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Citrus County, Florida

Adopted Budget



Board of County Commissioners

Ronald E. Kitchen, Jr., Chairman, District 2

Ruthie Davis Schlabach, 1st Vice Chair, District 3

Holly Davis, 2nd Vice Chair, District 5

Jeff Kinnard DC, District 1

Scott Carnahan, District 4

Constitutional Officers

Angela Vick - Clerk of the Circuit Court

Cregg Dalton - Property Appraiser

Mike Prendergast- Sheriff

Maureen "Mo" Baird - Supervisor of Elections

Janice A. Warren - Tax Collector

Randy Oliver, County Administrator

Colleen Scott, Management and Budget Director

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Jeff Kinnard DC, District 1



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

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

Scott Carnahan, District 4



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

Ronald Kitchen, District 2



Commissioner Ronald Kitchen was elected to the Board in 2014. He serves as Chairman and serves on several boards. He has membership to many committees and local organizations. Ron and his wife Kerri have lived in Citrus County since moving here in 1987 from Virginia. Ron wants to do what he can to make Citrus County better now and for future generations. Ron has over 35 years in top level Management with

years of decision making and proactive leadership experience in both the private and public sector. Ron was the Mayor of the City of Crystal River from 2000-2010. He is also a Graduate of Leadership Citrus, past Chairman of the County Transportation Planning Organization and various organizations.

Holly Davis, District 5



Commissioner Holly Davis started her term with the Board in 2020. She serves as 2nd 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.

Ruthie Davis Schlabach, District 3

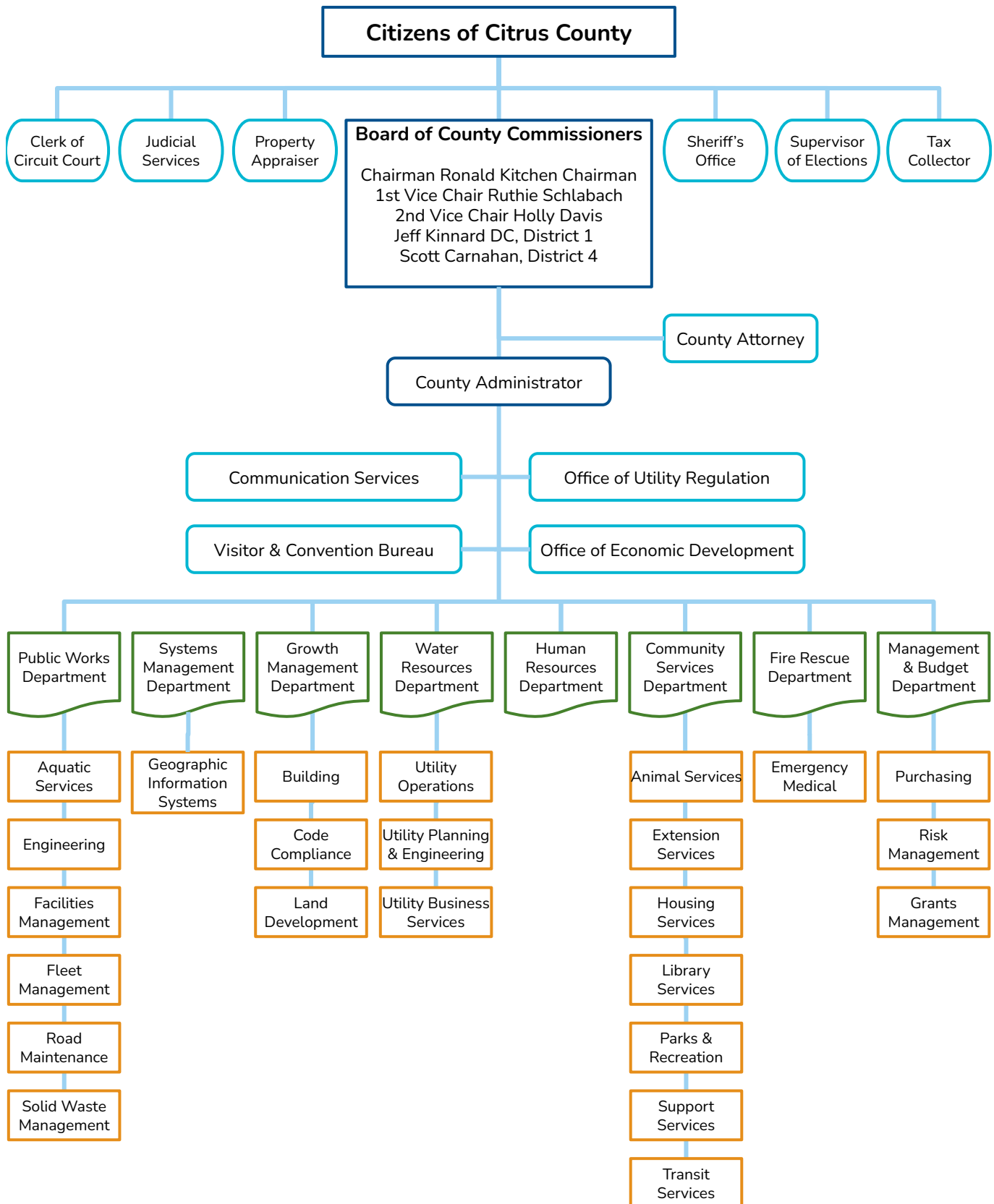


Commissioner Ruthie Davis Schlabach was elected to the Board in 2020. She serves as 1st Vice Chairman. Commissioner Schlabach, is a Florida native and is the eighth of nine children. Her father Ned was a decorated WWII pilot in the Army Air Corps and a commercial airline pilot. Her mother Peggy was a registered nurse. Ruthie and Jarey Schlabach first met in the 7th grade at Sarasota Christian School. Ruthie and Jarey have twin daughters

Catherine and Julia who were born in Citrus County. She has over 35 years of experience in Business Administration, Bookkeeping, Human Resource, and Customer Service. Ruthie has co-owned Schlabach Security & Sound, Inc. with her husband Jarey for 29 years. Ruthie has served on the Code Enforcement Board, Forest Ridge Elementary SEAC Committee, Ft. Cooper Daughters of the American Revolution (DAR) in addition to the countless hours she



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, 2021

Christopher P. Morrell
Executive Director



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Citrus County Board of County Commissioners, Florida for its annual budget for the fiscal year beginning October 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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



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Budget Message



Citrus County, Florida

BUDGET MESSAGE

September 27, 2022

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 2023 to the Board of County Commissioners (Board) and citizens of Citrus County, as agreed upon by the Board on September 8, 2022. While managing through the pandemic has challenged resources and staff, the County is well positioned for growth and development. Due to prudent management by the Board, Citrus County has strengthened its finances and infrastructure. With the benefit of Federal funds, the County established an Economic Development Fund with a current balance of \$2.9 million and committed over \$20 million to legacy projects, such as water and sewer projects to protect our natural resources.

Due to the robust housing and construction market, as well as increased development activity, the County continues to experience positive taxable property values. Taxable values increased 8.38% 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 2022, 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.

Each year, the County adopts a fiscally sound approach to budgeting, allowing the organization to be responsible financial stewards of our resources. This year has had its own economic challenges, such as ever-increasing oil prices, supply and distribution issues, and the significant inflation of consumer goods and services. These factors have delayed several projects, as vendors have requested contract time extensions and/or modifications. Some capital improvement projects have been postponed due to escalating project costs.

The Board was advised when Emergency Medical Services (EMS) were assumed by Fire Rescue that an increase in millage of would be required. While EMS expenses are at or below target, a complete revenue picture is not available due to delays in Medicaid, Medicare, and VA payments for services. As a result, the Board recommended an increase of two-tenths of a mill to ensure coverage of operations. Also, because of the State's increase in mental health payments the County's required match necessitated a half of one-tenth of a mill (.1) increase.

At the February 22nd Board Meeting, the Board provided Budget Guidelines for fiscal year 2022-23, considering the needs in EMS and mental health. The Board also directed at that time that two-tenths of a mill (.2) be added for five years to fully fund Residential Road Resurfacing. This resulted in a .45 mill increase prior to the Sheriff submitting his budget request. The Board did not pursue Commissioner Budget Considerations as resources are constrained this year.

The County recognizes the Governor's "Freedom First Budget" for Fiscal Year 2022-23, which provides substantial pay increases and benefits to law enforcement officers. Currently, there is a competitive market for public safety professionals. The Citrus County Sheriff's Office (CCSO) Proposed Budget reflected an aggressive compensation plan and an additional 21 sworn officers, seven (7) civilian positions, and four (4) body worn camera positions; for a total of 32 positions.

The Board approved the Sheriff's request for recommended levels of compensation for sworn law enforcement officers and 911 communications staff, bringing these positions in line with salaries of surrounding counties, while providing other employees of the Sheriff's Office the same increase proposed for County employees. The Board agreed to 13 vacant deputy positions, as these positions were already budgeted. Although the additional 21 sworn officers and civilian positions were not approved, the Board recommended phasing these positions in over time. It is noted that once funding is provided to the Sheriff, State law permits the Sheriff to redistribute funds as he deems appropriate.

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 2022 taxable value (FY23) of \$12.1 billion reflects an 8.38% 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 current year collections for Sales Tax will exceed budget. Remember, Florida law provides for revenues to be budgeted at 95% of anticipated levels. Factors that contributed to increased revenues are a robust housing market as Florida's population continues to grow and an increase in tourism activity. Anticipated State Revenue Sharing and Sales Tax for FY22 reflect estimated collections of \$4.5 million and \$10.2 million, respectively. We also believe the County needs be prepared for a possible recession. The expected length and magnitude are unknown.

BUDGET MESSAGE

The Governor's Tax Relief Policy (House Bill 7071) includes a one-month Fuel Tax Holiday from October 1 through October 31, 2022, by lowering the price of gas by 25.3 cents per gallon. The State will absorb the loss of revenue during the gas tax holiday. However, we are unable to determine whether the State will pass the gas tax reduction revenue on to Counties and municipalities. Consequently, we have budgeted accordingly.

We believe the Board should consider the creation of a Road Patrol MSTU for law enforcement. This would permit greater accountability for the law enforcement efforts on Road Patrol and provide an equitable funding formula to identify law enforcement costs based upon the primary benefits provided. A Road Patrol MSTU would include patrol and traffic enforcement for the unincorporated areas of the County. The cities would continue to contract for services with the Sheriff's Office or provide them in another manner through a contract for the level of service they desire. If the Board wishes to create such an MSTU, it will need to be accomplished by Spring 2023 to be considered as part of the FY23-24 Budget.

The local option sales tax provides an equitable revenue source allowing visitors, seasonal residents, business patrons, property owners, and other users to participate in the enhancement of Citrus County's infrastructure. Rather than placing the entire burden on the Citrus property owner, everyone (including tourists) pays a share of preserving, protecting, and improving the community by keeping our roads in good condition. Consequently, the Board may wish to place a Local Option Sales Tax initiative of the ballot in 2024. Naturally, implementation would require voter approval.

The budget looks to enhance infrastructure, public safety services, and capability with a millage rate of 8.2458 in the recommended budget. This represents an increase from the current millage of 7.7623. Please note that in Fiscal Year 2021, the Board approved the Stormwater MSBU, reducing the millage rate by approximately one-tenth of a mill. The Stormwater MSBU provides a more equitable method for charging the costs of stormwater to meet the requirements of our National Pollutant Discharge Elimination System (NPDES) permit.

The County will continue to address water and sewer projects in FY23, with the benefit of Federal funds. The American Rescue Plan Act (ARPA) is a \$1.9 trillion economic stimulus package which was approved by Congress on March 11, 2021. Citrus County received \$29 million in ARPA funds. The funds may only be used for costs incurred under the covered period, beginning March 3, 2021. The period of performance will run until December 31, 2026.

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 2022-23 budget revolves around the delicate and difficult balance of providing adequate funding for sufficient levels of services to sustain a quality community. Compiling the budget for Citrus County, as always, has been challenging. We have worked aggressively to take prudent steps to meet our fiscal hurdles. Administration has been proactive: cutting spending, maximizing revenues, and realigning and reallocating resources to needed areas. In past budget messages, we have illustrated this in detail, and we will continue to make the effort to highlight these strategies.

This year, the budget process was enhanced with the addition of a Budget Guidelines discussion presented at the Board meeting in February 2022 and a detailed overview of the Constitutional Officers' budgets presented in June 2022. We would like to thank the Board of County Commissioners for the input and support provided in formulating and developing Budget Policy during this process.

Based on prior Board direction, additional administrative support for the Commission and the services of an outside marketing firm are not included in the Budget. If the Board so wishes, these items can be added back.

Final Budget, Taxable Values, and Millage Rates

The total budget for FY23 is \$433,705,845; a 8.84% increase from the adopted budget of \$398,490,010 for FY22. Keep in mind, the prior budget reflects ARPA and CARES Act funds of \$34.3 million.

The 2022 gross tax roll reflects a total Taxable Value of \$12.1 billion. Of that total value, \$230 million was the result of new construction, compared to last year's \$165.3 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

BUDGET MESSAGE

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 a .4835 mills increase in the total millage rate, reflecting the rolled back rate plus a 5% inflationary factor, along with six-tenths of a mill for the expansion of public safety services and road resurfacing, and half a tenth of a mill for the mental health subsidy required by the State. Maintaining the current millage is only achievable by holding the Constitutional Officers to the recommended rate or using reserves, which is not recommended. The General Fund millage recommendation is an increase from 6.1937 to 6.5057, providing \$9.63 million in additional ad valorem revenue.

	2021/2022		2022/2023	
	Revenue	Millage	Revenue	Millage
General Fund	69,644,631	6.1937	79,280,083	6.5057
Transportation	6,715,174	0.5972	9,578,392	0.7860
Health Department	703,901	0.0626	748,236	0.0614
Library Services	3,606,089	0.3207	3,835,013	0.3147
Fire Rescue	5,980,456	0.5881	6,372,384	0.5780
Total Millage	86,650,251	7.7623	99,814,108	8.2458

Budget 2022/2023 includes 5% inflationary factor, EMS .2 mills, Road Resurfacing .2 mills, mental health .05 mills, and raises for the Sheriff’s Office sworn law enforcement and 911 communications staff .1786 mills.

The impact fee consultant has provided an opinion that impact fees can be used for cars for additional deputies, water patrol, and body cameras. Consequently, we would propose these funds be used for increased services and the Board pay the expenditures directly based on the Sheriff’s certification. Law Enforcement impact fees has a balance of \$1.6 million as of September 20, 2022.

Rolled-Back Millage

A simplified example of how the rolled-back millage rate is provided to better understand the property tax calculation. In FY22, the County has a home with a taxable value of \$100,000, exclusive of exemptions, and a millage rate of 7.7623; the taxes for this home would be \$776.23. In FY23, the home’s taxable value increased to \$102,000; the millage rate would be reduced to 7.6071 ($7.7623 \times 98\%$) to generate the same taxes of \$776.23. 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.

Duke Energy Funds Set Aside for Capital

We continue to set aside each fiscal year the \$2.185 million (\$2.3 million less 5% statutory reserve) in funds from the Duke Energy combined-cycle natural gas plant to be used for capital projects as the Board deems appropriate.

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.

BUDGET MESSAGE

CRA's and Other Contributions to Cities

The FY 22-23 budget includes \$414,060 for the Crystal River CRA and \$668,775 for the Inverness CRA for a total of \$1,082,835. We have included the continuing contribution to the City of Inverness for the operation of Whispering Pines Park in the amount of \$310,745.

Unfunded Mandates

State mandated programs have contributed to an increased financial burden within our budget, consuming 31.70% of Citrus County's General Fund budget (50.76% 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 5.58%, Senior Management and Special Risk increased 2.56% and 1.94%, respectively, while Regular Employees increased 1.09%.

Florida voters approved Amendment 2, in November 2020, which amends Florida's constitution to gradually increase the State's minimum wage to \$15.00 an hour by the year 2026. On September 30, 2021, the minimum wage became \$10.00 per hour. Every September 30 following, the minimum wage will increase \$1.00 per hour through 2026, according to the following schedule:

\$12.00 on September 30, 2023

\$13.00 on September 30, 2024

\$14.00 on September 30, 2025

\$15.00 on September 30, 2026

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

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

- > Medicaid – Citrus County's share of the total County contribution for FY23 is \$2.44 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 Statutes 948.06 for detention services and 951.032 for inmate medical expenses. The budget for detention services and inmate medical services are \$16.1 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 \$365,800.

Overview of Budget

Constitutional Officers

Constitutional Officers comprise 39.33% of the County's total General Fund budget. The Sheriff's Office certified budget request of \$39,949,444 is a \$8,482,063 increase over current fiscal year. The request includes 32 additional positions for fiscal year 2022-2023, and adjustments for inflationary costs. The Sheriff proposed additional staffing for fiscal years 2024, 2025, and 2026. The Sheriff's budget request has been adjusted to fund the additional compensation plan for current sworn officer positions and 911 communications staff. Excluded from the preliminary budget is the body-worn camera program, with the anticipation of the Sheriff's Office seeking grant opportunities to fund this initiative. Based upon Board direction, the Sheriff's budget request was revised to \$35,081,153.

The Clerk's Office total budget request of \$3,376,339 is a \$305,754 increase over current year. A portion of the increase is related to a non-recurring cost of \$49,000 to fund a new server.

The Supervisor of Elections' budget request of \$1,988,854 is a \$53,753 increase from current year. This increase includes one (1) additional staff position to address mandated law changes and reapportionment/redistricting.

BUDGET MESSAGE

Health and Dental Insurance

The County remains committed to providing employees and their families with comprehensive benefits at reasonable costs. 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 insurance program was modified for the upcoming year. Medical insurance will be offered only under the Base Plan, as the Buy-Up Plan will be eliminated. This was done to provide equity (i.e., the Base Plan was subsidizing the Buy-Up Plan). The Base Plan will increase 8.5% for both plan participants and employer. These increases are necessary due to increasing costs of prescription drugs, medical services, and medical claims experience.

The County's dental insurance program is self-insured, as well. The budget includes no increase to the dental plan. The maximum benefit (coinsurance) the dental plan pays for each covered member is \$1,250 per calendar year.

Workforce, Employee Compensation, and Florida Retirement System

Due to budgetary constraints, the County continues to be conservative in expansion of the workforce. The FY23 budget includes a net increase of nine (9) Board positions, primarily in the enterprise funds. Positions have been adjusted to accommodate the expansion of projects, promote efficiency, enhance controls and security, and accommodate workflow. The Supervisor of Elections requested one (1) position due to new laws and mandates. The Sheriff's Office requested 32 positions; however, the Board agreed to the Sheriff's request for recommended levels of compensation for current sworn law enforcement officers and 911 communications staff, bringing these positions in line with salaries of surrounding counties. It was recommended that the additional 32 positions be phased in over time.

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

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

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

Classification	Employer Contribution		Employee
	Rate Effective 07/01/2022	Rate Effective 07/01/2023	Contribution Current Rate
Regular Employee	10.82%	11.91%	3.00%
Special Risk	25.89%	27.83%	3.00%
Elected Officials	51.42%	57.00%	3.00%
Senior Management	29.01%	31.57%	3.00%
Drop	18.34%	18.60%	0.00%

Fund Balance and Reserves

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

General Fund Reserves are funded at 15.93%, or \$16.6 million, and include approximately 1%, or \$1.3 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.

BUDGET MESSAGE

Service Highlights

Administration

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

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

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 cares for approximately 5,000 animals annually.

Animal Services continues its partnership with the University of Florida (UF) Maddie's Shelter Medicine Program and the UF Veterinary School. This mutual relationship provides hands-on training for veterinary students and shelter medicine veterinary interns in exchange for access to the nation's leading veterinary field experts and the most up-to-date resources available for shelters. This year, Animal Services hosted two Shelter Medicine Veterinary interns, which allowed for more services to citizens with uninterrupted surgical and medical care.

So far in 2022, Animal Services has handled 20 animal cruelty cases, resulting in over 200 animals in the County's care requiring specialized, extended medical and behavioral care for the duration of the legal process. Animal Services is the evidence-holding facility for the County. It provides crucial veterinary forensic evidence for Animal Control, County Attorney, and the State Attorney to ensure that abused animals in Citrus County receive justice. Animal Services' partnership with the CCSO and Animal Control has created a stronger stance against animal cruelty. This unified partnership continues to foster relationships with the American Society for Prevention of Cruelty to Animals (ASPCA) Anti-Cruelty Forensic team, which has aided with veterinary forensics and forensic analyst.

Animal Services' 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.

Animal Services Veterinary Medical Retention program has assisted 99 pets, reducing the number of unwanted pets in Citrus County. The Community Cat program (Trap- Neuter- Vaccinate- Return aka TNVR) is the internationally accepted effective and humane method of controlling feral and free-roaming cat populations. TNVR is the least costly, most efficient, and compassionate way of stabilizing community, feral, and outdoor cat populations. This year, 186 cats have gone through the Animal Services Community Cat program.

The Animal Services Slumber Party program has increased the number of successful adoptions opening kennel spaces for other animals in need. This year to date, 448 pets have been in the Slumber Party program. Animal Services has placed over 400 pets through their lifesaving foster program. Through collaboration and relationship building, 154 pets were transferred to other shelters and approved rescue partners. Animal Services has continued to build a relationship with The Bissell Pet Foundation, and their Empty the Shelters adoption events have brought positive National media coverage to Citrus County Animal Services and increased our adoptions.

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

Although Animal Services has received national recognition for its accomplishments, we continue to strive for a world-class culture by adding and enhancing programs and creating policies to benefit the animals and citizens of Citrus County.

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Economic Development

With the emergence from the coronavirus pandemic, focus has shifted from recovery to resiliency, leveraging resources to further diversify and strengthen the economy. This, in part, entails the development and marketing of key sites, including the Inverness Airport business park, Suncoast Parkway Interchange Management Areas, and other key corridors.

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

There are several projects that will add to the economy in Citrus County. The Suncoast Parkway from US 98 to SR 44 is complete and the next phase from SR 44 to CR 486 is anticipated to begin construction in 2022/2023. There are several phases of US 19 from the Hernando/Citrus County line up to Ft. Island Trail currently under construction. The next phase of CR 491 widening in Lecanto from south of Audubon Park Path to Horace Allen is anticipated to begin construction in mid to late 2023. These noted projects are multi-year construction projects, along with additional road improvement projects, all provide jobs and opportunity for expansion in our community.

The NW Quadrant Sewer and Water Extension provides an upgrade to the County's utility infrastructure with installation of a 5.6-mile wastewater system and 3-mile water main. This project is expected to start in the first half of calendar year 2023.

The construction of the Barge Canal Boat ramp will support the expansion of a robust recreational, charter, and commercial fishing industries in the County. The Gulf Coast Consortium has agreed to fund the construction early. Consequently, we expect the design to be completed by December 2022 and construction to start in late 2023.

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

Extension Services

Extension Services, a local branch of the University of Florida (UF), delivers proven information to foster healthy citizens and a healthy environment while fostering a productive economy for over 100 years. Extension Services provides solutions to citizens, businesses, youth, and community partners. During the pandemic, Extension Services continued delivering solutions through technology, including social media, answering questions by email and phone, and providing in-person and online training and programs. Prioritized efforts resumed based on a stakeholder-influenced roadmap, with local energies primarily focused on water resource protection, positive youth development, agriculture, and individual and family well-being. Extension Services continues to improve local lives as we face the challenges of tomorrow.

Fire Rescue

In FY22, Fire Rescue was able to implement advanced life support (ALS) service at the remaining two fire stations: Station 8 in the Highlands and Station 24 in Floral City. This makes all 10 of the County's fire stations able to provide ALS services. The ability to provide ALS services to the citizens and visitors of Citrus County is an important undertaking that comes with a lot of responsibility.

To ensure that personnel can obtain needed supplies at any time, grant funds provided by the Florida Department of Health (FDOH) were used to purchase two UCapIt controlled medical supply dispensers for each side of the County. The Controlled Access Pharmacy (or CAP) allows County personnel the ability to restock their units 24/7 and have real-time usage and inventory tracking. The CAP can check multiple forms of ID and will prompt for station or dispatch specific data. All withdrawals are cataloged, time stamped and regulated by tech clearance/training level. This system allows management to track inventory and dispense products according to access protocol.

CARES Act funding allowed new roof installations at Station 23 on Kensington and Station 24 in Floral City. The bay floors at all 10 fire stations have been stripped and recoated with industrial epoxy. Exterior painting was completed on Station 7 in Connell Heights and Station 23 on Kensington. The interiors of the Fire Training Center and Fire headquarters at Meadowcrest were able to be painted. All thirteen thermal imaging cameras (TIC) with high-definition cameras were replaced. All fire apparatus were outfitted with vehicle extrication equipment and stabilization equipment and all outdated fire hose was replaced.

This year, some required maintenance and repairs were performed to existing fire stations. Air conditioner replacements are being assessed at Station 14 in Citrus Springs and Station 23 on Kensington. Hurricane shutters were added to Station

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9 in DeRosa. The second-floor windows were replaced at Station 7 in Connell Heights. Fire headquarters at Meadowcrest was outfitted with a keyless entry security system. The Fire Training Center security camera system will be installed. Thirty complete sets of bunker gear were purchased.

Emergency medical transport services were absorbed by the Fire Department this fiscal year. Due to the short turn around, emergency purchases were made for the following: 15-LifePak 15 cardiac monitors, 6 ambulances, 13 electronic medication vaults and 13 medication coolers for each rescue unit, 13 video laryngoscopes, 26 tablets for report writing and dispatching, uniforms, medication and soft supplies for rescues, and cell phones. The expansion of services also included the addition of a Division Chief of EMS, Medical Billing Specialist, Quality Assurance Specialist, and an EMS Training Captain. Ten full-time rescues which operate 24/7 have been assigned to each fire station and three high-performance trucks are staffed on staggered 12 hour shifts dependent on peak operating times.

During FY23, Fire Rescue plans to purchase new report writing software for Fire and EMS personnel. Station maintenance includes roof replacement at Station 14 in Citrus Springs, retiling the offices at Station 23 on Kensington, bathroom remodels at Station 3 in Homosassa and Station 7 in Connell Heights, bunk room remodel at Station 8 in the Highlands, and generator replacement at Station 24 in Floral City. Small equipment replacement plans will be established for Fire Rescue and EMS.

We are upgrading EMS computers to Dell Rugged Extreme laptops. Fire Rescue intends on implementing a community paramedicine program to help the community by reducing the burden on other providers. By treating patients in their homes or other locations, community paramedics reduce the number of patients in hospital beds, nursing homes, or emergency rooms and reduce unnecessary transports.

Geographic Information Services

In FY22, the GIS Division continued to develop new maps for stormwater and elevation datasets, enhanced the utilities basemap, and began development of new web applications focused on Damage Assessment and Search and Rescue. These applications have been developed using the ArcGIS Online cloud-based services to assure continuity of operations during critical events. The GIS Division has continued the buildout of stormwater and infrastructure assets and continues to synchronize data between Infor IPS and GIS, providing for additional functionality which did not exist in the previous asset management system.

The Division has continued development of web-based map layers for the CDR portion of the Hansen to Infor migration. The Division completed a project with the Sheriff's Office converting data to the NextGeneration911 standards and is currently working on data provisioning for the CAD system upgrade with Motorola.

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.

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 Highland and Wesley Jones 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 development and adoption of an Evaluation and Appraisal Report (EAR) based comprehensive plan amendments and amendments to incorporate a planning strategy for the Cardinal Street Interchange Management Area (IMA). The Department continues to work internally and with our customers to improve our online permit application submittals process. This online process provides efficiencies and reduces redundancy in the permit review process and reduces the amount of paper applications and permits the Department is required to store. Code Compliance continues to work with our citizens and customers to remove and reduce blighted and dangerous buildings.

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Due to an increase in permitting over the last few years and the volume of inspections, the department added two Development Review/Permit Specialist and a new Inspector position in FY22. It is anticipated demands for permits will decrease as interest rates increase and the economy slows.

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. This year, 146 students were served during FY21, 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 FY22 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 provides many grant-funded services, such as the State Housing Initiative Partnership (SHIP), rehabilitation and emergency home repair, Section 8 Housing Choice Vouchers, Housing and Urban Development Veterans Affairs Supportive Housing (HUD-VASH), and heating and cooling utility bill assistance. Housing Services has been awarded a Community Development Block Grant for Disaster Recovery (CDBG-DR) that provides home replacements with elevations for approximately three homes in repetitive flood loss areas.

Housing Services received a new grant from the Florida Department of Environmental Protection (FDEP) to develop a Septic Upgrade Incentive Program. 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.

Library Services

Library Services strives to implement efficiencies and service level adjustments to stay within the parameters set by the Library Special Taxing District established by a referendum in 1984 (the millage cap is .3333). The FY22 millage for the district is .3207. The millage for FY23 is .3147 reflecting the rolled-back rate plus a 5% increase.

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 meet all staffing, operations, and public service needs will be a challenge.

Last year (FY22), Library Services adopted the rolled-back millage rate, along with most county services. Previously, there was a three-year period when libraries were permitted not to roll back the millage. This exception allowed for multiple needed maintenance projects to move forward, including new roofs at the Central Ridge and Coastal Region branches, replacement of both chiller units at the Homosassa branch, and multiple HVAC rooftop units at Central Ridge, Lakes, and Coastal Region Libraries. Due to ARPA funding, Floral City will have its HVAC units replaced within the year. Thanks

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to multiple grants, library WiFi networks, including outdoor services and a complete internal upgrade at all five branch locations, is bringing the next generation of WiFi to the public with increased capabilities and higher network load capacity.

A considerable concern moving forward is identifying the funding sources and developing a realistic timeline for the major interior renovations needed at the Lakes and Coastal Region facilities (now over 35 years old). These two projects are included in the plan for Capital Improvement Projects for FY24 and FY25, respectively. They are continuing to be rolled forward until funding can be identified.

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, parks, beaches, and boat ramp facilities. This year, staff provided various virtual and in-person events, including art camps, painting classes, open mic, sports, Movies in the Park, and a concert series, among others. The Bicentennial Pool continued to operate with safe accommodations, with the staff providing water aerobics, senior fitness, lap swim, and open swim.

The collection of boat launch fees at four County Ramps: Fort Island Gulf Beach, Fort Island Trail Park, MacRae's of Homosassa, and Hernando Beach, went live in January 2022 with an expected annual revenue of \$400K. Furthermore, the ADA-accessible beach mat installation at Fort Island Beach was hugely successful.

Public Works

During this past fiscal year Public Works has completed, continued, or initiated several key County Projects. Some of the completed projects were the resurfacing of the Meadowcrest parking lot, and four Small County Outreach Program (SCOP) projects which included the resurfacing of CR 491 from Grover Cleveland to Laurel St, Citrus Springs from Santos to US 41, Deltona from Homeway to Citrus Springs Blvd, and Canary Palm from Green Acres to Oaklawn St. In addition, ten new leasable T-hangers were constructed at the Crystal River Airport.

A major project continued from last year is the widening of CR 491 from West Audubon Park Path to West Horace Allen Street. Plans and permitting are complete and right of way acquisition is nearing completion. Construction is expected to begin in late 2023 or early 2024. The Florida Turnpike recently accepted the Suncoast Parkway Extension, and the County is in the process of making the final connections to the trail.

Two projects are underway at the landfill. The first will upgrade the scale house with new software and a new automated scale for commercial haulers. The second is the design and permitting for the next cell at the landfill and associated customer service area renovations. This new cell will have a site life of approximately 15 to 20 years.

The Inverness Airport Business Park is part of the Inverness Airport master plan and the design, permitting, and construction will be partially grant funded by the State. The Crystal River Airport paved runway resurfacing will rehabilitate and strengthen the original portion of the runway to meet B-II standards. The FAA will fund 90% of this project, and the Florida Department of Transportation (FDOT) will fund 8% of the project. Finally, the fleet fuel site expansion will add a 15,000-gallon gas tank and a 15,000-gallon diesel tank to our existing fuel site. This project will double the County's fuel capacity and better accommodate our needs in the event of a natural disaster. Through a joint effort with Transit, this project will be partially grant funded. It is expected that right-of-way, for the remainder of CR 491, will be certified by fall 2023, construction will start late 2023, and the project will be completed in 2025.

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

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

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.

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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 has focused significantly on the next phase of the migration to Infor Public Sector (IPS). In phase one, Water Utilities and Public Works were largely addressed and in 2022, the focus has been on developing new requirements and methodologies for Growth Management to increase services, have increased visibility and accountability, and improve workflows in the IPS Community Development and Regulatory (CDR) module. Completion is targeted for April of 2023.

The programming team has worked to write workflows in IPS CDR and cleaning up data to speed up the implementation to have the most accurate and concise data upon going live. The previous system has been in place for over 20 years with two previous systems having been imported into it. Programmers have also worked with optimizing systems in Geographic Information Services new websites.

Cybersecurity continues to be a challenge to all local governments. Staff have improved logging and detection services across the network as well as implementing recommendations based on third-party security reviews. Staff training for both technical staff and end-users is one of the most effective means to reduce risk. The recent adoption of State Statutes on cybersecurity emphasizes and requires the statewide need to harden our systems.

Records Management has aggressively reclaimed office space formerly used by physical records through scanning to digital images, reducing duplicate records, and performing dispositions on records which have met state retention requirements. This eliminates wasted staff time going through cumbersome physical records. The conversion to digital records also expands the usefulness of the IPS CDR project. The implementation of a new public records request system has simplified the overall process for the citizens and staff.

The addition of EMS to the County has impacted the Operations staff significantly by incorporating new systems in cooperation with Fire Services command staff and the 911 services. Modernizing equipment and software has improved overall efficiency.

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.

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. 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

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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

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. In addition, the engineering designs for the Old Homosassa West, Old Homosassa East, and Cambridge Greens projects are ongoing. Construction of the new water and sewer lines along the Suncoast Parkway have been completed and the water system is now in service. The sewer lines are complete within the Parkway corridor but require further extensions to be fully connected to the County sewer system. Construction of the water system interconnection between the County's water supply system and the Homosassa Special Water District (HSWD) has been completed and the County can now provide emergency backup water to the HSWD, if needed. Bids for construction of the Northwest Quadrant Water and Wastewater Extensions Project have been received and the project is scheduled to start construction in late 2022.

The utility customer base continues to increase. The three-year tally of new meter installations are as follows: 720 in FY20, 1,200 in FY21 and 1,400 in FY22 (projected).

The Department received its 6th Environmental Protection Agency (EPA) WaterSense excellence award for its water conservation awareness program. The projected water savings from the water conservation program amounts to 275,000 gallons per day.

2023 and Beyond

Potential impacts to future budgets include the Florida Medicaid Minimum Wage Requirements, Florida Amendment 3, Additional Homestead Property Tax Exemption for Certain Public Service Workers, and the County's comprehensive classification and compensation study. The new Florida Medicaid Minimum Wage Requirements for Providers would require the County to pay each of its "direct care" employees \$15 per hour, effective October 1, 2022. A direct care worker is defined as an individual, such as a paramedic and/or EMT, that has direct contact with a Medicaid recipient for purposes of providing a Medicaid reimbursable service. Although the State will increase the Medicaid Fee Schedule for Transportation Services to help offset the costs, it is unclear whether firefighters will be considered "direct care workers". Please keep in mind that Medicaid reimburses EMS for medical services; however, Fire Services is solely funded by ad valorem and MSBU revenues. The financial impact to include firefighters in the supplemental wage agreement to the County, is approximately \$1.1 million. The County is looking forward to the Agency for Health Care Administration to make a determination regarding the eligibility of firefighters as direct care workers.

Florida Amendment 3, would provide an additional homestead property tax exemption of \$50,000 on an assessed value between \$100,000 and \$150,000, for property owned by certain public service workers. Public service workers who could qualify for the additional exemption would include K-12 classroom teachers, law enforcement officers, emergency medical technicians, firefighters, paramedics, active-duty members of the military and Florida National Guard, and state child welfare service employees. If approved the amendment would take effect on January 1, 2023. Currently, it is indeterminable what the financial impact would be to the County.

The County approved a 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. However, despite these efforts, the County has seen significant turnover as pay scales are less competitive; especially with the blue collar/trades worker positions. The compensation study will reflect current pay practices, review current classification and compensation to insure equity, and conduct a market survey of target peer organizations to ensure external equity. Recommendations will be provided to the Board with a classification and compensation system that is both equitable and competitive. The cost of implementing the study has not yet been determined.

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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.

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 2023 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.

Respectfully submitted,

Charles R. Oliver

Charles R. "Randy" Oliver
County Administrator

C. J. Scott

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

BUDGET MESSAGE

Financial Strategy

Five-Year Forecast

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

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

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

General Fund

	Fund Balance	Revenue	Expenditure	Excess/ Deficit	Projected Fund Balance
2020-2021 Actual	24,043,618	97,171,608	93,149,958	4,021,650	28,065,268
2021-2022 Anticipated	28,065,268	95,232,514	99,317,918	(4,085,404)	23,979,864
2022-2023 Adopted	23,979,864	126,974,848	126,974,848	-	23,979,864
2023-2024 Projected	23,979,864	103,309,999	97,538,746	5,771,253	29,751,117
2024-2025 Projected	29,751,117	105,561,002	99,063,095	6,497,907	36,249,024

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
2020-2021 Actual	12,743,370	18,430,624	15,343,508	3,087,116	15,830,486
2021-2022 Anticipated	15,830,486	22,736,514	29,193,525	(6,457,011)	9,373,475
2022-2023 Adopted	9,373,475	39,130,515	39,130,515	-	9,373,475
2023-2024 Projected	9,373,475	18,908,754	21,332,070	(2,423,316)	6,950,159
2024-2025 Projected	6,950,159	19,169,356	22,892,643	(3,723,287)	3,226,872

Utilities

	Fund Balance	Revenue	Expense	Excess/ Deficit	Projected Fund Balance
2020-2021 Actual	37,524,654	31,730,427	26,816,529	4,913,898	42,438,552
2021-2022 Anticipated	42,438,552	22,708,522	25,754,352	(3,045,830)	39,392,722
2022-2023 Adopted	39,392,722	58,052,259	58,052,259	-	39,392,722
2023-2024 Projected	39,392,722	22,558,210	26,902,331	(4,344,121)	35,048,601
2024-2025 Projected	35,048,601	22,853,922	27,303,438	(4,449,516)	30,599,085

BUDGET MESSAGE

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

REVENUES

Ad Valorem assessed value:

FY 22/23 —2.25%

FY 23/24 —2.25%

FY 23/24 —2.25%

State Shared Revenue—3%

Communication Service Tax—2%

Local Option Fuel Tax—1%

Ninth Cent Fuel Tax—1%

Constitutional & County Fuel Taxes—1%

Water & Wastewater Sales:

FY 22/23 —1.30%

FY 23/24 —1.40%

FY 23/24 —1.50%

EXPENDITURES

Labor Cost:

FY 22/23 —2%

FY 23/24 —2%

FY 23/24 —2%

Health/Medical Insurance—8%

Workers Compensation—4%

Fuel—3%

BUDGET MESSAGE

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 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

BUDGET MESSAGE

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

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

BUDGET MESSAGE

Past

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

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

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

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

Present

In January 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.

