestry:

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

Core Objectives

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

3213 FLORIDA FORESTRY SERVICE

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Non-operating Expenses						
58115	Fire District Assessment	13,062	9,845	9,845	9,845	9,845
58116	Fl. Board Of Forestry	3,000	3,000	3,000	3,000	3,000
	Subtotal	**16,062**	**12,845**	**12,845**	**12,845**	**12,845**
FLORIDA FORESTRY SERVICE		**16,062**	**12,845**	**12,845**	**12,845**	**12,845**

Goal

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

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

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

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Agricultural Agent	1	1	1
Courtesy Extension Agent - Horticulturist/Director	1	1	1
Courtesy Extension Agent 4-H	1	1	1
Courtesy Extension Agent FCS	1	1	1
Office Coordinator	1	1	1
Senior Programs Assistant	2	2	2
	7	**7**	**7**

6302 EXTENSION CENTER

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	216,076	290,830	270,655	282,108	293,309
52100	FICA Taxes	16,388	22,248	20,705	21,581	22,438
52200	Retirement Contributions	25,248	34,638	32,931	37,852	39,372
52300	Life & Health Insurance	21,296	24,325	27,285	27,325	27,365
52400	Workers' Compensation	197	209	217	226	246
	Subtotal	**279,206**	**372,250**	**351,793**	**369,092**	**382,730**
Operating Expenses						
53100	Professional Services	808	1,250	3,850	3,850	3,850
54000	Travel & Per Diem	2,182	7,700	8,460	7,960	7,960
54100	Communications Services	1,320	1,382	1,496	1,496	1,496
54201	Postage	44	42	50	50	50
54400	Rentals & Leases	-	5,650	4,740	4,740	4,740
54550	General Liability Claims	-	646	646	646	646
54603	Vehicle Maintenance	1,259	400	500	500	500
54700	Printing & Binding	573	2,500	1,250	1,250	1,250
54800	Promotional Activities	4,665	2,000	1,500	1,500	1,500
55100	Office Supplies	3,050	2,000	2,500	2,500	2,500
55120	Office/Non-Cap Equipment	218	-	-	-	-
55208	Fuel & Lubes	1,670	1,275	1,275	1,275	1,275
55210	Misc Supplies	2,569	3,000	1,650	1,650	1,650
55221	Meals	330	400	400	400	400
55225	Demonstration Supplies	945	2,000	1,300	1,300	1,300
55400	Dues Bks Subscr Mem Publ	1,005	1,975	1,075	1,075	1,075
55500	Training	964	2,450	5,050	4,600	4,600
	Subtotal	**21,600**	**34,670**	**35,742**	**34,792**	**34,792**
Capital Outlay						
Non-operating Expenses						
59100	Transfers	1,283	1,283	1,283	1,283	1,283
	Subtotal	**1,283**	**1,283**	**1,283**	**1,283**	**1,283**
EXTENSION CENTER		**302,089**	**408,203**	**388,818**	**405,167**	**418,805**

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	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
53100	Professional Services	12,711	1,000,000	650,000	650,000	1,650,000
54100	Communications Services	495	-	-	-	-
54600	Repair & Maintenance	-	-	35,000	35,000	35,000
	Subtotal	**13,206**	**1,000,000**	**685,000**	**685,000**	**1,685,000**
Capital Outlay						
56200	Buildings	149,576	-	-	-	-
	Subtotal	**149,576**	**-**	**-**	**-**	**-**
Debt Service						
Non-operating Expenses						
59100	Transfers	-	353,700	283,010	283,010	577,677
	Subtotal	**-**	**353,700**	**283,010**	**283,010**	**577,677**
AVIATION CIP		**162,782**	**1,353,700**	**968,010**	**968,010**	**2,262,677**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Part-time			
Grant Administration & Compliance Manager	1	1	1
Grant Administrator III	1	1	1
	2	**2**	**2**

7201 AVIATION

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	1,722	3,126	3,212	3,528	3,902
52100	FICA Taxes	131	239	246	270	299
52200	Retirement Contributions	193	372	404	479	529
52300	Life & Health Insurance	228	490	549	550	551
52400	Workers' Compensation	3	6	6	6	7
	Subtotal	**2,277**	**4,233**	**4,417**	**4,833**	**5,288**
Operating Expenses						
53100	Professional Services	2,977	36,250	24,250	20,950	20,950
53400	Other Contractual Serv	6,000	12,000	12,000	12,000	12,000
53409	Contractual Serv Mowing	58,919	92,747	97,388	97,388	97,388
54000	Travel & Per Diem	594	750	800	800	800
54100	Communications Services	2,099	3,064	2,324	2,324	2,324
54201	Postage	23	75	75	75	75
54300	Utility Services	14,523	16,520	19,000	19,000	19,000
54600	Repair & Maintenance	25,888	33,800	43,600	43,600	43,600
54604	Maintenance - Buildings	9,292	225,100	263,600	199,700	262,200
54605	Equipment Maintenance	36,345	19,655	51,760	31,760	31,760
54700	Printing & Binding	-	50	50	50	50
54912	Fees & Permits	500	200	200	200	200
54921	Advertising	268	500	500	500	500
55100	Office Supplies	154	398	450	450	450
55400	Dues Bks Subscr Mem Publ	660	700	700	700	700
55500	Training	560	750	750	750	750
	Subtotal	**158,803**	**442,559**	**517,447**	**430,247**	**492,747**
Capital Outlay						
AVIATION		**161,080**	**446,792**	**521,864**	**435,080**	**498,035**

Goal

The goal of the 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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Administrative Assistant II	-	-	1
Housing Coordinator	1	1	1
Housing Services Director	1	1	1
Senior Secretary	1	1	-
	3	**3**	**3**

2113 HOUSING SERVICES DIV

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	123,691	131,803	140,063	152,383	169,912
52100	FICA Taxes	9,327	10,083	10,715	11,657	12,998
52200	Retirement Contributions	13,695	15,698	17,620	20,678	23,057
52300	Life & Health Insurance	13,359	14,457	16,134	16,177	16,239
52400	Workers' Compensation	234	250	266	274	306
	Subtotal	**160,306**	**172,291**	**184,798**	**201,169**	**222,512**
Operating Expenses						
53100	Professional Services	-	-	2,500	2,500	2,500
54000	Travel & Per Diem	5	500	500	500	500
54100	Communications Services	175	225	225	225	225
54201	Postage	70	100	100	100	100
54550	General Liability Claims	-	691	691	691	691
54603	Vehicle Maintenance	3,107	825	3,125	3,125	3,125
54676	Copier Maint (Grants)	539	500	500	500	500
54700	Printing & Binding	-	500	500	500	500
54800	Promotional Activities	-	750	750	750	750
54921	Advertising	-	100	100	100	100
55100	Office Supplies	938	500	500	500	500
55208	Fuel & Lubes	85	100	200	200	200
55500	Training	-	500	500	500	500
	Subtotal	**4,918**	**5,291**	**10,191**	**10,191**	**10,191**
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		**166,426**	**178,784**	**196,191**	**212,562**	**233,905**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 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	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	175,499	185,902	197,772	218,274	233,019
52100	FICA Taxes	13,351	14,221	15,130	16,698	17,826
52200	Retirement Contributions	19,504	22,141	24,880	29,620	31,621
52300	Life & Health Insurance	23,228	25,020	28,007	28,078	28,130
52400	Workers' Compensation	5,270	5,782	6,151	6,330	6,758
	Subtotal	**236,853**	**253,066**	**271,940**	**299,000**	**317,354**
Operating Expenses						
53416	Software As A Service	-	-	1,796	1,796	1,796
54000	Travel & Per Diem	1,421	3,350	3,350	3,350	3,350
54100	Communications Services	256	370	370	370	370
54201	Postage	69	150	150	150	150
54400	Rentals & Leases	1,509	1,540	1,540	1,540	1,540
54550	General Liability Claims	-	349	349	349	349
54603	Vehicle Maintenance	1,386	500	500	1,342	1,342
54615	Software Maint/Support	1,796	1,796	-	-	-
54800	Promotional Activities	649	800	800	800	800
54921	Advertising	106	100	100	100	100
55100	Office Supplies	1,233	1,000	1,000	1,000	1,000
55208	Fuel & Lubes	135	200	200	200	200
55400	Dues Bks Subscr Mem Publ	160	390	390	390	390
55500	Training	480	640	640	640	640
	Subtotal	**9,200**	**11,185**	**11,185**	**12,027**	**12,027**
Capital Outlay						
Non-operating Expenses						
59100	Transfers	672	672	672	672	672
	Subtotal	**672**	**672**	**672**	**672**	**672**
VETERANS SERVICE		**246,724**	**264,923**	**283,797**	**311,699**	**330,053**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 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	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	93,674	97,782	104,485	115,779	129,087
52100	FICA Taxes	7,066	7,480	7,993	8,857	9,875
52200	Retirement Contributions	9,894	11,060	12,535	14,920	16,634
52300	Life & Health Insurance	11,666	12,553	14,046	14,073	14,110
52400	Workers' Compensation	817	791	841	866	966
	Subtotal	**123,117**	**129,666**	**139,900**	**154,495**	**170,672**
Operating Expenses						
53400	Other Contractual Serv	23,328	31,181	25,510	25,510	25,510
53407	Computer-Audit Contr Srvs	-	-	-	-	-
54000	Travel & Per Diem	16	50	125	125	125
54100	Communications Services	7,604	8,018	8,075	8,075	8,075
54201	Postage	-	20	20	20	20
54300	Utility Services	14,697	16,835	17,509	16,835	16,835
54550	General Liability Claims	-	323	323	323	323
54600	Repair & Maintenance	1,530	1,000	1,000	1,000	1,000
54604	Maintenance - Buildings	-	-	244,000	-	-
54605	Equipment Maintenance	597	1,770	1,770	1,770	1,770
54700	Printing & Binding	971	1,250	1,250	1,250	1,250
54800	Promotional Activities	1,221	1,500	1,500	1,500	1,500
55100	Office Supplies	1,225	1,400	1,600	1,400	1,400
55120	Office/Non-Cap Equipment	-	-	-	-	-
55208	Fuel & Lubes	345	400	400	400	400
55210	Misc Supplies	973	3,600	3,600	3,600	3,600
55211	Janitorial Supplies	1,636	1,700	1,700	1,700	1,700
55400	Dues Bks Subscr Mem Publ	589	857	877	877	877
	Subtotal	**54,733**	**69,904**	**309,259**	**64,385**	**64,385**
Capital Outlay						
56200	Buildings	-	-	96,000	96,000	96,000
	Subtotal	**-**	**-**	**96,000**	**96,000**	**96,000**
Non-operating Expenses						
59100	Transfers	434	434	434	434	434
	Subtotal	**434**	**434**	**434**	**434**	**434**
COMMUNITY CENTER		**178,285**	**200,004**	**545,593**	**315,314**	**331,491**

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	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
53480	Contract Serv - Transport	-	40,000	40,000	40,000	40,000
	Subtotal	**-**	**40,000**	**40,000**	**40,000**	**40,000**
Non-operating Expenses						
58202	Mental Health Services	987,326	990,000	990,000	990,000	990,000
	Subtotal	**987,326**	**990,000**	**990,000**	**990,000**	**990,000**
MENTAL HEALTH		**987,326**	**1,030,000**	**1,030,000**	**1,030,000**	**1,030,000**

Goal

Key Training

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

Youth and Family Alternatives

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

Citrus Abuse Shelter Association (CASA)

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

Core Objectives

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

5110 COMMUNITY AGENCIES

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Non-operating Expenses						
58204	CCARC/Key Training	6,120	4,752	20,000	3,384	3,384
58206	Youth & Family Alternatvs	6,830	7,707	7,707	6,384	6,384
58211	CASA	10,883	8,154	8,398	6,102	6,102
	Subtotal	**23,833**	**20,613**	**36,105**	**15,870**	**15,870**
COMMUNITY AGENCIES		**23,833**	**20,613**	**36,105**	**15,870**	**15,870**

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	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
53423	Medicaid Cost Share	2,083,908	2,386,401	2,386,401	2,390,283	2,390,283
53425	Hcra Hospital Claims O/C	(155)	50,000	50,000	50,000	50,000
53427	PY HCRA Payments	3,473	30,000	30,000	30,000	30,000
54201	Postage	-	-	-	1,475	1,475
	Subtotal	**2,087,226**	**2,466,401**	**2,466,401**	**2,471,758**	**2,471,758**
STATE/COUNTY MEDICAID		**2,087,226**	**2,466,401**	**2,466,401**	**2,471,758**	**2,471,758**

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

	2021-2022	2022-2023	2023-2024
	Budget	Budget	Budget
Full-time			
Administrative Assistant III	-	-	1
Community Services Director	1	1	1
Executive Secretary	1	1	-
Historical Resources Mgr	1	1	1
Program Assistant	1	1	1
Community Services Director	**4**	**4**	**4**

5225 COMMUNITY SVC ADMIN

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	240,459	233,236	247,767	270,552	301,888
52100	FICA Taxes	17,040	17,843	18,954	20,697	23,094
52200	Retirement Contributions	46,916	49,568	55,361	63,318	70,663
52300	Life & Health Insurance	30,349	32,737	36,715	36,794	36,904
52400	Workers' Compensation	457	443	471	487	543
	Subtotal	**335,221**	**333,827**	**359,268**	**391,848**	**433,092**
Operating Expenses						
54000	Travel & Per Diem	-	200	500	700	700
54022	Travel - Mileage	-	-	200	-	-
54100	Communications Services	908	1,100	1,100	1,100	1,100
54201	Postage	15	125	125	125	125
54550	General Liability Claims	-	1,558	1,558	1,558	1,558
54603	Vehicle Maintenance	954	800	800	800	800
54605	Equipment Maintenance	1,153	2,090	2,090	2,090	2,090
54615	Software Maint/Support	340	-	-	-	-
54700	Printing & Binding	780	2,000	2,000	2,000	2,000
54800	Promotional Activities	-	-	350	350	350
55100	Office Supplies	1,882	1,975	1,975	1,975	1,975
55120	Office/Non-Cap Equipment	679	-	-	-	-
55200	Operating Supplies	-	-	350	350	350
55208	Fuel & Lubes	431	425	2,000	2,000	2,000
55400	Dues Bks Subscr Mem Publ	513	523	558	558	558
55500	Training	40	430	880	880	880
	Subtotal	**7,695**	**11,226**	**14,486**	**14,486**	**14,486**
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		**345,705**	**347,842**	**376,543**	**409,123**	**450,367**

Goal

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

Core Objectives

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

To meet all fiscal and program guidelines placed on each program by Federal, State and County requirements.

Develop private/public partnerships with local businesses, not-for-profits and community groups to enhance programs and services available through the division.

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Accounting Clerk II	1	1	1
Accounting Supervisor	1	1	1
Grant Administrator I	1	1	1
Program Assistant	-	1	1
Receptionist	1	1	1
Support Services Director	1	1	1
Part-time			
Program Assistant	1	-	-
	6	**6**	**6**

5350 SUPPORT SERVICES ADMIN

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	230,496	250,410	266,709	297,886	332,286
52100	FICA Taxes	17,514	19,156	20,403	22,788	25,420
52200	Retirement Contributions	25,407	29,824	33,552	40,423	45,091
52300	Life & Health Insurance	37,785	48,758	54,705	54,814	54,934
52400	Workers' Compensation	438	476	507	536	598
	Subtotal	**311,640**	**348,624**	**375,876**	**416,447**	**458,329**
Operating Expenses						
53416	Software As A Service	-	495	520	520	520
54000	Travel & Per Diem	114	55	88	88	88
54100	Communications Services	257	290	290	290	290
54201	Postage	442	600	1,550	75	75
54400	Rentals & Leases	1,086	1,250	1,275	1,275	1,275
54550	General Liability Claims	-	219	219	219	219
54615	Software Maint/Support	495	-	-	-	-
54903	Vendor Payments	36,400	35,000	35,000	35,000	35,000
55100	Office Supplies	1,038	1,500	1,545	1,545	1,545
55208	Fuel & Lubes	-	200	200	200	200
55270	Computer Accessories	1,360	-	-	-	-
55400	Dues Bks Subscr Mem Publ	250	345	360	360	360
	Subtotal	**41,441**	**39,954**	**41,047**	**39,572**	**39,572**
Non-operating Expenses						
59100	Transfers	421	421	421	421	421
	Subtotal	**421**	**421**	**421**	**421**	**421**
SUPPORT SERVICES ADMIN		**353,503**	**388,999**	**417,344**	**456,440**	**498,322**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Accounting Clerk	1	1	1
Administrative Assistant II	-	-	1
Aquatic Supervisor	1	1	1
Community Center Aide	3	3	3
Community Center Coordinator	1	1	1
Community Center Specialist	1	1	1
Head Lifeguard	1	1	1
Lifeguard	1	1	1
Parks & Recreation Director	1	1	1
Recreation Program Specialist	2	2	2
Senior Secretary	1	1	-
Sports/Events Coordinator	1	1	1
Part-time			
Community Center Aide	2	2	2
Lifeguard	1	1	1
	17	**17**	**17**

6102 PARKS

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	461,487	568,847	606,894	685,050	734,584
51306	Casual Labor	34,899	40,000	50,000	50,000	50,000
51320	Casual Labor/Sp Prog	3,137	18,500	18,500	18,500	18,500
51400	Overtime	-	5,000	5,000	5,000	5,000
52100	FICA Taxes	37,352	43,517	46,468	52,406	56,196
52200	Retirement Contributions	51,191	67,664	76,347	92,890	99,611
52300	Life & Health Insurance	85,257	113,483	127,361	127,615	127,820
52400	Workers' Compensation	17,152	18,830	20,000	21,028	22,445
	Subtotal	**690,475**	**875,841**	**950,570**	**1,052,489**	**1,114,156**
Operating Expenses						
53100	Professional Services	679	700	700	700	700
53400	Other Contractual Serv	52,474	58,150	56,500	56,500	56,500
53410	Testing	103	680	390	390	390
53416	Software As A Service	124	180	1,380	600	600
53418	ActiveNet Fees	4,493	7,000	7,000	7,000	7,000
54000	Travel & Per Diem	821	1,150	1,150	1,150	1,150
54100	Communications Services	8,648	10,600	14,900	14,900	14,900
54201	Postage	167	600	600	600	600
54300	Utility Services	292,944	285,500	332,000	332,000	332,000
54400	Rentals & Leases	3,283	5,300	5,300	5,300	5,300
54550	General Liability Claims	681	4,610	4,610	4,610	4,610
54603	Vehicle Maintenance	4,429	3,500	4,500	4,500	4,500
54604	Maintenance - Buildings	8,376	12,000	13,000	12,000	12,000
54605	Equipment Maintenance	10,570	28,570	25,145	25,145	25,145
54610	Maintenance - Parks	-	32,000	-	-	-
54611	Maintenance - Pools	2,337	9,800	10,000	10,000	10,000
54615	Software Maint/Support	-	500	-	-	-
54700	Printing & Binding	1,946	2,200	2,200	2,200	2,200
54800	Promotional Activities	300	1,000	1,000	1,000	1,000
55100	Office Supplies	3,911	4,050	4,200	4,200	4,200
55120	Office/Non-Cap Equipment	14,669	9,000	11,100	11,100	11,100
55205	Uniforms	1,427	1,700	1,700	1,700	1,700
55207	Chemicals	15,824	29,000	29,000	29,000	29,000
55208	Fuel & Lubes	5,411	6,375	7,600	7,600	7,600
55210	Misc Supplies	41,808	38,450	50,175	50,175	50,175
55211	Janitorial Supplies	12,856	14,000	14,000	14,000	14,000
55221	Meals	1,852	3,100	3,725	3,725	3,725
55226	Safety Supplies	-	-	500	500	500
55260	Permits	350	400	400	400	400
55400	Dues Bks Subscr Mem Publ	296	1,400	1,400	1,400	1,400
55500	Training	1,682	3,360	3,140	3,140	3,140

6102 PARKS

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
	Subtotal	**492,459**	**574,875**	**607,315**	**605,535**	**605,535**
Capital Outlay						
56200	Buildings	14,970	52,000	80,000	80,000	80,000
56300	Improve Other Than Bldg	-	8,000	-	-	-
56400	Machinery & Equipment	13,535	-	-	-	-
	Subtotal	**28,505**	**60,000**	**80,000**	**80,000**	**80,000**
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		**1,215,007**	**1,514,285**	**1,641,454**	**1,741,593**	**1,803,260**

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	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
53100	Professional Services	57,325	-	-	-	-
54610	Maintenance - Parks	45,925	50,000	50,000	50,000	50,000
55120	Office/Non-Cap Equipment	5,610	-	-	-	-
	Subtotal	**108,859**	**50,000**	**50,000**	**50,000**	**50,000**
Capital Outlay						
56300	Improve Other Than Bldg	87,302	251,000	1,099,000	760,000	800,000
	Subtotal	**87,302**	**251,000**	**1,099,000**	**760,000**	**800,000**
CIP - PARKS & RECREATION		**196,161**	**301,000**	**1,149,000**	**810,000**	**850,000**


Citrus
COUNTY, FLORIDA
ESTABLISHED 1887



County Transportation Funds

Citrus County, Florida

102 TRANSPORTATION

Account #	Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Taxes					
311100	Current Ad Valorem Taxes		6,441,444	9,578,392	13,418,985
311400	Stormwater Ad Valorem Tax		774	-	-
		Subtotal	**6,442,218**	**9,578,392**	**13,418,985**
Licenses And Permits					
329200	Licenses And Permits		7,379	-	-
		Subtotal	**7,379**	**-**	**-**
Intergovernmental Revenue					
335160	Racing Track Funds		223,250	223,250	223,250
336000	State Pmt In Lieu Of Tax		-	-	-
		Subtotal	**223,250**	**223,250**	**223,250**
Charges For Services					
341560	Excess Fees - Prop Appr		584	1,500	500
341610	Excess Fees - Tax Coll		13,748	20,000	10,000
		Subtotal	**14,333**	**21,500**	**10,500**
Miscellaneous Revenues					
361200	Money Mkt & LGIP Interest		36,067	7,500	25,000
365000	Sale/Surplus-Matl/Scrap		1,197	-	-
367400	Site Review Fees		83,206	25,000	50,000
369900	Other Misc Revenues		64,584	25,000	35,000
369961	Reimbursements		620,026	100,000	100,000
		Subtotal	**805,079**	**157,500**	**210,000**
Interfund Transfers					
381000	Interfund Transfers		1,209,035	1,204,475	1,238,975
381200	Transfer - Spec Assmts		18,000	30,914	27,500
381326	Transfer- 326 Gas Tax		1,700,000	1,700,000	1,700,000
381401	Transfer - Landfill		5,033	18,723	20,594
381450	Transfer - Utilities		23,606	-	12,000
381730	Trans - Citrus Spgs Msbu		14,000	14,000	14,000
381770	Transfer - Bev Hills Msbu		3,200	3,200	3,200
		Subtotal	**2,972,874**	**2,971,312**	**3,016,269**
Statutory Reserves					
400100	5% Reserve		-	(499,033)	(693,137)
		Subtotal	**-**	**(499,033)**	**(693,137)**
Cash Carry Forward					
400200	Carry Forward		-	972,996	3,053,495
		Subtotal	**-**	**972,996**	**3,053,495**
Total Revenues			**10,465,132**	**13,425,917**	**19,239,362**

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.

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Accounting Clerk	1	1	1
Administrative Coordinator I	1	1	-
Administrative Coordinator II	-	-	1
Contract Manager	1	1	1
Customer Service Representative	3	3	3
Heavy Equipment Operator	8	8	8
Light Equipment Operator	6	-	-
Maintenance Technician	5	5	5
Maintenance Worker	4	4	4
Medium Equipment Operator	28	34	34
Public Works Crew Chief	3	3	3
Road Maintenance Director	1	1	1
Road Maintenance Operations Manager	1	1	1
Road Maintenance Unit Supervisor	4	4	4
Road Material Coordinator	1	1	1
Section Chief/Traffic Control	1	1	1
Traffic Control Coord	1	1	1
Traffic Control Technician	7	7	7
Traffic Signal Technician	2	2	2
	78	**78**	**78**

4102 ROAD MAINTENANCE

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	2,505,937	2,959,034	3,127,421	3,385,024	3,719,283
52100	FICA Taxes	187,884	226,366	239,248	258,954	284,525
52200	Retirement Contributions	286,622	358,803	400,279	470,998	517,387
52300	Life & Health Insurance	482,258	625,231	692,870	693,772	694,942
52400	Workers' Compensation	244,727	279,962	296,589	302,258	332,899
	Subtotal	**3,707,429**	**4,449,396**	**4,756,407**	**5,111,006**	**5,549,036**
Operating Expenses						
53400	Other Contractual Serv	199,695	328,747	285,900	285,900	285,900
53409	Contractual Serv Mowing	429,327	488,600	491,600	491,600	491,600
54000	Travel & Per Diem	16	1,200	1,480	1,480	1,480
54100	Communications Services	15,741	16,900	17,300	17,300	17,300
54201	Postage	243	300	150	150	150
54300	Utility Services	74,793	96,000	100,000	100,000	100,000
54400	Rentals & Leases	3,115	5,500	5,500	5,500	5,500
54402	Equipment Rental	570	1,000	2,000	2,000	2,000
54550	General Liability Claims	86,122	48,196	48,196	48,196	48,196
54600	Repair & Maintenance	403,512	50,000	50,000	50,000	133,701
54603	Vehicle Maintenance	618,759	553,000	636,503	632,503	632,503
54605	Equipment Maintenance	27,640	31,370	28,355	28,355	28,355
55100	Office Supplies	6,000	6,000	6,000	6,000	6,000
55120	Office/Non-Cap Equipment	6,329	1,200	1,500	-	-
55201	Tools Imp. & Spec. Cloth	27,635	28,000	28,800	18,000	18,000
55205	Uniforms	21,717	28,700	30,750	30,750	30,750
55208	Fuel & Lubes	397,173	579,700	485,800	485,800	485,800
55210	Misc Supplies	-	-	1,000	10,500	10,500
55211	Janitorial Supplies	3,806	4,000	4,000	4,000	4,000
55216	Safety & Road Sign	89,822	90,000	117,000	106,500	106,500
55221	Meals	911	500	1,500	1,500	1,500
55270	Computer Accessories	5,255	-	500	-	-
55275	Computer Software	645	-	-	-	-
55300	Road Materials & Supplies	236,744	345,100	359,100	359,100	359,100
55400	Dues Bks Subscr Mem Publ	900	975	1,210	1,210	1,210
55500	Training	4,459	25,200	33,875	33,875	36,475
	Subtotal	**2,660,928**	**2,730,188**	**2,738,019**	**2,720,219**	**2,806,520**
Capital Outlay						
56400	Machinery & Equipment	31,781	7,000	13,500	6,000	6,000
	Subtotal	**31,781**	**7,000**	**13,500**	**6,000**	**6,000**
Non-operating Expenses						
59100	Transfers	28,511	28,511	28,511	28,511	28,511
	Subtotal	**28,511**	**28,511**	**28,511**	**28,511**	**28,511**
ROAD MAINTENANCE		**6,428,650**	**7,215,095**	**7,536,437**	**7,865,736**	**8,390,067**

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

	2021-2022	2022-2023	2023-2024
	Budget	Budget	Budget
Full-time			
Administrative Assistant II	-	-	1
Administrative Assistant III	-	-	1
Assistant Public Works Director	1	1	1
Executive Secretary	1	1	-
Public Works Director	1	1	1
Senior Secretary	1	1	-
Public Works Director	**4**	**4**	**4**

4103 PUBLIC WORKS ADMIN

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	190,230	273,233	299,837	315,970	333,111
52100	FICA Taxes	13,930	20,902	22,938	24,172	25,483
52200	Retirement Contributions	32,263	56,133	64,377	69,922	72,248
52300	Life & Health Insurance	20,252	32,877	28,364	28,420	28,480
52400	Workers' Compensation	4,100	6,505	7,138	6,838	7,187
	Subtotal	**260,776**	**389,650**	**422,654**	**445,322**	**466,509**
Operating Expenses						
53400	Other Contractual Serv	-	-	-	-	-
53416	Software As A Service	-	-	-	-	-
54000	Travel & Per Diem	746	2,200	2,200	2,500	2,500
54100	Communications Services	1,634	1,700	1,700	1,700	1,700
54201	Postage	31	100	100	100	100
54400	Rentals & Leases	439	1,200	1,300	1,300	1,300
54550	General Liability Claims	-	1,706	1,706	1,706	1,706
54603	Vehicle Maintenance	1,588	500	1,579	1,579	1,579
54605	Equipment Maintenance	526	600	1,500	750	750
54615	Software Maint/Support	-	-	-	-	-
55100	Office Supplies	936	1,400	1,400	1,400	1,400
55120	Office/Non-Cap Equipment	-	-	-	-	-
55205	Uniforms	-	-	200	-	-
55208	Fuel & Lubes	1,936	6,375	3,800	3,800	3,800
55226	Safety Supplies	-	-	-	200	200
55255	Employee Recognition Prog	-	-	200	-	-
55270	Computer Accessories	1,226	-	-	-	-
55275	Computer Software	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	868	1,410	1,000	1,000	1,000
55500	Training	398	2,100	2,900	2,200	2,200
	Subtotal	**10,328**	**19,291**	**19,585**	**18,235**	**18,235**
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		**273,018**	**410,855**	**444,153**	**465,471**	**486,658**

Goal

Engineering Division provides civil engineering and technical services for the BOCC, County departments, intergovernmental 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 (Florida Department of Transportation) funded SCOP (Small County Outreach Program), CIGP (County Incentive Grant Program), and LAP (Local Agency Program)

Residential Road Resurfacing Capital Improvement Program

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

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Administrative Coordinator I	1	1	1
Assessment Agent I	1	1	1
Assessment Agent II	1	1	1
Assessment Agent III	-	-	1
Engineer In Training	-	1	-
Engineer Intern	1	-	1
Engineering Design Technician	1	1	1
Engineering Operations Supervisor	1	1	1
Engineering Project Manager	2	2	2
Engineering Technician II	1	1	1
Engineering Technician III	1	1	1
Engineering Technician IV	1	1	1
Land Section Manager	1	1	1
Senior Assessment Agent	1	1	-
Survey Coordinator	1	1	1
Survey Party Chief	1	1	1
Survey Section Manager	1	1	1
Survey Technician II	1	1	1
Technical Services Director	1	1	1
Part-time			
Engineer Intern	1	1	1
Grant Administration & Compliance Manager	1	1	1
Grant Administrator III	1	1	1
	21	**21**	**21**

4104 ENGINEERING

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	925,906	1,144,890	1,136,298	1,202,527	1,332,853
51306	Casual Labor	-	-	-	-	-
52100	FICA Taxes	66,981	87,584	86,927	91,993	101,963
52200	Retirement Contributions	117,426	151,155	167,798	183,986	202,817
52300	Life & Health Insurance	125,166	161,257	165,884	166,115	166,571
52400	Workers' Compensation	12,326	15,733	17,200	16,961	18,860
	Subtotal	**1,247,805**	**1,560,619**	**1,574,107**	**1,661,582**	**1,823,064**
Operating Expenses						
53100	Professional Services	-	5,000	15,000	5,000	5,000
54000	Travel & Per Diem	464	5,870	6,070	6,070	6,070
54100	Communications Services	5,276	7,251	8,200	7,200	7,200
54201	Postage	511	1,000	1,000	1,000	1,000
54300	Utility Services	14	-	-	-	-
54400	Rentals & Leases	2,134	4,905	6,508	6,508	6,508
54550	General Liability Claims	5,747	4,337	4,337	4,337	4,337
54603	Vehicle Maintenance	18,920	23,250	20,000	20,000	20,000
54605	Equipment Maintenance	3,367	4,991	5,231	5,231	5,231
54921	Advertising	-	100	200	200	200
55100	Office Supplies	3,016	2,570	4,040	4,040	4,040
55201	Tools Imp. & Spec. Cloth	2,120	5,881	5,256	5,256	5,256
55205	Uniforms	944	4,167	3,007	3,007	3,007
55208	Fuel & Lubes	18,803	43,015	30,000	30,000	30,000
55221	Meals	-	-	-	-	-
55228	Drafting Supplies	-	750	550	550	550
55270	Computer Accessories	2,319	-	800	200	200
55400	Dues Bks Subscr Mem Publ	1,146	2,150	2,119	2,119	2,119
55500	Training	3,380	11,220	8,950	8,950	8,950
	Subtotal	**68,160**	**126,457**	**121,268**	**109,668**	**109,668**
Capital Outlay						
56400	Machinery & Equipment	-	-	-	-	-
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		**1,322,451**	**1,693,563**	**1,701,862**	**1,777,737**	**1,939,219**

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	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Capital Outlay						
56400	Machinery & Equipment	-	200,000	200,000	200,000	400,000
56549	Road Resurfacing	-	2,315,387	4,000,000	5,443,800	5,171,617
	Subtotal	**-**	**2,515,387**	**4,200,000**	**5,643,800**	**5,571,617**
ROAD MAINTENANCE CIP		**-**	**2,515,387**	**4,200,000**	**5,643,800**	**5,571,617**

Goal

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

Core Objectives

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

9998 - RESERVES AND TRANSFERS

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
Operating Expenses						
53100	Professional Services	-	-	-	-	-
54907	Commissions-Property Appr	134,303	191,568	268,400	268,400	268,400
54908	Commissions - Tax Coll	128,844	191,600	268,400	268,400	268,400
	Subtotal	**263,148**	**383,168**	**536,800**	**536,800**	**536,800**
Non-operating Expenses						
58140	CRA Pmts-Crystal River	29,749	43,610	60,431	60,431	60,431
58145	CRA Payments-Inverness	52,844	70,100	97,397	97,397	97,397
59100	Transfers	-	-	-	-	-
59129	Transfer - Self Insurance	125,000	125,000	125,000	125,000	125,000
59159	Trans Fleet Veh Trust	762,000	762,000	762,000	762,000	762,000
61000	Reserved Budget Fund Bal	-	207,139	1,586,789	1,586,789	1,270,173
	Subtotal	**969,593**	**1,207,849**	**2,631,617**	**2,631,617**	**2,315,001**
ENGINEERING		**1,232,741**	**1,591,017**	**3,168,417**	**3,168,417**	**2,851,801**

103 STORMWATER ASSESSMENT

Account #	Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Licenses And Permits					
325100	Special Assessment-Capita		4,816,295	5,173,913	4,987,587
		Subtotal	**4,816,295**	**5,173,913**	**4,987,587**
Miscellaneous Revenues					
361200	Money Mkt & LGIP Interest		19,370	-	20,000
		Subtotal	**19,370**	**-**	**20,000**
Interfund Transfers					
381001	Transfer - General Fund		23,019	93,782	110,450
		Subtotal	**23,019**	**93,782**	**110,450**
Statutory Reserves					
400100	5% Reserve		-	(258,696)	(250,380)
		Subtotal	**-**	**(258,696)**	**(250,380)**
Carry Forward					
400200	Carry Forward		-	1,527,949	3,368,272
		Subtotal	**-**	**1,527,949**	**3,368,272**
Total Revenues			**4,858,684**	**5,008,999**	**8,235,929**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Assessment Agent I	1	1	1
Engineer In Training	-	1	1
Engineer Intern	1	-	-
Engineering Design Technician	1	1	1
Part-time			
Engineer Intern	1	1	1
Grant Administration & Compliance Manager	1	1	1
Grant Administrator III	1	1	1
	6	**6**	**6**

4105 STORMWATER ASSESSMENT

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	143,420	194,896	210,475	220,187	248,895
52100	FICA Taxes	10,873	14,910	16,101	16,844	19,040
52200	Retirement Contributions	16,058	23,212	26,478	29,879	33,775
52300	Life & Health Insurance	17,681	29,667	33,537	33,571	33,671
52400	Workers' Compensation	1,170	1,689	2,061	2,036	2,287
	Subtotal	189,202	264,374	288,652	302,517	337,668
Operating Expenses						
53100	Professional Services	76,129	87,500	102,500	27,500	102,500
53400	Other Contractual Serv	195,600	351,325	365,000	365,000	365,000
53416	Software As A Service	-	-	-	220	220
54000	Travel & Per Diem	219	1,725	2,195	2,195	2,195
54100	Communications Services	1,826	1,550	2,400	2,400	2,400
54201	Postage	-	1,500	2,200	2,200	2,200
54603	Vehicle Maintenance	13,589	15,800	20,800	20,800	20,800
54605	Equipment Maintenance	143	1,219	1,255	1,255	1,255
54615	Software Maint/Support	-	-	-	2,525	2,525
54620	Restoration/Erosion Ctrl	-	-	-	-	-
54907	Commissions-Property Appr	162,565	128,100	128,100	108,100	108,100
54908	Commissions - Tax Coll	95,921	128,100	128,100	108,100	108,100
54912	Fees & Permits	-	1,800	1,500	1,500	1,500
54921	Advertising	112	500	500	500	500
55100	Office Supplies	180	585	1,183	1,183	1,183
55201	Tools Imp. & Spec. Cloth	352	1,500	1,000	1,000	1,000
55205	Uniforms	222	600	700	700	700
55208	Fuel & Lubes	14,155	56,500	30,000	30,000	30,000
55216	Safety & Road Sign	452	-	-	-	-
55270	Computer Accessories	-	-	-	2,500	2,500
55400	Dues Bks Subscr Mem Publ	1,500	2,235	2,385	2,235	2,235
55500	Training	786	750	900	900	900
	Subtotal	563,752	781,289	790,718	680,813	755,813
Capital Outlay						
56100	Land	159,653	200,000	300,000	350,000	350,000
56300	Improve Other Than Bldg	62,476	1,600,000	1,925,000	1,825,000	2,132,317
56400	Machinery & Equipment	85,185	-	-	-	-
	Subtotal	307,314	1,800,000	2,225,000	2,175,000	2,482,317
Non-operating Expenses						
59100	Transfers	1,452,357	1,352,225	1,497,639	1,283,475	1,317,975
59123	Transfer - Indirect Cost	68,433	68,433	68,433	68,433	68,433
61000	Reserved Budget Fund Bal	-	2,270,627	3,343,374	3,343,374	3,273,723
	Subtotal	1,520,790	3,691,285	4,909,446	4,695,282	4,660,131
STORMWATER ASSESSMENT		**2,581,058**	**6,536,948**	**8,213,816**	**7,853,612**	**8,235,929**

326 RESIDENTIAL/MAJOR ROAD

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
312300	Ninth Cent Fuel Tax	661,082	630,000	650,000
312410	1st Local Option Gas Tax	3,367,251	3,250,000	3,350,000
312412	Opt Gas Tax Refund	133,327	110,000	120,000
312420	2nd Local Opt Gas Tax	2,448,743	2,350,000	2,400,000
335420	Constitutional Fuel Tax	1,757,438	1,650,000	1,700,000
335440	County Fuel Tax	765,987	725,000	740,000
335480	Other Transportation	4,147	-	-
335490	Other Transportation	-	-	-
361200	Money Mkt & LGIP Interest	20,838	-	-
361300	Invest Interest (Inc/Dec)	(529,785)	60,000	60,000
362010	Rents & Royalties-Non-Tax	15,209	14,600	-
364220	Surplus Lands	279,355	-	-
369900	Other Misc Revenues	224	-	-
369961	Reimbursements	-	-	-
	Subtotal	**8,923,816**	**8,789,600**	**9,020,000**
Revenue Sources Other				
381000	Interfund Transfers	58,948	-	-
400100	5% Reserve	-	(439,480)	(451,000)
400200	Carry Forward	-	10,817,530	3,799,855
	Subtotal	**58,948**	**10,378,050**	**3,348,855**
Total Revenues		**8,982,764**	**19,167,650**	**12,368,855**

Department: 4110

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenses				
53100	Professional Services	32,807	60,000	-
53400	Other Contractual Serv	5,000	-	-
	Subtotal	**37,807**	**60,000**	**-**
Capital Outlay				
56300	Improve Other Than Bldg	70,673	1,341,000	1,565,000
56339	CR491-CR486 To SR44	-	7,000,000	261,047
56351	CR 486 Widening	12,071	-	-
56515	Intersection Improvements	-	50,000	-
56542	Striping	297,382	300,000	300,000
56547	Bridge Repairs	8,882	50,000	1,755,000
56549	Road Resurfacing	2,622,238	6,180,999	4,779,774
	Subtotal	**3,011,246**	**14,921,999**	**8,660,821**
Non-operating Expenditure				
59100	Transfers	1,571,448	-	-
59105	Transfers - Road/Bridge	1,700,000	1,700,000	1,700,000
59133	Transfer - Debt Service	1,899,746	1,955,712	1,951,282
59181	County Transit Buses	-	-	-
61000	Reserved Budget Fund Bal	-	529,939	56,752
	Subtotal	**5,171,194**	**4,185,651**	**3,708,034**

Total Expenditures	**8,220,246**	**19,167,650**	**12,368,855**

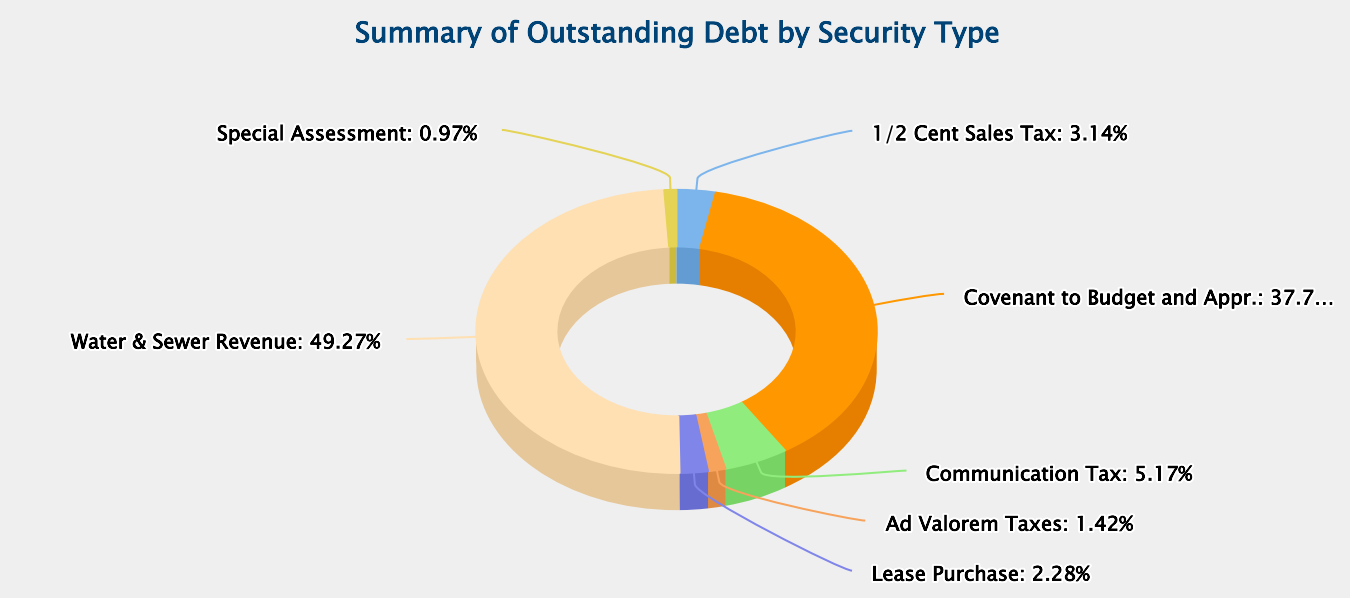


Debt Service

Citrus County, Florida

DEBT SERVICE

Debt Overview



The debt outstanding at year end for Fiscal Year 2023-2024 is $107.0 million.

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

Legal Debt Limit

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

Debt Administration

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

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

Decisions regarding the use of debt are based upon multiple factors including, but not limited to, the long-term needs of the County and the amount of resources available to repay the debt. The County conservatively projects the revenue sources that will be utilized to repay the debt. Included in the County's capital improvement plan, on an annual basis, the Board of County Commissioners prioritizes and updates the plan to maintain a listing of needed capital improvements. Funds spent on capital projects will result in long-term economic growth beyond the initial capital expenditure by ensuring that the residents of the County will receive future benefits from these capital improvements.

DEBT SERVICE

The debt ratio of 6.8% remains below the <15% target due to limited debt issuance and projected revenue growth. The County is well positioned with significant debt capacity available to fund critical infrastructure needs.

Assigned Underlying Ratings

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

Rating Date	Credit	Moody's	Fitch	S&P
	Issuer Credit Rating	Aa3	AA	AA
FY17/18	2010 Capital Improvement Refunding Bonds/build America Bonds		AA-	
FY18/19	Utility System Revenue Bonds, Series 2016	Aa3	AA	
FY16/17	Utility System Revenue Bonds, Series 2016	Aa3	AA-	
FY18/19	2010 Capital Improvement Refunding Bonds/build America Bonds			AA-
FY20/21	2015 Capital Improvement Bonds	AA-		AA
FY20/21	2020 Capital Improvement Revenue and Refunding Bonds	AA-		AA-

Rating Definitions

Both Fitch and Standard and Poor's use the same letter designations to represent the quality of a bond. Below are rate assignments for high to medium grade:

Category	Moody's Fitch		S&P
Best Quality	Aaa	AAA	AAA
	Aa1	AA+	AA+
High Grade	Aa2	AA	AA
	Aa3	AA-	AA-
	A1	A+	A+
Upper Medium Grade	A2	A	A
	A3	A-	A-
	Baa1	BBB+	BBB+
Lower Medium Grade	Baa2	BBB	BBB
	Baa3	BBB-	BBB-

DEBT SERVICE

Debt Obligations

	Security	Interest Rate	Final Maturity	Projected Balance 9/30/23
Revenue Bonds:				
2004a Capital Improvement Bonds	1/2 Cent Sales Tax	3.73%	11/9/2024	541,450
2004b Capital Improvement Bonds	1/2 Cent Sales Tax	5.54%	11/9/2024	326,037
2014a Capital Improvement Note	1/2 Cent Sales Tax	3.47%	10/1/2034	1,360,000
2014b Capital Improvement Note	1/2 Cent Sales Tax	2.35%	10/1/2024	180,000
2014c Capital Improvement Note	1/2 Cent Sales Tax	5.05%	10/1/2034	951,000
2015 Capital Improvement Note	Covenant to Budget and Appr.	3.50%	10/1/2035	7,725,000
2020 Capital Improvement Note	Covenant to Budget and Appr.	2.71%	10/1/2037	24,540,000
General Long Term Debt:				
Emergency Operations Center	Communication Tax	2.49%	10/1/2029	5,098,747
Floral City Library	Communication Tax	2.49%	10/1/2029	431,253
Energy Saving Project	Ad Valorem Taxes	2.80%	11/1/2028	1,514,229
2014 Radio System	Lease Purchase	3.55%	11/11/2024	1,370,125
2020 Taxable Promissory Note	Covenant to Budget and Appr.	1.71%	10/1/2030	8,119,000
Utility Fund Debt:				
Utility System Revenue Bonds, Series 2016	Water & Sewer Revenue	2.52%	10/1/2036	34,640,000
Chassahowitzka Area Water System	Special Assessment	2.52%	10/15/2028	599,249
Citrus Springs Line Extensions	Special Assessment	2.18%	9/1/2024	440,000
Swrwrf Srf Loan	Water & Sewer Revenue	0.00%	9/1/2038	16,657,472
Cab And Swm Tp Srf Loan	Water & Sewer Revenue	1.13%	9/1/2039	1,395,864
Capital Leases:				
Dell Servers	Lease Purchase	5.43%	4/1/2023	-
Fire Apparatus Equipment Lease	Lease Purchase	2.82%	12/20/2027	1,065,880
Total Debt Obligations				**$106,955,306**

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
2023-2024	357,629	16,892	374,521
2024-2025	183,821	3,428	187,249
2025-2026	-	-	-
2026-2027	-	-	-
Thereafter	-	-	-
TOTAL	**541,450**	**20,320**	**561,770**

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
2023-2024	214,378	15,134	229,512
2024-2025	111,659	3,093	114,752
2025-2026	-	-	-
2026-2027	-	-	-
Thereafter	-	-	-
TOTAL	**326,037**	**18,227**	**344,264**

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
2023-2024	93,000	45,578	138,578
2024-2025	97,000	42,282	139,282
2025-2026	100,000	38,864	138,864
2026-2027	103,000	35,342	138,342
Thereafter	967,000	140,239	1,107,239
TOTAL	**1,360,000**	**302,305**	**1,662,305**

DEBT SERVICE

2014B Capital Improvement Revenue Note

On September 30, 2014 the County issued $824,000 in debt, at an interest rate of 2.35%, for the phone system project. These bonds mature on October 1, 2024 and are secured by a pledge of Half-Cent Sales Tax revenue. The debt service payments are made through the General Fund.

FY	Principal	Interest	Total
2023-2024	89,000	3,184	92,184
2024-2025	91,000	1,069	92,069
2025-2026	-	-	-
2026-2027	-	-	-
Thereafter	-	-	-
TOTAL	**180,000**	**4,253**	**184,253**

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
2023-2024	60,000	46,510	106,510
2024-2025	63,000	43,405	106,405
2025-2026	66,000	40,148	106,148
2026-2027	69,000	36,739	105,739
Thereafter	693,000	148,849	841,849
TOTAL	**951,000**	**315,651**	**1,266,651**

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
2023-2024	475,000	260,012	735,012
2024-2025	495,000	240,612	735,612
2025-2026	515,000	220,413	735,413
2026-2027	535,000	199,413	734,413
Thereafter	5,705,000	918,793	6,623,793
TOTAL	**7,725,000**	**1,839,243**	**9,564,243**

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
2023-2024	1,145,000	1,054,575	2,199,575
2024-2025	1,205,000	995,825	2,200,825
2025-2026	1,265,000	934,075	2,199,075
2026-2027	1,330,000	869,200	2,199,200
Thereafter	19,595,000	4,530,225	24,125,225
TOTAL	**24,540,000**	**8,383,900**	**32,923,900**

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
2023-2024	636,191	121,022	757,213
2024-2025	663,851	104,304	768,155
2025-2026	696,122	87,138	783,260
2026-2027	723,782	69,216	792,998
Thereafter	2,378,801	92,139	2,470,940
TOTAL	**5,098,747**	**473,820**	**5,572,567**

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
2023-2024	53,809	10,236	64,045
2024-2025	56,149	8,822	64,971
2025-2026	58,878	7,370	66,248
2026-2027	61,218	5,854	67,072
Thereafter	201,199	7,793	208,992
TOTAL	**431,253**	**40,076**	**471,329**

DEBT SERVICE

Revenue Promissory Note, Series 2013

On June 28, 2013 the Board of County Commissioners entered into a loan agreement with Capital One Public Funding, LLC in the amount of $2,912,336, at an interest rate of 2.8%. This loan is to fund energy savings projects for county facilities. The loan matures on November 1, 2028.

FY	Principal	Interest	Total
2023-2024	212,684	42,316	255,000
2024-2025	226,193	36,373	262,566
2025-2026	240,914	30,052	270,966
2026-2027	255,881	23,319	279,200
Thereafter	578,557	24,752	603,309
TOTAL	**1,514,229**	**156,812**	**1,671,041**

2014 Radio System

On October 28, 2014 the Board of County Commissioners entered into a lease-purchase agreement with Motorola Solutions, Inc. in the amount of $6,200,000, at an interest rate of 3.55%, to upgrade the current 800MHz radio system to a P25 system. This upgrade also includes the addition of a 6th simulcast remote site in Inverness. The lease payments are paid from non-ad valorem revenues, and matures on November 11, 2024.

FY	Principal	Interest	Total
2023-2024	673,115	48,639	721,754
2024-2025	697,010	24,744	721,754
2025-2026	-	-	-
2026-2027	-	-	-
Thereafter	-	-	-
TOTAL	**1,370,125**	**73,383**	**1,443,508**

2020 Taxable Promissory Note

In September 2020, the County issued debt in the amount of $9,975,000, to pay off the financial obligation on the jail to Core Civic and debt related to the County's component unit, Nature Coast Emergency Medical Foundation. The debt is secured by a Covenant to Budget and Appropriate all legally available non-ad valorem revenues. The County plans to use Half-Cent Sales Tax revenues for the debt service payments. The interest rate is 1.71% with final maturity of the bond issue on October 1, 2030.

FY	Principal	Interest	Total
2023-2024	956,000	130,661	1,086,661
2024-2025	972,000	114,177	1,086,177
2025-2026	989,000	97,410	1,086,410
2026-2027	1,005,000	80,361	1,085,361
Thereafter	4,197,000	145,051	4,342,051
TOTAL	**8,119,000**	**567,660**	**8,686,660**

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
2023-2024	1,840,000	1,309,419	3,149,419
2024-2025	1,930,000	1,215,169	3,145,169
2025-2026	2,025,000	1,116,294	3,141,294
2026-2027	2,130,000	1,012,419	3,142,419
Thereafter	26,715,000	4,741,353	31,456,353
TOTAL	**34,640,000**	**9,394,654**	**44,034,654**

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
2023-2024	124,849	14,319	139,168
2024-2025	128,014	11,153	139,167
2025-2026	131,261	7,907	139,168
2026-2027	134,590	4,579	139,169
Thereafter	80,535	1,166	81,701
TOTAL	**599,249**	**39,124**	**638,373**

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
2023-2024	440,000	9,752	449,752
2024-2025	-	-	-
2025-2026	-	-	-
2026-2027	-	-	-
Thereafter	-	-	-
TOTAL	**440,000**	**9,752**	**449,752**

Southwest Regional Water Reclamation Facility SRF Loan

On August 9, 2016 the County entered into a Clean Water State Revolving Fund Construction Loan Agreement with the State of Florida, Department of Environmental Protection in the amount of $12,440,100, at an interest rate of .009%, to fund construction of the South West Regional Water Reclamation Facility (previously known as Sugarmill Woods). On January 21, 2020, the loan was amended for a total amount of $20,191,150 with an interest rate of 0% per annum. The debt matures on December 15, 2039 and is secured by a pledge of revenues derived from operation of water and wastewater systems. Debt service payments will be made through the utility fund.

FY	Principal	Interest	Total
2023-2024	1,009,544	-	1,009,544
2024-2025	1,009,544	-	1,009,544
2025-2026	1,009,544	-	1,009,544
2026-2027	1,009,544	-	1,009,544
Thereafter	12,619,297	-	12,619,297
TOTAL	**16,657,472**	**-**	**16,657,472**

DEBT SERVICE

CAB and SMW WTP SRF Loan

On November 28, 2017, the BOCC entered into a drink water State Revolving Fund (SRF) construction agreement with the State of Florida, Department of Environmental Protection (FDEP) in the amount up to $2,000,000 at an interest rate of 1.13%. Proceeds will fund the Suncoast Parkway II utility interconnection. The debt is secured by pledge of water and wastewater revenues. Principal payments will commence January 15,2021 until the project completion, at which time the amortization scheduled will be recalculated and implemented.

FY	Principal	Interest	Total
2023-2024	64,368	15,592	79,960
2024-2025	65,098	14,863	79,960
2025-2026	65,835	14,125	79,960
2026-2027	66,581	13,379	79,960
Thereafter	1,133,982	105,398	1,239,381
TOTAL	**1,395,864**	**163,356**	**1,559,221**

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
2023-2024	201,487	30,058	231,545
2024-2025	207,169	24,376	231,545
2025-2026	213,011	18,534	231,545
2026-2027	219,018	12,527	231,545
Thereafter	225,194	6,351	231,545
TOTAL	**1,065,880**	**91,845**	**1,157,725**

DEBT SERVICE

Total County Debt Outstanding

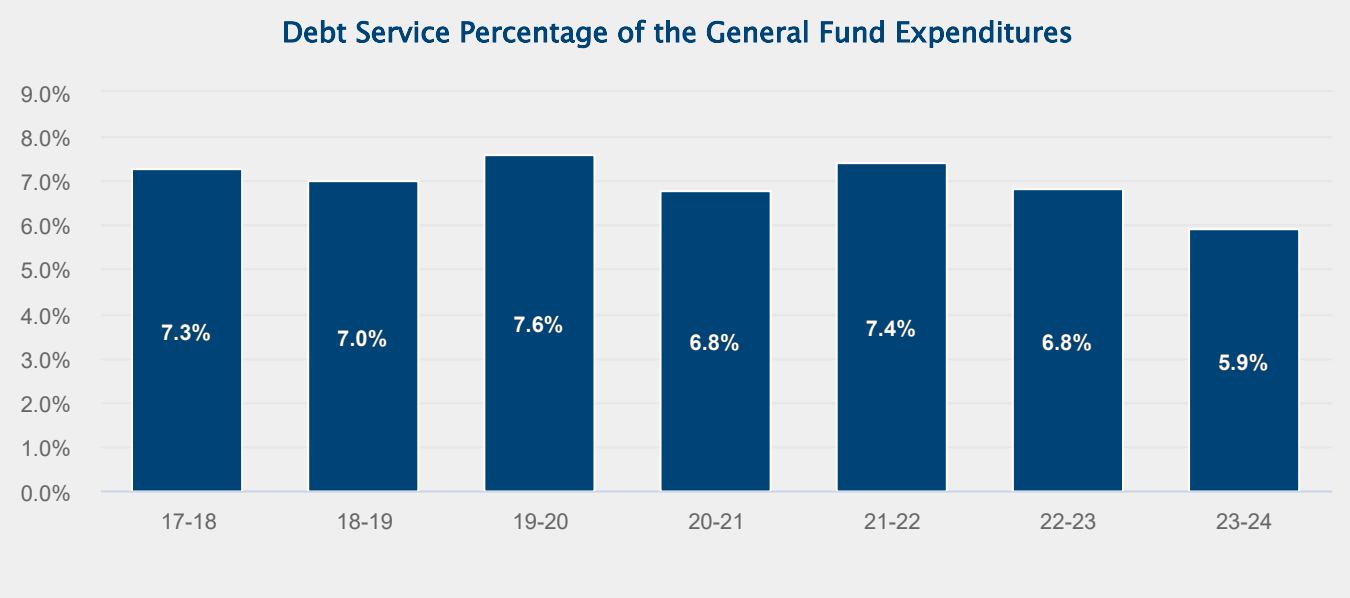
Issue and Purpose	Outstanding Principal 10/01/2023	FY 23/24 Principal Payments	FY 23/24 Interest Payments	Outstanding Principal 09/30/2024
Revenue Bonds				
2004A Capital Improvement Bonds	541,450	357,629	16,892	183,821
2004B Capital Improvement Bonds	326,037	214,378	15,134	111,659
2014A Capital Improvement Revenue Note	1,360,000	93,000	45,578	1,267,000
2014B Capital Improvement Revenue Note	180,000	89,000	3,184	91,000
2014C Capital Improvement Revenue Note	951,000	60,000	46,510	891,000
2015 Capital Improvement Revenue Note	7,725,000	475,000	260,012	7,250,000
2020 Capital Improvement Revenue And Refunding Bonds	24,540,000	1,145,000	1,054,575	23,395,000
General Long Term Debt				
Emergency Operations Center	5,098,747	636,191	121,022	4,462,556
Floral City Library	431,253	53,809	10,236	377,444
Revenue Promissory Note, Series 2013	1,514,229	212,684	42,316	1,301,545
2014 Radio System	1,370,125	673,115	48,639	697,010
2020 Taxable Promissory Note	8,119,000	956,000	130,661	7,163,000
Utility Fund Debt				
Utility System Revenue Bonds, Series 2016	34,640,000	1,840,000	1,309,419	32,800,000
Chassahowitzka Area Water System	599,249	124,849	14,319	474,400
Citrus Springs Line Extensions	440,000	440,000	9,752	-
Swrwrf Srf Loan	16,657,472	1,009,544	-	15,647,928
Cab And Swm Wtp Srf Loan	1,395,864	64,368	15,592	1,331,496
Capital Leases				
Fire Apparatus Equipment Lease	1,065,880	201,487	30,058	864,393
Total Debt	**106,955,306**	**8,646,053**	**3,173,900**	**98,309,253**

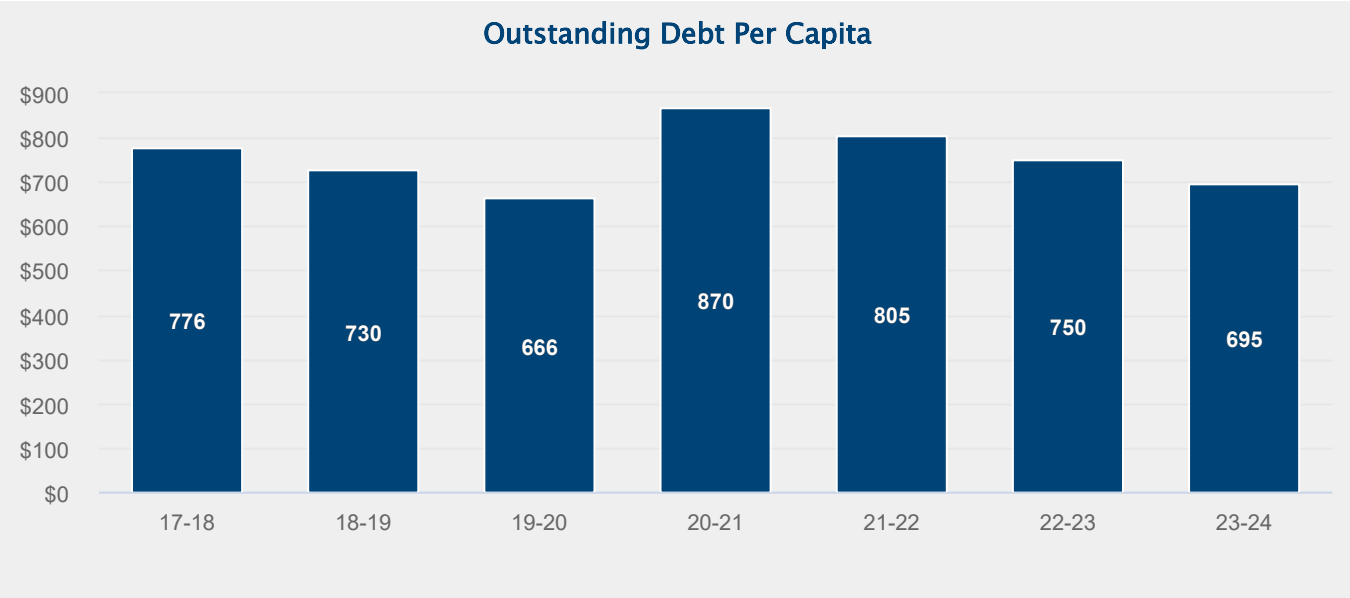
DEBT SERVICE

Total County Debt Outstanding by Major Funds

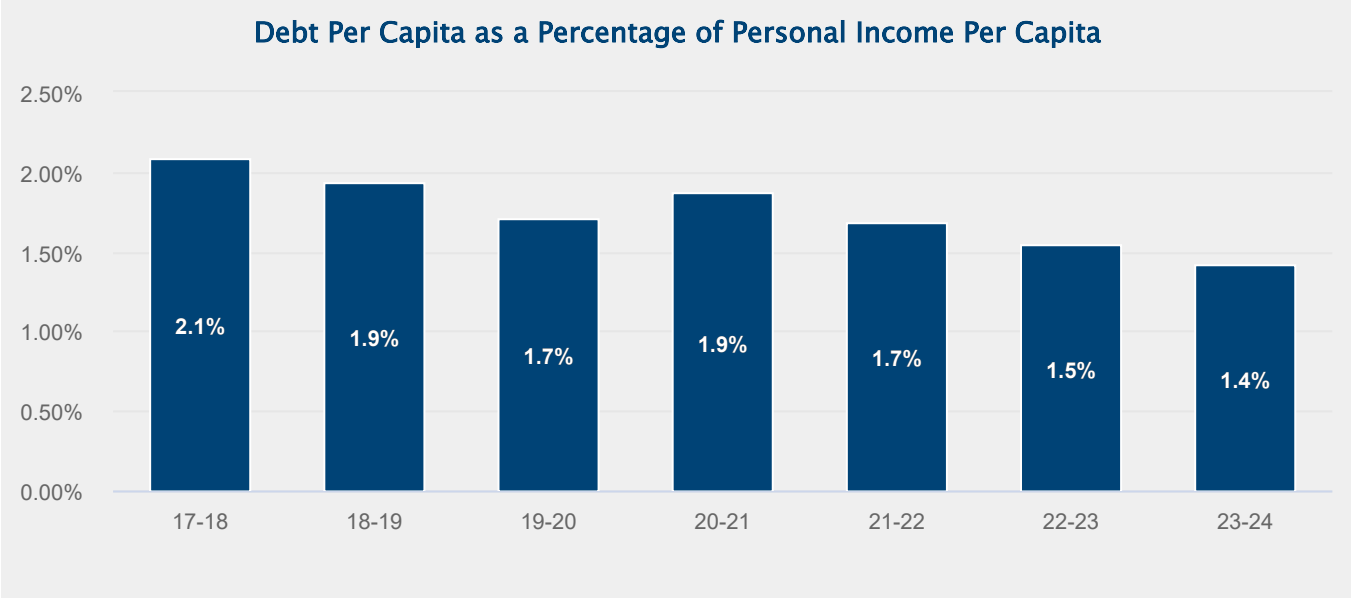
Issue and Purpose	Outstanding Principal 10/01/2023	FY 23/24 Principal Payments	FY 23/24 Interest Payments	Outstanding Principal 09/30/2024
General Fund				
Resource Center - 2004A Bonds	541,450	357,629	16,892	183,821
Veterans Administration - 2004B Bonds	326,037	214,378	15,134	111,659
Meadowcrest Building - 2014A Note	1,360,000	93,000	45,578	1,267,000
Phone System - 2014B Note	180,000	89,000	3,184	91,000
Meadowcrest Building - 2014C Note	951,000	60,000	46,510	891,000
Emergency Operations Center	5,098,747	636,191	121,022	4,462,556
Energy Saving Projects - 2013 Promissory Note	1,514,229	212,684	42,316	1,301,545
2014 Radio System	1,370,125	673,115	48,639	697,010
Detention Facility & EMS - 2020 Promissory Note	8,119,000	956,000	130,661	7,163,000
Transportation				
County Road 491 Widening - 2015 Note	7,725,000	475,000	260,012	7,250,000
County Road 491 Widening - 2020 Bonds	24,540,000	1,145,000	1,054,575	23,395,000
Enterprise Funds				
Utility System Revenue Bonds, Series 2016	34,640,000	1,840,000	1,309,419	32,800,000
SWRWRF SRF Loan	16,657,472	1,009,544	-	15,647,928
CAB and SWM WTP SRF Loan	1,395,864	64,368	15,592	1,331,496
Non-major Funds				
Special Assmt - Citrus Springs Line Extensions	440,000	440,000	9,752	-
Special Assmt - Chassahowitzka Area Water System	599,249	124,849	14,319	474,400
Fire Services - Apparatus Equipment Lease	1,065,880	201,487	30,058	864,393
Library Services - Floral City Library	431,253	53,809	10,236	377,444
Total Debt	**106,955,306**	**8,646,053**	**3,173,900**	**98,309,253**

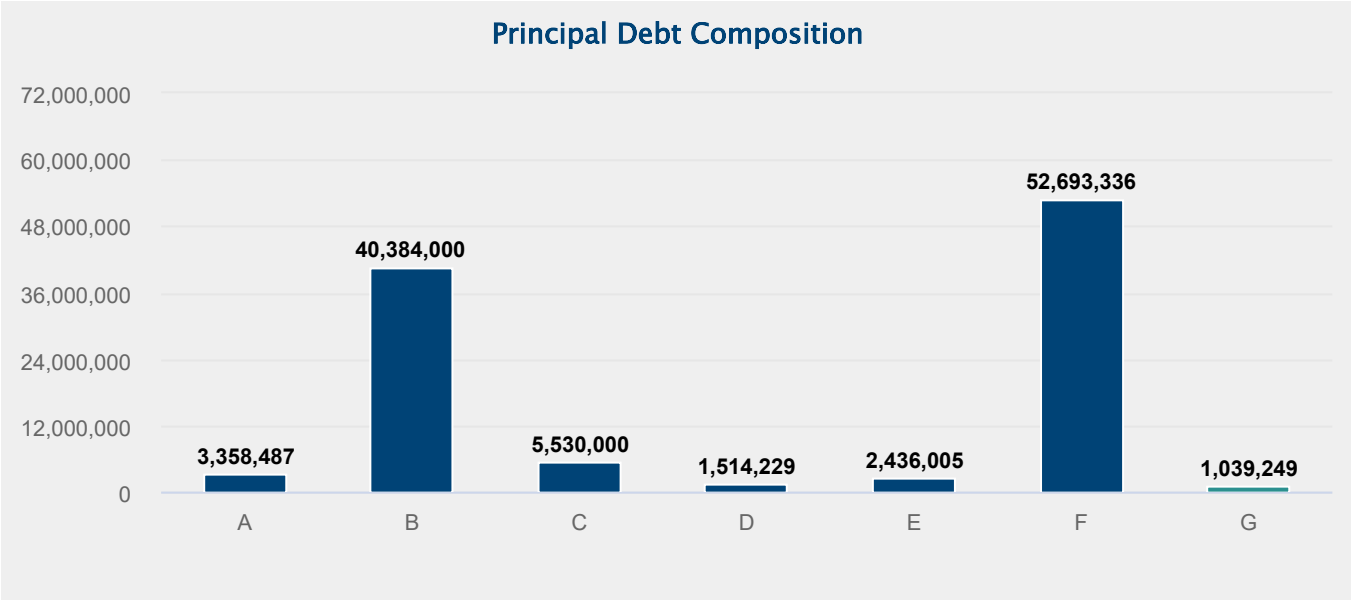
DEBT SERVICE





DEBT SERVICE





Principal Debt Outstanding	10/01/2023
Governmental	54,261,970
Enterprise	52,693,336
Total	**106,955,306**

A	1/2 Cent Sales Tax	F	Water & Sewer Revenue
B	Covenant to Budget and Appr.	G	Special Assessment
C	Communication Tax		
D	Ad Valorem Taxes		
E	Lease Purchase		

231 2004 BONDS DEBT SERVICE

Account #	Account Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources					
361200	Money Mkt & LGIP Interest		474	475	1,000
		Subtotal	**474**	**475**	**1,000**
Revenue Sources Other					
381001	Transfer - General Fund		364,642	363,817	356,558
381623	Transfer - Fund 623		240,000	240,000	240,000
400100	5% Reserve		-	(24)	(50)
400200	Carry Forward		-	4,932	11,642
		Subtotal	**604,642**	**608,725**	**608,150**
Total Revenues			**605,116**	**609,200**	**609,150**

Department: 4125

Account #	Account Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Debt Service					
57100	Principal		524,328	547,700	572,050
57200	Interest		79,701	56,500	32,100
		Subtotal	**604,029**	**604,200**	**604,150**
Non-operating Expenditure					
60050	Reserve For Contingencies		-	5,000	5,000
		Subtotal	**-**	**5,000**	**5,000**
Total Expenditures			**604,029**	**609,200**	**609,150**

233 CR 491 ROAD WIDENING

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	177	125	500
	Subtotal	**177**	**125**	**500**
Revenue Sources Other				
381326	Transfer- 326 Gas Tax	740,632	731,471	734,854
400100	5% Reserve	-	(7)	(25)
400200	Carry Forward	-	9,811	7,521
	Subtotal	**740,632**	**741,275**	**742,350**
Total Revenues		**740,809**	**741,400**	**742,850**

Department: 4127

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53100	Professional Services	-	2,350	2,350
	Subtotal	**-**	**2,350**	**2,350**
Debt Service				
57100	Principal	440,000	455,000	475,000
57200	Interest	296,513	278,650	260,100
57300	Paying Agent Fees	385	400	400
	Subtotal	**736,898**	**734,050**	**735,500**
Non-operating Expenditure				
60050	Reserve For Contingencies	-	5,000	5,000
	Subtotal	**-**	**5,000**	**5,000**
Total Expenditures		**736,898**	**741,400**	**742,850**

234 CR 491 WIDENING

Account #	Account Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources					
361200	Money Mkt & LGIP Interest		478	450	1,000
		Subtotal	478	450	1,000
Revenue Sources Other					
381326	Transfer- 326 Gas Tax		1,159,114	1,224,241	1,216,428
381600	Transfer - Impact Fees		975,000	975,000	975,000
400100	5% Reserve		-	(23)	(50)
400200	Carry Forward		-	7,682	14,072
		Subtotal	2,134,114	2,206,900	2,205,450
Total Revenues			**2,134,592**	**2,207,350**	**2,206,450**

Department: 4128

Account #	Account Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures					
53100	Professional Services		-	1,350	1,350
		Subtotal	-	1,350	1,350
Debt Service					
57100	Principal		1,050,000	1,090,000	1,145,000
57200	Interest		1,158,700	1,110,500	1,054,600
57300	Paying Agent Fees		500	500	500
		Subtotal	2,209,200	2,201,000	2,200,100
Non-operating Expenditure					
60050	Reserve For Contingencies		-	5,000	5,000
		Subtotal	-	5,000	5,000
Total Expenditures			**2,209,200**	**2,207,350**	**2,206,450**

235 2020 TRUIST NOTE

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources Other				
361200	Money Mkt & LGIP Interest	373	300	1,000
381001	Transfer - General Fund	1,086,400	1,086,893	1,062,444
400100	5% Reserve	-	(15)	(50)
400200	Carry Forward	-	5,347	30,031
	Subtotal	**1,086,773**	**1,092,525**	**1,093,425**
Total Revenues		**1,086,773**	**1,092,525**	**1,093,425**

Department: 4129

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53100	Professional Services	-	1,250	1,250
	Subtotal	**-**	**1,250**	**1,250**
Debt Service				
57100	Principal	917,000	939,000	956,000
57200	Interest	162,732	146,875	130,675
57300	Paying Agent Fees	-	400	500
	Subtotal	**1,079,732**	**1,086,275**	**1,087,175**
Non-operating Expenditure				
60050	Reserve For Contingencies	-	5,000	5,000
	Subtotal	**-**	**5,000**	**5,000**
Total Expenditures		**1,079,732**	**1,092,525**	**1,093,425**


Citrus
COUNTY, FLORIDA
ESTABLISHED 1887



Special Assessment

Citrus County, Florida

SPECIAL ASSESSMENT

Special Assessment Districts

The County Commission established a program to assist residential property owners to acquire water and sewer or road improvements for their communities. The county constructs the requested improvements and assesses the benefited property owners their pro-rata share of the costs. The special assessment budgets reflect the construction of the improvements or payment of the assessment.

Fund 770	BEVERLY HILLS MSBU
Fund 736	CHASS SEWER ASSESSMENT
Fund 733	CHASS WATER ASSESSMENT
Fund 740E	CITRUS SPGS LINE EXT 2014
Fund 740A	CITRUS SPGS WATER LINE #2
Fund 740B	CITRUS SPGS WATER LINE #3
Fund 740C	CITRUS SPGS WATER LINE #4
Fund 740	CITRUS SPGS WTR LINE ASSE
Fund 730	CITRUS SPRINGS MSBU
Fund 740F	CITRUS SPRINGS WATER 2018
Fund 740G	CITRUS SPRINGS WATER 2019
Fund 740H	CITRUS SPRINGS WATER 2020
Fund 740J	CITRUS SPRINGS WATER 2021
Fund 740K	CITRUS SPRINGS WATER 2022
Fund 741	COUNTRY OAKS SPEC ASSMT
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 790	LOCAL PROVIDER PARTICIPANT ASSESSMENT
Fund 746	MONTEZUMA WATER
Fund 749	NW QUADRANT WATERLINES
Fund 723	PRP-BENNETT POINT
Fund 724	PRP-BOW N ARROW LOOP
Fund 725	PRP-CARAVAN PATH
Fund 727	PRP-HARTLEY CT/SKEETER
Fund 720	PRP-HIGH RIDGE ESTATES
Fund 728	PRP-HULL TERRACE
Fund 729	PRP-KENVERA/OWNES/RALEIGH
Fund 717	PRP-RIVER RD & STOKES FER
Fund 722	PRP-SUBURBAN ACRES
Fund 742	S GARCIA PT WASTEWATER SA
Fund 780	SEA OTTER PATH WASTEWATER
Fund 743	W RED VALLEY CT WATERLINE
Fund 748	WEST BRITAIN ST WATERMAIN
Fund 738C	WWTR SPEC ASSESS-AREA 114

SPECIAL ASSESSMENT

770 BEVERLY HILLS MSBU

Account #	Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Licenses And Permits					
325100	Special Assessment-Capita		58,357	100,000	100,000
		Subtotal	**58,357**	**100,000**	**100,000**
Miscellaneous Revenues					
361200	Money Mkt & LGIP Interest		1,321	250	1,000
		Subtotal	**1,321**	**250**	**1,000**
Interfund Transfers					
381001	Transfer - General Fund		-	-	2,920
		Subtotal	**-**	**-**	**2,920**
Statutory Reserves					
400100	5% Reserve		-	(5,013)	(5,050)
		Subtotal	**-**	**(5,013)**	**(5,050)**
Cash Carry Forward					
400200	Carry Forward		-	159,167	178,200
		Subtotal	**-**	**159,167**	**178,200**
Total Revenues			**59,678**	**254,404**	**277,070**

SPECIAL ASSESSMENT

Goal

The Beverly Hills Municipal Services Benefit Unit (MSBU) was endorsed by resident referendum in the year 2000 and established in 2001 as a taxpayer-financed effort to improve upon the county services and community volunteer projects for all our benefit. The MSBU promotes community awareness and involvement in the decision making process and participation in the development of proposed improvements.

The MSBU receives non-ad valorem taxes for projects that will provide a benefit to the property owners within the district of Beverly Hills. The Beverly Hills MSBU's plans include a continuation of the beautification project to landscape the entrance and medians to the Beverly Hills MSBU in addition to maintenance of the fountain in Lake Beverly.

Core Objectives

Conduct monthly meetings to review the needs of the property owner's within the Beverly Hills Municipal Service Benefit Unit.

Establish and complete projects that will beautify the entrance areas and main road medians.

Evaluate projects that will assist in the safety of the property owners including street lighting.

Supplement, as necessary, the County's right-of-way mowing and trimming, to maintain a pleasant and neat appearance within the MSBU. We have and will continue to recommend a combination of County and MSBU cuttings and trimmings. We also plan to continue to introduce, replace and maintain shrubs and trees enhancing county property and roadway medians.

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Part-time			
Grounds Maintenance Technician II	0	0	1
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	**0**	**1**

SPECIAL ASSESSMENT

8300 BEVERLY HILLS MSBU

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	-	-	-	10,702	22,414
52100	FICA Taxes	-	-	-	819	1,715
52200	Retirement Contributions	-	-	-	1,452	3,042
52400	Workers' Compensation	-	-	-	431	903
	Subtotal	**-**	**-**	**-**	**13,404**	**28,074**
Operating Expenses						
53400	Other Contractual Serv	19,553	20,000	116,526	105,378	47,003
54100	Communications Services	-	-	-	-	800
54201	Postage	4,381	25	25	25	500
54300	Utility Services	2,786	3,000	3,360	3,360	3,360
54306	Street Lights	27,720	29,000	33,000	33,000	33,000
54603	Vehicle Maintenance	-	-	-	-	1,600
54626	Facilities Maintenance	-	-	-	-	2,000
54907	Commissions-Property Appr	1,203	2,050	2,050	2,050	2,050
54908	Commissions - Tax Coll	1,167	2,050	2,050	2,050	2,050
54921	Advertising	411	250	250	250	250
55100	Office Supplies	-	50	100	100	100
55201	Tools Imp. & Spec. Cloth	-	-	-	-	3,900
55205	Uniforms	-	-	-	-	430
55208	Fuel & Lubes	-	-	-	-	1,000
55226	Safety Supplies	-	-	-	-	500
	Subtotal	**57,221**	**56,425**	**157,361**	**146,213**	**98,543**
Capital Outlay						
56200	Buildings	-	-	-	-	8,000
56300	Improve Other Than Bldg	-	-	10,000	10,000	10,000
56400	Machinery & Equipment	-	-	-	-	25,000
	Subtotal	**-**	**-**	**10,000**	**10,000**	**43,000**
Non-operating Expenses						
59123	Transfer - Indirect Cost	10,400	4,253	4,253	4,253	4,253
59162	Trans-Admin Services	3,200	3,200	3,200	3,200	3,200
61000	Reserved Budget Fund Bal	-	190,526	100,000	100,000	100,000
	Subtotal	**13,600**	**197,979**	**107,453**	**107,453**	**107,453**
CITRUS SPRINGS MSBU		**70,821**	**254,404**	**274,814**	**277,070**	**277,070**

SPECIAL ASSESSMENT

736 CHASS SEWER ASSESSMENT

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	7,643	6,920	7,196
361100	Interest	1,851	1,917	1,620
361200	Money Mkt & LGIP Interest	49	-	-
369920	Spec Assmt Admin Fee	443	465	464
	Subtotal	**9,986**	**9,302**	**9,280**
Revenue Sources Other				
400100	5% Reserve	-	(466)	(464)
400200	Carry Forward	-	15,831	15,801
	Subtotal	**-**	**15,365**	**15,337**
Total Revenues		**9,986**	**24,667**	**24,617**

Department: 7246

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	187	195	195
54908	Commissions - Tax Coll	191	195	195
	Subtotal	**378**	**390**	**390**
Non-operating Expenditure				
59100	Transfers	8,836	9,324	9,324
59123	Transfer - Indirect Cost	53	232	232
61000	Reserved Budget Fund Bal	-	14,721	14,671
	Subtotal	**8,889**	**24,277**	**24,227**
Total Expenditures		**9,267**	**24,667**	**24,617**

SPECIAL ASSESSMENT

733 CHASS WATER ASSESSMENT

Account #	Account Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources					
325100	Special Assessment-Capita		77,578	67,118	67,866
361100	Interest		10,759	11,236	9,300
361200	Money Mkt & LGIP Interest		978	150	150
369920	Spec Assmt Admin Fee		3,879	4,124	4,061
		Subtotal	**93,193**	**82,628**	**81,377**
Revenue Sources Other					
400100	5% Reserve		-	(4,132)	(4,069)
400200	Carry Forward		-	209,171	244,988
		Subtotal	**-**	**205,039**	**240,919**
Total Revenues			**93,193**	**287,667**	**322,296**

Department: 7241

Account #	Account Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures					
54907	Commissions-Property Appr		1,662	1,700	1,700
54908	Commissions - Tax Coll		1,686	1,700	1,700
		Subtotal	**3,348**	**3,400**	**3,400**
Non-operating Expenditure					
59100	Transfers		139,250	55,000	55,000
59123	Transfer - Indirect Cost		124	325	325
61000	Reserved Budget Fund Bal		-	228,942	263,571
		Subtotal	**139,374**	**284,267**	**318,896**
Total Expenditures			**142,722**	**287,667**	**322,296**

SPECIAL ASSESSMENT

740E CITRUS SPGS LINE EXT 2014

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	698	711	754
361100	Interest	359	360	317
369920	Spec Assmt Admin Fee	48	50	50
	Subtotal	**1,106**	**1,121**	**1,121**
Revenue Sources Other				
400100	5% Reserve	-	(57)	(57)
400200	Carry Forward	-	2,053	2,053
	Subtotal	**-**	**1,996**	**1,996**
Total Revenues		**1,106**	**3,117**	**3,117**

Department: 7440E

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	22	25	25
54908	Commissions - Tax Coll	22	25	25
	Subtotal	**45**	**50**	**50**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	87	87	87
61000	Reserved Budget Fund Bal	-	2,980	2,980
	Subtotal	**87**	**3,067**	**3,067**
Total Expenditures		**132**	**3,117**	**3,117**

SPECIAL ASSESSMENT

740A CITRUS SPGS WATER LINE #2

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	70,407	58,240	58,004
361100	Interest	7,090	7,172	3,591
361200	Money Mkt & LGIP Interest	362	-	-
369920	Spec Assmt Admin Fee	2,900	3,082	2,902
	Subtotal	**80,760**	**68,494**	**64,497**
Revenue Sources Other				
400100	5% Reserve	-	(3,425)	(3,225)
400200	Carry Forward	-	107,209	184,942
	Subtotal	**-**	**103,784**	**181,717**
Total Revenues		**80,760**	**172,278**	**246,214**

Department: 7440A

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	1,364	1,385	1,385
54908	Commissions - Tax Coll	1,595	1,385	1,385
	Subtotal	**2,959**	**2,770**	**2,770**
Non-operating Expenditure				
59100	Transfers	70,000	-	-
59123	Transfer - Indirect Cost	101	101	101
61000	Reserved Budget Fund Bal	-	169,407	243,343
	Subtotal	**70,101**	**169,508**	**243,444**
Total Expenditures		**73,060**	**172,278**	**246,214**

SPECIAL ASSESSMENT

740B CITRUS SPGS WATER LINE #3

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	20,792	18,328	18,630
361100	Interest	3,355	3,542	2,244
361200	Money Mkt & LGIP Interest	304	50	50
369920	Spec Assmt Admin Fee	941	1,031	984
	Subtotal	**25,391**	**22,951**	**21,908**
Revenue Sources Other				
400100	5% Reserve	-	(1,148)	(1,096)
400200	Carry Forward	-	62,725	86,128
	Subtotal	**-**	**61,577**	**85,032**
Total Revenues		**25,391**	**84,528**	**106,940**

Department: 7440B

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	466	485	485
54908	Commissions - Tax Coll	456	485	485
	Subtotal	**923**	**970**	**970**
Non-operating Expenditure				
59100	Transfers	30,000	-	-
59123	Transfer - Indirect Cost	64	64	64
61000	Reserved Budget Fund Bal	-	83,494	105,906
	Subtotal	**30,064**	**83,558**	**105,970**
Total Expenditures		**30,987**	**84,528**	**106,940**

SPECIAL ASSESSMENT

740C CITRUS SPGS WATER LINE #4

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	2,682	1,759	1,865
361100	Interest	463	463	357
361200	Money Mkt & LGIP Interest	103	25	25
369920	Spec Assmt Admin Fee	100	105	105
	Subtotal	**3,348**	**2,352**	**2,352**
Revenue Sources Other				
400100	5% Reserve	-	(118)	(118)
400200	Carry Forward	-	15,100	18,290
	Subtotal	**-**	**14,982**	**18,172**
Total Revenues		**3,348**	**17,334**	**20,524**

Department: 7440C

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	47	50	50
54908	Commissions - Tax Coll	65	50	50
	Subtotal	**111**	**100**	**100**
Non-operating Expenditure				
59100	Transfers	3,500	-	-
59123	Transfer - Indirect Cost	46	46	46
61000	Reserved Budget Fund Bal	-	17,188	20,378
	Subtotal	**3,546**	**17,234**	**20,424**
Total Expenditures		**3,657**	**17,334**	**20,524**

SPECIAL ASSESSMENT

740 CITRUS SPGS WTR LINE ASSE

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	625,703	533,396	-
361100	Interest	30,481	31,982	-
361200	Money Mkt & LGIP Interest	9,198	1,300	-
369900	Other Misc Revenues	(145)	-	-
369920	Spec Assmt Admin Fee	25,282	26,641	-
	Subtotal	**690,518**	**593,319**	**-**
Revenue Sources Other				
400100	5% Reserve	-	(29,666)	-
400200	Carry Forward	-	1,466,170	1,703,378
	Subtotal	**-**	**1,436,504**	**1,703,378**
Total Revenues		**690,518**	**2,029,823**	**1,703,378**

Department: 7440

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53100	Professional Services	-	1,200	1,200
54907	Commissions-Property Appr	11,886	12,000	12,000
54908	Commissions - Tax Coll	13,471	12,000	12,000
	Subtotal	**25,357**	**25,200**	**25,200**
Debt Service				
57100	Principal	400,000	420,000	440,000
57200	Interest	27,850	19,025	9,775
	Subtotal	**427,850**	**439,025**	**449,775**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	598	598	598
61000	Reserved Budget Fund Bal	-	1,565,000	1,227,805
	Subtotal	**598**	**1,565,598**	**1,228,403**
Total Expenditures		**453,804**	**2,029,823**	**1,703,378**

SPECIAL ASSESSMENT

730 CITRUS SPRINGS MSBU

Account #	Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Licenses And Permits					
325100	Special Assessment-Capita		1,012,806	980,000	980,000
		Subtotal	**1,012,806**	**980,000**	**980,000**
Miscellaneous Revenues					
361200	Money Mkt & LGIP Interest		12,866	2,000	7,500
		Subtotal	**12,866**	**2,000**	**7,500**
Interfund Transfers					
381001	Transfer - General Fund		-	-	2,877
		Subtotal	**-**	**-**	**2,877**
Statutory Reserves					
400100	5% Reserve		-	(49,100)	(49,375)
		Subtotal	**-**	**(49,100)**	**(49,375)**
Cash Carry Forward					
400200	Carry Forward		-	714,054	735,334
		Subtotal	**-**	**714,054**	**735,334**
Total Revenues			**1,025,672**	**1,646,954**	**1,676,336**

SPECIAL ASSESSMENT

Goal

The Citrus Springs Municipal Service Benefit Unit receives non-ad valorem taxes for projects that will provide an equal benefit to all of the property owners within the district of Citrus Springs. The MSBU promotes community involvement of the Advisory Council members with short and long range plans for needed services in their community. MSBU member participation in reporting their observations are beneficial for the safety in the community and promotes citizen awareness. Presently the Advisory Council has supplemented the County's contract for repaving of selected roads, mowing & trimming of County right-of-ways, maintenance of the entrance signs, landscaping, and entrance fountain area. The Citrus Springs MSBU's future plan includes a continuation of the beautification project to install fire hydrants and landscape medians in the Citrus Springs subdivision.

Core Objectives

Hold monthly meetings as required by the by-laws 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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Grounds Maintenance Technician I	1	1	1
Grounds Maintenance Technician II	1	1	1
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	2	**2**	**2**

SPECIAL ASSESSMENT

8200 CITRUS SPRINGS MSBU

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	55,948	61,888	64,727	68,333	73,227
52100	FICA Taxes	4,298	4,734	4,978	5,227	5,602
52200	Retirement Contributions	5,988	7,329	8,143	9,225	9,889
52300	Life & Health Insurance	12,487	16,176	18,150	18,162	18,179
52400	Workers' Compensation	2,508	2,652	2,790	2,740	2,937
	Subtotal	**81,228**	**92,779**	**98,788**	**103,687**	**109,834**
Operating Expenses						
53400	Other Contractual Serv	-	5,000	5,000	5,000	5,000
53409	Contractual Serv Mowing	-	5,000	5,000	5,000	5,000
54100	Communications Services	22	75	1,000	1,000	1,000
54201	Postage	233	85	85	85	1,000
54300	Utility Services	5,658	9,000	10,080	10,080	10,080
54306	Street Lights	50,784	60,000	60,000	60,000	60,000
54550	General Liability Claims	-	675	675	675	675
54600	Repair & Maintenance	33,919	9,000	9,000	9,000	9,000
54603	Vehicle Maintenance	4,589	5,700	4,000	4,000	4,000
54625	Landscaping	5,532	8,000	8,000	8,000	8,000
54626	Facilities Maintenance	1,059	2,500	2,500	2,500	2,500
54907	Commissions-Property Appr	19,582	20,000	20,000	20,000	20,000
54908	Commissions - Tax Coll	20,233	20,000	20,000	20,000	20,000
54921	Advertising	217	300	300	300	300
55201	Tools Imp. & Spec. Cloth	416	2,000	2,000	2,000	2,000
55203	Supplies	542	1,000	2,200	2,200	2,200
55205	Uniforms	328	1,000	1,000	1,000	1,000
55208	Fuel & Lubes	4,322	6,632	7,600	7,600	7,600
	Subtotal	**147,436**	**155,967**	**158,440**	**158,440**	**159,355**
Capital Outlay						
56300	Improve Other Than Bldg	14,308	20,000	20,000	20,000	20,000
56400	Machinery & Equipment	-	12,000	-	-	-
56549	Road Resurfacing	1,228,793	1,000,000	650,000	850,000	850,000
	Subtotal	**1,243,101**	**1,032,000**	**670,000**	**870,000**	**870,000**
Non-operating Expenses						
59100	Transfers	623	623	623	623	623
59123	Transfer - Indirect Cost	15,111	14,088	15,111	14,088	14,088
59162	Trans-Admin Services	14,000	14,000	14,000	14,000	14,000
61000	Reserved Budget Fund Bal	-	337,497	514,475	515,498	508,436
	Subtotal	**29,734**	**366,208**	**544,209**	**544,209**	**537,147**
CITRUS SPRINGS MSBU		**1,501,499**	**1,646,954**	**1,471,437**	**1,676,336**	**1,676,336**

SPECIAL ASSESSMENT

740F CITRUS SPRINGS WATER 2018

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	3,337	3,484	3,684
361100	Interest	3,134	3,127	2,926
361200	Money Mkt & LGIP Interest	236	-	-
369920	Spec Assmt Admin Fee	298	311	311
	Subtotal	**7,006**	**6,922**	**6,921**
Revenue Sources Other				
400100	5% Reserve	-	(347)	(347)
400200	Carry Forward	-	38,878	45,402
	Subtotal	**-**	**38,531**	**45,055**
Total Revenues		**7,006**	**45,453**	**51,976**

Department: 7440F

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	138	145	145
54908	Commissions - Tax Coll	135	145	145
	Subtotal	**274**	**290**	**290**
Non-operating Expenditure				
59100	Transfers	6,500	-	-
59123	Transfer - Indirect Cost	64	64	64
61000	Reserved Budget Fund Bal	-	45,099	51,622
	Subtotal	**6,564**	**45,163**	**51,686**
Total Expenditures		**6,838**	**45,453**	**51,976**

SPECIAL ASSESSMENT

740G CITRUS SPRINGS WATER 2019

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	3,713	2,810	2,923
361100	Interest	2,825	2,892	2,652
361200	Money Mkt & LGIP Interest	173	-	-
369920	Spec Assmt Admin Fee	253	300	293
	Subtotal	**6,963**	**6,002**	**5,868**
Revenue Sources Other				
400100	5% Reserve	-	(301)	(294)
400200	Carry Forward	-	29,265	35,933
	Subtotal	**-**	**28,964**	**35,639**
Total Revenues		**6,963**	**34,966**	**41,507**

Department: 7440G

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	120	125	125
54908	Commissions - Tax Coll	117	125	125
	Subtotal	**237**	**250**	**250**
Non-operating Expenditure				
59100	Transfers	7,500	-	-
59123	Transfer - Indirect Cost	-	64	64
61000	Reserved Budget Fund Bal	-	34,652	41,193
	Subtotal	**7,500**	**34,716**	**41,257**
Total Expenditures		**7,737**	**34,966**	**41,507**

SPECIAL ASSESSMENT

740H CITRUS SPRINGS WATER 2020

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	3,301	3,460	3,671
361100	Interest	3,985	3,988	3,777
361200	Money Mkt & LGIP Interest	98	-	-
369920	Spec Assmt Admin Fee	338	392	392
	Subtotal	**7,722**	**7,840**	**7,840**
Revenue Sources Other				
400100	5% Reserve	-	(392)	(392)
400200	Carry Forward	-	20,993	28,341
	Subtotal	**-**	**20,601**	**27,949**
Total Revenues		**7,722**	**28,441**	**35,789**

Department: 7440H

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	157	175	175
54908	Commissions - Tax Coll	152	175	175
	Subtotal	**309**	**350**	**350**
Non-operating Expenditure				
59100	Transfers	7,500	-	-
59123	Transfer - Indirect Cost	-	64	64
61000	Reserved Budget Fund Bal	-	28,027	35,375
	Subtotal	**7,500**	**28,091**	**35,439**
Total Expenditures		**7,809**	**28,441**	**35,789**

SPECIAL ASSESSMENT

740J CITRUS SPRINGS WATER 2021

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	7,501	5,934	6,206
361100	Interest	7,401	7,520	7,038
361200	Money Mkt & LGIP Interest	175	-	-
369920	Spec Assmt Admin Fee	597	634	624
	Subtotal	**15,674**	**14,088**	**13,868**
Revenue Sources Other				
400100	5% Reserve	-	(705)	(694)
400200	Carry Forward	-	52,089	51,662
	Subtotal	**-**	**51,384**	**50,968**
Total Revenues		**15,674**	**65,472**	**64,836**

Department: 7440J

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54201	Postage	-	-	300
54907	Commissions-Property Appr	529	300	300
54908	Commissions - Tax Coll	275	300	-
54921	Advertising	-	-	-
	Subtotal	**804**	**600**	**600**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	64	64
61000	Reserved Budget Fund Bal	-	64,808	64,172
	Subtotal	**-**	**64,872**	**64,236**
Total Expenditures		**804**	**65,472**	**64,836**

SPECIAL ASSESSMENT

740K CITRUS SPRINGS WATER 2022

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	55,085	1,122	11,583
361100	Interest	16,305	18,352	16,019
361200	Money Mkt & LGIP Interest	67	-	-
369920	Spec Assmt Admin Fee	1,258	918	1,301
	Subtotal	**72,715**	**20,392**	**28,903**
Revenue Sources Other				
400100	5% Reserve	-	(1,020)	(1,446)
400200	Carry Forward	-	-	89,966
	Subtotal	**-**	**(1,020)**	**88,520**
Total Revenues		**72,715**	**19,372**	**117,423**

Department: 7440K

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54201	Postage	256	-	-
54907	Commissions-Property Appr	-	410	410
54908	Commissions - Tax Coll	-	410	410
	Subtotal	**256**	**820**	**820**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	64	64
61000	Reserved Budget Fund Bal	-	18,488	116,539
	Subtotal	**-**	**18,552**	**116,603**
Total Expenditures		**256**	**19,372**	**117,423**

SPECIAL ASSESSMENT

741 COUNTRY OAKS SPEC ASSMT

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	6,656	6,828	-
361100	Interest	409	(324)	-
361200	Money Mkt & LGIP Interest	93	-	-
369920	Spec Assmt Admin Fee	362	380	-
	Subtotal	**7,520**	**6,884**	**-**
Revenue Sources Other				
400100	5% Reserve	-	(345)	-
400200	Carry Forward	-	8,215	3,791
	Subtotal	**-**	**7,870**	**3,791**
Total Revenues		**7,520**	**14,754**	**3,791**

Department: 7441

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	152	175	-
54908	Commissions - Tax Coll	149	175	-
	Subtotal	**300**	**350**	**-**
Debt Service				
57100	Principal	-	11,850	-
	Subtotal	**-**	**11,850**	**-**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	981	183	-
61000	Reserved Budget Fund Bal	-	2,371	3,791
	Subtotal	**981**	**2,554**	**3,791**
Total Expenditures		**1,281**	**14,754**	**3,791**

SPECIAL ASSESSMENT

747 FLYING DUTCHMAN 2014 ASMT

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	21,373	21,672	22,997
361100	Interest	(4,603)	(2,529)	(2,178)
361200	Money Mkt & LGIP Interest	824	175	175
369920	Spec Assmt Admin Fee	1,225	1,286	1,286
	Subtotal	**18,818**	**20,604**	**22,280**
Revenue Sources Other				
400100	5% Reserve	-	(1,031)	(1,114)
400200	Carry Forward	-	97,457	84,744
	Subtotal	**-**	**96,426**	**83,630**
Total Revenues		**18,818**	**117,030**	**105,910**

Department: 7470

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	514	550	550
54908	Commissions - Tax Coll	497	550	550
	Subtotal	**1,012**	**1,100**	**1,100**
Debt Service				
57100	Principal	-	33,521	35,197
	Subtotal	**-**	**33,521**	**35,197**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	39	150	150
61000	Reserved Budget Fund Bal	-	82,259	69,463
	Subtotal	**39**	**82,409**	**69,613**
Total Expenditures		**1,051**	**117,030**	**105,910**

SPECIAL ASSESSMENT

708 INVERNESS VILLAGE UNIT 4

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	(1,413)	-	-
361100	Interest	(3,515)	-	-
361200	Money Mkt & LGIP Interest	743	-	-
	Subtotal	**(4,185)**	**-**	**-**
Revenue Sources Other				
400200	Carry Forward	-	71,076	2,062
	Subtotal	**-**	**71,076**	**2,062**
Total Revenues		**(4,185)**	**71,076**	**2,062**

Department: 7008

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	852	-	-
54908	Commissions - Tax Coll	824	-	-
	Subtotal	**1,676**	**-**	**-**
Debt Service				
Non-operating Expenditure				
59100	Transfers	-	70,721	2,062
59123	Transfer - Indirect Cost	355	355	-
	Subtotal	**355**	**71,076**	**2,062**
Total Expenditures		**2,031**	**71,076**	**2,062**

SPECIAL ASSESSMENT

745 LAS BRISAS ROAD PROJ 2014

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	4,301	3,284	3,347
361100	Interest	(1,169)	(594)	(468)
361200	Money Mkt & LGIP Interest	319	75	75
369920	Spec Assmt Admin Fee	189	210	198
	Subtotal	**3,639**	**2,975**	**3,152**
Revenue Sources Other				
400100	5% Reserve	-	(149)	(158)
400200	Carry Forward	-	11,859	7,909
	Subtotal	**-**	**11,710**	**7,751**
Total Revenues		**3,639**	**14,685**	**10,903**

Department: 7450

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	88	90	90
54908	Commissions - Tax Coll	85	90	90
	Subtotal	**174**	**180**	**180**
Debt Service				
57100	Principal	-	8,200	8,610
	Subtotal	**-**	**8,200**	**8,610**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	50	179	179
61000	Reserved Budget Fund Bal	-	6,126	1,934
	Subtotal	**50**	**6,305**	**2,113**
Total Expenditures		**224**	**14,685**	**10,903**

SPECIAL ASSESSMENT

710 LIMEROCK SPECIAL ASSESSMT

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	11,501	10,217	10,502
361100	Interest	4,149	2,846	2,150
361200	Money Mkt & LGIP Interest	729	-	-
369920	Spec Assmt Admin Fee	655	687	666
	Subtotal	**17,034**	**13,750**	**13,318**
Revenue Sources Other				
400100	5% Reserve	-	(688)	(666)
400200	Carry Forward	-	110,933	119,941
	Subtotal	**-**	**110,245**	**119,275**
Total Revenues		**17,034**	**123,995**	**132,593**

Department: 7102

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	395	275	275
54908	Commissions - Tax Coll	281	275	275
	Subtotal	**676**	**550**	**550**
Non-operating Expenditure				
59100	Transfers	11,500	20,000	20,000
59123	Transfer - Indirect Cost	40	279	279
61000	Reserved Budget Fund Bal	-	103,166	111,764
	Subtotal	**11,540**	**123,445**	**132,043**
Total Expenditures		**12,216**	**123,995**	**132,593**

SPECIAL ASSESSMENT

790 LOCAL PROV PARTICIPATION SPECIAL ASSESSMT

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	-	5,374,108	9,673,998
	Subtotal	**-**	**5,374,108**	**9,673,998**
Revenue Sources Other				
400100	5% Reserve	-	(268,706)	(483,701)
400200	Carry Forward	-	598,085	1,727,008
	Subtotal	**-**	**329,379**	**1,243,307**
Total Revenues		**-**	**5,703,487**	**10,917,305**