BUDGET MESSAGE

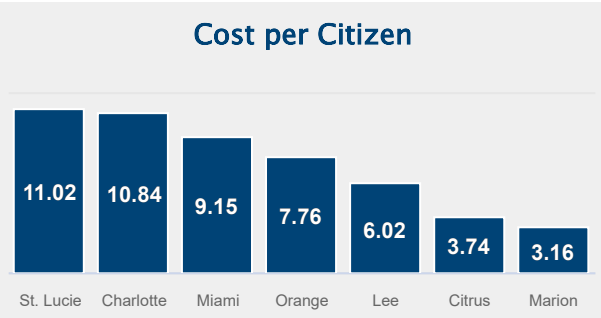
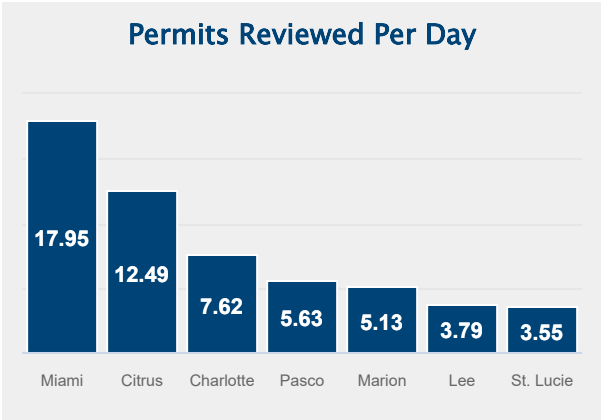
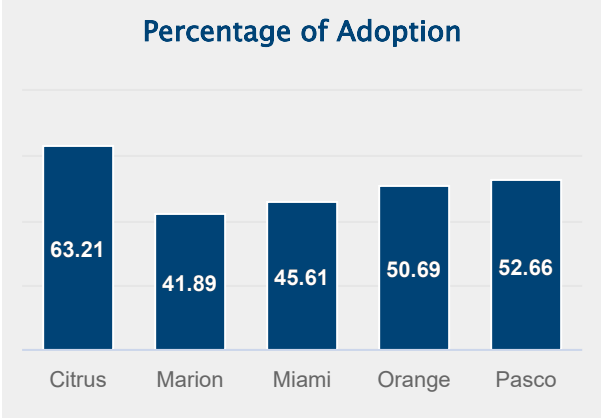
Animal Services measurements considered marks of success in the Animal Services’ industry include lower intake per capita, lower rates of animals euthanized, and increased rates of animals adopted and reclaimed. Of the 8 counties participating in this service area, Citrus County has the highest per capita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

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

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

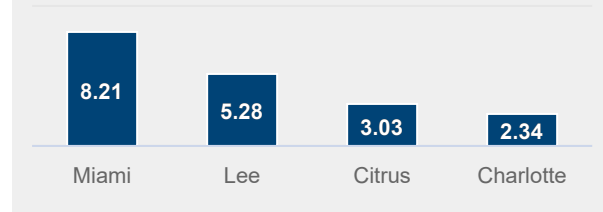
Information Technology continues progress in regaining ground lost during the recession. The “progress” can be measured by the expenditures increasing or remaining steady, which reverses the trend of a few years ago. Quantifying a higher performance in IT environments is sometimes measured by the IT 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.

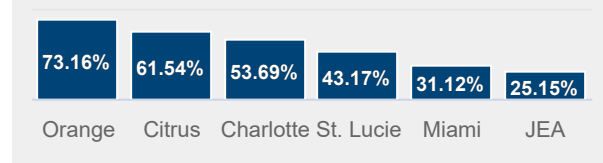
Expenditures per FTE



Disposal Rate per Ton



Planned Maintenance Ratio



BUDGET MESSAGE

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

BUDGET MESSAGE

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

P = Denotes primary department responsibility

S = Denote secondary department responsibility

BUDGET MESSAGE

County Planning Processes

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

BUDGET MESSAGE

County Planning Processes

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



General Information



Citrus County, Florida

GENERAL INFORMATION

Reader's Guide

This Reader's Guide describes the structure of the 2023 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 2022 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 2022-23 Budget document is available online at <https://www.citrusbocc.com/managebudget/management-budget.htm>

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

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

GENERAL INFORMATION

FY 2022/2023 Program Matrix by Unit and Fund Group

	General Fund	Transportation	Fire/ Library	Special Revenue	Enterprise	Other	Total
Administration							
County Commissions	\$728,621	\$-	\$-	\$-	\$-	\$-	\$728,621
Business Tax	-	-	-	402,550	-	-	402,550
Communication Services	275,910	-	-	-	-	-	275,910
County Administrator	616,038	-	-	-	-	-	616,038
County Attorney	650,384	-	-	-	-	-	650,384
Fire Rescue	-	-	15,804,585	-	-	2,338,655	18,143,240
Emergency Medical Svc	-	-	-	-	11,272,823	267,024	11,539,847
Utility Regulatory	-	-	-	913,990	-	-	913,990
Visitor & Convention Bureau	-	-	-	6,547,538	-	-	6,547,538
Sub-total	2,270,953	-	15,804,585	7,864,078	11,272,823	2,605,679	39,818,118
Elected Officials							
Clerk's Office	3,376,339	-	-	-	-	-	3,376,339
Supervisor Of Elections	-	-	-	2,209,549	-	-	2,209,549
Judicial Services	27,790	-	-	801,599	-	-	829,389
Property Appraiser	3,805,131	-	-	-	-	-	3,805,131
Sheriff's Office	34,430,372	-	-	-	-	-	34,430,372
Sheriff - Cities	2,399,272	-	-	-	-	-	2,399,272
Tax Collector	3,312,150	-	-	-	-	-	3,312,150
Sub-total	47,351,054	-	-	3,011,148	-	-	50,362,202
Community Services							
Administration	347,842	-	-	-	-	-	347,842
Animal Services	-	-	-	5,297,426	-	-	5,297,426
Extension Services	408,203	-	-	-	-	-	408,203
Grounds Maintenance	2,111,954	-	-	466,639	-	-	2,578,593
Housing Services	178,784	-	-	-	-	-	178,784
Library Services	-	-	4,392,262	30,872	-	1,654,973	6,078,107
Parks & Recreation	1,815,285	-	-	873,018	-	3,048,904	5,737,207
State/County Medicaid	2,466,401	-	-	-	-	-	2,466,401
Support Services	589,003	-	-	360,247	-	-	949,250
Veterans	264,923	-	-	-	-	-	264,923
Sub-total	8,182,395	-	4,392,262	7,028,202	-	4,703,877	24,306,736
Offices							
Geographic Info Sys	518,134	-	-	-	-	-	518,134
Human Resources	641,340	-	-	-	-	-	641,340
Insurance Funds	-	-	-	17,059,412	-	-	17,059,412
Management & Budget	1,023,484	-	-	-	-	-	1,023,484
Systems Management	2,828,636	-	-	-	-	-	2,828,636
Sub-total	5,011,594	-	-	17,059,412	-	-	22,071,006
Growth Management							
Administration	220,267	-	-	-	-	-	220,267

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FY 2022/2023 Program Matrix by Unit and Fund Group

	General Fund	Transportation	Fire/ Library	Special Revenue	Enterprise	Other	Total
Building Department	-	-	-	-	11,032,885	-	11,032,885
Code Compliance	836,388	-	-	480,073	-	-	1,316,461
Land Development	947,693	-	-	-	-	-	947,693
Sub-total	2,004,348	-	-	480,073	11,032,885	-	13,517,306
Public Works							
Administration	-	410,855	-	-	-	-	410,855
Aviation	1,800,492	-	-	-	-	-	1,800,492
Aquatic Services	-	-	-	2,387,167	-	-	2,387,167
Beverly Hills MSBU	-	-	-	-	-	254,404	254,404
Citrus Springs MSBU	-	-	-	-	-	1,646,954	1,646,954
Engineering	-	23,376,600	-	-	-	6,508,410	29,885,010
Facilities Management	4,904,322	-	-	-	-	-	4,904,322
Fleet Maintenance	-	-	-	3,932,520	-	-	3,932,520
Hazardous Waste	-	-	-	-	304,812	-	304,812
Litter Program	-	-	-	-	277,314	-	277,314
Recycling	-	-	-	-	1,029,714	-	1,029,714
Road Maintenance	-	7,215,095	-	-	-	-	7,215,095
Stormwater	-	6,536,948	-	-	-	-	6,536,948
Solid Waste Operations	-	-	-	-	9,075,534	-	9,075,534
Solid Waste Long Term Care	-	-	-	-	1,356,204	-	1,356,204
Solid Waste Fleet	-	-	-	-	972,365	-	972,365
Solid Waste Cip	-	-	-	-	24,782,423	-	24,782,423
Sub-total	6,704,814	37,539,498	-	6,319,687	37,798,366	8,409,768	96,772,133
Water Resources							
Water & Wastewater Operating	-	-	-	-	37,604,190	-	37,604,190
Neighbors Helping Neighbors	-	-	-	-	43,288	-	43,288
Water Conservation Grant	-	-	-	-	68,134	-	68,134
Water Connection Fees	-	-	-	-	7,489,109	-	7,489,109
Wastewater Connection	-	-	-	-	4,645,618	-	4,645,618
Renewal & Replacement	-	-	-	-	3,440,979	-	3,440,979
WRWSA Renewal & Repl	-	-	-	-	2,183,905	-	2,183,905
Utilities Fleet	-	-	-	-	892,894	-	892,894
Water & WW Availability	-	-	-	-	1,684,142	-	1,684,142
Sub-total	-	-	-	-	58,052,259	-	58,052,259
Other							
Administrative Services	1,961,737	-	-	-	-	-	1,961,737
Detention Services	16,676,223	-	-	-	-	-	16,676,223
Capital Improvement Program	4,210,594	-	-	-	-	-	4,210,594

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FY 2022/2023 Program Matrix by Unit and Fund Group

	General Fund	Transportation	Fire/ Library	Special Revenue	Enterprise	Other	Total
Community Agencies	20,613	-	-	-	-	-	20,613
County Planning	51,797	-	-	-	-	-	51,797
Debt Service	-	-	-	-	-	4,650,475	4,650,475
Division Of Forestry	12,845	-	-	-	-	-	12,845
Health Department	-	-	-	1,455,718	-	-	1,455,718
Medical Examiner	411,140	-	-	-	-	-	411,140
Mental Health	1,030,000	-	-	-	-	-	1,030,000
Misc Impact Fees	-	-	-	-	-	10,786,044	10,786,044
Misc Special Revenues	-	-	-	41,598,737	-	-	41,598,737
Public Safety	1,952,529	-	-	-	-	-	1,952,529
Reserves And Transfers	29,122,212	1,591,017	2,179,824	-	-	-	32,893,053
Special Assessments	-	-	-	-	-	10,432,331	10,432,331
Street Lighting Districts	-	-	-	-	-	662,249	662,249
Sub-total	55,449,690	1,591,017	2,179,824	43,054,455	-	26,531,099	128,806,085
TOTAL	\$126,974,848	\$39,130,515	\$22,376,671	\$84,817,055	\$118,156,333	\$42,250,423	\$433,705,845

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General Information about Citrus County



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

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

Citrus County has four unique waterfront cities:

Floral City - A Lakeside Dream

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

Crystal River - The Beauty of the Bay

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

Inverness - Love on the Lakes

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

Homosassa - A river runs through it

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

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History of Citrus County

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

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

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

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



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

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

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

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

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

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



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

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- > 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.

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- > 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



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Citizen Involvement

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Budget Amendment Process

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

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

Budget Transfers

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

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

Budget Resolutions

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

Basis of Accounting and Budgeting

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.

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Fund balance allocations (residual unappropriated liquid assets resulting from prior year's operations) are budgeted and included as revenue on a budgetary basis as cash carry forward but are eliminated on a GAAP basis for final reporting.

Relationship Between the Capital and Operating Budgets

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

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

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

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

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

Fund Structure

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

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

Each fund is accounted for with a separate set of self-balancing accounts that 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.

GENERAL INFORMATION

Special Revenue Funds

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

The following funds are considered major special revenue funds:

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

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

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

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

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

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

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

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

Capital Project Funds

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

Debt Service Funds

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

Permanent Funds

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

Proprietary Funds

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

Enterprise Funds

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

The following funds are considered major enterprise funds:

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

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

GENERAL INFORMATION

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.

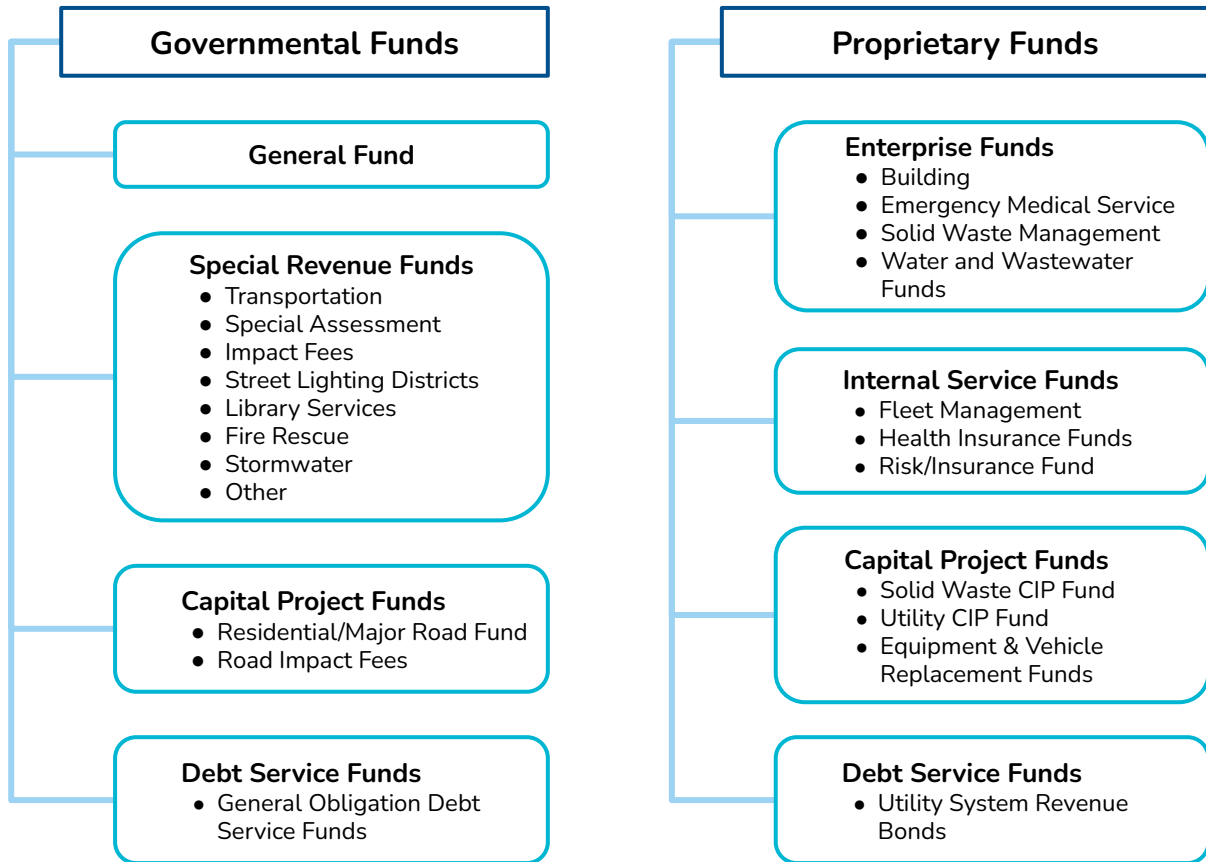
Fiduciary Funds

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.

GENERAL INFORMATION

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.



GENERAL INFORMATION

Revenue and Expenditure Category Descriptions

Revenues

Taxes - Revenue derived from legislatively authorized charges.

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

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

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

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

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

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

Expenditures

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

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

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

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

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

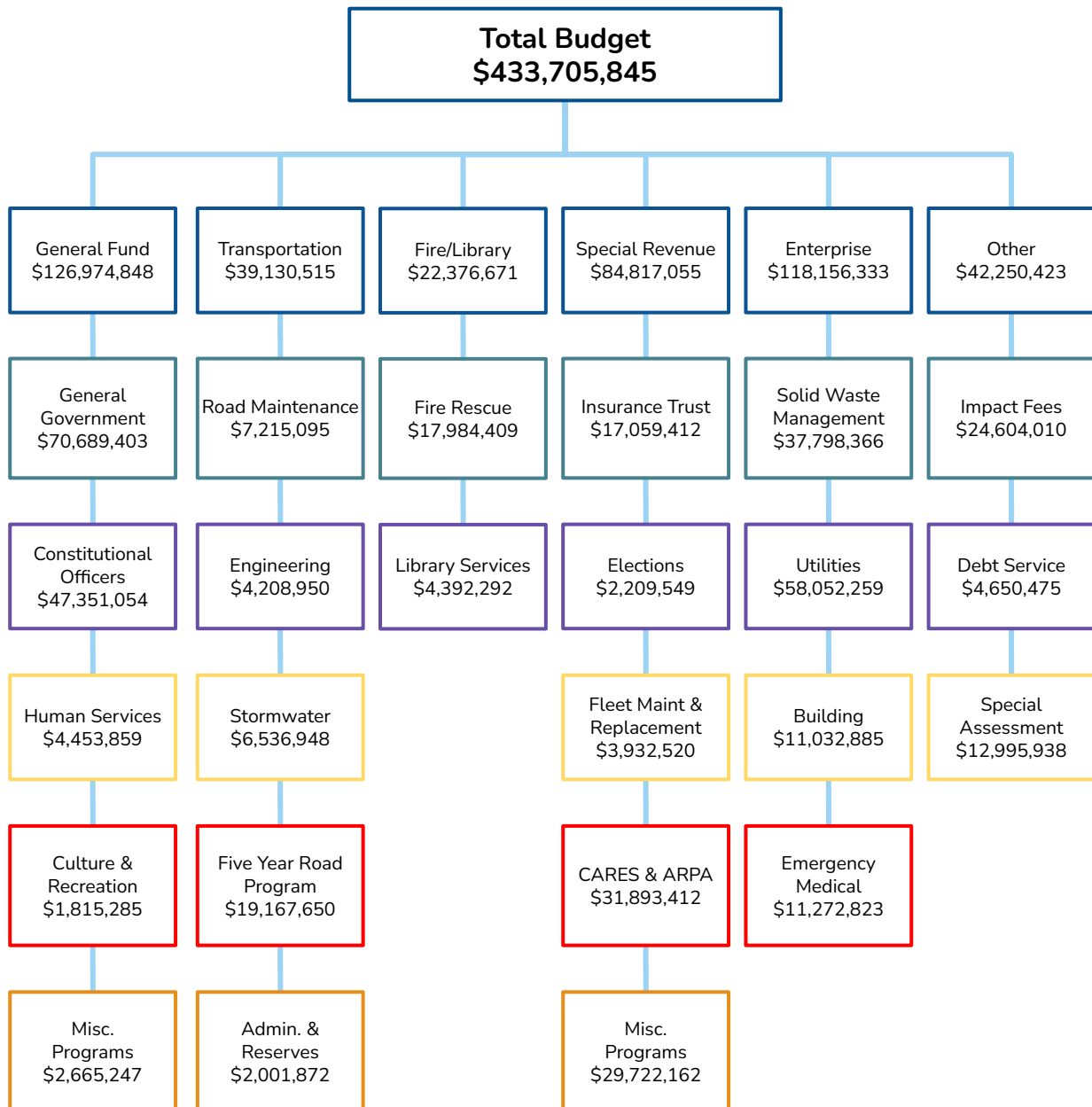
Human Services - A major class of services provided for the care, treatment and control of mental and physical illness.

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

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

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

Financial Organizational Chart



GENERAL INFORMATION

Budget Fiscal Policies

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

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

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

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

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

Legal Requirements

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

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

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

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

Fund Balance Policy

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

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

Reserves And Contingencies Policy

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

Contingency accounts will be established to provide the following:

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

GENERAL INFORMATION

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

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

One-time Revenue Policy

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

Debt Service Policy

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

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

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

Investment Policy

The Citrus County Board of County Commissioners and Citrus County Clerk of the Courts will invest public funds in a manner which provides the highest investment return with the maximum security while meeting the daily cash flow demands of the entities and conforming to all state statutes governing the investment of public funds.

Procurement Policy

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

Risk Management Policy

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

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





Budget Summary



Citrus County, Florida

BUDGET SUMMARY

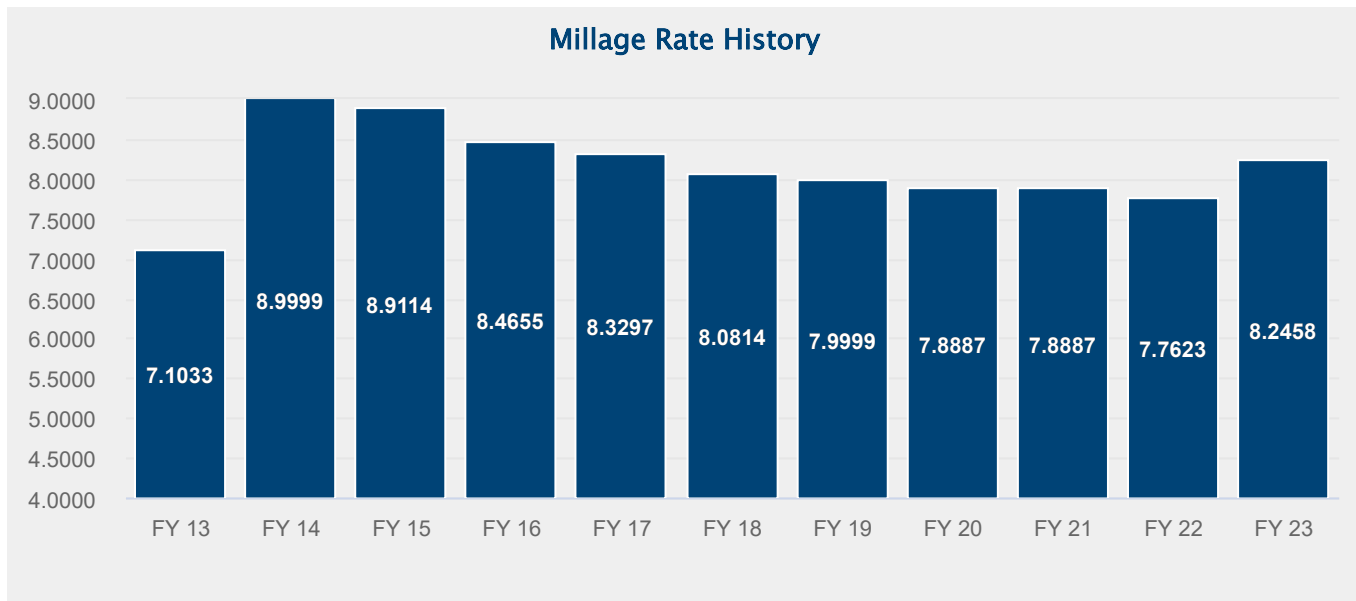
Schedule of Ad Valorem Taxes and Required Millage

	2021/2022		2022/2023	
	Revenue	Millage	Revenue	Millage
County-wide				
General Fund	\$69,644,631	6.1937	\$79,280,083	6.5057
Transportation	6,715,174	0.5972	9,578,392	0.7860
Health Department	703,901	0.0626	748,236	0.0614
Bocc County-wide Total	\$77,063,706	6.8535	\$89,606,711	7.3531
Special Districts				
Library Services	\$3,606,089	0.3207	\$3,835,013	0.3147
Fire Rescue Mstu	5,980,456	0.5881	6,372,384	0.5780
Special Districts Total	\$9,586,545	0.9088	\$10,207,397	0.8927
Total Millage	\$86,650,251	7.7623	\$99,814,108	8.2458

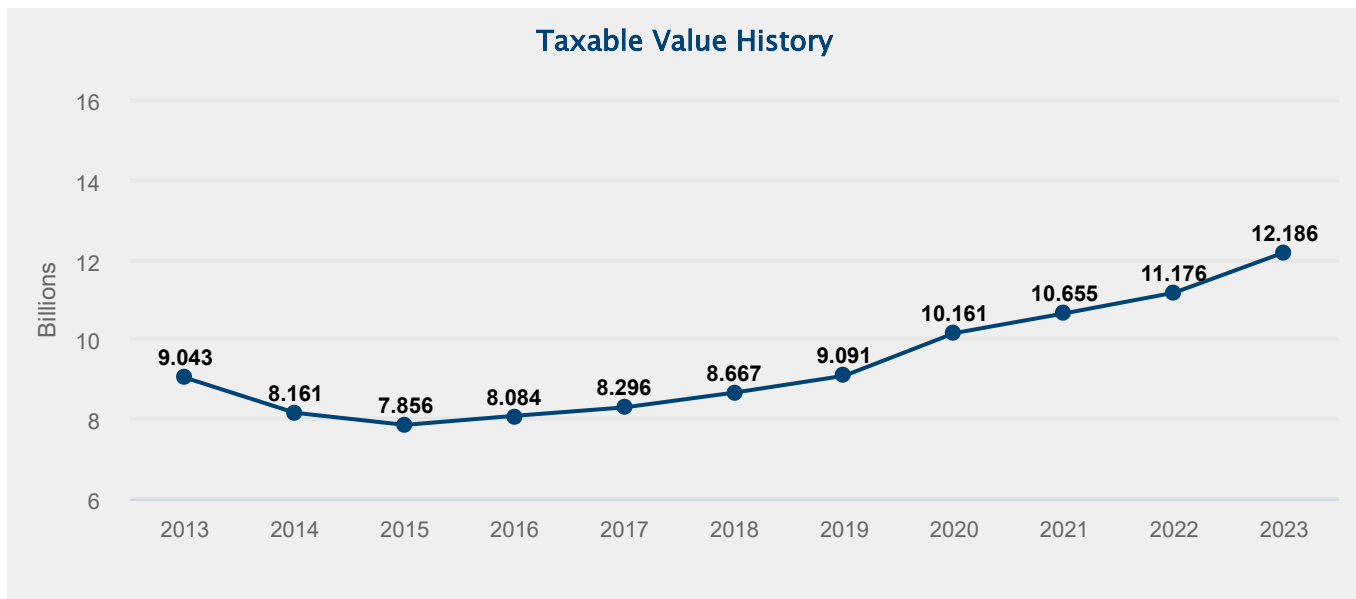
Summary of Total Budget

	2021/2022	2022/2023	Change
General Fund	\$114,656,024	\$126,974,848	10.74%
Health Department	1,435,569	1,455,718	1.40%
Transportation Funds	30,892,703	39,130,515	26.67%
Debt Service Funds	4,655,475	4,650,475	(0.11%)
Special Revenue Funds	69,765,528	62,369,405	(10.60%)
Internal Service Funds	19,626,775	20,991,932	6.96%
Enterprise Funds	114,982,357	118,156,333	2.76%
Special Assessments	6,620,167	12,995,938	96.31%
Impact Fees	15,369,501	24,604,010	60.08%
Library Services	4,136,214	4,392,262	6.19%
Fire Rescue	16,349,697	17,984,409	10.00%
Total Budget	\$398,490,010	\$433,705,845	8.84%

BUDGET SUMMARY



The budget reflects a 0.4835 mills increase in the total millage rate, reflecting the rolled back rate plus a 5% inflationary factor, along with six-tenths of a mill for expansion of public safety services and road resurfacing and half a tenth of a mill for the mental health subsidy required by the State. The Health Department millage decreased from 0.0626 to 0.0614, or .0012 mills; the General Fund millage increased from 6.1937 to 6.5057, or .3120 mills; the Transportation millage increased from 0.5972 to 0.7860, or 0.1888; the Library Services millage decreased from 0.3207 to 0.3147 or 0.0060; and the Fire MSTU millage decreased from 0.5881 to 0.5780 or 0.0101. The aggregate millage is 8.1907 or 13.64% increase over the aggregate rolled back millage rate of 7.2074.



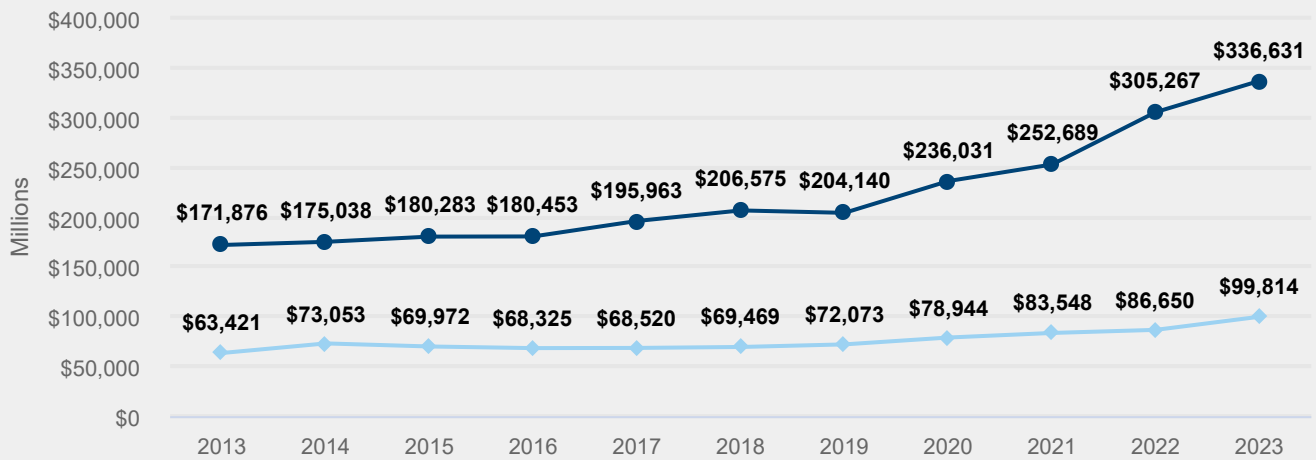
The above chart represents the historical taxable value. The chart depicts a three year decline of 13.1% from FY 12/13 to FY 14/15. For the last eight fiscal years there has been an increase in the taxable value, with FY 22/23 increasing of 9.04%

BUDGET SUMMARY

Property Value History

Year	Final Valuation	Millage	Taxes	Net Budget *
2013	9,043,459,879	7.1033	63,421,314	171,875,912
2014	8,160,777,743	8.9999	73,053,243	175,038,484
2015	7,856,463,122	8.9114	69,971,584	180,283,052
2016	8,083,820,200	8.4655	68,325,166	180,452,771
2017	8,292,626,815	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	12,186,249,455	8.2458	99,814,108	336,630,621

Property Value History

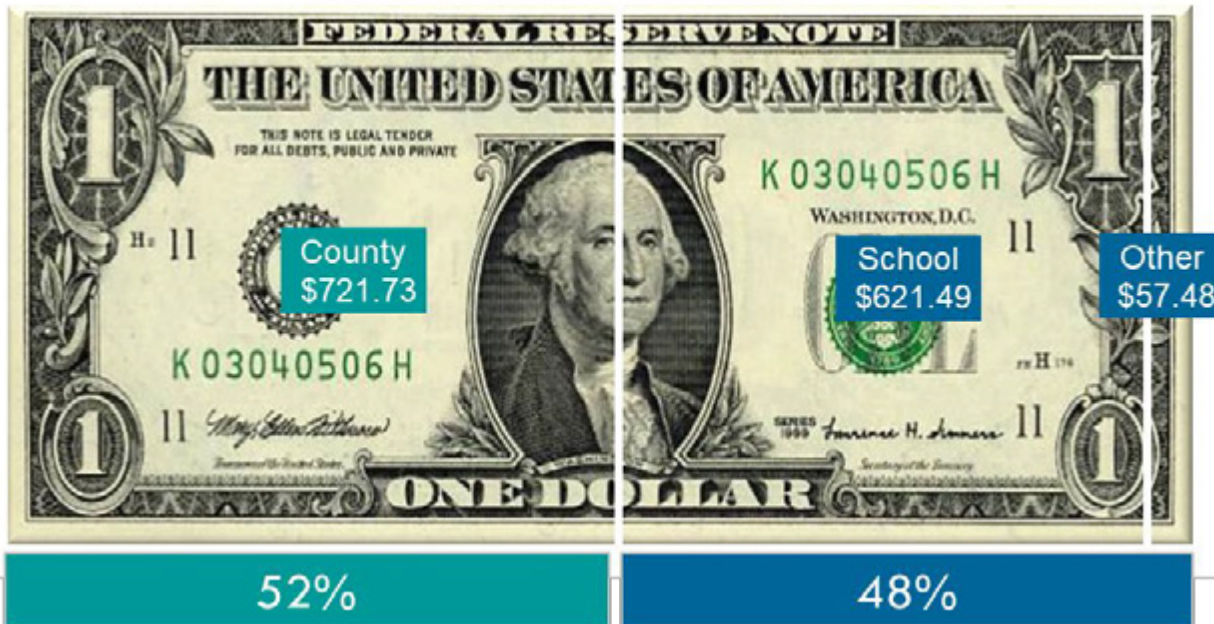


* Net Budget excludes reserves accounts established to record fund balance.

BUDGET SUMMARY

Property Tax on Average Residential Home

With a Assessed Value of \$137,527 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 \$1,400.70

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

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

Millage Rate	Taxing Authority
8.2458	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;
5.5230	Public Schools - Comprised Of 3.2750 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;
0.4307	Mosquito Control - Levy By The Mosquito Control District;
0.2260	Water Management - Levy By The Southwest Florida Water Management District; To Provide Protection Of Water And Waterways In Citrus County.
14.4255	Total Millage

BUDGET SUMMARY

Summary of Total Budget by Fund Type

	General Fund	Transportation	Fire/Library	Special Revenue	Enterprise	Other	Total
Beginning Fund Balance	23,989,864	13,318,475	5,346,516	57,495,351	70,494,398	24,443,417	195,088,021
Revenues							
Ad Valorem Taxes	\$79,280,083	\$9,578,392	\$10,207,397	\$748,236	\$-	\$-	\$99,814,108
Other Taxes	1,500,000	6,340,000	-	2,260,000	70,000	-	10,170,000
Licenses And Permits	-	5,173,913	7,036,703	216,054	4,185,000	13,688,306	30,299,976
Intergovernmental Revenue	14,725,000	2,598,250	23,766	70,700	2,503	-	17,420,219
Charges For Services	6,266,490	21,500	60,000	12,006,147	38,353,555	-	56,707,692
Fines And Forfeitures	250,000	-	300	30,700	3,125	-	284,125
Miscellaneous Revenues	1,361,716	232,100	99,917	2,081,067	410,386	193,663	4,378,849
Statutory Reserves	(5,169,165)	(1,197,209)	(871,405)	(285,412)	(2,066,601)	(696,385)	(10,286,177)
Interfund Transfers	4,770,860	3,065,094	473,477	10,194,212	6,703,967	4,621,422	29,829,032
Total Revenues	102,984,984	25,812,040	17,030,155	27,321,704	47,661,935	17,807,006	238,617,824
Total Revenues & Fund Balance	\$126,974,848	\$39,130,515	\$22,376,671	\$84,817,055	\$118,156,333	\$42,250,423	\$433,705,845
Expenditures							
Personnel Services	\$45,537,390	\$6,664,039	\$12,172,661	\$13,759,932	\$19,567,795	\$92,779	\$97,794,596
Operating Expenses	41,476,607	4,100,393	3,622,274	12,895,239	15,049,380	1,290,269	78,434,162
Capital Outlay	4,772,698	19,244,386	733,470	31,982,641	31,175,813	6,355,100	94,264,108
Grants In Aid	4,187,232	113,710	44,525	2,492,901	5,000	5,513,774	12,357,142
Debt Service	1,491,863	-	231,600	721,760	4,478,987	5,181,791	12,106,001
Interfund Transfers	12,919,599	6,000,282	1,100,028	2,631,647	9,440,413	1,652,165	33,744,134
Total Expenditures	110,385,389	36,122,810	17,904,558	64,484,120	79,717,388	20,085,878	328,700,143
Budgeted Reserves	16,589,459	3,007,705	4,472,113	20,332,935	38,438,945	22,164,545	105,005,702
TOTAL EXPENDITURES & RESERVES	\$126,974,848	\$39,130,515	\$22,376,671	\$84,817,055	\$118,156,333	\$42,250,423	\$433,705,845

BUDGET SUMMARY

Summary of Total Budget by Category

	FY 20/21 Actual	FY 21/22 Adopted Budget	FY 22/23 Adopted Budget	% Change
Beginning Fund Balance	-	169,648,498	195,088,021	15.00%
Revenues				
Ad Valorem Taxes	\$80,736,253	\$86,650,251	\$99,814,108	15.19%
Other Taxes	10,690,801	9,865,000	10,170,000	3.09%
Licenses And Permits	22,885,624	21,473,704	30,299,976	41.10%
Intergovernmental Revenue	41,537,968	30,690,949	17,420,219	-43.24%
Charges For Services	43,711,755	52,555,574	56,707,692	7.90%
Fines And Forfeitures	316,222	253,593	284,125	12.04%
Miscellaneous Revenues	7,299,901	4,434,082	4,378,849	-1.25%
Other Non Operating Revenue	2,948,071	1,375,650	-	-100.00%
Statutory Reserves	-	(8,555,467)	(10,286,177)	20.23%
Interfund Transfers	40,887,240	30,098,176	29,829,032	-0.89%
Total Revenues	251,013,834	228,841,512	238,617,824	4.27%
	225,005,717	185,214,180	228,841,512	23.56%
Total Revenues And Fund Balance	\$251,013,834	\$398,490,010	\$433,705,845	8.84%
Expenditures				
Personnel Services	\$75,529,948	\$89,050,415	\$97,794,596	9.82%
Operating Expenses	68,062,896	73,714,517	78,434,162	6.40%
Capital Outlay	10,020,327	81,801,084	94,264,108	15.24%
Grants In Aid	13,664,865	5,695,306	12,357,142	116.97%
Debt Service	7,309,579	12,627,066	12,106,001	-4.13%
Interfund Transfers	47,051,143	32,557,206	33,744,134	3.65%
Total Expenditures	221,638,758	295,445,594	328,700,143	11.26%
Budgeted Reserves	-	103,044,416	105,005,702	1.90%
TOTAL EXPENDITURES AND RESERVES	\$221,638,758	\$398,490,010	\$433,705,845	8.84%