Department: 7900

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
Non-operating Expenditure				
58100	Aid To Government Agency	-	5,513,774	10,767,305
59100	Transfers	-	150,000	150,000
61000	Reserved Budget Fund Bal	-	39,713	-
	Subtotal	**-**	**5,703,487**	**10,917,305**
Total Expenditures		**-**	**5,703,487**	**10,917,305**

SPECIAL ASSESSMENT

746 MONTEZUMA WATER SPECIAL ASSESSMT

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	29,281	15,937	16,375
361100	Interest	10,639	11,513	9,631
361200	Money Mkt & LGIP Interest	1,661	-	-
369920	Spec Assmt Admin Fee	1,304	1,445	1,369
	Subtotal	**42,885**	**28,895**	**27,375**
Revenue Sources Other				
400100	5% Reserve	-	(1,445)	(1,369)
400200	Carry Forward	-	241,838	289,032
	Subtotal	**-**	**240,393**	**287,663**
Total Revenues		**42,885**	**269,288**	**315,038**

Department: 7460

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	1,016	580	580
54908	Commissions - Tax Coll	590	580	580
	Subtotal	**1,606**	**1,160**	**1,160**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	234	234
61000	Reserved Budget Fund Bal	-	267,894	313,644
	Subtotal	**-**	**268,128**	**313,878**
Total Expenditures		**1,606**	**269,288**	**315,038**

SPECIAL ASSESSMENT

749 NW QUADRANT WATERLINES

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	-	56,269	56,269
361200	Money Mkt & LGIP Interest	294	-	-
	Subtotal	**294**	**56,269**	**56,269**
Revenue Sources Other				
400100	5% Reserve	-	(2,814)	(2,814)
400200	Carry Forward	-	164,707	1,650
	Subtotal	**-**	**161,893**	**(1,164)**
Total Revenues		**294**	**218,162**	**55,105**

Department: 7490

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	-	1,130	1,130
54908	Commissions - Tax Coll	-	1,130	1,130
	Subtotal	**-**	**2,260**	**2,260**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	150	150
61000	Reserved Budget Fund Bal	-	215,752	52,695
	Subtotal	**-**	**215,902**	**52,845**
Total Expenditures		**-**	**218,162**	**55,105**

SPECIAL ASSESSMENT

723 PRP-BENNETT POINT

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	603	612	612
361200	Money Mkt & LGIP Interest	155	30	30
	Subtotal	**758**	**642**	**642**
Revenue Sources Other				
400100	5% Reserve	-	(33)	(33)
400200	Carry Forward	-	20,330	21,506
	Subtotal	**-**	**20,297**	**21,473**
Total Revenues		**758**	**20,939**	**22,115**

Department: 7133

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	20,889	22,065
54907	Commissions-Property Appr	12	13	13
54908	Commissions - Tax Coll	12	13	13
	Subtotal	**24**	**20,915**	**22,091**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	93	24	24
	Subtotal	**93**	**24**	**24**
Total Expenditures		**117**	**20,939**	**22,115**

SPECIAL ASSESSMENT

724 PRP-BOW N ARROW LOOP

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,280	1,344	1,344
361200	Money Mkt & LGIP Interest	399	75	75
	Subtotal	**1,679**	**1,419**	**1,419**
Revenue Sources Other				
400100	5% Reserve	-	(71)	(71)
400200	Carry Forward	-	52,939	55,175
	Subtotal	**-**	**52,868**	**55,104**
Total Revenues		**1,679**	**54,287**	**56,523**

Department: 7134

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53400	Other Contractual Serv	495	54,145	56,381
54907	Commissions-Property Appr	27	27	27
54908	Commissions - Tax Coll	26	27	27
	Subtotal	**547**	**54,199**	**56,435**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	278	88	88
	Subtotal	**278**	**88**	**88**
Total Expenditures		**825**	**54,287**	**56,523**

SPECIAL ASSESSMENT

725 PRP-CARAVAN PATH

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	789	791	791
361200	Money Mkt & LGIP Interest	58	15	15
	Subtotal	847	806	806
Revenue Sources Other				
400100	5% Reserve	-	(41)	(41)
400200	Carry Forward	-	6,769	5,760
	Subtotal	-	6,728	5,719
Total Revenues		**847**	**7,534**	**6,525**

Department: 7135

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53400	Other Contractual Serv	990	7,462	6,451
54907	Commissions-Property Appr	16	16	17
54908	Commissions - Tax Coll	16	16	17
	Subtotal	1,022	7,494	6,485
Non-operating Expenditure				
59123	Transfer - Indirect Cost	345	40	40
	Subtotal	345	40	40
Total Expenditures		**1,367**	**7,534**	**6,525**

SPECIAL ASSESSMENT

727 PRP-HARTLEY CT/SKEETER

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,112	1,142	1,142
361200	Money Mkt & LGIP Interest	160	30	30
	Subtotal	**1,272**	**1,172**	**1,172**
Revenue Sources Other				
400100	5% Reserve	-	(59)	(59)
400200	Carry Forward	-	20,774	21,425
	Subtotal	**-**	**20,715**	**21,366**
Total Revenues		**1,272**	**21,887**	**22,538**

Department: 7137

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53400	Other Contractual Serv	990	21,787	22,438
54907	Commissions-Property Appr	23	23	23
54908	Commissions - Tax Coll	22	23	23
	Subtotal	**1,035**	**21,833**	**22,484**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	270	54	54
	Subtotal	**270**	**54**	**54**
Total Expenditures		**1,305**	**21,887**	**22,538**

SPECIAL ASSESSMENT

720 PRP-HIGH RIDGE ESTATES

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,432	1,495	1,495
361200	Money Mkt & LGIP Interest	378	75	75
	Subtotal	**1,811**	**1,570**	**1,570**
Revenue Sources Other				
400100	5% Reserve	-	(79)	(79)
400200	Carry Forward	-	49,910	51,707
	Subtotal	**-**	**49,831**	**51,628**
Total Revenues		**1,811**	**51,401**	**53,198**

Department: 7131

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53400	Other Contractual Serv	990	51,254	53,051
54907	Commissions-Property Appr	30	30	30
54908	Commissions - Tax Coll	29	30	30
	Subtotal	**1,049**	**51,314**	**53,111**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	225	87	87
	Subtotal	**225**	**87**	**87**
Total Expenditures		**1,274**	**51,401**	**53,198**

SPECIAL ASSESSMENT

728 PRP-HULL TERRACE

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	283	305	305
361200	Money Mkt & LGIP Interest	79	15	15
	Subtotal	**362**	**320**	**320**
Revenue Sources Other				
400100	5% Reserve	-	(16)	(16)
400200	Carry Forward	-	10,487	11,063
	Subtotal	**-**	**10,471**	**11,047**
Total Revenues		**362**	**10,791**	**11,367**

Department: 7138

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	10,765	11,341
54907	Commissions-Property Appr	6	7	7
54908	Commissions - Tax Coll	6	7	7
	Subtotal	**12**	**10,779**	**11,355**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	90	12	12
	Subtotal	**90**	**12**	**12**
Total Expenditures		**102**	**10,791**	**11,367**

SPECIAL ASSESSMENT

729 PRP-KENVERA/OWNES/RALEIGH

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,702	2,770	2,770
361200	Money Mkt & LGIP Interest	696	150	150
	Subtotal	**3,398**	**2,920**	**2,920**
Revenue Sources Other				
400100	5% Reserve	-	(146)	(146)
400200	Carry Forward	-	91,413	96,161
	Subtotal	**-**	**91,267**	**96,015**
Total Revenues		**3,398**	**94,187**	**98,935**

Department: 7139

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53400	Other Contractual Serv	495	93,936	98,684
54907	Commissions-Property Appr	55	57	57
54908	Commissions - Tax Coll	54	57	57
	Subtotal	**604**	**94,050**	**98,798**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	478	137	137
	Subtotal	**478**	**137**	**137**
Total Expenditures		**1,082**	**94,187**	**98,935**

SPECIAL ASSESSMENT

717 PRP-RIVER RD & STOKES FER

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,307	2,151	2,151
361200	Money Mkt & LGIP Interest	161	30	30
	Subtotal	**2,467**	**2,181**	**2,181**
Revenue Sources Other				
381001	Transfer - General Fund	-	-	69
400100	5% Reserve	-	(110)	(110)
400200	Carry Forward	-	18,291	21,153
	Subtotal	**-**	**18,181**	**21,112**
Total Revenues		**2,467**	**20,362**	**23,293**

Department: 7130

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	20,249	23,180
54907	Commissions-Property Appr	43	45	45
54908	Commissions - Tax Coll	46	45	45
	Subtotal	**89**	**20,339**	**23,270**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	52	23	23
	Subtotal	**52**	**23**	**23**
Total Expenditures		**141**	**20,362**	**23,293**

SPECIAL ASSESSMENT

722 PRP-SUBURBAN ACRES

Account #	Account Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources					
325200	Special Assessment-Serv		8,371	8,578	8,578
361200	Money Mkt & LGIP Interest		2,055	400	400
		Subtotal	**10,426**	**8,978**	**8,978**
Revenue Sources Other					
400100	5% Reserve		-	(449)	(449)
400200	Carry Forward		-	254,478	269,432
		Subtotal	**-**	**254,029**	**268,983**
Total Revenues			**10,426**	**263,007**	**277,961**

Department: 7132

Account #	Account Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures					
53400	Other Contractual Serv		990	262,312	277,266
54907	Commissions-Property Appr		172	172	172
54908	Commissions - Tax Coll		167	172	172
		Subtotal	**1,329**	**262,656**	**277,610**
Non-operating Expenditure					
59123	Transfer - Indirect Cost		267	351	351
		Subtotal	**267**	**351**	**351**
Total Expenditures			**1,596**	**263,007**	**277,961**

SPECIAL ASSESSMENT

742 S GARCIA PT WASTEWATER SA

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	29,271	30,323	32,100
361100	Interest	15,309	15,269	13,492
361200	Money Mkt & LGIP Interest	2,454	500	500
369920	Spec Assmt Admin Fee	2,285	2,400	2,400
	Subtotal	**49,319**	**48,492**	**48,492**
Revenue Sources Other				
400100	5% Reserve	-	(2,425)	(2,425)
400200	Carry Forward	-	377,372	431,572
	Subtotal	**-**	**374,947**	**429,147**
Total Revenues		**49,319**	**423,439**	**477,639**

Department: 7420

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54201	Postage	39	-	-
54907	Commissions-Property Appr	960	980	980
54908	Commissions - Tax Coll	937	980	980
	Subtotal	**1,936**	**1,960**	**1,960**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	305	305
61000	Reserved Budget Fund Bal	-	421,174	475,374
	Subtotal	**-**	**421,479**	**475,679**
Total Expenditures		**1,936**	**423,439**	**477,639**

SPECIAL ASSESSMENT

780 SEA OTTER PATH WASTEWATER SA

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	36,455	5,992	485
361100	Interest	360	-	333
369920	Spec Assmt Admin Fee	41	-	39
	Subtotal	**36,856**	**5,992**	**857**
Revenue Sources Other				
400100	5% Reserve	-	(300)	(43)
400200	Carry Forward	-	-	38,854
	Subtotal	**-**	**(300)**	**38,811**
Total Revenues		**36,856**	**5,692**	**39,668**

Department: 7810

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54201	Postage	5	-	-
54907	Commissions-Property Appr	-	330	130
54908	Commissions - Tax Coll	-	120	130
	Subtotal	**5**	**450**	**260**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	-	64
61000	Reserved Budget Fund Bal	-	5,242	39,344
	Subtotal	**-**	**5,242**	**39,408**
Total Expenditures		**5**	**5,692**	**39,668**

SPECIAL ASSESSMENT

743 W RED VALLEY CT WATERLINE

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	2,239	2,319	2,459
361100	Interest	1,173	1,173	1,033
361200	Money Mkt & LGIP Interest	142	-	-
369920	Spec Assmt Admin Fee	175	184	184
	Subtotal	**3,729**	**3,676**	**3,676**
Revenue Sources Other				
400100	5% Reserve	-	(184)	(184)
400200	Carry Forward	-	22,858	26,809
	Subtotal	**-**	**22,674**	**26,625**
Total Revenues		**3,729**	**26,350**	**30,301**

Department: 7430

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	74	75	75
54908	Commissions - Tax Coll	72	75	75
	Subtotal	**145**	**150**	**150**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	100	100
61000	Reserved Budget Fund Bal	-	26,100	30,051
	Subtotal	**-**	**26,200**	**30,151**
Total Expenditures		**145**	**26,350**	**30,301**

SPECIAL ASSESSMENT

748 WEST BRITAIN ST WATERMAIN

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	1,344	1,413	1,478
361100	Interest	473	455	390
361200	Money Mkt & LGIP Interest	187	75	75
369920	Spec Assmt Admin Fee	94	98	98
	Subtotal	**2,097**	**2,041**	**2,041**
Revenue Sources Other				
400100	5% Reserve	-	(103)	(103)
400200	Carry Forward	-	27,190	29,320
	Subtotal	**-**	**27,087**	**29,217**
Total Revenues		**2,097**	**29,128**	**31,258**

Department: 7480

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	39	50	50
54908	Commissions - Tax Coll	38	50	50
	Subtotal	**78**	**100**	**100**
Non-operating Expenditure				
59100	Transfers	5,000	-	-
59123	Transfer - Indirect Cost	40	163	163
61000	Reserved Budget Fund Bal	-	28,865	30,995
	Subtotal	**5,040**	**29,028**	**31,158**
Total Expenditures		**5,118**	**29,128**	**31,258**

738C WWTR SPEC ASSESS-AREA 114

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325100	Special Assessment-Capita	-	39,675	39,818
361100	Interest	-	1,650	838
369920	Spec Assmt Admin Fee	-	2,175	2,140
	Subtotal	**-**	**43,500**	**42,796**
Revenue Sources Other				
400100	5% Reserve	-	(2,175)	(2,140)
400200	Carry Forward	-	4,302	4,761
	Subtotal	**-**	**2,127**	**2,621**
Total Revenues		**-**	**45,627**	**45,417**

Department: 5925C

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54907	Commissions-Property Appr	-	880	880
54908	Commissions - Tax Coll	-	880	880
	Subtotal	**-**	**1,760**	**1,760**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	396	396
61000	Reserved Budget Fund Bal	-	43,471	43,261
	Subtotal	**-**	**43,867**	**43,657**
Total Expenditures		**-**	**45,627**	**45,417**


Citrus
COUNTY, FLORIDA
ESTABLISHED 1887



Street Lighting Districts

Citrus County, Florida

STREET LIGHTING DISTRICTS

Street Lighting Districts

Residents of Citrus County communities may request that the Board of County Commissioners install street lights in their neighborhood. The cost of installation and monthly utility charges are paid by the benefited property owners through an annual assessment. The street lighting budgets reflect the collection of the assessments and payments of the monthly charges.

Fund 138	APACHE SHORES
Fund 020	CARPENTERS CTRY SQ U1 SLD
Fund 128	CASTLE LAKE PARK SLD
Fund 019	CEDAR LAKE ESTATES SLD
Fund 145	CINNAMON RIDGE
Fund 135	CONNELL HEIGHTS
Fund 144	CRYSTAL GLEN
Fund 144A	CRYSTAL GLEN PH IIA SLD
Fund 139	CRYSTAL OAKS
Fund 027	CRYSTAL OAKS SLD PH 7&8
Fund 143	CRYSTAL PARADISE
Fund 140	CYPRESS VILLAGE
Fund 136	DIXIE SHORES
Fund 137	EMERALD OAKS
Fund 147	FLYING DUTCHMAN
Fund 141	FOXWOOD
Fund 050	HAMPTON HILLS
Fund 018	KENSINGTON EST U1&2 SLD
Fund 021	LOVELACE LODGES SLD
Fund 148	OAK FOREST
Fund 142	RIVERHAVEN VILLAGE
Fund 028	SOUTHERN WDS SLD PH 2&3
Fund 029A	SOUTHERN WOODS PHIIB SLD
Fund 029B	SOUTHERN WOODS PHIV SLD
Fund 029	SOUTHERN WOODS SLD
Fund 149	SPRING GARDENS
Fund 146	WATER OAKS SUBDIV

138 APACHE SHORES

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	3,816	3,882	3,882
361200	Money Mkt & LGIP Interest	28	-	-
	Subtotal	**3,843**	**3,882**	**3,882**
Revenue Sources Other				
400100	5% Reserve	-	(195)	(195)
400200	Carry Forward	-	2,463	1,886
	Subtotal	**-**	**2,268**	**1,691**
Total Revenues		**3,843**	**6,150**	**5,573**

Department: 7117

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	3,549	3,700	4,100
54907	Commissions-Property Appr	78	90	90
54908	Commissions - Tax Coll	76	90	90
	Subtotal	**3,703**	**3,880**	**4,280**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	632	496	496
61000	Reserved Budget Fund Bal	-	1,774	797
	Subtotal	**632**	**2,270**	**1,293**
Total Expenditures		**4,335**	**6,150**	**5,573**

020 CARPENTERS CTRY SQ U1 SLD

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,435	3,188	4,083
361200	Money Mkt & LGIP Interest	8	-	-
	Subtotal	**2,443**	**3,188**	**4,083**
Revenue Sources Other				
400100	5% Reserve	-	(160)	(205)
400200	Carry Forward	-	448	265
	Subtotal	**-**	**288**	**60**
Total Revenues		**2,443**	**3,476**	**4,143**

Department: 7124

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	2,233	2,200	2,800
54907	Commissions-Property Appr	50	64	82
54908	Commissions - Tax Coll	49	64	82
	Subtotal	**2,331**	**2,328**	**2,964**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	603	444	444
61000	Reserved Budget Fund Bal	-	704	735
	Subtotal	**603**	**1,148**	**1,179**
Total Expenditures		**2,934**	**3,476**	**4,143**

128 CASTLE LAKE PARK SLD

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	5,571	5,768	5,768
361200	Money Mkt & LGIP Interest	32	25	25
	Subtotal	**5,603**	**5,793**	**5,793**
Revenue Sources Other				
400100	5% Reserve	-	(290)	(290)
400200	Carry Forward	-	3,152	3,289
	Subtotal	**-**	**2,862**	**2,999**
Total Revenues		**5,603**	**8,655**	**8,792**

Department: 7126

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	4,251	4,400	5,000
54907	Commissions-Property Appr	115	116	116
54908	Commissions - Tax Coll	111	116	116
	Subtotal	**4,478**	**4,632**	**5,232**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	605	484	484
61000	Reserved Budget Fund Bal	-	3,539	3,076
	Subtotal	**605**	**4,023**	**3,560**
Total Expenditures		**5,083**	**8,655**	**8,792**

019 CEDAR LAKE ESTATES SLD

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,182	2,232	2,232
361200	Money Mkt & LGIP Interest	7	-	-
	Subtotal	**2,189**	**2,232**	**2,232**
Revenue Sources Other				
400100	5% Reserve	-	(112)	(112)
400200	Carry Forward	-	464	491
	Subtotal	**-**	**352**	**379**
Total Revenues		**2,189**	**2,584**	**2,611**

Department: 7123

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	1,563	1,550	1,700
54907	Commissions-Property Appr	45	45	55
54908	Commissions - Tax Coll	44	45	55
	Subtotal	**1,652**	**1,640**	**1,810**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	652	466	466
61000	Reserved Budget Fund Bal	-	478	335
	Subtotal	**652**	**944**	**801**
Total Expenditures		**2,304**	**2,584**	**2,611**

145 CINNAMON RIDGE

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	9,190	9,461	11,566
361200	Money Mkt & LGIP Interest	41	25	25
	Subtotal	**9,231**	**9,486**	**11,591**
Revenue Sources Other				
400100	5% Reserve	-	(475)	(580)
400200	Carry Forward	-	3,019	2,156
	Subtotal	**-**	**2,544**	**1,576**
Total Revenues		**9,231**	**12,030**	**13,167**

Department: 7107

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	8,793	9,000	9,500
54907	Commissions-Property Appr	189	190	235
54908	Commissions - Tax Coll	184	190	235
	Subtotal	**9,166**	**9,380**	**9,970**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	783	600	600
61000	Reserved Budget Fund Bal	-	2,050	2,597
	Subtotal	**783**	**2,650**	**3,197**
Total Expenditures		**9,949**	**12,030**	**13,167**

132 CITRUS SPRINGS - HABITAT

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	-	-	5,200
361200	Money Mkt & LGIP Interest	-	-	-
	Subtotal	**-**	**-**	**5,200**
Revenue Sources Other				
400100	5% Reserve	-	-	(260)
400200	Carry Forward	-	-	496
	Subtotal	**-**	**-**	**236**
Total Revenues		**-**	**-**	**5,436**

Department: 5832

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54201	Postage	10	-	-
54300	Utility Services	-	-	2,500
54907	Commissions-Property Appr	-	-	105
54908	Commissions - Tax Coll	-	-	105
	Subtotal	**10**	**-**	**2,710**
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	-	2,726
	Subtotal	**-**	**-**	**2,726**
Total Expenditures		**10**	**-**	**5,436**

135 CONNELL HEIGHTS

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,360	1,407	1,407
361200	Money Mkt & LGIP Interest	8	-	-
	Subtotal	**1,367**	**1,407**	**1,407**
Revenue Sources Other				
400100	5% Reserve	-	(71)	(71)
400200	Carry Forward	-	723	548
	Subtotal	**-**	**652**	**477**
Total Revenues		**1,367**	**2,059**	**1,884**

Department: 7115

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	972	1,050	1,050
54907	Commissions-Property Appr	28	29	29
54908	Commissions - Tax Coll	27	29	29
	Subtotal	**1,028**	**1,108**	**1,108**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	350	446	446
61000	Reserved Budget Fund Bal	-	505	330
	Subtotal	**350**	**951**	**776**
Total Expenditures		**1,378**	**2,059**	**1,884**

144 CRYSTAL GLEN

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	7,175	7,438	9,017
361200	Money Mkt & LGIP Interest	30	25	25
	Subtotal	**7,205**	**7,463**	**9,042**
Revenue Sources Other				
400100	5% Reserve	-	(374)	(453)
400200	Carry Forward	-	1,987	1,489
	Subtotal	**-**	**1,613**	**1,036**
Total Revenues		**7,205**	**9,076**	**10,078**

Department: 7108

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	6,740	7,200	7,200
54907	Commissions-Property Appr	149	155	181
54908	Commissions - Tax Coll	143	155	181
	Subtotal	**7,032**	**7,510**	**7,562**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	797	512	512
61000	Reserved Budget Fund Bal	-	1,054	2,004
	Subtotal	**797**	**1,566**	**2,516**
Total Expenditures		**7,829**	**9,076**	**10,078**

144A CRYSTAL GLEN PH IIA SLD

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,459	1,518	1,518
361200	Money Mkt & LGIP Interest	5	-	-
	Subtotal	**1,464**	**1,518**	**1,518**
Revenue Sources Other				
400100	5% Reserve	-	(76)	(76)
400200	Carry Forward	-	358	527
	Subtotal	**-**	**282**	**451**
Total Revenues		**1,464**	**1,800**	**1,969**

Department: 7108a

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	839	900	1,000
54907	Commissions-Property Appr	30	31	31
54908	Commissions - Tax Coll	29	31	31
	Subtotal	**899**	**962**	**1,062**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	594	386	386
61000	Reserved Budget Fund Bal	-	452	521
	Subtotal	**594**	**838**	**907**
Total Expenditures		**1,493**	**1,800**	**1,969**

139 CRYSTAL OAKS

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	12,621	13,083	13,083
361200	Money Mkt & LGIP Interest	113	25	25
	Subtotal	**12,734**	**13,108**	**13,108**
Revenue Sources Other				
400100	5% Reserve	-	(656)	(656)
400200	Carry Forward	-	11,223	10,902
	Subtotal	**-**	**10,567**	**10,246**
Total Revenues		**12,734**	**23,675**	**23,354**

Department: 7113

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	11,825	13,500	13,500
54907	Commissions-Property Appr	262	265	265
54908	Commissions - Tax Coll	252	265	265
	Subtotal	**12,339**	**14,030**	**14,030**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	893	640	640
61000	Reserved Budget Fund Bal	-	9,005	8,684
	Subtotal	**893**	**9,645**	**9,324**
Total Expenditures		**13,232**	**23,675**	**23,354**

027 CRYSTAL OAKS SLD PH 7&8

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	7,164	7,425	8,372
361200	Money Mkt & LGIP Interest	31	25	25
	Subtotal	**7,194**	**7,450**	**8,397**
Revenue Sources Other				
400100	5% Reserve	-	(373)	(420)
400200	Carry Forward	-	2,092	1,753
	Subtotal	**-**	**1,719**	**1,333**
Total Revenues		**7,194**	**9,169**	**9,730**

Department: 7121

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	6,351	6,500	6,900
54907	Commissions-Property Appr	148	150	175
54908	Commissions - Tax Coll	143	150	175
	Subtotal	**6,643**	**6,800**	**7,250**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	737	543	543
61000	Reserved Budget Fund Bal	-	1,826	1,937
	Subtotal	**737**	**2,369**	**2,480**
Total Expenditures		**7,380**	**9,169**	**9,730**

143 CRYSTAL PARADISE

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	11,332	11,732	11,705
361200	Money Mkt & LGIP Interest	53	50	50
	Subtotal	**11,385**	**11,782**	**11,755**
Revenue Sources Other				
400100	5% Reserve	-	(590)	(588)
400200	Carry Forward	-	4,116	3,936
	Subtotal	**-**	**3,526**	**3,348**
Total Revenues		**11,385**	**15,308**	**15,103**

Department: 7109

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	9,400	9,400	11,000
54907	Commissions-Property Appr	235	236	236
54908	Commissions - Tax Coll	227	236	236
	Subtotal	**9,861**	**9,872**	**11,472**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	1,801	877	877
61000	Reserved Budget Fund Bal	-	4,559	2,754
	Subtotal	**1,801**	**5,436**	**3,631**
Total Expenditures		**11,662**	**15,308**	**15,103**

140 CYPRESS VILLAGE

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	203,403	210,047	288,994
361200	Money Mkt & LGIP Interest	2,590	500	500
	Subtotal	**205,993**	**210,547**	**289,494**
Revenue Sources Other				
400100	5% Reserve	-	(10,528)	(14,475)
400200	Carry Forward	-	248,923	153,922
	Subtotal	**-**	**238,395**	**139,447**
Total Revenues		**205,993**	**448,942**	**428,941**

Department: 7112

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	277,640	280,000	315,000
54907	Commissions-Property Appr	4,201	6,250	5,800
54908	Commissions - Tax Coll	4,062	6,250	5,800
	Subtotal	**285,903**	**292,500**	**326,600**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	6,204	4,833	4,833
61000	Reserved Budget Fund Bal	-	151,609	97,508
	Subtotal	**6,204**	**156,442**	**102,341**
Total Expenditures		**292,107**	**448,942**	**428,941**

136 DIXIE SHORES

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,368	2,451	2,451
361200	Money Mkt & LGIP Interest	12	-	-
	Subtotal	**2,380**	**2,451**	**2,451**
Revenue Sources Other				
400100	5% Reserve	-	(123)	(123)
400200	Carry Forward	-	782	852
	Subtotal	**-**	**659**	**729**
Total Revenues		**2,380**	**3,110**	**3,180**

Department: 7114

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	1,653	1,900	2,100
54907	Commissions-Property Appr	49	50	50
54908	Commissions - Tax Coll	47	50	50
	Subtotal	**1,750**	**2,000**	**2,200**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	601	458	458
61000	Reserved Budget Fund Bal	-	652	522
	Subtotal	**601**	**1,110**	**980**
Total Expenditures		**2,351**	**3,110**	**3,180**

137 EMERALD OAKS

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,691	1,749	1,749
361200	Money Mkt & LGIP Interest	6	-	-
	Subtotal	**1,697**	**1,749**	**1,749**
Revenue Sources Other				
400100	5% Reserve	-	(88)	(88)
400200	Carry Forward	-	482	724
	Subtotal	**-**	**394**	**636**
Total Revenues		**1,697**	**2,143**	**2,385**

Department: 7116

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	981	1,000	1,100
54907	Commissions-Property Appr	35	35	35
54908	Commissions - Tax Coll	34	35	35
	Subtotal	**1,050**	**1,070**	**1,170**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	641	414	414
61000	Reserved Budget Fund Bal	-	659	801
	Subtotal	**641**	**1,073**	**1,215**
Total Expenditures		**1,691**	**2,143**	**2,385**

147 FLYING DUTCHMAN

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	4,342	5,547	5,547
361200	Money Mkt & LGIP Interest	17	-	-
	Subtotal	**4,359**	**5,547**	**5,547**
Revenue Sources Other				
400100	5% Reserve	-	(278)	(278)
400200	Carry Forward	-	981	1,318
	Subtotal	**-**	**703**	**1,040**
Total Revenues		**4,359**	**6,250**	**6,587**

Department: 7105

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	4,039	4,200	4,600
54907	Commissions-Property Appr	90	111	111
54908	Commissions - Tax Coll	87	111	111
	Subtotal	**4,215**	**4,422**	**4,822**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	635	505	505
61000	Reserved Budget Fund Bal	-	1,323	1,260
	Subtotal	**635**	**1,828**	**1,765**
Total Expenditures		**4,850**	**6,250**	**6,587**

141 FOXWOOD

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	3,680	4,502	4,502
361200	Money Mkt & LGIP Interest	14	-	-
	Subtotal	**3,694**	**4,502**	**4,502**
Revenue Sources Other				
400100	5% Reserve	-	(226)	(226)
400200	Carry Forward	-	833	1,402
	Subtotal	**-**	**607**	**1,176**
Total Revenues		**3,694**	**5,109**	**5,678**

Department: 7111

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	2,841	3,000	3,200
54907	Commissions-Property Appr	76	91	91
54908	Commissions - Tax Coll	74	91	91
	Subtotal	**2,991**	**3,182**	**3,382**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	1,139	544	544
61000	Reserved Budget Fund Bal	-	1,383	1,752
	Subtotal	**1,139**	**1,927**	**2,296**
Total Expenditures		**4,130**	**5,109**	**5,678**

050 HAMPTON HILLS

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	7,651	7,997	6,944
361200	Money Mkt & LGIP Interest	54	25	25
	Subtotal	**7,705**	**8,022**	**6,969**
Revenue Sources Other				
400100	5% Reserve	-	(402)	(349)
400200	Carry Forward	-	5,212	6,158
	Subtotal	**-**	**4,810**	**5,809**
Total Revenues		**7,705**	**12,832**	**12,778**

Department: 7118

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	6,044	7,400	7,400
54907	Commissions-Property Appr	160	160	160
54908	Commissions - Tax Coll	153	160	160
	Subtotal	**6,357**	**7,720**	**7,720**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	701	701	701
61000	Reserved Budget Fund Bal	-	4,411	4,357
	Subtotal	**701**	**5,112**	**5,058**
Total Expenditures		**7,058**	**12,832**	**12,778**

018 KENSINGTON EST U1&2 SLD

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,853	4,745	4,745
361200	Money Mkt & LGIP Interest	10	-	-
	Subtotal	**2,862**	**4,745**	**4,745**
Revenue Sources Other				
400100	5% Reserve	-	(238)	(238)
400200	Carry Forward	-	(22)	1,159
	Subtotal	**-**	**(260)**	**921**
Total Revenues		**2,862**	**4,485**	**5,666**

Department: 7122

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	2,536	3,000	3,300
54907	Commissions-Property Appr	59	95	95
54908	Commissions - Tax Coll	57	95	95
	Subtotal	**2,652**	**3,190**	**3,490**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	617	471	471
61000	Reserved Budget Fund Bal	-	824	1,705
	Subtotal	**617**	**1,295**	**2,176**
Total Expenditures		**3,269**	**4,485**	**5,666**

021 LOVELACE LODGES SLD

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	4,734	4,740	4,740
361200	Money Mkt & LGIP Interest	38	5	5
	Subtotal	**4,773**	**4,745**	**4,745**
Revenue Sources Other				
400100	5% Reserve	-	(238)	(238)
400200	Carry Forward	-	3,902	3,640
	Subtotal	**-**	**3,664**	**3,402**
Total Revenues		**4,773**	**8,409**	**8,147**

Department: 7125

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	4,046	4,200	4,700
54907	Commissions-Property Appr	95	105	105
54908	Commissions - Tax Coll	95	105	105
	Subtotal	**4,235**	**4,410**	**4,910**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	688	525	525
61000	Reserved Budget Fund Bal	-	3,474	2,712
	Subtotal	**688**	**3,999**	**3,237**
Total Expenditures		**4,923**	**8,409**	**8,147**

148 OAK FOREST

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,382	2,465	1,939
361200	Money Mkt & LGIP Interest	23	25	25
	Subtotal	**2,405**	**2,490**	**1,964**
Revenue Sources Other				
400100	5% Reserve	-	(125)	(99)
400200	Carry Forward	-	2,452	2,794
	Subtotal	**-**	**2,327**	**2,695**
Total Revenues		**2,405**	**4,817**	**4,659**

Department: 7104

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	1,566	2,050	2,050
54907	Commissions-Property Appr	49	60	60
54908	Commissions - Tax Coll	48	60	60
	Subtotal	**1,663**	**2,170**	**2,170**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	660	450	450
61000	Reserved Budget Fund Bal	-	2,197	2,039
	Subtotal	**660**	**2,647**	**2,489**
Total Expenditures		**2,323**	**4,817**	**4,659**

142 RIVERHAVEN VILLAGE

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	23,946	24,792	35,318
361200	Money Mkt & LGIP Interest	140	100	100
	Subtotal	**24,086**	**24,892**	**35,418**
Revenue Sources Other				
400100	5% Reserve	-	(1,245)	(1,771)
400200	Carry Forward	-	9,945	5,556
	Subtotal	**-**	**8,700**	**3,785**
Total Revenues		**24,086**	**33,592**	**39,203**

Department: 7110

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	25,323	26,500	29,000
54907	Commissions-Property Appr	497	510	710
54908	Commissions - Tax Coll	479	510	710
	Subtotal	**26,299**	**27,520**	**30,420**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	1,069	819	819
61000	Reserved Budget Fund Bal	-	5,253	7,964
	Subtotal	**1,069**	**6,072**	**8,783**
Total Expenditures		**27,368**	**33,592**	**39,203**

028 SOUTHERN WDS SLD PH 2&3

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	6,125	6,317	5,264
361200	Money Mkt & LGIP Interest	36	25	25
	Subtotal	**6,161**	**6,342**	**5,289**
Revenue Sources Other				
400100	5% Reserve	-	(318)	(265)
400200	Carry Forward	-	3,579	4,658
	Subtotal	**-**	**3,261**	**4,393**
Total Revenues		**6,161**	**9,603**	**9,682**

Department: 7120

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	4,376	5,100	5,100
54907	Commissions-Property Appr	126	127	127
54908	Commissions - Tax Coll	123	127	127
	Subtotal	**4,625**	**5,354**	**5,354**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	655	503	503
61000	Reserved Budget Fund Bal	-	3,746	3,825
	Subtotal	**655**	**4,249**	**4,328**
Total Expenditures		**5,280**	**9,603**	**9,682**

029A SOUTHERN WOODS PHIIB SLD

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	3,087	3,188	3,188
361200	Money Mkt & LGIP Interest	14	-	-
	Subtotal	**3,101**	**3,188**	**3,188**
Revenue Sources Other				
400100	5% Reserve	-	(160)	(160)
400200	Carry Forward	-	1,216	1,683
	Subtotal	**-**	**1,056**	**1,523**
Total Revenues		**3,101**	**4,244**	**4,711**

Department: 7119a

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	2,091	2,600	2,600
54907	Commissions-Property Appr	64	64	64
54908	Commissions - Tax Coll	62	64	64
	Subtotal	**2,216**	**2,728**	**2,728**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	615	444	444
61000	Reserved Budget Fund Bal	-	1,072	1,539
	Subtotal	**615**	**1,516**	**1,983**
Total Expenditures		**2,831**	**4,244**	**4,711**

029B SOUTHERN WOODS PHIV SLD

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	6,173	6,406	6,406
361200	Money Mkt & LGIP Interest	25	50	50
	Subtotal	**6,199**	**6,456**	**6,456**
Revenue Sources Other				
400100	5% Reserve	-	(323)	(323)
400200	Carry Forward	-	2,112	3,632
	Subtotal	**-**	**1,789**	**3,309**
Total Revenues		**6,199**	**8,245**	**9,765**

Department: 7119b

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	4,168	5,200	5,200
54907	Commissions-Property Appr	128	130	130
54908	Commissions - Tax Coll	123	130	130
	Subtotal	**4,419**	**5,460**	**5,460**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	712	518	518
61000	Reserved Budget Fund Bal	-	2,267	3,787
	Subtotal	**712**	**2,785**	**4,305**
Total Expenditures		**5,131**	**8,245**	**9,765**

029 SOUTHERN WOODS SLD

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	4,065	6,008	6,008
361200	Money Mkt & LGIP Interest	16	-	-
	Subtotal	**4,082**	**6,008**	**6,008**
Revenue Sources Other				
400100	5% Reserve	-	(301)	(301)
400200	Carry Forward	-	809	1,510
	Subtotal	**-**	**508**	**1,209**
Total Revenues		**4,082**	**6,516**	**7,217**

Department: 7119

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	4,085	4,400	4,700
54907	Commissions-Property Appr	84	125	125
54908	Commissions - Tax Coll	81	125	125
	Subtotal	**4,250**	**4,650**	**4,950**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	724	518	518
61000	Reserved Budget Fund Bal	-	1,348	1,749
	Subtotal	**724**	**1,866**	**2,267**
Total Expenditures		**4,974**	**6,516**	**7,217**

149 SPRING GARDENS

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	3,316	3,427	3,427
361200	Money Mkt & LGIP Interest	18	-	-
	Subtotal	**3,334**	**3,427**	**3,427**
Revenue Sources Other				
400100	5% Reserve	-	(172)	(172)
400200	Carry Forward	-	1,632	1,893
	Subtotal	**-**	**1,460**	**1,721**
Total Revenues		**3,334**	**4,887**	**5,148**

Department: 7103

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	2,594	2,600	2,600
54907	Commissions-Property Appr	69	69	69
54908	Commissions - Tax Coll	66	69	69
	Subtotal	**2,729**	**2,738**	**2,738**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	616	479	479
61000	Reserved Budget Fund Bal	-	1,670	1,931
	Subtotal	**616**	**2,149**	**2,410**
Total Expenditures		**3,345**	**4,887**	**5,148**

146 WATER OAKS SUBDIV

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325200	Special Assessment-Serv	3,017	3,122	3,122
361200	Money Mkt & LGIP Interest	21	-	-
	Subtotal	**3,038**	**3,122**	**3,122**
Revenue Sources Other				
400100	5% Reserve	-	(157)	(157)
400200	Carry Forward	-	2,118	2,040
	Subtotal	**-**	**1,961**	**1,883**
Total Revenues		**3,038**	**5,083**	**5,005**

Department: 7106

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54300	Utility Services	2,345	2,500	2,700
54907	Commissions-Property Appr	62	71	71
54908	Commissions - Tax Coll	60	71	71
	Subtotal	**2,468**	**2,642**	**2,842**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	613	445	445
61000	Reserved Budget Fund Bal	-	1,996	1,718
	Subtotal	**613**	**2,441**	**2,163**
Total Expenditures		**3,081**	**5,083**	**5,005**


Citrus
COUNTY, FLORIDA
ESTABLISHED 1887



Library

Citrus County, Florida

131 LIBRARIES

Account #	Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Taxes					
311100	Current Ad Valorem Taxes		3,458,655	3,835,013	4,282,916
		Subtotal	**3,458,655**	**3,835,013**	**4,282,916**
Intergovernmental Revenue					
Charges For Services					
341560	Excess Fees - Prop Appr		314	500	250
341610	Excess Fees - Tax Coll		7,381	7,500	5,000
347205	Taxable Sales - Other		217	500	250
		Subtotal	**7,912**	**8,500**	**5,500**
Miscellaneous Revenues					
361200	Money Mkt & LGIP Interest		11,127	4,000	7,500
366000	Contributions(Private)		17,093	-	-
366900	Other Contrib & Donations		10,567	10,000	10,000
366907	Donation-Friends Library		51,614	25,000	25,000
369900	Other Misc Revenues		2,718	3,917	2,500
369940	Library Copy Charges		19,816	21,500	20,000
		Subtotal	**112,935**	**64,417**	**65,000**
Statutory Reserves					
400100	5% Reserve		-	(195,397)	(217,671)
		Subtotal	**-**	**(195,397)**	**(217,671)**
Cash Carry Forward					
400200	Carry Forward		-	679,729	796,791
		Subtotal	**-**	**679,729**	**796,791**
Other					
Total Revenues			**3,579,502**	**4,392,262**	**4,932,536**

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

	2021-2022	2022-2023	2023-2024
	Budget	Budget	Budget
Full-time			
Accounting Clerk	1	1	1
Administrative Assistant II	-	-	1
Branch Supervisor	5	5	5
Customer Service Specialist	5	5	5
Digital Services Librarian	1	1	1
Instruction and Research Librarian	4	4	4
Library Acquisition Manager	1	1	1
Library Aide	2	2	2
Library Assistant	2	2	2
Library Project Coordinator	1	1	1
Library Services Director	1	1	1
Library Services Specialist	2	1	1
Library Systems Manager	1	1	1
Library Systems Support Technician	1	2	2
Literacy Services Librarian	1	1	1
Public Relations Coordinator	1	1	1
Region Manager	2	2	2
Senior Secretary	1	1	-
Youth Services Librarian	4	4	4
Part-time			
Custodian	-	-	3
Library Aide	13	13	13
	49	**49**	**52**

6212 LIBRARIES

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	1,600,387	1,741,950	1,833,673	2,045,456	2,326,941
51306	Casual Labor	-	-	-	-	-
52100	FICA Taxes	118,082	133,259	140,276	156,477	178,011
52200	Retirement Contributions	180,445	211,618	235,687	283,644	322,545
52300	Life & Health Insurance	286,562	324,853	364,403	365,062	365,791
52400	Workers' Compensation	3,056	3,310	3,484	3,682	6,224
52500	Unemployment Compensation	-	-	-	-	-
	Subtotal	**2,188,532**	**2,414,990**	**2,577,523**	**2,854,321**	**3,199,512**
Operating Expenses						
53400	Other Contractual Serv	25,892	35,297	64,141	64,141	64,141
53416	Software As A Service	18,180	43,460	42,803	42,803	42,803
53452	Janitorial Service	59,098	77,625	77,625	77,625	-
54000	Travel & Per Diem	3,975	4,105	5,005	5,305	5,305
54022	Travel - Mileage	2,367	1,900	2,600	2,600	3,200
54100	Communications Services	55,003	66,894	66,894	66,894	66,894
54201	Postage	106	6,000	6,500	6,500	6,500
54300	Utility Services	128,871	146,770	152,770	152,770	152,770
54400	Rentals & Leases	13,218	12,800	13,300	13,300	13,300
54550	General Liability Claims	1,857	4,468	4,468	4,468	4,468
54600	Repair & Maintenance	-	-	-	-	-
54603	Vehicle Maintenance	672	9,050	8,050	8,050	8,050
54604	Maintenance - Buildings	69,548	94,202	57,249	74,249	74,249
54605	Equipment Maintenance	426	1,500	1,500	1,500	1,500
54612	Computer Maintenance	1,775	1,950	1,950	1,950	1,950
54615	Software Maint/Support	29,653	47,720	78,892	78,892	78,892
54700	Printing & Binding	5,347	5,300	5,600	5,600	5,600
54800	Promotional Activities	2,817	4,100	5,300	5,300	5,300
54907	Commissions-Property Appr	72,122	76,701	76,701	84,654	84,654
54908	Commissions - Tax Coll	69,173	77,200	77,200	84,650	84,650
54915	Refunds	295	450	450	450	450
54921	Advertising	190	200	200	200	200
54930	Inter-Library Loan Fees	216	600	750	750	750
55100	Office Supplies	2,394	2,000	2,250	2,250	2,250
55120	Office/Non-Cap Equipment	8,035	42,500	70,400	102,900	125,400
55200	Operating Supplies	23,398	29,500	34,830	34,830	34,830
55205	Uniforms	-	-	-	-	1,000
55208	Fuel & Lubes	4,328	5,100	5,700	5,700	6,300
55211	Janitorial Supplies	2,975	5,030	5,030	5,030	12,930
55221	Meals	2,258	3,175	3,400	3,400	3,400
55250	Misc. - In Kind	-	-	-	-	-
55270	Computer Accessories	25,065	36,500	58,925	58,925	71,425

6212 LIBRARIES

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
55275	Computer Software	478	15,350	350	350	15,350
55276	Software In Kind	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	51,859	73,522	69,577	69,577	69,302
55500	Training	1,705	2,820	6,070	5,770	5,770
	Subtotal	**683,297**	**933,789**	**1,006,480**	**1,071,383**	**1,053,583**
Capital Outlay						
56200	Buildings	31,613	71,000	-	-	16,000
56300	Improve Other Than Bldg	-	-	-	-	-
56400	Machinery & Equipment	-	35,000	49,500	-	-
56600	Library Books-Publication	243,264	263,423	306,550	306,550	306,550
	Subtotal	**274,877**	**369,423**	**356,050**	**306,550**	**322,550**
Non-operating Expenses						
58140	CRA Pmts-Crystal River	15,976	16,050	16,050	19,288	19,288
58145	CRA Payments-Inverness	28,378	28,475	28,475	31,086	31,086
	Subtotal	**44,353**	**44,525**	**44,525**	**50,374**	**50,374**
Non-operating Expenses						
59100	Transfers	8,796	8,796	8,796	8,796	8,796
59123	Transfer - Indirect Cost	150,961	145,474	145,474	145,474	145,474
59159	Trans Fleet Veh Trust	-	-	-	-	-
61000	Reserved Budget Fund Bal	-	475,265	429,638	429,638	152,247
	Subtotal	**159,757**	**629,535**	**583,908**	**583,908**	**306,517**
LIBRARIES		**3,350,817**	**4,392,262**	**4,568,486**	**4,866,536**	**4,932,536**


Citrus
COUNTY, FLORIDA
ESTABLISHED 1887



Fire Funds

Citrus County, Florida

154 FIRE ADMINISTRATION

Account #	Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Taxes					
311100	Current Ad Valorem Taxes		5,737,833	6,372,384	7,122,232
		Subtotal	**5,737,833**	**6,372,384**	**7,122,232**
Licenses And Permits					
325100	Special Assessment-Capita		6,832,338	7,036,703	7,119,194
		Subtotal	**6,832,338**	**7,036,703**	**7,119,194**
Intergovernmental Revenue					
335200	Firefighter Supplemental		24,657	23,766	23,766
		Subtotal	**24,657**	**23,766**	**23,766**
Charges For Services					
341560	Excess Fees - Prop Appr		621	1,500	500
341610	Excess Fees - Tax Coll		26,717	10,000	10,000
342902	Fire Training - Tuition		47,720	40,000	40,000
342903	Fire Training - Books		95	-	-
347205	Taxable Sales - Other		38	-	-
		Subtotal	**75,191**	**51,500**	**50,500**
Fines And Forfeitures					
354000	Violations Of Local Ordin		-	300	300
		Subtotal	**-**	**300**	**300**
Miscellaneous Revenues					
361200	Money Mkt & LGIP Interest		38,904	6,000	40,000
362000	Rents & Royalties		1,200	-	-
362010	Rents & Royalties-Non-Tax		450	-	-
364200	GovDeals - Tax Exempt		13,305	4,500	-
366900	Other Contrib & Donations		11,869	-	-
369900	Other Misc Revenues		2,008	-	-
369961	Reimbursements		22,010	10,000	10,000
		Subtotal	**89,745**	**20,500**	**50,000**
Interfund Transfers					
381001	Transfer - General Fund		99,461	110,600	121,306
		Subtotal	**99,461**	**110,600**	**121,306**
Statutory Reserves					
400100	5% Reserve		-	(675,258)	(718,300)
		Subtotal	**-**	**(675,258)**	**(718,300)**
Cash Carry Forward					
400200	Carry Forward		-	1,918,405	1,802,114
		Subtotal	**-**	**1,918,405**	**1,802,114**
Total Revenues			**12,859,225**	**14,858,900**	**15,571,112**

FIRE RESCUE 154-3200

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Accounting Supervisor	1	-	-
Battalion Chief	4	4	-
Battalion Chief/Paramedic	2	2	6
Captain of EMS/Paramedic	1	-	-
Captain of Logistics/Paramedic	1	-	-
Captain of Training/Paramedic	1	2	2
Communication Specialist	1	-	-
Deputy Chief/Paramedic	1	-	-
Division Chief of Administration	1	-	-
Driver/Engineer	21	21	-
Driver/Engineer/Paramedic	9	9	30
Executive Secretary	1	-	-
Fire Captain	4	4	-
Fire Captain/Paramedic	6	6	10
Fire Chief	1	-	-
Fire Inspector	2	2	2
Fire Lieutenant	8	8	-
Fire Lieutenant/Paramedic	12	12	20
Fire Marshall	1	1	1
Firefighter/EMT	14	14	-
Firefighter/EMT/Paramedic	3	3	17
Inventory Control Coordinator	1	-	-
Part-time			
Accounting Supervisor	-	1	1
Administrative Assistant III	-	-	1
Captain of Logistics/Paramedic	-	1	1
Communication Specialist	-	1	1
Deputy Chief/Paramedic	-	1	1
Division Chief of Administration	-	1	1
Division Chief of EMS	-	1	1
Executive Secretary	-	1	-

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Fire Chief	-	1	1
Fire Instructor	12	12	12
Fire Rescue Inventory Supply Manager	-	1	1
Grant Administration & Compliance Manager	1	1	1
Grant Administrator III	1	1	1
Inventory Control Coordinator	-	2	2
	110	**113**	**113**

3200 FIRE RESCUE

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	6,075,548	6,343,459	6,675,635	6,812,804	6,835,281
51306	Casual Labor	9,379	15,000	15,000	15,000	15,000
51400	Overtime	-	50,000	50,000	50,000	50,000
52100	FICA Taxes	445,529	485,275	510,686	521,180	522,899
52200	Retirement Contributions	1,603,980	1,729,391	1,937,853	2,180,344	2,184,292
52300	Life & Health Insurance	674,466	754,563	841,031	841,508	841,583
52400	Workers' Compensation	339,721	379,983	400,114	351,889	352,243
52500	Unemployment Compensation	321	-	-	-	-
	Subtotal	**9,148,946**	**9,757,671**	**10,430,319**	**10,772,725**	**10,801,298**
Operating Expenses						
53100	Professional Services	34,980	6,000	6,000	6,000	6,000
53400	Other Contractual Serv	286,667	349,370	349,370	348,908	348,908
53416	Software As A Service	11,456	11,265	40,626	34,856	34,856
54000	Travel & Per Diem	1,152	641	1,875	1,875	1,875
54100	Communications Services	47,202	45,911	52,405	59,218	59,218
54201	Postage	1,786	1,650	1,650	1,650	1,650
54300	Utility Services	110,878	100,723	67,902	89,781	89,781
54400	Rentals & Leases	1,220	3,000	3,000	3,000	3,000
54500	Insurance	10,673	-	21,350	41,350	41,350
54550	General Liability Claims	224,029	75,000	75,000	75,000	75,000
54600	Repair & Maintenance	2,838	6,800	10,300	10,300	10,300
54603	Vehicle Maintenance	552,093	530,000	544,555	544,555	544,555
54604	Maintenance - Buildings	229,554	39,150	35,300	40,650	40,650
54605	Equipment Maintenance	65,489	80,687	87,139	87,939	87,939
54615	Software Maint/Support	94,404	200,688	212,740	183,981	183,981
54700	Printing & Binding	340	1,000	1,000	1,000	1,000
54800	Promotional Activities	-	-	250	250	250
54901	Court Cost	-	100	100	100	100
54907	Commissions-Property Appr	282,153	305,411	302,676	302,676	302,676
54908	Commissions - Tax Coll	250,384	280,807	278,051	302,676	302,676
54921	Advertising	217	250	250	250	250
55100	Office Supplies	4,461	5,000	5,000	5,000	5,000
55101	Employee Incentive Prog	4,966	6,900	17,000	15,000	15,000
55120	Office/Non-Cap Equipment	19,740	8,000	26,000	26,000	26,000
55200	Operating Supplies	65,621	59,580	63,080	63,260	63,260
55201	Tools Imp. & Spec. Cloth	-	-	-	-	-
55205	Uniforms	91,199	171,700	193,800	193,800	193,800
55208	Fuel & Lubes	257,142	285,200	317,000	317,000	317,000
55211	Janitorial Supplies	22,533	14,400	12,000	13,600	13,600
55221	Meals	2,875	1,800	1,800	2,100	2,100
55226	Safety Supplies	-	-	-	-	-