BUDGET SUMMARY

Total Fund Discretionary Header



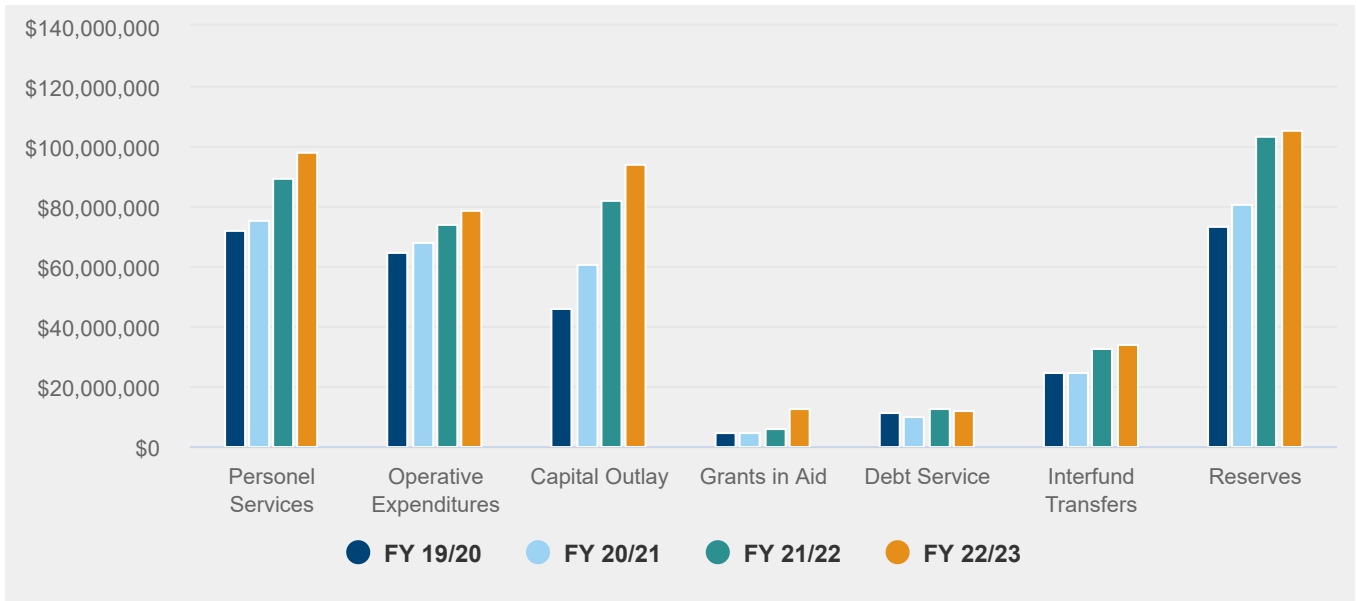
General Fund Discretionary



BUDGET SUMMARY

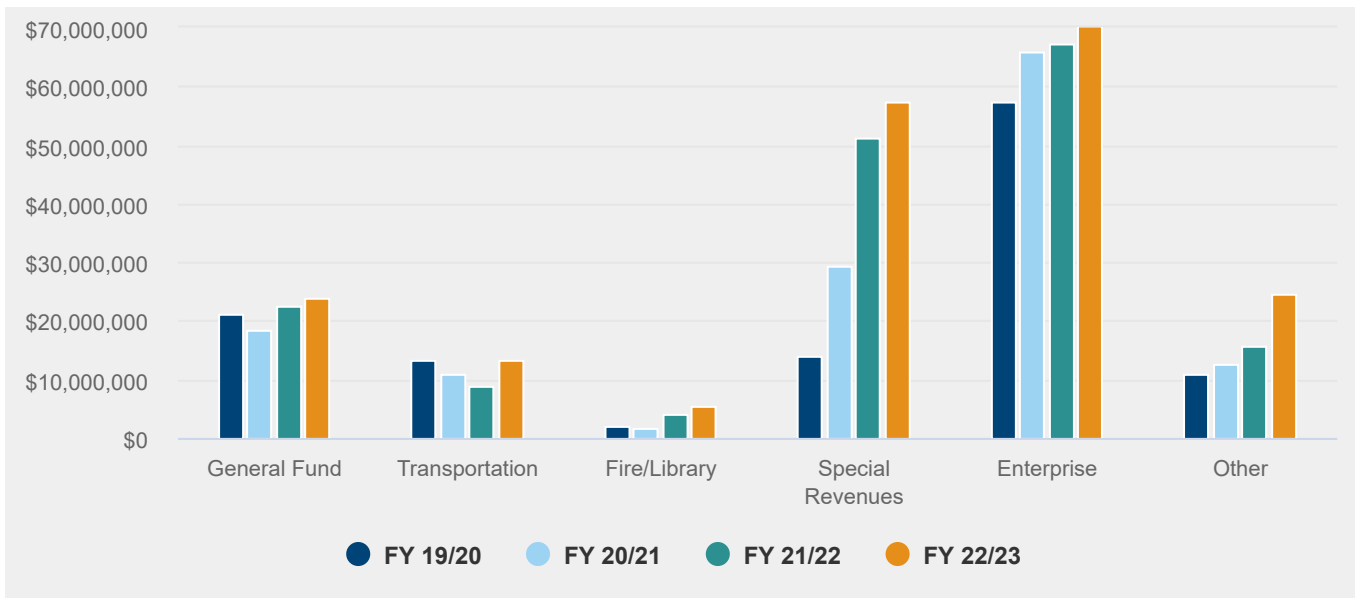
Total Budget Categories

\$433,705,845



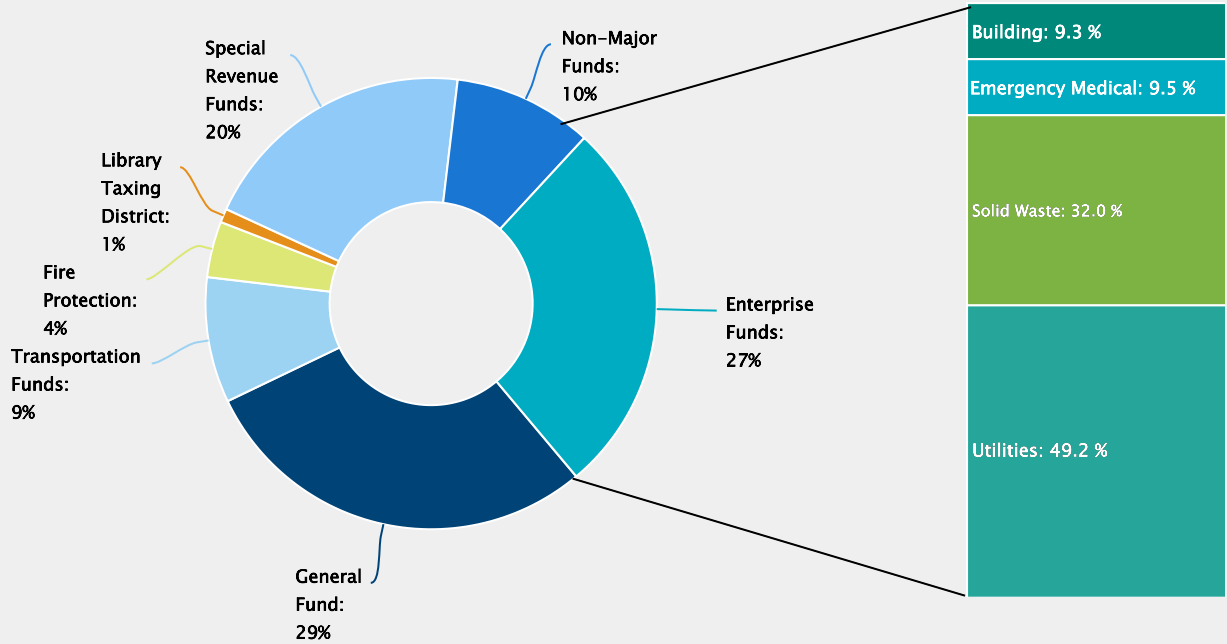
Cash Carry Forward by Fund Type

\$195,088,021



BUDGET SUMMARY

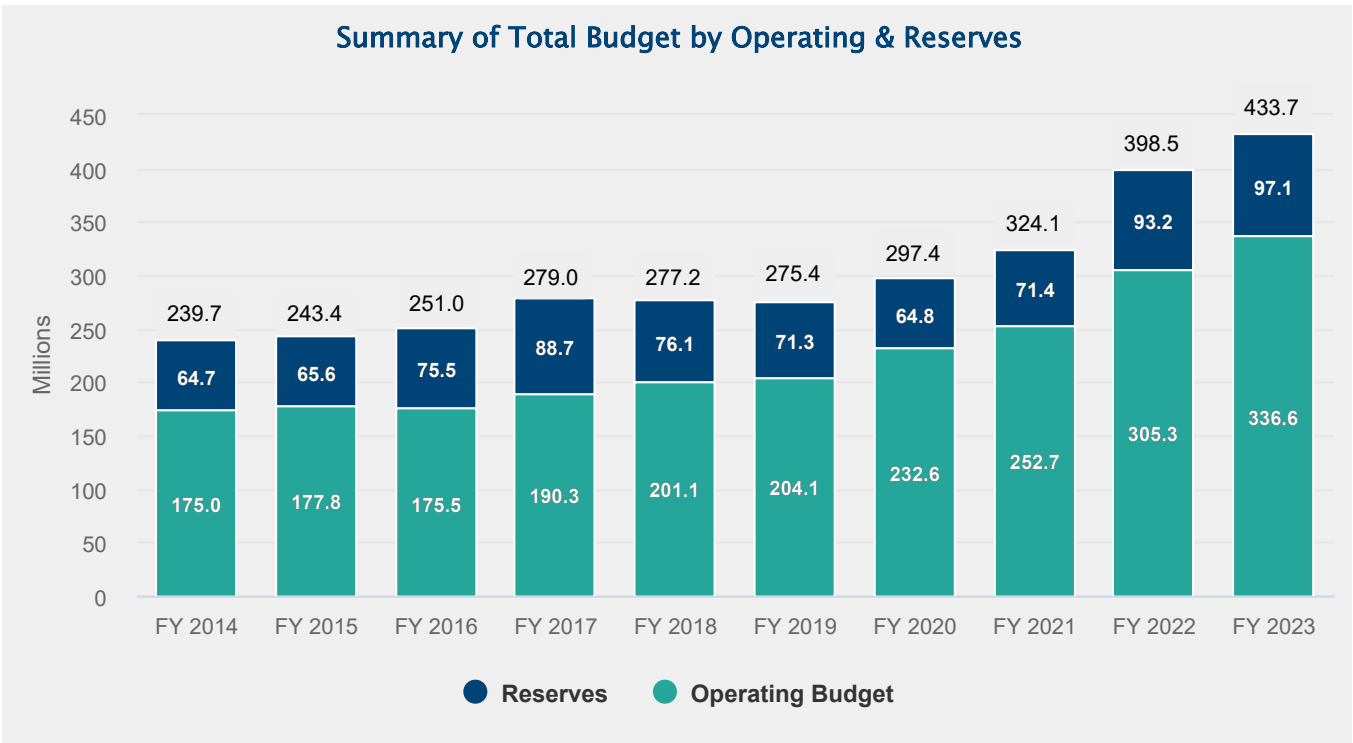
Expenditures by Fund Group



Enterprise Funds	Utilities	58,052,259
	Solid Waste	37,798,366
	Emergency Medical	11,272,823
	Building Dept.	11,032,885
	Sub-total	118,156,333
General Fund		126,974,848
Transportation Funds		39,130,515
Fire Protection		17,984,409
Library Taxing District		4,392,262
Special Revenue Funds		84,817,055
Non-major Funds		42,250,423
	TOTAL	433,705,845

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



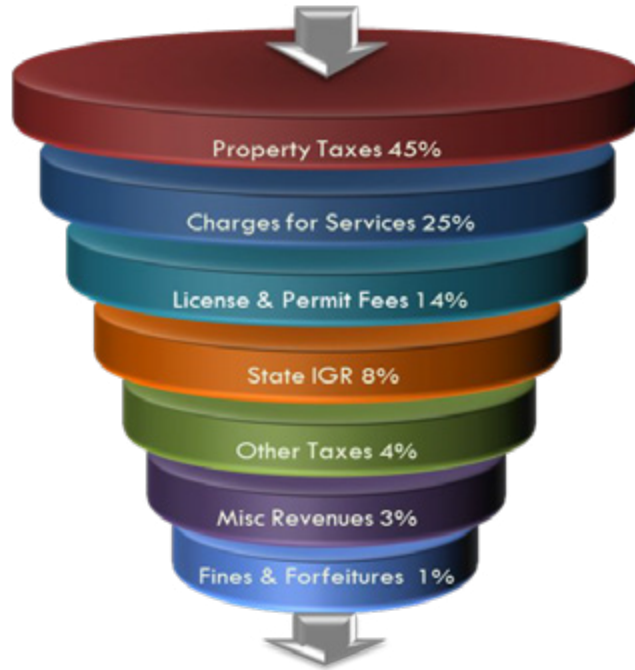
Summary of Total Budget by Major Funds

	FY 20/21 Actual	FY 21/22 Adopted Budget	FY 22/23 Adopted Budget	% Change
Revenues				
General Fund	\$97,171,608	\$114,656,024	\$126,974,848	10.74%
Transportation Fund	18,430,624	30,892,703	39,130,515	26.67%
Public Utilities	25,126,292	56,113,996	58,052,259	3.45%
Landfill	9,789,404	36,918,608	37,798,366	2.38%
Special Revenue Funds	57,604,011	90,827,872	84,817,055	-6.62%
Non-major Funds	43,824,647	69,080,807	86,932,802	25.84%
Total	\$251,946,586	\$398,490,010	\$433,705,845	8.84%
Expenditures				
General Fund	\$93,149,896	\$114,656,024	\$126,974,848	10.74%
Transportation Fund	15,354,701	30,892,703	39,130,515	26.67%
Public Utilities	26,587,089	56,113,996	58,052,259	3.45%
Landfill	7,938,090	36,918,608	37,798,366	2.38%
Special Revenue Funds	49,289,483	90,827,872	84,817,055	-6.62%
Non-major Funds	30,351,970	69,080,807	86,932,802	25.84%
TOTAL	\$222,671,229	\$398,490,010	\$433,705,845	8.84%

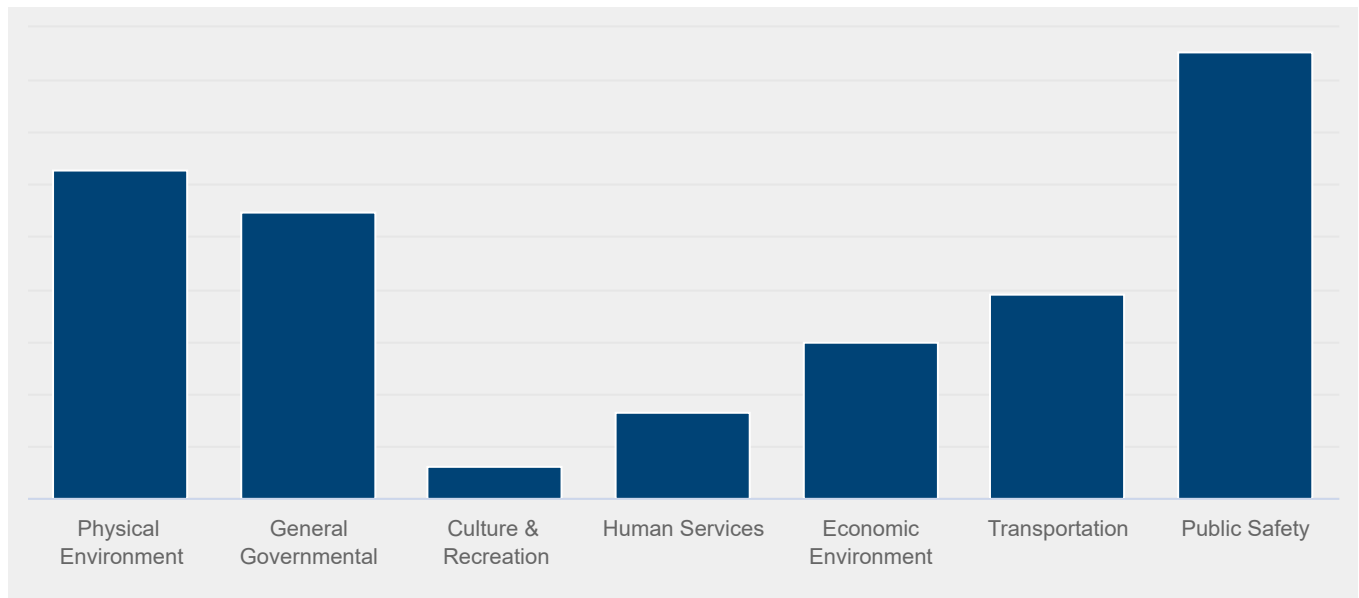
BUDGET SUMMARY

FY 22/23 Revenue & Expenditure Summary

Where does the Money come from...



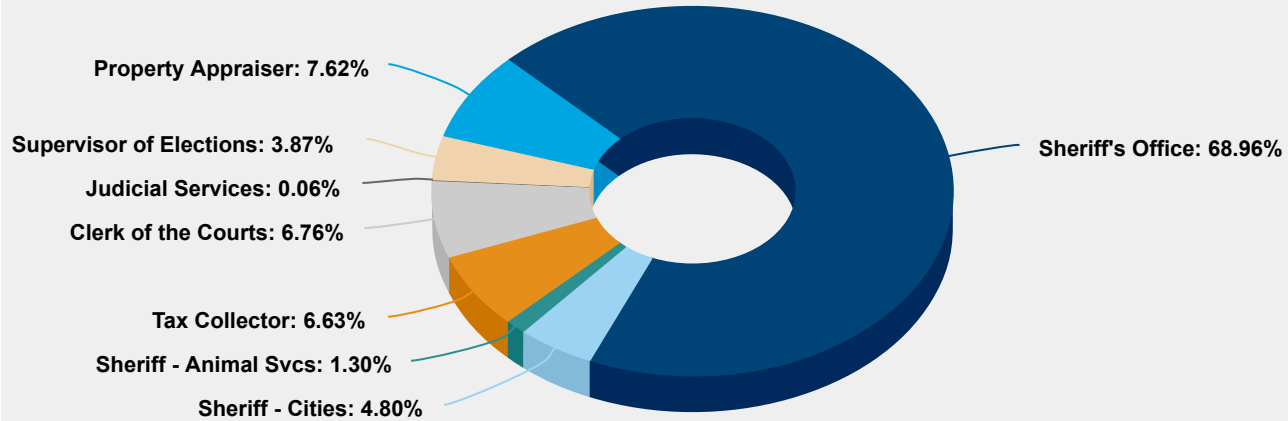
Where does the Money go...



BUDGET SUMMARY

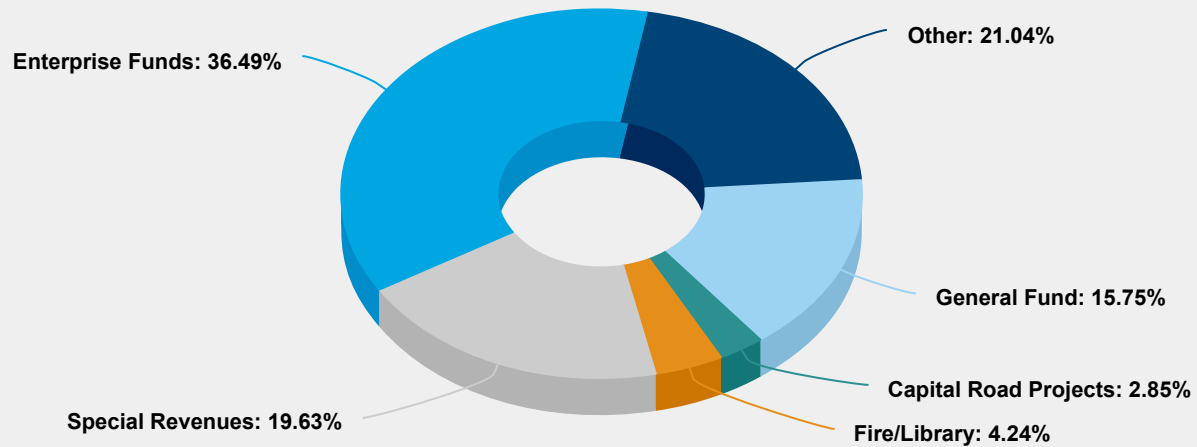
Elected Officials

\$45,377,256



Reserves by Fund Functionally

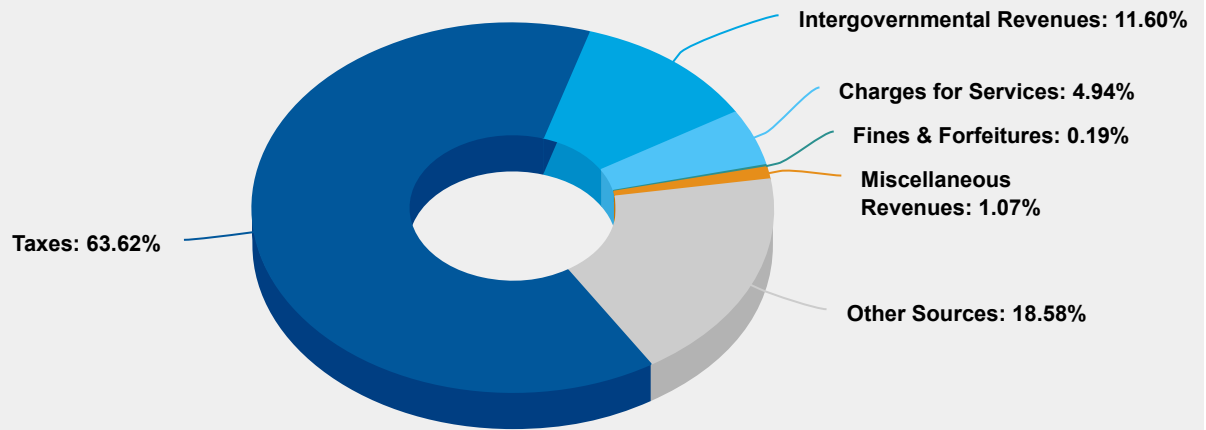
\$103,044,416



BUDGET SUMMARY

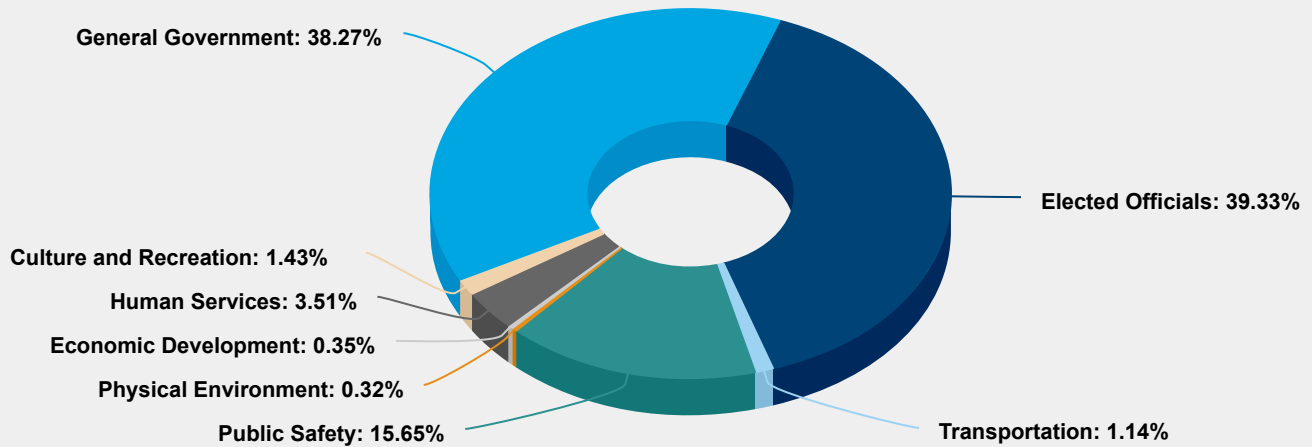
General Fund Revenues

\$126,974,848



General Fund Expenditures

\$126,974,848

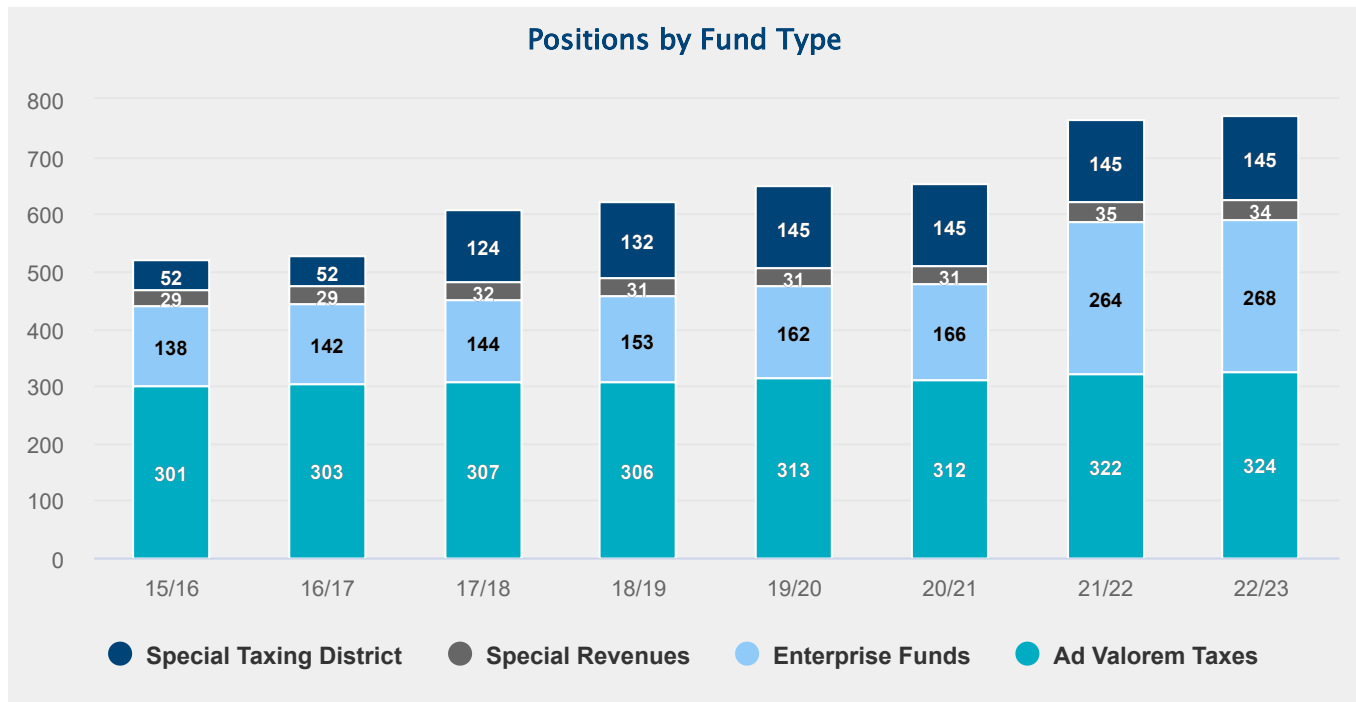


BUDGET SUMMARY

State Mandate Summary

Statutory Requirements:	Florida Statute:	
County Audit	219.39	200,500
Predisposition Of Juveniles	985.686	365,743
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	123,000
Tax Increments To City CRAs	163.340, 163.355, 163.356, 163.357	915,500
GROWTH MANAGEMENT		
Land Development/Comprehensive Planning/	44CFR.1,59-65; 120.525, 125.66, 163, 177 part I,	947,693
Concurrency Management	163.3202, 380.06, 380.0551, 163 part II, 163.3174,	
	163.3180, 163.3220	
HUMAN RESOURCES		
Medicaid	154.301, 409.915	2,466,401
General Assistance: Burials & Cremations	406.5	35,000
PUBLIC SAFETY		
Detention Support	948.06	16,178,223
School Resource Officer Program	1006.12	1,551,786
Medical Examiner	406.08	411,140
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	2,285,700
SUPPORT SERVICES		
General Insurance/other Risk Programs	768.28, 112.19, 440.15	725,000
FDLE	943.13	7,000
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	2,330
State Attorney	29.001, 29.008, 318.18, 29.0081	6,340
Clerk Of County Courts	29.001, 29.008, 318.18, 29.0081	22,860
Guardian Ad Litem	29.008	4,620
Property Appraiser	195.087, 192.091	3,805,131
Tax Collector	195.087, 192.091	3,312,150
Supervisor Of Elections	98.015, 129.202, 101.62, 102.014, 101.51,	1,932,310
	101.111, 98.255, 101.657	
Sheriff - Service Of Court Process	30.51	3,345,822
Total Statutory Requirements		40,246,391
General Fund Expenditures		126,974,848
Percentage of Statutory Requirements		31.70%

BUDGET SUMMARY



Positions by Fund Type

In FY 22/23, nine (9) positions were created with the eight (8) positions in the enterprise funds. Growth in the construction industry resulted in three (3) additional positions in the Building Division. The Water Resource Department continues to expand its service area which requires additional staff for the operating functions.

Additionally, based on the workload, a Veterinary Technician position was added in Animal Services and a Systems Administrator II was added in Systems Management to ensure a smooth transition of a long-term employee's retirement.

BUDGET SUMMARY

Summary of Adopted Positions

Fund	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023	Change from Current Year
Board Of County Commissioners				
General Fund				
Aquatic Services	8	-	-	
Board Of County Commissioners	6	6	6	
Code Compliance	9	9	9	
Communication Services	-	3	3	
Community Centers	5	5	5	
Community Service Administration	4	4	4	
County Administrator	5	4	4	
County Attorney	3	4	4	
Extension Center	7	7	7	
Facilities Management	41	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	6	7	7	
Land Development	8	9	9	
Management & Budget	11	12	12	
Parks And Recreation	17	17	17	
Support Services Administration	6	6	6	
Systems Management	14	14	15	1
Veterans Services	4	4	4	
Total General Fund	189	189	190	1
Road And Bridge				
Road Maintenance	77	78	78	
Public Works Administration	4	4	4	
Engineering	21	21	21	
Stormwater	2	3	3	
Total Road And Bridge	104	106	106	
Special Assessments				
Citrus Springs Msbu	2	2	2	
Library Services				
Library Services	49	49	49	
Fire Protection				
Fire Rescue	96	96	96	
Fire Rescue Fire Instructors	12	12	12	
Special Revenue Funds				
Animal Services	19	19	20	1
Aquatic Services		8	8	
Business Tax	1	1	1	
Drug Court	1	1	1	

BUDGET SUMMARY

Summary of Adopted Positions

Fund	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023	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	
Visitor & Convention Bureau	6	6	6	
Total Special Revenue Funds	36	44	45	1
Internal Service Funds				
Fleet Management	12	16	15	(1)
Enterprise Funds				
Solid Waste Management	22	22	23	1
Litter Program	5	5	5	
Long Term Care	1	1	1	
Recycling	1	1	1	
Hazardous Waste	3	3	3	
Utilities System	101	107	110	3
Building	33	36	39	3
Emergency Medical Services	-	89	90	1
Total Enterprise Funds	166	264	272	8
Total Board Positions	654	766	775	9
Constitutional Offices				
Clerk To The Board	29	30	30	
Elections	10	10	11	1
Property Appraiser	49	49	49	
Sheriff - General Operating	269	270	270	
Sheriff - Court Services	30	30	30	
Sheriff - City Of Crystal River	12	12	13	1
Sheriff - City Of Inverness	10	11	10	(1)
Tax Collector	65	68	68	
Total Constitutional Offices	474	480	481	1
Total Positions	1,128	1,246	1,256	10

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

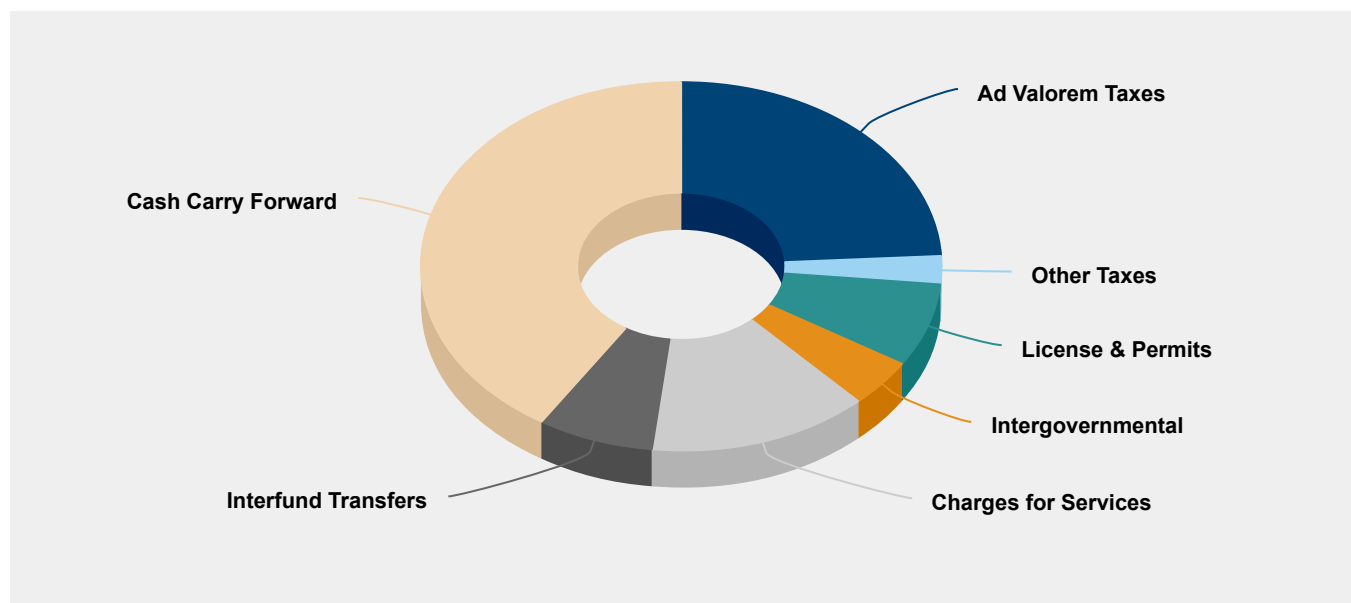
Revenues

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 2022 from the County's major revenue sources. The revenue sources profiled in this section comprise 95.4% of the total revenue budget for fiscal year 2023.

FY 2022/2023



Ad Valorem Tax

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

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

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

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

BUDGET SUMMARY

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

Use of Revenue

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

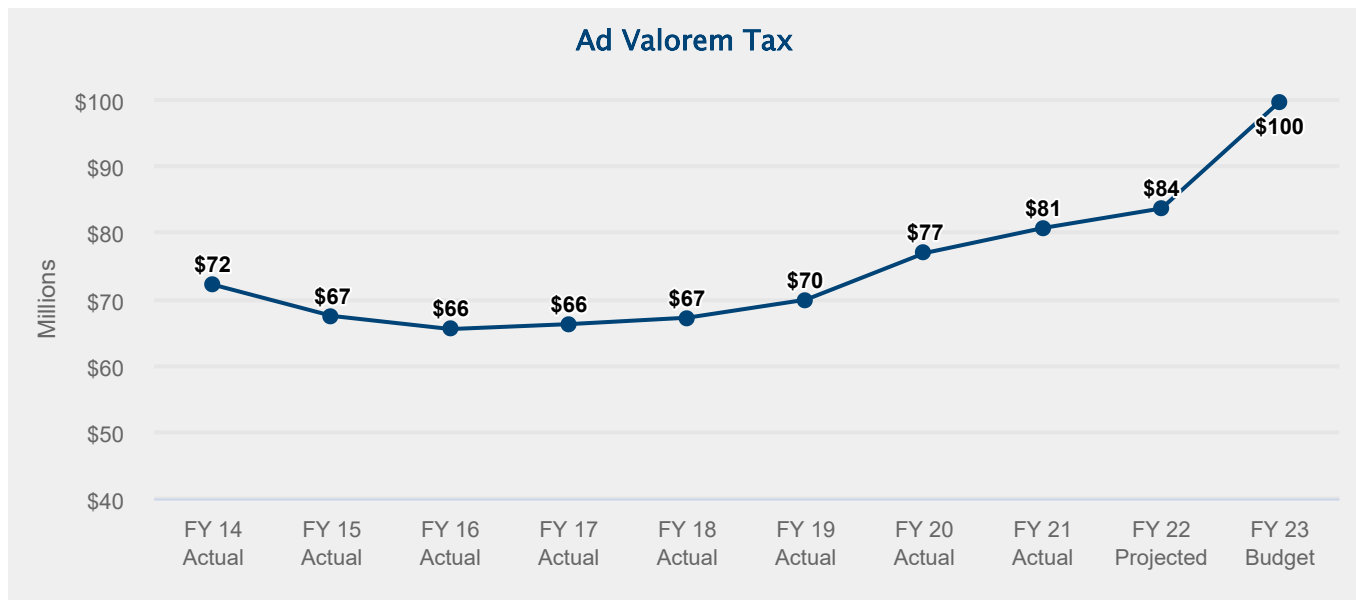
Collection Frequency

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

Budget Assumption(s)

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

The County's portion of an average tax bill for a residential home with homestead exemption is \$721.73 based on the millage rate of 8.2458 for fiscal year 2023. The fiscal year 2023 estimated ad valorem revenue of \$99,814,108 comprises 23.0% of the total revenue budget.



BUDGET SUMMARY

Other Taxes

Communication Services Tax

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

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

Use of Revenue

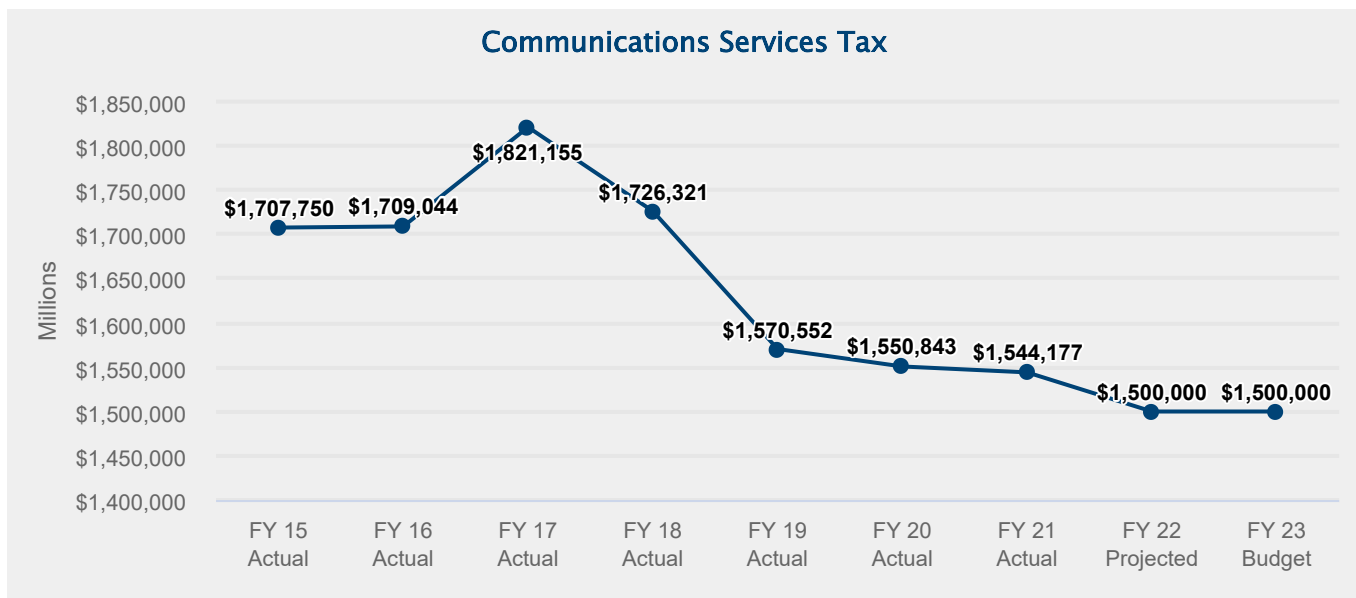
The proceeds may be used for any County purpose. They may also be pledged to repay indebtedness. The County has used this revenue source as security for the Emergency Operations Center and Floral City Library indebtedness.

Collection Frequency

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

Budget Assumption(s)

The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2023 estimate of \$1,500,000 represents 0.3% of the total revenue budget.



BUDGET SUMMARY

Constitutional Fuel Tax

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

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

Use of Revenue

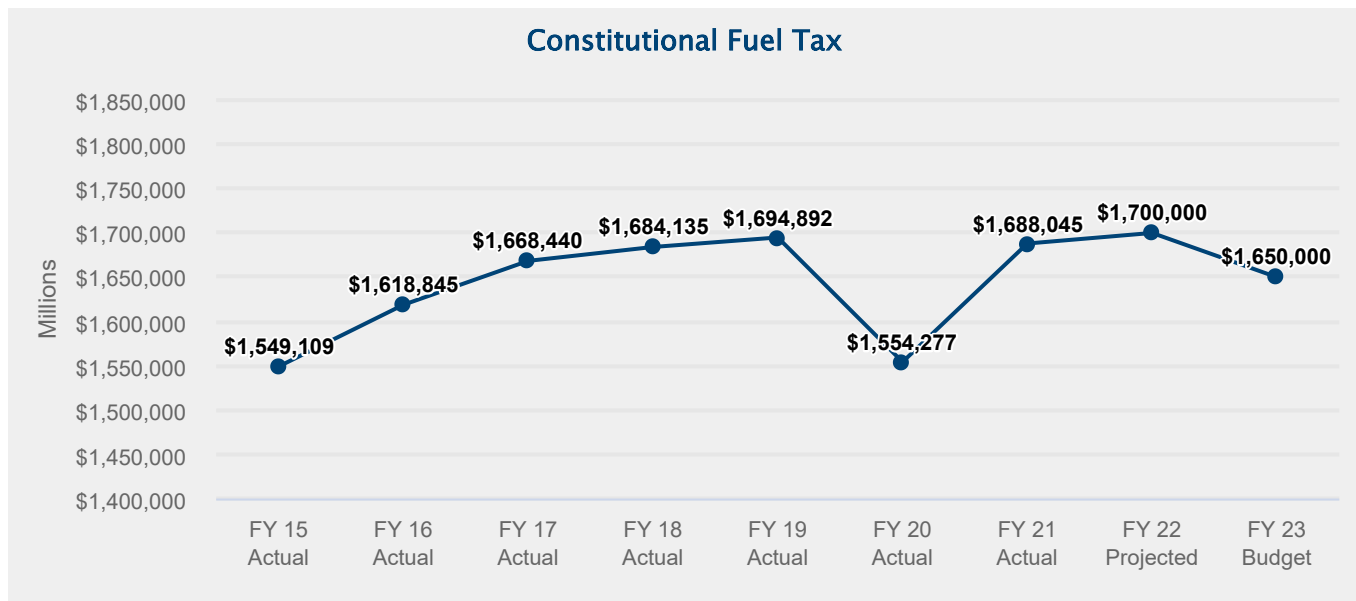
Proceeds must be used for the acquisition, construction, and maintenance of roads. Maintenance may include construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. They may also be used as matching funds for transportation-related grants.