3200 FIRE RESCUE

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
55270	Computer Accessories	6,853	35,447	31,890	31,890	31,890
55275	Computer Software	-	-	-	-	-
55280	Medical Supplies	2,676	3,000	-	-	-
55400	Dues Bks Subscr Mem Publ	6,597	17,605	17,405	17,405	17,405
55500	Training	-	2,700	1,850	3,850	3,850
	Subtotal	**2,692,179**	**2,649,785**	**2,778,364**	**2,824,920**	**2,824,920**
Capital Outlay						
56200	Buildings	159,148	102,000	293,200	128,200	128,200
56300	Improve Other Than Bldg	496	2,420	66,632	67,047	67,047
56400	Machinery & Equipment	13,712	67,000	67,000	-	-
	Subtotal	**173,356**	**171,420**	**426,832**	**195,247**	**195,247**
FIRE RESCUE		**12,014,480**	**12,578,876**	**13,635,515**	**13,792,892**	**13,821,465**

3220 FIRE CAPITAL IMPROVEMENT

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
53416	Software As A Service	20,545	-	-	-	-
54605	Equipment Maintenance	4,590	4,590	4,590	4,590	4,590
55200	Operating Supplies	-	-	-	-	-
	Subtotal	**25,135**	**4,590**	**4,590**	**4,590**	**4,590**
Capital Outlay						
56200	Buildings	-	-	275,000	25,000	25,000
56300	Improve Other Than Bldg	-	-	-	-	-
56400	Machinery & Equipment	149,293	61,500	582,003	393,378	393,378
56800	Intangible Assets	516,518	-	-	-	-
	Subtotal	**665,811**	**61,500**	**857,003**	**418,378**	**418,378**
Debt Service						
57100	Principal	103,385	-	-	-	-
57200	Interest	898	-	-	-	-
	Subtotal	**104,283**	**-**	**-**	**-**	**-**
FIRE CAPITAL IMPROVEMENT		**795,229**	**66,090**	**861,593**	**422,968**	**422,968**

3225 FIRE TRAINING CENTER

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
53400	Other Contractual Serv	2,040	2,210	2,210	2,210	2,210
54100	Communications Services	1,020	1,260	2,736	2,736	2,736
54300	Utility Services	14,037	13,125	13,125	13,125	13,125
54400	Rentals & Leases	1,464	1,500	1,500	1,500	1,500
54600	Repair & Maintenance	240	1,000	1,000	1,000	1,000
54604	Maintenance - Buildings	4,850	3,000	3,000	3,000	3,000
54700	Printing & Binding	-	-	-	-	-
55120	Office/Non-Cap Equipment	-	-	-	-	-
55200	Operating Supplies	6,753	8,600	8,600	8,600	8,600
55201	Tools Imp. & Spec. Cloth	-	100	500	500	500
55211	Janitorial Supplies	3,000	3,000	3,000	3,000	3,000
55400	Dues Bks Subscr Mem Publ	-	315	315	315	315
	Subtotal	**33,403**	**34,110**	**35,986**	**35,986**	**35,986**
Capital Outlay						
56200	Buildings	44,359	-	-	-	-
56300	Improve Other Than Bldg	-	-	-	-	-
56400	Machinery & Equipment	-	-	-	-	-
	Subtotal	**44,359**	**-**	**-**	**-**	**-**
FIRE TRAINING CENTER		**77,762**	**34,110**	**35,986**	**35,986**	**35,986**

9996 RESERVES AND TRANSFERS

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Non-operating Expenses						
59100	Transfers	171,406	171,967	172,247	172,247	172,247
59107	Transfer To General Fund	112,427	119,735	119,735	119,735	119,735
59123	Transfer - Indirect Cost	183,856	291,179	291,179	291,179	291,179
59159	Trans Fleet Veh Trust	225,000	362,877	366,811	366,811	366,811
61000	Reserved Budget Fund Bal	-	1,234,066	369,294	369,294	340,721
	Subtotal	**692,689**	**2,179,824**	**1,319,266**	**1,319,266**	**1,290,693**
RESERVES AND TRANSFERS		**692,689**	**2,179,824**	**1,319,266**	**1,319,266**	**1,290,693**

155 FIRE SVCS VEHICLE TRUST

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	11,443	-	-
364100	GovDeals - Taxable	-	-	-
364200	GovDeals - Tax Exempt	-	15,000	-
369963	Insurance Reimbursement	-	-	-
	Subtotal	**11,443**	**15,000**	**-**
Revenue Sources Other				
381000	Interfund Transfers	-	-	-
381154	Transfer - Fire Tax Dist	225,000	362,877	366,811
400100	5% Reserve	-	(750)	-
400200	Carry Forward	-	2,748,382	1,405,568
	Subtotal	**225,000**	**3,110,509**	**1,772,379**
Total Revenues		**236,443**	**3,125,509**	**1,772,379**

Department: 3215

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53100	Professional Services	-	-	-
53416	Software As A Service	-	-	-
54603	Vehicle Maintenance	-	-	-
Capital Outlay				
56400	Machinery & Equipment	413,770	131,127	135,061
	Subtotal	**413,770**	**131,127**	**135,061**
Debt Service				
57100	Principal	190,587	196,000	201,487
57200	Interest	38,508	35,600	30,058
	Subtotal	**229,095**	**231,600**	**231,545**
Non-operating Expenditure				
60020	Res For Outstanding PO's	-	1,509,930	-
61000	Reserved Budget Fund Bal	-	1,252,852	1,405,773
	Subtotal	**-**	**2,762,782**	**1,405,773**
Total Expenditures		**642,865**	**3,125,509**	**1,772,379**



Special Revenue Funds

Citrus County, Florida

SPECIAL REVENUE FUNDS

Fund	002J	AMERICAN RESCUE PLN GRANT
Fund	106	ANIMAL SERVICES
Fund	317	ANIMAL SHELTER
Fund	150X	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	108	CHASSAHOWITZKA RV CMPGRND
Fund	049	COUNTY COURT MEDIATION
Fund	001C	COUNTY COVID GRANT
Fund	332C	COUNTY ROAD 491 WIDENING
Fund	090	CRIME PREVENTION PROGRAMS
Fund	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	002G	HURRICANE IRMA
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	004	SUPERVISOR OF ELECTIONS
Fund	001E	SURPLUS LAND PROCEEDS
Fund	079	TEEN COURT
Fund	645	UTILITY FEE TRUST ACCOUNT
Fund	160	VISITOR & CONV BUREAU
Fund	160H	VISITOR & CONV BUREAU 1ST
Fund	365	WATER/WWATER INFRAST MATC

002J AMERICAN RESCUE PLAN GRANT

Account #	Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Intergovernmental Revenue					
335501	American Rescue Plan		2,163,641	-	-
		Subtotal	**2,163,641**	**-**	**-**
Miscellaneous Revenues					
361200	Money Mkt & LGIP Interest		84,282	5,000	-
361300	Invest Interest (Inc/Dec)		16,697	-	-
		Subtotal	**100,979**	**5,000**	**-**
Cash Carry Forward					
400200	Carry Forward		-	27,864,740	14,914,917
		Subtotal	**-**	**27,864,740**	**14,914,917**
Total Revenues			**2,264,620**	**27,869,740**	**14,914,917**

2100J AMERICAN RESCUE PLAN GRANT

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	2,342	2,486	-	-	-
52100	FICA Taxes	169	190	-	-	-
52200	Retirement Contributions	260	296	-	-	-
52300	Life & Health Insurance	285	408	-	-	-
52400	Workers' Compensation	4	5	-	-	-
	Subtotal	**3,061**	**3,385**	**-**	**-**	**-**
Operating Expenses						
53100	Professional Services	26,057	-	-	-	-
55120	Office/Non-Cap Equipment	7,002	-	-	-	31,000
	Subtotal	**33,058**	**-**	**-**	**-**	**31,000**
Capital Outlay						
56200	Buildings	-	-	300,000	300,000	232,000
56300	Improve Other Than Bldg	-	268,000	-	-	237,207
56400	Machinery & Equipment	220,475	2,106,749	-	-	1,690,884
	Subtotal	**220,475**	**2,374,749**	**300,000**	**300,000**	**2,160,091**
Non-operating Expenses						
59100	Transfers	1,186,746	-	-	-	-
60080	Res For Capital Projects	-	3,390,764	1,396,891	1,396,891	1,396,891
	Subtotal	**1,186,746**	**3,390,764**	**1,396,891**	**1,396,891**	**1,396,891**
ANIMAL SERVICES		**1,443,340**	**5,768,898**	**1,696,891**	**1,696,891**	**3,587,982**

2100J1 ARPA - JUDICIAL EXPANSION

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Capital Outlay						
56200	Buildings	73,256	1,644,842	-	-	1,644,842
	Subtotal	**73,256**	**1,644,842**	**-**	**-**	**1,644,842**
ARPA - JUDICIAL EXPANSION		**73,256**	**1,644,842**	**-**	**-**	**1,644,842**

2100J2 ARPA - BICENTENNIAL PARK SEWER

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	600,000	-	-	600,000
	Subtotal	**-**	**600,000**	**-**	**-**	**600,000**
ARPA - BICENTENNIAL PARK SEWER		**-**	**600,000**	**-**	**-**	**600,000**

2100J3 ARPA - CR 480 FORCEMAIN

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	450,000	-	-	450,000
	Subtotal	**-**	**450,000**	**-**	**-**	**450,000**
ARPA - CR480 FORCEMAIN		**-**	**450,000**	**-**	**-**	**450,000**

2100J4 ARPA - DAWSON WATER MAIN EXT

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	1,500,000	-	-	112,534
	Subtotal	**-**	**1,500,000**	**-**	**-**	**112,534**
ARPA - INDEPENDENCE TO LAKEVIEW		**-**	**1,500,000**	**-**	**-**	**112,534**

SPECIAL REVENUE FUNDS

2100J5 ARPA - HOMOSASSA PHASE V

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	1,589,559	1,589,559	1,589,559	1,589,559
	Subtotal	**-**	**1,589,559**	**1,589,559**	**1,589,559**	**1,589,559**
ARPA - HOMOSASSA PHASE V		**-**	**1,589,559**	**1,589,559**	**1,589,559**	**1,589,559**

2100J6 ARPA - CARDINAL FORCEMAIN

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	2,000,000	-	-	-
	Subtotal	**-**	**2,000,000**	**-**	**-**	**-**
ARPA - CARDINAL FORCEMAIN		**-**	**2,000,000**	**-**	**-**	**-**

SPECIAL REVENUE FUNDS

2100J8 ARPA - NW QUADRANT WATER

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	4,264,000	-	-	-
	Subtotal	**-**	**4,264,000**	**-**	**-**	**-**
ARPA - NW QUADRANT WATER		**-**	**4,264,000**	**-**	**-**	**-**

2100J10 ARPA - MEADOWCREST MODIFICATION

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	2,646,000	-	-	2,646,000
	Subtotal	**-**	**2,646,000**	**-**	**-**	**2,646,000**
ARPA - MEADOWCREST MODIFICATION		**-**	**2,646,000**	**-**	**-**	**2,646,000**

SPECIAL REVENUE FUNDS

2100J11 ARPA - NW QUADRANT SEWER

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	1,482,441	-	-	-
	Subtotal	**-**	**1,482,441**	**-**	**-**	**-**
ARPA - NW QUADRANT SEWER		**-**	**1,482,441**	**-**	**-**	**-**

2100J12 ARPA - AMI IMPLEMENTATION

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	810,000	60,000	60,000	870,000
	Subtotal	**-**	**810,000**	**60,000**	**60,000**	**870,000**
ARPA - AMI IMPLEMENTATION		**-**	**810,000**	**60,000**	**60,000**	**870,000**

SPECIAL REVENUE FUNDS

2100J13 ARPA - ANNAPOLIS FORCEMAIN

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	300,000	-	-	300,000
	Subtotal	**-**	**300,000**	**-**	**-**	**300,000**
ARPA - ANNAPOLIS FORCEMAIN		**-**	**300,000**	**-**	**-**	**300,000**

2100J14 ARPA - BRENTWOOD UPGRADES

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	4,814,000	-	-	3,114,000
	Subtotal	**-**	**4,814,000**	**-**	**-**	**3,114,000**
ARPA - BRENTWOOD UPGRADES		**-**	**4,814,000**	**-**	**-**	**3,114,000**

SPECIAL REVENUE FUNDS

106 ANIMAL SERVICES

Account #	Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Charges For Services				
346400	County Shelter Fees	65,339	60,000	60,000
346450	Animal Svcs Clinic Fees	11,976	12,000	37,500
347207	Taxbl Sales-Animal Svcs	6,541	4,000	5,000
347299	Non Taxable Sales	31,956	50,000	-
	Subtotal	**115,811**	**126,000**	**102,500**
Fines And Forfeitures				
354110	Animal Control Violations	5,525	6,000	5,000
	Subtotal	**5,525**	**6,000**	**5,000**
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	13,658	5,000	10,000
366940	Animal Services Donations	54,546	35,000	35,000
367300	Animal License Fees	151,975	135,000	135,000
369900	Other Misc Revenues	1,995	-	-
369961	Reimbursements	55,784	-	-
	Subtotal	**277,957**	**175,000**	**180,000**
Interfund Transfers				
381000	Interfund Transfers	4,500	-	-
381001	Transfer - General Fund	2,498,706	2,105,015	2,289,019
	Subtotal	**2,503,206**	**2,105,015**	**2,289,019**
Statutory Reserves				
400100	5% Reserve	-	(15,350)	(14,375)
	Subtotal	**-**	**(15,350)**	**(14,375)**
Cash Carry Forward				
400200	Carry Forward	-	575,247	828,602
	Subtotal	**-**	**575,247**	**828,602**
Total Revenues		**2,902,500**	**2,971,912**	**3,390,746**

Goal

Animal Services provides a safe, comfortable, and humane environment for all animals in our care. The Division promotes adoptions, responsible pet ownership, and community involvement while working towards reducing pet overpopulation in our community. The Division strives to reunite lost pets with their owners, determine the most appropriate outcome for animals in our care, provide veterinary forensic evidence, and maintain evidence for cruelty cases. Animal Services is also responsible for protecting people and pets in our community from health-related issues and ensuring the public's safety.

Core Objectives

To increase animal adoptions by promoting awareness of adoptable animals through advertising, media, and off-site adoption events.

To ensure the health and safety of the people and pets in our community by encouraging responsible pet ownership through education about proper care of animals and laws set by County Ordinance.

To increase safety net programs that help owners keep their pets before having to surrender them to the shelter.

To ensure best sheltering practices are always adhered to and continue to evolve as the needs of the shelter and animals change.

To expand wellness services to citizens of Citrus County and their pets while decreasing pet overpopulation through low cost spay/neuter, pet retention low cost veterinary services.

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Accounting Clerk - Animal Svcs	1	1	1
Animal Services Director	1	1	1
Animal Services Operations Supervisor	1	1	1
Animal Services Technician II	6	6	6
Chief Veterinarian	1	1	1
Customer Service Representative	3	3	3
Foster and Rescue Specialist	1	1	1
Kennel Crew Chief	1	1	1
Lead Veterinary Technician	1	1	1
Senior Animal Services Tech	2	2	2
Veterinary Technician	1	2	2
	19	**20**	**20**

5106 ANIMAL SERVICES

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51000	Personal Services	471,499	473,238	531,924	503,221	531,924
51200	Regular Salaries & Wages	695,860	756,733	813,001	893,639	981,109
51306	Casual Labor	-	3,000	3,000	3,000	3,000
51400	Overtime	-	4,000	4,000	4,000	4,000
52100	FICA Taxes	51,518	57,890	62,195	68,363	75,055
52200	Retirement Contributions	77,339	90,127	102,275	121,267	133,137
52300	Life & Health Insurance	133,012	162,253	173,178	173,460	173,766
52400	Workers' Compensation	13,026	12,940	13,902	14,388	15,796
	Subtotal	**1,442,254**	**1,560,181**	**1,703,475**	**1,781,338**	**1,917,787**
Operating Expenses						
53000	Operating Expenses	110,938	120,742	117,230	117,230	117,230
53100	Professional Services	1,033	5,100	5,100	5,100	5,100
53400	Other Contractual Serv	39,447	46,163	46,163	46,163	46,163
53412	Veterinarian Fees	-	500	500	500	500
53415	Emerg Health Care (A.C.)	52,863	57,664	62,760	62,760	62,760
53416	Software As A Service	17	-	-	-	-
54000	Travel & Per Diem	-	4,765	4,765	4,765	4,765
54100	Communications Services	8,298	10,620	10,620	10,620	10,620
54201	Postage	1,473	1,500	1,800	1,800	1,800
54300	Utility Services	49,224	60,200	63,000	60,200	60,200
54400	Rentals & Leases	2,422	3,240	3,240	3,240	3,240
54550	General Liability Claims	40,747	20,114	20,114	20,114	20,114
54603	Vehicle Maintenance	2,440	1,400	2,354	2,354	2,354
54604	Maintenance - Buildings	-	315	315	315	315
54605	Equipment Maintenance	4,646	9,925	11,765	11,765	11,765
54615	Software Maint/Support	6,364	6,520	8,413	8,413	8,413
54700	Printing & Binding	333	500	500	500	500
54901	Court Cost	1,500	500	500	500	500
54921	Advertising	-	200	300	200	200
55100	Office Supplies	1,807	2,515	2,515	2,515	2,515
55106	Medical Supplies & Linen	4,044	7,056	7,056	7,056	7,056
55120	Office/Non-Cap Equipment	743	4,100	3,600	3,600	3,600
55200	Operating Supplies	-	6,179	6,179	6,179	6,179
55202	Shelter Operating Expense	215,434	233,860	239,500	239,500	239,500
55205	Uniforms	3,186	5,700	7,375	7,375	7,375
55208	Fuel & Lubes	1,593	1,275	1,800	1,900	1,900
55211	Janitorial Supplies	9,360	10,000	10,000	10,000	10,000
55256	Volunteer Recognition	-	1,000	1,000	1,000	1,000
55270	Computer Accessories	2,929	5,220	10,500	10,500	10,500
55275	Computer Software	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	320	675	675	675	675

5106 ANIMAL SERVICES

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
55500	Training	1,525	5,900	5,900	5,900	5,900
	Subtotal	**562,687**	**633,448**	**655,539**	**652,739**	**652,739**
Capital Outlay						
56000	Capital Outlay	51,300	56,800	91,207	65,638	91,207
56400	Machinery & Equipment	-	51,725	51,725	51,725	51,725
	Subtotal	**51,300**	**108,525**	**142,932**	**117,363**	**142,932**
Debt Service						
57100	Principal	-	-	-	-	-
57200	Interest	-	-	-	-	-
Non-operating Expenses						
59100	Transfers	1,225,136	2,847	2,847	2,847	2,847
59123	Transfer - Indirect Cost	211,411	236,160	236,160	236,160	236,160
59920	Cost Of Goods Sold	24,860	66,240	66,240	66,240	66,240
60080	Res For Capital Projects	-	-	-	-	-
61000	Reserved Budget Fund Bal	-	364,511	372,041	372,041	372,041
	Subtotal	**1,461,407**	**669,758**	**677,288**	**677,288**	**677,288**
ANIMAL SERVICES		**3,517,647**	**2,971,912**	**3,179,234**	**3,228,728**	**3,390,746**

317 ANIMAL SHELTER

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	14,365	-	-
364220	Surplus Lands	208,500	-	-
366000	Contributions(Private)	880,670	-	-
	Subtotal	**1,103,535**	**-**	**-**
Revenue Sources Other				
381000	Interfund Transfers	1,222,289	-	-
381001	Transfer - General Fund	4,500	-	-
400200	Carry Forward	-	2,325,514	2,323,875
	Subtotal	**1,226,789**	**2,325,514**	**2,323,875**
Total Revenues		**2,330,324**	**2,325,514**	**2,323,875**

Department: 5160

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Capital Outlay				
56200	Buildings	-	2,325,514	2,323,875
	Subtotal	**-**	**2,325,514**	**2,323,875**
Total Expenditures		**-**	**2,325,514**	**2,323,875**

150X AQUATIC PLANT CONTROL

Account #	Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Charges For Services				
343700	Aquatic Plant Control	-	-	1,274,357
	Subtotal	**-**	**-**	**1,274,357**
Interfund Transfers				
381001	Transfer - General Fund	-	-	845,954
	Subtotal	-	-	845,954
Carry Forward				
Total Revenues		**-**	**-**	**2,120,311**

AQUATIC WEED CONTROL 150X 6304X

Goal

The Division of Aquatic Services administers an aquatic plant control program which is designed to ensure management of invasive aquatic weeds. With the help and support of the state government, Aquatic Services aids in providing services and benefits for the enhancement of recreational opportunities through various management activities on publicly accessible waterways within the geographical boundaries of Citrus County. With access and navigation being the Division's primary concern, this program is focused on bringing invasive, non-indigenous (exotic) aquatic weeds under what is called "maintenance control".

Field staff maintains approximately 25,000 surface acres of water within the geographical area of Citrus County. This approximates to each field staff having to individually maintain 4,167 surface acres of water. On average, Aquatic Services controls 3,540 total acres of vegetation annually. Additionally, field staff respond to nearly 500 citizen requests for services involving the navigation of the waterways, as well as, maintaining numerous navigational aids within the County.

Staff administers numerous grants, agreements, and contracts on an annual basis which includes grants through the Florida Fish and Wildlife Conservation Commission, Department of Environmental Protection, and various other opportunities through Legislative Issues.

Core Objectives

Expand "Public Awareness" of the program. Building trust, confidence and interaction with the public.

Continue to actively pursue Federal/State/Regional grant funding opportunities.

Actively maintain the navigational signage pursuant to boaters' safety requirements and requirements of the Coast Guard and State of Florida.

Continue to expand on Citrus County's artificial reefs to enhance fisheries and habitat.

Continuously monitor Legislative Issues and work with other state entities on water quality issues, mooring regulations, and actively pursue and be involved with the updating/creating new, safer and more efficient regulations.

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Aquatic Plant Control Director	1	1	1
Aquatic Plant Technician	2	2	2
Aquatic Services Inspector	1	1	1
Grant Administrator I	1	1	1
Lead Aquatic Plant Technician	2	2	2
Senior Aquatic Plant Technician	1	1	1
	8	**8**	**8**

6304X AQUATIC PLANT CONTROL

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	-	-	-	-	462,096
52100	FICA Taxes	-	-	-	-	35,350
52200	Retirement Contributions	-	-	-	-	72,084
52300	Life & Health Insurance	-	-	-	-	73,312
52400	Workers' Compensation	-	-	-	-	10,437
	Subtotal	**-**	**-**	**-**	**-**	**653,279**
Operating Expenses						
53400	Other Contractual Serv	-	-	-	-	1,270,325
53424	Fishing Reef	-	-	-	-	1,500
54000	Travel & Per Diem	-	-	-	-	5,930
54100	Communications Services	-	-	-	-	3,000
54201	Postage	-	-	-	-	200
54300	Utility Services	-	-	-	-	250
54400	Rentals & Leases	-	-	-	-	1,600
54550	General Liability Claims	-	-	-	-	2,347
54603	Vehicle Maintenance	-	-	-	-	7,580
54605	Equipment Maintenance	-	-	-	-	6,517
54921	Advertising	-	-	-	-	1,450
55100	Office Supplies	-	-	-	-	600
55205	Uniforms	-	-	-	-	3,825
55207	Chemicals	-	-	-	-	136,069
55208	Fuel & Lubes	-	-	-	-	10,919
55210	Misc Supplies	-	-	-	-	3,563
55211	Janitorial Supplies	-	-	-	-	200
55226	Safety Supplies	-	-	-	-	2,546
55275	Computer Software	-	-	-	-	150
55297	Channel Marking	-	-	-	-	3,660
55400	Dues Bks Subscr Mem Publ	-	-	-	-	275
55500	Training	-	-	-	-	2,615
	Subtotal	**-**	**-**	**-**	**-**	**1,465,121**
Non-operating Expenses						
59100	Transfers	-	-	-	-	1,911
	Subtotal	**-**	**-**	**-**	**-**	**1,911**
AQUATIC PLANT CONTROL		**-**	**-**	**-**	**-**	**2,120,311**

150 AQUATIC SERVICES VEH & EQ

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	1,862	300	1,500
364100	GovDeals - Taxable	-	-	-
364200	GovDeals - Tax Exempt	18,878	-	-
	Subtotal	**20,740**	**300**	**1,500**
Revenue Sources Other				
381000	Interfund Transfers	95,113	70,000	75,000
400100	5% Reserve	-	(15)	(75)
400200	Carry Forward	-	231,784	323,110
	Subtotal	**95,113**	**301,769**	**398,035**
Total Revenues		**115,853**	**302,069**	**399,535**

Department: 6314

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54603	Vehicle Maintenance	29,173	38,800	30,000
55208	Fuel & Lubes	30,107	47,356	42,333
	Subtotal	**59,280**	**86,156**	**72,333**
Capital Outlay				
56400	Machinery & Equipment	(28,292)	25,000	60,000
	Subtotal	**(28,292)**	**25,000**	**60,000**
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	190,913	267,202
	Subtotal	**-**	**190,913**	**267,202**
Total Expenditures		**30,988**	**302,069**	**399,535**

094 ARTICLE V FACILITIES

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
348930	Art V Facilities 318.18	379,564	275,000	300,000
361200	Money Mkt & LGIP Interest	7,255	1,000	10,000
	Subtotal	**386,819**	**276,000**	**310,000**
Revenue Sources Other				
400100	5% Reserve	-	(13,800)	(15,500)
400200	Carry Forward	-	1,059,635	1,565,654
	Subtotal	**-**	**1,045,835**	**1,550,154**
Total Revenues		**386,819**	**1,321,835**	**1,860,154**

Department: 5704

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	199,135	252,748
	Subtotal	**-**	**199,135**	**252,748**
Capital Outlay				
56400	Machinery & Equipment	-	549,784	697,803
	Subtotal	**-**	**549,784**	**697,803**
Non-operating Expenditure				
59100	Transfers	-	-	-
61000	Reserved Budget Fund Bal	-	572,916	909,603
	Subtotal	**-**	**572,916**	**909,603**
Total Expenditures		**-**	**1,321,835**	**1,860,154**

098 ARTICLE V INNOVATIVE PROG

Account #	Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Charges For Services					
348921	Court Cost - Drug Court		37,467	28,000	33,000
		Subtotal	**37,467**	**28,000**	**33,000**
Miscellaneous Revenues					
361200	Money Mkt & LGIP Interest		507	100	250
		Subtotal	**507**	**100**	**250**
Interfund Transfers					
381000	Interfund Transfers		52,851	38,988	45,824
381001	Transfer - General Fund		63,028	33,306	88,916
		Subtotal	**115,879**	**72,294**	**134,740**
Statutory Reserves					
400100	5% Reserve		-	(1,405)	(1,663)
		Subtotal	**-**	**(1,405)**	**(1,663)**
Cash Carry Forward					
400200	Carry Forward		-	45,556	28,671
		Subtotal	**-**	**45,556**	**28,671**
Total Revenues			**153,853**	**144,545**	**194,998**

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

	2021-2022	2022-2023	2023-2024
	Budget	Budget	Budget
Full-time			
Court Alternative/Program Assistant	1	1	1
Part-time			
Court Alternative Supervisor	1	1	1
Court Alternative/Program Assistant	1	1	1
Drug Court Coordinator	1	1	1
	4	**4**	**4**

5708 ARTICLE V INNOVATIVE PROG

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	97,786	105,308	112,766	129,549	141,480
52100	FICA Taxes	7,363	8,056	8,627	9,910	10,823
52200	Retirement Contributions	10,880	12,542	14,186	17,580	19,199
52300	Life & Health Insurance	9,569	17,844	20,023	20,078	20,120
52400	Workers' Compensation	1,614	200	214	233	255
	Subtotal	**127,213**	**143,950**	**155,816**	**177,350**	**191,877**
Operating Expenses						
54550	General Liability Claims	-	171	171	171	171
54615	Software Maint/Support	-	-	1,068	1,326	1,326
55270	Computer Accessories	-	-	1,200	1,200	1,200
	Subtotal	**-**	**171**	**2,439**	**2,697**	**2,697**
Non-operating Expenses						
59100	Transfers	329	329	329	329	329
61000	Reserved Budget Fund Bal	-	95	95	95	95
	Subtotal	**329**	**424**	**424**	**424**	**424**
ARTICLE V INNOVATIVE PROG		**127,542**	**144,545**	**158,679**	**180,471**	**194,998**

097 ARTICLE V JUVENILE ALTERN

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
348924	Court Cost - Juvenile Alt	37,468	28,000	33,000
361200	Money Mkt & LGIP Interest	194	10	50
	Subtotal	**37,661**	**28,010**	**33,050**
Revenue Sources Other				
400100	5% Reserve	-	(1,401)	(1,653)
400200	Carry Forward	-	37,020	35,467
	Subtotal	**-**	**35,619**	**33,814**
Total Revenues		**37,661**	**63,629**	**66,864**

Department: 5707

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Non-operating Expenditure				
59100	Transfers	34,009	37,020	35,467
61000	Reserved Budget Fund Bal	-	26,609	31,397
	Subtotal	**34,009**	**63,629**	**66,864**
Total Expenditures		**34,009**	**63,629**	**66,864**

099 ARTICLE V LAW ENFORCE TRN

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
348990	Other Court Collections	30,991	25,000	27,500
361200	Money Mkt & LGIP Interest	118	25	100
	Subtotal	**31,109**	**25,025**	**27,600**
Revenue Sources Other				
400100	5% Reserve	-	(1,252)	(1,380)
400200	Carry Forward	-	22,720	36,495
	Subtotal	**-**	**21,468**	**35,115**
Total Revenues		**31,109**	**46,493**	**62,715**

Department: 5709

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53000	Operating Expenses	-	23,773	26,220
	Subtotal	**-**	**23,773**	**26,220**
Non-operating Expenditure				
59100	Transfers	36,909	22,720	36,495
	Subtotal	**36,909**	**22,720**	**36,495**
Total Expenditures		**36,909**	**46,493**	**62,715**

096 ARTICLE V LAW LIBRARY

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
348923	Court Cost - Law Library	37,468	28,000	33,000
361200	Money Mkt & LGIP Interest	106	5	50
	Subtotal	**37,574**	**28,005**	**33,050**
Revenue Sources Other				
400100	5% Reserve	-	(1,401)	(1,653)
	Subtotal	**-**	**(1,401)**	**(1,653)**
Total Revenues		**37,574**	**26,604**	**31,397**

Department: 5706

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
55400	Dues Bks Subscr Mem Publ	18,578	24,636	21,040
	Subtotal	**18,578**	**24,636**	**21,040**
Non-operating Expenditure				
59100	Transfers	18,833	1,968	10,357
	Subtotal	**18,833**	**1,968**	**10,357**
Total Expenditures		**37,412**	**26,604**	**31,397**

095 ARTICLE V LEGAL AID

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
348922	Court Cost - Legal Aid	37,468	28,000	33,000
361200	Money Mkt & LGIP Interest	37	5	50
	Subtotal	**37,504**	**28,005**	**33,050**
Revenue Sources Other				
400100	5% Reserve	-	(1,401)	(1,653)
	Subtotal	**-**	**(1,401)**	**(1,653)**
Total Revenues		**37,504**	**26,604**	**31,397**

Department: 5705

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53100	Professional Services	37,468	26,604	31,397
	Subtotal	**37,468**	**26,604**	**31,397**
Non-operating Expenditure				
59100	Transfers	8	-	-
	Subtotal	**8**	**-**	**-**
Total Expenditures		**37,476**	**26,604**	**31,397**

093 ARTICLE V TECHNOLOGY

Account #	Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Charges For Services					
341160	Cnty Portion Adtl Svc Chg		465,554	425,000	350,000
		Subtotal	**465,554**	**425,000**	**350,000**
Miscellaneous Revenues					
361200	Money Mkt & LGIP Interest		3,085	700	1,500
		Subtotal	**3,085**	**700**	**1,500**
Interfund Transfers					
381001	Transfer - General Fund		72,114	-	481,661
		Subtotal	**72,114**	**-**	**481,661**
Statutory Reserves					
400100	5% Reserve		-	(21,285)	(17,575)
		Subtotal	**-**	**(21,285)**	**(17,575)**
Cash Carry Forward					
400200	Carry Forward		-	372,344	2,059
		Subtotal	**-**	**372,344**	**2,059**
Total Revenues			**540,753**	**776,759**	**817,645**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Distributed Systems Network Coord	1	1	1
User Support Analyst	1	1	1
	2	**2**	**2**

5703-605 CIRCUIT COURT

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	113,956	124,387	131,578	152,711	170,292
52100	FICA Taxes	8,717	9,516	10,066	11,682	13,027
52200	Retirement Contributions	12,674	14,815	17,855	20,723	23,109
52300	Life & Health Insurance	13,947	16,396	18,384	18,458	18,520
52400	Workers' Compensation	216	236	237	275	307
	Subtotal	**149,512**	**165,350**	**178,120**	**203,849**	**225,255**
Operating Expenses						
53400	Other Contractual Serv	4,119	20,000	26,500	26,500	26,500
53416	Software As A Service	-	2,150	-	-	-
54000	Travel & Per Diem	2,214	4,750	4,750	4,750	4,750
54100	Communications Services	20,434	19,380	19,380	19,380	19,380
54550	General Liability Claims	-	326	-	-	-
54600	Repair & Maintenance	339	3,625	17,525	17,525	17,525
54615	Software Maint/Support	64,396	27,850	72,956	72,956	72,956
55100	Office Supplies	1,058	15,100	15,100	15,100	15,100
55120	Office/Non-Cap Equipment	31,889	-	-	-	-
55270	Computer Accessories	42,721	46,600	32,975	32,975	32,975
55275	Computer Software	5,132	14,000	13,750	13,750	13,750
55400	Dues Bks Subscr Mem Publ	-	675	675	675	675
55500	Training	8,671	9,500	9,500	9,500	9,500
	Subtotal	**180,973**	**163,956**	**213,111**	**213,111**	**213,111**
Capital Outlay						
56400	Machinery & Equipment	-	57,000	20,500	20,500	20,500
	Subtotal	**-**	**57,000**	**20,500**	**20,500**	**20,500**
Non-operating Expenses						
59100	Transfers	625	625	625	625	625
	Subtotal	**625**	**625**	**625**	**625**	**625**
CIRCUIT COURT		**331,110**	**386,931**	**412,356**	**438,085**	**459,491**

Goal

The Information Technology (IT) and Public Defender Administration budget requests are made pursuant to Chapter 29.008, Florida Statutes, with funding available pursuant to Chapter 28.24, Florida Statutes. Many of the associated IT costs are for circuit wide applications and, as such, are prorated based on approximate percentage of Public Defender employees per office location. Citrus County's FY 22-23 portion is calculated at 10% of the circuit-wide total. Also pursuant, to remain in compliance with the Mandated Supreme Court Order SC11-399 - Implementation of Electronic Filing (e-filing). The implementation of e-filing requires additional funding needs from the Court Related Technology fund.

Core Objectives

Pursue increased automation as the most efficient and cost effective means to fulfill statutory mandates.

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Public Defender Technology Staff	1	1	1
	1	**1**	**1**

5703-603 PUBLIC DEFENDER

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51000	Personal Services	49,398	55,966	58,852	58,852	58,852
	Subtotal	**49,398**	**55,966**	**58,852**	**58,852**	**58,852**
Operating Expenses						
53416	Software As A Service	5,445	5,867	6,255	6,255	6,255
54000	Travel & Per Diem	19	200	200	200	200
54100	Communications Services	5,897	8,871	6,867	6,867	6,867
54605	Equipment Maintenance	2,271	2,700	2,880	2,880	2,880
54612	Computer Maintenance	-	415	1,657	1,657	1,657
55100	Office Supplies	24	742	693	693	693
55270	Computer Accessories	9,719	11,830	17,234	17,234	17,234
55275	Computer Software	6,563	7,950	12,526	12,526	12,526
55400	Dues Bks Subscr Mem Publ	5,699	5,284	5,460	5,460	5,460
55500	Training	-	200	-	-	-
	Subtotal	**35,637**	**44,059**	**53,772**	**53,772**	**53,772**
Capital Outlay						
56400	Machinery & Equipment	-	7,725	4,590	4,590	4,590
	Subtotal	**-**	**7,725**	**4,590**	**4,590**	**4,590**
PUBLIC DEFENDER		**85,035**	**107,750**	**117,214**	**117,214**	**117,214**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
State Attorney Technology Staff	2	2	2
	2	**2**	**2**

5703-602 STATE ATTORNEY

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51000	Personal Services	134,221	139,250	141,500	141,500	141,500
	Subtotal	**134,221**	**139,250**	**141,500**	**141,500**	**141,500**
Operating Expenses						
53400	Other Contractual Serv	2,008	3,300	2,200	2,200	2,200
54100	Communications Services	5,745	11,000	16,960	16,960	16,960
54612	Computer Maintenance	839	8,800	8,140	8,140	8,140
54615	Software Maint/Support	28,506	33,682	41,970	41,970	41,970
55120	Office/Non-Cap Equipment	-	-	5,280	5,280	5,280
55270	Computer Accessories	6,954	10,850	8,860	8,860	8,860
55275	Computer Software	-	550	-	-	-
55500	Training	968	1,650	4,400	4,400	4,400
	Subtotal	**45,019**	**69,832**	**87,810**	**87,810**	**87,810**
Capital Outlay						
56400	Machinery & Equipment	2,356	-	5,500	5,500	5,500
	Subtotal	**2,356**	**-**	**5,500**	**5,500**	**5,500**
STATE ATTORNEY		**181,595**	**209,082**	**234,810**	**234,810**	**234,810**

Goal

The information technology (IT) costs associated with this budget are pursuant to Chapter 29.008, Florida Statutes, with funding available pursuant to Chapter 28.24, Florida Statutes. Many of the IT costs are for circuit wide applications and, as such, are prorated based on the approximate percentage of Circuit County employees per office location.

Core Objectives

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

5703-685 GUARDIAN AD LITEM

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Operating Expenses						
54615	Software Maint/Support	-	1,260	810	810	810
55100	Office Supplies	-	1,200	1,200	1,200	1,200
55270	Computer Accessories	8,743	9,380	4,120	4,120	4,120
55275	Computer Software	-	200	-	-	-
	Subtotal	**8,743**	**12,040**	**6,130**	**6,130**	**6,130**
Capital Outlay						
GUARDIAN AD LITEM		**8,743**	**12,040**	**6,130**	**6,130**	**6,130**

105 BOAT LAUNCH FEES/IMPRVMNT

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
347204	Boat Launch Fees	165,696	320,000	165,000
361200	Money Mkt & LGIP Interest	715	-	-
	Subtotal	**166,411**	**320,000**	**165,000**
Revenue Sources Other				
400100	5% Reserve	-	(16,000)	(8,250)
400200	Carry Forward	-	189,607	313,100
	Subtotal	**-**	**173,607**	**304,850**
Total Revenues		**166,411**	**493,607**	**469,850**

Department: 5805

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53102	Contract Attorney Fees	140	10,000	10,000
53400	Other Contractual Serv	4,800	10,000	10,000
54201	Postage	-	-	1,000
54300	Utility Services	1,053	12,000	12,000
54600	Repair & Maintenance	-	10,000	10,000
54916	Board Recording Fees	-	-	500
55200	Operating Supplies	419	7,000	7,000
	Subtotal	**6,412**	**49,000**	**50,500**
Capital Outlay				
56300	Improve Other Than Bldg	-	110,000	200,000
	Subtotal	**-**	**110,000**	**200,000**
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	334,607	219,350
	Subtotal	**-**	**334,607**	**219,350**
Total Expenditures		**6,412**	**493,607**	**469,850**

065 BOATING IMPROVEMENT

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
334901	Boating Improvement	69,183	69,500	69,000
361200	Money Mkt & LGIP Interest	2,843	500	1,000
	Subtotal	**72,026**	**70,000**	**70,000**
Revenue Sources Other				
400100	5% Reserve	-	(3,500)	(3,500)
400200	Carry Forward	-	400,139	410,965
	Subtotal	**-**	**396,639**	**407,465**
Total Revenues		**72,026**	**466,639**	**477,465**

Department: 6115

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
Capital Outlay				
56300	Improve Other Than Bldg	70,000	415,000	410,000
	Subtotal	**70,000**	**415,000**	**410,000**
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	51,639	67,465
	Subtotal	**-**	**51,639**	**67,465**
Total Expenditures		**70,000**	**466,639**	**477,465**

112 BUSINESS TAX FUND

Account #	Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Taxes					
316000	Business Tax		141,163	110,000	110,000
		Subtotal	**141,163**	**110,000**	**110,000**
Miscellaneous Revenues					
361200	Money Mkt & LGIP Interest		1,867	375	1,500
		Subtotal	**1,867**	**375**	**1,500**
Statutory Reserves					
400100	5% Reserve		-	(5,519)	(5,575)
		Subtotal	**-**	**(5,519)**	**(5,575)**
Cash Carry Forward					
400200	Carry Forward		-	297,694	348,658
		Subtotal	**-**	**297,694**	**348,658**
Total Revenues			**143,030**	**402,550**	**454,583**

Goal

The business tax represents the fees charged and the method by which a local government grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction.

These funds are for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.

Core Objectives

Economic Development works directly with the various private economic development/ business organizations and is a liaison between businesses and other County departments.

The goal of the Economic Development program is to proactively solicit feedback from the business community, address business concerns and advocate for business interests.

Economic Development provides the support necessary to make local businesses prosper by offering any help or assistance within the County's jurisdiction to facilitate business growth.

Economic Development is responsible for working with new businesses to facilitate their entry into Citrus County, and to work with current businesses to support their success and expansion into the community.

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Economic Development Director	1	1	1
	1	**1**	**1**

2790 BUSINESS TAX FUND

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	22,988	94,994	99,578	99,578	99,578
52100	FICA Taxes	1,757	7,267	7,618	7,618	7,618
52200	Retirement Contributions	6,378	11,314	33,090	34,374	34,374
52300	Life & Health Insurance	2,543	8,313	9,310	9,310	9,310
52400	Workers' Compensation	44	180	189	179	179
	Subtotal	**33,710**	**122,068**	**149,785**	**151,059**	**151,059**
Operating Expenses						
53100	Professional Services	-	-	5,000	5,000	5,000
53400	Other Contractual Serv	2,400	51,200	-	-	-
53416	Software As A Service	-	-	-	100	100
54000	Travel & Per Diem	-	800	5,000	5,000	5,000
54100	Communications Services	313	636	676	676	676
54201	Postage	-	100	100	100	100
54550	General Liability Claims	-	247	247	247	247
54603	Vehicle Maintenance	-	-	-	500	500
54615	Software Maint/Support	468	417	-	442	442
54807	Marketing	9,100	9,600	10,000	10,000	10,000
55100	Office Supplies	-	125	500	500	500
55208	Fuel & Lubes	-	-	-	5,000	5,000
55221	Meals	336	800	-	-	-
55270	Computer Accessories	-	2,199	-	-	-
55400	Dues Bks Subscr Mem Publ	-	-	1,700	1,700	1,700
55500	Training	-	3,000	5,000	5,000	5,000
	Subtotal	**12,617**	**69,124**	**28,223**	**34,265**	**34,265**
Non-operating Expenses						
59100	Transfers	650	650	650	650	650
59123	Transfer - Indirect Cost	22,811	9,354	9,354	9,354	9,354
61000	Reserved Budget Fund Bal	-	201,354	259,255	259,255	259,255
	Subtotal	**23,461**	**211,358**	**269,259**	**269,259**	**269,259**
BUSINESS TAX FUND		**69,788**	**402,550**	**447,267**	**454,583**	**454,583**

108 CHASSAHOWITZKA RV CMPGRND

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	2,730	-	-
362000	Rents & Royalties	103,639	-	-
369900	Other Misc Revenues	722	-	-
	Subtotal	**107,091**	**-**	**-**
Revenue Sources Other				
400200	Carry Forward	-	371,042	475,493
	Subtotal	**-**	**371,042**	**475,493**
Total Revenues		**107,091**	**371,042**	**475,493**

Department: 6150

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	371,042	475,493
	Subtotal	**-**	**371,042**	**475,493**
Total Expenditures		**-**	**371,042**	**475,493**

049 COUNTY COURT MEDIATION

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	217	40	-
	Subtotal	**217**	**40**	**-**
Revenue Sources Other				
400100	5% Reserve	-	(2)	-
400200	Carry Forward	-	24,802	27,729
	Subtotal	**-**	**24,800**	**27,729**
Total Revenues		**217**	**24,840**	**27,729**

Department: 2334-609

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53100	Professional Services	-	6,000	6,000
54000	Travel & Per Diem	-	1,000	1,000
55100	Office Supplies	-	500	500
55500	Training	-	3,000	3,000
	Subtotal	**-**	**10,500**	**10,500**
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	14,340	17,229
	Subtotal	**-**	**14,340**	**17,229**
Total Expenditures		**-**	**24,840**	**27,729**

001C COUNTY COVID GRANT

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	2,532	2,000	-
369961	Reimbursements	68,238	-	-
	Subtotal	**70,770**	**2,000**	**-**
Revenue Sources Other				
400200	Carry Forward	-	4,021,672	4,069,300
	Subtotal	**-**	**4,021,672**	**4,069,300**
Total Revenues		**70,770**	**4,023,672**	**4,069,300**

Department: 3110

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Personnel Services				
Operating Expenditures				
53100	Professional Services	170,856	-	350,000
53200	Accounting & Auditing	20,400	-	-
53400	Other Contractual Serv	202	-	-
53416	Software As A Service	11,400	11,400	11,400
54100	Communications Services	4,821	-	-
54201	Postage	361	-	-
55200	Operating Supplies	1,127	-	-
55270	Computer Accessories	11,220	-	-
	Subtotal	**220,388**	**11,400**	**361,400**
Capital Outlay				
56100	Land	-	-	100,000
56200	Buildings	539,198	700,910	472,242
56300	Improve Other Than Bldg	-	-	950,000
	Subtotal	**539,198**	**700,910**	**1,522,242**
Non-operating Expenditure				
58100	Aid To Government Agency	26,675	-	-
58200	Dist Of Fund To Other Org	185,876	375,048	375,006
59100	Transfers	175,640	-	-
61000	Reserved Budget Fund Bal	-	2,936,314	1,810,652
	Subtotal	**388,190**	**3,311,362**	**2,185,658**
Total Expenditures		**1,147,776**	**4,023,672**	**4,069,300**

332C CR 491 WIDENING

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	41,132	-	-
361300	Invest Interest (Inc/Dec)	7,844	-	-
	Subtotal	**48,975**	**-**	**-**
Revenue Sources Other				
400200	Carry Forward	-	-	146,700
	Subtotal	**-**	**-**	**146,700**
Total Revenues		**48,975**	**-**	**146,700**

Department: 3321C

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
Debt Service				
Capital Outlay				
56339	CR491-CR486 To SR44	5,172,048	-	146,700
	Subtotal	**5,172,048**	**-**	**146,700**
Non-operating Expenditure				
Total Expenditures		**5,172,048**	**-**	**146,700**

090 CRIME PREVENTION PROGRAMS

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
348990	Other Court Collections	56,357	50,000	50,000
361200	Money Mkt & LGIP Interest	39	-	-
	Subtotal	**56,397**	**50,000**	**50,000**
Revenue Sources Other				
400100	5% Reserve	-	(2,500)	(2,500)
400200	Carry Forward	-	14,382	23,804
	Subtotal	**-**	**11,882**	**21,304**
Total Revenues		**56,397**	**61,882**	**71,304**

Department: 5860

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Non-operating Expenditure				
59100	Transfers	45,000	45,000	45,000
61000	Reserved Budget Fund Bal	-	16,882	26,304
	Subtotal	**45,000**	**61,882**	**71,304**
Total Expenditures		**45,000**	**61,882**	**71,304**

040 DRUG COURT

Account #	Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Charges For Services					
342900	Lab Fees		31,137	30,000	33,000
346906	Fees For Services		-	200	200
		Subtotal	**31,137**	**30,200**	**33,200**
Fines And Forfeitures					
351100	Court Fines		3,342	3,000	4,000
351900	Court Participation Fees		150	300	20
351910	Mental Health Part Fee		1,250	1,200	900
351915	Veterans Court		1,850	2,200	500
		Subtotal	**6,592**	**6,700**	**5,420**
Miscellaneous Revenues					
361200	Money Mkt & LGIP Interest		52	-	750
369900	Other Misc Revenues		80	-	-
		Subtotal	**132**	**-**	**750**
Interfund Transfers					
381001	Transfer - General Fund		31,105	53,102	63,233
		Subtotal	**31,105**	**53,102**	**63,233**
Statutory Reserves					
400100	5% Reserve		-	(1,845)	(1,969)
		Subtotal	**-**	**(1,845)**	**(1,969)**
Cash Carry Forward					
400200	Carry Forward		-	(7,757)	760
		Subtotal	**-**	**(7,757)**	**760**
Total Revenues			**68,966**	**80,400**	**101,394**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Part-time			
Court Alternative Supervisor	1	1	1
Drug Court Coordinator	1	1	1
	2	**2**	**2**

5750 DRUG COURT

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	21,769	23,099	24,633	30,292	33,791
52100	FICA Taxes	1,621	1,767	1,884	2,317	2,585
52200	Retirement Contributions	2,419	2,751	3,099	4,111	4,585
52300	Life & Health Insurance	4,142	4,470	5,015	5,035	5,047
52400	Workers' Compensation	41	44	47	55	61
	Subtotal	**29,993**	**32,131**	**34,678**	**41,810**	**46,069**
Operating Expenses						
53400	Other Contractual Serv	39,682	42,000	52,000	52,000	52,000
54000	Travel & Per Diem	(40)	40	40	40	40
54100	Communications Services	-	-	350	350	350
54201	Postage	7	20	20	20	20
54400	Rentals & Leases	541	815	1,500	1,500	1,500
54550	General Liability Claims	-	114	114	114	114
54615	Software Maint/Support	1,319	1,424	356	442	442
55100	Office Supplies	868	700	700	700	700
55270	Computer Accessories	-	2,997	-	-	-
	Subtotal	**42,377**	**48,110**	**55,080**	**55,166**	**55,166**
Non-operating Expenses						
59100	Transfers	159	159	159	159	159
	Subtotal	**159**	**159**	**159**	**159**	**159**
DRUG COURT		**72,529**	**80,400**	**89,917**	**97,135**	**101,394**