Collection Frequency

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

Budget Assumption(s)

The county's distribution formula is applied to a statewide estimate of total fuel tax collections, net of administrative deductions, to calculate the budget estimate. The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2023 estimate is \$1,650,000 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

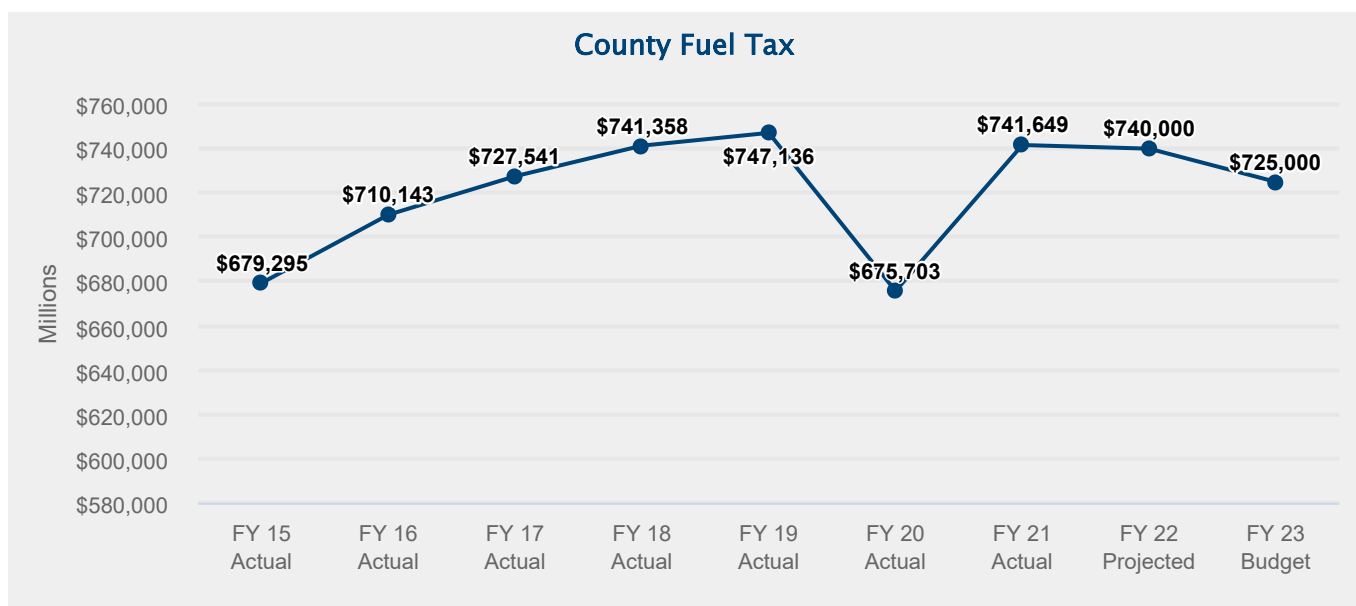
Proceeds must be used for transportation related expenditures. The expenditures must be for acquisition of rights-of-way; construction, reconstruction, maintenance and repair of transportation facilities, roads, bridges, bicycle paths and pedestrian pathways. Proceeds may also be used for debt service 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 2023 estimate is \$725,000 or 0.2% of the total revenue budget.



Local Option Fuel Tax

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

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

Use of Revenue

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

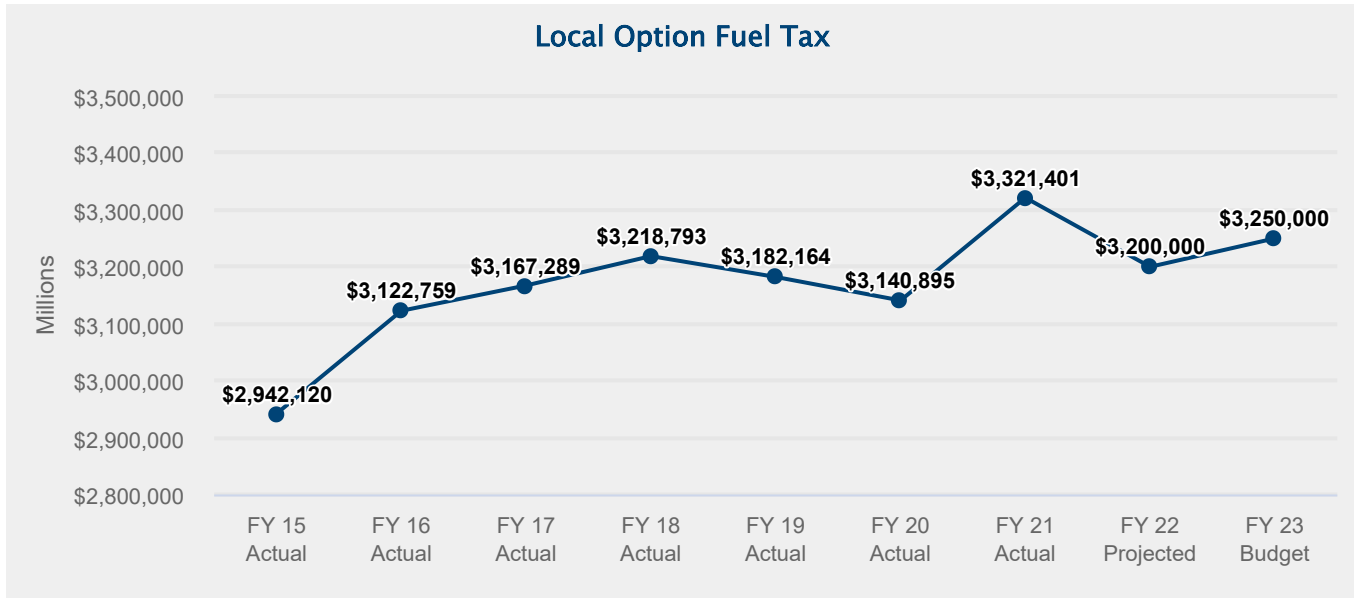
Collection Frequency

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

BUDGET 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 2023 estimate is \$3,250,000 or 0.7% of the total revenue budget.



Second Local Option Fuel Tax

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

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

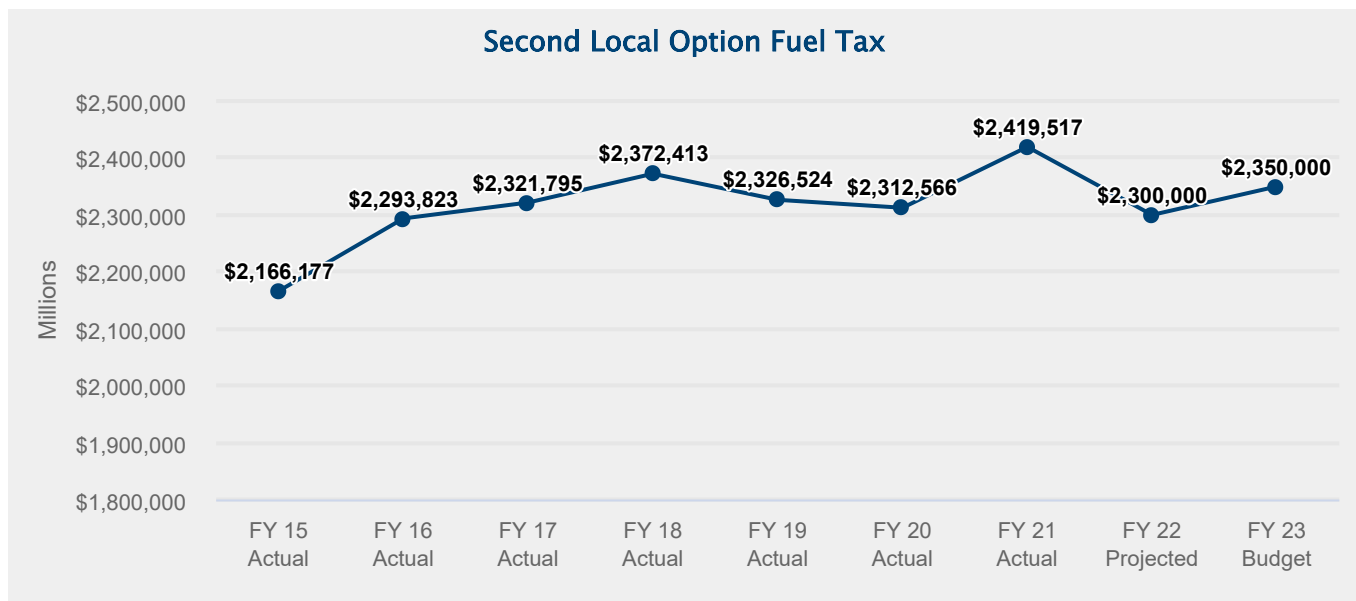
Use of Revenue

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

Budget Assumption(s)

The revenue estimate is calculated using the estimated number of gallons of motor fuel sold, countywide tax rates, and distribution percentages. The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2023 estimate is \$2,350,000 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.

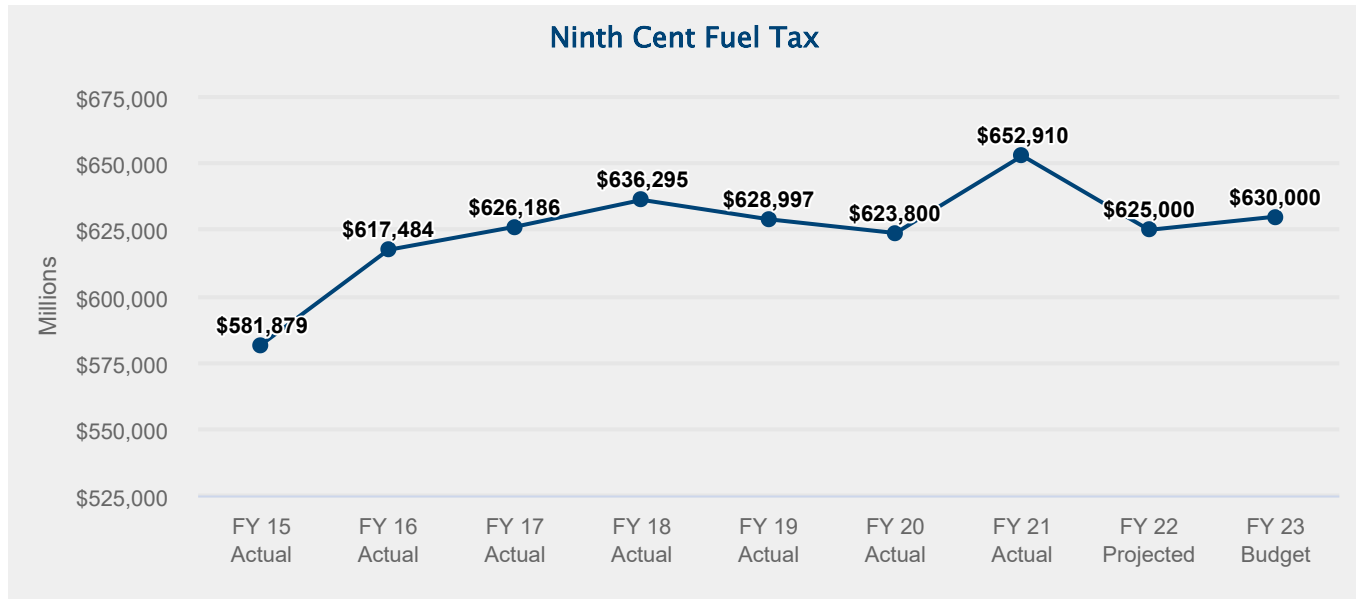
Collection Frequency

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 2023 estimate is \$630,000 or 0.2% of the total revenue budget.

BUDGET SUMMARY



Tourist Development Tax

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

Use of Revenue

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

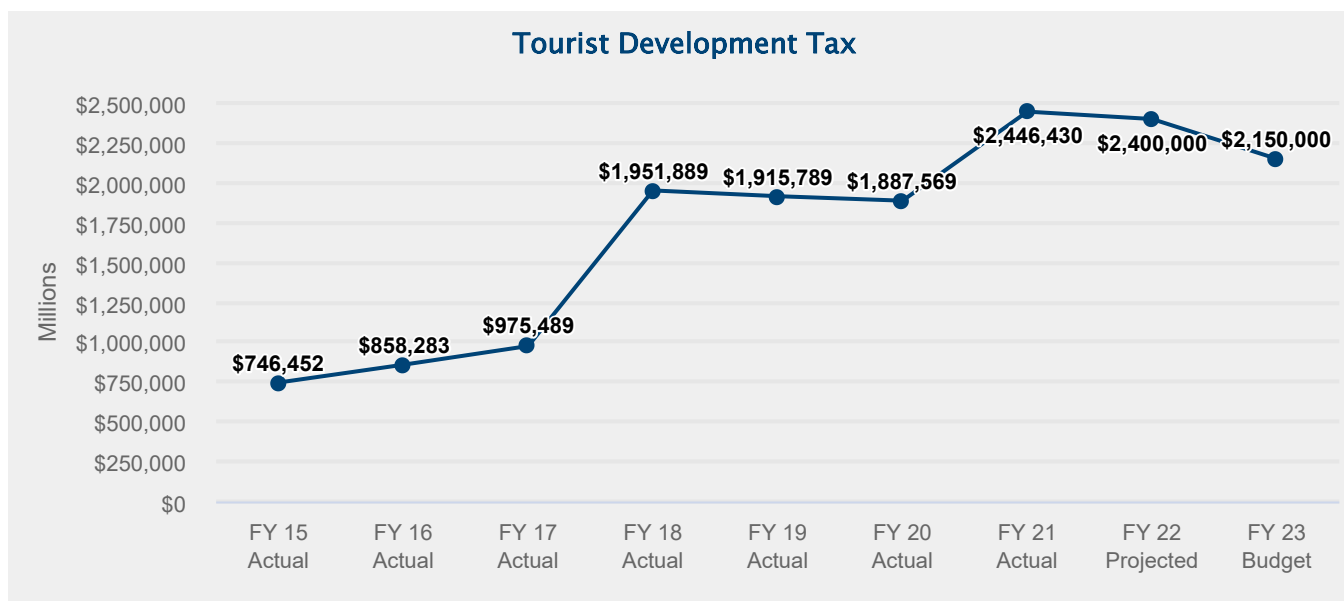
Collection Frequency

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

Budget Assumption(s)

The budget estimate is based upon revenues collected in prior years and the economic conditions. The fiscal year 2023 estimate is \$2,700,000 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 1.23% of the county revenue sharing proceeds and the sales and use tax collections complete the remaining 98.77% of the proceeds.

Use of Revenue

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

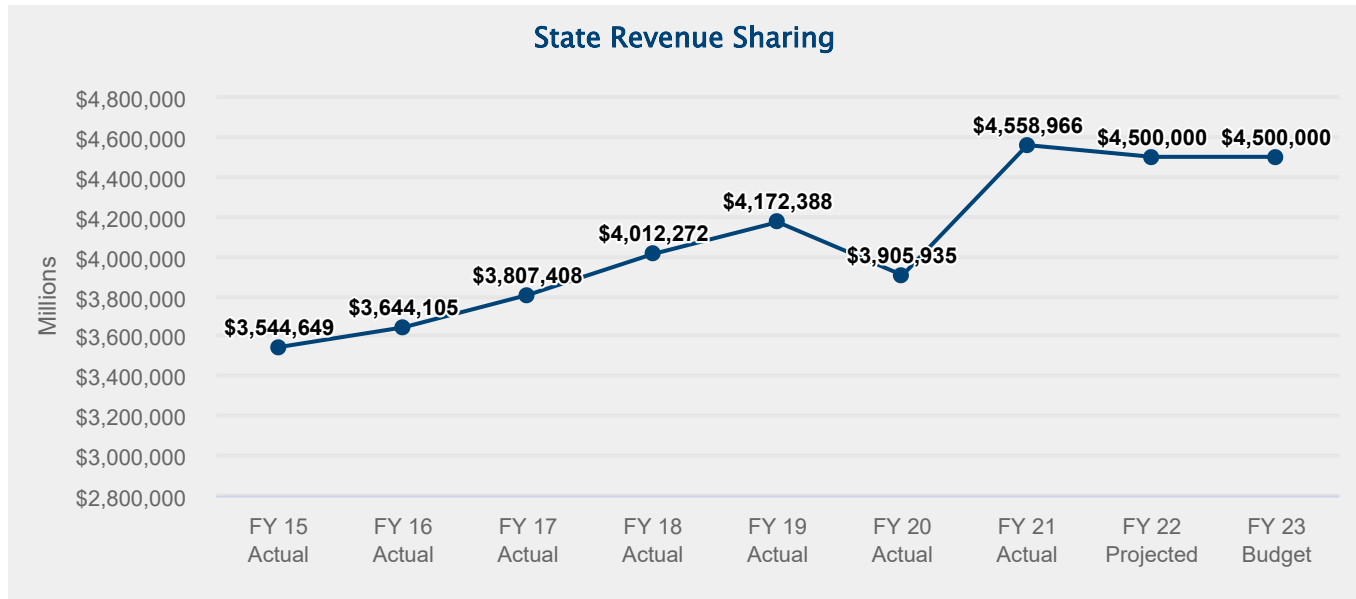
Collection Frequency

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

Budget Assumption(s)

The distribution is calculated so that the county does not receive less than the first guaranteed entitlement of \$90,480 plus the second guaranteed entitlement of \$499,080. Any remaining funds are distributed to qualified counties on a pro rata basis (growth funds). The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The amount of growth funds the county is estimated to receive for fiscal year 2023 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 2023 estimate is \$4,500,000 or 1.0% of the total revenue budget.

BUDGET SUMMARY



Half-Cent Sales Tax

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

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

Use of Revenue

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

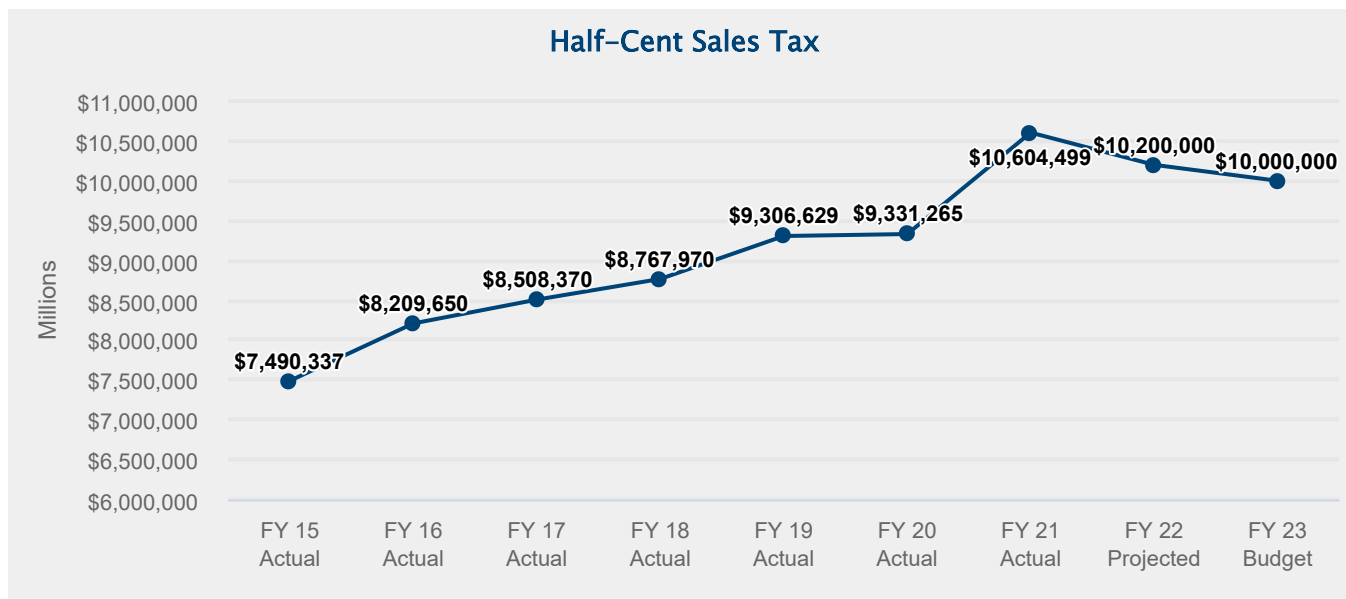
Collection Frequency

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

Budget Assumption(s)

The county's allocation factor is applied to the amount of sales tax funds estimated to be distributed to the county to calculate the revenue estimate. The budget is based upon revenues collected in prior years and estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2023 estimate is \$10,000,000 or 2.3% 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, 2021.

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 \$1.00 per cubic yard.

Use of Revenue

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

Collection Frequency

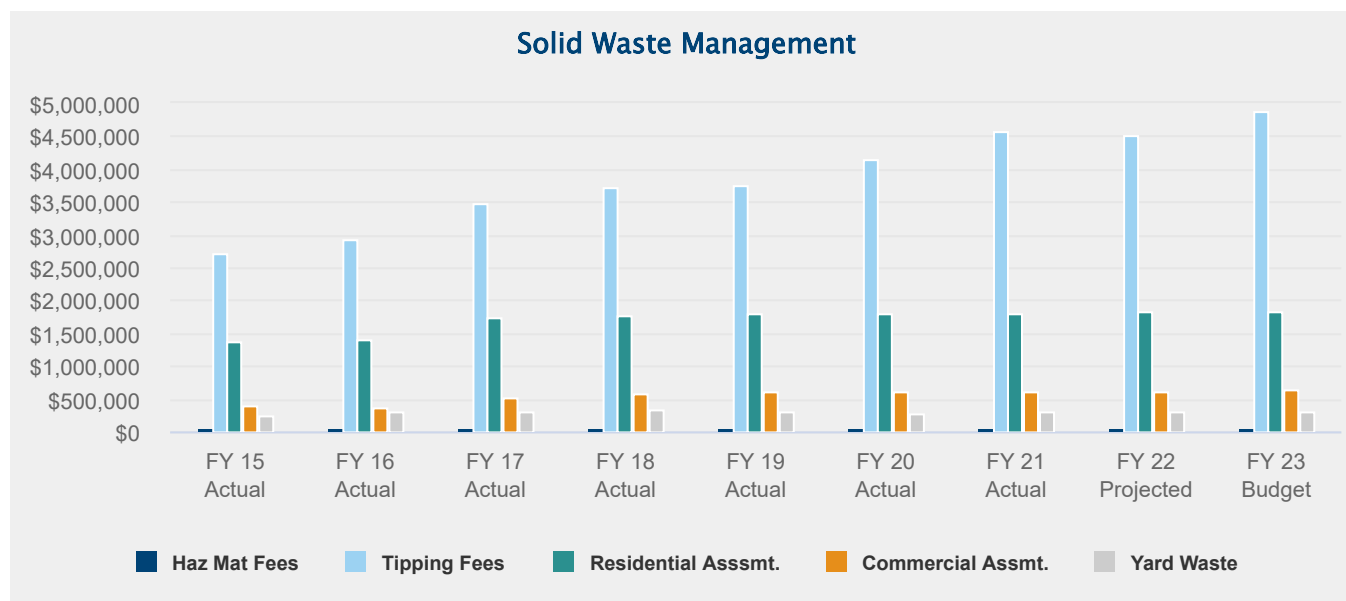
On-site collections are deposited into the bank daily. The certified haulers are billed monthly for debris disposed at the landfill from the prior month. The residential assessment is included on the property tax bill and received by the Tax Collector, which remits the payments on a monthly basis. The 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 2023 estimate is \$7,720,000 or 1.8% of the total revenue budget, comprised of a hazardous materials fee estimate of \$70,000, user fee estimate of \$4,880,000, residential assessment estimate of \$1,820,000, commercial assessment estimate of \$650,000 and yard waste estimate of \$300,000.

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

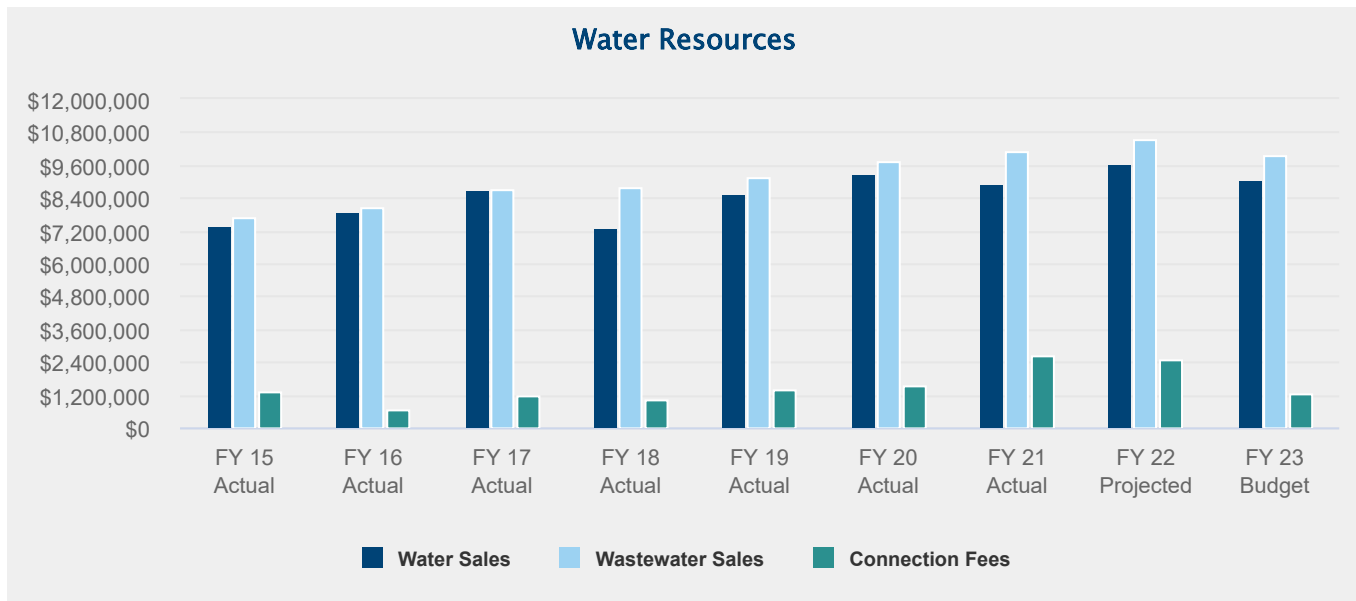
Monthly minimum water charges include a fixed rate to cover water availability and water meter operation. The established rates are designed to cover operating and debt service expenses.

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 2023 budget for water and wastewater sales includes a 1.17% Gross Domestic Product Price Deflator Index increase.

The fiscal year 2023 estimate is \$19,030,559 or 4.4% of the total revenue budget, which is comprised of water sales in the amount of \$9,088,449, wastewater sales in the amount of \$9,942,110, water connection fees in the amount of \$00 and wastewater connection fees in the amount of \$00.

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 June 23, 2022

Category	
EMS	\$62
Fire	281
Law Enforcement	416
Libraries	308
Parks And Recreation	661
Public Buildings	298
Schools	2,059
Transportation	1,932
Total	\$6,017

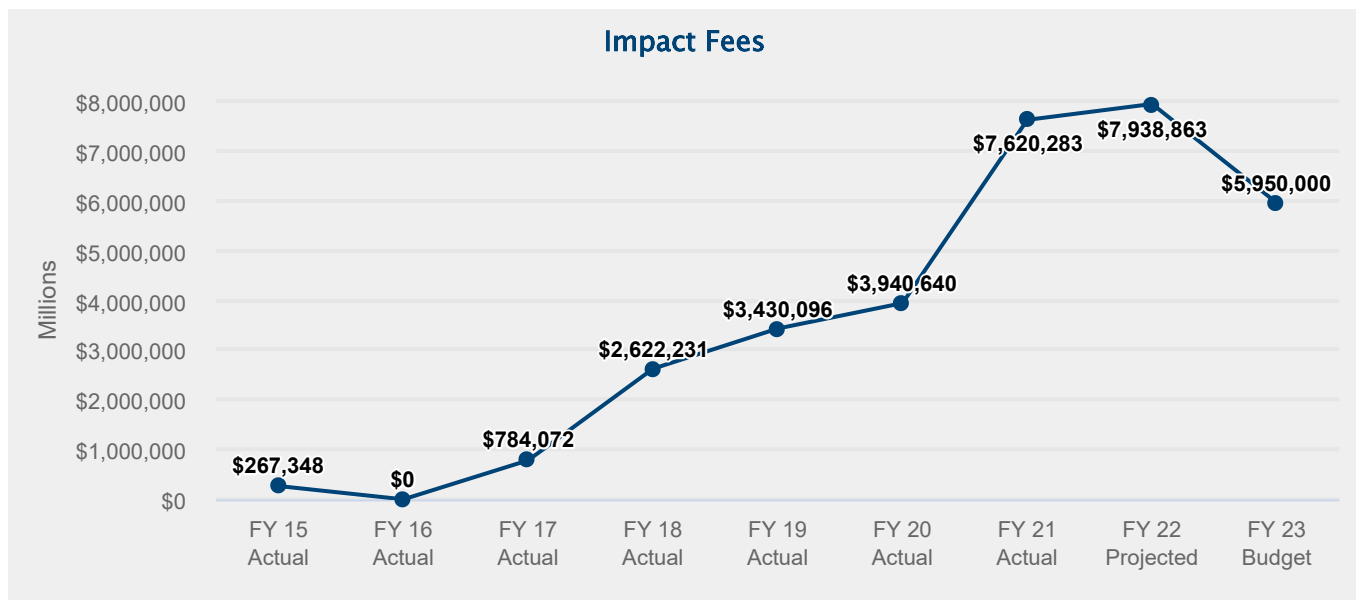
Collection Frequency

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 2023 estimate is \$5,950,000 or 1.4% of the total revenue budget, which is comprised of EMS in the amount of \$75,000, Fire in the amount of \$400,000, Law Enforcement in the amount of \$500,000, Library in the amount of \$350,000, Parks in the amount of \$675,000, Public Building in the amount of \$400,000, Transportation in the amount of \$2,050,000 and School in the amount of \$1,500,000.



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 2023 estimate for all interfund transfers is \$29,829,032/\$63,573,166 or 14.7% 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 \$195,088,021 or 45.0% of the fiscal year 2023 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 22.5% or \$97.8 million of all expenditures in the County budget, of that, the Constitutional Officers equal approximately 33.2% or \$32.4 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 9.1% of all expenditures in the budget. The 2023 budget is \$37.4 million, which is a \$2.3 million increase from the 2022 budget.

Fringe Benefits

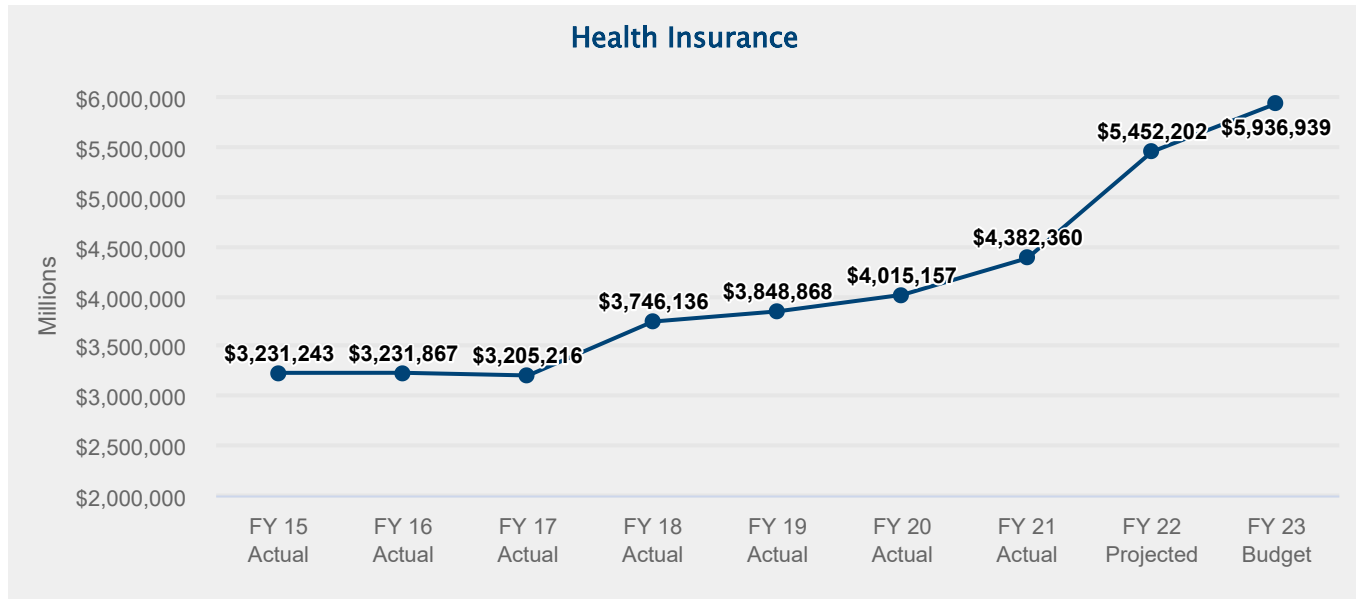
Fringe Benefit expenditures are comprised of health and disability insurance, contributions for the County's portion of FICA payroll taxes, retirement contributions and workers' compensation. Fringe benefits represent approximately 4.4% of all expenditures in the budget.

The 2023 fringe benefits budget is \$16.8 million or an increase of 8.2% from 2022, primarily due to the State of Florida Retirement System contribution rate and health insurance premiums.

Health Insurance

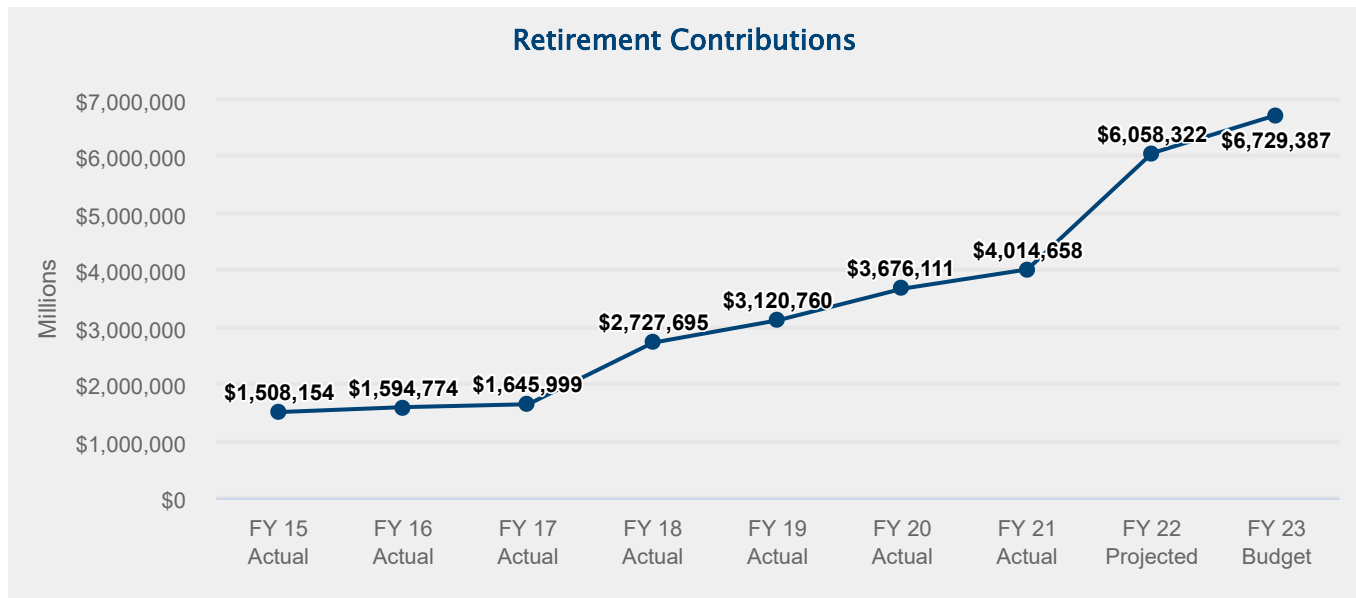
In 2009, the County adopted a self-funded health insurance plan after several years of loss ratios of 70% or less and consistent claims history. Recent health insurance claims trend is a loss ratio of 100% or greater which has resulted in a premium of \$629.28. In 2013, the County implemented an Employee Health Clinic in an endeavor to reduce health costs. These costs comprise the second largest portion or 35.2% of the Fringe Benefits category. The 2023 budget is \$5.9 million, which is an increase of 3.1% from Fiscal Year 2022.

BUDGET SUMMARY



Retirement Contributions

The 2013 legislation increased the retirement rates to include funding for the unfunded actuarial liability. The 2023 budget for FRS contributions is \$6.7 million, which is a \$670,00 increase from the 2022 budget. Fire Rescue and EMS personnel are classified in the Special Risk category with a rate of 27.83% compared to the Regular classification rate of 11.91%.



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 2023 budget is \$1.3 million, which is a slight decrease from the 2022 budget. Each department is directly charged for their claims as an incentive to provide a safe working environment.

BUDGET SUMMARY

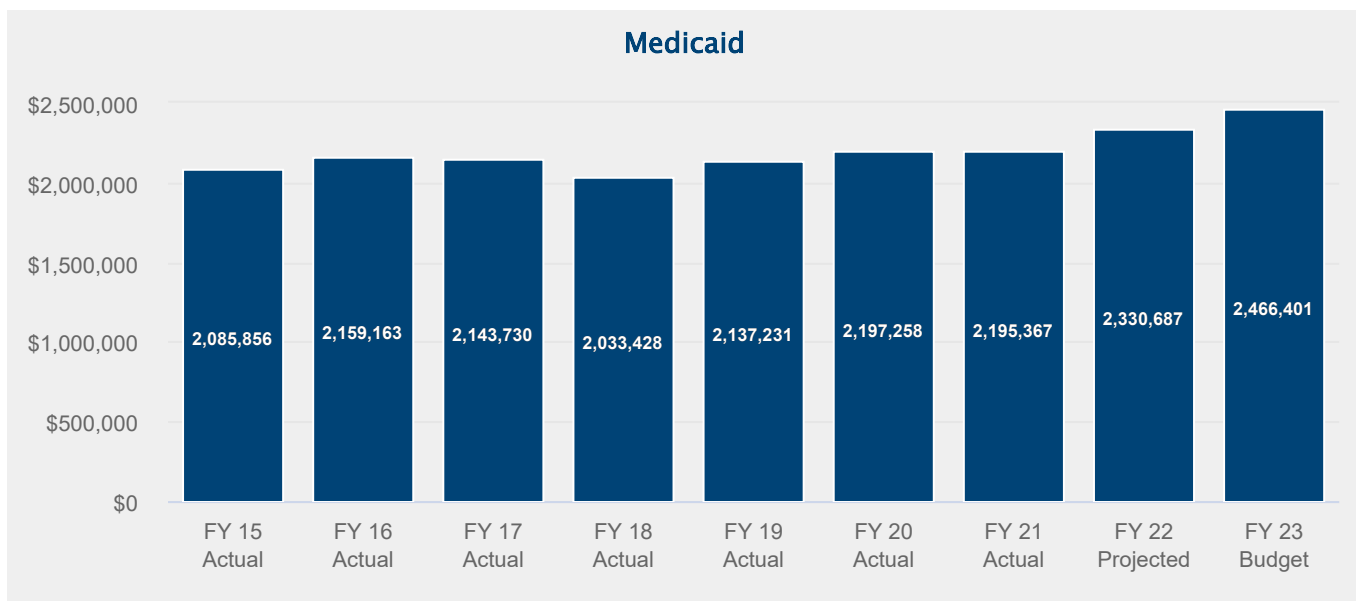
Operating Expenditures

Medicaid

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

Eligibility for Medicaid is administered through the Department of Children and Families Services (DCF). The State pays medical providers for services rendered on behalf of patients 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 2023 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%.

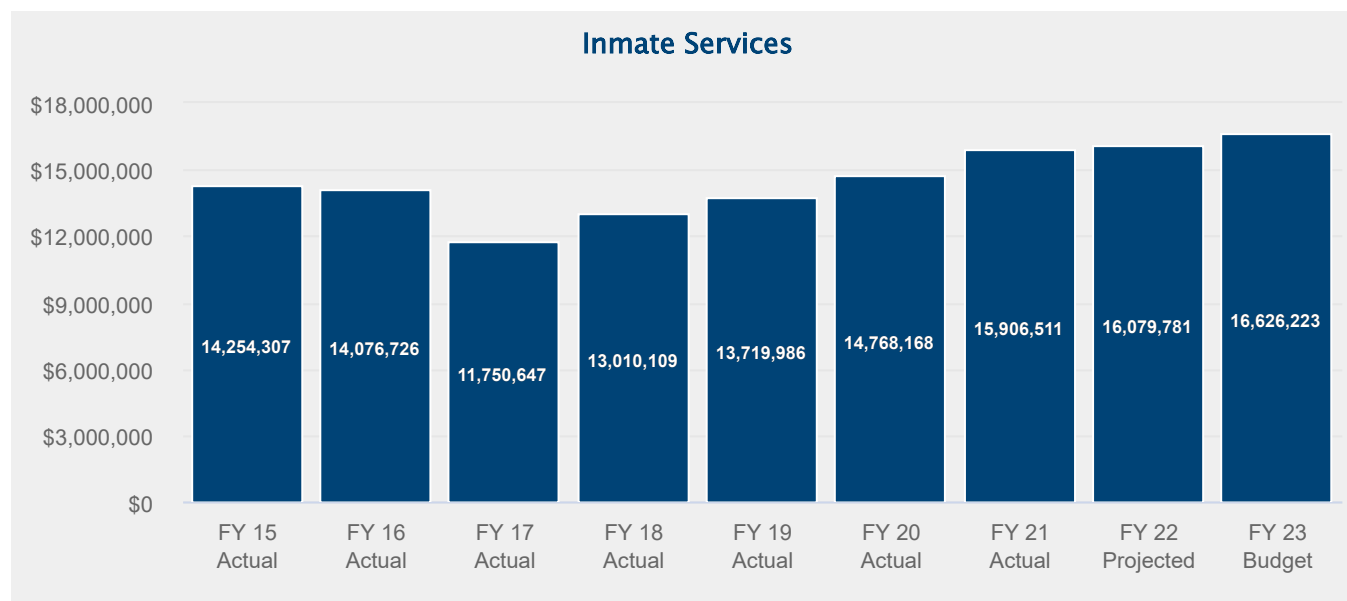


Inmate Services

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 2023 budget was developed anticipating an average inmate daily count of 500 at a rate of \$78.09. Prior to FY 2016, the expenditures related to the non-county inmates housed at the detention facility have been reflected in the expenditure budget, due to contract modifications, the non-county inmates will be funded by CoreCivic and the County receives an administrative fee.

In 1983, Florida passed a law obligating the County to cover hospital bills for inmates who are arrested for violations of state law or county ordinances and who lack health insurance or other means of covering their medical costs. The obligation included medical bills for injuries sustained during arrests and treatment for pre-existing diseases and illnesses. Inmate medical 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 2023 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.

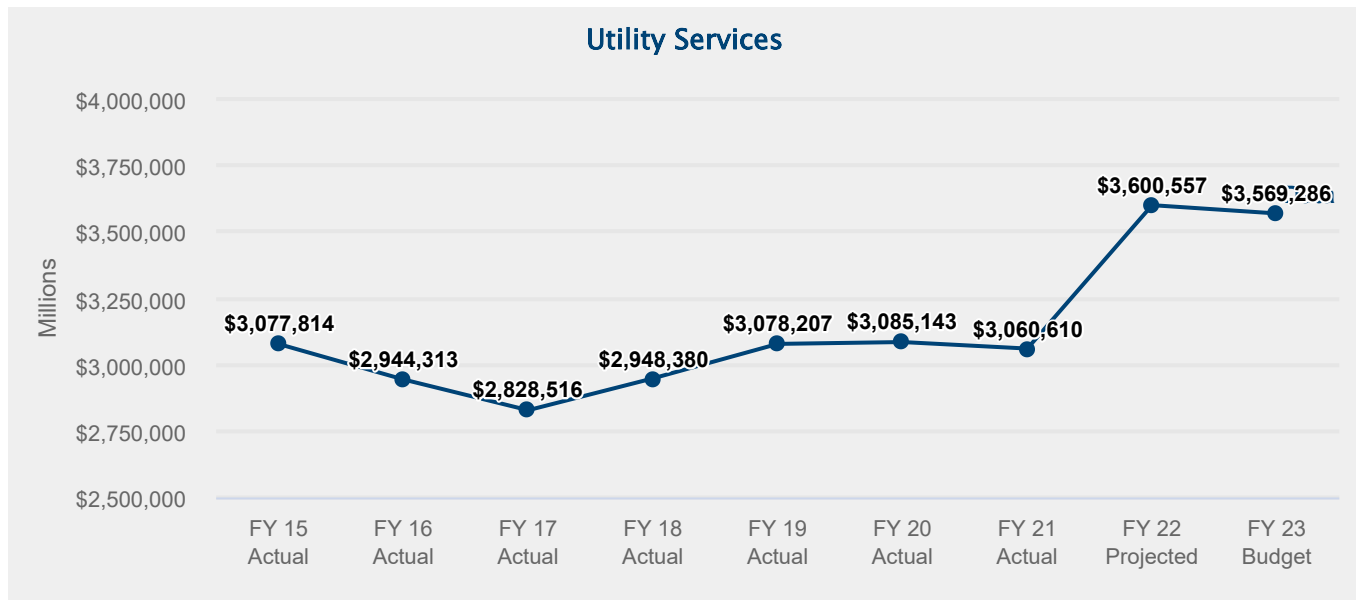
BUDGET SUMMARY



BUDGET SUMMARY

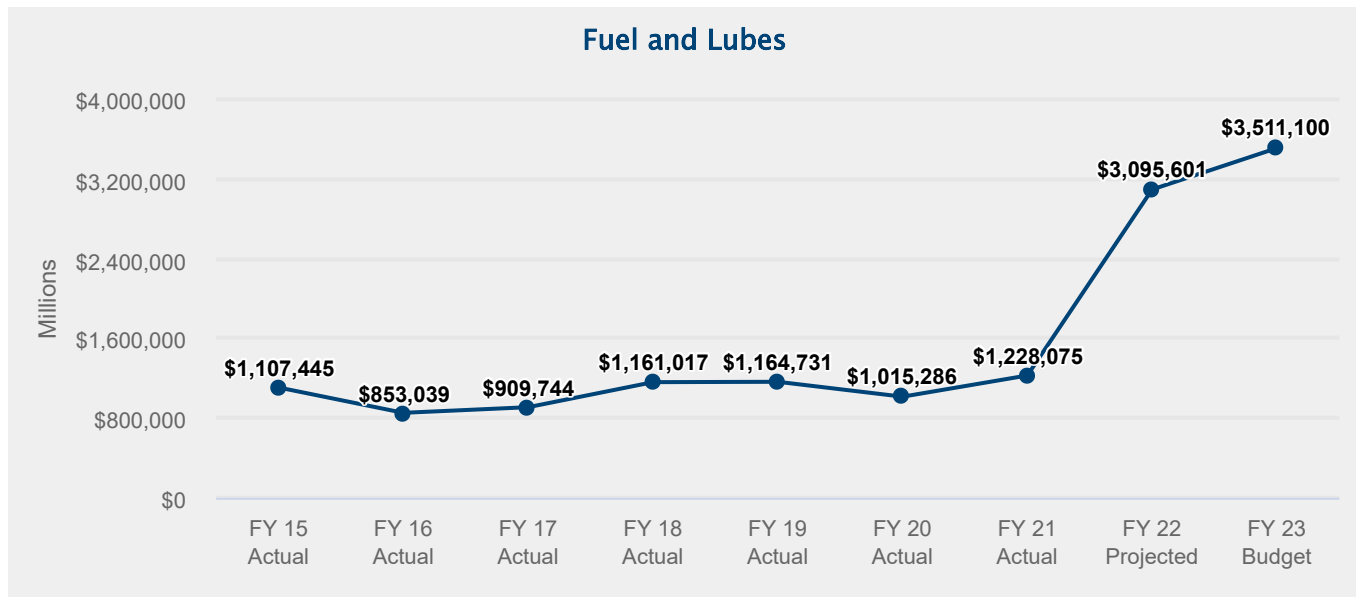
Utility Services

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 2015 from \$3.1 to \$3.6 million Fiscal Year 2023.



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 \$1.8 million or 150% from Fiscal Year 2021. Fiscal Year 2023 budget includes \$3.5 million or an increase of \$0.9 million due to rising fuel costs.



BUDGET SUMMARY

Capital Outlay

Buildings

Buildings describe expenditures for office buildings, firehouses, garages, jails, parks and recreational buildings, and major renovations to existing structures that will extend the useful life. In Fiscal Year 2006, \$6 million was expended for various projects to include \$4 million of School Impact Fees for the construction of the Renaissance Center. Due to the downturn in the economy no major projects were budgeted from Fiscal Year 2009 through Fiscal Year 2013. In Fiscal Year 2014, the County purchased the Meadowcrest Office Building to serve as the Westside Government Building. The Fiscal Year 2023 budget includes funding for an Animal Shelter and various roof and window replacements totaling \$8.5 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 2023 budget includes \$8.6 million.

Total capital expenditures budgeted in the governmental funds for Fiscal Year 2023 is \$94.3 million, including \$24.8 million in on-going transportation projects and \$27 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 Aviation, Animal Services, Lake Restoration, Water/Wastewater Infrastructure.

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

Benefits

Local Governments need adequate fund balance for several reasons:

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

BUDGET SUMMARY

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 15.93%.

8% Min	17% Max	FY 22/23 Budget
\$8,333,544	\$17,708,782	\$16,589,459

	Projected Beginning Fund Balance 10/1/22	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/23	Percentage Unassigned Fund Balance	Percentage Increase/ Decrease
General Fund	23,979,864	102,984,984	105,969,973	20,994,875	15.93%	-12.45%
Transportation	11,790,526	20,803,041	30,582,230	2,011,337	1.92%	-82.94%
Nonmajor Special Revenue Funds	83,811,510	62,399,915	94,844,835	51,366,590	53.42%	-38.71%
Nonmajor Debt Service Funds	27,772	4,622,703	4,623,959	26,516	0.43%	-4.52%
Nonmajor Capital Projects Funds	10,149,232	145,246	2,847,324	7,447,154	9.60%	-26.62%
Citrus County Utilities	34,734,143	23,415,116	36,281,013	21,868,246	53.61%	-37.04%
Solid Waste Management	28,259,144	9,539,222	25,183,002	12,615,364	44.09%	-55.36%
Nonmajor Enterprise Funds	7,573,551	14,707,597	15,064,677	7,216,471	42.14%	-4.71%
	200,325,742	238,617,824	315,397,013	123,546,553	32.70%	-38.33%

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 12.45%. 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 10/1/22	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/23	Percentage Increase/ Decrease
23,979,864	102,984,984	105,969,973	20,994,875	-12.45%

Transportation Fund (Major Fund)

Overall, the transportation funds are anticipating a reduction in fund balance of 82.94%. Road & Bridge - The decrease in fund balance reflects the anticipated expenditures associated with major road construction projects.

Projected Beginning Fund Balance 10/1/22	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/23	Percentage Increase/ Decrease
11,790,526	20,803,041	30,582,230	2,011,337	-82.94%

BUDGET SUMMARY

Special Revenue Funds (Nonmajor Funds)

Nonmajor Special Revenue funds are forecasting an overall reduction of 38.71%.

Impact Fees - The decrease in fund balance is due to anticipated expenditures associated with major road construction projects.

Projected Beginning Fund Balance 10/1/22	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/23	Percentage Increase/ Decrease
83,811,510	62,399,915	94,844,835	51,366,590	-38.71%

Capital Project Funds (Nonmajor Fund)

Overall, the capital project funds are anticipating a reduction in fund balance of 26.62%.

The decrease in fund balance reflects the anticipated expenditures for the Animal Shelter construction project.

Projected Beginning Fund Balance 10/1/22	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/23	Percentage Increase/ Decrease
10,149,232	145,246	2,847,324	7,447,154	-26.62%

Enterprise Funds

Citrus County Utility Fund (Major Fund)

Fund balance in the Utility Fund is forecasted to decrease by 37.04%.

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

Projected Beginning Fund Balance 10/1/22	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/23	Percentage Increase/ Decrease
34,734,143	23,415,116	36,281,013	21,868,246	-37.04%

Solid Waste Management Division (Major Fund)

Fund balance in Solid Waste Management is forecasted to decrease by 55.36%.

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

Projected Beginning Fund Balance 10/1/22	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/23	Percentage Increase/ Decrease
28,259,144	9,539,222	25,183,002	12,615,364	-55.36%

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, 2021 the County recognized expenditures in excess of \$30.2 million for federal grants and \$6.7 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.

BUDGET SUMMARY

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 ($\$100,000 \times 20\% = \$20,000$), which results in a required match of \$20,000. Another formula is to divide the grant award by the percentage of grant award to determine the total amount then deduct the grant award ($\$100,000 / 80\% = \$125,000$, $\$125,000 - \$100,000 = \$25,000$), which results in a required match of \$25,000.

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

BUDGET SUMMARY

FY 22/23 Grant Match Schedule

Agency	Grant Award	County Funding	%
Aquatic Service Weed Control	1,167,537	77,736	
Alzheimer's Disease Initiative (ADI)	328,809	-	
Emergency Home Energy Assistance (EHEAP)	82,589	-	
Home Care For The Elderly (HCE)	27,599	-	
Local Services Program (LSP)	20,433	-	
Community Care For The Elderly (CCE)	678,702	37,500	10%
Fort Island Trail Multi Purpose		752,662	
Fuel Site Expansion		1,392,000	
Crystal River - Environmental Assessment	280,000	110,000	20%
Crystal River - Wetland Removal	343,000	27,000	2%
Inverness Airport Airspace Obstruction Clearing	294,000	46,000	2%
OAA Title IIIB, C1, C2, E	758,367	50,500	10%
Retired & Senior Volunteer Program (RSVP)	90,855	35,560	30%
SCOP Road Resurfacing - E Trails End	579,210	270,298	38%
SCOP Road Resurfacing - E Withlacoochee Tr	880,074	410,701	32%
Stormwater NPDES Education	4,000	4,000	50%
Transit - Operations 5307	725,000	-	
Transit - Capital 5307	667,000	-	
Transit - Capital 5307 (Dispatch Software)	800,000	-	
Transit - ARPA 5307 (Shelters/Cameras)	250,554	-	
Transit - Capital 5339 (Fuel Site Expansion)	1,008,000	-	
Transit - Operations 5311	550,000	-	50%
Transit - Operations Block Grant	300,000	-	50%
Transit - Transportation Disadvantaged	541,800	54,180	10%
Watershed Mgmt - Maintenance	143,750	143,750	100%
WRWSA Conservation & Public Outreach	35,075	35,075	100%
Total	9,388,817	3,369,226	



General Fund



Citrus County, Florida

001 GENERAL FUND

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Taxes				
311100	Current Ad Valorem Taxes	64,168,766	69,644,631	79,280,083
315000	Communications Svc Tax	1,544,177	-	-
315100	Communications Svc Tax	-	1,500,000	1,500,000
	Subtotal	65,712,943	71,144,631	80,780,083
Intergovernmental Revenue				
333000	Fed Pmt In Lieu Of Taxes	50,080	47,000	45,000
334396A	FFWCC Chemical Donation	594,401	-	-
335120	State Revenue Sharing	4,558,966	-	-
335121	State Revenue Sharing	-	3,500,440	4,500,000
335130	Insurance Agents License	36,694	35,000	35,000
335140	Mobile Home Licenses	117,320	100,000	100,000
335150	Alcoholic Beverage Lic	52,863	35,000	35,000
335180	Sales Tax	10,604,499	9,700,000	10,000,000
335290	Child Supp Enf-From State	10,085	7,000	10,000
335490	Other Transportation	-	-	-
336000	State Pmt In Lieu Of Tax	15,003	15,000	-
	Subtotal	16,039,911	13,439,440	14,725,000
Charges For Services				
341200	Zoning Fees	100,308	55,000	75,000
341215	GIS Fees	633	-	500
341300	Photo Maps Publications	12	-	-
341520	Sheriff Fees	36,201	35,000	35,000
341560	Excess Fees - Prop Appr	38,313	50,000	35,000
341610	Excess Fees - Tax Coll	556,100	250,000	300,000
341640	Excess Fees - Elections	247,207	-	-
341690	Excess Fees - Sheriff	34,455	100,000	35,000
342100	Resource Officer	-	-	-
342120	School Crossing Guard	91,515	113,000	122,635
342130	City Inv Law Enf Contract	854,703	999,865	1,182,624
342140	City CR Law Enf Contract	993,583	1,028,691	1,216,648
342300	Inmate Per Diem Fees	75,780	60,000	85,000
342320	Non County Manday - USVI	251,608	249,329	241,356
342330	Non County Manday - USM	3,227,791	3,236,528	2,122,977
342350	CCA Subsistence Fee	43,391	35,000	40,000
342920	Inmate Medical Co-Pay	25,958	25,000	24,000
344160	Postage Fees	3,489	1,000	3,000
344921	Advertising Fees	6,510	4,000	6,000
347200	Fees	1,849	2,500	1,000
347205	Taxable Sales - Other	64	-	-
347210	Recreation Fees - Exempt	27,714	40,000	40,000

001 GENERAL FUND

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
347211	Recreation Fees - Taxable	479	500	500
347240	Pool Fees	19,786	20,000	20,000
347241	Pool Fees - Exempt	4,122	3,500	3,500
347250	Community Bldgs - Taxable	20,453	30,000	30,000
347251	Community Bldgs - Exempt	7,848	15,000	15,000
347297	Concessionaire Fees	6,325	3,500	3,500
347430	FCS Classes - Non-Taxable	-	565	600
347450	Hort Classes - Non-Taxabl	1,055	2,650	2,650
348932	Domestic Violence Surchg	27,878	25,000	25,000
349402	Inmate Phone Fees	163,322	220,000	600,000
Subtotal		6,868,450	6,605,628	6,266,490
Fines And Forfeitures				
351120	Code Enforcement Fines	259,164	210,000	250,000
359000	Other Fines/Forfeits	55	-	-
Subtotal		259,218	210,000	250,000
Miscellaneous Revenues				
361100	Interest	(3,025)	-	-
361200	Money Mkt & LGIP Interest	2,727	3,500	7,500
361300	Invest Interest (Inc/Dec)	92,810	120,000	10,000
362000	Rents & Royalties	32,180	32,000	32,000
362010	Rents & Royalties-Non-Tax	344,418	354,000	340,000
362110	Airport Rental	231,448	200,000	280,000
362120	Airport Rental - Exempt	27,919	32,560	27,500
362121	Airport Royalty Commissio	-	-	-
362300	Rent (Land 6% Sales Tax)	672	-	-
364000	Disposition Fixed Assets	-	-	-
364100	GovDeals - Taxable	4,240	-	-
364200	GovDeals - Tax Exempt	751	-	-
364220	Surplus Lands	172,815	-	-
365000	Sale/Surplus-Matl/Scrap	855	-	-
366900	Other Contrib & Donations	(731)	2,500	2,500
367400	Site Review Fees	493,873	305,000	400,000
369900	Other Misc Revenues	66,187	55,000	85,000
369925	SSA Inmate Reimbursement	4,400	-	-
369936	Computer Fee-Comm Ctr	-	-	-
369945	Cntrl Citrus CC Misc Rev	2,946	4,905	5,347
369946	West Citrus Ctr Misc Rev	816	3,200	1,225
369947	East Citrus Ctr Misc Rev	770	3,200	3,644
369961	Reimbursements	637,813	100,000	125,000
369965	VAB Cost Reimb School Bd	39,524	12,000	12,000
369976	Vacant Registry	38,050	40,000	30,000
369991	Misc Revenues	32	-	-

001 GENERAL FUND

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Subtotal		2,191,491	1,267,865	1,361,716
Proceeds From Loans				
384000	Debt Proceeds	-	-	-
Interfund Transfers				
381000	Interfund Transfers	2,521,037	599,338	759,898
381066	Transfer - Building	365,427	365,427	446,113
381112	Transfer-Occupational Lic	22,811	22,811	9,354
381131	Transfer - Library	151,211	151,211	145,724
381154	Transfer - Fire Tax Dist	291,551	296,900	411,531
381160	Transfer - Tourist Tax	51,188	51,188	93,544
381176	Transfer Community Svcs	-	-	-
381200	Transfer - Spec Assmts	80,889	39,294	104,996
381401	Transfer - Landfill	656,579	655,982	673,045
381450	Transfer - Utilities	1,906,455	1,853,688	2,100,125
381550	Transfer - Fleet	705	705	705
381600	Transfer - Impact Fees	3,420	3,420	3,420
381645	Transfer - Fund 645	22,811	22,811	4,064
381730	Trans - Citrus Spgs Msbu	15,111	15,111	14,088
381770	Transfer - Bev Hills Msbu	10,400	10,400	4,253
383000	Capital Leases	-	-	-
Subtotal		6,099,595	4,088,286	4,770,860
Statutory Reserves				
400100	5% Reserve	-	(4,602,998)	(5,169,165)
Subtotal		-	(4,602,998)	(5,169,165)
Cash Carry Forward				
400200	Carry Forward	-	22,503,172	23,989,864
Subtotal		-	22,503,172	23,989,864
Total Revenues		97,171,608	114,656,024	126,974,848

Fund: 001 GENERAL FUND

Dept #	Department Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
General Government				
2101	ADMINISTRATIVE SERVICES	1,762,587	1,877,609	1,961,737
2103	COUNTY ATTORNEY	427,062	611,837	650,384
2104	COUNTY ADMINISTRATOR	562,928	582,465	616,038
2106	COMMUNICATION SERVICES	111,074	247,300	275,910
2107	HUMAN RESOURCES	493,947	632,173	641,340
2109	BD OF CO COMMISSIONERS	655,553	694,220	728,621
2125	MANAGEMENT & BUDGET	791,277	928,205	1,023,484
2140	CAPITAL IMPROVEMENT PROG	3,044,358	2,583,586	4,210,594
2150	SYSTEMS MANAGEMENT	1,910,052	2,303,432	2,828,636
2151	GEOGRAPHIC INFO SYSTEMS	452,750	497,130	518,134
2670	FACILITIES MANAGEMENT	3,772,475	4,284,478	4,904,322
2675	GROUNDS MAINTENANCE	1,600,542	1,767,068	2,111,954
2781	LAND DEVELOPMENT	697,248	863,847	947,693
2783	COUNTY PLANNING	49,278	49,803	51,797
3441	GROWTH MANAGEMENT	194,013	208,815	220,267
9999	RESERVES AND TRANSFERS	8,952,468	26,444,637	29,122,212
General Government - Total		25,477,611	44,576,605	50,813,123
Elected Officials				
2211	PROPERTY APPRAISER	3,473,686	3,629,902	3,805,131
2212	TAX COLLECTOR	2,775,448	3,110,000	3,312,150
2320	CLERK TO THE BOARD	2,885,720	3,049,325	3,353,479
2321	CLERK OF COUNTY COURTS	21,260	21,260	22,860
2322-605	CIR COURT-JUDICIAL ADMIN	9,802	14,500	14,500
2332-602	STATE ATTY-GENERAL ADMIN	5,474	5,540	6,340
2333-603	PUBLIC DEFENDER-GEN ADMIN	898	2,330	2,330
3101	SHERIFF GEN OPERATING	26,821,755	27,975,708	31,084,550
3103	SHERIFF-COURT SERVICES	2,749,557	2,857,936	3,345,822
3104	SHERIFF-CITY OF INVERNESS	854,167	999,865	1,182,624
3109	SHERIFF-CITY OF CRY RVR	993,583	1,028,691	1,216,648
5799	GUARDIAN AD LITEM	2,232	4,140	4,620
Elected Officials - Total		40,593,582	42,699,197	47,351,054
Public Safety				
2101a	DETENTION SERVICES	15,942,722	16,130,381	16,676,223
3340	PUBLIC SAFETY	1,871,142	1,814,172	1,952,529
3345	CODE COMPLIANCE	687,181	770,446	836,388
3990	MEDICAL EXAMINER	382,504	414,938	411,140
5105	EMERGENCY MEDICAL SERVICE	846,623	858,519	-
Public Safety - Total		19,730,172	19,988,456	19,876,280
Physical Environment				
3213	FLORIDA FORESTRY SERVICE	16,062	16,064	12,845

GENERAL FUND

001

Fund: 001 GENERAL FUND

6302	EXTENSION CENTER	331,144	375,502	408,203
6304	AQUATIC SERVICES	1,032,313	-	-
Physical Environment - Total		1,379,519	391,566	421,048
Transportation				
2105	AVIATION CIP	246,238	823,237	1,353,700
7201	AVIATION	151,226	232,121	446,792
Transportation - Total		397,463	1,055,358	1,800,492
Economic Development				
2113	HOUSING SERVICES DIV	164,534	173,426	178,784
2991	VETERANS SERVICE	227,498	250,062	264,923
Economic Development - Total		392,032	423,488	443,707
Human Services				
2501	COMMUNITY CENTER	168,745	186,364	200,004
5103	MENTAL HEALTH	815,340	590,000	1,030,000
5110	COMMUNITY AGENCIES	31,059	25,539	20,613
5223	STATE/COUNTY MEDICAID	2,195,367	2,330,687	2,466,401
5225	COMMUNITY SVC ADMIN	313,302	335,690	347,842
5350	SUPPORT SERVICES ADMIN	322,247	351,173	388,999
Human Services - Total		3,846,059	3,819,453	4,453,859
Culture & Recreation				
6102	PARKS	1,135,160	1,390,901	1,514,285
6120	CIP - PARKS & RECREATION	198,297	311,000	301,000
Culture & Recreation - Total		1,333,457	1,701,901	1,815,285
GENERAL FUND - Total		93,149,896	114,656,024	126,974,848

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	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
52500	Unemployment Compensation	7,532	10,000	10,000	10,000	10,000
	Subtotal	7,532	10,000	10,000	10,000	10,000
Operating Expenses						
53100	Professional Services	133,678	127,270	127,270	127,270	127,270
53200	Accounting & Auditing	174,000	175,500	200,500	200,500	200,500
53400	Other Contractual Serv	66,794	69,658	69,249	69,249	69,249
53401	Contract CCA	408	-	-	-	-
53416	Software As A Service	-	37,000	37,000	37,000	57,000
54000	Travel & Per Diem	-	50	50	50	50
54100	Communications Services	-	-	-	-	-
54201	Postage	112,162	1,000	250	250	250
54202	Postage - Tax Collector	31,980	34,000	34,000	34,000	34,000
54203	TRIM Mailing	80,000	89,000	89,000	89,000	89,000
54300	Utility Services	2,671	3,600	10,100	10,100	10,100
54400	Rentals & Leases	5,606	5,400	5,400	5,400	5,400
54408	Building Rental	-	-	-	-	-
54550	General Liability Claims	-	1,922	1,922	1,922	1,922
54603	Vehicle Maintenance	16,878	12,685	15,875	15,875	15,875
54604	Maintenance - Buildings	-	-	6,500	6,500	6,500
54605	Equipment Maintenance	613	625	625	625	625
54700	Printing & Binding	-	6,500	1,000	1,000	1,000
54800	Promotional Activities	-	400	400	400	400
54900	Other Current Chgs & Oblg	3,037	3,500	3,500	3,500	3,500
54904	Commissions	914	3,500	3,500	3,500	3,500
54912	Fees & Permits	350	500	500	500	500
54916	Board Recording Fees	6,839	10,000	10,000	10,000	10,000
54921	Advertising	6,647	13,000	13,000	13,000	13,000
55100	Office Supplies	-	-	-	-	-
55105	Supplies - Administration	406	2,400	2,400	2,400	2,400
55200	Operating Supplies	289	-	-	-	-
55208	Fuel & Lubes	0	-	-	-	-
55216	Safety & Road Sign	-	1,000	1,000	1,000	1,000
55221	Meals	73	500	500	500	500
55270	Computer Accessories	1,199	-	-	-	-
55400	Dues Bks Subscr Mem Publ	23,772	23,557	23,954	23,954	23,954
55500	Training	-	-	-	-	-
	Subtotal	668,317	622,567	657,495	657,495	677,495
Capital Outlay						
56100	Land	1,750	15,000	15,000	15,000	15,000
56101	Tax Delinquent Lands	(69,648)	10,000	10,000	10,000	10,000
56400	Machinery & Equipment	-	-	-	-	-

2101 ADMINISTRATIVE SERVICES

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
	Subtotal	(67,898)	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	308,941	309,900	351,100	351,100	351,100
58145	CRA Payments-Inverness	541,004	550,400	564,400	564,400	564,400
58200	Dist Of Fund To Other Org	-	46,000	20,000	20,000	20,000
	Subtotal	1,151,639	1,217,045	1,246,245	1,246,245	1,246,245
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		1,762,587	1,877,609	1,941,737	1,941,737	1,961,737

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Assistant County Attorney	1	1	1
County Attorney	1	1	1
Legal Assistant	1	1	1
Senior Assistant County Attorney	-	1	1
	3	4	4

2103 COUNTY ATTORNEY

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	288,109	358,851	382,327	382,327	382,327
51306	Casual Labor	-	1,000	1,000	1,000	1,000
52100	FICA Taxes	19,510	25,515	26,808	26,808	26,808
52200	Retirement Contributions	61,262	74,018	84,079	84,079	84,079
52300	Life & Health Insurance	23,255	32,177	34,595	33,229	33,229
52400	Workers' Compensation	620	596	561	561	561
	Subtotal	392,756	492,157	529,370	528,004	528,004
Operating Expenses						
53102	Contract Attorney Fees	9,930	80,000	80,000	80,000	80,000
53300	Court Reporter Services	542	500	500	500	500
54000	Travel & Per Diem	6,607	10,200	10,200	10,200	10,200
54100	Communications Services	792	924	924	924	924
54201	Postage	136	500	500	500	500
54400	Rentals & Leases	1,472	1,950	1,950	1,950	1,950
54550	General Liability Claims	-	924	924	924	924
54901	Court Cost	28	2,000	2,000	2,000	2,000
55100	Office Supplies	452	1,500	1,500	1,500	1,500
55120	Office/Non-Cap Equipment	427	600	600	600	600
55400	Dues Bks Subscr Mem Publ	11,053	16,395	16,395	19,095	19,095
55500	Training	1,030	2,350	2,350	2,350	2,350
	Subtotal	32,469	117,843	117,843	120,543	120,543
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		427,062	611,837	649,050	650,384	650,384

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Agenda Coordinator	1	1	1
Assistant County Administrator	1	1	1
County Administrator	1	1	1
Executive Assistant II	1	1	1
Public Information Officer	1	-	-
County Administrator	5	4	4

2104 COUNTY ADMINISTRATOR

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	394,640	404,053	424,641	424,641	424,641
51306	Casual Labor	-	1,000	-	-	-
52100	FICA Taxes	27,314	27,633	28,659	28,659	28,659
52200	Retirement Contributions	81,098	94,165	106,065	106,065	106,065
52300	Life & Health Insurance	30,512	32,272	34,659	33,293	33,293
52400	Workers' Compensation	955	718	756	756	756
	Subtotal	534,519	559,841	594,780	593,414	593,414
Operating Expenses						
54000	Travel & Per Diem	7,900	10,150	10,150	10,150	10,150
54100	Communications Services	2,277	2,724	2,724	2,724	2,724
54201	Postage	57	100	100	100	100
54550	General Liability Claims	11,046	681	681	681	681
54603	Vehicle Maintenance	79	-	-	-	-
54615	Software Maint/Support	-	-	-	-	-
54700	Printing & Binding	68	100	100	100	100
54921	Advertising	35	-	-	-	-
55100	Office Supplies	2,003	2,000	2,000	2,000	2,000
55105	Supplies - Administration	(2)	-	-	-	-
55120	Office/Non-Cap Equipment	220	-	-	-	-
55208	Fuel & Lubes	147	100	100	100	100
55221	Meals	-	-	-	-	-
55270	Computer Accessories	-	-	-	-	-
55275	Computer Software	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	1,662	2,700	2,700	2,700	2,700
55500	Training	734	1,885	1,885	1,885	1,885
	Subtotal	26,225	20,440	20,440	20,440	20,440
Non-operating Expenses						
59100	Transfers	2,184	2,184	2,184	2,184	2,184
	Subtotal	2,184	2,184	2,184	2,184	2,184
COUNTY ADMINISTRATOR		562,928	582,465	617,404	616,038	616,038

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Audio Visual Technician	-	1	1
Communication Specialist II	-	1	1
Communications Manager	-	1	1
	-	3	3

2106 COMMUNICATION SERVICES

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	82,191	147,210	160,258	160,258	160,258
51400	Overtime	-	-	2,500	2,500	2,500
52100	FICA Taxes	6,105	11,262	12,260	12,260	12,260
52200	Retirement Contributions	8,429	15,928	19,087	19,087	19,087
52300	Life & Health Insurance	10,239	22,681	24,397	24,502	24,502
52400	Workers' Compensation	211	280	304	304	304
Subtotal		107,176	197,361	218,806	218,911	218,911
Operating Expenses						
53100	Professional Services	-	5,000	5,000	5,000	5,000
53400	Other Contractual Serv	-	20,000	20,000	20,000	20,000
53416	Software As A Service	618	150	150	150	150
54000	Travel & Per Diem	33	800	6,400	4,400	4,400
54100	Communications Services	216	5,368	5,368	5,368	5,368
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	-	-	1,800	-	-
54700	Printing & Binding	-	500	500	500	500
54800	Promotional Activities	-	-	5,500	1,500	1,500
54807	Marketing	-	-	1,000	500	500
55100	Office Supplies	-	1,250	1,000	1,000	1,000
55105	Supplies - Administration	82	-	-	-	-
55120	Office/Non-Cap Equipment	-	-	20,000	10,000	10,000
55200	Operating Supplies	60	2,250	4,000	500	500
55208	Fuel & Lubes	-	300	300	300	300
55270	Computer Accessories	2,889	-	-	-	-
55400	Dues Bks Subscr Mem Publ	-	2,115	3,475	3,475	3,475
55500	Training	-	1,085	4,485	3,185	3,185
Subtotal		3,898	39,939	80,099	56,999	56,999
Capital Outlay						
56400	Machinery & Equipment	-	10,000	-	-	-
Subtotal		-	10,000	-	-	-
COMMUNICATION SERVICES		111,074	247,300	298,905	275,910	275,910

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Benefits Coordinator	1	1	1
Human Resource Director	1	1	1
Human Resource Generalist	-	1	1
Human Resource Manager	1	1	1
Human Resources Analyst	1	1	1
Human Resources Associate	1	1	1
Talent Acquisition & Retention Specialist	1	1	1
	6	7	7

2107 HUMAN RESOURCES

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	340,123	405,730	428,692	430,980	430,980
51306	Casual Labor	-	-	-	-	-
52100	FICA Taxes	24,425	31,039	32,795	32,970	32,970
52200	Retirement Contributions	52,336	62,958	72,689	72,962	72,962
52300	Life & Health Insurance	42,925	53,140	57,117	57,370	57,370
52400	Workers' Compensation	876	771	815	819	819
	Subtotal	460,685	553,638	592,108	595,101	595,101
Operating Expenses						
53100	Professional Services	5,743	8,500	10,000	10,000	10,000
53400	Other Contractual Serv	-	500	500	-	-
53416	Software As A Service	2,700	32,700	32,700	-	-
54000	Travel & Per Diem	-	3,059	3,309	3,309	3,309
54100	Communications Services	675	600	600	500	500
54201	Postage	172	650	650	650	650
54400	Rentals & Leases	2,548	3,000	3,000	2,750	2,750
54550	General Liability Claims	-	1,014	1,014	1,014	1,014
54700	Printing & Binding	353	1,000	1,000	1,000	1,000
55100	Office Supplies	1,167	3,708	3,708	3,708	3,708
55101	Employee Incentive Prog	7,283	10,225	9,545	9,545	9,545
55110	Safety Training/Material	-	-	-	-	-
55208	Fuel & Lubes	-	200	200	-	-
55270	Computer Accessories	-	-	-	-	-
55275	Computer Software	5,000	-	-	-	-
55400	Dues Bks Subscr Mem Publ	2,496	2,529	2,913	2,913	2,913
55500	Training	2,085	2,400	2,400	2,400	2,400
55520	Training Countywide	1,090	6,500	6,500	6,500	6,500
	Subtotal	31,312	76,585	78,039	44,289	44,289
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		493,947	632,173	672,097	641,340	641,340

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Commissioner	5	5	5
Executive Assistant to the Board	1	1	1
	6	6	6

2109 BD OF CO COMMISSIONERS

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51100	Executive Salaries	330,880	340,806	345,637	345,637	345,637
51200	Regular Salaries & Wages	49,220	50,429	104,247	53,516	53,516
51306	Casual Labor	-	500	500	500	500
52100	FICA Taxes	26,850	29,930	34,416	30,534	30,534
52200	Retirement Contributions	171,985	184,491	213,009	206,969	206,969
52300	Life & Health Insurance	41,366	45,701	57,210	49,088	49,088
52400	Workers' Compensation	990	743	855	757	757
	Subtotal	621,291	652,600	755,874	687,001	687,001
Operating Expenses						
53400	Other Contractual Serv	-	-	220,000	-	-
53432	Photo Service	700	-	-	-	-
54000	Travel & Per Diem	13,453	-	5,000	-	-
54017	Travel - District 1	-	3,200	5,000	3,200	3,200
54018	Travel - District 2	-	3,200	5,000	3,200	3,200
54019	Travel - District 3	-	3,200	5,000	3,200	3,200
54020	Travel - District 4	-	3,200	5,000	3,200	3,200
54021	Travel - District 5	-	3,200	5,000	3,200	3,200
54100	Communications Services	4,804	4,392	4,392	4,392	4,392
54201	Postage	89	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	-	-	-	-	-
54921	Advertising	-	-	-	-	-
55100	Office Supplies	3,195	5,000	5,000	5,000	5,000
55208	Fuel & Lubes	-	100	100	100	100
55221	Meals	541	750	1,000	1,000	1,000
55270	Computer Accessories	636	500	250	250	250
55400	Dues Bks Subscr Mem Publ	5,892	5,270	5,270	5,270	5,270
55500	Training	1,425	3,700	-	-	-
55537	Training - District 1	-	-	740	740	740
55538	Training - District 2	-	-	740	740	740
55539	Training - District 3	-	-	740	740	740
55540	Training - District 4	-	-	740	740	740
55541	Training - District 5	-	-	740	740	740
	Subtotal	32,185	39,543	273,543	39,543	39,543
Non-operating Expenses						
59100	Transfers	2,077	2,077	2,077	2,077	2,077
	Subtotal	2,077	2,077	2,077	2,077	2,077
BD OF CO COMMISSIONERS		655,553	694,220	1,031,494	728,621	728,621

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Asst Management & Budget Director	-	-	1
Budget Analyst	-	-	1
Budget Technician	1	1	-
Management and Budget Director	1	1	1
Purchasing & Contract Manager	1	1	1
Purchasing & Contract Specialist	-	1	1
Purchasing Assistant	1	1	1
Risk Management Coordinator	1	1	1
Risk Manager	1	1	1
Senior Budget Analyst	1	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
Senior Budget Analyst	1	1	1
	13	14	15

2125 MANAGEMENT & BUDGET

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	569,907	639,789	719,270	721,946	721,946
51306	Casual Labor	-	3,000	-	-	-
52100	FICA Taxes	41,927	48,944	55,024	55,229	55,229
52200	Retirement Contributions	90,164	104,328	107,575	107,893	107,893
52300	Life & Health Insurance	74,436	84,623	92,298	92,704	92,704
52400	Workers' Compensation	1,479	1,216	1,367	1,372	1,372
	Subtotal	777,914	881,900	975,534	979,144	979,144
Operating Expenses						
53416	Software As A Service	-	21,000	21,000	21,000	21,000
54000	Travel & Per Diem	33	4,650	4,650	4,650	4,650
54100	Communications Services	632	600	650	650	650
54201	Postage	419	585	585	585	585
54400	Rentals & Leases	4,168	4,440	5,220	5,220	5,220
54550	General Liability Claims	-	1,030	1,030	1,030	1,030
54700	Printing & Binding	236	400	400	400	400
55100	Office Supplies	1,859	2,630	2,630	2,630	2,630
55120	Office/Non-Cap Equipment	-	1,500	-	-	-
55208	Fuel & Lubes	60	300	300	300	300
55270	Computer Accessories	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	1,854	2,335	2,335	2,335	2,335
55500	Training	2,123	4,855	3,560	3,560	3,560
	Subtotal	11,383	44,325	42,360	42,360	42,360
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		791,277	928,205	1,019,874	1,023,484	1,023,484