178 DRUG FORFEITURE FUND

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
351920	Drug Forfeiture Funds	35,715	-	-
361200	Money Mkt & LGIP Interest	1,086	-	-
	Subtotal	**36,801**	**-**	**-**
Revenue Sources Other				
400200	Carry Forward	-	134,343	153,289
	Subtotal	**-**	**134,343**	**153,289**
Total Revenues		**36,801**	**134,343**	**153,289**

Department: 5870

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53100	Professional Services	13,097	30,000	30,000
	Subtotal	**13,097**	**30,000**	**30,000**
Non-operating Expenditure				
58200	Dist Of Fund To Other Org	5,583	10,000	-
61000	Reserved Budget Fund Bal	-	94,343	123,289
	Subtotal	**5,583**	**104,343**	**123,289**
Total Expenditures		**18,680**	**134,343**	**153,289**

130 FISHING IMPROVEMENT

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	875	175	750
367000	Other Lic & Permits	-	5,000	-
	Subtotal	**875**	**5,175**	**750**
Revenue Sources Other				
400100	5% Reserve	-	(259)	(38)
400200	Carry Forward	-	120,483	114,908
	Subtotal	**-**	**120,224**	**114,870**
Total Revenues		**875**	**125,399**	**115,620**

Department: 6306

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
55200	Operating Supplies	-	10,000	10,000
	Subtotal	**-**	**10,000**	**10,000**
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	115,399	105,620
	Subtotal	**-**	**115,399**	**105,620**
Total Expenditures		**-**	**125,399**	**115,620**

131D FL ARTS LICENSE PLATE

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
335715	Fl Arts License Plates	2,214	1,200	1,800
361200	Money Mkt & LGIP Interest	62	10	50
	Subtotal	**2,276**	**1,210**	**1,850**
Revenue Sources Other				
400100	5% Reserve	-	(61)	(93)
400200	Carry Forward	-	3,119	4,445
	Subtotal	**-**	**3,058**	**4,352**
Total Revenues		**2,276**	**4,268**	**6,202**

Department: 6212d

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	1,500	1,500
	Subtotal	**-**	**1,500**	**1,500**
Capital Outlay				
56600	Library Books-Publication	-	2,500	2,500
	Subtotal	**-**	**2,500**	**2,500**
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	268	2,202
	Subtotal	**-**	**268**	**2,202**
Total Expenditures		**-**	**4,268**	**6,202**

008 FL GAS REFORESTATION COMP

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	1,589	200	1,000
369310	Florida Gas Reforestation	43,750	-	-
	Subtotal	**45,339**	**200**	**1,000**
Revenue Sources Other				
400100	5% Reserve	-	(10)	(50)
400200	Carry Forward	-	210,038	260,328
	Subtotal	**-**	**210,028**	**260,278**
Total Revenues		**45,339**	**210,228**	**261,278**

Department: 5765

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
55200	Operating Supplies	2,600	210,228	261,278
	Subtotal	**2,600**	**210,228**	**261,278**
Total Expenditures		**2,600**	**210,228**	**261,278**

001A GENERAL FUND CIP

Account #	Account Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources					
361200	Money Mkt & LGIP Interest		31,277	-	-
		Subtotal	**31,277**	**-**	**-**
Revenue Sources Other					
381001	Transfer - General Fund		2,185,000	2,185,000	2,185,000
400200	Carry Forward		-	3,293,482	4,300,213
		Subtotal	**2,185,000**	**5,478,482**	**6,485,213**
Total Revenues			**2,216,277**	**5,478,482**	**6,485,213**

Department: 3120

Account #	Account Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures					
53100	Professional Services		-	10,000	10,000
53416	Software As A Service		20,545	-	25,500
54615	Software Maint/Support		-	31,464	31,464
		Subtotal	**20,545**	**41,464**	**66,964**
Capital Outlay					
56200	Buildings		-	2,000,000	2,000,000
56300	Improve Other Than Bldg		76,089	260,000	2,762,662
56400	Machinery & Equipment		109,979	-	470,850
56800	Intangible Assets		516,518	-	-
		Subtotal	**702,587**	**2,260,000**	**5,233,512**
Non-operating Expenditure					
59100	Transfers		-	2,144,662	-
61000	Reserved Budget Fund Bal		-	1,032,356	1,184,737
		Subtotal	**-**	**3,177,018**	**1,184,737**
Total Expenditures			**723,132**	**5,478,482**	**6,485,213**

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	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
311300	Current Ad Valorem Taxes	675,320	748,236	767,577
341560	Excess Fees - Prop Appr	61	200	50
341610	Excess Fees - Tax Coll	1,441	1,000	1,000
361200	Money Mkt & LGIP Interest	6,698	600	5,000
369900	Other Misc Revenues	235	-	-
	Subtotal	**683,756**	**750,036**	**773,627**
Revenue Sources Other				
400100	5% Reserve	-	(37,502)	(38,682)
400200	Carry Forward	-	743,184	790,942
	Subtotal	**-**	**705,682**	**752,260**
Total Revenues		**683,756**	**1,455,718**	**1,525,887**

Department: 2114

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53000	Operating Expenses	656,374	1,093,954	1,093,954
54550	General Liability Claims	-	2,487	-
54907	Commissions-Property Appr	14,078	14,965	16,725
54908	Commissions - Tax Coll	13,506	15,100	16,725
	Subtotal	**683,959**	**1,126,506**	**1,127,404**
Capital Outlay				
Non-operating Expenditure				
58140	CRA Pmts-Crystal River	3,118	3,300	3,764
58145	CRA Payments-Inverness	5,539	5,800	6,066
59100	Transfers	4,861	3,911	3,911
61000	Reserved Budget Fund Bal	-	316,201	384,742
	Subtotal	**13,519**	**329,212**	**398,483**
Total Expenditures		**697,478**	**1,455,718**	**1,525,887**

002G HURRICANE IRMA

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	1,449	-	-
	Subtotal	**1,449**	**-**	**-**
Revenue Sources Other				
400200	Carry Forward	-	192,897	199,396
	Subtotal	**-**	**192,897**	**199,396**
Total Revenues		**1,449**	**192,897**	**199,396**

Department: 2100G

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Capital Outlay				
56200	Buildings	-	192,897	199,396
	Subtotal	**-**	**192,897**	**199,396**
Non-operating Expenditure				
Total Expenditures		**-**	**192,897**	**199,396**

031 METROPOLITAN PLAN ORG

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	126	-	-
	Subtotal	**126**	**-**	**-**
Revenue Sources Other				
381001	Transfer - General Fund	5,600	-	-
400200	Carry Forward	-	6,019	6,405
	Subtotal	**5,600**	**6,019**	**6,405**
Total Revenues		**5,726**	**6,019**	**6,405**

Department: 5793

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Non-operating Expenditure				
58100	Aid To Government Agency	-	5,600	5,600
61000	Reserved Budget Fund Bal	-	419	805
	Subtotal	**-**	**6,019**	**6,405**
Total Expenditures		**-**	**6,019**	**6,405**

115 OPIOID SETTLEMENT

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
Revenue Sources Other				
400200	Carry Forward	-	-	211,345
	Subtotal	**-**	**-**	**211,345**
Total Revenues		**-**	**-**	**211,345**

Department: 7250

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	-	211,345
	Subtotal	**-**	**-**	**211,345**
Total Expenditures		**-**	**-**	**211,345**

104 PARKS SPECIAL PROGRAMS

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
366900	Other Contrib & Donations	3,700	2,500	2,500
	Subtotal	**3,700**	**2,500**	**2,500**
Revenue Sources Other				
400100	5% Reserve	-	(125)	(125)
400200	Carry Forward	-	5,994	10,503
	Subtotal	**-**	**5,869**	**10,378**
Total Revenues		**3,700**	**8,369**	**12,878**

Department: 6104

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	2,000	2,500
55200	Operating Supplies	380	2,200	3,000
	Subtotal	**380**	**4,200**	**5,500**
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	4,169	7,378
	Subtotal	**-**	**4,169**	**7,378**
Total Expenditures		**380**	**8,369**	**12,878**

315 PHONE SYSTEM

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	287	75	-
	Subtotal	**287**	**75**	**-**
Revenue Sources Other				
400100	5% Reserve	-	(4)	-
400200	Carry Forward	-	38,002	29,263
	Subtotal	**-**	**37,998**	**29,263**
Total Revenues		**287**	**38,073**	**29,263**

Department: 3155

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	3,000	3,000
53416	Software As A Service	-	4,000	4,000
55270	Computer Accessories	-	23,000	22,263
	Subtotal	**-**	**30,000**	**29,263**
Capital Outlay				
56400	Machinery & Equipment	-	8,073	-
	Subtotal	**-**	**8,073**	**-**
Total Expenditures		**-**	**38,073**	**29,263**

001D PROPERTY ABATEMENT FUND

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325300	Property Abatement Assmt	115,380	216,054	96,129
361200	Money Mkt & LGIP Interest	2,372	200	-
	Subtotal	**117,752**	**216,254**	**96,129**
Revenue Sources Other				
400100	5% Reserve	-	(10,814)	(4,807)
400200	Carry Forward	-	274,633	219,883
	Subtotal	**-**	**263,819**	**215,076**
Total Revenues		**117,752**	**480,073**	**311,205**

Department: 1350

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54906	Abandoned Buildings	-	-	50,000
54907	Commissions-Property Appr	1,224	5,665	5,240
54908	Commissions - Tax Coll	2,308	4,330	4,275
54916	Board Recording Fees	203	1,500	-
	Subtotal	**3,735**	**11,495**	**59,515**
Non-operating Expenditure				
59100	Transfers	-	4,414	1,000
61000	Reserved Budget Fund Bal	-	464,164	250,690
	Subtotal	**-**	**468,578**	**251,690**
Total Expenditures		**3,735**	**480,073**	**311,205**

001B RADIO SYSTEM MAINTENANCE

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
369961	Reimbursements	659,331	662,647	665,866
	Subtotal	**659,331**	**662,647**	**665,866**
Revenue Sources Other				
381000	Interfund Transfers	-	245,434	246,608
381001	Transfer - General Fund	491,188	213,574	213,388
381154	Transfer - Fire Tax Dist	79,288	79,849	80,129
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	-	(33,133)	-
400200	Carry Forward	-	65,504	33,394
	Subtotal	**638,061**	**638,813**	**641,104**
Total Revenues		**1,297,392**	**1,301,460**	**1,306,970**

Department: 1250

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54605	Equipment Maintenance	574,047	579,700	585,200
	Subtotal	**574,047**	**579,700**	**585,200**
Debt Service				
57100	Principal	627,753	650,040	673,120
57200	Interest	94,001	71,720	48,650
	Subtotal	**721,754**	**721,760**	**721,770**
Total Expenditures		**1,295,801**	**1,301,460**	**1,306,970**

004 SUPERVISOR OF ELECTIONS

Account #	Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	8,534	1,750	5,000
366900	Other Contrib & Donations	-	2,500	-
369900	Other Misc Revenues	4,029	-	-
	Subtotal	**12,563**	**4,250**	**5,000**
Statutory Reserves				
400100	5% Reserve	-	(213)	(250)
	Subtotal	**-**	**(213)**	**(250)**
Cash Carry Forward				
400200	Carry Forward	-	273,202	191,741
	Subtotal	**-**	**273,202**	**191,741**
Other				
380000	Operating Transfers In	1,972,208	1,932,310	2,517,689
	Subtotal	**1,972,208**	**1,932,310**	**2,517,689**
Total Revenues		**1,984,771**	**2,209,549**	**2,714,180**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Administrative Services Director	1	1	1
Deputy Supervisor	8	9	9
Supervisor of Elections	1	1	1
	10	**11**	**11**

2440 SUPERVISOR OF ELECTIONS

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51100	Executive Salaries	136,561	138,847	152,336	152,336	155,266
51200	Regular Salaries & Wages	449,477	509,792	524,500	524,500	524,500
51400	Overtime	-	20,000	21,000	21,000	21,000
52100	FICA Taxes	43,308	51,151	53,385	53,385	53,609
52200	Retirement Contributions	107,573	126,468	144,450	144,450	146,169
52300	Life & Health Insurance	75,983	90,123	101,023	101,023	101,033
52400	Workers' Compensation	2,365	2,583	2,542	2,542	2,547
52500	Unemployment Compensation	-	-	5,225	5,225	5,225
	Subtotal	**815,268**	**938,964**	**1,004,461**	**1,004,461**	**1,009,349**
Operating Expenses						
53100	Professional Services	-	-	2,000	2,000	2,000
53400	Other Contractual Serv	20,361	45,875	25,455	25,455	25,455
53416	Software As A Service	-	41,959	44,612	44,612	44,612
54000	Travel & Per Diem	3,664	7,700	11,600	11,600	11,600
54100	Communications Services	21,224	21,640	23,486	23,486	23,486
54201	Postage	49,077	69,915	121,427	121,427	121,427
54400	Rentals & Leases	8,781	15,761	9,478	9,478	9,478
54603	Vehicle Maintenance	81	1,100	1,100	1,100	1,100
54605	Equipment Maintenance	-	2,500	1,515	1,515	1,515
54612	Computer Maintenance	5,637	4,000	4,080	4,080	4,080
54615	Software Maint/Support	66,162	47,810	58,202	58,202	58,202
54700	Printing & Binding	46,627	65,845	43,830	43,830	43,830
54921	Advertising	2,171	4,250	11,650	11,650	11,650
55100	Office Supplies	4,883	9,900	10,040	10,040	10,040
55120	Office/Non-Cap Equipment	1,181	2,736	5,279	5,279	5,279
55208	Fuel & Lubes	1,653	2,000	2,000	2,000	2,000
55221	Meals	431	1,000	1,000	1,000	1,000
55270	Computer Accessories	22,740	6,950	9,675	9,675	9,675
55275	Computer Software	1,039	6,676	5,260	5,260	5,260
55400	Dues Bks Subscr Mem Publ	4,108	4,227	5,131	5,131	5,131
55500	Training	5,224	9,400	11,810	11,810	11,810
	Subtotal	**265,045**	**371,244**	**408,630**	**408,630**	**408,630**
Capital Outlay						
56200	Buildings	28,996	-	-	-	-
56400	Machinery & Equipment	4,563	-	-	-	-
	Subtotal	**33,559**	**-**	**-**	**-**	**-**
Non-operating Expenses						
59902	Excess Fess - Elections	214,921	-	-	-	-
61000	Reserved Budget Fund Bal	-	220,695	-	-	-
	Subtotal	**214,921**	**220,695**	**-**	**-**	**-**
SUPERVISOR OF ELECTIONS		**1,328,793**	**1,530,903**	**1,413,091**	**1,413,091**	**1,417,979**

Goal

These funds represent costs directly related to election activities and equipment. This includes ballot costs, poll worker salary and travel, and costs related to delivery, maintenance, setup and transport of voting booths and other poll supplies.

Core Objectives

To ensure the integrity of the electoral process and to enhance public confidence. This is achieved by conducting fair, honest and accurate elections while encouraging participation by providing voter education to citizens of all ages.

2441 ELECTIONS

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51300	Other Salaries & Wages	63,495	77,119	136,677	136,677	136,677
51301	Casual Labor Mach Const	6,207	13,143	24,962	24,962	24,962
51306	Casual Labor	76,401	97,746	212,512	212,512	212,512
52100	FICA Taxes	1,910	7,823	14,994	14,994	14,994
52200	Retirement Contributions	-	1,565	1,000	1,000	1,000
52400	Workers' Compensation	524	924	1,353	1,353	1,353
52500	Unemployment Compensation	24	700	2,100	2,100	2,100
	Subtotal	**148,560**	**199,020**	**393,598**	**393,598**	**393,598**
Operating Expenses						
53300	Court Reporter Services	8,800	8,400	24,920	24,920	24,920
53400	Other Contractual Serv	110,268	114,735	321,233	321,233	321,233
53416	Software As A Service	-	16,989	20,742	20,742	20,742
54000	Travel & Per Diem	729	1,340	2,000	2,000	2,000
54100	Communications Services	2,088	3,845	5,306	5,306	5,306
54201	Postage	76,775	34,480	117,331	117,331	117,331
54400	Rentals & Leases	3,181	2,600	6,174	6,174	6,174
54408	Building Rental	4,921	5,400	11,500	11,500	11,500
54550	General Liability Claims	-	-	10,000	10,000	10,000
54605	Equipment Maintenance	1,089	2,250	8,223	8,223	8,223
54612	Computer Maintenance	21,715	22,640	24,341	24,341	24,341
54615	Software Maint/Support	83,313	95,741	91,745	91,745	91,745
54700	Printing & Binding	88,405	34,850	208,946	208,946	208,946
54921	Advertising	3,508	8,585	12,450	12,450	12,450
55100	Office Supplies	20,792	19,045	12,500	12,500	12,500
55120	Office/Non-Cap Equipment	1,470	1,205	-	-	-
55270	Computer Accessories	43,813	51,399	24,632	24,632	24,632
55500	Training	-	-	500	500	500
	Subtotal	**470,868**	**423,504**	**902,543**	**902,543**	**902,543**
Capital Outlay						
56400	Machinery & Equipment	36,549	56,122	60	60	60
	Subtotal	**36,549**	**56,122**	**60**	**60**	**60**
ELECTIONS		**655,977**	**678,646**	**1,296,201**	**1,296,201**	**1,296,201**

SURPLUS PROPERTY PROCEEDS 004-2441

001E SURPLUS PROPERTY PROCEEDS

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources Other				
400200	Carry Forward	-	-	52,250
	Subtotal	**-**	**-**	**52,250**
Total Revenues		**-**	**-**	**52,250**

Department: 1351

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	-	52,250
	Subtotal	**-**	**-**	**52,250**
Total Expenditures		**-**	**-**	**52,250**

079 TEEN COURT

Account #	Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Charges For Services					
348990	Other Court Collections		37,792	27,000	29,000
		Subtotal	**37,792**	**27,000**	**29,000**
Fines And Forfeitures					
351900	Court Participation Fees		17,581	18,000	16,000
		Subtotal	**17,581**	**18,000**	**16,000**
Miscellaneous Revenues					
361200	Money Mkt & LGIP Interest		206	-	750
366901	Donation		5,643	1,800	2,000
369900	Other Misc Revenues		4,116	2,000	2,000
		Subtotal	**9,965**	**3,800**	**4,750**
Interfund Transfers					
381001	Transfer - General Fund		19,367	10,117	35,466
		Subtotal	**19,367**	**10,117**	**35,466**
Statutory Reserves					
400100	5% Reserve		-	(2,440)	(2,488)
		Subtotal	**-**	**(2,440)**	**(2,488)**
Cash Carry Forward					
400200	Carry Forward		-	15,196	16,557
		Subtotal	**-**	**15,196**	**16,557**
Total Revenues			**84,705**	**71,673**	**99,285**

TEEN COURT 079-2155

Goal

The Citrus County Teen Court is a legally binding alternative that offers young offenders an opportunity of restoration and rehabilitation through community service, educational classes, and jury performance for their offenses. It is a sentencing hearing directed toward juvenile offenders who have admitted guilt to a law violation. The purpose of Teen Court is to educate and motivate both defendants and student participants, while promoting better communication between schools, government, the court, law enforcement and the general public. Teen Court provides the justice system with an alternative to the traditional handling of a juvenile delinquency charge. Teen Court interrupts the beginning criminal behavior in the juvenile and assists the offender in recognizing they are responsible for their behavior. Teen Court also helps in relieving an overburdened docket in juvenile court.

Core Objectives

Maintain memberships in Florida Association Teen Court, National Youth Courts and local Partners for the Anti-Drug Coalition of Citrus County to research and apply program best practices for the enhancement of the Teen Court program.

Maintain demographic data on teen crime recidivism for youths 13 to 17 years of age.

Increase adult Teen Court volunteers so the youth will have adults to be mentors.

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 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	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	46,697	49,551	52,908	63,559	70,891
52100	FICA Taxes	3,543	3,791	4,047	4,862	5,423
52200	Retirement Contributions	5,189	5,902	6,656	8,625	9,620
52300	Life & Health Insurance	9,404	10,149	11,387	11,425	11,450
52400	Workers' Compensation	89	94	101	114	128
	Subtotal	**64,922**	**69,487**	**75,099**	**88,585**	**97,512**
Operating Expenses						
54000	Travel & Per Diem	-	100	100	100	100
54100	Communications Services	-	-	350	350	350
54201	Postage	115	100	100	100	100
54550	General Liability Claims	-	62	62	62	62
54615	Software Maint/Support	346	356	356	442	442
55100	Office Supplies	533	400	550	550	550
55270	Computer Accessories	-	999	-	-	-
55400	Dues Bks Subscr Mem Publ	-	50	50	50	50
	Subtotal	**994**	**2,067**	**1,568**	**1,654**	**1,654**
Non-operating Expenses						
59100	Transfers	119	119	119	119	119
	Subtotal	**119**	**119**	**119**	**119**	**119**
TEEN COURT - FINES		**66,035**	**71,673**	**76,786**	**90,358**	**99,285**

645 UTILITY FEE TRUST ACCOUNT

Account #	Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Taxes				
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	5,712	900	5,000
367500	Utility Regulatory Fees	130,442	140,000	140,000
369961	Reimbursements	7,500	-	-
	Subtotal	**143,654**	**140,900**	**145,000**
Statutory Reserves				
400100	5% Reserve	-	(6,045)	(7,250)
	Subtotal	**-**	**(6,045)**	**(7,250)**
Cash Carry Forward				
400200	Carry Forward	-	779,135	888,532
	Subtotal	**-**	**779,135**	**888,532**
Total Revenues		**143,654**	**913,990**	**1,026,282**

Goal

The Office of Utility Regulation and the five members of the Water and Wastewater Authority provide for local regulation of the private, for-profit water and wastewater utilities operating within the unincorporated areas of Citrus County.

Core Objectives

Track responses to customer inquiries or complaints as a performance measure to promote turnaround time of one business day.

To partner with regulated utilities in reducing deficiencies noted in state inspections with a goal of zero deficiencies. This is accomplished by annual inspections of facilities using state regulatory checklists.

Set rates in a manner that conforms to state guidelines for reasonable rate of return, prudent investment, and recovery of operating and maintenance costs while annually reviewing rate structure and earnings through financial reports. The annual financial review goal is to achieve a positive cash flow in utilities.

Track the acceptable level of service to ratepayers of regulated utilities through customer meetings, regulatory agency reports, and customer complaints. The intended goal is to achieve zero monthly customer complaints.

Promote better management of water resources by encouraging eco-friendly efficiencies in operations and maintenance. The efficiencies are intended to capture a higher rate of return on investment with a lower cost of regulation per customer.

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Executive Assistant II	-	-	1
	-	**-**	**1**

6400 UTILITY FEE TRUST ACCOUNT

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	-	-	54,117	54,560	61,756
52100	FICA Taxes	-	-	4,140	4,174	4,724
52200	Retirement Contributions	-	-	7,344	7,404	8,380
52300	Life & Health Insurance	-	-	9,151	9,153	9,178
52400	Workers' Compensation	-	-	97	98	111
	Subtotal	**-**	**-**	**74,849**	**75,389**	**84,149**
Operating Expenses						
53400	Other Contractual Serv	17,799	60,000	33,000	33,000	33,000
54000	Travel & Per Diem	933	2,500	2,500	2,500	2,500
54100	Communications Services	-	60	60	60	60
54201	Postage	-	100	100	100	100
54550	General Liability Claims	-	225	225	225	225
54700	Printing & Binding	124	100	100	100	100
54921	Advertising	34	100	100	100	100
55100	Office Supplies	-	200	200	200	200
55270	Computer Accessories	174	-	-	-	-
55400	Dues Bks Subscr Mem Publ	-	300	300	300	300
55500	Training	-	2,000	2,000	2,000	2,000
	Subtotal	**19,064**	**65,585**	**38,585**	**38,585**	**38,585**
Non-operating Expenses						
Non-operating Expenses						
59100	Transfers	477	477	477	477	477
59123	Transfer - Indirect Cost	22,811	4,064	4,064	4,064	4,064
61000	Reserved Budget Fund Bal	-	843,864	907,767	907,767	899,007
	Subtotal	**23,288**	**848,405**	**912,308**	**912,308**	**903,548**
VISITOR & CONV BUREAU		**42,352**	**913,990**	**1,025,742**	**1,026,282**	**1,026,282**

160 VISITOR & CONV BUREAU

Account #	Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Taxes					
312130	Tourist Tax		2,501,303	1,800,000	2,100,000
		Subtotal	**2,501,303**	**1,800,000**	**2,100,000**
Miscellaneous Revenues					
361200	Money Mkt & LGIP Interest		21,109	3,000	10,000
		Subtotal	**21,109**	**3,000**	**10,000**
Statutory Reserves					
400100	5% Reserve		-	(90,150)	(105,500)
		Subtotal	**-**	**(90,150)**	**(105,500)**
Cash Carry Forward					
400200	Carry Forward		-	2,633,964	3,389,641
		Subtotal	**-**	**2,633,964**	**3,389,641**
Total Revenues			**2,522,412**	**4,346,814**	**5,394,141**

Goal

Provision for the Tourist Development Tax is by FS 125.0104, known as the Local Option Tourist Development Act. The Local Option Tourist Development Tax Voter Referendum was passed and subsequently adopted by the Board of County Commissioners in 1986. On January 24, 2017, the Citrus County Board of County Commissioner approved and adopted two separate ordinances to increase the Tourist Development Tax to 5% on all transient accommodation rentals (transient is defined as six months or less).

VCB Mission

Discover Crystal River Florida is the official destination marketing organization that promotes and develops the Citrus County visitor experience to enhance community economic growth and resident quality of life.

VCB Vision 2025

As a brand driven destination leader focused on ecotourism we are innovative and influential in our visitor marketing and sales, product development partnerships and stakeholder advocacy efforts.

Visitor Promise

We commit to providing on-demand information and advice on Citrus County communities' brand experiences.

Partner Promise

We commit to facilitating opportunities for the Citrus County visitor industry and communities on business development, research and education.

Our Destination Commitment

Brand Promise

Citrus County, on Florida's Gulf Coast and world renowned for its iconic manatees, is an inspiring and laidback destination with its unique blend of varied ecotourism, adventure travel and cultural heritage pursuits in the welcoming communities of Crystal River, Floral City, Homosassa and Inverness.

Brand Vision 2025

Citrus County is the premier ecotourism and adventure travel destination in Florida. We provide accessible highly immersive nature and community based heritage experiences year round to travelers worldwide that inspire and renew.

In accordance with the Tourist Development Plan, the Citrus County Tourist Development Council recommends the first 4% of the revenues be used for the promotion and advertisement of tourism through a wide variety of advertising, public relations, trade show promotions and more, all of which will focus on Citrus County being a marquis eco-tourism destination with soft adventure aquatic activities, ecological amenities and cultural and heritage tourism. 1% of the increased Tourist Development Tax collection is to be used for the intention of Tourism Product Development that will ultimately increase or extend visitor-night stays through economic vitality in Citrus County.

Tourism has a low impact, high return on economic development. Tourism uses the community's exciting infrastructure while generating sales tax revenue that helps lessen the tax burden of local citizens throughout the County.

Local restaurants and attractions survival during the slow season is dependent upon visitor patronage during our peak tourism months of Nov-Mar & July-Sept. People might think of tourism as only supporting hotels, attractions and restaurants. However, tourism creates jobs and generates revenue for many businesses in Citrus County including convenience/grocery stores, gas stations, retail, beverage and food distributors.

Core Objectives

Destination Marketing, Sales and Service: Drive Visitor Demand

To increase the awareness of the Citrus County destination brand experience and subsequent higher visitor conversion through targeted promotion/sales, service and media relations strategies.

Destination Development: Enhance Visitor Experience

To facilitate and fully support the strategic branded development of Citrus County attractions, events, amenities, hospitality services and related public infrastructure.

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Administrative Assistant II	-	-	1
Customer Service Representative	1	1	1
Industry Relations Specialist	1	1	1
Marketing & Content Manager	1	1	1
Marketing & Sales Manager	1	1	1
Senior Secretary	1	1	-
Visitor & Conv. Bureau Director	1	1	1
	6	**6**	**6**

2122 VISITOR & CONV BUREAU

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	253,333	316,414	452,506	344,713	367,133
51306	Casual Labor	6,031	7,000	7,000	10,000	10,000
51400	Overtime	-	2,500	2,500	2,500	2,500
52100	FICA Taxes	18,801	24,206	25,283	26,371	28,086
52200	Retirement Contributions	28,139	37,559	41,429	46,618	49,661
52300	Life & Health Insurance	38,483	48,985	54,552	54,602	54,681
52400	Workers' Compensation	591	715	748	728	778
	Subtotal	**345,379**	**437,379**	**584,018**	**485,532**	**512,839**
Operating Expenses						
53100	Professional Services	105,886	110,000	146,500	146,500	138,000
53400	Other Contractual Serv	161,604	177,768	209,000	202,000	199,000
53416	Software As A Service	9,162	6,000	7,000	15,000	20,748
54000	Travel & Per Diem	36,607	60,000	87,750	85,150	52,700
54100	Communications Services	5,552	8,559	9,240	9,240	9,240
54201	Postage	5,518	25,000	27,000	25,000	25,000
54300	Utility Services	7,892	9,912	9,912	9,912	9,912
54400	Rentals & Leases	(24,344)	-	-	-	-
54408	Building Rental	24,344	24,345	24,345	24,345	24,345
54550	General Liability Claims	-	541	541	541	541
54600	Repair & Maintenance	1,430	1,824	1,824	1,824	1,824
54603	Vehicle Maintenance	1,318	600	550	550	550
54604	Maintenance - Buildings	4,433	5,104	8,944	8,944	8,944
54605	Equipment Maintenance	7,637	6,020	7,020	7,020	7,020
54615	Software Maint/Support	2,075	3,172	3,172	2,713	2,713
54700	Printing & Binding	3,792	14,000	16,000	16,000	16,000
54800	Promotional Activities	55,593	70,500	96,500	95,500	95,500
54807	Marketing	1,042,818	596,000	797,500	797,500	797,500
54809	Trade Show Promotion	38,034	63,300	70,700	68,100	42,150
54820	Visit Citrus Magazine	24,723	20,000	22,000	22,000	22,000
54921	Advertising	260	3,000	3,000	3,000	3,000
55100	Office Supplies	2,088	2,000	3,500	3,500	3,500
55200	Operating Supplies	2,717	3,100	4,900	4,900	4,900
55205	Uniforms	88	-	-	-	-
55208	Fuel & Lubes	558	1,800	1,800	1,000	1,000
55211	Janitorial Supplies	103	500	1,000	500	500
55221	Meals	435	1,500	3,000	2,000	2,000
55270	Computer Accessories	2,464	7,599	7,599	3,150	3,150
55275	Computer Software	-	2,102	2,222	360	360
55400	Dues Bks Subscr Mem Publ	20,870	17,096	19,801	19,801	20,301
55500	Training	6,328	13,400	15,900	15,900	12,150
	Subtotal	**1,549,984**	**1,254,742**	**1,608,220**	**1,591,950**	**1,524,548**

2122 VISITOR & CONV BUREAU

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Non-operating Expenses						
58100	Aid To Government Agency	-	350,000	350,000	-	-
58221	Special Projects	16,500	1,138,153	1,918,902	1,918,902	1,999,438
	Subtotal	**16,500**	**1,488,153**	**2,268,902**	**1,918,902**	**1,999,438**
Non-operating Expenses						
59100	Transfers	998	998	998	998	998
59123	Transfer - Indirect Cost	51,188	93,544	93,544	93,544	93,544
61000	Reserved Budget Fund Bal	-	1,071,998	1,303,215	1,303,215	1,262,774
	Subtotal	**52,186**	**1,166,540**	**1,397,757**	**1,397,757**	**1,357,316**
VISITOR & CONV BUREAU		**1,964,049**	**4,346,814**	**5,858,897**	**5,394,141**	**5,394,141**

160H VISITOR & CONV BUREAU 1ST

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
312131	1st Cent Tourist Tax	625,326	350,000	525,000
361200	Money Mkt & LGIP Interest	12,960	1,900	2,500
	Subtotal	**638,285**	**351,900**	**527,500**
Revenue Sources Other				
400100	5% Reserve	-	(17,595)	(26,375)
400200	Carry Forward	-	1,866,419	2,514,005
	Subtotal	**-**	**1,848,824**	**2,487,630**
Total Revenues		**638,285**	**2,200,724**	**3,015,130**

Department: 2122h

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	400,000	400,000
	Subtotal	**-**	**400,000**	**400,000**
Non-operating Expenditure				
58100	Aid To Government Agency	-	150,000	850,000
58200	Dist Of Fund To Other Org	55,000	105,000	348,000
60080	Res For Capital Projects	-	1,545,724	1,417,130
	Subtotal	**55,000**	**1,800,724**	**2,615,130**
Total Expenditures		**55,000**	**2,200,724**	**3,015,130**

365 WATER/WWATER INFRAST MATC

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	7,350	1,500	-
	Subtotal	**7,350**	**1,500**	**-**
Revenue Sources Other				
381000	Interfund Transfers	299,246	143,750	75,000
400100	5% Reserve	-	(75)	-
400200	Carry Forward	-	741,834	898,495
	Subtotal	**299,246**	**885,509**	**973,495**
Total Revenues		**306,596**	**887,009**	**973,495**

Department: 4116

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53400	Other Contractual Serv	139,597	602,376	654,250
	Subtotal	**139,597**	**602,376**	**654,250**
Capital Outlay				
Non-operating Expenditure				
60060	Reserve For Water Quality	-	284,633	319,245
	Subtotal	**-**	**284,633**	**319,245**
Total Expenditures		**139,597**	**887,009**	**973,495**



Internal Service Funds

Citrus County, Florida

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Fund 172	DENTAL INSURANCE
Fund 550	FLEET MANAGEMENT
Fund 551	FLEET VEHICLE TRUST FUND
Fund 555	GENERAL GOV VEHICLE TRUST
Fund 170	HEALTH INSURANCE
Fund 171	INSURANCE TRUST

172 DENTAL INSURANCE

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
341230	Family Dental - Int Svc	189,492	134,280	134,280
341250	Board Portion Dental	310,730	339,721	352,716
361200	Money Mkt & LGIP Interest	2,364	350	1,000
	Subtotal	**502,586**	**474,351**	**487,996**
Revenue Sources Other				
400200	Carry Forward	-	260,715	259,175
	Subtotal	**-**	**260,715**	**259,175**
Total Revenues		**502,586**	**735,066**	**747,171**

Department: 8150

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Personnel Services				
52305	Dental Claims	410,893	440,800	520,000
	Subtotal	**410,893**	**440,800**	**520,000**
Operating Expenditures				
53100	Professional Services	-	2,000	2,000
53441	Administration	31,808	38,000	42,000
	Subtotal	**31,808**	**40,000**	**44,000**
Non-operating Expenditure				
60050	Reserve For Contingencies	-	254,266	183,171
	Subtotal	**-**	**254,266**	**183,171**
Total Expenditures		**442,701**	**735,066**	**747,171**

550 - FLEET MANAGEMENT

Account #	Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Charges For Services				
341260	Labor Reimbursement	789,982	770,000	790,000
341280	Fuel Sales	92,612	25,000	25,000
	Subtotal	**882,594**	**795,000**	**815,000**
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	1,078	200	500
369900	Other Misc Revenues	42,573	-	-
	Subtotal	**43,651**	**200**	**500**
Interfund Transfers				
381001	Transfer - General Fund	150,727	81,340	357,685
389700	Capital Contributions	74,949	-	-
	Subtotal	**225,676**	**81,340**	**357,685**
Cash Carry Forward				
400200	Carry Forward	-	232,892	179,026
	Subtotal	**-**	**232,892**	**179,026**
Total Revenues		**1,151,921**	**1,109,432**	**1,352,211**

FLEET MANAGEMENT 550-4150

Goal

The Division of Fleet Management is responsible for maintaining and managing approximately 900 motorized fleets 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.

Fleet Management is tasked with inspecting, fueling, and maintaining 60 county emergency generators to ensure proper operation. This includes FDEP (Florida Department of Environmental Protection) permanently placed generators at the Lecanto Government Building, Health Department facility, the Sheriff's Emergency Operations Center, and School District shelters. Fleet Management is activated along with first responders as a critical support function in a declared emergency.

Fleet Management also operates/manages a tire shop, field service truck, and fuel & lube truck. We provide both on-site and in the field repairs to most divisions and departments within the BOCC. We manage a motor pool at the Lecanto Government Building, the Property Appraiser's Office, the Courthouse, and the Fleet Maintenance Complex.

Core Objectives

Provide the highest quality vehicles and equipment to the employees of the County through a managed maintenance and replacement program. All vehicles and equipment are on a preventative maintenance program.

Maintain the County fleet vehicles and equipment in the safest and most cost-effective manner while minimizing down time.

Maintain the County fuel site for the purpose of emergency fueling during storm and disaster events, along with convenient fueling during normal operations for the County and other government agencies. In addition, provide administration of the County's Wright Express fuel card program.

Administer the vehicle/equipment replacement schedule in accordance with the Fleet Management Administrative Regulation policy. Provide assistance to departments and divisions in determining equipment needs. Provide bid specifications and order vehicles and equipment through State contracts.

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Accounting Clerk	1	1	1
Administrative Assistant II	-	-	1
Billing Systems Analyst	1	1	1
Chief Mechanic	1	1	-
Equipment Mechanic	1	1	-
Fleet Management Director	1	1	1
Fleet Operations Supervisor	2	1	1
Fleet Technician I	-	-	1
Fleet Technician II	-	-	1
Fleet Technician III	-	-	6
Fleet Technician IV	-	-	2
Heavy Equipment Mechanic	7	7	-
Maintenance Worker	1	1	-
Senior Secretary	1	1	-
	16	**15**	**15**

4150 - FLEET MANAGEMENT

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	521,145	635,357	688,940	742,914	807,452
52100	FICA Taxes	38,763	48,605	52,704	56,833	61,770
52200	Retirement Contributions	62,742	81,981	97,339	113,094	122,898
52300	Life & Health Insurance	90,155	121,556	127,935	128,124	128,349
52350	OPEB-Prop Funds Only	(7,662)	-	-	-	-
52400	Workers' Compensation	11,115	13,509	15,533	14,169	12,257
	Subtotal	**716,259**	**901,008**	**982,451**	**1,055,134**	**1,132,726**
Operating Expenses						
53400	Other Contractual Serv	2,769	3,000	3,500	3,500	3,500
53416	Software As A Service	185	57,330	56,980	56,980	56,980
54000	Travel & Per Diem	1,685	2,000	3,000	3,000	3,000
54100	Communications Services	1,765	1,600	1,600	1,600	1,600
54201	Postage	1	50	50	50	50
54300	Utility Services	23,952	23,500	25,000	25,000	25,000
54400	Rentals & Leases	1,495	1,600	1,600	1,600	1,600
54500	Insurance	4,461	5,000	5,000	5,000	5,000
54550	General Liability Claims	2,341	4,428	4,428	4,428	4,428
54603	Vehicle Maintenance	14,137	15,000	15,000	15,000	15,000
54604	Maintenance - Buildings	5,283	7,500	10,000	7,500	7,500
54605	Equipment Maintenance	7,202	8,915	10,000	10,200	10,200
54615	Software Maint/Support	11,505	3,361	3,700	5,062	5,062
55100	Office Supplies	2,097	2,000	2,000	2,000	2,000
55120	Office/Non-Cap Equipment	5,184	-	-	-	-
55201	Tools Imp. & Spec. Cloth	8,036	15,000	10,000	10,000	10,000
55205	Uniforms	6,759	8,000	8,000	8,000	8,000
55208	Fuel & Lubes	11,761	15,555	18,000	16,000	16,000
55211	Janitorial Supplies	10	500	100	100	100
55270	Computer Accessories	682	4,820	500	8,700	8,700
55400	Dues Bks Subscr Mem Publ	1,738	2,050	2,050	2,050	2,050
55500	Training	795	6,500	6,500	13,000	13,000
55960	Depreciation Expense	76,733	-	-	-	-
	Subtotal	**190,575**	**187,709**	**187,008**	**198,770**	**198,770**
Capital Outlay						
Non-operating Expenses						
59100	Transfers	10,715	5,715	5,715	5,715	5,715
59159	Trans Fleet Veh Trust	-	15,000	15,000	15,000	15,000
	Subtotal	**10,715**	**20,715**	**20,715**	**20,715**	**20,715**
FLEET MANAGEMENT		**917,549**	**1,109,432**	**1,190,174**	**1,274,619**	**1,352,211**

551 FLEET VEHICLE TRUST FUND

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	713	-	-
	Subtotal	**713**	**-**	**-**
Revenue Sources Other				
381000	Interfund Transfers	-	15,000	15,000
400200	Carry Forward	-	94,929	113,517
	Subtotal	**-**	**109,929**	**128,517**
Total Revenues		**713**	**109,929**	**128,517**

Department: 4151

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
Capital Outlay				
56400	Machinery & Equipment	-	-	35,000
	Subtotal	**-**	**-**	**35,000**
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	109,929	93,517
	Subtotal	**-**	**109,929**	**93,517**
Total Expenditures		**-**	**109,929**	**128,517**

555 GENERAL GOV VEHICLE TRUST

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	15,182	2,000	5,000
364200	GovDeals - Tax Exempt	35,618	-	-
369900	Other Misc Revenues	21,700	4,200	5,600
	Subtotal	**72,500**	**6,200**	**10,600**
Revenue Sources Other				
381000	Interfund Transfers	762,000	762,000	762,000
381001	Transfer - General Fund	246,000	246,000	246,000
400100	5% Reserve	-	(310)	(530)
400200	Carry Forward	-	1,699,269	2,153,078
	Subtotal	**1,008,000**	**2,706,959**	**3,160,548**
Total Revenues		**1,080,500**	**2,713,159**	**3,171,148**

Department: 4155

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53100	Professional Services	24,482	-	-
54603	Vehicle Maintenance	492	150	2,150
	Subtotal	**24,974**	**150**	**2,150**
Capital Outlay				
56400	Machinery & Equipment	195,696	688,000	2,561,000
	Subtotal	**195,696**	**688,000**	**2,561,000**
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	2,025,009	607,998
	Subtotal	**-**	**2,025,009**	**607,998**
Total Expenditures		**220,670**	**2,713,159**	**3,171,148**

170 - HEALTH INSURANCE

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
341240	Health Ins Cont - Int Svc	7,297,252	7,823,209	8,686,456
341242	Life Ins Cont - Int Svc	144,254	145,000	145,000
341244	Disability Ins Cont-Int S	144,915	145,000	145,000
341253	Tobacco/Nicotine Free Prg	69,250	65,000	100,000
361200	Money Mkt & LGIP Interest	22,387	7,500	15,000
369961	Reimbursements	272,012	50,000	150,000
	Subtotal	**7,950,070**	**8,235,709**	**9,241,456**
Revenue Sources Other				
381001	Transfer - General Fund	-	-	1,655,000
400200	Carry Forward	-	2,004,558	212,986
	Subtotal	**-**	**2,004,558**	**1,867,986**
Total Revenues		**7,950,070**	**10,240,267**	**11,109,442**

Department: 8000

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Personnel Services				
52300	Life & Health Insurance	1,078,057	1,100,000	1,526,000
52302	Health Claims	6,332,279	6,000,000	7,200,000
52310	Life Insurance Premium	147,329	145,000	150,000
52320	Disability Insurance Prem	148,144	145,000	150,000
52330	Fsa Expenses	4,258	2,500	4,000
	Subtotal	**7,710,068**	**7,392,500**	**9,030,000**
Operating Expenditures				
53100	Professional Services	74,450	84,000	86,200
53400	Other Contractual Serv	928,461	1,273,000	1,273,000
53416	Software As A Service	-	30,000	30,000
53441	Administration	548,785	600,000	600,000
54100	Communications Services	-	-	2,000
54400	Rentals & Leases	1,017	1,500	1,500
54615	Software Maint/Support	-	160	160
55100	Office Supplies	-	250	250
55106	Medical Supplies & Linen	34,307	50,000	50,000
55210	Misc Supplies	-	500	500
55275	Computer Software	-	880	-
	Subtotal	**1,587,020**	**2,040,290**	**2,043,610**
Non-operating Expenditure				
60050	Reserve For Contingencies	-	807,477	35,832
	Subtotal	**-**	**807,477**	**35,832**
Total Expenditures		**9,297,087**	**10,240,267**	**11,109,442**

171 - INSURANCE TRUST

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	27,520	5,000	10,000
369300	Misc Revenue-Settlements	367	-	-
369900	Other Misc Revenues	5,610	-	-
369960	W/C Contributions	1,201,001	1,000,000	1,200,000
369961	Reimbursements	5,195	-	-
369963	Insurance Reimbursement	91,337	-	-
	Subtotal	**1,331,031**	**1,005,000**	**1,210,000**
Revenue Sources Other				
381000	Interfund Transfers	69,266	71,177	71,177
381001	Transfer - General Fund	811,802	809,891	809,891
381154	Transfer - Fire Tax Dist	91,501	91,501	91,501
381381	Transfer - Road & Bridge	161,912	161,912	161,912
400200	Carry Forward	-	3,944,598	4,119,439
	Subtotal	**1,134,481**	**5,079,079**	**5,253,920**
Total Revenues		**2,465,512**	**6,084,079**	**6,463,920**

Department: 8100

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Personnel Services				
52400	Workers' Compensation	124,008	650,000	650,000
	Subtotal	**124,008**	**650,000**	**650,000**
Operating Expenditures				
53100	Professional Services	4,000	10,000	10,000
53102	Contract Attorney Fees	2,610	25,000	10,000
53400	Other Contractual Serv	45,152	40,000	42,800
53441	Administration	75,500	85,000	85,000
54500	Insurance	1,633,293	1,764,000	2,500,000
54550	General Liability Claims	592,756	550,000	550,000
54800	Promotional Activities	-	-	500
55110	Safety Training/Material	-	1,000	10,000
	Subtotal	**2,353,311**	**2,475,000**	**3,208,300**
Non-operating Expenditure				
60050	Reserve For Contingencies	-	2,959,079	2,605,620
	Subtotal	**-**	**2,959,079**	**2,605,620**
Total Expenditures		**2,477,319**	**6,084,079**	**6,463,920**



Enterprise Funds

Citrus County, Florida

401 LANDFILL

Account #	Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Taxes					
316100	Haz Mat Fee		34,800	70,000	35,000
		Subtotal	**34,800**	**70,000**	**35,000**
Charges For Services					
343400	Solid Waste Fees		4,829,170	4,880,000	5,600,000
343405	Residential Solid Waste		1,984,148	1,820,000	2,000,000
343410	Commercial Solid Waste		600,298	650,000	650,000
343415	Yard Waste Fees		415,304	300,000	320,000
		Subtotal	**7,828,919**	**7,650,000**	**8,570,000**
Fines And Forfeitures					
350000	Fines & Forfeitures		1,190	-	-
		Subtotal	**1,190**	**-**	**-**
Miscellaneous Revenues					
361200	Money Mkt & LGIP Interest		37,243	6,000	25,000
365000	Sale/Surplus-Matl/Scrap		210,385	200,000	100,000
369900	Other Misc Revenues		7,611	-	-
		Subtotal	**255,238**	**206,000**	**125,000**
Interfund Transfers					
381001	Transfer - General Fund		243	351	621
		Subtotal	**243**	**351**	**621**
Statutory Reserves					
400100	5% Reserve		-	(396,300)	(436,529)
		Subtotal	**-**	**(396,300)**	**(436,529)**
Cash Carry Forward					
400200	Carry Forward		-	4,513,527	6,520,615
		Subtotal	**-**	**4,513,527**	**6,520,615**
Total Revenues			**8,120,390**	**12,043,578**	**14,814,707**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Administrative Coordinator I	1	1	1
Customer Service Specialist	1	1	1
Equipment Services Worker	1	1	1
Heavy Equip Operator - SWM	4	4	4
Landfill Maintenance Supervisor	1	1	1
Lead Heavy Equipment Operator-SWM	1	1	1
Lead Solid Waste Technician	1	1	1
Light Equipment Operator - SWM	1	1	1
Maintenance Worker	-	1	1
Medium Equipment Operator-SWM	2	2	2
Operations Crew Leader	1	1	1
Solid Waste Compliance Manager	1	1	1
Solid Waste Management Director	1	1	1
Solid Waste Supervisor	1	1	1
Solid Waste Technician I	4	4	4
Utilities Operations Manager	1	1	1
Part-time			
Billing Review Coordinator	1	1	1
Senior Budget Analyst	1	1	1
	24	**25**	**25**

5212 LANDFILL

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	849,783	906,838	965,171	1,085,981	1,200,239
51306	Casual Labor	4,974	2,500	5,000	5,000	5,000
51400	Overtime	-	41,448	41,448	41,448	41,448
52100	FICA Taxes	65,882	69,373	73,836	83,078	91,818
52200	Retirement Contributions	95,533	108,004	121,418	147,368	162,872
52300	Life & Health Insurance	133,015	186,378	217,643	218,066	218,466
52350	OPEB-Prop Funds Only	21,175	-	-	-	-
52400	Workers' Compensation	38,690	41,091	44,034	42,995	47,342
	Subtotal	**1,209,051**	**1,355,632**	**1,468,550**	**1,623,936**	**1,767,185**
Operating Expenses						
53100	Professional Services	9,779	54,000	12,500	12,500	12,500
53400	Other Contractual Serv	325,474	349,885	396,880	397,880	401,080
53416	Software As A Service	742	1,100	400	400	400
54000	Travel & Per Diem	-	2,450	2,895	2,895	2,895
54100	Communications Services	4,796	11,490	8,490	6,300	6,300
54201	Postage	5,381	38,781	39,580	39,580	39,580
54300	Utility Services	15,657	18,747	22,250	22,250	22,250
54400	Rentals & Leases	1,478	1,500	1,680	1,680	1,680
54402	Equipment Rental	28,324	19,650	21,775	21,775	21,775
54500	Insurance	8,140	10,000	10,000	10,000	10,000
54550	General Liability Claims	24,760	9,154	9,154	9,154	9,154
54600	Repair & Maintenance	-	15,000	25,000	25,000	25,000
54603	Vehicle Maintenance	269,446	334,897	266,000	296,000	296,000
54604	Maintenance - Buildings	8,951	21,000	46,000	46,000	46,000
54605	Equipment Maintenance	30,072	27,380	23,050	25,240	25,240
54615	Software Maint/Support	12,056	15,210	10,288	16,706	16,706
54700	Printing & Binding	3,485	15,681	33,380	33,380	33,380
54800	Promotional Activities	1,737	2,000	2,000	2,000	2,000
54907	Commissions-Property Appr	40,526	40,000	45,000	45,000	45,000
54908	Commissions - Tax Coll	39,317	40,000	40,000	40,000	40,000
54912	Fees & Permits	913	1,450	1,450	1,450	1,450
54921	Advertising	841	4,000	5,000	5,000	5,000
55100	Office Supplies	5,308	4,103	10,040	8,040	8,040
55120	Office/Non-Cap Equipment	19,277	29,100	11,340	11,340	11,340
55201	Tools Imp. & Spec. Cloth	3,108	6,695	7,095	7,095	7,095
55205	Uniforms	11,537	13,400	17,960	17,960	17,960
55208	Fuel & Lubes	277,764	362,105	460,580	460,580	460,580
55210	Misc Supplies	66,624	82,757	70,980	70,980	70,980
55211	Janitorial Supplies	2,687	3,500	3,850	3,850	3,850
55226	Safety Supplies	2,158	4,152	4,810	4,810	4,810
55270	Computer Accessories	4,737	10,517	13,330	13,330	13,330