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	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
53100	Professional Services	68,231	1,500	1,500	1,500	1,600
53400	Other Contractual Serv	-	-	-	-	-
53416	Software As A Service	23,100	-	-	-	-
54600	Repair & Maintenance	160,707	79,316	200,000	200,000	279,316
54604	Maintenance - Buildings	26,043	121,000	-	-	121,000
54605	Equipment Maintenance	-	-	-	-	-
54615	Software Maint/Support	2,439	-	-	-	-
54912	Fees & Permits	617	-	-	-	-
55120	Office/Non-Cap Equipment	-	-	-	-	-
55275	Computer Software	176,252	30,000	-	-	-
	Subtotal	457,388	231,816	201,500	201,500	401,916
Capital Outlay						
56200	Buildings	269,599	481,850	588,250	588,250	1,070,500
56300	Improve Other Than Bldg	18,845	-	215,528	215,528	340,528
56400	Machinery & Equipment	893,702	560,000	500,000	500,000	1,060,000
	Subtotal	1,182,146	1,041,850	1,303,778	1,303,778	2,471,028
Debt Service						
57100	Principal	950,811	993,770	1,055,230	1,055,230	1,055,230
57200	Interest	435,170	316,150	282,420	282,420	282,420
	Subtotal	1,385,981	1,309,920	1,337,650	1,337,650	1,337,650
Non-operating Expenses						
58100	Aid To Government Agency	18,843	-	-	-	-
	Subtotal	18,843	-	-	-	-
CAPITAL IMPROVEMENT PROG		3,044,358	2,583,586	2,842,928	2,842,928	4,210,594

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	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
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	1	2
Systems Support Technician	2	2	2
Telecommunications Analyst	1	1	1
Web Administrator	1	-	-
Part-time			
	14	14	15

2150 SYSTEMS MANAGEMENT

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	887,372	980,653	1,087,086	1,087,086	1,087,086
51306	Casual Labor	-	-	-	-	-
51400	Overtime	-	-	-	-	-
52100	FICA Taxes	64,111	75,020	83,162	83,162	83,162
52200	Retirement Contributions	114,085	131,912	157,528	157,528	157,528
52300	Life & Health Insurance	95,224	106,500	122,609	123,134	123,134
52400	Workers' Compensation	2,297	1,862	2,064	2,064	2,064
	Subtotal	1,163,089	1,295,947	1,452,449	1,452,974	1,452,974
Operating Expenses						
53100	Professional Services	34,355	85,944	344,884	94,230	94,230
53400	Other Contractual Serv	28,812	28,606	44,092	32,632	32,632
53416	Software As A Service	164,532	241,369	310,533	313,783	313,783
54000	Travel & Per Diem	-	2,481	2,100	2,100	2,100
54100	Communications Services	139,472	167,340	168,085	167,585	167,585
54201	Postage	3	100	100	50	50
54400	Rentals & Leases	-	780	780	780	780
54550	General Liability Claims	4,743	2,097	2,097	2,097	2,097
54603	Vehicle Maintenance	316	2,000	2,000	500	500
54605	Equipment Maintenance	38,511	49,413	49,534	48,466	48,466
54612	Computer Maintenance	-	250	500	250	250
54615	Software Maint/Support	224,891	270,050	308,525	305,825	305,825
55100	Office Supplies	617	1,039	2,034	1,266	1,266
55120	Office/Non-Cap Equipment	356	5,405	7,005	7,005	7,005
55205	Uniforms	469	832	1,370	1,370	1,370
55208	Fuel & Lubes	618	750	750	1,275	1,275
55270	Computer Accessories	41,508	78,535	150,390	142,575	142,575
55275	Computer Software	12,568	11,280	10,869	8,369	8,369
55400	Dues Bks Subscr Mem Publ	515	550	800	800	800
55500	Training	-	5,450	29,500	19,500	19,500
	Subtotal	692,286	954,271	1,435,948	1,150,458	1,150,458
Capital Outlay						
56200	Buildings	2,118	6,210	4,210	4,210	4,210
56400	Machinery & Equipment	5,571	-	174,000	174,000	174,000
	Subtotal	7,688	6,210	178,210	178,210	178,210
Debt Service						
57100	Principal	36,553	38,590	40,735	40,735	40,735
57200	Interest	6,447	4,425	2,270	2,270	2,270
	Subtotal	43,000	43,015	43,005	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		1,910,052	2,303,432	3,113,601	2,828,636	2,828,636

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
GIS Analyst I	1	1	-
GIS Analyst II	1	1	1
GIS Analyst III	1	1	2
GIS Director	1	1	1
GIS Specialist II	1	1	-
GIS Specialist III	1	1	2
	6	6	6

2151 GEOGRAPHIC INFO SYSTEMS

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	342,789	360,452	366,676	366,676	366,676
51306	Casual Labor	-	-	-	-	-
52100	FICA Taxes	25,310	27,575	28,051	28,051	28,051
52200	Retirement Contributions	34,969	39,001	43,671	47,389	47,389
52300	Life & Health Insurance	43,534	45,593	41,438	41,613	41,613
52400	Workers' Compensation	887	685	697	697	697
	Subtotal	447,490	473,306	480,533	484,426	484,426
Operating Expenses						
53100	Professional Services	-	11,000	14,000	13,500	13,500
54000	Travel & Per Diem	-	-	-	2,314	2,314
54201	Postage	-	75	25	25	25
54550	General Liability Claims	100	1,110	1,110	1,110	1,110
54605	Equipment Maintenance	-	2,369	5,969	709	709
54921	Advertising	-	-	-	-	-
55100	Office Supplies	950	3,548	4,550	3,498	3,498
55270	Computer Accessories	77	-	-	3,500	3,500
55500	Training	1,999	3,588	9,038	6,918	6,918
	Subtotal	3,126	21,690	34,692	31,574	31,574
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		452,750	497,130	517,359	518,134	518,134

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Accounting Clerk	1	1	1
Administrative Coordinator	1	1	1
Asst Facilities Management Director	1	0	0
Custodian	16	17	17
Facilities Management Director	1	1	1
Facilities Management Manager	1	0	0
Facilities Management Unit Supervisor	0	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
	41	43	43

2670 FACILITIES MANAGEMENT

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	1,317,370	1,425,759	1,472,928	1,472,928	1,472,928
51306	Casual Labor	4,802	15,000	15,000	10,000	10,000
51400	Overtime	-	10,000	10,000	10,000	10,000
52100	FICA Taxes	97,591	109,070	112,679	112,679	112,679
52200	Retirement Contributions	148,029	166,960	184,540	184,540	184,540
52300	Life & Health Insurance	252,738	301,422	322,676	324,078	324,078
52400	Workers' Compensation	49,592	56,151	55,274	55,274	55,274
	Subtotal	1,870,121	2,084,362	2,173,097	2,169,499	2,169,499
Operating Expenses						
53100	Professional Services	1,532	9,000	9,000	9,000	9,000
53400	Other Contractual Serv	11,805	22,000	22,700	22,700	22,700
54000	Travel & Per Diem	-	-	-	-	-
54100	Communications Services	10,367	17,000	18,500	18,500	18,500
54201	Postage	219	300	400	400	400
54300	Utility Services	798,338	1,002,800	1,069,900	1,069,900	1,069,900
54400	Rentals & Leases	497	1,700	1,700	1,700	1,700
54550	General Liability Claims	9,873	12,132	12,132	12,132	12,132
54603	Vehicle Maintenance	62,264	39,143	77,200	62,200	62,200
54604	Maintenance - Buildings	306,781	370,000	389,400	384,400	384,400
54605	Equipment Maintenance	151,149	215,700	270,900	270,900	270,900
54626	Facilities Maintenance	20,640	61,100	-	-	60,000
54912	Fees & Permits	635	1,500	1,500	1,500	1,500
55100	Office Supplies	5,383	5,800	6,300	6,300	6,300
55120	Office/Non-Cap Equipment	-	12,000	32,100	32,100	32,100
55201	Tools Imp. & Spec. Cloth	14,521	9,000	11,000	11,000	11,000
55205	Uniforms	9,550	14,700	14,700	14,700	14,700
55208	Fuel & Lubes	50,237	85,000	100,450	100,450	100,450
55211	Janitorial Supplies	66,469	76,600	84,800	84,800	84,800
55226	Safety Supplies	1,962	2,000	2,500	2,500	2,500
55260	Permits	220	1,600	1,800	1,800	1,800
55270	Computer Accessories	-	-	2,000	2,000	2,000
55400	Dues Bks Subscr Mem Publ	552	600	600	600	600
55500	Training	2,795	4,620	4,620	4,620	4,620
	Subtotal	1,525,790	1,964,295	2,134,202	2,114,202	2,174,202
Capital Outlay						
56200	Buildings	152,817	190,600	219,075	138,300	160,100
56300	Improve Other Than Bldg	23,445	-	29,800	29,800	29,800
56400	Machinery & Equipment	190,081	35,000	389,500	360,500	360,500
	Subtotal	366,343	225,600	638,375	528,600	550,400
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		3,772,475	4,284,478	4,955,895	4,822,522	4,904,322

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
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	9	10
Medium Equipment Operator	1	1	1
Senior Secretary	1	1	1
Part-time			
Clerk Typist	1	1	-
	24	24	24

2675 GROUNDS MAINTENANCE

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	650,391	702,324	741,555	741,555	741,555
51306	Casual Labor	15,955	34,464	36,388	36,388	36,388
51400	Overtime	-	6,455	6,516	6,516	6,516
52100	FICA Taxes	50,557	53,728	56,729	56,729	56,729
52200	Retirement Contributions	70,275	80,251	86,727	86,727	86,727
52300	Life & Health Insurance	150,515	165,020	185,760	186,566	186,566
52400	Workers' Compensation	32,878	32,377	32,655	32,655	32,655
	Subtotal	970,572	1,074,619	1,146,330	1,147,136	1,147,136
Operating Expenses						
53400	Other Contractual Serv	195,957	251,990	268,624	251,681	251,681
54000	Travel & Per Diem	729	2,200	2,200	2,200	2,200
54100	Communications Services	2,317	3,000	3,000	3,000	3,000
54201	Postage	3	25	25	25	25
54300	Utility Services	3,339	4,000	4,000	4,000	4,000
54400	Rentals & Leases	2,805	15,375	15,375	15,375	15,375
54550	General Liability Claims	64,738	16,379	16,379	16,379	16,379
54600	Repair & Maintenance	1,138	1,000	1,000	1,000	1,000
54603	Vehicle Maintenance	94,559	104,782	95,000	95,000	95,000
54604	Maintenance - Buildings	39,516	32,300	142,500	15,000	15,000
54605	Equipment Maintenance	5,781	6,547	6,547	6,547	6,547
54610	Maintenance - Parks	106,362	126,450	296,142	230,450	230,450
55100	Office Supplies	2,696	3,000	5,300	5,300	5,300
55120	Office/Non-Cap Equipment	-	-	-	9,000	9,000
55201	Tools Imp. & Spec. Cloth	4,277	8,000	8,000	8,000	8,000
55205	Uniforms	13,181	17,380	17,080	17,080	17,080
55208	Fuel & Lubes	60,626	66,000	129,425	129,425	129,425
55210	Misc Supplies	1,578	2,000	2,500	2,500	2,500
55211	Janitorial Supplies	20,438	20,000	21,000	21,000	21,000
55226	Safety Supplies	1,785	2,250	3,425	3,425	3,425
55400	Dues Bks Subscr Mem Publ	-	300	460	460	460
55500	Training	440	1,765	1,765	1,765	1,765
	Subtotal	622,264	684,743	1,039,747	838,612	838,612
Capital Outlay						
56200	Buildings	-	-	-	118,500	118,500
	Subtotal	-	-	-	118,500	118,500
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		1,600,542	1,767,068	2,193,783	2,111,954	2,111,954

Goal

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

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

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

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

Staffing

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Land Development Coordinator	-	-	1
Land Development Director	1	1	1
Planner	-	2	2
Planning Coordinator	1	1	1
Principal Planner	1	1	1
Senior Planner	3	2	2
Senior Planning Coordinator	1	1	1
Senior Secretary	1	1	-
Part-time			
Customer Service Supervisor	1	1	1
Development Review/Permitting Specialist III	10	10	10
	19	20	20

2781 LAND DEVELOPMENT

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	509,735	618,800	655,833	677,792	677,792
52100	FICA Taxes	36,791	47,338	50,171	51,851	51,851
52200	Retirement Contributions	54,768	66,954	78,110	80,725	80,725
52300	Life & Health Insurance	65,792	93,046	100,021	100,529	100,529
52400	Workers' Compensation	1,300	1,176	1,246	1,288	1,288
	Subtotal	668,385	827,314	885,381	912,185	912,185
Operating Expenses						
54000	Travel & Per Diem	1,642	2,000	2,000	2,000	2,000
54015	Travel - Plan Commission	-	100	100	100	100
54100	Communications Services	220	360	385	385	385
54201	Postage	4,480	5,000	5,000	5,000	5,000
54550	General Liability Claims	-	2,139	2,139	2,139	2,139
54603	Vehicle Maintenance	165	550	250	250	250
54605	Equipment Maintenance	2,504	2,997	2,565	2,751	2,751
54700	Printing & Binding	979	2,000	1,500	2,100	2,100
54921	Advertising	9,631	10,000	10,000	10,000	10,000
55100	Office Supplies	2,700	2,618	2,100	2,143	2,143
55201	Tools Imp. & Spec. Cloth	-	120	-	-	-
55208	Fuel & Lubes	447	1,000	1,062	1,062	1,062
55270	Computer Accessories	820	-	-	-	-
55400	Dues Bks Subscr Mem Publ	207	2,521	2,050	2,050	2,050
55500	Training	1,040	1,100	1,500	1,500	1,500
	Subtotal	24,835	32,505	30,651	31,480	31,480
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		697,248	863,847	920,060	947,693	947,693

Goal

Tampa Bay Regional Planning Council (TBRPC)

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

Core Objectives

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

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

2783 COUNTY PLANNING

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
53411	Regional Planning Council	49,278	49,803	51,797	51,797	51,797
	Subtotal	49,278	49,803	51,797	51,797	51,797
COUNTY PLANNING		49,278	49,803	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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Growth Management Director	1	1	1
Growth Mgmt Coordinator	1	1	1
	2	2	2

3441 GROWTH MANAGEMENT

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	130,632	138,892	145,648	145,648	145,648
52100	FICA Taxes	9,818	10,625	11,142	11,142	11,142
52200	Retirement Contributions	29,677	32,689	37,428	37,428	37,428
52300	Life & Health Insurance	14,577	15,263	16,400	16,470	16,470
52400	Workers' Compensation	337	264	277	277	277
	Subtotal	185,041	197,733	210,895	210,965	210,965
Operating Expenses						
54000	Travel & Per Diem	752	700	1,000	700	700
54100	Communications Services	439	940	940	540	540
54201	Postage	2	25	25	25	25
54400	Rentals & Leases	5,100	5,100	3,600	3,600	3,600
54550	General Liability Claims	-	393	393	393	393
54700	Printing & Binding	(17)	1,000	1,000	1,000	1,000
55100	Office Supplies	506	520	520	520	520
55208	Fuel & Lubes	-	200	200	200	200
55400	Dues Bks Subscr Mem Publ	993	1,050	1,170	1,170	1,170
55500	Training	445	400	550	400	400
	Subtotal	8,218	10,328	9,398	8,548	8,548
Capital Outlay						
Non-operating Expenses						
59100	Transfers	754	754	754	754	754
	Subtotal	754	754	754	754	754
GROWTH MANAGEMENT		194,013	208,815	221,047	220,267	220,267

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	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 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	1,602,468	1,972,208	1,932,310	1,932,310	1,932,310
59100	Transfers	5,918,702	7,956,683	7,906,651	7,906,651	7,978,797
59119	Transf To Support Svcs	115,560	120,560	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	1,086,893	1,086,893
59146	Tnsf - Courthouse Debt	-	-	-	-	-
59147	Trans-Cit Co Res Ctr Debt	360,115	364,642	363,817	363,817	363,817
59159	Trans Fleet Veh Trust	246,000	246,000	246,000	246,000	246,000
59181	County Transit Buses	(15,377)	56,108	54,180	54,180	54,180
60020	Res For Outstanding PO's	-	170,000	170,000	170,000	170,000
60050	Reserve For Contingencies	-	714,355	1,000,000	1,000,000	1,282,508
60080	Res For Capital Projects	-	738,145	948,196	948,196	948,196
60999	Reserve BCC Action	-	-	-	-	-
61000	Reserved Budget Fund Bal	-	12,272,340	6,006,614	14,188,755	14,188,755
	Subtotal	8,952,468	26,422,441	20,563,221	28,745,362	29,100,016
RESERVES AND TRANSFERS		8,952,468	26,444,637	20,585,417	28,767,558	29,122,212

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Property Appraiser Staff	49	49	49
	49	49	49

2211 PROPERTY APPRAISER

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
54904	Commissions	3,473,686	3,629,902	3,886,743	3,886,743	3,805,131
	Subtotal	3,473,686	3,629,902	3,886,743	3,886,743	3,805,131
PROPERTY APPRAISER		3,473,686	3,629,902	3,886,743	3,886,743	3,805,131

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Tax Collector Staff	65	68	68
	65	68	68

2212 TAX COLLECTOR

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
54904	Commissions	2,775,448	3,110,000	3,312,150	3,312,150	3,312,150
	Subtotal	2,775,448	3,110,000	3,312,150	3,312,150	3,312,150
TAX COLLECTOR		2,775,448	3,110,000	3,312,150	3,312,150	3,312,150

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Clerk Of The Board Staff	28	29	29
Part-time			
Clerk Of The Board Staff	1	1	1
	29	30	30

2320 CLERK TO THE BOARD

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51000	Personal Services	2,014,077	2,233,661	2,455,140	2,455,140	2,455,140
52300	Life & Health Insurance	121,505	127,609	138,902	138,902	138,902
52500	Unemployment Compensation	6,500	6,500	6,500	6,500	6,500
	Subtotal	2,142,082	2,367,770	2,600,542	2,600,542	2,600,542
Operating Expenses						
53000	Operating Expenses	577,638	544,605	582,937	582,937	582,937
	Subtotal	577,638	544,605	582,937	582,937	582,937
Capital Outlay						
56000	Capital Outlay	166,000	136,950	184,000	170,000	170,000
	Subtotal	166,000	136,950	184,000	170,000	170,000
CLERK TO THE BOARD		2,885,720	3,049,325	3,367,479	3,353,479	3,353,479

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.

CLERK OF COUNTY COURTS

001-2321

2321 CLERK OF COUNTY COURTS

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
54100	Communications Services	21,260	21,260	22,860	22,860	22,860
	Subtotal	21,260	21,260	22,860	22,860	22,860
CLERK OF COUNTY COURTS		21,260	21,260	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	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
54100	Communications Services	7,230	7,500	7,500	7,500	7,500
54600	Repair & Maintenance	180	3,000	3,000	3,000	3,000
55240	Jury Supplies	2,392	4,000	4,000	4,000	4,000
	Subtotal	9,802	14,500	14,500	14,500	14,500
CIR COURT-JUDICIAL ADMIN		9,802	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	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
54100	Communications Services	1,634	1,700	1,700	2,500	2,500
54408	Building Rental	3,840	3,840	3,840	3,840	3,840
Subtotal		5,474	5,540	5,540	6,340	6,340
STATE ATTY-GENERAL ADMIN		5,474	5,540	5,540	6,340	6,340

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	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
54100	Communications Services	898	2,330	2,330	2,330	2,330
Subtotal		898	2,330	2,330	2,330	2,330
PUBLIC DEFENDER-GEN ADMIN		898	2,330	2,330	2,330	2,330

Goal

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

Core Objectives

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Sheriff Staff	269	270	270
	269	270	270

3101 SHERIFF GEN OPERATING

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51000	Personal Services	20,889,834	21,677,878	27,593,291	24,983,598	24,884,906
	Subtotal	20,889,834	21,677,878	27,593,291	24,983,598	24,884,906
Operating Expenses						
53000	Operating Expenses	4,909,187	5,325,762	6,211,987	5,607,445	5,339,251
	Subtotal	4,909,187	5,325,762	6,211,987	5,607,445	5,339,251
Capital Outlay						
56000	Capital Outlay	901,987	861,045	2,001,030	1,349,831	755,258
	Subtotal	901,987	861,045	2,001,030	1,349,831	755,258
Debt Service						
57000	Debt Service	120,747	111,023	105,135	105,135	105,135
	Subtotal	120,747	111,023	105,135	105,135	105,135
SHERIFF GEN OPERATING		26,821,755	27,975,708	35,911,443	32,046,009	31,084,550

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Sheriff Staff	30	30	30
	30	30	30

3103 SHERIFF-COURT SERVICES

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51000	Personal Services	2,506,226	2,593,233	3,073,062	2,833,148	3,073,062
	Subtotal	2,506,226	2,593,233	3,073,062	2,833,148	3,073,062
Operating Expenses						
53000	Operating Expenses	238,331	259,703	278,179	261,687	261,687
	Subtotal	238,331	259,703	278,179	261,687	261,687
Debt Service						
57000	Debt Service	-	-	6,073	6,073	6,073
	Subtotal	-	-	6,073	6,073	6,073
Capital Outlay						
56000	Capital Outlay	5,000	5,000	5,000	5,000	5,000
	Subtotal	5,000	5,000	5,000	5,000	5,000
SHERIFF-COURT SERVICES		2,749,557	2,857,936	3,362,314	3,105,908	3,345,822

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Sheriff Staff	7	8	8
Part-time			
Sheriff Staff	3	3	2
	10	11	10

3104 SHERIFF-CITY OF INVERNESS

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51000	Personal Services	665,554	769,730	930,824	930,824	930,824
	Subtotal	665,554	769,730	930,824	930,824	930,824
Operating Expenses						
53000	Operating Expenses	121,326	150,533	160,368	160,368	160,368
	Subtotal	121,326	150,533	160,368	160,368	160,368
Capital Outlay						
56000	Capital Outlay	67,287	79,602	91,432	91,432	91,432
	Subtotal	67,287	79,602	91,432	91,432	91,432
SHERIFF-CITY OF INVERNESS		854,167	999,865	1,182,624	1,182,624	1,182,624

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Sheriff Staff	10	10	10
Part-time			
Sheriff Staff	2	2	3
	12	12	13

3109 SHERIFF-CITY OF CRY RVR

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51000	Personal Services	789,071	807,501	972,153	972,153	972,153
	-	-	-	-	-	-
	-	-	-	-	-	-
	Subtotal	789,071	807,501	972,153	972,153	972,153
Operating Expenses						
53000	Operating Expenses	118,625	137,025	147,625	147,625	147,625
	-	-	-	-	-	-
	-	-	-	-	-	-
	Subtotal	118,625	137,025	147,625	147,625	147,625
Capital Outlay						
56000	Capital Outlay	85,887	84,165	96,870	96,870	96,870
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	Subtotal	85,887	84,165	96,870	96,870	96,870
SHERIFF-CITY OF CRY RVR		993,583	1,028,691	1,216,648	1,216,648	1,216,648

Goal

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

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

Core Objectives

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

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

GUARDIAN AD LITEM

001-5799

5799 GUARDIAN AD LITEM

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
53400	Other Contractual Serv	-	-	1,800	-	-
54100	Communications Services	2,232	4,140	4,620	4,620	4,620
Subtotal		2,232	4,140	6,420	4,620	4,620
GUARDIAN AD LITEM		2,232	4,140	6,420	4,620	4,620

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	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
53106	Medical Services	220,587	200,000	200,000	200,000	400,000
53401	Contract CCA	12,758,314	12,947,682	14,280,478	14,280,478	14,280,478
53404	Contract CCA - USM	2,881,306	2,882,099	1,897,745	1,897,745	1,897,745
53405	Electronic Inmate Monitor	46,304	50,000	48,000	48,000	48,000
54600	Repair & Maintenance	-	-	50,000	50,000	50,000
54604	Maintenance - Buildings	29,574	50,000	-	-	-
54605	Equipment Maintenance	6,557	-	-	-	-
54700	Printing & Binding	-	600	-	-	-
55300	Road Materials & Supplies	80	-	-	-	-
	Subtotal	15,942,722	16,130,381	16,476,223	16,476,223	16,676,223
DETENTION SERVICES		15,942,722	16,130,381	16,476,223	16,476,223	16,676,223

Goal

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

Core Objectives

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

PUBLIC SAFETY

001-3340

3340 PUBLIC SAFETY

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
53106	Medical Services	40,500	35,000	35,000	35,000	35,000
	Subtotal	40,500	35,000	35,000	35,000	35,000
Non-operating Expenses						
58130	Dept Of Juvenile Justice	261,279	287,070	287,070	287,070	365,743
58150	School Resource Offr Prg	1,569,363	1,492,102	1,551,786	1,551,786	1,551,786
	Subtotal	1,830,642	1,779,172	1,838,856	1,838,856	1,917,529
PUBLIC SAFETY		1,871,142	1,814,172	1,873,856	1,873,856	1,952,529

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Code Compliance Director	1	1	1
Code Compliance Officer	6	6	5
Code Compliance Officer II	-	-	1
Legal Secretary	1	1	1
Senior Secretary	1	1	1
	9	9	9

3345 CODE COMPLIANCE

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	378,937	396,567	433,520	433,520	433,520
51400	Overtime	-	1,500	2,000	2,000	2,000
52100	FICA Taxes	28,642	30,337	33,164	33,164	33,164
52200	Retirement Contributions	38,833	42,837	51,553	51,553	51,553
52300	Life & Health Insurance	58,206	60,924	65,485	65,766	65,766
52400	Workers' Compensation	9,229	10,054	11,342	11,342	11,342
	Subtotal	513,847	542,219	597,064	597,345	597,345
Operating Expenses						
53100	Professional Services	3,100	5,500	5,500	5,500	5,500
53102	Contract Attorney Fees	18,890	25,000	25,000	25,000	25,000
53400	Other Contractual Serv	954	5,300	5,300	3,560	3,560
54000	Travel & Per Diem	-	6,000	6,500	6,500	6,500
54100	Communications Services	2,805	3,774	4,170	4,170	4,170
54201	Postage	4,215	5,000	5,000	12,500	12,500
54400	Rentals & Leases	-	2,500	2,500	2,500	2,500
54550	General Liability Claims	-	2,648	2,648	2,648	2,648
54603	Vehicle Maintenance	6,445	5,790	6,150	6,150	6,150
54605	Equipment Maintenance	-	500	500	500	500
54700	Printing & Binding	955	2,000	2,000	1,500	1,500
54901	Court Cost	-	1,000	1,000	1,000	1,000
54906	Abandoned Buildings	109,752	130,000	130,000	130,000	130,000
54916	Board Recording Fees	9,910	8,000	10,000	8,500	8,500
54921	Advertising	1,116	1,600	1,600	1,600	1,600
55100	Office Supplies	1,953	2,500	2,500	2,500	2,500
55120	Office/Non-Cap Equipment	-	1,050	1,050	600	600
55205	Uniforms	1,669	2,800	2,800	2,800	2,800
55208	Fuel & Lubes	7,033	9,000	12,750	12,750	12,750
55270	Computer Accessories	173	-	-	-	-
55400	Dues Bks Subscr Mem Publ	654	650	650	650	650
55500	Training	595	4,500	5,000	5,000	5,000
	Subtotal	170,219	225,112	232,618	235,928	235,928
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		687,181	770,446	832,797	836,388	836,388

Goal

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

Core Objectives

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

MEDICAL EXAMINER

001-3990

3990 MEDICAL EXAMINER

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
53109	Fees & Costs	382,504	414,938	411,140	411,140	411,140
Subtotal		382,504	414,938	411,140	411,140	411,140
MEDICAL EXAMINER		382,504	414,938	411,140	411,140	411,140

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	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Non-operating Expenses						
58115	Fire District Assessment	13,062	13,064	13,064	13,064	9,845
58116	Fl. Board Of Forestry	3,000	3,000	3,000	3,000	3,000
Subtotal		16,062	16,064	16,064	16,064	12,845
FLORIDA FORESTRY SERVICE		16,062	16,064	16,064	16,064	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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Agricultural Agent	1	1	1
Courtesy Extension Agent - Horticulturist/Director	1	1	1
Courtesy Extension Agent 4-H	1	1	1
Courtesy Extension Agent FCS	1	1	1
Office Coordinator	1	1	1
Senior Programs Assistant	2	2	2
	7	7	7

6302 EXTENSION CENTER

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	246,487	264,811	290,830	290,830	290,830
52100	FICA Taxes	18,702	20,258	22,248	22,248	22,248
52200	Retirement Contributions	28,461	32,248	34,638	34,638	34,638
52300	Life & Health Insurance	21,515	22,526	24,220	24,325	24,325
52400	Workers' Compensation	255	195	209	209	209
	Subtotal	315,419	340,038	372,145	372,250	372,250
Operating Expenses						
53100	Professional Services	466	1,600	1,600	1,250	1,250
54000	Travel & Per Diem	-	5,911	8,700	7,700	7,700
54100	Communications Services	1,295	1,382	1,382	1,382	1,382
54201	Postage	37	42	42	42	42
54400	Rentals & Leases	287	5,650	5,650	5,650	5,650
54550	General Liability Claims	-	646	646	646	646
54603	Vehicle Maintenance	507	525	400	400	400
54700	Printing & Binding	1,942	2,500	2,500	2,500	2,500
54800	Promotional Activities	1,695	1,000	2,000	2,000	2,000
55100	Office Supplies	1,949	3,000	2,000	2,000	2,000
55208	Fuel & Lubes	663	1,000	1,000	1,275	1,275
55210	Misc Supplies	2,699	3,500	3,000	3,000	3,000
55221	Meals	255	400	400	400	400
55225	Demonstration Supplies	744	2,000	2,000	2,000	2,000
55400	Dues Bks Subscr Mem Publ	896	1,975	1,975	1,975	1,975
55500	Training	1,006	3,050	2,450	2,450	2,450
	Subtotal	14,442	34,181	35,745	34,670	34,670
Capital Outlay						
Non-operating Expenses						
59100	Transfers	1,283	1,283	1,283	1,283	1,283
	Subtotal	1,283	1,283	1,283	1,283	1,283
EXTENSION CENTER		331,144	375,502	409,173	408,203	408,203

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	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
53100	Professional Services	50,403	500,000	500,000	500,000	1,000,000
	Subtotal	50,403	500,000	500,000	500,000	1,000,000
Capital Outlay						
56200	Buildings	55,225	-	-	-	-
	Subtotal	55,225	-	-	-	-
Debt Service						
57100	Principal	-	30,987	-	-	-
57200	Interest	-	1,550	-	-	-
	Subtotal	-	32,537	-	-	-
Non-operating Expenses						
59100	Transfers	140,610	290,700	163,000	163,000	353,700
	Subtotal	140,610	290,700	163,000	163,000	353,700
AVIATION CIP		246,238	823,237	663,000	663,000	1,353,700

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Part-time			
Grant Administration & Compliance Manager	1	1	1
Grant Administrator II	1	1	1
	2	2	2

7201 AVIATION

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	2,908	2,950	3,126	3,126	3,126
52100	FICA Taxes	206	226	239	239	239
52200	Retirement Contributions	296	319	372	372	372
52300	Life & Health Insurance	481	454	488	490	490
52400	Workers' Compensation	7	6	6	6	6
Subtotal		3,899	3,955	4,231	4,233	4,233
Operating Expenses						
53100	Professional Services	16,056	21,500	40,750	36,250	36,250
53400	Other Contractual Serv	6,000	6,000	12,000	12,000	12,000
53409	Contractual Serv Mowing	54,266	65,062	92,747	92,747	92,747
54000	Travel & Per Diem	19	600	750	750	750
54100	Communications Services	2,719	2,784	3,064	3,064	3,064
54201	Postage	14	25	75	75	75
54300	Utility Services	13,328	15,732	16,520	16,520	16,520
54600	Repair & Maintenance	30,406	29,300	33,800	33,800	33,800
54604	Maintenance - Buildings	5,546	66,100	222,100	189,100	225,100
54605	Equipment Maintenance	17,590	18,127	19,800	19,655	19,655
54700	Printing & Binding	-	50	50	50	50
54912	Fees & Permits	-	150	200	200	200
54921	Advertising	170	323	500	500	500
55100	Office Supplies	109	1,063	1,200	398	398
55400	Dues Bks Subscr Mem Publ	660	700	700	700	700
55500	Training	445	650	750	750	750
Subtotal		147,327	228,166	445,006	406,559	442,559
Capital Outlay						
AVIATION		151,226	232,121	449,237	410,792	446,792

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Housing Coordinator	1	1	1
Housing Services Director	1	1	1
Senior Secretary	1	1	1
	3	3	3

2113 HOUSING SERVICES DIV

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	126,044	130,636	129,851	131,803	131,803
52100	FICA Taxes	9,319	9,994	9,934	10,083	10,083
52200	Retirement Contributions	12,906	14,135	15,465	15,698	15,698
52300	Life & Health Insurance	12,898	13,820	14,390	14,457	14,457
52400	Workers' Compensation	328	248	247	250	250
	Subtotal	161,495	168,833	169,887	172,291	172,291
Operating Expenses						
54000	Travel & Per Diem	557	500	500	500	500
54100	Communications Services	132	175	225	225	225
54201	Postage	-	100	100	100	100
54550	General Liability Claims	-	691	691	691	691
54603	Vehicle Maintenance	304	650	800	825	825
54676	Copier Maint (Grants)	397	400	500	500	500
54700	Printing & Binding	-	-	500	500	500
54800	Promotional Activities	-	-	750	750	750
54921	Advertising	-	100	100	100	100
55100	Office Supplies	440	300	500	500	500
55208	Fuel & Lubes	8	200	200	100	100
55500	Training	-	275	500	500	500
	Subtotal	1,837	3,391	5,366	5,291	5,291
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		164,534	173,426	176,455	178,784	178,784

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Veterans Service Officer	3	3	3
Veterans Services Officer/Manager	1	1	1
	4	4	4

2991 VETERANS SERVICE

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	163,925	176,293	185,902	185,902	185,902
52100	FICA Taxes	12,391	13,486	14,221	14,221	14,221
52200	Retirement Contributions	16,833	19,075	22,141	22,141	22,141
52300	Life & Health Insurance	20,988	23,212	24,915	25,020	25,020
52400	Workers' Compensation	4,696	5,289	5,782	5,782	5,782
Subtotal		218,833	237,355	252,961	253,066	253,066
Operating Expenses						
54000	Travel & Per Diem	2,003	3,500	3,500	3,350	3,350
54100	Communications Services	250	570	370	370	370
54201	Postage	111	350	350	150	150
54400	Rentals & Leases	889	1,540	1,540	1,540	1,540
54550	General Liability Claims	335	349	349	349	349
54603	Vehicle Maintenance	-	500	500	500	500
54615	Software Maint/Support	1,796	1,796	1,796	1,796	1,796
54800	Promotional Activities	792	800	800	800	800
54921	Advertising	96	100	100	100	100
55100	Office Supplies	827	1,500	1,500	1,000	1,000
55208	Fuel & Lubes	-	-	200	200	200
55270	Computer Accessories	414	-	-	-	-
55400	Dues Bks Subscr Mem Publ	160	390	390	390	390
55500	Training	320	640	640	640	640
Subtotal		7,993	12,035	12,035	11,185	11,185
Capital Outlay						
Non-operating Expenses						
59100	Transfers	672	672	672	672	672
Subtotal		672	672	672	672	672
VETERANS SERVICE		227,498	250,062	265,668	264,923	264,923

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Community Center Coordinator	3	3	3
Part-time			
Senior Center Aide	2	2	2
	5	5	5

2501 COMMUNITY CENTER

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	87,666	90,663	97,782	97,782	97,782
52100	FICA Taxes	6,611	6,936	7,480	7,480	7,480
52200	Retirement Contributions	8,567	9,395	11,060	11,060	11,060
52300	Life & Health Insurance	11,089	12,001	12,501	12,553	12,553
52400	Workers' Compensation	821	758	791	791	791
	Subtotal	114,754	119,753	129,614	129,666	129,666
Operating Expenses						
53400	Other Contractual Serv	22,942	25,603	31,181	31,181	31,181
53407	Computer-Audit Contr Srvs	-	-	-	-	-
54000	Travel & Per Diem	8	250	250	50	50
54100	Communications Services	7,491	7,650	8,018	8,018	8,018
54201	Postage	-	40	40	20	20
54300	Utility Services	13,300	16,229	16,835	16,835	16,835
54550	General Liability Claims	3,578	323	323	323	323
54600	Repair & Maintenance	-	2,945	1,000	1,000	1,000
54605	Equipment Maintenance	827	1,870	1,770	1,770	1,770
54615	Software Maint/Support	-	-	-	-	-
54700	Printing & Binding	1,015	2,000	2,000	1,250	1,250
54800	Promotional Activities	-	1,500	1,500	1,500	1,500
55100	Office Supplies	971	1,300	1,400	1,400	1,400
55120	Office/Non-Cap Equipment	-	-	-	-	-
55208	Fuel & Lubes	220	150	400	400	400
55210	Misc Supplies	1,401	3,600	3,600	3,600	3,600
55211	Janitorial Supplies	1,214	1,700	1,700	1,700	1,700
55270	Computer Accessories	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	589	1,017	857	857	857
	Subtotal	53,557	66,177	70,874	69,904	69,904
Capital Outlay						
56200	Buildings	-	-	-	-	-
56400	Machinery & Equipment	-	-	-	-	-
Non-operating Expenses						
59100	Transfers	434	434	434	434	434
	Subtotal	434	434	434	434	434
COMMUNITY CENTER		168,745	186,364	200,922	200,004	200,004

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.

MENTAL HEALTH

001-5103

5103 MENTAL HEALTH

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
53480	Contract Serv - Transport	15,340	40,000	40,000	40,000	40,000
	Subtotal	15,340	40,000	40,000	40,000	40,000
Non-operating Expenses						
58202	Mental Health Services	800,000	550,000	990,000	990,000	990,000
	Subtotal	800,000	550,000	990,000	990,000	990,000
MENTAL HEALTH		815,340	590,000	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.

COMMUNITY AGENCIES

001-5110

5110 COMMUNITY AGENCIES

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Non-operating Expenses						
58204	CCARC/Key Training	7,488	6,120	20,000	4,752	4,752
58206	Youth & Family Alternatvs	11,907	9,807	7,707	7,707	7,707
58211	CASA	11,664	9,612	12,247	8,154	8,154
Subtotal		31,059	25,539	39,954	20,613	20,613
COMMUNITY AGENCIES		31,059	25,539	39,954	20,613	20,613

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	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
53423	Medicaid Cost Share	2,175,814	2,250,687	2,386,401	2,386,401	2,386,401
53425	Hcra Hospital Claims O/C	16,418	50,000	50,000	50,000	50,000
53427	PY HCRA Payments	3,136	30,000	30,000	30,000	30,000
	Subtotal	2,195,367	2,330,687	2,466,401	2,466,401	2,466,401
STATE/COUNTY MEDICAID		2,195,367	2,330,687	2,466,401	2,466,401	2,466,401

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Community Services Director	1	1	1
Executive Secretary	1	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	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	215,303	226,037	230,008	233,236	233,236
52100	FICA Taxes	15,066	17,292	17,596	17,843	17,843
52200	Retirement Contributions	43,166	47,386	48,549	49,568	49,568
52300	Life & Health Insurance	28,387	30,346	32,586	32,737	32,737
52400	Workers' Compensation	555	429	437	443	443
	Subtotal	302,477	321,490	329,176	333,827	333,827
Operating Expenses						
54000	Travel & Per Diem	-	550	200	200	200
54100	Communications Services	565	1,770	1,100	1,100	1,100
54201	Postage	65	150	125	125	125
54550	General Liability Claims	-	1,558	1,558	1,558	1,558
54603	Vehicle Maintenance	1,280	500	1,300	800	800
54605	Equipment Maintenance	1,385	2,160	2,090	2,090	2,090
54700	Printing & Binding	1,495	1,800	2,000	2,000	2,000
55100	Office Supplies	1,756	1,900	1,975	1,975	1,975
55208	Fuel & Lubes	173	500	425	425	425
55270	Computer Accessories	393	-	-	-	-
55400	Dues Bks Subscr Mem Publ	492	523	523	523	523
55500	Training	430	-	430	430	430
	Subtotal	8,036	11,411	11,726	11,226	11,226
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		313,302	335,690	343,691	347,842	347,842

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Accounting Clerk II	1	1	1
Accounting Supervisor	1	1	1
Grant Administrator I	1	1	1
Program Assistant	-	-	1
Receptionist	1	1	1
Support Services Director	1	1	1
Part-time			
Program Assistant	1	1	-
	6	6	6

5350 SUPPORT SERVICES ADMIN

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	215,696	230,084	250,410	250,410	250,410
52100	FICA Taxes	16,124	17,601	19,156	19,156	19,156
52200	Retirement Contributions	22,108	24,895	29,824	29,824	29,824
52300	Life & Health Insurance	32,820	37,806	48,548	48,758	48,758
52400	Workers' Compensation	556	437	476	476	476
	Subtotal	287,305	310,823	348,414	348,624	348,624
Operating Expenses						
53416	Software As A Service	-	-	-	495	495
54000	Travel & Per Diem	6	350	364	55	55
54100	Communications Services	402	290	290	290	290
54201	Postage	729	600	600	600	600
54400	Rentals & Leases	1,092	1,250	1,380	1,250	1,250
54550	General Liability Claims	-	219	219	219	219
54615	Software Maint/Support	495	495	495	-	-
54903	Vendor Payments	30,050	35,000	35,000	35,000	35,000
55100	Office Supplies	1,303	1,380	1,500	1,500	1,500
55208	Fuel & Lubes	-	-	-	200	200
55270	Computer Accessories	195	-	-	-	-
55400	Dues Bks Subscr Mem Publ	250	345	345	345	345
	Subtotal	34,521	39,929	40,193	39,954	39,954
Non-operating Expenses						
59100	Transfers	421	421	421	421	421
	Subtotal	421	421	421	421	421
SUPPORT SERVICES ADMIN		322,247	351,173	389,028	388,999	388,999

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Accounting Clerk	1	1	1
Aquatic Supervisor	1	1	1
Community Center Aide	3	3	3
Community Center Coordinator	1	1	1
Community Center Specialist	1	1	1
Head Lifeguard	1	1	1
Lifeguard	1	1	1
Parks & Recreation Director	1	1	1
Recreation Program Specialist	2	2	2
Senior Secretary	1	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	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	474,310	526,121	568,847	568,847	568,847
51306	Casual Labor	24,034	40,000	40,000	40,000	40,000
51320	Casual Labor/Sp Prog	2,470	19,500	19,500	18,500	18,500
51400	Overtime	-	5,000	5,000	5,000	5,000
52100	FICA Taxes	37,701	40,248	43,517	43,517	43,517
52200	Retirement Contributions	50,042	58,736	67,664	67,664	67,664
52300	Life & Health Insurance	95,062	112,559	112,992	113,483	113,483
52400	Workers' Compensation	18,992	17,905	18,830	18,830	18,830
Subtotal		702,610	820,069	876,350	875,841	875,841
Operating Expenses						
53100	Professional Services	146	700	700	700	700
53400	Other Contractual Serv	36,220	62,645	58,150	58,150	58,150
53410	Testing	160	720	500	680	680
53416	Software As A Service	-	-	500	180	180
53418	ActiveNet Fees	2,935	8,000	8,000	7,000	7,000
54000	Travel & Per Diem	678	1,150	1,150	1,150	1,150
54100	Communications Services	7,265	10,600	10,600	10,600	10,600
54201	Postage	128	600	600	600	600
54300	Utility Services	260,958	285,500	285,500	285,500	285,500
54400	Rentals & Leases	1,792	6,500	5,300	5,300	5,300
54550	General Liability Claims	4,805	4,610	4,610	4,610	4,610
54600	Repair & Maintenance	1,511	-	-	-	-
54603	Vehicle Maintenance	3,989	4,968	3,500	3,500	3,500
54604	Maintenance - Buildings	8,028	12,000	12,000	12,000	12,000
54605	Equipment Maintenance	11,729	27,920	29,570	28,570	28,570
54610	Maintenance - Parks	-	-	32,000	32,000	32,000
54611	Maintenance - Pools	7,013	8,000	239,800	9,800	9,800
54615	Software Maint/Support	499	500	500	500	500
54700	Printing & Binding	1,262	2,200	2,200	2,200	2,200
54800	Promotional Activities	300	300	1,000	1,000	1,000
55100	Office Supplies	4,080	4,050	4,050	4,050	4,050
55120	Office/Non-Cap Equipment	-	12,200	9,000	9,000	9,000
55205	Uniforms	1,042	1,700	1,700	1,700	1,700
55207	Chemicals	17,327	20,000	27,000	29,000	29,000
55208	Fuel & Lubes	2,661	5,000	6,375	6,375	6,375
55210	Misc Supplies	33,670	42,950	38,450	38,450	38,450
55211	Janitorial Supplies	10,101	14,000	14,000	14,000	14,000
55221	Meals	893	4,150	3,100	3,100	3,100
55260	Permits	350	400	400	400	400
55270	Computer Accessories	147	-	-	-	-
55400	Dues Bks Subscr Mem Publ	1,392	1,400	1,400	1,400	1,400

6102 PARKS

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
55500	Training	1,336	3,700	3,360	3,360	3,360
Subtotal		422,415	546,463	805,015	574,875	574,875
Capital Outlay						
56200	Buildings	-	15,800	212,000	52,000	52,000
56300	Improve Other Than Bldg	-	5,000	8,000	8,000	8,000
56400	Machinery & Equipment	6,566	-	-	-	-
Subtotal		6,566	20,800	220,000	60,000	60,000
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		1,135,160	1,390,901	1,904,934	1,514,285	1,514,285

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	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
53100	Professional Services	-	100,000	-	-	-
54610	Maintenance - Parks	49,870	50,000	50,000	50,000	50,000
	Subtotal	49,870	150,000	50,000	50,000	50,000
Capital Outlay						
56300	Improve Other Than Bldg	148,427	161,000	130,000	130,000	251,000
	Subtotal	148,427	161,000	130,000	130,000	251,000
CIP - PARKS & RECREATION		198,297	311,000	180,000	180,000	301,000





County Transportation Funds



Citrus County, Florida

102 TRANSPORTATION

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Taxes				
311100	Current Ad Valorem Taxes	6,181,377	6,715,174	9,578,392
311400	Stormwater Ad Valorem Tax	908,187	-	-
	Subtotal	7,089,564	6,715,174	9,578,392
Licenses And Permits				
329200	Licenses And Permits	3,700	-	-
	Subtotal	3,700	-	-
Intergovernmental Revenue				
335160	Racing Track Funds	223,250	223,250	223,250
336000	State Pmt In Lieu Of Tax	2,120	-	-
	Subtotal	225,370	223,250	223,250
Charges For Services				
341560	Excess Fees - Prop Appr	1,618	2,000	1,500
341610	Excess Fees - Tax Coll	28,086	25,000	20,000
	Subtotal	29,704	27,000	21,500
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	6,752	7,500	7,500
365000	Sale/Surplus-Matl/Scrap	362	-	-
367400	Site Review Fees	10,148	10,000	25,000
369900	Other Misc Revenues	48,530	30,270	25,000
369961	Reimbursements	354,566	100,000	100,000
	Subtotal	420,357	147,770	157,500
Interfund Transfers				
381000	Interfund Transfers	28,282	1,159,193	1,204,475
381200	Transfer - Spec Assmts	6,500	18,000	30,914
381326	Transfer- 326 Gas Tax	1,500,000	1,700,000	1,700,000
381401	Transfer - Landfill	-	-	18,723
381450	Transfer - Utilities	1,656	-	-
381730	Trans - Citrus Spgs Msbu	14,000	14,000	14,000
381770	Transfer - Bev Hills Msbu	3,200	3,200	3,200
	Subtotal	1,553,639	2,894,393	2,971,312
Statutory Reserves				
400100	5% Reserve	-	(355,660)	(499,033)
	Subtotal	-	(355,660)	(499,033)
Cash Carry Forward				
400200	Carry Forward	-	1,618,317	972,996
	Subtotal	-	1,618,317	972,996
Total Revenues		9,322,335	11,270,244	13,425,917

Goal

The Road Maintenance Division is responsible for maintaining approximately 2,040 miles of paved and 237 miles of unpaved roadways as well as the maintenance of 27 bridges and 23 drainage structures. Maintenance includes repair of potholes on paved roadways, grading of limerock roadways, rights-of-way mowing and tree trimming. The continued maintenance and construction of storm-water drainage systems associated with these roadways to alleviate the potential for flooding are an important function of this Division. There are approximately 3,500 DRAs (drainage retention areas) and 1,169 DROWs (drainage rights-of-way). The Traffic Control Section manufactures, installs, and maintains all traffic control signage (approximately 40,563 signs and 234 lighted sign boxes), 75 signals, 19 flashing beacons, and 30 school flashers within the County. This Section is responsible for collecting the data that is used in traffic studies of intersections, roadways, signals, and signs, working with many agencies including FDOT and the CCSO, targeting trouble spots and instituting proper safety countermeasures. The Road Maintenance Division frequently constructs site development projects on County owned properties including parking lots, surface drainage systems, sports fields, landfill improvements, and other special requests.

The Road Maintenance Division employees are primary responders in the event of natural or man-made emergencies. The Division functions as primary support for law enforcement and fire rescue during these events. Road Maintenance personnel are on call 7 days a week, 24 hours a day for any emergency that arises.

Core Objectives

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

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

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

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

Staffing

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Accounting Clerk	1	1	1
Administrative Coordinator	1	1	1
Contract Manager	1	1	1
Customer Service Representative	3	3	3
Heavy Equipment Operator	8	8	8
Light Equipment Operator	6	6	-
Maintenance Technician	5	5	5
Maintenance Worker	3	4	4
Medium Equipment Operator	28	28	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
	77	78	78

4102 ROAD MAINTENANCE

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	2,703,132	2,822,446	2,951,790	2,959,034	2,959,034
52100	FICA Taxes	201,237	215,917	225,812	226,366	226,366
52200	Retirement Contributions	284,690	314,568	354,323	358,803	358,803
52300	Life & Health Insurance	513,240	564,538	622,507	625,231	625,231
52400	Workers' Compensation	272,424	284,316	279,183	279,962	279,962
	Subtotal	3,974,723	4,201,785	4,433,615	4,449,396	4,449,396
Operating Expenses						
53400	Other Contractual Serv	312,301	308,697	328,747	328,747	328,747
53409	Contractual Serv Mowing	412,955	490,000	488,600	488,600	488,600
54000	Travel & Per Diem	6	1,200	1,200	1,200	1,200
54100	Communications Services	12,863	17,600	16,900	16,900	16,900
54201	Postage	277	450	450	300	300
54300	Utility Services	90,987	96,000	96,000	96,000	96,000
54400	Rentals & Leases	4,214	4,200	5,500	5,500	5,500
54402	Equipment Rental	-	1,000	1,000	1,000	1,000
54550	General Liability Claims	38,981	48,196	48,196	48,196	48,196
54600	Repair & Maintenance	257,212	50,000	50,000	50,000	50,000
54603	Vehicle Maintenance	592,359	688,075	553,000	553,000	553,000
54605	Equipment Maintenance	25,831	28,700	31,370	31,370	31,370
55100	Office Supplies	5,405	6,000	6,000	6,000	6,000
55120	Office/Non-Cap Equipment	1,614	5,500	1,200	1,200	1,200
55201	Tools Imp. & Spec. Cloth	19,114	24,100	30,000	28,000	28,000
55205	Uniforms	20,674	27,600	28,700	28,700	28,700
55208	Fuel & Lubes	292,945	435,470	579,700	579,700	579,700
55211	Janitorial Supplies	3,928	4,000	4,000	4,000	4,000
55216	Safety & Road Sign	86,799	90,000	90,000	90,000	90,000
55221	Meals	104	500	500	500	500
55300	Road Materials & Supplies	256,383	310,100	345,100	345,100	345,100
55400	Dues Bks Subscr Mem Publ	795	900	975	975	975
55500	Training	2,906	12,700	25,200	25,200	25,200
	Subtotal	2,438,652	2,650,988	2,732,338	2,730,188	2,730,188
Capital Outlay						
56400	Machinery & Equipment	4,336	10,325	-	7,000	7,000
	Subtotal	4,336	10,325	-	7,000	7,000
Non-operating Expenses						
59100	Transfers	30,011	28,511	28,511	28,511	28,511
	Subtotal	30,011	28,511	28,511	28,511	28,511
ROAD MAINTENANCE		6,447,722	6,891,609	7,194,464	7,215,095	7,215,095

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Assistant Public Works Director	1	1	1
Executive Secretary	1	1	1
Public Works Director	1	1	1
Senior Secretary	1	1	1
Public Works Director	4	4	4

4103 PUBLIC WORKS ADMIN

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	283,013	281,534	273,233	273,233	273,233
52100	FICA Taxes	21,145	21,537	20,902	20,902	20,902
52200	Retirement Contributions	55,423	58,691	56,133	56,133	56,133
52300	Life & Health Insurance	29,175	30,540	32,737	32,877	32,877
52400	Workers' Compensation	6,179	6,658	6,505	6,505	6,505
	Subtotal	394,935	398,960	389,510	389,650	389,650
Operating Expenses						
53400	Other Contractual Serv	-	-	-	-	-
53416	Software As A Service	153	-	-	-	-
54000	Travel & Per Diem	-	2,200	2,200	2,200	2,200
54100	Communications Services	1,252	2,400	1,700	1,700	1,700
54201	Postage	28	100	100	100	100
54400	Rentals & Leases	907	1,000	1,200	1,200	1,200
54550	General Liability Claims	-	1,706	1,706	1,706	1,706
54603	Vehicle Maintenance	402	1,100	500	500	500
54605	Equipment Maintenance	263	300	600	600	600
54615	Software Maint/Support	-	-	-	-	-
55100	Office Supplies	2,827	1,200	1,400	1,400	1,400
55120	Office/Non-Cap Equipment	-	-	-	-	-
55205	Uniforms	-	-	-	-	-
55208	Fuel & Lubes	3,091	4,000	6,375	6,375	6,375
55270	Computer Accessories	-	-	-	-	-
55275	Computer Software	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	994	1,410	1,410	1,410	1,410
55500	Training	790	2,100	2,700	2,100	2,100
	Subtotal	10,707	17,516	19,891	19,291	19,291
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		407,556	418,390	411,315	410,855	410,855

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-modal facilities; such as walkways, trailways, and bicycle path improvements throughout the County

Staffing

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Administrative Coordinator	1	1	1
Assessment Agent I	1	1	1
Assessment Agent II	1	1	1
Engineer	1	1	-
Engineer II	-	-	1
Engineering Design Technician	1	1	1
Engineering Director	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	1
Survey Coordinator	1	1	1
Survey Party Chief	1	1	1
Survey Section Manager	1	1	1
Survey Technician II	1	1	1
Part-time			
Engineer	1	1	1
Grant Administration & Compliance Manager	1	1	1
Grant Administrator II	1	1	1
	21	21	21

4104 ENGINEERING

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	949,772	1,043,694	1,144,890	1,144,890	1,144,890
51306	Casual Labor	-	5,400	-	-	-
52100	FICA Taxes	68,302	79,843	87,584	87,584	87,584
52200	Retirement Contributions	111,514	128,720	151,155	151,155	151,155
52300	Life & Health Insurance	127,693	144,478	160,589	161,257	161,257
52400	Workers' Compensation	12,469	14,288	15,733	15,733	15,733
	Subtotal	1,269,750	1,416,423	1,559,951	1,560,619	1,560,619
Operating Expenses						
53100	Professional Services	9,196	15,000	15,000	5,000	5,000
54000	Travel & Per Diem	452	4,145	6,070	5,870	5,870
54100	Communications Services	6,781	6,251	8,251	7,251	7,251
54201	Postage	679	500	1,000	1,000	1,000
54300	Utility Services	-	-	-	-	-
54400	Rentals & Leases	5,934	4,905	4,905	4,905	4,905
54550	General Liability Claims	21,828	4,337	4,337	4,337	4,337
54603	Vehicle Maintenance	24,918	13,601	21,573	23,250	23,250
54605	Equipment Maintenance	4,776	3,289	6,277	4,991	4,991
54921	Advertising	-	200	200	100	100
55100	Office Supplies	2,903	3,703	3,940	2,570	2,570
55201	Tools Imp. & Spec. Cloth	3,639	6,788	6,881	5,881	5,881
55205	Uniforms	2,418	4,100	4,847	4,167	4,167
55208	Fuel & Lubes	15,762	17,524	41,095	43,015	43,015
55221	Meals	377	-	-	-	-
55228	Drafting Supplies	409	750	1,050	750	750
55270	Computer Accessories	3,162	-	-	-	-
55400	Dues Bks Subscr Mem Publ	1,461	2,650	2,650	2,150	2,150
55500	Training	3,983	8,380	11,620	11,220	11,220
	Subtotal	108,678	96,123	139,696	126,457	126,457
Capital Outlay						
56400	Machinery & Equipment	1,425	3,624	3,624	-	-
	Subtotal	1,425	3,624	3,624	-	-
Non-operating Expenses						
59100	Transfers	6,487	6,487	6,487	6,487	6,487
	Subtotal	6,487	6,487	6,487	6,487	6,487
ENGINEERING		1,386,340	1,522,657	1,709,758	1,693,563	1,693,563

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.

ROAD MAINTENANCE CIP

102-4120

4120 ROAD MAINTENANCE CIP

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Capital Outlay						
56400	Machinery & Equipment	-	-	200,000	200,000	200,000
56549	Road Resurfacing	-	1,000,000	2,315,387	2,315,387	2,315,387
Subtotal		-	1,000,000	2,515,387	2,515,387	2,515,387
ROAD MAINTENANCE CIP		-	1,000,000	2,515,387	2,515,387	2,515,387

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	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
Operating Expenses						
54907	Commissions-Property Appr	127,906	134,700	191,600	191,600	191,568
54908	Commissions - Tax Coll	123,628	134,700	191,600	191,600	191,600
	Subtotal	251,534	269,400	383,200	383,200	383,168
Non-operating Expenses						
58140	CRA Pmts-Crystal River	29,753	30,000	43,610	43,610	43,610
58145	CRA Payments-Inverness	52,401	53,100	70,100	70,100	70,100
59100	Transfers	-	-	-	-	-
59129	Transfer - Self Insurance	125,000	125,000	125,000	125,000	125,000
59159	Trans Fleet Veh Trust	962,000	762,000	762,000	762,000	762,000
61000	Reserved Budget Fund Bal	-	198,088	207,107	207,107	207,139
	Subtotal	1,169,154	1,168,188	1,207,817	1,207,817	1,207,849
ENGINEERING		1,420,688	1,437,588	1,591,017	1,591,017	1,591,017

103 STORMWATER ASSESSMENT

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Licenses And Permits				
325100	Special Assessment-Capita	-	4,262,801	5,173,913
	Subtotal	-	4,262,801	5,173,913
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	16	-	-
	Subtotal	16	-	-
Interfund Transfers				
381001	Transfer - General Fund	-	23,019	93,782
	Subtotal	-	23,019	93,782
Statutory Reserves				
400100	5% Reserve	-	(213,141)	(258,696)
	Subtotal	-	(213,141)	(258,696)
Carry Forward				
400200	Carry Forward	-	-	1,527,949
	Subtotal	-	-	1,527,949
Total Revenues		16	4,072,679	6,536,948

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Assessment Agent I	-	1	1
Engineer	1	1	-
Engineer II	-	-	1
Engineering Design Technician	1	1	1
Part-time			
Engineer	1	1	1
Grant Administration & Compliance Manager	1	1	1
Grant Administrator II	1	1	1
	5	6	6

4105 STORMWATER ASSESSMENT

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	91,866	171,956	194,896	194,896	194,896
52100	FICA Taxes	6,893	13,155	14,910	14,910	14,910
52200	Retirement Contributions	9,371	18,596	23,212	23,212	23,212
52300	Life & Health Insurance	15,130	27,644	29,539	29,667	29,667
52400	Workers' Compensation	760	1,276	1,689	1,689	1,689
	Subtotal	124,020	232,627	264,246	264,374	264,374
Operating Expenses						
53100	Professional Services	15,819	147,500	147,500	87,500	87,500
53400	Other Contractual Serv	302,635	332,500	315,000	351,325	351,325
54000	Travel & Per Diem	-	985	2,525	1,725	1,725
54100	Communications Services	2,206	1,250	1,550	1,550	1,550
54201	Postage	76	-	1,500	1,500	1,500
54603	Vehicle Maintenance	10,366	9,382	13,900	15,800	15,800
54605	Equipment Maintenance	428	685	1,255	1,219	1,219
54615	Software Maint/Support	-	-	2,000	-	-
54620	Restoration/Erosion Ctrl	-	-	-	-	-
54907	Commissions-Property Appr	18,804	128,100	128,100	128,100	128,100
54908	Commissions - Tax Coll	18,164	128,100	128,100	128,100	128,100
54912	Fees & Permits	200	1,000	2,000	1,800	1,800
54921	Advertising	18	100	500	500	500
55100	Office Supplies	269	438	833	585	585
55201	Tools Imp. & Spec. Cloth	-	1,000	1,500	1,500	1,500
55205	Uniforms	126	400	600	600	600
55208	Fuel & Lubes	12,778	16,740	58,500	56,500	56,500
55216	Safety & Road Sign	-	-	-	-	-
55270	Computer Accessories	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	1,500	1,780	2,235	2,235	2,235
55500	Training	320	900	1,150	750	750
	Subtotal	383,710	770,860	808,748	781,289	781,289
Capital Outlay						
56100	Land	-	20,000	300,000	200,000	200,000
56300	Improve Other Than Bldg	1,700	780,000	2,400,000	1,600,000	1,600,000
56400	Machinery & Equipment	-	424,995	-	-	-
	Subtotal	1,700	1,224,995	2,700,000	1,800,000	1,800,000
Non-operating Expenses						
59100	Transfers	8,000	1,452,357	1,497,639	1,352,225	1,352,225
59123	Transfer - Indirect Cost	-	68,433	68,433	68,433	68,433
61000	Reserved Budget Fund Bal	-	323,407	2,200,629	2,200,629	2,270,627
	Subtotal	8,000	1,844,197	3,766,701	3,621,287	3,691,285
STORMWATER ASSESSMENT		517,430	4,072,679	7,539,695	6,466,950	6,536,948

RESIDENTIAL/MAJOR ROAD

326-4110

326 RESIDENTIAL/MAJOR ROAD

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
312300	Ninth Cent Fuel Tax	652,910	635,000	630,000
312410	1st Local Option Gas Tax	3,321,401	3,250,000	3,250,000
312412	Opt Gas Tax Refund	115,439	110,000	110,000
312420	2nd Local Opt Gas Tax	2,419,517	2,350,000	2,350,000
335420	Constitutional Fuel Tax	1,688,045	1,625,000	1,650,000
335440	County Fuel Tax	741,649	725,000	725,000
335480	Other Transportation	-	-	-
335490	Other Transportation	2,363	-	-
361200	Money Mkt & LGIP Interest	120	-	-
361300	Invest Interest (Inc/Dec)	40,924	60,000	60,000
362010	Rents & Royalties-Non-Tax	13,384	14,600	14,600
364220	Surplus Lands	12,800	-	-
	Subtotal	9,008,552	8,769,600	8,789,600
Revenue Sources Other				
381000	Interfund Transfers	99,721	-	-
400100	5% Reserve	-	(438,480)	(439,480)
400200	Carry Forward	-	7,218,660	10,817,530
	Subtotal	99,721	6,780,180	10,378,050
Total Revenues		9,108,273	15,549,780	19,167,650

Department: 4110

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenses				
53100	Professional Services	-	-	60,000
53400	Other Contractual Serv	-	-	-
	Subtotal	-	-	60,000
Capital Outlay				
56300	Improve Other Than Bldg	154,025	635,000	1,341,000
56339	CR491-CR486 To SR44	3,349	2,000,000	7,000,000
56351	CR 486 Widening	1,100	-	-
56515	Intersection Improvements	49,217	50,000	50,000
56542	Striping	545,213	350,000	300,000
56547	Bridge Repairs	-	50,000	50,000
56549	Road Resurfacing	566,088	3,844,504	6,180,999
	Subtotal	1,318,992	6,929,504	14,921,999
Non-operating Expenditure				
59100	Transfers	554,265	-	-
59105	Transfers - Road/Bridge	1,500,000	1,700,000	1,700,000
59133	Transfer - Debt Service	1,790,514	1,899,746	1,955,712
59181	County Transit Buses	-	-	-
61000	Reserved Budget Fund Bal	-	5,020,530	529,939
	Subtotal	3,844,779	8,620,276	4,185,651
Total Expenditures		5,163,772	15,549,780	19,167,650



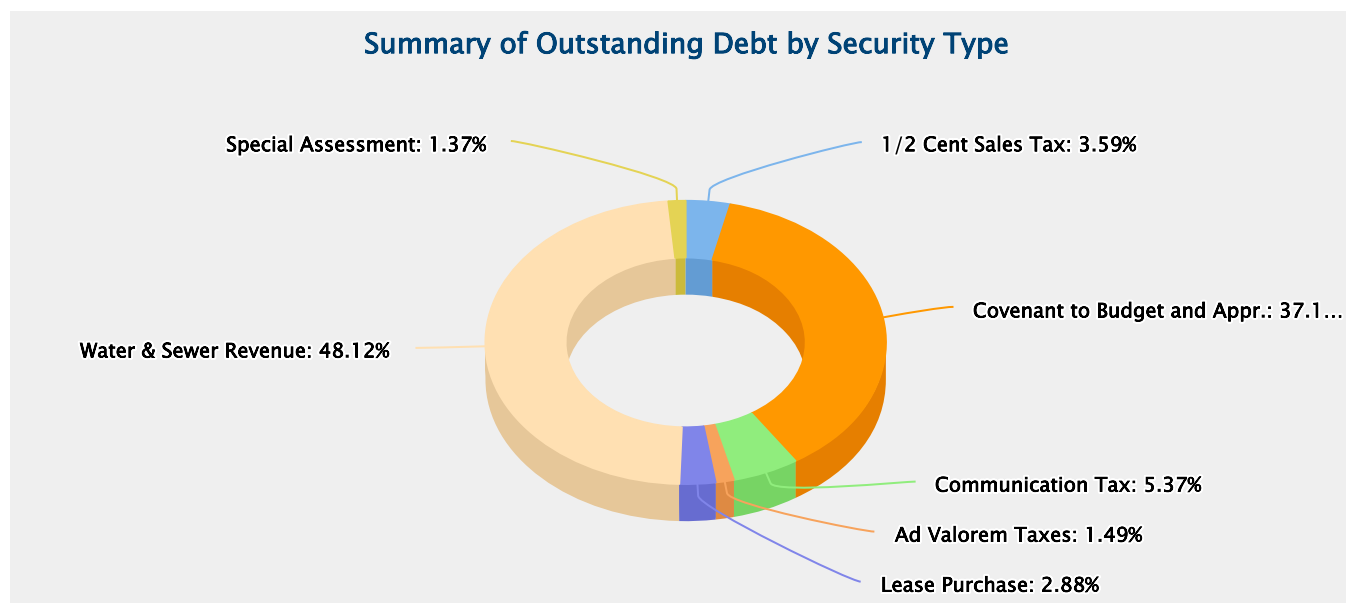
Debt Service



Citrus County, Florida

DEBT SERVICE

Debt Overview



The debt outstanding at year end for Fiscal Year 2022-2023 is \$115.3 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
FY16/17	2010 Capital Improvement Refunding Bonds/build America Bonds		AA-	
FY17/18	Utility System Revenue Bonds, Series 2016	Aa3	AA	
FY15/16	Utility System Revenue Bonds, Series 2016	Aa3	AA-	
FY17/18	2010 Capital Improvement Refunding Bonds/build America Bonds			AA-
FY19/20	2015 Capital Improvement Bonds	AA-		AA
FY19/20	2020 Capital Improvement Revenue and Refunding Bonds	AA-		AA-

Rating Definitions

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

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

DEBT SERVICE

Debt Obligations

	Security	Interest Rate	Final Maturity	Projected Balance 9/30/22
Revenue Bonds:				
2004a Capital Improvement Bonds	1/2 Cent Sales Tax	3.73%	11/9/2024	886,103
2004b Capital Improvement Bonds	1/2 Cent Sales Tax	5.54%	11/9/2024	529,013
2014a Capital Improvement Note	1/2 Cent Sales Tax	3.47%	10/1/2034	1,450,000
2014b Capital Improvement Note	1/2 Cent Sales Tax	2.35%	10/1/2024	267,000
2014c Capital Improvement Note	1/2 Cent Sales Tax	5.05%	10/1/2034	1,008,000
2015 Capital Improvement Note	Covenant to Budget and Appr.	3.50%	10/1/2035	8,180,000
2020 Capital Improvement Note	Covenant to Budget and Appr.	2.71%	10/1/2037	25,630,000
General Long Term Debt:				
Emergency Operations Center	Communication Tax	2.49%	10/1/2029	5,707,277
Floral City Library	Communication Tax	2.49%	10/1/2029	482,723
Energy Saving Project	Ad Valorem Taxes	2.80%	11/1/2028	1,713,889
2014 Radio System	Lease Purchase	3.55%	11/11/2024	2,020,163
2020 Taxable Promissory Note	Covenant to Budget and Appr.	1.71%	10/1/2030	9,058,000
Utility Fund Debt:				
Utility System Revenue Bonds, Series 2016	Water & Sewer Revenue	2.52%	10/1/2036	36,395,000
Chassahowitzka Area Water System	Special Assessment	2.52%	10/15/2028	721,010
Citrus Springs Line Extensions	Special Assessment	2.18%	9/1/2024	860,000
Swrrwf Srf Loan	Water & Sewer Revenue	0.00%	9/1/2038	17,667,016
Cab And Swm Tp Srf Loan	Water & Sewer Revenue	1.13%	9/1/2039	1,427,777
Capital Leases:				
Dell Servers	Lease Purchase	5.43%	4/1/2023	40,734
Fire Apparatus Equipment Lease	Lease Purchase	2.82%	12/20/2027	1,261,841
Total Debt Obligations				\$115,305,546

DEBT SERVICE

Revenue Bonds

2004A Capital Improvement Bonds

On November 10, 2004 the County issued \$5,246,000 in bonds, at an interest rate of 3.73%, for purchase and renovation of the Citrus County Resource Center. These bonds mature on November 10, 2024 and are secured by a pledge of Half-Cent Sales Tax revenue. This pledge is also on parity with the 2001A Capital Improvement Bonds that were discussed above. The debt service payments are made through a transfer from the General Fund.

FY	Principal	Interest	Total
2022-2023	344,653	29,868	374,521
2023-2024	357,629	16,892	374,521
2024-2025	183,821	3,428	187,249
2025-2026	-	-	-
Thereafter	-	-	-
TOTAL	886,103	50,188	936,291

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
2022-2023	202,976	26,535	229,511
2023-2024	214,378	15,134	229,512
2024-2025	111,659	3,093	114,752
2025-2026	-	-	-
Thereafter	-	-	-
TOTAL	529,013	44,762	573,775

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
2022-2023	90,000	48,754	138,754
2023-2024	93,000	45,578	138,578
2024-2025	97,000	42,282	139,282
2025-2026	100,000	38,864	138,864
Thereafter	1,070,000	175,581	1,245,581
TOTAL	1,450,000	351,059	1,801,059

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
2022-2023	87,000	5,252	92,252
2023-2024	89,000	3,184	92,184
2024-2025	91,000	1,069	92,069
2025-2026	-	-	-
Thereafter	-	-	-
TOTAL	267,000	9,505	276,505

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
2022-2023	57,000	49,465	106,465
2023-2024	60,000	46,510	106,510
2024-2025	63,000	43,405	106,405
2025-2026	66,000	40,148	106,148
Thereafter	762,000	185,588	947,588
TOTAL	1,008,000	365,116	1,373,116

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
2022-2023	455,000	278,613	733,613
2022-2023	475,000	260,012	735,012
2024-2025	495,000	240,612	735,612
2025-2026	515,000	220,413	735,413
Thereafter	6,240,000	1,118,206	7,358,206
TOTAL	8,180,000	2,117,856	10,297,856

DEBT SERVICE

2020 Capital Improvement Revenue Note

On May 5, 2010, the County issued debt in the amount of \$15,100,000 to fund the cost of right-of-way acquisition and other road improvements of County Road 486. On May 11, 2020, the County issued \$26,680,000 in refunding and revenue bonds with a True Interest Cost of 2.71%. Funds will be used finance the acquisition and construction of road improvements and other transportation improvements. The debt is secured by a Covenant to Budget and Appropriate all legally available non-ad valorem revenues. The County plans to use gas tax revenues for the debt service payments. The interest rate is 2.71% with final maturity of the bond issue on October 1, 2037.

FY	Principal	Interest	Total
2022-2023	1,090,000	1,110,450	2,200,450
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
Thereafter	20,925,000	5,399,425	26,324,425
TOTAL	25,630,000	9,494,350	35,124,350

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
2022-2023	608,530	136,425	744,955
2022-2024	636,191	121,022	757,213
2024-2025	663,851	104,304	768,155
2025-2026	696,122	87,138	783,260
Thereafter	3,102,583	161,355	3,263,938
TOTAL	5,707,277	610,244	6,317,521

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
2022-2023	51,470	11,539	63,009
2023-2024	53,809	10,236	64,045
2024-2025	56,149	8,822	64,971
2025-2026	58,878	7,370	66,248
Thereafter	262,417	13,647	276,064
TOTAL	482,723	51,615	534,338

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
2022-2023	199,660	47,896	247,556
2023-2024	212,684	42,316	255,000
2024-2025	226,193	36,373	262,566
2025-2026	240,914	30,052	270,966
Thereafter	834,438	48,071	882,509
TOTAL	1,713,889	204,708	1,918,597

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
2022-2023	650,038	71,716	721,754
2022-2023	673,115	48,639	721,754
2024-2025	697,010	24,744	721,754
2025-2026	-	-	-
Thereafter	-	-	-
TOTAL	2,020,163	145,099	2,165,263

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
2022-2023	939,000	146,863	1,085,863
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
Thereafter	5,202,000	225,412	5,427,412
TOTAL	9,058,000	714,524	9,772,524

DEBT SERVICE

Utility Fund Debt

Utility System Revenue Bonds, Series 2016

On February 15, 2007 the County issued \$52,23,000 in bonds for acquisition of the Florida Governmental Utility Authority (FGUA) owned water and wastewater systems, upgrades to the Meadowcrest wastewater treatment plant, as well as various other system improvements. On July 14, 2016, the county issued \$44,485,000 in refunding bonds, a True Interest Cost (TIC) of 2.52%, for acquisition, constructing and equipping of the Utility System improvements and expansions. The savings of over 16% or \$6.8 million was taken in a lump sum up-front, so debt service will remain the same as the original 2007 issuance. These bonds mature on October 1, 2036 and are secured by a pledge of revenues derived from operation of water and wastewater systems. The debt service payments are made through the utility fund.

FY	Principal	Interest	Total
2022-2023	1,755,000	1,399,294	3,154,294
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
Thereafter	28,845,000	5,753,772	34,598,772
TOTAL	36,395,000	10,793,947	47,188,947

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
2022-2023	121,761	17,407	139,168
2023-2024	124,849	14,319	139,168
2024-2025	128,014	11,153	139,167
2025-2026	131,261	7,907	139,168
Thereafter	215,125	5,745	220,870
TOTAL	721,010	56,531	777,541

DEBT SERVICE

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
2022-2023	420,000	19,008	439,008
2023-2024	440,000	9,752	449,752
2024-2025	-	-	-
2025-2026	-	-	-
Thereafter	-	-	-
TOTAL	860,000	28,760	888,760

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
2022-2023	1,009,544	-	1,009,544
2023-2024	1,009,544	-	1,009,544
2024-2025	1,009,544	-	1,009,544
2025-2026	1,009,544	-	1,009,544
Thereafter	13,628,841	-	13,628,841
TOTAL	17,667,016	-	17,667,016

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
2022-2023	31,913	8,067	39,980
2023-2024	64,368	15,592	79,960
2024-2025	65,098	14,863	79,960
2025-2026	65,835	14,125	79,960
Thereafter	1,200,564	118,777	1,319,341
TOTAL	1,427,777	171,423	1,599,201

Capital Leases

Dell Servers Lease

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

FY	Principal	Interest	Total
2022-2023	40,734	2,266	43,000
2023-2024	-	-	-
2024-2025	-	-	-
2025-2026	-	-	-
Thereafter	-	-	-
TOTAL	40,734	2,266	43,000

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
2022-2023	195,961	35,584	231,545
2023-2024	201,487	30,058	231,545
2024-2025	207,169	24,376	231,545
2025-2026	213,011	18,534	231,545
Thereafter	444,213	18,877	463,090
TOTAL	1,261,841	127,429	1,389,270

DEBT SERVICE

Total County Debt Outstanding

Issue and Purpose	Outstanding Principal 10/01/2022	FY 22/23 Principal Payments	FY 22/23 Interest Payments	Outstanding Principal 09/30/2023
Revenue Bonds				
2004A Capital Improvement Bonds	886,103	344,653	29,868	541,450
2004B Capital Improvement Bonds	529,013	202,976	26,535	326,037
2014A Capital Improvement Revenue Note	1,450,000	90,000	48,754	1,360,000
2014B Capital Improvement Revenue Note	267,000	87,000	5,252	180,000
2014C Capital Improvement Revenue Note	1,008,000	57,000	49,465	951,000
2015 Capital Improvement Revenue Note	8,180,000	455,000	278,613	7,725,000
2020 Capital Improvement Revenue And Refunding Bonds	25,630,000	1,090,000	1,110,450	24,540,000
General Long Term Debt				
Emergency Operations Center	5,707,277	608,530	136,425	5,098,747
Floral City Library	482,723	51,470	11,539	431,253
Revenue Promissory Note, Series 2013	1,713,889	199,660	47,896	1,514,229
2014 Radio System	2,020,163	650,038	71,716	1,370,125
2020 Taxable Promissory Note	9,058,000	939,000	146,863	8,119,000
Utility Fund Debt				
Utility System Revenue Bonds, Series 2016	36,395,000	1,755,000	1,399,294	34,640,000
Chassahowitzka Area Water System	721,010	121,761	17,407	599,249
Citrus Springs Line Extensions	860,000	420,000	19,008	440,000
Swwrf Srf Loan	17,667,016	1,009,544	-	16,657,472
Cab And Swm Wtp Srf Loan	1,427,777	31,913	8,067	1,395,864
Capital Leases				
Dell Servers	40,734	40,734	2,266	-
Fire Apparatus Equipment Lease	1,261,841	195,961	35,584	1,065,880
Total Debt	115,305,546	8,350,240	3,445,002	106,955,306