5212 LANDFILL

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
55300	Road Materials & Supplies	-	3,250	3,250	3,250	3,250
55400	Dues Bks Subscr Mem Publ	745	1,475	993	993	993
55500	Training	3,290	5,130	6,330	6,330	6,330
55960	Depreciation Expense	791,014	-	-	-	-
	Subtotal	**2,020,125**	**1,559,559**	**1,633,330**	**1,668,748**	**1,671,948**
Capital Outlay						
56200	Buildings	-	5,000	5,000	5,000	5,000
56400	Machinery & Equipment	-	25,000	150,000	150,000	150,000
	Subtotal	**-**	**30,000**	**155,000**	**155,000**	**155,000**
Non-operating Expenses						
59100	Transfers	17,409	31,099	32,970	32,970	32,970
59101	Transfers To Other Funds	181,639	247,040	275,360	275,360	275,360
59123	Transfer - Indirect Cost	336,491	357,915	357,915	357,915	357,915
59125	Transfers - Fund 402	705,000	705,000	705,000	700,000	700,000
59142	Transfer - Fund 405	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
59159	Trans Fleet Veh Trust	2,141	2,141	2,141	2,141	2,141
59921	Loss On Sale Of Assets	(5,430)	-	-	-	-
60020	Res For Outstanding PO's	-	10,000	10,000	10,000	10,000
60050	Reserve For Contingencies	-	2,777,148	4,845,826	4,855,825	4,458,174
	Subtotal	**3,237,249**	**6,130,343**	**8,229,212**	**8,234,211**	**7,836,560**
LANDFILL		**6,466,426**	**9,075,534**	**11,486,092**	**11,681,895**	**11,430,693**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Part-time			
Utility Maintenance Tech	1	1	1
	1	**1**	**1**

5216 LONG TERM CARE

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	7,886	17,867	20,424	24,121	26,919
52100	FICA Taxes	607	1,367	1,562	1,845	2,059
52200	Retirement Contributions	860	2,128	2,569	3,273	3,653
52300	Life & Health Insurance	1,566	4,053	4,552	4,565	4,575
52400	Workers' Compensation	283	561	641	675	754
	Subtotal	**11,201**	**25,976**	**29,748**	**34,479**	**37,960**
Operating Expenses						
53100	Professional Services	138,431	196,000	214,600	214,600	214,600
53400	Other Contractual Serv	800	17,000	30,000	20,000	20,000
54100	Communications Services	327	845	680	680	680
54201	Postage	75	140	140	140	140
54300	Utility Services	60,304	79,925	80,100	80,100	80,100
54400	Rentals & Leases	347	600	600	600	600
54603	Vehicle Maintenance	-	-	-	2,100	2,100
54605	Equipment Maintenance	9,527	846,650	44,200	44,200	844,200
54615	Software Maint/Support	-	356	356	442	442
54912	Fees & Permits	-	500	500	-	-
55201	Tools Imp. & Spec. Cloth	137	750	750	750	750
55205	Uniforms	330	520	710	710	710
55210	Misc Supplies	1,042	3,670	3,057	3,057	3,057
55226	Safety Supplies	93	300	300	300	300
	Subtotal	**211,414**	**1,147,256**	**375,993**	**367,679**	**1,167,679**
Capital Outlay						
56300	Improve Other Than Bldg	-	80,000	80,000	80,000	80,000
56400	Machinery & Equipment	1,671	85,000	100,000	100,000	175,000
	Subtotal	**1,671**	**165,000**	**180,000**	**180,000**	**255,000**
Non-operating Expenses						
59100	Transfers	6,323	3,000	4,800	4,800	4,800
59123	Transfer - Indirect Cost	12,664	14,972	14,972	14,972	14,972
	Subtotal	**18,987**	**17,972**	**19,772**	**19,772**	**19,772**
LONG TERM CARE		**243,272**	**1,356,204**	**605,513**	**601,930**	**1,480,411**

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

	2021-2022	2022-2023	2023-2024
	Budget	Budget	Budget
Full-time			
Litter Control Supervisor	1	1	1
Maintenance Worker	4	4	8
	5	**5**	**9**

5217 LITTER PROGRAM

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	126,451	126,577	138,096	159,074	298,071
52100	FICA Taxes	8,571	9,683	10,564	12,169	22,802
52200	Retirement Contributions	13,334	15,075	17,372	21,586	40,448
52300	Life & Health Insurance	37,375	40,344	45,293	45,366	81,700
52400	Workers' Compensation	12,308	12,446	13,595	14,624	28,532
	Subtotal	**198,039**	**204,125**	**224,920**	**252,819**	**471,553**
Operating Expenses						
53400	Other Contractual Serv	3,330	6,000	6,000	6,000	6,000
54100	Communications Services	52	160	840	840	840
54201	Postage	9	40	40	40	40
54550	General Liability Claims	-	1,736	1,736	1,736	1,736
54603	Vehicle Maintenance	12,999	16,750	11,000	11,000	11,000
54615	Software Maint/Support	376	356	686	772	772
54700	Printing & Binding	765	842	1,000	1,250	1,250
54800	Promotional Activities	2,795	6,550	6,550	6,550	6,550
55100	Office Supplies	315	325	375	375	375
55201	Tools Imp. & Spec. Cloth	1,308	1,242	7,512	5,572	7,512
55205	Uniforms	2,845	3,094	6,770	4,770	6,770
55208	Fuel & Lubes	8,666	14,875	11,400	11,400	11,400
55210	Misc Supplies	4,050	3,040	10,980	10,980	10,980
55226	Safety Supplies	3,194	3,239	6,626	4,000	6,626
55270	Computer Accessories	174	-	-	-	-
55400	Dues Bks Subscr Mem Publ	-	100	100	100	100
55500	Training	300	420	610	610	610
	Subtotal	**41,179**	**58,769**	**72,225**	**65,995**	**72,561**
Non-operating Expenses						
59100	Transfers	574	574	574	574	574
59123	Transfer - Indirect Cost	23,845	13,846	23,845	13,846	13,846
	Subtotal	**24,419**	**14,420**	**24,419**	**14,420**	**14,420**
LITTER PROGRAM		**263,637**	**277,314**	**321,564**	**333,234**	**558,534**

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 Countywide 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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Part-time			
Recycling Supervisor	1	1	1
	1	**1**	**1**

5218 RECYCLING

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	27,631	22,584	24,046	27,316	30,466
52100	FICA Taxes	1,983	1,728	1,840	2,090	2,331
52200	Retirement Contributions	2,877	2,690	3,025	3,707	4,134
52300	Life & Health Insurance	3,498	4,069	299	310	321
52400	Workers' Compensation	1,757	1,554	1,654	1,696	1,892
	Subtotal	**37,747**	**32,625**	**30,864**	**35,119**	**39,144**
Operating Expenses						
53400	Other Contractual Serv	634,307	948,400	873,400	873,400	873,400
54000	Travel & Per Diem	588	1,570	1,909	1,909	1,909
54100	Communications Services	384	514	680	680	680
54201	Postage	15	54	60	60	60
54402	Equipment Rental	2,516	3,900	4,300	4,300	4,300
54550	General Liability Claims	-	643	643	643	643
54603	Vehicle Maintenance	7,502	2,100	8,000	5,900	5,900
54605	Equipment Maintenance	-	80	138	138	138
54615	Software Maint/Support	346	356	356	442	442
54700	Printing & Binding	765	842	1,000	1,250	1,250
54800	Promotional Activities	953	1,000	1,100	1,100	1,100
54912	Fees & Permits	35	35	35	35	35
55100	Office Supplies	336	350	495	495	495
55201	Tools Imp. & Spec. Cloth	1,269	5,800	1,900	1,900	1,900
55205	Uniforms	607	661	924	924	924
55208	Fuel & Lubes	1,682	5,151	5,700	5,700	5,700
55210	Misc Supplies	177	275	322	322	322
55226	Safety Supplies	99	128	156	156	156
55270	Computer Accessories	-	-	1,200	1,200	1,200
55400	Dues Bks Subscr Mem Publ	655	690	935	935	935
55500	Training	500	1,217	1,242	1,242	1,242
	Subtotal	**652,737**	**973,766**	**904,495**	**902,731**	**902,731**
Non-operating Expenses						
59100	Transfers	222	222	222	222	222
59123	Transfer - Indirect Cost	22,963	23,101	23,101	23,101	23,101
	Subtotal	**23,185**	**23,323**	**23,323**	**23,323**	**23,323**
RECYCLING		**713,669**	**1,029,714**	**958,682**	**961,173**	**965,198**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Hazardous Waste Specialist	1	1	1
Household Hazardous Waste Technician	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	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	108,075	106,493	113,770	124,598	139,001
52100	FICA Taxes	7,637	8,147	8,703	9,532	10,634
52200	Retirement Contributions	11,081	12,683	14,312	16,908	18,862
52300	Life & Health Insurance	17,909	20,271	18,481	18,514	18,557
52400	Workers' Compensation	6,886	7,327	7,827	7,738	8,632
	Subtotal	**151,588**	**154,921**	**163,093**	**177,290**	**195,686**
Operating Expenses						
53106	Medical Services	1,103	3,000	3,100	3,100	3,100
53400	Other Contractual Serv	32,927	111,300	132,190	132,190	132,190
54000	Travel & Per Diem	746	2,750	4,400	4,400	4,400
54201	Postage	8	30	30	30	30
54603	Vehicle Maintenance	1,434	1,000	1,500	1,500	1,500
54604	Maintenance - Buildings	967	500	500	500	500
54605	Equipment Maintenance	1,520	2,280	2,560	2,560	2,560
54615	Software Maint/Support	397	1,007	712	884	884
54700	Printing & Binding	840	952	1,200	1,450	1,450
54800	Promotional Activities	-	500	500	500	500
54912	Fees & Permits	80	80	85	85	85
55100	Office Supplies	315	325	495	495	495
55201	Tools Imp. & Spec. Cloth	215	4,053	610	610	610
55205	Uniforms	1,782	2,049	2,365	2,365	2,365
55208	Fuel & Lubes	1,817	1,487	2,280	2,280	2,280
55210	Misc Supplies	1,566	2,545	4,597	4,597	4,597
55226	Safety Supplies	1,497	1,117	2,720	2,720	2,720
55270	Computer Accessories	174	999	1,500	1,500	1,500
55400	Dues Bks Subscr Mem Publ	-	150	150	150	150
55500	Training	1,100	2,580	3,082	3,082	3,082
	Subtotal	**48,488**	**138,704**	**164,576**	**164,998**	**164,998**
Capital Outlay						
56400	Machinery & Equipment	-	-	8,000	8,000	8,000
	Subtotal	**-**	**-**	**8,000**	**8,000**	**8,000**
Non-operating Expenses						
59123	Transfer - Indirect Cost	25,339	11,187	11,187	11,187	11,187
	Subtotal	**25,339**	**11,187**	**11,187**	**11,187**	**11,187**
HAZARDOUS WASTE		**225,415**	**304,812**	**346,856**	**361,475**	**379,871**

403 SOLID WASTE MGMT FLEET

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	6,603	1,500	5,000
	Subtotal	**6,603**	**1,500**	**5,000**
Revenue Sources Other				
381000	Interfund Transfers	2,141	2,141	2,141
400100	5% Reserve	-	(75)	(250)
400200	Carry Forward	-	968,799	687,879
	Subtotal	**2,141**	**970,865**	**689,770**
Total Revenues		**8,744**	**972,365**	**694,770**

Department: 5213

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Capital Outlay				
56400	Machinery & Equipment	-	24,000	343,000
	Subtotal	**-**	**24,000**	**343,000**
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	948,365	351,770
	Subtotal	**-**	**948,365**	**351,770**
Total Expenditures		**-**	**972,365**	**694,770**

405 SOLID WASTE CIP

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	2,591	5,900	25,000
361300	Invest Interest (Inc/Dec)	(495,360)	-	-
	Subtotal	**(492,768)**	**5,900**	**25,000**
Revenue Sources Other				
381401	Transfer - Landfill	2,000,000	2,000,000	2,000,000
400100	5% Reserve	-	(295)	(1,250)
400200	Carry Forward	-	22,776,818	25,411,041
	Subtotal	**2,000,000**	**24,776,523**	**27,409,791**
Total Revenues		**1,507,232**	**24,782,423**	**27,434,791**

Department: 5215

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53100	Professional Services	1,058	100,000	100,000
53400	Other Contractual Serv	-	-	500,000
54400	Rentals & Leases	120,812	485,500	579,500
	Subtotal	**121,870**	**585,500**	**1,179,500**
Capital Outlay				
56100	Land	-	15,980,428	21,980,428
56300	Improve Other Than Bldg	-	385,936	2,085,936
56400	Machinery & Equipment	-	-	325,000
	Subtotal	**-**	**16,366,364**	**24,391,364**
Debt Service				
57200	Interest	4,979	-	-
	Subtotal	**4,979**	**-**	**-**
Non-operating Expenditure				
60080	Res For Capital Projects	-	7,830,559	1,863,927
	Subtotal	**-**	**7,830,559**	**1,863,927**
Total Expenditures		**126,849**	**24,782,423**	**27,434,791**

450 CITRUS CO UTILTIES

Account #	Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Charges For Services					
343311	Water Sales Retail		9,427,508	9,088,449	9,542,871
343511	W/W Sales - Retail		10,350,887	9,942,110	10,240,373
343611	Service Charges		1,008,806	1,135,259	982,110
343613	Plan Review Fees		6,935	3,711	5,002
343614	Inspection Fees		142,932	94,110	128,815
		Subtotal	**20,937,069**	**20,263,639**	**20,899,171**
Fines And Forfeitures					
354120	Watering Violations		3,880	3,125	3,513
		Subtotal	**3,880**	**3,125**	**3,513**
Miscellaneous Revenues					
361100	Interest		29,655	20,544	33,338
361200	Money Mkt & LGIP Interest		55,924	8,023	86,712
361300	Invest Interest (Inc/Dec)		(299,342)	-	-
364000	Disposition Fixed Assets		(5,000)	-	-
365000	Sale/Surplus-Matl/Scrap		648	-	-
369900	Other Misc Revenues		(30,430)	2,000	2,000
369915	Penalties		139,755	116,415	136,005
369961	Reimbursements		100,362	-	-
369968	Utility Reimbursements		13,455	-	-
369995	Water & Sewer Line Exten		84,311	-	-
		Subtotal	**89,338**	**146,982**	**258,055**
Interfund Transfers					
381000	Interfund Transfers		68,781	-	-
381200	Transfer - Spec Assmts		269,250	55,000	55,000
381401	Transfer - Landfill		6,323	3,000	4,800
		Subtotal	**344,354**	**58,000**	**59,800**
Statutory Reserves					
400100	5% Reserve		-	(1,020,688)	(1,061,087)
		Subtotal	**-**	**(1,020,688)**	**(1,061,087)**
Cash Carry Forward					
400200	Carry Forward		-	18,153,132	13,062,157
		Subtotal	**-**	**18,153,132**	**13,062,157**
Other					
389700	Capital Contributions		5,871,147	-	-
		Subtotal	**5,871,147**	**-**	**-**
Total Revenues			**27,245,787**	**37,604,190**	**33,221,609**

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

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Administrative Assistant III	-	-	1
Administrative Coordinator I	1	1	2
Assistant Plant Operations Manager	1	1	1
Billing Operations Manager	1	1	1
Billing Review Coordinator	1	1	1
Billing Specialist I	5	5	5
Billing Specialist II	1	1	1
Billing Systems Analyst	1	1	1
Billing Systems Manager	1	1	1
Engineer I	1	1	1
Engineering Inspector	4	4	4

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Executive Secretary	1	1	-
Fiscal Specialist III	1	1	1
FL Friendly Landscaping Program Coord	1	1	1
Meter Reader I	3	3	3
Meter Reader II	1	1	1
Meter Reader Lead	1	1	1
Purchasing Technician	1	1	1
Secretary	1	1	-
Senior Programs Assistant	-	1	1
Senior Secretary	1	-	-
Treatment Plant Operations Mgr	1	1	1
Utilities Business Service Director	1	1	1
Utilities Construction Foreman	1	1	1
Utilities Construction Specialist	1	1	1
Utilities Construction Technician	1	1	1
Utilities Instrumentation Technician	2	2	2
Utilities Maintenance Supervisor	1	1	1
Utilities Operations Manager	1	1	1
Utilities Operator I	2	2	2
Utilities Operator II	10	10	10
Utilities Operator III	2	2	2
Utilities Senior Engineer	1	1	1
Utilities Technician I	13	15	15
Utilities Technician II	16	16	16
Utilities Technician III	4	4	4
Utilities Technician IV	4	4	4
Utility Accounts Analyst	3	2	2
Utility Accounts Analyst II	-	1	1
Utility Compliance Manager	1	1	1
Utility Construction Tech II	1	1	1
Utility Field Operations Supv	2	2	2
Utility Maintenance Tech	1	2	2
Utility Operations Division Director	1	1	1
Utility Planning & Engineering Director	1	1	1
Water Conservation Manager	1	1	1
Water Conservation Specialist	3	3	3
Water Resource Project Mgr	3	3	3
Water Resources Director	1	1	1
Part-time			
Grant Administration & Compliance Manager	1	1	1
Grant Administrator II	1	1	1

CITRUS CO UTILITIES 450-9000

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Grant Administrator III	-	1	1
Utility Maintenance Tech	1	1	1
	110	**114**	**114**

9000 CITRUS CO UTILITIES

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	4,507,576	5,062,916	5,392,807	5,902,167	6,575,393
51299	Labor-Contra Account	(158,829)	-	-	-	-
51306	Casual Labor	7,140	7,000	-	-	-
51400	Overtime	-	150,000	150,000	150,000	150,000
52100	FICA Taxes	336,645	387,313	412,550	451,516	503,018
52200	Retirement Contributions	527,738	639,882	714,634	838,939	931,492
52300	Life & Health Insurance	681,194	886,047	993,882	994,768	997,125
52350	OPEB-Prop Funds Only	25,445	-	-	-	-
52400	Workers' Compensation	103,552	110,208	117,223	116,588	129,903
52500	Unemployment Compensation	-	5,000	5,000	5,000	5,000
	Subtotal	**6,030,460**	**7,248,366**	**7,786,096**	**8,458,978**	**9,291,931**
Operating Expenses						
53100	Professional Services	183,683	307,500	143,100	143,100	143,100
53400	Other Contractual Serv	839,434	874,640	904,350	904,350	902,350
53410	Testing	59,183	120,000	115,000	115,000	115,000
53416	Software As A Service	8,601	31,529	46,267	64,384	66,384
53420	Contr Serv - W R W S A	28,383	30,000	30,000	30,000	30,000
53426	Sludge Removal	763,720	800,000	900,000	900,000	900,000
53454	Contr Serv-Plt Opr Maint	15,735	20,000	15,000	15,000	15,000
54000	Travel & Per Diem	11,134	9,200	15,250	15,250	15,250
54100	Communications Services	55,669	62,750	70,500	70,500	70,500
54201	Postage	146,732	167,000	163,050	163,050	163,050
54300	Utility Services	1,184,844	1,082,300	1,227,000	1,227,000	1,227,000
54400	Rentals & Leases	9,214	11,560	11,600	11,600	11,600
54402	Equipment Rental	1,632	5,000	5,000	5,000	5,000
54410	Water/WW Purchases	532,411	430,000	466,000	466,000	466,000
54500	Insurance	271,781	265,000	310,000	310,000	310,000
54550	General Liability Claims	35,827	114,363	75,000	75,000	75,000
54600	Repair & Maintenance	9,477	20,000	25,000	25,000	25,000
54603	Vehicle Maintenance	298,295	292,000	350,000	350,000	350,000
54604	Maintenance - Buildings	1,497	10,000	5,000	5,000	5,000
54605	Equipment Maintenance	171,769	245,573	238,220	238,220	238,220
54615	Software Maint/Support	94,185	105,676	103,921	103,921	103,921
54620	Restoration/Erosion Ctrl	75,206	85,000	85,000	85,000	85,000
54800	Promotional Activities	1,475	4,500	3,500	3,500	3,500
54912	Fees & Permits	25,525	23,000	25,250	25,250	25,250
54921	Advertising	607	500	500	500	500
55100	Office Supplies	13,973	19,454	20,000	20,000	20,000
55120	Office/Non-Cap Equipment	12,082	15,300	12,000	12,000	12,000
55201	Tools Imp. & Spec. Cloth	42,715	20,500	41,050	41,050	41,050
55205	Uniforms	35,805	42,500	39,500	39,500	39,500

9000 CITRUS CO UTILITIES

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
55207	Chemicals	362,400	353,000	484,500	484,500	484,500
55208	Fuel & Lubes	374,484	451,500	442,000	442,000	442,000
55210	Misc Supplies	44,658	66,050	81,550	81,550	81,550
55211	Janitorial Supplies	2,715	4,500	5,000	5,000	5,000
55226	Safety Supplies	13,599	7,000	15,000	15,000	15,000
55270	Computer Accessories	20,226	42,167	55,300	55,300	55,300
55275	Computer Software	-	3,000	-	-	-
55400	Dues Bks Subscr Mem Publ	3,861	9,444	7,795	7,795	7,795
55500	Training	16,933	22,600	36,500	36,500	36,500
55960	Depreciation Expense	7,001,835	-	-	-	-
	Subtotal	**12,771,305**	**6,174,106**	**6,573,703**	**6,591,820**	**6,591,820**
Capital Outlay						
56300	Improve Other Than Bldg	89,229	582,000	735,000	735,000	735,000
56306	Line Extension	(4,904)	-	-	-	-
56400	Machinery & Equipment	50	330,000	77,000	77,000	77,000
	Subtotal	**84,375**	**912,000**	**812,000**	**812,000**	**812,000**
Debt Service						
57100	Principal	-	3,021,761	3,092,290	3,092,290	3,052,290
57200	Interest	1,462,308	1,456,701	1,410,492	1,410,492	1,410,492
57300	Paying Agent Fees	102,918	525	525	525	40,525
57350	Amortization	(288,334)	-	-	-	-
	Subtotal	**1,276,892**	**4,478,987**	**4,503,307**	**4,503,307**	**4,503,307**
Non-operating Expenses						
59100	Transfers	97,753	676,638	492,436	492,436	456,241
59101	Transfers To Other Funds	863,522	835,792	862,668	862,668	862,668
59123	Transfer - Indirect Cost	1,054,576	1,246,379	1,246,379	1,246,379	1,246,379
59134	Renewal & Replacement	600,000	-	600,000	600,000	600,000
59135	WRWSA Renewal & Replace	-	180,000	270,000	270,000	270,000
59159	Trans Fleet Veh Trust	195,000	285,000	275,000	275,000	275,000
59921	Loss On Sale Of Assets	(5,000)	-	-	-	-
60080	Res For Capital Projects	-	10,845,055	4,979,021	4,979,021	4,182,263
	Subtotal	**2,805,851**	**14,068,864**	**8,725,504**	**8,725,504**	**7,892,551**
CITRUS CO UTILITIES		**22,968,883**	**32,882,323**	**28,400,610**	**29,091,609**	**29,091,609**

9500 CITRUS CO UTILITIES CIP

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
Operating Expenses						
53100	Professional Services	47,150	-	100,000	100,000	100,000
54201	Postage	-	1,500	-	-	-
54620	Restoration/Erosion Ctrl	-	144,567	-	-	-
	Subtotal	**47,150**	**146,067**	**100,000**	**100,000**	**100,000**
Capital Outlay						
56100	Land	-	5,000	-	-	-
56200	Buildings	-	-	500,000	500,000	500,000
56300	Improve Other Than Bldg	168,870	3,520,800	990,000	990,000	1,990,000
56306	Line Extension	5,168	100,000	40,000	40,000	40,000
56307	Topeka CS Line Extensions	1,874	775,000	1,500,000	1,500,000	1,500,000
56308	Water Systems	-	25,000	-	-	-
56400	Machinery & Equipment	-	150,000	-	-	-
	Subtotal	**175,912**	**4,575,800**	**3,030,000**	**3,030,000**	**4,030,000**
Debt Service						
Non-operating Expenses						
59100	Transfers	303,139	-	-	-	-
	Subtotal	**303,139**	**-**	**-**	**-**	**-**
CITRUS CO UTILITIES		**526,201**	**4,721,867**	**3,130,000**	**3,130,000**	**4,130,000**

450N UTILITIES-NEIGHBORS HELP

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	334	-	-
	Subtotal	**334**	**-**	**-**
Revenue Sources Other				
400200	Carry Forward	-	43,288	42,535
	Subtotal	**-**	**43,288**	**42,535**
Total Revenues		**334**	**43,288**	**42,535**

Department: 9000N

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Non-operating Expenditure				
58300	Other Grants & Aids	1,213	5,000	5,000
61000	Reserved Budget Fund Bal	-	38,288	37,535
	Subtotal	**1,213**	**43,288**	**42,535**
Total Expenditures		**1,213**	**43,288**	**42,535**

450W WRWSA WTR CONSERV GRANT

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
337320	WRWSA Local Grant	42,614	-	-
361200	Money Mkt & LGIP Interest	346	-	-
	Subtotal	**42,960**	**-**	**-**
Revenue Sources Other				
381000	Interfund Transfers	44,250	35,075	-
400200	Carry Forward	-	33,059	38,261
	Subtotal	**44,250**	**68,134**	**38,261**
Total Revenues		**87,210**	**68,134**	**38,261**

Department: 9000W

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54800	Promotional Activities	85,228	35,075	36,195
	Subtotal	**85,228**	**35,075**	**36,195**
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	33,059	2,066
	Subtotal	**-**	**33,059**	**2,066**
Total Expenditures		**85,228**	**68,134**	**38,261**

451 CCU WATER CONN FEES

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
343620	Connection Fees	1,294,974	811,629	1,055,235
343630	Connection Fee Credit	140,038	125,324	101,823
343640	Connection Fee Liens	2,770	-	26,681
361200	Money Mkt & LGIP Interest	43,733	6,776	36,410
369900	Other Misc Revenues	123,358	-	-
	Subtotal	**1,604,873**	**943,729**	**1,220,149**
Revenue Sources Other				
400100	5% Reserve	-	(339)	(1,821)
400200	Carry Forward	-	6,545,719	5,533,887
	Subtotal	**-**	**6,545,380**	**5,532,066**
Total Revenues		**1,604,873**	**7,489,109**	**6,752,215**

Department: 9600

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
Capital Outlay				
56300	Improve Other Than Bldg	-	4,692,774	860,000
	Subtotal	**-**	**4,692,774**	**860,000**
Non-operating Expenditure				
60080	Res For Capital Projects	-	2,796,335	5,892,215
	Subtotal	**-**	**2,796,335**	**5,892,215**
Total Expenditures		**-**	**7,489,109**	**6,752,215**

451A CCU WWTR CONN FEES

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
343620	Connection Fees	693,728	430,843	560,113
343630	Connection Fee Credit	330,388	322,120	262,828
343640	Connection Fee Liens	2,745	-	11,346
361200	Money Mkt & LGIP Interest	44,398	7,503	29,845
	Subtotal	**1,071,259**	**760,466**	**864,132**
Revenue Sources Other				
400100	5% Reserve	-	(375)	(1,492)
400200	Carry Forward	-	3,885,527	2,457,300
	Subtotal	**-**	**3,885,152**	**2,455,808**
Total Revenues		**1,071,259**	**4,645,618**	**3,319,940**

Department: 9601A

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53100	Professional Services	-	-	250,000
	Subtotal	**-**	**-**	**250,000**
Capital Outlay				
56300	Improve Other Than Bldg	-	1,533,000	550,000
	Subtotal	**-**	**1,533,000**	**550,000**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	3,213	3,213	3,213
60080	Res For Capital Projects	-	3,109,405	2,516,727
	Subtotal	**3,213**	**3,112,618**	**2,519,940**
Total Expenditures		**3,213**	**4,645,618**	**3,319,940**

452 CCU UTIL REN/REPLCMT

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	28,738	5,470	24,212
	Subtotal	**28,738**	**5,470**	**24,212**
Revenue Sources Other				
381000	Interfund Transfers	500,000	1,100,000	500,000
381450	Transfer - Utilities	600,000	-	600,000
400100	5% Reserve	-	(273)	(1,211)
400200	Carry Forward	-	2,335,782	2,067,300
	Subtotal	**1,100,000**	**3,435,509**	**3,166,089**
Total Revenues		**1,128,738**	**3,440,979**	**3,190,301**

Department: 9400

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54605	Equipment Maintenance	274,695	600,000	515,000
	Subtotal	**274,695**	**600,000**	**515,000**
Capital Outlay				
56300	Improve Other Than Bldg	346,029	1,295,000	1,205,000
56400	Machinery & Equipment	185,186	860,000	497,500
	Subtotal	**531,215**	**2,155,000**	**1,702,500**
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	685,979	972,801
	Subtotal	**-**	**685,979**	**972,801**
Total Expenditures		**805,911**	**3,440,979**	**3,190,301**

453 WRWSA RENEWAL AND REPLACE

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources Other				
361200	Money Mkt & LGIP Interest	-	2,654	12,217
381450	Transfer - Utilities	-	180,000	270,000
400200	Carry Forward	-	2,001,251	2,099,537
	Subtotal	**-**	**2,183,905**	**2,381,754**
Total Revenues		**-**	**2,183,905**	**2,381,754**

Department: 9700

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
54600	Repair & Maintenance	-	210,000	125,000
54605	Equipment Maintenance	-	50,000	35,000
	Subtotal	**-**	**260,000**	**160,000**
Capital Outlay				
56400	Machinery & Equipment	-	-	50,000
	Subtotal	**-**	**-**	**50,000**
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	1,923,905	2,171,754
	Subtotal	**-**	**1,923,905**	**2,171,754**
Total Expenditures		**-**	**2,183,905**	**2,381,754**

454 WTR & WSTWTR AVAILABILITY

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
325210	Water Availability Assmt	568,137	534,000	547,612
325220	Wastewater Availability	153,554	151,000	152,269
361200	Money Mkt & LGIP Interest	8,084	900	4,185
	Subtotal	**729,775**	**685,900**	**704,066**
Revenue Sources Other				
381001	Transfer - General Fund	-	-	25,537
400100	5% Reserve	-	(34,295)	(35,203)
400200	Carry Forward	-	1,032,537	741,070
	Subtotal	**-**	**998,242**	**731,404**
Total Revenues		**729,775**	**1,684,142**	**1,435,470**

Department: 9454

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53100	Professional Services	-	30,000	15,000
53400	Other Contractual Serv	-	250	-
54201	Postage	494	2,500	500
54907	Commissions-Property Appr	14,797	15,000	16,000
54908	Commissions - Tax Coll	14,427	15,000	16,000
54921	Advertising	112	175	175
55100	Office Supplies	-	100	100
	Subtotal	**29,830**	**63,025**	**47,775**
Non-operating Expenditure				
59100	Transfers	6,500	6,500	6,500
59134	Renewal & Replacement	500,000	1,100,000	500,000
61000	Reserved Budget Fund Bal	-	514,617	881,195
	Subtotal	**506,500**	**1,621,117**	**1,387,695**
Total Expenditures		**536,330**	**1,684,142**	**1,435,470**

456 UTILITIES FLEET

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	6,402	1,101	5,177
364200	GovDeals - Tax Exempt	19,325	-	-
	Subtotal	**25,727**	**1,101**	**5,177**
Revenue Sources Other				
381000	Interfund Transfers	195,000	285,000	275,000
400100	5% Reserve	-	(55)	(259)
400200	Carry Forward	-	606,848	380,798
	Subtotal	**195,000**	**891,793**	**655,539**
Total Revenues		**220,727**	**892,894**	**660,716**

Department: 9100

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Capital Outlay				
56400	Machinery & Equipment	-	580,000	499,000
	Subtotal	**-**	**580,000**	**499,000**
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	312,894	161,716
	Subtotal	**-**	**312,894**	**161,716**
Total Expenditures		**-**	**892,894**	**660,716**

466 BUILDING DEPARTMENT

Account Title		2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Licenses And Permits				
Building Permits		5,162,700	3,500,000	3,500,000
	Subtotal	**5,162,700**	**3,500,000**	**3,500,000**
Miscellaneous Revenues				
Sba Interest		50,175	10,000	25,000
Other Misc Revenues		8,360	600	600
	Subtotal	**58,535**	**10,600**	**25,600**
Capital Contributions				
Capital Contributions				
Statutory Reserves				
5% Reserve		-	(175,530)	(176,280)
	Subtotal	**-**	**(175,530)**	**(176,280)**
Cash Carry Forward				
Cash Carry Forward		-	4,313,415	6,052,236
	Subtotal	**-**	**4,313,415**	**6,052,236**
Total Revenues		**5,221,235**	**7,648,485**	**9,401,556**

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 submission 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 the 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.

BUILDING DIVISION 466-3440

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Administrative Assistant II	-	-	1
Building Director/Building Official	1	1	1
Building Inspection Supervisor	-	-	1
Building Operations Manager	1	1	1
Contractor Services/Inspection Specialist	2	2	2
Customer Service Coordinator	-	-	1
Customer Service Representative	-	-	5
Deputy Building Official	1	1	1
Development Review/Permitting Spec Asst	1	1	1
Development Review/Permitting Specialist III	1	3	3
Fire Plans Examiner	1	1	1
Flood Management Specialist	1	1	1
Inspector III	8	9	9
License Compliance Officer	3	3	3
Non-Residential Review Coordinator	2	2	3
Plans Examiner	1	-	-
Plans Examiner III	-	2	2
Senior Secretary	1	1	-
Tradesmaster Plans Examiner	1	-	-
Part-time			
Code Compliance Director	-	-	1
Customer Service Supervisor	1	1	1
Development Review/Permitting Specialist III	10	10	10
Permitting Ombudsman	-	-	1
	36	**39**	**49**

3440 - BUILDING DEPARTMENT

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	1,702,155	1,934,949	2,018,863	2,283,410	2,762,709
51306	Casual Labor	-	-	10,000	-	-
52100	FICA Taxes	127,136	148,024	154,443	174,681	211,347
52200	Retirement Contributions	190,051	228,168	251,369	306,732	371,424
52300	Life & Health Insurance	209,355	283,717	326,623	381,768	406,745
52350	OPEB-Prop Funds Only	(22,291)	-	-	-	-
52400	Workers' Compensation	20,564	24,374	24,728	27,252	30,538
	Subtotal	**2,226,969**	**2,619,232**	**2,786,026**	**3,173,843**	**3,782,763**
Operating Expenses						
53100	Professional Services	987	-	50,000	50,000	50,000
53102	Contract Attorney Fees	338	2,000	2,000	2,000	2,000
53400	Other Contractual Serv	4,471	3,000	3,000	3,000	3,000
53416	Software As A Service	17,881	31,807	23,042	118,155	118,338
54000	Travel & Per Diem	390	1,800	1,800	1,800	1,800
54100	Communications Services	10,854	7,760	7,760	7,760	8,810
54201	Postage	3,004	2,700	2,725	2,725	2,725
54400	Rentals & Leases	1,186	3,300	2,500	3,000	3,000
54500	Insurance	1,800	2,700	2,700	3,500	3,500
54550	General Liability Claims	9,190	7,000	7,000	7,000	7,000
54600	Repair & Maintenance	-	1,000	1,000	1,000	1,000
54603	Vehicle Maintenance	26,916	19,500	19,500	26,626	26,626
54605	Equipment Maintenance	2,263	2,798	3,083	3,171	3,171
54615	Software Maint/Support	30,317	49,017	52,719	39,529	39,529
54700	Printing & Binding	97	800	800	800	800
54916	Board Recording Fees	29	200	200	200	200
54921	Advertising	3,005	2,060	2,260	2,260	2,260
55100	Office Supplies	6,472	5,465	5,810	5,810	5,810
55120	Office/Non-Cap Equipment	2,921	-	4,000	-	1,000
55201	Tools Imp. & Spec. Cloth	192	1,050	1,500	1,500	1,500
55205	Uniforms	3,543	3,805	3,805	3,805	3,805
55208	Fuel & Lubes	49,767	72,250	57,000	57,000	57,000
55221	Meals	-	600	600	600	600
55270	Computer Accessories	12,688	14,436	23,500	23,500	28,000
55275	Computer Software	-	180	770	770	3,500
55400	Dues Bks Subscr Mem Publ	3,143	6,110	14,200	14,200	14,200
55500	Training	4,826	4,900	4,900	4,900	4,900
55960	Depreciation Expense	33,986	-	-	-	-
	Subtotal	**230,266**	**246,238**	**298,174**	**384,611**	**394,074**
Capital Outlay						
56400	Machinery & Equipment	-	35,000	38,000	-	45,000
	Subtotal	**-**	**35,000**	**38,000**	**-**	**45,000**
Non-operating Expenses						
59100	Transfers	1,264,012	514,012	1,014,012	1,014,012	1,014,012
59123	Transfer - Indirect Cost	361,377	442,063	442,063	442,063	442,063
59159	Trans Fleet Veh Trust	257,700	257,700	257,700	257,700	257,700
61000	Reserved Budget Fund Bal	-	3,534,240	3,614,926	4,129,327	3,465,944
	Subtotal	**1,883,089**	**4,748,015**	**5,328,701**	**5,843,102**	**5,179,719**
BUILDING DEPARTMENT		**4,340,324**	**7,648,485**	**8,450,901**	**9,401,556**	**9,401,556**

476 BUILDING DEPT VEH TRUST

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	6,557	-	-
	Subtotal	**6,557**	**-**	**-**
Revenue Sources Other				
381000	Interfund Transfers	257,700	257,700	257,700
400200	Carry Forward	-	873,504	1,160,371
	Subtotal	**257,700**	**1,131,204**	**1,418,071**
Total Revenues		**264,257**	**1,131,204**	**1,418,071**

Department: 3455

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Capital Outlay				
56400	Machinery & Equipment	-	30,000	90,000
	Subtotal	**-**	**30,000**	**90,000**
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	1,101,204	1,328,071
	Subtotal	**-**	**1,101,204**	**1,328,071**
Total Expenditures		**-**	**1,131,204**	**1,418,071**

477 BUILDING INSP TECHNOLOGY

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	21,301	-	-
	Subtotal	**21,301**	**-**	**-**
Revenue Sources Other				
381000	Interfund Transfers	1,250,000	500,000	1,000,000
400200	Carry Forward	-	1,753,196	1,934,361
	Subtotal	**1,250,000**	**2,253,196**	**2,934,361**
Total Revenues		**1,271,301**	**2,253,196**	**2,934,361**

Department: 3456

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53100	Professional Services	730	-	-
53400	Other Contractual Serv	824,273	331,000	55,750
53416	Software As A Service	7,450	12,500	-
54615	Software Maint/Support	-	-	60,798
55270	Computer Accessories	2,885	85,000	-
55500	Training	-	40,000	-
	Subtotal	**835,337**	**468,500**	**116,548**
Capital Outlay				
56400	Machinery & Equipment	-	-	7,300
	Subtotal	**-**	**-**	**7,300**
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	1,784,696	2,810,513
	Subtotal	**-**	**1,784,696**	**2,810,513**
Total Expenditures		**835,337**	**2,253,196**	**2,934,361**

480 EMERGENCY MEDICAL SERVICE

Account #	Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Charges For Services				
335200	Firefighter Supplemental	-	2,503	2,503
342600	Ambulance Fees	10,017,255	8,750,000	9,150,000
349000	Application Fees	1,000	-	-
361200	Money Mkt & LGIP Interest	3,322	-	24,000
364200	GovDeals - Tax Exempt	-	10,000	10,000
369900	Other Misc Revenues	0	-	-
369961	Reimbursements	6,788	5,000	5,000
	Subtotal	**10,028,365**	**8,767,503**	**9,191,503**
Interfund Transfers				
381000	Interfund Transfers	1,186,746	-	-
381001	Transfer - General Fund	1,749,522	2,285,700	2,585,809
400100	5% Reserve	-	(438,376)	(459,576)
400200	Carry Forward	-	657,996	783,499
	Subtotal	**2,936,268**	**2,505,320**	**2,909,732**
Total Revenues		**12,964,633**	**11,272,823**	**12,101,235**

Goal

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

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.

Core Objectives

To provide the highest quality or prehospital medical care as rapidly as possible.

Staffing

	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Full-time			
Captain of Training/Paramedic	-	1	1
Community Outreach/Paramedic	1	1	1
Division Chief of EMS	1	-	-
Division Chief of EMS Training	1	-	-
EMT 12 Hour	5	5	4
EMT 24 Hour	36	36	21
Fire Rescue Inventory Supply Manager	1	-	-
Inventory Control Coordinator	1	-	-
Medical Billing Specialist	1	1	1
Office Coordinator	-	1	1
Paramedic 12 Hour	5	5	4
Paramedic 24 Hour	36	36	21
Quality Assurance Specialist	1	1	1
Transport/Firefighter/EMT	-	-	15
Transport/Firefighter/Paramedic	-	-	15
Part-time			
Accounting Supervisor	-	1	1
Administrative Assistant III	-	-	1
Captain of Logistics/Paramedic	-	1	1
Communication Specialist	-	1	1
Deputy Chief/Paramedic	-	1	1
Division Chief of Administration	-	1	1
Division Chief of EMS	-	1	1
Executive Secretary	-	1	-
Fire Chief	-	1	1
Fire Rescue Inventory Supply Manager	-	1	1
Inventory Control Coordinator	-	2	2

	89	98	96

4180 EMERGENCY MEDICAL SERVICE

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
Personnel Services						
51200	Regular Salaries & Wages	4,472,185	5,203,443	5,769,165	5,641,726	5,693,171
52100	FICA Taxes	320,265	398,063	441,341	431,592	435,528
52200	Retirement Contributions	1,128,042	1,403,405	1,657,601	1,783,582	1,794,659
52300	Life & Health Insurance	465,984	691,806	799,031	780,661	780,841
52400	Workers' Compensation	174,343	230,201	255,543	231,455	232,724
	Subtotal	**6,560,820**	**7,926,918**	**8,922,681**	**8,869,016**	**8,936,923**
Operating Expenses						
53100	Professional Services	5,150	8,200	8,200	8,200	8,200
53400	Other Contractual Serv	527,851	830,494	1,220,457	924,457	924,457
53416	Software As A Service	7,320	10,715	9,915	58,610	58,610
54100	Communications Services	18,713	21,972	35,299	28,486	28,486
54201	Postage	147	500	250	250	250
54300	Utility Services	12,524	13,340	46,161	24,282	24,282
54400	Rentals & Leases	36,699	30,000	30,000	30,000	30,000
54500	Insurance	5,216	78,477	78,477	35,000	35,000
54550	General Liability Claims	50,783	60,000	60,000	60,000	60,000
54600	Repair & Maintenance	936	38,360	42,360	17,800	17,800
54603	Vehicle Maintenance	301,132	275,000	275,000	275,000	275,000
54604	Maintenance - Buildings	1,866	4,350	21,400	16,050	16,050
54605	Equipment Maintenance	36,924	9,800	14,888	14,088	14,088
54615	Software Maint/Support	127,426	222,200	220,912	178,300	178,300
54700	Printing & Binding	573	2,000	2,000	2,000	2,000
54800	Promotional Activities	300	1,400	1,400	1,400	1,400
55100	Office Supplies	1,222	3,000	3,000	2,400	2,400
55101	Employee Incentive Prog	-	9,000	10,000	6,000	6,000
55120	Office/Non-Cap Equipment	100,262	10,500	35,000	10,000	10,000
55200	Operating Supplies	-	2,720	5,720	5,540	5,540
55205	Uniforms	47,945	47,000	61,500	39,000	39,000
55208	Fuel & Lubes	337,695	420,803	416,000	380,000	380,000
55211	Janitorial Supplies	-	1,600	6,400	4,800	4,800
55221	Meals	-	1,200	1,200	900	900
55270	Computer Accessories	12,557	17,597	16,500	16,500	16,500
55280	Medical Supplies	352,594	465,395	470,395	470,395	470,395
55400	Dues Bks Subscr Mem Publ	1,031	7,192	7,192	2,192	2,192
	Subtotal	**1,986,866**	**2,592,815**	**3,099,626**	**2,611,650**	**2,611,650**
Capital Outlay						
56200	Buildings	-	26,500	135,400	-	-
56300	Improve Other Than Bldg	-	375	-	-	-
56400	Machinery & Equipment	3,432	50,000	900,035	-	-
	Subtotal	**3,432**	**76,875**	**1,035,435**	**-**	**-**
Non-operating Expenses						

4180 EMERGENCY MEDICAL SERVICE

Account	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Department	2023-2024 Recommended	2023-2024 Approved
59100	Transfers	237,585	483,019	483,019	484,193	484,193
61000	Reserved Budget Fund Bal	-	193,196	-	136,376	68,469
	Subtotal	**237,585**	**676,215**	**483,019**	**620,569**	**552,662**
EMERGENCY MEDICAL SERVICE		**8,788,704**	**11,272,823**	**13,540,761**	**12,101,235**	**12,101,235**



Impact Fees

Citrus County, Florida

IMPACT FEE DISTRICTS 480-4180

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	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
324000	Impact Fees	115,064	75,000	75,000
361200	Money Mkt & LGIP Interest	1,383	75	1,000
	Subtotal	**116,448**	**75,075**	**76,000**
Revenue Sources Other				
400100	5% Reserve	-	(3,754)	(3,800)
400200	Carry Forward	-	195,703	284,819
	Subtotal	**-**	**191,949**	**281,019**
Total Revenues		**116,448**	**267,024**	**357,019**

Department: 2829

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 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	-	250,993	340,988
	Subtotal	**16,031**	**267,024**	**357,019**
Total Expenditures		**16,031**	**267,024**	**357,019**

620 FIRE IMPACT FEES

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
324000	Impact Fees	560,770	400,000	375,000
361200	Money Mkt & LGIP Interest	13,953	1,500	15,000
	Subtotal	**574,723**	**401,500**	**390,000**
Revenue Sources Other				
400100	5% Reserve	-	(20,075)	(19,500)
400200	Carry Forward	-	1,957,230	2,400,942
	Subtotal	**-**	**1,937,155**	**2,381,442**
Total Revenues		**574,723**	**2,338,655**	**2,771,442**

Department: 2814

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Capital Outlay				
56200	Buildings	-	-	250,000
	Subtotal	**-**	**-**	**250,000**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	289	289	289
59133	Transfer - Debt Service	7,823	7,823	7,823
61000	Reserved Budget Fund Bal	-	2,330,543	2,513,330
	Subtotal	**8,112**	**2,338,655**	**2,521,442**
Total Expenditures		**8,112**	**2,338,655**	**2,771,442**

619 LAW ENFORCEMENT IMP FEES

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
324000	Impact Fees	766,421	500,000	500,000
361200	Money Mkt & LGIP Interest	11,523	1,000	1,000
	Subtotal	**777,943**	**501,000**	**501,000**
Revenue Sources Other				
400100	5% Reserve	-	(25,050)	(25,050)
400200	Carry Forward	-	1,695,938	1,709,723
	Subtotal	**-**	**1,670,888**	**1,684,673**
Total Revenues		**777,943**	**2,171,888**	**2,185,673**

Department: 2813

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Capital Outlay				
56000	Capital Outlay	-	-	2,141,505
	Subtotal	**-**	**-**	**2,141,505**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	231	231	231
59133	Transfer - Debt Service	43,937	43,937	43,937
61000	Reserved Budget Fund Bal	-	2,127,720	-
	Subtotal	**44,168**	**2,171,888**	**44,168**
Total Expenditures		**44,168**	**2,171,888**	**2,185,673**

622 LIBRARY IMPACT FEES

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
324000	Impact Fees	493,629	350,000	375,000
361200	Money Mkt & LGIP Interest	9,376	900	2,500
	Subtotal	**503,005**	**350,900**	**377,500**
Revenue Sources Other				
400100	5% Reserve	-	(17,545)	(18,875)
400200	Carry Forward	-	1,321,618	1,727,477
	Subtotal	**-**	**1,304,073**	**1,708,602**
Total Revenues		**503,005**	**1,654,973**	**2,086,102**

Department: 2816

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Debt Service				
57100	Principal	49,130	51,470	53,809
57200	Interest	12,809	12,200	10,291
	Subtotal	**61,939**	**63,670**	**64,100**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	217	217	217
61000	Reserved Budget Fund Bal	-	1,591,086	2,021,785
	Subtotal	**217**	**1,591,303**	**2,022,002**
Total Expenditures		**62,156**	**1,654,973**	**2,086,102**

636 PARK IMPACT FEES/DIST 1

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
324000	Impact Fees	9,500	-	-
361200	Money Mkt & LGIP Interest	1,510	200	1,000
	Subtotal	**11,010**	**200**	**1,000**
Revenue Sources Other				
400100	5% Reserve	-	(10)	(50)
400200	Carry Forward	-	201,454	181,594
	Subtotal	**-**	**201,444**	**181,544**
Total Revenues		**11,010**	**201,644**	**182,544**

Department: 2836

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
Capital Outlay				
56300	Improve Other Than Bldg	-	180,000	145,100
	Subtotal	**-**	**180,000**	**145,100**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	189	189	189
61000	Reserved Budget Fund Bal	-	21,455	37,255
	Subtotal	**189**	**21,644**	**37,444**
Total Expenditures		**189**	**201,644**	**182,544**

637 PARK IMPACT FEES/DIST 2

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
324000	Impact Fees	64,069	-	-
324100	Impact Fee Credit Used	106,794	-	-
361200	Money Mkt & LGIP Interest	4,789	750	2,500
	Subtotal	**175,652**	**750**	**2,500**
Revenue Sources Other				
400100	5% Reserve	-	(38)	(125)
400200	Carry Forward	-	640,918	662,126
	Subtotal	**-**	**640,880**	**662,001**
Total Revenues		**175,652**	**641,630**	**664,501**

Department: 2837

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Capital Outlay				
Non-Operating Expenditure				
59123	Transfer - Indirect Cost	225	225	225
61000	Reserved Budget Fund Bal	-	641,405	664,276
	Subtotal	**225**	**641,630**	**664,501**
Total Expenditures		**225**	**641,630**	**664,501**

638 PARK IMPACT FEES/DIST 3

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
324000	Impact Fees	3,051	-	-
361200	Money Mkt & LGIP Interest	2,611	400	1,500
	Subtotal	**5,662**	**400**	**1,500**
Revenue Sources Other				
400100	5% Reserve	-	(20)	(75)
400200	Carry Forward	-	346,946	360,438
	Subtotal	**-**	**346,926**	**360,363**
Total Revenues		**5,662**	**347,326**	**361,863**

Department: 2838

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Capital Outlay				
56300	Improve Other Than Bldg	-	-	94,000
	Subtotal	**-**	**-**	**94,000**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	231	231	231
61000	Reserved Budget Fund Bal	-	347,095	267,632
	Subtotal	**231**	**347,326**	**267,863**
Total Expenditures		**231**	**347,326**	**361,863**

639 PARK IMPACT FEES/DIST 4

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
324000	Impact Fees	18,725	-	-
361200	Money Mkt & LGIP Interest	2,307	300	1,000
	Subtotal	**21,032**	**300**	**1,000**
Revenue Sources Other				
400100	5% Reserve	-	(15)	(50)
400200	Carry Forward	-	308,368	319,007
	Subtotal	**-**	**308,353**	**318,957**
Total Revenues		**21,032**	**308,653**	**319,957**

Department: 2839

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Non-operating Expenditure				
59123	Transfer - Indirect Cost	189	189	189
61000	Reserved Budget Fund Bal	-	308,464	319,768
	Subtotal	**189**	**308,653**	**319,957**
Total Expenditures		**189**	**308,653**	**319,957**

640 PARKS IMPACT FEES

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
324000	Impact Fees	912,614	675,000	750,000
361200	Money Mkt & LGIP Interest	6,075	750	5,000
	Subtotal	**918,689**	**675,750**	**755,000**
Revenue Sources Other				
400100	5% Reserve	-	(33,788)	(37,750)
400200	Carry Forward	-	907,689	2,033,528
	Subtotal	**-**	**873,901**	**1,995,778**
Total Revenues		**918,689**	**1,549,651**	**2,750,778**

Department: 6640

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenses				
53100	Professional Services	-	-	85,000
	Subtotal	**-**	**-**	**85,000**
Capital Outlay				
56300	Improve Other Than Bldg	-	125,000	930,000
	Subtotal	**-**	**125,000**	**930,000**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	-	231
61000	Reserved Budget Fund Bal	-	1,424,651	1,735,547
	Subtotal	**-**	**1,424,651**	**1,735,778**
Total Expenditures		**-**	**1,549,651**	**2,750,778**

623 PUBLIC BUILDING IMPACT FEES

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
324000	Impact Fees	621,653	400,000	400,000
361200	Money Mkt & LGIP Interest	5,817	400	1,000
	Subtotal	**627,470**	**400,400**	**401,000**
Revenue Sources Other				
400100	5% Reserve	-	(20,020)	(20,050)
400200	Carry Forward	-	909,858	1,069,869
	Subtotal	**-**	**889,838**	**1,049,819**
Total Revenues		**627,470**	**1,290,238**	**1,450,819**

Department: 2830

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Capital Outlay				
Non-operating Expenditure				
59123	Transfer - Indirect Cost	209	209	209
59133	Transfer - Debt Service	240,000	240,000	240,000
61000	Reserved Budget Fund Bal	-	1,050,029	1,210,610
	Subtotal	**240,209**	**1,290,238**	**1,450,819**
Total Expenditures		**240,209**	**1,290,238**	**1,450,819**

613 ROAD IMPACT FEES/CRYSTAL RIVER

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
324000	Impact Fees	1,761	-	-
	Subtotal	**1,761**	**-**	**-**
Revenue Sources Other				
400200	Carry Forward	-	2,000	56,437
	Subtotal	**-**	**2,000**	**56,437**
Total Revenues		**1,761**	**2,000**	**56,437**

Department: 2811

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Capital Outlay				
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	2,000	56,437
	Subtotal	**-**	**2,000**	**56,437**
Total Expenditures		**-**	**2,000**	**56,437**

662 ROAD IMPACT FEES/DIST A

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
324000	Impact Fees	1,404,695	1,000,000	1,000,000
361200	Money Mkt & LGIP Interest	15,366	2,400	10,000
	Subtotal	**1,420,060**	**1,002,400**	**1,010,000**
Revenue Sources Other				
400100	5% Reserve	-	(50,120)	(50,500)
400200	Carry Forward	-	2,184,067	475,966
	Subtotal	**-**	**2,133,947**	**425,466**
Total Revenues		**1,420,060**	**3,136,347**	**1,435,466**

Department: 2831

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Capital Outlay				
56339	CR491-CR486 To SR44	369,875	2,416,300	-
	Subtotal	**369,875**	**2,416,300**	**-**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	261	261	261
59133	Transfer - Debt Service	500,000	500,000	500,000
61000	Reserved Budget Fund Bal	-	219,786	935,205
	Subtotal	**500,261**	**720,047**	**1,435,466**
Total Expenditures		**870,136**	**3,136,347**	**1,435,466**

663 ROAD IMPACT FEES/DIST A

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
324000	Impact Fees	472,268	250,000	275,000
361200	Money Mkt & LGIP Interest	8,129	700	7,500
	Subtotal	**480,397**	**250,700**	**282,500**
Revenue Sources Other				
400100	5% Reserve	-	(12,535)	(14,125)
400200	Carry Forward	-	1,067,841	336,315
	Subtotal	**-**	**1,055,306**	**322,190**
Total Revenues		**480,397**	**1,306,006**	**604,690**

Department: 2832

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Capital Outlay				
56339	CR491-CR486 To SR44	-	1,090,000	-
	Subtotal	**-**	**1,090,000**	**-**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	223	223	223
59133	Transfer - Debt Service	100,000	100,000	100,000
61000	Reserved Budget Fund Bal	-	115,783	504,467
	Subtotal	**100,223**	**216,006**	**604,690**
Total Expenditures		**100,223**	**1,306,006**	**604,690**

664 ROAD IMPACT FEES/DIST C

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
324000	Impact Fees	460,299	400,000	325,000
361200	Money Mkt & LGIP Interest	10,363	1,250	7,500
	Subtotal	**470,662**	**401,250**	**332,500**
Revenue Sources Other				
400100	5% Reserve	-	(20,063)	(16,625)
400200	Carry Forward	-	598,230	72,768
	Subtotal	**-**	**578,167**	**56,143**
Total Revenues		**470,662**	**979,417**	**388,643**

Department: 2833

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Capital Outlay				
56339	CR491-CR486 To SR44	-	700,000	-
	Subtotal	**-**	**700,000**	**-**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	223	223	223
59133	Transfer - Debt Service	200,000	200,000	200,000
61000	Reserved Budget Fund Bal	-	79,194	188,420
	Subtotal	**200,223**	**279,417**	**388,643**
Total Expenditures		**200,223**	**979,417**	**388,643**

665 ROAD IMPACT FEES/DIST D

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
324000	Impact Fees	542,106	400,000	400,000
324100	Impact Fee Credit Used	(8,746)	-	-
361200	Money Mkt & LGIP Interest	10,640	1,200	7,500
	Subtotal	**544,000**	**401,200**	**407,500**
Revenue Sources Other				
400100	5% Reserve	-	(20,060)	(20,375)
400200	Carry Forward	-	705,500	886,664
	Subtotal	**-**	**685,440**	**866,289**
Total Revenues		**544,000**	**1,086,640**	**1,273,789**

Department: 2834

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
53100	Professional Services	-	50,000	-
	Subtotal	**-**	**50,000**	**-**
Capital Outlay				
56300	Improve Other Than Bldg	-	500,000	-
56339	CR491-CR486 To SR44	25,330	311,800	-
	Subtotal	**25,330**	**811,800**	**-**
Non-operating Expenditure				
59123	Transfer - Indirect Cost	433	433	433
59133	Transfer - Debt Service	175,000	175,000	175,000
61000	Reserved Budget Fund Bal	-	49,407	1,098,356
	Subtotal	**175,433**	**224,840**	**1,273,789**
Total Expenditures		**200,763**	**1,086,640**	**1,273,789**

611 SCHOOL IMPACT FEES

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue Sources				
324000	Impact Fees	2,722,973	1,500,000	1,750,000
361200	Money Mkt & LGIP Interest	47,726	5,000	5,000
	Subtotal	**2,770,699**	**1,505,000**	**1,755,000**
Revenue Sources Other				
400100	5% Reserve	-	(77,500)	(87,750)
400200	Carry Forward	-	5,894,418	9,378,028
	Subtotal	**-**	**5,816,918**	**9,290,278**
Total Revenues		**2,770,699**	**7,321,918**	**11,045,278**

Department: 2800

Account #	Account Title	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Operating Expenditures				
Capital Outlay				
Non-operating Expenditure				
59123	Transfer - Indirect Cost	294	294	294
61000	Reserved Budget Fund Bal	-	7,321,624	11,044,984
	Subtotal	**294**	**7,321,918**	**11,045,278**
Total Expenditures		**294**	**7,321,918**	**11,045,278**


Citrus
COUNTY, FLORIDA
ESTABLISHED 1887



Capital Improvement Program

Citrus County, Florida

Capital Improvement Program (CIP)

Citrus County maintains a Capital Improvement Program (CIP) that covers a five year period and is updated annually in conjunction with the operating budget. The projects included in this program will enable the County to meet the needs of existing and future residents by providing a high level of service and enhanced quality of life. Funding levels for capital construction projects are based on the merits of a particular project together with the available funding from all financing sources. In April, a CIP workshop is held with the Board of County Commissioners reviews the cash requirements for capital project financing annually. Funding for current fiscal year projects is included in the adopted budget.

A capital improvement project is defined as any new building, equipment, additions to existing structures, purchase of structures, the purchase of land in conjunction with new or existing structures, and road and bridge projects that would normally have a life of at least ten (10) years and an initial cost of greater than $50,000.

Capital Equipment is defined as real or personal, tangible or intangible property that has a cost equal to or greater than the capitalization threshold of $5,000 as provided in Rule 69I 73.002, Florida Administrative Code, and has an estimated useful life extending beyond one year. Examples include land, buildings and equipment.

There are many features that distinguish Citrus County's operating budget from the capital budget. The operating budget includes expenses that are generally of a recurring nature and are appropriated annually. It provides for the provision of all County services, but does not result in physical assets for the County. Annual changes in the operating budget are expected to be fairly stable and represent incremental changes in the cost of doing business. Taxes, user fees, and other inter governmental revenues, that generally recur annually, provide resources for the operating budget.

The capital budget includes non recurring capital expenditures for projects that may last several years. The projects result in physical assets in the County. Bond or loan proceeds, impact fees, grants, and taxes generally provide resources for the capital budget. In spite of these differences, the operating and capital budgets are closely linked. The operating budget assumes the cost of maintaining and operating new facilities that are constructed under the capital budget, including debt service on these facilities.

Capital Planning

The CIP serves as a planning guide for the construction of general purpose and public utility facilities in the County. The CIP process provides a framework for development of reliable capital expenditure and revenue estimates and the timely scheduling of bond/loan issuance. The CIP is designed to balance the need for public facilities as expressed by the Citrus County Comprehensive Plan. A comprehensive plan is a written document that identifies the goals, objectives, principles, guidelines, policies, standards, and strategies for the growth and development of the community.

Capital Improvement Element

The CIE is the element of the Comprehensive Plan that outlines the capital needs of the community as it relates to infrastructure needs and adopted level of service. It is updated annually and is sent to the State of Florida Department of Community Affairs for approval. Only projects that either increase or maintain level of service standards are included in the CIE. The CIE must have committed funding sources that are available immediately to fund CIP projects. These sources include ad valorem taxes, gas taxes, approved bonds, state and federal funds, impact fees, water/wastewater connection fees and enforceable developer agreements. Florida Statute chapter 163 requires counties to track the capacity of its public facilities. The county is required to ensure that capacity is available concurrent with growth and uses the adopted level of service standards as a base to measure each facility.

Citrus County prepares an Operating Budget and Capital Budget. The Operating Budget and the Capital Budget are closely linked. The Operating Budget is prepared annually for the operational needs of the budgeted year. The Capital Budget, also referred to as the Capital Improvement Program (CIP), is for the acquisition, expansion, or rehabilitation of infrastructure, or capital assets. The CIP, unlike the Operating Budget, is a five year financial plan and is updated annually. Only those projects with expenditures during the current year of the plan are financed and adopted as part of the County's Annual Budget.

Capital 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.

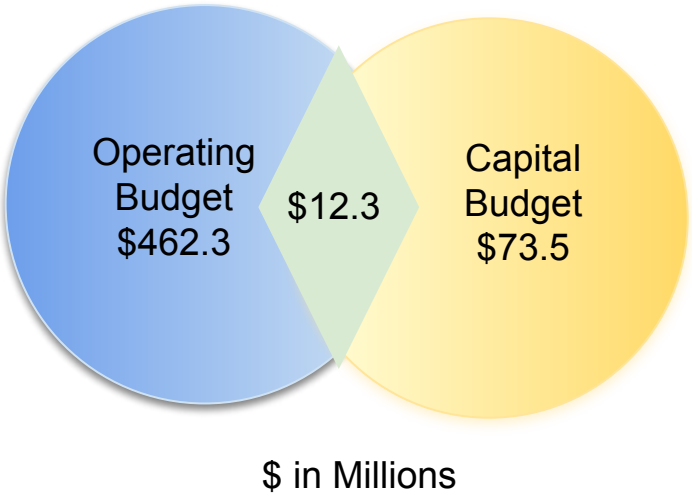
Capital budget decisions affect the operating budget in several ways. First and foremost is the amount of operating budget revenue that must be used to provide for debt service payments on any debt issued to fund capital projects. Fiscal Year 2023/2024 capital budget totals $73,451,038 or 15.9% of the 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 24 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, addi onal 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 $12.3 million ($12.0 million for debt service and $0.3 million for operating costs).



CAPITAL IMPROVEMENT PROGRAM

Future Year Impact — The estimated impact of the capital budget on the operating budget for fiscal years 2025 2028 is approximately $44.0 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 $12.0 million. Future debt service costs for fiscal years 2025 2028 total $43.1 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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Aviation	1,575	13,183	16,063	16,463	16,463
Public Buildings	2,693,125	2,402,200	2,114,825	2,122,465	2,137,585
Fire	239,545	239,545	239,545	239,545	239,545
General Fund	1,411,734	1,420,034	614,413	622,779	650,958
Library District	64,100	65,000	66,250	67,100	68,250
Parks And Recreation	23,184	24,184	24,084	24,084	24,084
Solid Waste Management	462,000	462,000	222,000	222,000	222,000
Transportation Funds	3,080,358	3,098,958	3,091,958	3,083,572	3,074,872
Water And Wastewater	4,275,799	4,271,549	4,267,674	4,268,799	4,275,849
Water Quality	2,900	2,900	2,900	2,900	2,900
	12,254,320	**11,999,553**	**10,659,712**	**10,669,707**	**10,712,506**

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.

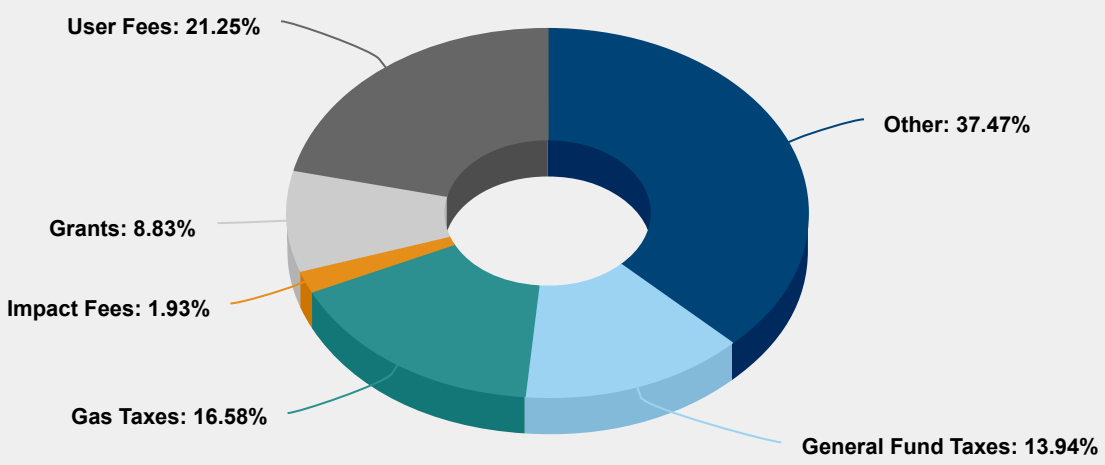
CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Projects Overview

	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Totals
Sources Of Funding						
General Fund Taxes	10,239,400	17,134,900	11,324,849	6,996,966	10,586,830	56,282,945
Gas Taxes	12,179,474	14,348,601	10,575,195	11,450,365	11,541,500	60,095,135
Fire District Taxes	784,984	699,520	665,359	593,007	597,435	3,340,305
Library District Taxes	-	130,000	-	-	-	130,000
Tipping Fees	9,604,500	9,304,500	10,339,500	7,989,500	1,872,000	39,110,000
Operating Fees	5,765,799	6,691,549	5,967,674	4,643,799	7,525,849	30,594,670
Water Connection Fees	240,000	240,000	100,000	100,000	1,150,500	1,830,500
Wastewater Connection Fees	-	200,000	700,000	1,250,000	-	2,150,000
Renewal And Replacement	670,000	500,000	500,000	500,000	500,000	2,670,000
Impact Fees	1,414,782	3,876,682	66,250	67,100	68,250	5,493,064
Grants	6,486,285	6,615,481	7,070,783	7,054,760	10,232,000	37,459,309
Loan	5,364,690	4,040,375	5,041,375	3,535,000	2,534,000	20,515,440
Other	20,701,124	14,488,228	18,767,046	17,982,736	23,332,271	95,271,405
Total Funding	**73,451,038**	**78,269,836**	**71,118,031**	**62,163,233**	**69,940,635**	**354,942,773**
Capital Expenditures						
Planning	3,660,540	3,534,000	2,712,000	3,900,200	4,560,500	18,367,240
Land	2,050,000	2,285,000	-	1,474,000	100,000	5,909,000
Construction	45,623,766	48,378,232	43,489,278	38,502,425	48,901,000	224,894,701
Equipment	3,610,821	5,316,452	5,705,659	3,846,433	2,901,661	21,381,026
Debt Service	12,042,790	11,758,715	10,421,094	10,438,175	10,487,474	55,148,248
Other	6,463,121	6,997,437	8,790,000	4,002,000	2,990,000	29,242,558
Total Expenditures	**73,451,038**	**78,269,836**	**71,118,031**	**62,163,233**	**69,940,635**	**354,942,773**
Capital Improvement Categories						
Aviation	4,099,230	4,809,000	4,531,500	4,494,960	10,695,000	28,629,690
Public Buildings	2,693,125	2,402,200	2,114,825	2,122,465	2,137,585	11,470,200
Fire Rescue	1,034,984	5,001,041	1,466,880	1,394,528	1,398,956	10,296,389
General Fund	4,534,574	6,507,964	4,622,024	2,445,516	1,574,995	19,685,073
Library District	664,100	795,000	66,250	67,100	68,250	1,660,700
Parks And Recreation	3,284,000	4,578,481	4,615,981	250,000	100,000	12,828,462
Solid Waste Management	9,604,500	9,554,500	10,339,500	8,249,500	2,132,000	39,880,000
Transportation Funds	19,022,036	23,348,601	19,797,897	24,550,365	24,841,500	111,560,399
Water And Wastewater	26,489,489	17,873,049	21,663,174	16,338,799	23,492,349	105,856,860
Water Quality	2,025,000	3,400,000	1,900,000	2,250,000	3,500,000	13,075,000
	73,451,038	**78,269,836**	**71,118,031**	**62,163,233**	**69,940,635**	**354,942,773**

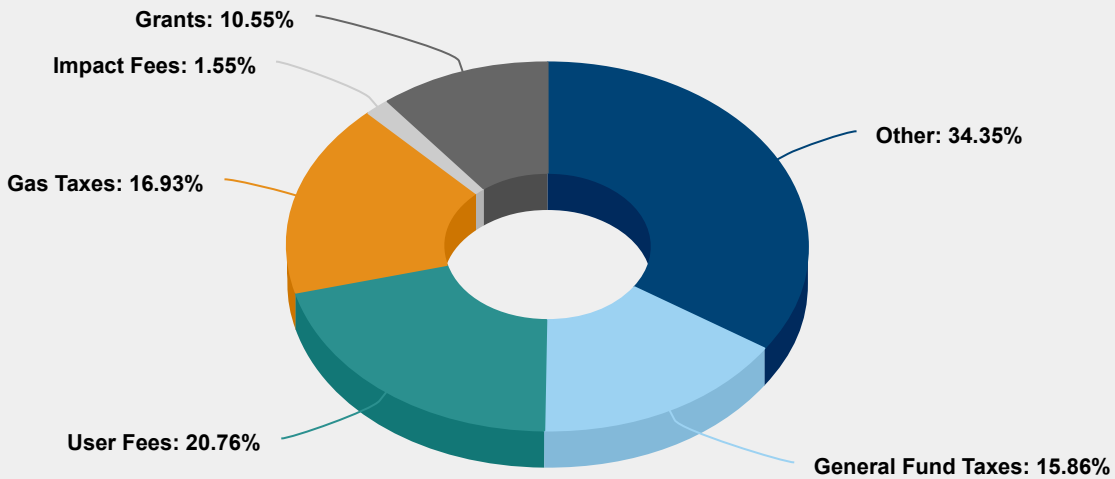
Capital Improvement Projects by Revenue

$73,451,038



FY 2024/2028

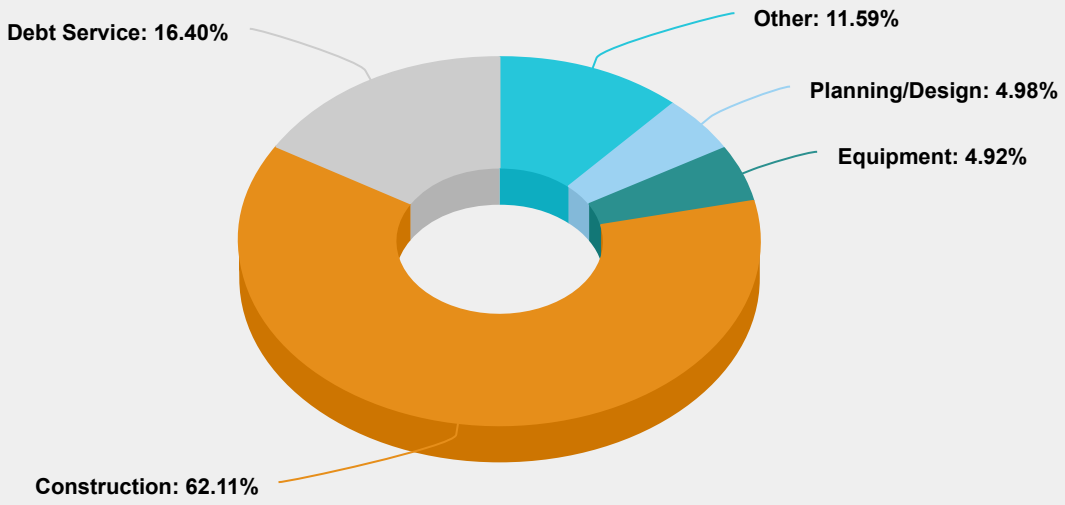
$354,942,773



Capital Improvement Projects by Expenditure

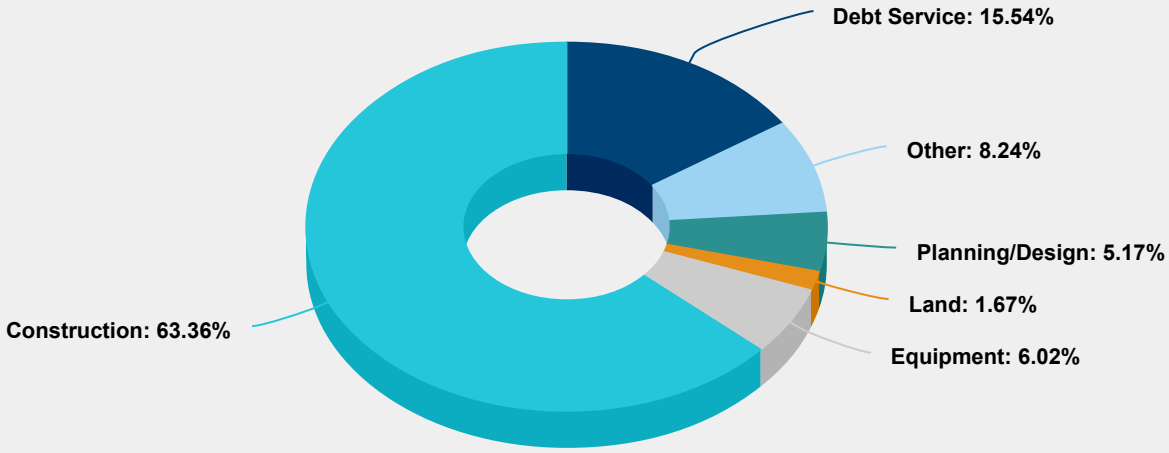
FY 2024/2028

$73,451,038



FY 2024/2028

$354,942,773



FY24 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 23/24 Funding	Ad Valorem Taxes	Other	Impact Fees	Grants
Citrus County Transit	600,000	-	-	-	600,000
Constitutional Officer Renovations	34,000	34,000	-	-	-
Resurface/ Restripe LGB Complex	51,121	51,121	-	-	-
Heavy Equipment—Road Maintenance	200,000	200,000	-	-	-
Judicial Infrastructure Replacement	201,632	-	201,632	-	-
Phone, Radio & Server Systems Debt/lease	1,882,771	1,506,089	-	71,682	-
Local Mitigation Strategy Plan	60,000	60,000	-	-	-
Space Needs	35,000	35,000	-	-	-
Routine Maintenance	1,470,050	1,470,050	-	-	-
	$4,534,574	**$3,356,260**	**$201,632**	**$71,682**	**$600,000**

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 e ciency. Any additional bus drivers for the new transit buses are grant funded.

Operational Impact	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Debt Service Payments	1,411,734	1,420,034	614,413	622,779	650,958

CAPITAL IMPROVEMENT PROGRAM

AVIATION

Revenues: Aviation projects are funded with Federal Aviation Administration (FAA) and Florida Department of Transportation (FDOT) grants with of Ad Valorem Taxes used as match.

Project	FY 23/24 Funding	Ad Valorem Taxes	Grants
Inverness - Maintenance & Remarking of Pavement	226,250	61,250	165,000
CGC Wetland Removal Along RY 9-27	81,540	10,000	71,540
Inverness—Construct T & Corporate Hangars	2,150,000	650,000	1,500,000
Inverness—Business Industrial Park	375,000	375,000	-
Crystal River - Replace Fuel Tanks	962,440	298,640	663,800
Airports - Landscaping Signs	35,000	35,000	
Inverness—Airspace Obstruction Clearing	269,000	29,000	240,000
	$4,099,230	**$1,458,890**	**$2,640,340**

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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Airports Landscaping Signs	-	7,000	7,000	7,000	7,000
Crystal River—Acquire Parcels	-	-	-	400	400
Crystal River—Construct Hangars	-	-	2,880	2,880	2,880
Inverness—Construct T & Corporate Hangars	-	4,608	4,608	4,608	4,608
Inverness—Airport Business—Industrial Park	1,575	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.

CAPITAL IMPROVEMENT PROGRAM

PARKS AND RECREATION

Revenues: Park projects are funded through Ad Valorem Taxes, Impact Fees, and User Fees. The County is actively pursuing a Florida Boating Improvement Grant with the Florida Fish and Wildlife Conservation Commission for the Barge Canal Boat Ramp.

Project	FY 23/24 Funding	Ad Valorem Taxes	Other	Impact Fees/ Grant
Artificial Reef Enhancement	1,200,000	-	-	1,200,000
Court Resurfacing	50,000	50,000	-	-
LED Lighting Conversion	150,000	150,000	-	-
Ft Island Beach Car/ Trailer Parking	410,000	-	-	410,000
Ft Island Beach Floating Dock Replacements	90,000		90,000	
HARP Soccer Field 5 Lighting	94,000	-	-	94,000
Holden Park Maintenance Storage Facility	95,000	95,000	-	-
Park Master Plan	85,000	-	-	85,000
Halls River Rd Multi-Use Path	1,000,000	800,000	-	200,000
Play Structure Replacements	110,000	110,000	-	-
	$3,284,000	**$1,205,000**	**$90,000**	**$1,989,000**

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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Barge Canal Boat Ramp	23,184	23,184	23,184	23,184	23,184
Artificial Reef #1 Enhancement	-	1,000	-	-	-
In-shore Reefs	-	-	900	900	900

STORMWATER

Revenues: Stormwater projects are funded through Grants, Special Assessments and Ad Valorem Taxes. Matching funds are available from the SWFWMD through the Cooperative Funding Program.

Project	FY 23/24 Funding	Ad Valorem Taxes	Grants
Coop Watershed Management Plan—swfwmd	150,000	75,000	75,000
S. Osceola Drainage Improvements	100,000	100,000	-
Woodhill / Woodside Drainage Improvements	75,000	75,000	-
Hamburg/ Frankfurter Drainage Improvements	75,000	75,000	-
Placid Ave Drainage Improvements	75,000	75,000	-
Drainage Complaint Retrofit Projects	500,000	500,000	-
Plantation Estates Drainage	50,000	50,000	-
Outfall Infrastructure	500,000	500,000	-
Castlelake MH Park - Flood Mitigation	500,000	500,000	
	$2,025,000	**$1,950,000**	**75,000**

Projected Operational Impacts: The Feasibility Study and Watershed Management projects will not have any future operational impacts as they are for the quality of the waterways. The potential expenditures associated with the drainage improvement and retrofit projects will including mowing and general maintenance of the DRAs.

Operational Impact	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
South Osceola Street Drainage Imprv	700	700	700	700	700
Woodhill/woodside Drainage Imprv	700	700	700	700	700
Hamburg/franfurter Drainage Imprv	500	500	500	500	500
Placid Avenue Drainage Imprv	500	500	500	500	500
Drainage Compliant Retrofit Projects	500	500	500	500	500

Non-Financial Impacts: These projects create a wetland treatment area and sanitary sewer system to protect from pollutants entering into the Homosassa River. The Flood Insurance Rate Maps (FIRMS) will be revised and updated to digital format (DFIRMS). The project consists of five phases: Data Collection, Watershed Characterization, Watershed Plan, Implementation, and Maintenance.

CAPITAL IMPROVEMENT PROGRAM

TRANSPORTATION FUNDS

Revenues: Transportation projects are funded through Gas Taxes, Impact Fees and Grants. In 2006 the County implemented the 2nd local option fuel tax for securing financing for various road widening projects.

Transportation maintenance programs consist of bridge repair, striping of existing county roads and intersection improvements.

Project	FY 23/24 Funding	Gas Taxes	Grants/ Impact Fees	Other
Road Resurfacing Program	9,171,617	4,000,000	-	5,171,617
Gas Tax Funding Of Road Maintenance	1,700,000	1,700,000	-	-
Debt Service	2,934,700	2,934,700	-	-
N. Dunkenfield Ave - Resurfacing - SCOP	2,450,719	779,774	1,670,945	-
SRTS PH II Forest Ridge Blvd	410,000	410,000	-	-
Maintenance Programs	2,355,000	2,355,000	-	-
	$19,022,036	**$12,179,474**	**$1,670,945**	**$5,171,617**

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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Debt Service Payments	2,934,700	2,936,600	2,934,600	2,933,700	2,931,500
CR 491 Next Phase Road Widening	28,000	28,000	28,000	28,000	28,000
S. Apopka Ave - Resurfacing SCOP	-	23,700	18,200	18,200	18,200
W. Dunklin St - Resurfacing SCOP	27,000	27,000	27,000	27,000	20,500
N Dunkenfield Avenue Resurfacing	12,500	9,700	9,700	9,700	9,700
W. Mustang Blvd Resurfacing	4,300	3,300	3,300	3,300	3,300
N. Deltona Blvd Resurfacing	2,400	1,800	1,800	1,800	1,800
E. Turner Camp Rd. Resurfacing	11,200	8,600	8,600	8,600	8,600
Cr 491 & Hampshire Blvd Turn Lanes	28,000	28,000	28,500	28,500	28,500
CR 470 Resurfacing-scop	32,258	32,258	32,258	24,772	24,772

SOLID WASTE MANAGEMENT

Revenues: Solid Waste is an Enterprise Fund and is funded through Landfill Tipping Fees and Assessments.

Project	FY 23/24 Funding	Landfill Tipping Fees
Landfill Compactor Lease	240,000	240,000
Landfill Dozer Lease	222,000	222,000
Landfill Expansion	6,000,000	6,000,000
Long Term Care Escrow Deposit	700,000	700,000
Landfill Wheeled Loaders (2) Replacement	325,000	325,000
Articulated Dump Truck	117,500	117,500
Citizen Service Area - New Site	1,700,000	1,700,000
Scale House Renovations	300,000	300,000
	$9,604,500	**$9,604,500**

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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Debt Service Payments	462,000	462,000	222,000	222,000	222,000

CAPITAL IMPROVEMENT PROGRAM

WATER AND WASTEWATER

Revenues: Utilities is an Enterprise Fund and is funded through Operating Fees, Water/Wastewater Connection Fees, Special Assessments and Grants.

Other revenues consist of Special Assessments, Bond Proceeds and Grant funds. Maintenance Projects consist of Miscellaneous Renewal/Replacement, Emergency Generators, and Water/Wastewater General Infill Projects.

Project	FY 23/24 Funding	Operating Fees	Water/WW Connection	Renewal and Replacement	Loan/ Other
Citrus Springs Topeka Line Extension	1,500,000	-	-	-	1,500,000
SMW Reclaimed Water Distribution System	3,981,000	-	-	-	3,981,000
Downtown East—old Homosassa Sts	3,289,690	-	-	-	3,289,690
Downtown North—old Homosassa Sts	1,000,000	-	-	-	1,000,000
Downtown West—old Homosassa Sts	4,333,000	-	-	-	4,333,000
Homosassa Park - Old Homosassa Sts	200,000	-	-	-	200,000
Suncoast Parkway 3	500,000	500,000	-	-	-
Homosassa Phase V	5,060,000	-	-	-	5,060,000
Convert Old EMS Bldg for Water Resources	500,000	500,000	-	-	-
AMI Meter Implementation	240,000		240,000		-
Imperial Gardens WWTF Decommissioning	450,000	-	-	-	450,000
SCAD Master Plan	250,000	125,000	-	125,000	-
Debt Service	4,275,799	4,275,799	-	-	-
Maintenance Projects	910,000	365,000	-	545,000	-
	$26,489,489	**$5,765,799**	**$240,000**	**$670,000**	**$19,813,690**

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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Debt Service Payments	4,275,799	4,271,549	4,267,674	4,268,799	4,275,849

PUBLIC SAFETY

Revenues: These projects are funded through Fire Rescue Ad Valorem Taxes, Fire Municipal Service Benefit Fees and Emergency Medical Ambulance Fees.

Replacement Plan projects consist of Firefighting Personal Protective Equipment (PPE), Fire Rescue Radios and Fire Station Roofs.

Project	FY 23/24 Funding	Ad Valorem Taxes/ Other
Fire Apparatus Replacement	135,061	135,061
Fire Apparatus Equipment Lease	231,545	231,545
Fire Emergency Generators	52,000	52,000
New Fire Station 25	250,000	-
Fire Small Equipment Replacement Plan	100,378	100,378
Replacement Plans	266,000	266,000
	$1,034,984	**$784,984**

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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Emergency Generators	8,000	8,000	8,000	8,000	8,000
Debt Service Payments	231,545	231,545	231,545	231,545	231,545

OTHER

Revenues: These projects are funded through Ad Valorem Taxes and Impact Fees.

Project	FY 23/24 Funding	Ad Valorem Taxes	Impact Fees/ Other
Library Service - Debt Service	64,100	-	64,100
Public Building - Debt Service	2,693,125	2,269,250	423,875
	$2,757,225	**$2,269,250**	**$487,975**

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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Debt Service Payments	63,100	64,100	65,000	66,250	67,100


Citrus
COUNTY, FLORIDA
ESTABLISHED 1887



Appendix

Citrus County, Florida

APPENDIX

Demographics

General Characteristics	2022	Percent
Total Population	162,529	100
Male	81,278	50.0
Female	81,251	50.0
Median Age (years)	57.0	
Under 5 Years	5,807	3.6
Under 18 Years	23,992	14.8
18 Years To 64 Years Old	72,974	44.9
65 Years And Over	59,756	36.8
By Race		
White	141,319	87.0
Black Or African American	3,799	2.3
American Indian And Alaska Native	891	0.5
Asian	1,757	1.1
Other	4,046	2.5
Persons Reporting 2 Or More Races	10,717	6.6

Education Characteristics		
Elementary Schools	11	
Middle Schools	4	
High Schools	3	
Other	4	
Technical	1	
Community College	1	
School Population	22,981	100
Elementary	7,425	32.3
Middle School	4,918	21.4
High School	6,218	27.1
Other	4,420	19.2
School District Personnel	2,267	100
Instructional	1,165	51.4
Non-Instructional	1,012	44.6
Administrative	90	4.0

APPENDIX

Economic Data

Housing Characteristics	2022	Percent
Total Number Of Housing Units	84,835	100
Median Housing Cost	239,700	
Median Rental Cost	1,279/mo.	
Owner Held Units	54,564	80.0
Renter Held Units	13,667	20.0
Vacant (owner And Renter Units)	15,601	18.4
Household Types		
Total Households	64,621	100
Family Households	40,234	
Married-couple Families	31,966	49.5
Male Householder	2,264	3.5
Female Householder	6,004	9.3
Non-family Households	24,387	
Cohabitating	3,551	5.5
Living Alone	20,836	32.2
Median Household Income	51,532	

Employment Characteristics		
Population 16 Years And Over	128,768	100
In Labor Force	51,476	40.0
Employed	47,421	
Unemployed	4,055	
Not In Labor Force	77,292	60.0
Mean Travel Time To Work (minutes)	27.5	
Unemployment Rate		5.7
Density (Persons per square mile)		264

APPENDIX

Largest Employers and Tax Payers

Principal Employers		2022	
Industry	Rank	Percent of Population Employed	Employees
Citrus County School Board	1	8.07%	2,519
Citrus County Board of County Commissioners	2	3.10%	939
Citrus Memorial Hospital	3	2.54%	792
Publix Supermarkets	4	2.37%	739
Duke Energy	5	2.08%	648
Seven Rivers Hospital	6	1.47%	458
Citrus Hills Investment Properties	7	1.43%	445
Citrus County Association for Retarded Citizens, Inc	8	1.42%	442
Winn-Dixie Stores	9	1.30%	405
Citrus County Sheriff's Department	10	1.18%	368

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

Principal Tax Payers		2022	
Tax Payer	Rank	Non-School Taxable Value	Percentage of Taxable Value
Duke Energy	1	1,941,248,070	2.32%
Citrus Memorial	2	98,276,064	0.12%
Florida Gas Transmission	3	91,463,623	0.11%
Withlacoochee River Electric	4	67,936,033	0.08%
Sabal Trail Gas Transmission	5	56,775,139	0.07%
Walmart Stores	6	41,979,381	0.05%
Seven Rivers Regional	7	40,984,700	0.05%
Sumter Electric	8	39,403,833	0.05%
SHP V/Ryan Citrus	9	33,626,623	0.04%
Hampton Hills	10	29,513,638	0.04%

Source: Citrus County Tax Collector and Property Appraiser

APPENDIX

BOCC Staffing Changes

	Dept Title	Job Title	Number of positions
Ad Valorem Supported Positions			
	Board of County Commissioners	Executive Assistant to the Board	1
	County Administration	Construction Manager	1
	County Administration	Special Projects Manager	1
	Land Development	Long Range Planner	1
	Library Services	Custodian (P/T)	3
	Systems Management	Systems Administrator II (Temp)	-1
Total Ad Valorem Supported Positions			6
Charges for Services Supported Positions			
	Beverly Hills MSBU	Grounds Maint Technician II (P/T)	1
	Building Division	Building Inspection Supervisor	1
	Building Division	Customer Service Coordinator	1
	Building Division	Customer Service Representative	5
	Building Division	Non-Residential Coordinator	1
	Emergency Medical Services	EMT 12 Hour	-1
	Emergency Medical Services	Paramedic 12 Hour	-1
	Solid Waste Management/Litter Control	Maintenance Worker	4
	Utility Regulatory	Executive Assistant II	1
Total Charges for Services Positions			12
Net Position Changes			18

2023/2024 Capital Improvement Projects

Radio System Maintenance

			Amount
57100	CIP GF2013-05 RADIO SYSTEM		673,120
57200	CIP GF2013-05 RADIO SYSTEM		48,650
		Total	**721,770**

American Rescue Pln Grant (ARPA)

			Amount
56400	CIP CCF GF2017-06 DETENTION CENTER HVAC		862,749
56400	CIP CCF GF2020-09 EOC CHILLER #1 FROM 2140		135,000
56400	CIP CCF GF2023-10 LECANTO GOVT BLD CHILLER 2		165,000
56400	CIP CCF L2022-01 FC LIBRARY HVAC REPLACEMENT		125,000
56200	CIP L2019-04 LAKES REGION RENOVATION		300,000
		Total	**1,587,749**

ARPA - Meadowcrest Modification

			Amount
56300	CIP CCF U2022-08 MEADOWCREST WWTF PROCESS MODIFICATION		2,646,000
		Total	**2,646,000**

ARPA- AMI Implementation

			Amount
56300	CIP CCF U2023-03 AMI METER IMPLIMENTATION		810,000
56300	CIP U2023-03 AMI METER IMPLIMENTATION		60,000
		Total	**870,000**

ARPA - ANNAPOLIS FORCEMAIN

			Amount
56300	CIP CCF U2024-12 ANNAPOLIS FORCEMAIN		300,000
		Total	**300,000**

ARPA - Brentwood Upgrades

			Amount
56300	CIP CCF U2018-15 BRENTWOOD UPGRADES		3,114,000
		Total	**3,114,000**

APPENDIX

ARPA - Bicentennial Park Sewer

		Amount
56300	CIP CCF P2021-07 BICENTENNIAL PARK SEWER - MAIN SEWER CONN	600,000
	Total	**600,000**

ARPA - CR 480 Forcemain

		Amount
56300	CIP CCF U2022-09 CR 480 FORCE MAIN	450,000
	Total	**450,000**

ARPA - Independence to Lakeview

		Amount
56300	CIP CCF U2022-02 INDEPENDENCE TO LAKEVIEW	112,534
	Total	**112,534**

ARPA - Homosassa Phase V

		Amount
56300	CIP U2022-11 HOMOSASSA PHASE V	3,072,000
56300	CIP U2022-11 HOMOSASSA PHASE V - BUDGET ADJ	(1,482,441)
	Total	**1,589,559**

Administrative Services

		Amount
53400	CIP GF2022-05 LMS STUDY	60,000
	Total	**60,000**

Aviation CIP

		Amount
53100	CIP A2003-02 INVERNESS - CONSTRUCT T & CORPORATE HANGAR	650,000
59100	CIP A2016-06 INVERNESS MAINT & REMARKING OF PAVEMENT	61,250
59100	CIP A2020-01 INVERNESS - AIRSPACE OBSTRUCTION CLEARING	29,000
59100	CIP A2022-01 CRYSTAL RIVER - WETLAND REMOVAL	10,000
59100	CIP A2022-02 CRYSTAL RIVER - REPLACE FUEL TANKS	182,760
59100	CIP A2022-02 CRYSTAL RIVER - REPLACE FUEL TANKS BUDGET ADJ	115,880
54600	CIP A2024-01 AIRPORTS LANDSCAPING SIGNS	35,000
53100	CIP CCF A2003-02 INV - CONSTRUCT T & CORPORATE HANGARS	1,000,000
59100	CIP CCF A2016-02 CRYSTAL RIVER ENVIRONMENTAL ASSMT	110,000
59100	CIP CCF 2020-01 INVERNESS - OBSTRUCTION CLEARING	46,000
59100	CIP CCF A2022-01 CRYSTAL RIVER WETLAND REMOVAL	22,787
	Total	**2,262,677**

APPENDIX

Capital Improvement Prog

		Amount
57100	CIP B2005-10 EOC	636,200
57200	CIP B2005-10 EOC	121,050
57100	CIP B2014-01 2014 A BONDS - MEADOWCREST	93,000
57200	CIP B2014-01 2014 A BONDS - MEADOWCREST	45,600
57100	CIP B2014-01 2014 C BONDS - MEADOWCREST	60,000
57200	CIP B2014-01 2014 C BONDS - MEADOWCREST	46,500
56400	CIP CCF GF2017-01 NEW COURTHOUSE GENERATOR	1,000,000
54600	CIP CCF GF2017-08 RESURFACE/RESTRIPE LGB COMPLEX	79,316
56200	CIP CCF GF2021-05 WEST CITRUS CENTER RE-ROOF	140,250
56200	CIP CCF GF2021-06 CITRUS CO RESOURCE CENTER ROOF COATING	140,250
56200	CIP CCF GF2022-02 CC RESOURCE CENTER EXTERIOR PAINT	130,000
56200	CIP CCF GF2023-04 LGB CARPET REPLACEMENT	185,000
56200	CIP CCF GF2023-06 LGB ROOF COATING	80,000
56200	CIP CCF GF2023-07 NEW COURTHOUSE 1ST FL SOUTH SIDE WINDOWS	54,000
54600	CIP CCF GF2023-11 CC DETENTION FAC - RESURFACE PARKING AREA	200,000
56300	CIP CCF P2007-07 BARGE CANAL BOAT RAMP	215,528
57100	CIP GF2014-01 CAPITAL ONE ENERGY SAVING	212,700
57200	CIP GF2014-01 CAPITAL ONE ENERGY SAVING	42,350
57100	CIP GF2016-01 2014B BONDS - PHONE	87,000
57200	CIP GF2016-01 2014B BONDS - PHONE	5,300
54600	CIP GF2017-08 RESURFACE/RESTRIPE LGB COMPLEX	51,121
56200	CIP GF2018-04 CONSTITUTIONAL OFFICE RENOVATIONS (PA)	34,000
56400	CIP GF2020-09 EMERGENCY OPERATIONS CENTER CHILLER #1	162,500
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 GF2023-03 CITRUS SPGS COMM CTR ROOF REPLACEMENT	120,800
56200	CIP GF2023-04 LGB CARPET REPLACEMENT	190,000
56200	CIP GF2023-05 LGB ETERIOR STUCCO & PAINT	175,000
56200	CIP GF2023-06 LGB ROOF COATING	80,000
56200	CIP GF2023-08 AQUATICS REMODEL	60,000
56400	CIP GF2023-10 LGB CHILLER #2	80,000
56400	CIP GF2024-01 AHU & OHU REFURBISHMENTS	406,500
56200	CIP GF2024-08 HISTORICAL COURTHOUSE ADA RAMP	55,000
53100	CIP GF2024-23 SPACE NEEDS	35,000
56400	CIP GF2024-28 RADIO EQUIPMENT REPLACEMENT	362,500
55120	CIP GF2024-28 RADIO EQUIPMENT REPLACEMENT FROM 56400	362,500
56400	CIP GF2024-28 RADIO EQUIPMENT REPLACEMENT TO 55120	(362,500)
	Total	**5,526,715**

Fire Impact Fees

		Amount
56200	CIP F2019-03 NEW FIRE STATION BUILD	250,000

		Total	**250,000**

Library Impact Fees

		Amount
57100	CIP L2009-01 FLORAL CITY LIBRARY	53,809
57200	CIP L2009-01 FLORAL CITY LIBRARY	10,291
	Total	**64,100**

Park Impact Fees/Dist 1

		Amount
56300	CIP P2022-04 FT ISLAND BEACH CAR PARKING	145,100
	Total	**145,100**

Park Impact Fees/Dist 3

		Amount
56300	CIP P2024-02 HARP SOCCER FIELD 5 LIGHTING	94,000
	Total	**94,000**

County COVID Grant Program

		Amount
56200	CIP A2015-03 INVERNESS BUSINESS INDUSTRIAL PARK	375,000
56200	CIP CCF A2015-03 INVERNESS BUSINESS INDUSTRIAL PARK	97,242
	Total	**472,242**

General Fund CIP

		Amount
56300	CIP P2024-14 HALLS RIVER RD MULTI-USE PATH	800,000
	Total	**800,000**

Fire Svcs Vehicle Trust

		Amount
56400	CIP F2019-06 APPPARATUS REPLACEMENT	135,061
57100	CIP F2019-08 3 ENGINE FINANCE PAYMENT PNC	196,000
57100	CIP F2019-08 3 ENGINE FINANCE PAYMENT PNC BUDGET ADJ	5,487
57200	CIP F2019-08 3 ENGINE FINANCE PAYMENT PNC BUDGET ADJ	(5,542)
57200	CIP F2019-08 ENGINE INTEREST PAYMENT TO PNC	35,600
	Total	**366,606**

Fire Capital Improvement

		Amount
56400	CIP F2019-02 FIRE RESCUE RADIO REPLACEMENT PLAN	61,500

56400	CIP F2019-04 STATION 8 GENERATOR REPLACEMENT	49,000
56400	CIP F2019-04 STATION 8 GENERATOR REPLACEMENT - ADJ	3,000
56200	CIP F2019-05 FIRE STATION ROOF REPAIR (FTC)	25,000
56400	CIP F2023-03 FIRE SMALL EQUIPMENT REPLACEMENT PROGRAM	15,000
56400	CIP F2023-03 FIRE SMALL EQUIPMENT REPLACEMENT PROGRAM - ADJ	85,378
56400	CIP F2024-05 FIRE SAFETY HOUSE REPLACEMENT	179,500
	Total	**418,378**

Medical Examiner

		Amount
56200	CIP GF2024-25 MORGUE	305,000
	Total	**305,000**

Stormwater Assessment

		Amount
53100	CIP CCF W2022-02 PLANTATION ESTATES DRAINAGE	75,000
59100	CIP W2016-01 COOP WATERSHED MGMT	289,164
59100	CIP W2016-01 COOP WATERSHED MGMT - BUDGET ADJ	(214,164)
56300	CIP W2017-01 S. OSCEOLA ST DRAINAGE IMPROVEMENTS	100,000
56300	CIP W2017-04 WOODHILL/WOODSIDE DRAINAGE IMP	75,000
56300	CIP W2017-05 HAMBURG	75,000
56300	CIP W2018-01 PLACID AVENUE	75,000
56300	CIP W2019-05 DRAINAGE COMPLAINT RETROFITS	500,000
56300	CIP W2022-02 PLANTATION ESTATES	50,000
56300	CIP W2023-01 OUTFALL INFRASTRUCTURE	500,000
56300	CIP W2024-01 CASTLE LAKE	500,000
	Total	**2,025,000**

Residential/Major Road

		Amount
56339	CIP CCF T2017-01 CR 491 NEXT PHASE WIDENING	261,047
56300	CIP CCF T2021-06 TURNER CAMP GUARDRAIL REPLACEMENT	445,000
56300	CIP CCF T2023-06 SRTS PH II FOREST RIDGE BLVD	410,000
56549	CIP T1993-12 ROAD RESURFACING	4,000,000
56547	CIP T1993-14 BRIDGE REPAIR PROGRAM	50,000
56542	CIP T1993-17 RE-MARKING/STRIPING	300,000
59105	CIP T1993-98 GAS TAX FUNDING ROAD MAINTENANCE	1,700,000
56549	CIP T2020-01 N DUNKENFIELD AVE RESURFACING - SCOP	779,774
56300	CIP T2023-06 SRTS PH II FOREST RIDGE BLVD	410,000
56547	CIP T2024-04 BRIDGE REPAIR - OZELLO 009, 044 & 045	730,000
56547	CIP T2024-05 BRIDGE REPAIR - MUSEUM PT 019	975,000
56300	CIP T2024-07 FUNCTIONALLY CLASSIFIED ROAD REPAIR	300,000
	Total	**10,360,821**

APPENDIX

Water/WWater Match

			Amount
53400	CIP CCF W2016-01 COOP WATERSHED MGMT		579,250
53400	CIP W2016-01 COOP WATERSHED MGMT		75,000
		Total	**654,250**

Road Maintenance CIP

			Amount
56400	CIP CCF GF2020-11 RM HEAVY EQUIPMENT		200,000
56400	CIP GF2020-11 RM HEAVY EQUIPMENT		200,000
56549	CIP T1993-12 ROAD RESURFACING		5,443,800
56549	CIP T1993-12 ROAD RESURFACING 5% BUDGET ADJ		(272,183)
		Total	**5,571,617**

2004 Bonds Debt Service

			Amount
57100	CIP B2005-07 2004 A BONDS		357,650
57200	CIP B2005-07 2004 A BONDS		16,900
57100	CIP B2005-07 2004 B BONDS		15,200
57200	CIP B2005-07 2004 B BONDS		214,400
		Total	**604,150**

CR 491 Road Widening

			Amount
57100	CIP T2012-02 CR 491 LOAN		475,000
57200	CIP T2012-02 CR 491 LOAN		260,100
		Total	**735,100**

CR 491 Widening

			Amount
57100	CIP T2021-10 2020 TRANSPORTATION BONDS		1,145,000
57200	CIP T2021-10 2020 TRANSPORTATION BONDS		1,054,600
		Total	**2,199,600**

2020 Truist Note

			Amount
57100	CIP B2021-01 DETENTION FACILITY		794,245
57200	CIP B2021-01 DETENTION FACILITY		108,560
57100	CIP B2021-02 NATURE COAST EMS		161,755
57200	CIP B2021-02 NATURE COAST EMS		22,115
		Total	**1,086,675**

Landfill

		Amount
59125	CIP S2009-02 CLOSURE AND LONG TERM ESCROW	700,000
	Total	**700,000**

Solid Waste CIP

		Amount
56100	CIP CCF S2014-02 LANDFILL EXPANSION	15,980,428
53100	CIP CCF S2022-01 CITIZEN SERVICE AREA	100,000
56300	CIP CCF S2010-04 CITIZEN SERVICE AREA	385,936
56100	CIP S2014-02 LANDFILL EXPANSION	6,000,000
54400	CIP S2020-01 DOZER	222,000
54400	CIP S2020-02 COMPACTOR	240,000
54400	CIP S2021-01 DUMP TRUCK LEASE	117,500
56300	CIP S2022-01 CITIZEN SERVICE AREA	1,700,000
56400	CIP S2023-03 LANDFILL WHEEELED LOADERS (2) REPLACEMENT	325,000
53400	CIP S2024-01 SCALE HOUSE RENOVATIONS	300,000
	Total	**25,370,864**

Article 5 Facilities

		Amount
53400	CIP CCF GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT	199,135
56400	CIP CCF GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT	549,784
53400	CIP GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT	53,613
56400	CIP GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT	148,019
	Total	**950,551**

Boat Launch Fees/Imprvmnt

		Amount
56300	CIP P2024-01 FT ISLAND TRL PARK FLOATING DOCK	50,000
56300	CIP P2024-03 FT ISLAND TRL BEACH FLOATING DOCK	40,000
	Total	**90,000**

Boating Improvements

		Amount
56300	CIP CCF P2007-07 BARGE CANAL BOAT RAMP	410,000
	Total	**410,000**

APPENDIX

CIP - Parks & Recreation

			Amount
56300	CIP CCF P2022-06 BLUEBIRD SPRGS PARK PLAY STRUCTURE		40,000
54610	CIP P2016-03 COURT RESURFACING		50,000
56300	CIP P2020-03 PLAY STRUCTURE RPLCMT		50,000
56300	CIP P2022-05 BICENTENNIAL PARK PLAY STRUCTURE REPLCMT		60,000
56300	CIP P2023-02 LED LIGHTING CONVERSION		150,000
56300	CIP P2024-04 HOLDEN PARK 30X50 SHED		95,000
		Total	**445,000**

Parks Impact Fees

			Amount
56300	CIP CCF P2022-03 FT ISLAND BEACH TRAILER PARKING		320,000
56300	CIP P2022-03 FT ISLAND BEACH TRAILER PARKING		410,000
53100	CIP P2024-13 PARKS MASTER PLAN		85,000
56300	CIP P2024-14 HALLS RIVER RD MULTI-USE PATH		200,000
		Total	**1,015,000**

Citrus Co Utilities

			Amount
57100	CIP U2017-05 BONDS - 2016 WATER & SEWER BONDS (239976)		1,840,000
57200	CIP U2017-05 BONDS - 2016 WATER & SEWER BONDS (239976)		1,355,419
57100	CIP U2019-10 SRF - SWRWRF WW 090130 (239451)		1,010,100
57100	CIP U2021-03 SRF - SUNCOAST WW 090140 (239452)		134,900
57200	CIP U2021-03 SRF - SUNCOAST WW 090140 (239452)		40,000
		Total	**4,380,419**

CCU Util Ren/Replcmt

			Amount
56300	CIP CCF U2018-15 BRENTWOOD UPGRADES		410,000
56300	CIP U2008-18 MISC RENEWAL & REPLACEMENTS		425,000
56300	CIP U2024-02 MILLER RUN RD		120,000
56300	CIP U2024-13 SCADA MASTER PLAN		125,000
		Total	**1,080,000**

Utilities CIP / Non Oper

			Amount
56300	CIP CCF U2021-04 SUNCOAST PARKWAY III		1,000,000
56307	CIP U2008-11 CITRUS SPRINGS LINE EXTENSIONS		1,500,000
56300	CIP U2021-04 SUNCOAST PARKWAY III		500,000
56200	CIP U2023-02 CONVERT OLD EMS BLDG		500,000
56300	CIP U2024-04 HWY 44 / HOMOSASSA TRAIL LOOP		125,000
56300	CIP U2024-05 SUNCOAST / DOUGLAS LOOP		75,000
56300	CIP U2024-08 HWY 98 / OAK PARK LOOP		90,000
56300	CIP U2024-11 SWEETGUM WATER LINE/ HYDRANT		75,000
56300	CIP U2024-13 SCADA MASTER PLAN		125,000

		Total	**3,990,000**

CCU Water Conn Fees

			Amount
56300	CIP CCF U2023-03 AMI METER IMPLEMENTATION		620,000
56300	CIP U2023-03 AMI METER IMPLEMENTATION		240,000
		Total	**860,000**

CCU Wwtr Conn Fees

			Amount
53100	CIP CCF U2018-03 OLD HOMOSASSA NORTH		250,000
56300	CIP U2022-09 CR 480 FORCEMAIN PROJECT		550,000
		Total	**800,000**

Reserves & Transfers

			Amount
61000	CIP T1993-12 ROAD RESURFACING 5% BUDGET ADJ		272,183
		Total	**272,183**

Reserves & Transfers

			Amount
60050	CIP A2022-02 CRYSTAL RIVER - REPLACE FUEL TANKS ADJ		(115,880)
		Total	**(115,880)**
			86,241,780

APPENDIX

Key Performance Indicators

Performance Measures	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2023-2024 Projected
County Administrator					
The Actual Amount Of Funding For Non-profits In The Community The Jurisdiction Provided.	$38,640	$35,208	$31,059	$25,539	$20,613
Total Number Of Registered Voters In The Jurisdiction At The Time Of The Last General Election.	111,133	113,031	117,094	122,182	113,788
Voter Turnout (number Of Citizens Who Actually Voted) In Jurisdictions Last General Election.	71,494	83,417	93,727	76,032	77,000
Visitor & Convention Bureau					
Average Hotel Occupancy/year	66%	64%	69%	69%	68%
Average Room Rate/ Year	$100	$102	$127	$130	$128
Connections Through Our E-newsletter, Facebook, And Twitter	400,000	425,000	410,000	525,000	540,000
Earned Travel Media Exposure	$500,000	$525,000	$1,730,000	$1,900,000	$2,000,000
Gross Room Revenue From Lodging Establishments	$41,000,000	$48,800,000	$61,000,000	$60,000,000	$63,000,000
Number Of Tourists	525,000	465,000	543,000	575,000	600,000
On Line Magazine Requests	32,000	3,600	3,000	4,000	5,000
Online Advertising Impressions & Print Advertising Circulation	82,000,000	70,000,000	64,860,000	70,000,000	74,000,000
Tourism Economic Impact	$295,000,000	$256,500,000	$346,385,500	$350,000,000	$375,000,000
Tourist Development Tax Generated	$1,887,569	$2,446,430	$3,126,629	$2,800,000	$2,900,000
Visitor Spending	$175,000,000	$181,000,000	$207,000,000	$225,000,000	$225,000,000
Visits To Our Website	425,000	1,000,000	2,000,000	2,200,000	2,400,000
Website Page Views	735,000	2,600,000	3,200,000	3,500,000	4,000,000
Management & Budget					
Budget - Compliance With State Regs (trim)	100%	100%	100%	100%	100%
Budget - Cost Of Service Per Citizen	$4.22	$5.32	$5.44	$6.21	$6.57
Budget - Department's Expenditures As % Of Total Budget	0.27%	0.26%	0.25%	0.23%	0.24%
Budget - Number Of Budget Amendments Processed	258	313	257	317	300
Budget - Number Of Years Received Gfoa Distinguished Budget Award	14	15	16	17	18
Purchasing - Contracts And Renewals	168	176	115	99	125
Purchasing - Credit Card/purchasing Card Purchase Dollar Volume	2,207,559	2,265,721	2,557,805	2,600,000	2,600,000
Purchasing - Number Of Solicitations Issued	111	84	176	154	175
Purchasing - Solicitations Processed/fte	118.5	127.5	145.5	126.5	100.0
Teen Court					
Case Referrals	119	101	200	238	165
Declined	18	19	39	34	28
Successful Completion	90	89	120	100	100
Unsuccessful In Program	15	15	28	12	18
Community Centers					

APPENDIX

Key Performance Indicators

Performance Measures	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2023-2024 Projected
Cost To General Fund Per Patron	$2.19	$7.20	$14.50	$9.62	$5.21
Home Delivered Meals Served	61,249	136,214	101,019	50,498	48,500
Meals Served At Nutrition Sites	32,037	13,276	17,423	15,368	14,300
Meals Service At Sites (number Of Senior Dining Participants)	403	448	176	147	185
Number Of Activities	85	75	41	50	62
Number Of Participant Visits	75,500	21,427	12,261	19,450	37,000
Number Of Volunteers	156	112	203	112	112
Facilities Management					
Preventative Maintenance Work Orders Completed	100%	100%	100%	100%	100%
Regular Maintenance Work Orders Completed	100%	100%	100%	100%	100%
Square Footage Of Building Maintained	1,297,641	1,297,641	1,297,641	1,297,641	1,319,222
Grounds Maintenance					
Ground Maintenance Work Orders	12,996	14,000	13,375	15,000	15,000
Maintenance Cost Per Acre	$1,274	$1,428	$1,530	$1,600	$1,600
Number Of Inspections	-	-	492	492	492
Number Of Reported Vandalisms	-	-	93	115	150
Number Of Park Acres Maintained	1,129	1,130	1,143	1,157	1,157
Operating Expenditure For Park Maintenance	$1,438,335	$1,613,440	$1,600,341	$1,800,000	$2,500,000
Operating Expenditures Per Capita	$9.74	$10.80	$11.57	$11.57	$11.57
Land Development					
Comprehensive Planning And Land Use Applications Processed	250	341	350	458	475
Veterans Service					
Clients Served	2,950	3,358	2,892	4,227	4,438
New Clients	318	365	302	337	353
Staffing	4	4	4	4	4
Veteran Population	19,794	19,289	18,322	19,974	20,972
Veteran Population/ Staff(fte)	4,984	4,822	4,580	4,993	5,243
Fire Rescue					
Fr001: Number Of Career Operations Positions (ftes) Budgeted	90	90	93	96	109
Fr004: Number Of Fire Safety Inspector Positions (ftes)	2	2	2	2	2
Fr010: Number Of Structure Fire Calls	75	85	107	110	125
Fr011: Number Of Non-structure Fire Calls	337	379	317	450	475
Fr012: Number Of Alarm Calls	487	512	643	675	700
Fr013: Number Of Special Hazard Calls	403	362	402	400	400
Fr016: Number Of Ems / Rescue Calls	3,544	4,161	25,516	29,600	30,000
Fr021: Number Of Civilian Injuries Due To Fire	24	27	23	15	20
Fr032: Number Of Civilian Deaths Due To Fire	1	5	1	-	-
Fr033: Property Loss Due To Fire	5,662,295	5,456,012	7,842,923	4,600,000	4,750,000

APPENDIX

Key Performance Indicators

Performance Measures	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2023-2024 Projected
Fr034: Property Saved	13,777,580	20,571,792	23,780,680	9,625,000	9,750,000
Fr053f: Total Calls For Service	7,207	7,796	30,658	36,690	37,000
Fr055f: Ems / Rescue Percentage Of Calls	49.17%	53.00%	83%	80%	81%
Fr058: Citizens Receiving Public Education	4,500	127	2,792	3,500	3,500
Fr068: Travel Performance For Building Fires (seconds)	779	839	899	899	899
Fr069: Travel Performance For Ems/rescue Calls (seconds)	779	779	899	899	899
Fr070: Number Of Contained Cooking Fires	8	16	17	10	15
Code Compliance					
Cases brought into compliance before formal notice issued	1,450	1,500	1,500	1,450	1,500
Cases brought into compliance before SM, CEB, citation	800	1000	1000	1550	1550
Complaints investigated per Hearing Officer per day	4	4.5	4.5	5	5
Fines Collected	$265,418	$265,000	$372,019	$365,000	$365,000
Number of bank owned properties registered	1,271	1,177	1,416	1,500	1,500
Number of complaints investigated	3,749	4,000	4,205	4,500	4,500
Number of reactive cases/complaints	3,750	3,800	4,205	4,300	4,300
Percent of compiance achieved	94%	95%	95%	95%	95%
Total cases brought into compliance	3,750	3,900	3,950	3,900	3,900
Building Division					
Construction Valuations	643,917,726	1,328,882,399	4,002,801,040	4,953,120,260	3,400,500,256
Construction Value Per Inspector	91,988,247	189,840,343	179,237,445	1,869,140,032	1,675,062,532
Construction Value Per Permit Technician	58,537,975	110,740,200	130,354,505	1,068,080,018	957,178,589
Number Of Building, Electrical, Mechanical, Plumbing [bemp] Building Inspections Completed (including Commercial Construction Inspections)	44,895	45,200	54,271	73,686	75,897
Number Of Building, Electrical, Mechanical, Plumbing [bemp] Building Permits Issued (residential And Commercial)	13,869	14,365	15,582	16,785	17,556
Number Of Express Permits Issued	5,130	5,746	6,051	6,178	6,253
Number Of Inspectors	7	7	8	8	9
Number Of Permit Technicians	11	12	12	14	14
Number Of Total Building Construction Plans Reviewed (residential And Commercial)	7,215	7,617	9,372	9,874	9,986
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	13,727	14,348	18,277	18,289	17,389
Permits Processed Per Technician	2,311	2,227	2,223	1,806	1,337

APPENDIX

Key Performance Indicators

Performance Measures	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2023-2024 Projected
Residential Renovation/additions	10,374	11,542	12,421	11,386	12,210
Road Maintenance					
Miles Of Finished Mowing - Contractual	56.4	56.4	56.4	56.4	56.4
Miles Of Row Maintained	2,277	2,277	2,277	2,277	2,277
Miles Of Row Mowing - Contractual	1,176.9	1,176.9	1,176.9	1,176.9	1,176.9
Miles Of Row Mowing - County Forces	1,043.7	1,043.7	1,100.2	1,100.2	1,100.2
No. Of Bicycle/multi-purpose Trail Miles Maintained	11.3	12.5	12.5	12.5	12.5
Number Of Maintained Traffic Signals	75	75	78	79	81
Number of pothole work orders	3,576	4,006	3,009	2,676	2,738
Number of signs installed, repaired, replaced	5,823	4,745	5,878	4,848	5,139
Number of traffic signal repairs	192	219	189	213	197
Percent of pothole workorders completed within 48 hours (relative sample)	83%	52%	41%	39%	45%
Stormwater					
Dra's Inspected And Recertified	23	20	20	32	32
Watershed Studies	3	2	2	4	4
Residential/major Road Cip					
Total Annual Expenditures For Asphalt Resurfacing (contractual Services)	$3,600,000	$4,300,000	$3,300,000	$4,000,000	$6,000,000
Emergency Medical Services					
Amount of time crew spent on scene during a STEMI Alert (heart attack). Time measured from arrival to patient transport to receiving facilty.			15 min 30 sec	13 min 35 sec	14 min
Documented blood sugar for patient with altered mental status.			57%	60%	65%
Number of career operations positions budgeted			84	84	84
Percent of patient contacts were SaO2 level (blood oxygen statuation) below 90% with no past medical hisotry of chronic hypoxia.			5%	7%	10%
Percentage of pain assessments documented on trauma patients.			75%	65%	70%
Success rate for advanced airway placement (intubation) on first attempt.			83%	80%	85%
Success rate for IV insertion on first attempt.			89%	82%	90%
Animal Services					
Animal Intake	4,391	3,976	3,857	3,900	3,900
Animal License Revenue	$172,303	$133,835	$152,589	$127,000	$125,000
Clinic Clients (vaccination Clinic)	483	611	190	700	700
Number Of Animal Adoptions By Rescue Groups	157	69	230	230	120
Number Of Animal Reclaims	657	544	461	550	550
Number Of Animals Adopted (not Including Those Released To Rescue Groups)	2,096	1,780	1,888	1,800	1,800
Number Of Animals Euthanized	518	379	742	410	410
Number Of Cat Intakes	1,846	1,524	1,427	1,500	1,500

APPENDIX

Key Performance Indicators

Performance Measures	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2023-2024 Projected
Number Of Cat Reclaims	71	29	11	21	30
Number Of Cats Licensed	2,271	1,751	1,440	1,600	1,600
Number Of Dog Intakes	2,451	1,758	1,757	2,000	2,000
Number Of Dog Reclaims	561	502	443	525	525
Number Of Dogs Licensed	8,487	7,066	6,895	6,500	6,500
Number Of Domestic Exotic Bird Intakes	2	4	16	4	4
Number Of Households Within The Local Government	79,988	80,902	81,687	82,000	84,000
Number Of Licensed Animals That Are Sterilized	2,003	2,200	2,000	1,900	1,900
Number Of Livestock Intakes	65	41	379	40	40
Number Of Pocket Pet And Rabbit Intakes	16	28	25	15	15
Number Of Reptile Intakes	7	1	3	1	1
Number Of Sterilizations Performed	2,003	2,200	1,852	2,000	2,000
Number Of Wildlife Intakes	1	10	7	1	6
Volunteer Hours	14,000	10,000	10,000	10,000	10,000
Landfill					
Landfill Available Remaining Landfill Capacity - Class I (cubic Yards)	1,346,288	1,036,000	894,000	700,000	510,000
Available Remaining Landfill Capacity - Class I (years)	10	6	5	4	3
Average On-site Cycle Time For Commercial Waste Vehicles.	10 min	17 min	19 min	20 min	15 min
Compaction Rate (tons Per Cubic Yard Landfilled) For Class I Landfill(s)	1,785 lb/yd3	1,540 lb/yd3	1,734 lb/yd3	1,650 lb/yd3	1,650 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	$30	$30	$33	$33
Tons Landfilled Within System - Class I	108,373	121,939	123,094	125,000	130,000
Tons Mulched	12,270	12,163	14,946	15,000	15,000
Litter Program					
Total Amount Of Litter Collected (tons)	159	166	137	145	300
Recycling					
Amount Of Materials Diverted From Landfill (tons)	17,359	17,046	18,729	19,060	19,763
Number Of Waste Reduction/recycling Community Education	20	-	5	15	20
Percent Of Materials Recycled	26%	32%	32%	33%	34%
Hazardous Waste					
Amount Of Hazardous Material Diverted From Waste Streams (tons)	96	105	109	119	122
Community Services Administration/Historical Courthouse					

APPENDIX

Key Performance Indicators

Performance Measures	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2023-2024 Projected
Adult Program Attendance			1,473	2,290	2,300
Average Museum Visitor Satisfaction (1-10)			9.5	9.5	9.5
Children and Family Program Attendance			0	625	750
Courtroom Usage	2,200	2,400	455	898	2,500
Museum Visitors	4,397	5,300	3,388	3,050	4,000
Number of Students Served (tours and outreach)			247	530	600
Research Requests	341	320	256	144	300
Website Visits	31,262	45,000	15,934	8,510	20,000
Support Services Administration					
CCE/ADI/HCE/LSP Grant Fund Expenditures	$933,252	$868,310	$1,094,033	$949,192	$1,445,852
EHEAP Clients Served	147	230	325	305	245
Grant Clients Served	1,124	1,252	2,546	2,603	2,662
In Home / Facility Hours Of Services	47,439	47,060	44,078	46,282	48,596
OAA Grant Fund Expenditures	$1,487,287	$1,095,053	$960,848	$850,361	$935,397
RSVP Grant Fund Expenditures	$127,439	$127,254	$141,438	$148,510	$155,935
RSVP/SCP Grant Fund Expenditures	$7,917	$7,695	$-	$-	$-
Senior Companion Hours Served	10,860	8,519	-	-	-
Volunteer Hours (RSVP)	53,508	44,984	51,213	59,326	50,300
Drug Court					
Dependency Drug Court - Admissions	6	4	2	6	4
Dependency Drug Court - Clients In Treatment	12	8	3	10	8
Dependency Drug Court - Number Of Children Reunified	9	5	3	12	7
Dependency Drug Court - Referrals	16	8	6	15	11
Dependency Drug Court - Successful Completion	4	3	1	3	3
Dependency Drug Court - Unsuccessful In Program	3	4	2	5	1
Felony Drug Court - Admissions	6	5	11	10	7
Felony Drug Court - Clients In Treatment	14	9	16	25	25
Felony Drug Court - Recidivism (number Of Clients)	1	-	1	1	1
Felony Drug Court - Referrals	12	9	15	24	15
Felony Drug Court - Successful Completion	3	1	2	3	2
Felony Drug Court - Unsuccessful In Program	7	3	4	5	5
Mental Health Court - Admissions	5	7	10	7	7
Mental Health Court - Clients In Treatment	10	10	15	14	12
Mental Health Court - Referrals	28	13	16	18	19
Mental Health Court - Successful Completion	6	1	5	3	4
Mental Health Court - Unsuccessful In Program	3	1	5	3	3
Veteran's Court - Admissions	5	12	5	6	7
Veteran's Court - Referrals	22	18	8	12	15

APPENDIX

Key Performance Indicators

Performance Measures	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2023-2024 Projected
Veteran's Court - Successful Completion	4	2	9	4	5
Veteran's Court - Unsuccessful Completion	1	1	-	2	1
Parks and Recreation					
Adult Sports Participants	6,278	7,000	0	800	1,000
Bicentennial Pool Attendance	30,800	31,000	31,820	35,000	38,000
Concert - Number of Attendance	0	0	2,178	2,400	3,200
Concert Revenue	$36,160	$33,401	$32,580	$32,995	$33,000
Number of attendance to Movie in the Parks	0	0	281	500	800
Number of Building Rentals	0	0	1,092	1,500	2,000
Number of Outreach Events	5	4	3	6	8
Number of Seasonal/Special Events	0	0	79	81	90
Permits issued for Park usage	2,229	2,500	586	650	700
Revenue generated by Bicentennial Park Pool	$31,698	$32,000	$48,279	$50,000	$52,000
Youth Program Attendance (camps & play programs)	1,703	2,000	344	670	800
Library Services					
Adult Program/Class Attendance	23,272	8,198	6,169	9,133	10,200
Average Friends of the Library membership	486	486	450	369	380
Digital Circulation	87,878	100,744	101,686	102,255	103,072
Facility Visits	368,388	253,163	258,418	309,133	329,541
Family-All Ages Program/Class Attendance	5,763	3,309	1,561	4,140	4,264
New Library Cards Issued	5,856	4,574	5,617	5,703	6,427
Public Computer Use Sessions	85,297	44,823	46,221	48,355	49,998
Public WiFi Use Sessions	36,043	25,731	27,030	47,381	55,031
Traditional Circulation	500,831	389,134	401,451	413,159	425,273
Volunteer Hours	18,372	14,996	12,781	15,792	15,319
Website Visits	443,176	392,725	447,156	448,028	484,606
Youth Program/Class Attendance	19,842	7,481	7,974	9,359	10,453
Extension Services					
Commercial Clients	752	326	244	175	200
Diagnostic Response	10,201	8,306	10,133	11,000	12,500
Media Outreach: Newspaper, Television, Radio, Social Media	277,523	1,153,344	2,201,125	4,000,000	1,350,000
Program/event Participants	11,866	10,615	13,908	14,000	13,000
Aquatic Weed Control					
Acres Of Waterways Harvested Via Mechanical Harvesting	376	352	236	330	324
Acres Of Waterways Treated	2,204	2,331	2,461	2,650	2,798
Boater Registration	16,679	17,344	17,911	18,244	18,766
Numbers Of Signs Installed, Repaired, Replaced	5	2	19	17	30
Secure State Funding For Aquatic Plant Control (expending At Least 95%)	$1,201,316	$948,000	$1,595,175	$1,352,939	$1,274,357

APPENDIX

Key Performance Indicators

Performance Measures	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2023-2024 Projected
Citrus County Utilities					
Total number of active customers for water operations	25,400	26,004	27,047	27,414	28,000
Total number of active customers for wastewater operations	11,800	13,396	13,735	13,869	14,000
Percentage of bad debt	0.8%	0.8%	0.8%	0.8%	0.8%
Number of speaking engagements focused on water conservation & Florida-friendly Landscaping	39	39	48	50	50
Number of watering violations issued	908	748	856	1000	1000
Volume of wastewater (in MG) treated during the fiscal year	741,051	707,067	732,236	750,000	800,000
Percentage of wastewater treatment to advanced treatment status	88%	76%	78%	80%	85%
Total Miles of water distribution system piping	886	888	903	938	942
Total Miles of pipe in sewage collection system	363	369	372	384	387

2023/2024 Machinery & Equipment

American Rescue Pln Grant

			Amount
56400	CCF HVAC PROJECTS		366,135
56400	CIP CCF GF2017-06 DETENTION CENTER HVAC		862,749
56400	CIP CCF GF2020-09 EOC CHILLER #1		135,000
56400	CIP CCF GF2023-10 Lecanto Govt Bldg Chiller 2		165,000
56400	CIP CCF L2022-01 FC LIBRARY HVAC REPLACEMENT		125,000
56400	CIP L2019-04 LAKES REGION RENOVATION budget adj		37,000
		Total	**1,690,884**

Capital Improvement Prog

			Amount
56400	CCF SHERIFF OPS ELEVATOR		77,500
56400	CIP CCF GF2017-01 NEW COURTHOUSE GENERATOR		1,000,000
56400	CIP GF2020-09 EMERGENCY OPERATIONS CENTER CHILLER #1		162,500
56400	CIP GF2023-10 LGB CHILLER #2		80,000
56400	CIP GF2024-01 AHU & OHU REFURBISHMENTS		406,500
56400	CIP GF2024-28 RADIO EQUIPMENT REPLACEMENT		362,500
56400	CIP GF2024-28 RADIO EQUIPMENT REPLACEMENT to 55120		(362,500)
56400	Lecanto Health Dept Elevator		71,500
		Total	**1,798,000**

Systems Managment

			Amount
56400	APC-SMART-UPS RT 5000VA RACK MOUNT 208V (10 @ $7500)		75,000
		Total	**75,000**

Elections

			Amount
56400	UPGRADE ESS SERVERS & WORKSTATIONS		60
		Total	**60**

Facilities Management

			Amount
56400	Area 3 HVAC		29,000
56400	AREA 3 HVAC - BUDGET ADJUSTMENT		(29,000)
56400	Courthouse Annex Elevator 11 Door Mod		15,000
56400	CSC FACP Replacement		13,100
56400	EOC Preaction Nitrogen Modification		30,000
56400	LHD HVAC 10		12,000

56400	LHD HVAC 11		12,000
56400	NCH Elevator 10 Door Mod		15,000
56400	NCH Elevator 7 Door Mod		15,000
56400	NCH Elevator 8 Door Mod		15,000
56400	NCH Elevator 9 Door Mod		15,000
56400	OCH HVAC 2		12,000
56400	WCCC HVAC 1		39,000
56400	WCCC HVAC 2		15,000
56400	WCGC HVAC 11		12,000
56400	WCGC HVAC 12		12,000
		Total	**232,100**

Grounds Maintenance

		Amount
56400	Rotadairon	19,000
56400	Tanden Trailer	8,500
	Total	**27,500**

General Fund CIP

		Amount
56400	EMS STAIR CHAIRS AND STRETCHERS	470,850
	Total	**470,850**

Fire Svcs Vehicle Trust

		Amount
56400	CIP F2019-06 Fire Apparatus Replacement	135,061
	Total	**135,061**

Fire Capital Improvement

		Amount
56400	CIP F2019-02 FIRE RESCUE RADIO REPLACEMENT PLAN	61,500
56400	CIP F2019-04 STATION 8 GENERATOR REPLACEMENT	49,000
56400	CIP F2019-04 STATION 8 GENERATOR REPLACEMENT adj	3,000
56400	CIP F2023-02 EMS EQUIP REPLACEMENT PLAN	85,378
56400	CIP F2023-02 EMS EQUIP REPLACEMENT PLAN adj	(85,378)
56400	CIP F2023-03 FIRE RESCUE SMALL EQUIP REPLACEMENT PLAN	15,000
56400	CIP F2023-03 FIRE SMALL EQUIPMENT REPLACEMENT PLAN ADJ	85,378
56400	CIP F2024-04 TRAINING CENTER AIRPACK REPLACEMENT PLAN	191,625
56400	CIP F2024-04 TRAINING CENTER AIRPACK REPLACEMENT PLAN adj	(191,625)
56400	CIP F2024-05 FIRE SAFETY HOUSE REPLACEMENT PLAN	179,500
	Total	**393,378**

Building Department

			Amount
56400	NEW VEHICLE FOR INSPECTOR SUPERVISOR POSITION		45,000
56400	NEW VEHICLE FOR NEW INSPECTOR POSITION		38,000
56400	NEW VEHICLE FOR NEW INSPECTOR POSITION budget adj		(38,000)
		Total	**45,000**

Building Dept VEH TRUST

			Amount
56400	PICKUP TRUCK #20292		45,000
56400	PICKUP TRUCK #20295		45,000
		Total	**90,000**

Building Technology

			Amount
56400	Oracle Server		7,300
		Total	**7,300**

Road Maintenanice

			Amount
56400	48" ROLLER TABLE FOR TRAFFIC		6,000
56400	CONCRETE GRINDER		7,500
56400	CONCRETE GRINDER- BUDGET ADJUSTMENT		(7,500)
		Total	**6,000**

Road Maintenanice CIP

			Amount
56400	CIP CCF GF2020-11 ROAD MAINT - HEAVY EQUIP		200,000
56400	CIP GF2020-11 DUMP TRUCK #20138 - ROAD MAINT		200,000
		Total	**400,000**

Fleet Management Vehicle Trust

			Amount
56400	UTILITY VEHICLE #55719		35,000
		Total	**35,000**

General Gov Vehicle Trust

			Amount
56400	BOOM MOWER #20577 - ROAD MAINT		275,000
56400	CIP GF2020-11 DUMP TRUCK #20138 - ROAD MAINT		80,000
56400	LIGHT DUTY DUMP TRUCK #20140 - GROUNDS		100,000
56400	LOADER #20229 - ROAD MAINT		275,000

56400	OFF ROAD UTILITY VEHICLE #20484 - GROUNDS	15,000
56400	PICKUP TRUCK #20086 - ROAD MAINT	45,000
56400	PICKUP TRUCK #20113 - PARKS	45,000
56400	PICKUP TRUCK #20157 - CODE	45,000
56400	PICKUP TRUCK #20211 - CODE	45,000
56400	PICKUP TRUCK #20268 - CODE	45,000
56400	PICKUP TRUCK #20541 - ROAD MAINT	45,000
56400	PICKUP TRUCK 4 X 4 #20262 - TECH SERVICES	45,000
56400	PICKUP TRUCK UTILITY #20107 - ROAD MAINT	90,000
56400	PICKUP TRUCK UTILITY BED #20056 - FAC MGMT	80,000
56400	PICKUP TRUCK UTILITY BED #20119 - FAC MGMT	80,000
56400	PICKUP TRUCK UTILITY BED #20200 - FAC MGMT	80,000
56400	SPRAYER #18881 - GROUNDS	50,000
56400	TRACTOR #20126 - GROUNDS	35,000
56400	TRACTOR #20128 - ROAD MAINT	60,000
56400	TRACTOR #20363 - GROUNDS	65,000
56400	TRACTOR #30205 - GROUNDS	90,000
56400	TRACTOR WITH BUCKET #9334 - GROUNDS	33,000
56400	TRANSIT CONNECT #20256 - SYSTEMS MGMT	30,000
56400	UTILITY VEHICLE #20194 - VETERANS	30,000
56400	UTILITY VEHICLE #20225 - LAND DEVLOPMENT	40,000
56400	UTILITY VEHICLE #20236 - SUPPORT SERVICES	30,000
56400	UTILITY VEHICLE #20238 - PARKS	30,000
56400	UTILITY VEHICLE #20348 - LAND DEVELOPMENT	30,000
56400	UTILITY VEHICLE #20591 - HOUSING	30,000
56400	VAC SWEEPER #16638 & 16639 - GROUNDS	38,000
56400	VIBRATORY ROLLER #20361 - ROAD MAINT	280,000
56400	WATER TRUCK #20001 - ROAD MAINT	300,000
	Total	**2,561,000**

Animal Services

		Amount
56400	CCF TELLER TRUST	45,725
56400	SECURITY SYSTEM	6,000
	Total	**51,725**

Landfill

		Amount
56400	New: GPS for Campactor	50,000
56400	New: Litter Fences	70,000
56400	ROLL OFF CONTINERS	30,000
	Total	**150,000**

Solid Waste Mgmt Fleet

			Amount
56400	Kubota RT 900 (2) Litter crew positions per 8/15 Mtg		33,000
56400	New: Kubota RT 900 (2) Litter crew positions		33,000
56400	New: Kubota RT 900 (2) Litter crew positions budget adj		(33,000)
56400	Repl: 2008 Ford Ranger #20432		30,000
56400	Repl: 2008 Ford Ranger #20432 budget adj		10,000
56400	Repl: 2011 Toro Z58 #20517		15,000
56400	Repl: 2013 Caterpillar 320 EL #20599		250,000
56400	REPLACEMENT MOWER BUDGET ADJ		5,000
		Total	**343,000**

Solid Waste CIP

			Amount
56400	CIP S2023-03 Wheel Loader (2) Replacement		325,000
56400	CIP S2024-02 Compactor		600,000
56400	CIP S2024-02 PURCHASE OF COMPACTOR-BUDGET ADJ FY 25/26		(600,000)
		Total	**325,000**

Long Term Care

			Amount
56400	CCF LEACHATE SYSTEM UPGRADES		75,000
56400	LEACHATE PUMP Equipment		25,000
56400	PHASE 3 ELECTRICAL PANELS REPLACED		75,000
		Total	**175,000**

Public Defender

			Amount
56400	New: Fire Suppression System		8,000
		Total	**8,000**

State Attorney

			Amount
56400	FIREWALLS		5,500
		Total	**5,500**

Public Defender

			Amount
56400	SERVER		4,590
		Total	**4,590**

Circuit Court

			Amount
56400	SECURE DATA BACKUP MEDIA STORAGE		7,000
56400	VIDEO CONFERENCING EQUIPMENT		6,000
56400	WIRELESS LAN CONTROLLER		7,500
		Total	**20,500**

Article 5 Facilities

			Amount
56400	CIP CCF GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT		549,784
56400	CIP GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT		148,019
		Total	**697,803**

Libraries

			Amount
56400	LIBRARY VEHICLE #20411		49,500
56400	LIBRARY VEHICLE #20411 Budget Adj Enc FY 23		(49,500)

Aquatic Veh & Equip Trust

			Amount
56400	BOAT & TRAILER #1003 & 1004		30,000
56400	BOAT, TRAILER & MOTOR #52779, 52780, 52781		30,000
		Total	**60,000**

Beverly Hills Msbu

			Amount
56400	Mower		8,000
56400	Utility Vehicle		17,000
		Total	**25,000**

Citrus Co Utilities

			Amount
56400	OPS - Acoustic Logger System (Leak Detection)EP/CONSTR)		35,000
56400	OPS - (1) AIR STAR 100 W SAFETY LIGHT		12,000
56400	OPS - (1) LOCATING TOOL WIRE ON WTR/SWR MAINS		20,000
56400	OPS - (1) SEWER PUSH CAMERA		10,000
		Total	**77,000**

Utilities Fleet

			Amount
56400	PICKUP - REPL 2007 FORD F450 SD 4X4 UB CRA- 20330		115,000
56400	PICKUP - REPL 2008 CHEV C1500 EXT - 20376		40,000
56400	PICKUP - REPL 2011 FORD F350 - 20518		52,000

56400	PICKUP - REPL 2011 FORD F350 SD UB - 20514		52,000
56400	PICKUP - REPL 2011 FORD F350 EXT CAB UB - 20519		80,000
56400	PICKUP - REPL 2011 FORD F350 EXT CAB UB - 20527		80,000
56400	PICKUP - REPL 2011 FORD F350 EXT CAB UB - 20528		80,000
		Total	**499,000**

Ccu Util Ren/Replcmt

		Amount
56400	AMI IPERL METER CONVERSION NODES	75,000
56400	AMR METER REPLACEMENTS	125,000
56400	CHLORINE PUMP REPLMT & REPAIR STOCK	30,000
56400	CL2 ANALYZER - W/WW FAC (FDEP REQ'D)	7,500
56400	GRIT/DEBRIS SEPARATION BOX & SLUDGE DEWATERING BOX	80,000
56400	LIFT STATION PUMP REPLACEMENT	150,000
56400	SCADA MASTER PLAN EQUIPMENT & COMPONENTS	10,000
56400	VFDS REPL'MNT @ W/WW PLANTS / LIFT STATIONS	50,000
56400	VFDS REPL'MNT @ W/WW PLANTS / LIFT STATIONS budget adj	(30,000)
	Total	**497,500**

Wrwsa Renewal And Replacement

		Amount
56400	Machinery & Equipment	50,000
	Total	**50,000**
		10,956,751

Glossary

A

Accrual Basis of Accounting – Under the accrual basis, revenues are recognized when they are earned and become measurable. Revenue is earned when the government has provided the service. Expenses are recognized when they are incurred, if measurable. For an expense to be incurred the item purchased must be received and used or the service purchased must be performed. For an expense to be measurable, the amount must be determined. This determination is typically made when the invoice is received.

Ad Valorem Tax – A tax levied on the assessed value or real property (also known as "Property taxes"). These taxes are the primary source of revenue for the County.

Adjusted final Millage – under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage sometimes does not change from the levy set by the taxing authority.

Adjusted Taxable Value – the value of the portion of a jurisdiction's taxable property for a new year, which represents only the increased value of property on the tax roll from the previous year, and excludes the assessed value of new construction.

Adopted Budget – the nancial plan of revenues and expenditures for a scal year as approved, by the Board of County Commissioners.

Aggregate Millage Rate – A rate obtained by dividing the sum of all revenue generated by, ad valorem taxes levied by the governing body, (Board of County Commissioners) by the taxable value of all assessed property in the County. This represents a weighted average tax rate expressed in mills. State law limits the aggregate rate for a county or municipality to $10 per $1,000 of assessed taxable value.

American Rescue Plan Act (ARPA) – The American Rescue Plan Act, State and Local fiscal Recovery Fund (SLFRF) stimulus package provides nancial support for urgent COVID–19 response e orts 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 o 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 speci c 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 nancial 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 ve persons elected Countywide. Also, referred to as the "County Commission".

Bond – A certi cate of debt containing a promise to pay a sum of money on a speci ed date at a speci ed interest rate as authorized by ordinance and detailed in the bond document. Bonds are typically used to nance capital projects.

Bond Rating – The rating an independent agency issues to measure the nancial strength of the bond issuer and its ability to repay the principal and interest of the bonds.

Bond Re nancing – The issuance of bonds to obtain better interest rates and/or bond condition s by paying o older bonds.

Budget – A comprehensive plan of nancial activity for a speci ed period of time indicating all planned revenues and expenses for the budget period.

Budget Adjustment – A revision to the adopted budget occurring during the a ected scal 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 speci c 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 nancial 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.

APPENDIX

Budget Message – General Discussion of the budget presented by the County Administrator in writing as part of or a supplement to the budget document. The budget message explains principal budget issues and provides policy recommendations to the Board of County Commissioners.

Budget Transfer – A transfer of appropriations or revenues between two or more accounts within the same fund. The budgeted fund total is not changed.

Buy-Up Health Insurance Plan – The buy–up health insurance premium allows the employee to select a health insurance plan that provides a lower deductible, lower maximum out–of–pocket and larger selection of health care providers.

C

Capital Equipment – fixed Assets with a value in excess of $5,000 and an expected life of more than one year such as automobiles, computers, and furniture.

Capital Improvement Program (CIP) – A five-year plan for capital expenditures to be incurred each year over ve 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 nancing.

Capital Outlay – Expenditures, which result in the acquisition of, or addition to, xed assets such as buildings, land, and roads.

Capital Project Fund – uses a fund established to account for nancial resources for the acquisition or construction of major capital facilities (other than those nanced by Proprietary or Trust Funds).

CARES Act – The Coronavirus Aid, Relief, and Economic Security Act, the legislation provides financial relief and resources to individuals, families and businesses.

Cash Carry Forward – Resources of a fund less expenditures carried over to the following scal year and available for appropriation.

Community Redevelopment Area (CRA) – An area designated by the Cities where certain conditions exist. Examples of conditions that can support the creation of a Community Redevelopment Area include, but are not limited to, the presence of substandard or inadequate structures, a shortage of a ordable housing, inadequate infrastructure, insu cient 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 scal development of the County.

Contingency – Funds, which are set aside to cover emergencies, or unforeseen events that occur during the scal year, such as new federal mandates, shortfalls in revenue and unanticipated expenditures.

County Administrator – the Chief Executive Officer of the County appointed by the Board of County Commissioners.

COVID-19 – Coronavirus disease 2019, a contagious disease which led to a worldwide pandemic.

D

Debt Service – Payment of interest and principal on an obligation resulting from the issuance of bonds or other forms of debt.

Debt Service Fund – A fund used to account for the accumulation of resources for, and payment of, general long–term debt principal and interest.

Deficit - The excess of budgeted expenditures over estimated revenues and receipts.

Department – Citrus County's organizational structure groups programs or divisions into departments by functional similarities. Departments report to the County Administrator.

Dependent Special District – A special district, whose governing body or whose budget is established by the governing body of the County to which it is dependent, i.e., Municipal Service Bene t 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 xed 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 nanced and operated in a manner similar to private business. The intent is that the full cost of providing the goods or services be nanced 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–pro t owned property.

Expenditure – Decreases in fund nancial 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 bene t of parties outside the government. Therefore these funds are not available to support County programs.

Final Millage – The tax rate adopted in the nal public budget hearing of a taxing authority.

Fiscal Year – A twelve–month nancial period used by the County, which begins October 1 and ends September 30 of the following year.

Fixed Assets – Assets of a long–term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, i.e., recreation facilities, parking lots, etc.; machinery and equipment with a life expectancy of one year or more.

Franchise Fee – A fee levied on a public service corporation in return for granting a privilege or permitting the use of public property. These fees are usually passed on to the corporation's customers as a cost of doing business. Services subject to franchise fees include but are not limited to electricity, telephone, and natural gas.

Full Time Equivalent – A full-time equivalent (FTE) is a unit of measurement used to figure out the number of full-time hours worked by all employees.

Function – A major class or grouping of tasks directed toward a common goal, such as general government, public safety, physical environment, etc. For the purposes utilized in budgetary analysis, the State of Florida has established these categories of functions and nancial reports must be grouped according to those established functions.

Fund – An accounting entry with a self–balancing set of accounts, which are segregated for the purpose of carrying on speci c 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 scal period, which can be carried over as non–recurring revenue for the upcoming scal 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 nancial accounting and reporting. They govern the form and content of the basic nancial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to de ne 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 speci ed 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 o set the cost of providing capital facilities to meet growth demands. The County assesses impact fees for county owned capital facilities for parks, re 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 nancing 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 speci c item or group of similar items de ned by detail in a unique account in the nancial records. Revenue and expenditure justi cations 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 nancial 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.

Modi ed Accrual Basis of Accounting – Under the modi ed 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 modi ed accrual basis of accounting.

Municipal Services Bene t Unit (MSBU) – A special district created to provide for projects and/or services to a speci cally de ned area of the County and nanced by a special assessment to only those citizens receiving the bene ts 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 re 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 gure, 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 speci c 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 nancial statements.

Non-Operating Expenditures – The costs of government services, which are not directly attributable to a speci c County program or operation. Examples include debt service obligations.

Non-Operating Revenues – The incomes received by the government, which are not directly attributable to providing a service. An example is interest received for investments.

Non-Tax Revenues – The revenue derived from non–tax sources, including licenses and permits, intergovernmental revenue, charges for service, nes 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 nancial 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 bene t costs.

Project 25 (P25) – Digital radio communication system serving Public Safety and Governmental organizations.

Property Appraiser – The elected county o cial 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 certi ed 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– ve days after a county's tax roll is certi ed 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, nancial position, and changes in nancial 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 speci c 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, nes, forfeitures, grants, shared revenues and interest income.

Revenue Bonds – Bonds usually sold to nance 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 speci c revenue source for some future period, such as the next scal 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 speci c improvement or service deemed to primarily bene t those properties.

Special Revenue Fund – A governmental accounting fund used to account for the proceeds of speci c revenue sources that are legally restricted to expenditures for speci ed 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 o 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 o cer 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 certi cation 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 nance the ensuing scal 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 nancing services performed for the common bene t. 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 rst public budget hearing as required by Statute.

Tentative Millage – The tax rate adopted in the rst public budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the nal 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 O ce of the State Comptroller designed to standardize nancial 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 ows across as it moves toward a common body of water, such as a stream, river, lake or coast.

Directory of Acronyms

A

ACFR – Annual Comprehensive Financial Report

ADA – Americans with Disabilities Act

ADI – Alzheimer's Disease Initiative

AFG – Assistance to Firefighters Grant

AHAC – Affordable Housing Advisory Committee

AHCA – Agency for Healthcare Administration

ALS – Advanced Life Support

AMI/AMR – Advanced Metering Infrastructure/Automated Meter Reading

ARPA – American Rescue Plan Act

ASPCA - American Society for Prevention of Cruelty to Animals

B

BAB – Build America Bonds

BEBR – Bureau of Economic and Business Research

BMAP – Basin Management Action Plan

BMP – Bitmap Digital Images

BOCC – Board of County Commissioners

C

CADD – Computer Aided Design and Drawing

CAMA - Computer-Assisted Mass Appraisal

CAP – Controlled Access Pharmacy

CARES – Coronavirus Aid, Relief, and Economic Security Act

CASA – Citrus Abuse Shelter Association

CCC – Citrus County Code

CCE – Community Care for the Elderly

CCF – Cash Carry Forward

CCHD – Citrus County Health Department

CCLS – Citrus County Library System

CCSO – Citrus County Sheriff's Office

CCT – Citrus County Transit

CDBG – Community Development Block Grant

CDBG–DR – Community Development Block Grant for Disaster Recovery

CDR - Community Development and Regulatory

CEB – Code Enforcement Board

CESQG – Conditionally Exempt Small Quantity Generator

CIE – Capital Improvement Element

CIGP – County Incentive Grant Program

CIP – Capital Improvement Program

COLA - Cost of Living Adjustment

COVID–19 – Coronavirus Disease 2019

CPR – Cardiopulmonary Resuscitation

CR – County Road

CRA – Community Redevelopment Agency

CRAB – Code Review and Appeals Board

CSA – Citizen's Service Area

D

DBA – Doing Business As

DCF – Department of Children and Families

DEP – Department of Environmental Protec on

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

APPENDIX

FBC – Florida Benchmark Consortium

FBO – Fixed Base Operator

FDEP – Florida Department of Environmental Protec on

FDOT – Florida Department of Transportation

FGUA – Florida Governmental Utility Authority

FICA – Federal Insurance Contributions Act

FIOG – Florida Institute of Government

FIRMS – Flood Insurance Rate Maps

FLDHSMV – Florida Highway Safety and Motor Vehicles

FOCCAS – Friends of Citrus County Animal Services

FRS – Florida Retirement System

FTA – Federal Transit Administration

FTE – Full Time Equivalent

FY – Fiscal Year

FYN – Florida Yards and Neighborhoods

G

GAAP – Generally Accepted Accounting Principles

GASB – Government Accounting Standards Board

GFOA – Government Finance Officers Association

GIS – Geographic Information System

H

HB – House Bill

HCE – Home Care for the Elderly

HCRA – Health Care Responsibility Act

HIS – Hansen Information System

HMO – Health Maintenance Organization

HOPE – Homecare Options Provided for Everyone

HRAB – Historical Resources Advisory Board

HRO – Historical Resources Office

HSWD - Homosassa Special Water District

HUD – Housing and Urban Development

HUD-VASH – Housing and Urban Development Veterans Affairs

Supportive Housing

HVAC – Heating, Ventilation, and Air Conditioning

I

IBS NAPA – Napa-Integrated Business Solutions

IDM - Infor Document Management

IFAS – Institute of Food and Agricultural Sciences (University of

Florida)

IMA – Interchange Management Area

IPS - Infor Public Sector

ISO – International Standards Organization

IT – Information Technology

IV – Intravenous

J

JPA – Joint Participation Agreement

K

KPI – Key Performance Indicators

L

LAP – Local Agency Program

LCIR – Legislative Committee on Intergovernmental Relations

LDC –Land Development Code

LIHEAP – Low Income Home Energy Assistance Program

LIWAP – Low Income Water Assistance Program

LMS – Local Mitigation Strategy

LSP – Local Services Program

M

MPO – Metropolitan Planning Organization

MS4 – Municipal Separate Storm Sewer Systems

MSBU – Municipal Service Benefit Unit

MSTU – Municipal Service Taxing Unit

MWP – Medicaid Waiver Program

N

NACO – National Association of Counties

NBYS – New Beginnings Youth Shelter

NCVC – Nature Coast Volunteer Center

NFPA – National Fire Protec on Association

NPDES – National Pollutant Discharge Elimination System

APPENDIX

O

OAA - Older American's Act

OMB – Office of Management and Budget

OSTDS – Onsite Sewage Treatment and Disposal Systems

P

P25 – Project 25

PAFR – Popular Annual Financial Reporting

PDC – Planning Development Council

PDRB – Planning and Development Review Board

PDO – Planned Development Overlay

PPE – Personal Protective Equipment

PTSD – Post-Traumatic Stress Disorder

R

RCMP – Residential Construction Mitigation Program

RSVP – Retired and Senior Volunteer Program

S

SAG – Stakeholders Advisory Group

SAO2 – Blood Oxygen Saturation

SCOP – Small County Outreach Program

SCP - Senior Companion Program

SHIP – State Housing Initiatives Partnership

SLD – Street Lighting District

SLFRF – State and Local Fiscal Recovery Fund

SM – Special Master

SMART – Specific, Measurable, Achievable, Realistic and Timescaled

SMW – Sugarmill Woods

SOH – Save Our Homes

SR – State Road

STEAM – Science, Technology, Engineering, Arts, and Math

STEM – Science, Technology, Engineering and Math

STEMI – Segment Elevation Myocardial Infarction

SWFWMD – Southwest Florida Water Management District

SWM – Solid Waste Management

SWOT – Strength, Weakness, Opportunity and Threats

SWRWRF – Southwest Regional Water Reclamation Facility

T

TBRPC – Tampa Bay Regional Planning Council

TDC – Tourist Development Council

TIC - Thermal Imaging Camera

TRIM – Truth in Millage

TNVR - Trap, Neuter, Vaccinate, Return

U

UCF – University of Central Florida

UF - University of Florida

USAR – Urban Search and Rescue

USDA – United States Department of Agriculture

V

VA – Veterans Affairs

VASH – Veterans Affairs Supportive Housing

VCB – Visitor and Convention Bureau

W

WMD/Bio Terrorism – Weapons of Mass Destruction/ Biological Terrorism

WRPC – Withlacoochee Regional Planning Council

WRWSA – Withlacoochee Regional Water Supply Authority





Citrus County, Florida

www.citrusbocc.com