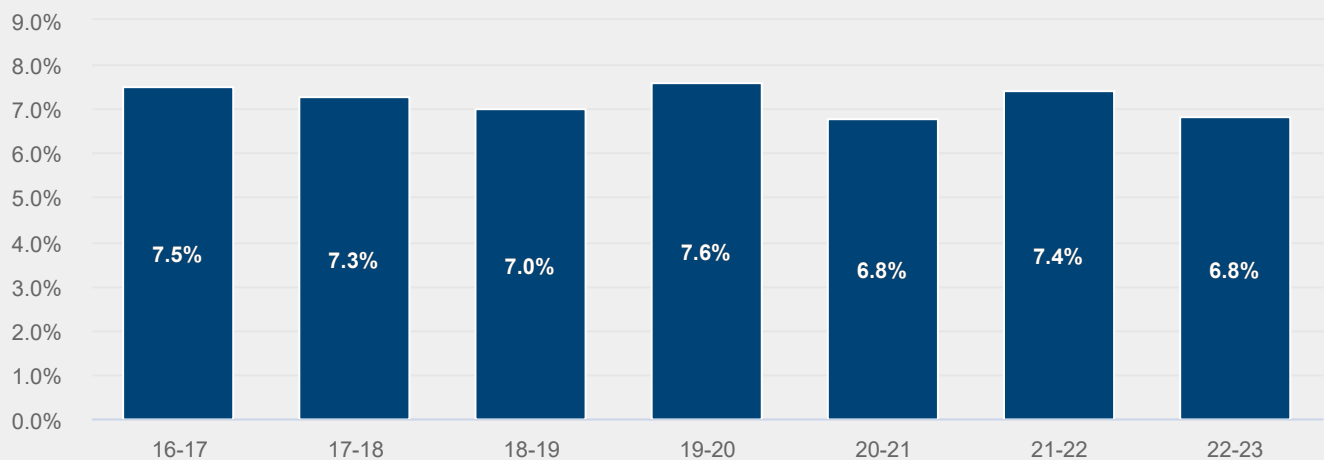
DEBT SERVICE

Total County Debt Outstanding by Major Funds

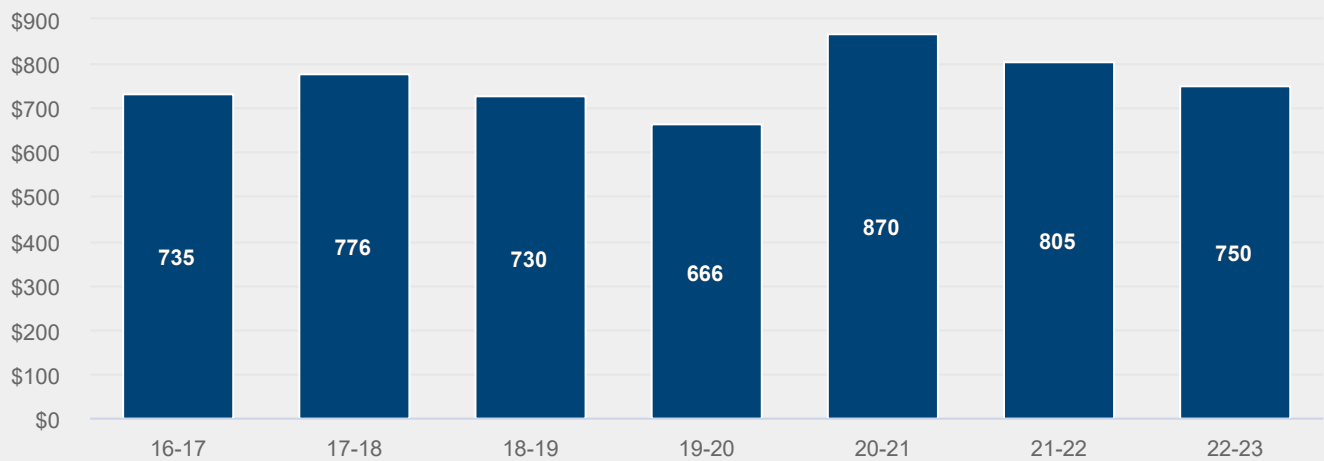
Issue and Purpose	Outstanding Principal 10/01/2022	FY 22/23 Principal Payments	FY 22/23 Interest Payments	Outstanding Principal 09/30/2023
General Fund				
Resource Center - 2004A Bonds	886,103	344,653	29,868	541,450
Veterans Administration - 2004B Bonds	529,013	202,976	26,535	326,037
Meadowcrest Building - 2014A Note	1,450,000	90,000	48,754	1,360,000
Phone System - 2014B Note	267,000	87,000	5,252	180,000
Meadowcrest Building - 2014C Note	1,008,000	57,000	49,465	951,000
Emergency Operations Center	5,707,277	608,530	136,425	5,098,747
Dell Servers	40,734	40,734	2,266	-
Energy Saving Projects - 2013 Promissory Note	1,713,889	199,660	47,896	1,514,229
2014 Radio System	2,020,163	650,038	71,716	1,370,125
Detention Facility & EMS - 2020 Promissory Note	9,058,000	939,000	146,863	8,119,000
Transportation				
County Road 491 Widening - 2015 Note	8,180,000	455,000	278,613	7,725,000
County Road 491 Widening - 2020 Bonds	25,630,000	1,090,000	1,110,450	24,540,000
Enterprise Funds				
Utility System Revenue Bonds, Series 2016	36,395,000	1,755,000	1,399,294	34,640,000
SWRWRF SRF Loan	17,667,016	1,009,544	-	16,657,472
CAB and SWM WTP SRF Loan	1,427,777	31,913	8,067	1,395,864
Non-major Funds				
Special Assmt - Citrus Springs Line Extensions	860,000	420,000	19,008	440,000
Special Assmt - Chassahowitzka Area Water System	721,010	121,761	17,407	599,249
Fire Services - Apparatus Equipment Lease	1,261,841	195,961	35,584	1,065,880
Library Services - Floral City Library	482,723	51,470	11,539	431,253
Total Debt	115,305,546	8,350,240	3,445,002	106,955,306

DEBT SERVICE

Debt Service Percentage of the General Fund Expenditures

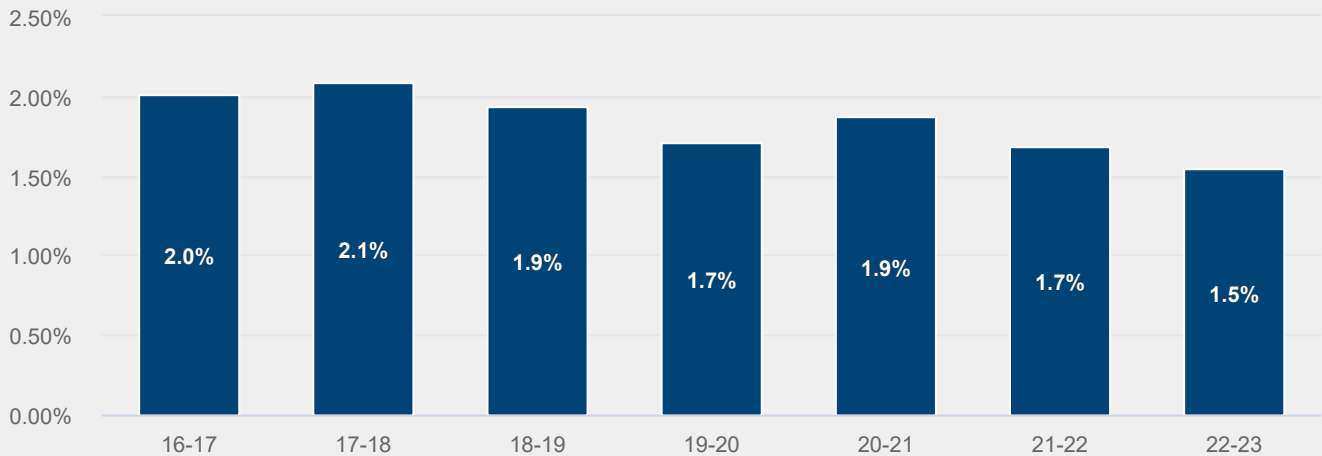


Outstanding Debt Per Capita

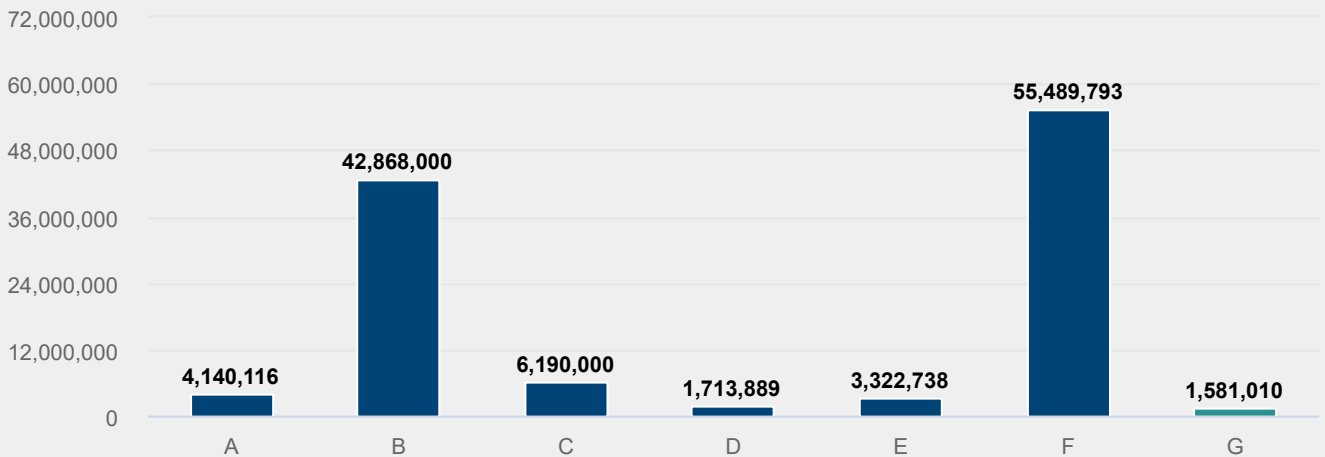


DEBT SERVICE

Debt Per Capita as a Percentage of Personal Income Per Capita



Principal Debt Composition



Principal Debt Outstanding		10/01/2022
Governmental		59,815,753
Enterprise		55,489,793
Total		115,305,546

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		

2004 BONDS DEBT SERVICE

231-4125

231 2004 BONDS DEBT SERVICE

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	311	475	475
	Subtotal	311	475	475
Revenue Sources Other				
381001	Transfer - General Fund	360,115	364,642	363,817
381623	Transfer - Fund 623	240,000	240,000	240,000
400100	5% Reserve	-	(24)	(24)
400200	Carry Forward	-	4,082	4,932
	Subtotal	600,115	608,700	608,725
Total Revenues		600,426	609,175	609,200

Department: 4125

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Debt Service				
57100	Principal	502,057	524,400	547,700
57200	Interest	101,972	79,775	56,500
	Subtotal	604,029	604,175	604,200
Non-operating Expenditure				
60050	Reserve For Contingencies	-	5,000	5,000
	Subtotal	-	5,000	5,000
Total Expenditures		604,029	609,175	609,200

233 CR 491 ROAD WIDENING

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	116	125	125
	Subtotal	116	125	125
Revenue Sources Other				
381326	Transfer- 326 Gas Tax	734,964	740,632	731,471
400100	5% Reserve	-	(7)	(7)
400200	Carry Forward	-	3,600	9,811
	Subtotal	734,964	744,225	741,275
Total Revenues		735,080	744,350	741,400

Department: 4127

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53100	Professional Services	-	2,350	2,350
	Subtotal	-	2,350	2,350
Debt Service				
57100	Principal	420,000	440,000	455,000
57200	Interest	313,713	296,600	278,650
57300	Paying Agent Fees	385	400	400
	Subtotal	734,098	737,000	734,050
Non-operating Expenditure				
60050	Reserve For Contingencies	-	5,000	5,000
	Subtotal	-	5,000	5,000
Total Expenditures		734,098	744,350	741,400

234 CR 491 WIDENING

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	528	500	450
	Subtotal	528	500	450
Revenue Sources Other				
381326	Transfer- 326 Gas Tax	1,055,550	1,159,114	1,224,241
381600	Transfer - Impact Fees	-	975,000	975,000
400100	5% Reserve	-	(25)	(23)
400200	Carry Forward	-	80,961	7,682
	Subtotal	1,055,550	2,215,050	2,206,900
Total Revenues		1,056,078	2,215,550	2,207,350

Department: 4128

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 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
57200	Interest	1,048,622	1,158,700	1,110,500
57300	Paying Agent Fees	500	500	500
	Subtotal	1,049,122	2,209,200	2,201,000
Non-operating Expenditure				
60050	Reserve For Contingencies	-	5,000	5,000
	Subtotal	-	5,000	5,000
Total Expenditures		1,049,122	2,215,550	2,207,350

235 2020 TRUIST NOTE

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources Other				
361200	Money Mkt & LGIP Interest	-	-	300
381001	Transfer - General Fund	-	1,086,400	1,086,893
400100	5% Reserve	-	-	(15)
400200	Carry Forward	-	-	5,347
	Subtotal	-	1,086,400	1,092,525
Total Revenues		-	1,086,400	1,092,525

Department: 4129

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53100	Professional Services	-	1,250	1,250
	Subtotal	-	1,250	1,250
Debt Service				
57100	Principal	-	917,000	939,000
57200	Interest	-	162,750	146,875
57300	Paying Agent Fees	-	400	400
	Subtotal	-	1,080,150	1,086,275
Non-operating Expenditure				
60050	Reserve For Contingencies	-	5,000	5,000
	Subtotal	-	5,000	5,000
Total Expenditures		-	1,086,400	1,092,525





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 738A	CR WWTR AREA 112-11
Fund 747	FLYING DUTCHMAN 2014 ASMT
Fund 708	INVERNESS VILLAGE UNIT 4
Fund 745	LAS BRISAS ROAD PROJ 2014
Fund 710	LIMEROCK SPECIAL ASSESSMT
Fund 790	LOCAL PROVIDER PARTICIPANT ASSESSMENT
Fund 746	MONTEZUMA WATER
Fund 760	NORTH KING'S COVE POINT
Fund 749	NW QUADRANT WATERLINES
Fund 723	PRP-BENNETT POINT
Fund 724	PRP-BOW N ARROW LOOP
Fund 725	PRP-CARAVAN PATH
Fund 727	PRP-HARTLEY CT/SKEETER
Fund 720	PRP-HIGH RIDGE ESTATES
Fund 728	PRP-HULL TERRACE
Fund 729	PRP-KENVERA/OWNES/RALEIGH
Fund 717	PRP-RIVER RD & STOKES FER
Fund 722	PRP-SUBURBAN ACRES
Fund 742	S GARCIA PT WASTEWATER SA
Fund 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
Fund 738B	WWTR-HARBOR ISLE

770 BEVERLY HILLS MSBU

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	58,421	59,000	100,000
361200	Money Mkt & LGIP Interest	276	250	250
	Subtotal	58,697	59,250	100,250
Revenue Sources Other				
400100	5% Reserve	-	(2,963)	(5,013)
400200	Carry Forward	-	159,019	159,167
	Subtotal	-	156,056	154,154
Total Revenues		58,697	215,306	254,404

Department: 8300

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53400	Other Contractual Serv	13,746	30,000	20,000
53442	Contract Services	-	-	-
54201	Postage	2	25	25
54300	Utility Services	2,546	3,000	3,000
54306	Street Lights	22,380	25,000	29,000
54907	Commissions-Property Appr	1,204	1,250	2,050
54908	Commissions - Tax Coll	1,168	1,250	2,050
54921	Advertising	210	200	250
55100	Office Supplies	-	50	50
	Subtotal	41,256	60,775	56,425
Non-operating Expenditure				
59123	Transfer - Indirect Cost	10,400	10,400	4,253
59162	Trans-Admin Services	3,200	3,200	3,200
61000	Reserved Budget Fund Bal	-	140,931	190,526
	Subtotal	13,600	154,531	197,979
Total Expenditures		54,856	215,306	254,404

736 CHASS SEWER ASSESSMENT

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	7,273	6,773	6,920
361100	Interest	2,143	2,212	1,917
361200	Money Mkt & LGIP Interest	6	-	-
369920	Spec Assmt Admin Fee	447	473	465
	Subtotal	9,870	9,458	9,302
Revenue Sources Other				
400100	5% Reserve	-	(473)	(466)
400200	Carry Forward	-	15,194	15,831
	Subtotal	-	14,721	15,365
Total Revenues		9,870	24,179	24,667

Department: 7246

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	190	195	195
54908	Commissions - Tax Coll	188	195	195
	Subtotal	377	390	390
Non-operating Expenditure				
59100	Transfers	9,962	8,836	9,324
59123	Transfer - Indirect Cost	53	53	232
61000	Reserved Budget Fund Bal	-	14,900	14,721
	Subtotal	10,015	23,789	24,277
Total Expenditures		10,392	24,179	24,667

733 CHASS WATER ASSESSMENT

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	71,903	66,852	67,118
361100	Interest	12,685	13,079	11,236
361200	Money Mkt & LGIP Interest	261	250	150
369920	Spec Assmt Admin Fee	3,968	4,207	4,124
	Subtotal	88,816	84,388	82,628
Revenue Sources Other				
400100	5% Reserve	-	(4,220)	(4,132)
400200	Carry Forward	-	263,169	209,171
	Subtotal	-	258,949	205,039
Total Revenues		88,816	343,337	287,667

Department: 7241

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	1,687	1,700	1,700
54908	Commissions - Tax Coll	1,666	1,700	1,700
	Subtotal	3,353	3,400	3,400
Non-operating Expenditure				
59100	Transfers	139,250	139,250	55,000
59123	Transfer - Indirect Cost	124	124	325
61000	Reserved Budget Fund Bal	-	200,563	228,942
	Subtotal	139,374	339,937	284,267
Total Expenditures		142,727	343,337	287,667

740E CITRUS SPGS LINE EXT 2014

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	658	671	711
361100	Interest	400	400	360
361200	Money Mkt & LGIP Interest	0	-	-
369920	Spec Assmt Admin Fee	48	51	50
Subtotal		1,106	1,122	1,121
Revenue Sources Other				
400100	5% Reserve	-	(57)	(57)
400200	Carry Forward	-	2,054	2,053
Subtotal		-	1,997	1,996
Total Revenues		1,106	3,119	3,117

Department: 7440E

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 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	-	2,982	2,980
Subtotal		87	3,069	3,067
Total Expenditures		132	3,119	3,117

740A CITRUS SPGS WATER LINE #2

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	81,121	54,727	58,240
361100	Interest	10,469	10,687	7,172
361200	Money Mkt & LGIP Interest	24	-	-
369920	Spec Assmt Admin Fee	2,937	3,082	3,082
	Subtotal	94,551	68,496	68,494
Revenue Sources Other				
400100	5% Reserve	-	(3,425)	(3,425)
400200	Carry Forward	-	85,940	107,209
	Subtotal	-	82,515	103,784
Total Revenues		94,551	151,011	172,278

Department: 7440A

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	1,381	1,385	1,385
54908	Commissions - Tax Coll	1,834	1,385	1,385
	Subtotal	3,215	2,770	2,770
Non-operating Expenditure				
59100	Transfers	65,000	70,000	-
59123	Transfer - Indirect Cost	101	101	101
61000	Reserved Budget Fund Bal	-	78,140	169,407
	Subtotal	65,101	148,241	169,508
Total Expenditures		68,316	151,011	172,278

CITRUS SPGS WATER LINE #3

740B-7440B

740B CITRUS SPGS WATER LINE #3

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	25,584	18,176	18,328
361100	Interest	4,640	4,762	3,542
361200	Money Mkt & LGIP Interest	59	50	50
369920	Spec Assmt Admin Fee	1,004	1,081	1,031
Subtotal		31,287	24,069	22,951
Revenue Sources Other				
400100	5% Reserve	-	(1,204)	(1,148)
400200	Carry Forward	-	62,546	62,725
Subtotal		-	61,342	61,577
Total Revenues		31,287	85,411	84,528

Department: 7440B

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	480	485	485
54908	Commissions - Tax Coll	592	485	485
Subtotal		1,073	970	970
Non-operating Expenditure				
59100	Transfers	29,544	30,000	-
59123	Transfer - Indirect Cost	64	64	64
61000	Reserved Budget Fund Bal	-	54,377	83,494
Subtotal		29,608	84,441	83,558
Total Expenditures		30,681	85,411	84,528

740C CITRUS SPGS WATER LINE #4

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	2,588	1,659	1,759
361100	Interest	563	563	463
361200	Money Mkt & LGIP Interest	20	25	25
369920	Spec Assmt Admin Fee	100	105	105
	Subtotal	3,271	2,352	2,352
Revenue Sources Other				
400100	5% Reserve	-	(118)	(118)
400200	Carry Forward	-	15,486	15,100
	Subtotal	-	15,368	14,982
Total Revenues		3,271	17,720	17,334

Department: 7440C

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	47	50	50
54908	Commissions - Tax Coll	65	50	50
	Subtotal	112	100	100
Non-operating Expenditure				
59100	Transfers	3,500	3,500	-
59123	Transfer - Indirect Cost	46	46	46
61000	Reserved Budget Fund Bal	-	14,074	17,188
	Subtotal	3,546	17,620	17,234
Total Expenditures		3,658	17,720	17,334

CITRUS SPGS WTR LINE ASSE

740-7440

740 CITRUS SPGS WTR LINE ASSE

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	664,589	511,440	533,396
361100	Interest	62,606	64,130	31,982
361200	Money Mkt & LGIP Interest	1,342	1,300	1,300
369900	Other Misc Revenues	0	-	-
369920	Spec Assmt Admin Fee	25,596	27,121	26,641
	Subtotal	754,132	603,991	593,319
Revenue Sources Other				
400100	5% Reserve	-	(30,200)	(29,666)
400200	Carry Forward	-	1,166,763	1,466,170
	Subtotal	-	1,136,563	1,436,504
Total Revenues		754,132	1,740,554	2,029,823

Department: 7440

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53100	Professional Services	-	1,200	1,200
54907	Commissions-Property Appr	12,201	12,225	12,000
54908	Commissions - Tax Coll	14,879	12,225	12,000
	Subtotal	27,080	25,650	25,200
Debt Service				
57100	Principal	385,000	400,000	420,000
57200	Interest	36,359	27,875	19,025
	Subtotal	421,359	427,875	439,025
Non-operating Expenditure				
59100	Transfers	611,294	-	-
59123	Transfer - Indirect Cost	598	598	598
61000	Reserved Budget Fund Bal	-	1,286,431	1,565,000
	Subtotal	611,892	1,287,029	1,565,598
Total Expenditures		1,060,331	1,740,554	2,029,823

730 CITRUS SPRINGS MSBU

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Licenses And Permits				
325100	Special Assessment-Capita	1,020,478	972,000	980,000
	Subtotal	1,020,478	972,000	980,000
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	1,989	2,000	2,000
	Subtotal	1,989	2,000	2,000
Statutory Reserves				
400100	5% Reserve	-	(48,600)	(49,100)
	Subtotal	-	(48,600)	(49,100)
Cash Carry Forward				
400200	Carry Forward	-	687,034	714,054
	Subtotal	-	687,034	714,054
Total Revenues		1,022,468	1,612,434	1,646,954

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Grounds Maintenance Technician I	1	1	1
Grounds Maintenance Technician II	1	1	1
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	2	2	2

8200 CITRUS SPRINGS MSBU

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	51,149	57,614	61,888	61,888	61,888
52100	FICA Taxes	3,936	4,408	4,734	4,734	4,734
52200	Retirement Contributions	5,207	6,196	7,329	7,329	7,329
52300	Life & Health Insurance	11,934	14,978	16,106	16,176	16,176
52400	Workers' Compensation	2,500	2,571	2,652	2,652	2,652
	Subtotal	74,726	85,767	92,709	92,779	92,779
Operating Expenses						
53400	Other Contractual Serv	17,811	5,000	5,000	5,000	5,000
53409	Contractual Serv Mowing	15,000	5,000	5,000	5,000	5,000
54100	Communications Services	49	75	75	75	75
54201	Postage	138	85	85	85	85
54300	Utility Services	8,066	8,000	9,000	9,000	9,000
54306	Street Lights	41,483	50,000	60,000	60,000	60,000
54550	General Liability Claims	-	675	675	675	675
54600	Repair & Maintenance	2,280	10,000	10,000	9,000	9,000
54603	Vehicle Maintenance	5,662	4,000	5,700	5,700	5,700
54625	Landscaping	6,236	10,000	10,000	8,000	8,000
54626	Facilities Maintenance	1,480	2,500	2,500	2,500	2,500
54907	Commissions-Property Appr	19,471	20,000	20,000	20,000	20,000
54908	Commissions - Tax Coll	20,410	20,000	20,000	20,000	20,000
54921	Advertising	210	300	300	300	300
55201	Tools Imp. & Spec. Cloth	46	3,000	3,000	2,000	2,000
55203	Supplies	934	1,000	1,000	1,000	1,000
55205	Uniforms	557	1,000	1,000	1,000	1,000
55208	Fuel & Lubes	3,198	6,000	6,632	6,632	6,632
	Subtotal	143,029	146,635	159,967	155,967	155,967
Capital Outlay						
56300	Improve Other Than Bldg	19,418	20,000	20,000	20,000	20,000
56305	Improve - Fire Hydrants	-	35,000	-	-	-
56400	Machinery & Equipment	-	5,000	12,000	12,000	12,000
56549	Road Resurfacing	135,093	750,000	800,000	1,000,000	1,000,000
	Subtotal	154,511	810,000	832,000	1,032,000	1,032,000
Non-operating Expenses						
59100	Transfers	623	623	623	623	623
59123	Transfer - Indirect Cost	15,111	15,111	15,111	15,111	14,088
59162	Trans-Admin Services	14,000	14,000	14,000	14,000	14,000
61000	Reserved Budget Fund Bal	-	540,298	536,474	336,474	337,497
	Subtotal	29,734	570,032	566,208	366,208	366,208
CITRUS SPRINGS MSBU		402,000	1,612,434	1,650,884	1,646,954	1,646,954

740F CITRUS SPRINGS WATER 2018

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	4,684	3,349	3,484
361100	Interest	3,332	3,405	3,127
361200	Money Mkt & LGIP Interest	46	-	-
369920	Spec Assmt Admin Fee	298	318	311
Subtotal		8,359	7,072	6,922
Revenue Sources Other				
400100	5% Reserve	-	(354)	(347)
400200	Carry Forward	-	37,363	38,878
Subtotal		-	37,009	38,531
Total Revenues		8,359	44,081	45,453

Department: 7440F

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	141	145	145
54908	Commissions - Tax Coll	145	145	145
Subtotal		287	290	290
Non-operating Expenditure				
59100	Transfers	6,457	6,500	-
59123	Transfer - Indirect Cost	64	64	64
61000	Reserved Budget Fund Bal	-	37,227	45,099
Subtotal		6,521	43,791	45,163
Total Expenditures		6,808	44,081	45,453

740G CITRUS SPRINGS WATER 2019

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	3,652	2,588	2,810
361100	Interest	3,051	3,114	2,892
361200	Money Mkt & LGIP Interest	37	-	-
369920	Spec Assmt Admin Fee	258	300	300
Subtotal		6,998	6,002	6,002
Revenue Sources Other				
400100	5% Reserve	-	(301)	(301)
400200	Carry Forward	-	30,003	29,265
Subtotal		-	29,702	28,964
Total Revenues		6,998	35,704	34,966

Department: 7440G

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	123	125	125
54908	Commissions - Tax Coll	119	125	125
Subtotal		242	250	250
Non-operating Expenditure				
59100	Transfers	5,600	7,500	-
59123	Transfer - Indirect Cost	-	-	64
61000	Reserved Budget Fund Bal	-	27,954	34,652
Subtotal		5,600	35,454	34,716
Total Expenditures		5,842	35,704	34,966

740H CITRUS SPRINGS WATER 2020

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	3,092	3,260	3,460
361100	Interest	4,184	4,187	3,988
361200	Money Mkt & LGIP Interest	17	-	-
369920	Spec Assmt Admin Fee	338	392	392
	Subtotal	7,630	7,839	7,840
Revenue Sources Other				
400100	5% Reserve	-	(392)	(392)
400200	Carry Forward	-	21,154	20,993
	Subtotal	-	20,762	20,601
Total Revenues		7,630	28,601	28,441

Department: 7440H

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	482	175	175
54908	Commissions - Tax Coll	152	175	175
	Subtotal	634	350	350
Non-operating Expenditure				
59100	Transfers	-	7,500	-
59123	Transfer - Indirect Cost	-	-	64
61000	Reserved Budget Fund Bal	-	20,751	28,027
	Subtotal	-	28,251	28,091
Total Expenditures		634	28,601	28,441

740J CITRUS SPRINGS WATER 2021

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	15,854	15,188	5,934
361100	Interest	7,856	-	7,520
361200	Money Mkt & LGIP Interest	1	-	-
369920	Spec Assmt Admin Fee	607	-	634
	Subtotal	24,318	15,188	14,088
Revenue Sources Other				
400100	5% Reserve	-	(760)	(705)
400200	Carry Forward	-	-	52,089
	Subtotal	-	(760)	51,384
Total Revenues		24,318	14,428	65,472

Department: 7440J

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54201	Postage	86	87	-
54907	Commissions-Property Appr	-	446	300
54908	Commissions - Tax Coll	-	304	300
54921	Advertising	204	204	-
	Subtotal	290	1,041	600
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	-	64
61000	Reserved Budget Fund Bal	-	13,387	64,808
	Subtotal	-	13,387	64,872
Total Expenditures		290	14,428	65,472

740K CITRUS SPRINGS WATER 2022

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	-	-	1,122
361100	Interest	-	-	18,352
369920	Spec Assmt Admin Fee	-	-	918
	Subtotal	-	-	20,392
Revenue Sources Other				
400100	5% Reserve	-	-	(1,020)
	Subtotal	-	-	(1,020)
Total Revenues		-	-	19,372

Department: 7440K

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54201	Postage	-	-	-
54907	Commissions-Property Appr	-	-	410
54908	Commissions - Tax Coll	-	-	410
	Subtotal	-	-	820
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	-	64
61000	Reserved Budget Fund Bal	-	-	18,488
	Subtotal	-	-	18,552
Total Expenditures		-	-	19,372

741 COUNTRY OAKS SPEC ASSMT

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	7,676	6,730	6,828
361100	Interest	(1,218)	(496)	(324)
361200	Money Mkt & LGIP Interest	25	25	-
369920	Spec Assmt Admin Fee	362	401	380
	Subtotal	6,844	6,660	6,884
Revenue Sources Other				
400100	5% Reserve	-	(333)	(345)
400200	Carry Forward	-	13,183	8,215
	Subtotal	-	12,850	7,870
Total Revenues		6,844	19,510	14,754

Department: 7441

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	169	175	175
54908	Commissions - Tax Coll	164	175	175
	Subtotal	333	350	350
Debt Service				
57100	Principal	-	11,200	11,850
	Subtotal	-	11,200	11,850
Non-operating Expenditure				
59123	Transfer - Indirect Cost	981	981	183
61000	Reserved Budget Fund Bal	-	6,979	2,371
	Subtotal	981	7,960	2,554
Total Expenditures		1,314	19,510	14,754

CR WWTR AREA 112-11

738A-5925A

738A CR WWTR AREA 112-11

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	-	44,995	-
361100	Interest	-	1,142	-
369920	Spec Assmt Admin Fee	-	2,428	-
	Subtotal	-	48,565	-
Revenue Sources Other				
400100	5% Reserve	-	(2,429)	-
400200	Carry Forward	-	11,554	7,838
	Subtotal	-	9,125	7,838
Total Revenues		-	57,690	7,838

Department: 5925A

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	-	980	50
54908	Commissions - Tax Coll	-	980	50
	Subtotal	-	1,960	100
Non-operating Expenditure				
59100	Transfers	-	-	-
59123	Transfer - Indirect Cost	-	93	199
61000	Reserved Budget Fund Bal	-	55,637	7,539
	Subtotal	-	55,730	7,738
Total Expenditures		-	57,690	7,838

747 FLYING DUTCHMAN 2014 ASMT

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	21,141	20,655	21,672
361100	Interest	(5,066)	(2,766)	(2,529)
361200	Money Mkt & LGIP Interest	184	175	175
369920	Spec Assmt Admin Fee	1,225	1,304	1,286
	Subtotal	17,484	19,368	20,604
Revenue Sources Other				
400100	5% Reserve	-	(969)	(1,031)
400200	Carry Forward	-	110,911	97,457
	Subtotal	-	109,942	96,426
Total Revenues		17,484	129,310	117,030

Department: 7470

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	521	550	550
54908	Commissions - Tax Coll	503	550	550
	Subtotal	1,024	1,100	1,100
Debt Service				
57100	Principal	-	31,925	33,521
	Subtotal	-	31,925	33,521
Non-operating Expenditure				
59123	Transfer - Indirect Cost	39	39	150
61000	Reserved Budget Fund Bal	-	96,246	82,259
	Subtotal	39	96,285	82,409
Total Expenditures		1,063	129,310	117,030

708 INVERNESS VILLAGE UNIT 4

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	41,888	43,146	-
361100	Interest	(4,930)	(1,533)	-
361200	Money Mkt & LGIP Interest	189	-	-
369920	Spec Assmt Admin Fee	2,029	2,375	-
	Subtotal	39,175	43,988	-
Revenue Sources Other				
400100	5% Reserve	-	(2,200)	-
400200	Carry Forward	-	100,959	71,076
	Subtotal	-	98,759	71,076
Total Revenues		39,175	142,747	71,076

Department: 7008

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	872	1,000	-
54908	Commissions - Tax Coll	842	1,000	-
	Subtotal	1,713	2,000	-
Debt Service				
57100	Principal	-	70,302	-
	Subtotal	-	70,302	-
Non-operating Expenditure				
59100	Transfers	-	-	70,721
59123	Transfer - Indirect Cost	355	355	355
61000	Reserved Budget Fund Bal	-	70,090	-
	Subtotal	355	70,445	71,076
Total Expenditures		2,068	142,747	71,076

745 LAS BRISAS ROAD PROJ 2014

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	3,349	3,295	3,284
361100	Interest	(1,308)	(775)	(594)
361200	Money Mkt & LGIP Interest	71	75	75
369920	Spec Assmt Admin Fee	211	221	210
	Subtotal	2,323	2,816	2,975
Revenue Sources Other				
400100	5% Reserve	-	(141)	(149)
400200	Carry Forward	-	17,151	11,859
	Subtotal	-	17,010	11,710
Total Revenues		2,323	19,826	14,685

Department: 7450

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	88	90	90
54908	Commissions - Tax Coll	86	90	90
	Subtotal	175	180	180
Debt Service				
57100	Principal	-	7,825	8,200
	Subtotal	-	7,825	8,200
Non-operating Expenditure				
59123	Transfer - Indirect Cost	50	50	179
61000	Reserved Budget Fund Bal	-	11,771	6,126
	Subtotal	50	11,821	6,305
Total Expenditures		225	19,826	14,685

710 LIMEROCK SPECIAL ASSESSMT

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	12,935	10,574	10,217
361100	Interest	5,472	3,202	2,846
361200	Money Mkt & LGIP Interest	119	-	-
369920	Spec Assmt Admin Fee	680	676	687
	Subtotal	19,205	14,452	13,750
Revenue Sources Other				
400100	5% Reserve	-	(723)	(688)
400200	Carry Forward	-	92,305	110,933
	Subtotal	-	91,582	110,245
Total Revenues		19,205	106,034	123,995

Department: 7102

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54201	Postage	6	-	-
54907	Commissions-Property Appr	296	398	275
54908	Commissions - Tax Coll	282	294	275
54921	Advertising	141	-	-
	Subtotal	725	692	550
Non-operating Expenditure				
59100	Transfers	11,500	11,500	20,000
59123	Transfer - Indirect Cost	40	40	279
61000	Reserved Budget Fund Bal	-	93,802	103,166
	Subtotal	11,540	105,342	123,445
Total Expenditures		12,265	106,034	123,995

790 LOCAL PROV PARTICIPATION SPECIAL ASSESSMT

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	-	-	5,374,108
	Subtotal	-	-	5,374,108
Revenue Sources Other				
400100	5% Reserve	-	-	(268,706)
400200	Carry Forward	-	-	598,085
	Subtotal	-	-	329,379
Total Revenues		-	-	5,703,487

Department: 7900

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53102	Contract Attorney Fees	12,704	-	-
	Subtotal	12,704	-	-
Non-operating Expenditure				
58100	Aid To Government Agency	-	-	5,513,774
59100	Transfers	-	-	150,000
61000	Reserved Budget Fund Bal	-	-	39,713
	Subtotal	-	-	5,703,487
Total Expenditures		12,704	-	5,703,487

746 MONTEZUMA WATER SPECIAL ASSESSMT

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	202,323	-	15,937
361100	Interest	12,792	-	11,513
361200	Money Mkt & LGIP Interest	21	-	-
369920	Spec Assmt Admin Fee	1,448	-	1,445
	Subtotal	216,584	-	28,895
Revenue Sources Other				
400100	5% Reserve	-	-	(1,445)
400200	Carry Forward	-	-	241,838
	Subtotal	-	-	240,393
Total Revenues		216,584	-	269,288

Department: 7460

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54201	Postage	7	-	-
54907	Commissions-Property Appr	-	-	580
54908	Commissions - Tax Coll	-	-	580
54921	Advertising	100	-	-
	Subtotal	106	-	1,160
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	-	234
61000	Reserved Budget Fund Bal	-	-	267,894
	Subtotal	-	-	268,128
Total Expenditures		106	-	269,288

760 NORTH KING'S COVE POINT

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	7,133	7,254	-
361100	Interest	(1,411)	(544)	-
361200	Money Mkt & LGIP Interest	23	20	-
369920	Spec Assmt Admin Fee	382	401	-
	Subtotal	6,127	7,131	-
Revenue Sources Other				
381001	Transfer - General Fund	-	4,861	-
400100	5% Reserve	-	(357)	-
400200	Carry Forward	-	6,924	1,040
	Subtotal	-	11,428	1,040
Total Revenues		6,127	18,559	1,040

Department: 8400

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	160	161	-
54908	Commissions - Tax Coll	158	161	-
	Subtotal	318	322	-
Debt Service				
57100	Principal	-	18,184	-
	Subtotal	-	18,184	-
Non-operating Expenditure				
59100	Transfers	-	-	1,040
59123	Transfer - Indirect Cost	53	53	-
	Subtotal	53	53	1,040
Total Expenditures		371	18,559	1,040

NW QUADRANT WATERLINES

749-7490

749 NW QUADRANT WATERLINES

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	-	56,269	56,269
361200	Money Mkt & LGIP Interest	173	-	-
	Subtotal	173	56,269	56,269
Revenue Sources Other				
400100	5% Reserve	-	(2,814)	(2,814)
400200	Carry Forward	-	-	164,707
	Subtotal	-	(2,814)	161,893
Total Revenues		173	53,455	218,162

Department: 7490

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53100	Professional Services	70,451	-	-
54201	Postage	-	7	-
54907	Commissions-Property Appr	-	1,275	1,130
54908	Commissions - Tax Coll	-	1,130	1,130
54921	Advertising	-	100	-
	Subtotal	70,451	2,512	2,260
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	-	150
61000	Reserved Budget Fund Bal	-	50,943	215,752
	Subtotal	-	50,943	215,902
Total Expenditures		70,451	53,455	218,162

723 PRP-BENNETT POINT

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	598	612	612
361200	Money Mkt & LGIP Interest	31	30	30
	Subtotal	629	642	642
Revenue Sources Other				
400100	5% Reserve	-	(33)	(33)
400200	Carry Forward	-	19,825	20,330
	Subtotal	-	19,792	20,297
Total Revenues		629	20,434	20,939

Department: 7133

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	20,315	20,889
54907	Commissions-Property Appr	12	13	13
54908	Commissions - Tax Coll	12	13	13
	Subtotal	24	20,341	20,915
Non-operating Expenditure				
59123	Transfer - Indirect Cost	93	93	24
	Subtotal	93	93	24
Total Expenditures		117	20,434	20,939

PRP-BOW N ARROW LOOP

724-7134

724 PRP-BOW N ARROW LOOP

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,363	1,344	1,344
361200	Money Mkt & LGIP Interest	82	75	75
	Subtotal	1,445	1,419	1,419
Revenue Sources Other				
400100	5% Reserve	-	(71)	(71)
400200	Carry Forward	-	52,423	52,939
	Subtotal	-	52,352	52,868
Total Revenues		1,445	53,771	54,287

Department: 7134

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53400	Other Contractual Serv	413	53,439	54,145
54907	Commissions-Property Appr	27	27	27
54908	Commissions - Tax Coll	27	27	27
	Subtotal	467	53,493	54,199
Non-operating Expenditure				
59123	Transfer - Indirect Cost	278	278	88
	Subtotal	278	278	88
Total Expenditures		745	53,771	54,287

725 PRP-CARAVAN PATH

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	789	791	791
361200	Money Mkt & LGIP Interest	13	15	15
	Subtotal	803	806	806
Revenue Sources Other				
400100	5% Reserve	-	(41)	(41)
400200	Carry Forward	-	7,885	6,769
	Subtotal	-	7,844	6,728
Total Revenues		803	8,650	7,534

Department: 7135

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53400	Other Contractual Serv	1,537	8,273	7,462
54907	Commissions-Property Appr	16	16	16
54908	Commissions - Tax Coll	16	16	16
	Subtotal	1,569	8,305	7,494
Non-operating Expenditure				
59123	Transfer - Indirect Cost	345	345	40
	Subtotal	345	345	40
Total Expenditures		1,914	8,650	7,534

727 PRP-HARTLEY CT/SKEETER

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,108	1,142	1,142
361200	Money Mkt & LGIP Interest	34	30	30
	Subtotal	1,142	1,172	1,172
Revenue Sources Other				
400100	5% Reserve	-	(59)	(59)
400200	Carry Forward	-	20,777	20,774
	Subtotal	-	20,718	20,715
Total Revenues		1,142	21,890	21,887

Department: 7137

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53400	Other Contractual Serv	825	21,574	21,787
54907	Commissions-Property Appr	23	23	23
54908	Commissions - Tax Coll	22	23	23
	Subtotal	870	21,620	21,833
Non-operating Expenditure				
59123	Transfer - Indirect Cost	270	270	54
	Subtotal	270	270	54
Total Expenditures		1,140	21,890	21,887

720 PRP-HIGH RIDGE ESTATES

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,924	1,495	1,495
361200	Money Mkt & LGIP Interest	78	75	75
	Subtotal	2,002	1,570	1,570
Revenue Sources Other				
400100	5% Reserve	-	(79)	(79)
400200	Carry Forward	-	49,203	49,910
	Subtotal	-	49,124	49,831
Total Revenues		2,002	50,694	51,401

Department: 7131

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53400	Other Contractual Serv	825	50,409	51,254
54907	Commissions-Property Appr	30	30	30
54908	Commissions - Tax Coll	38	30	30
	Subtotal	893	50,469	51,314
Non-operating Expenditure				
59123	Transfer - Indirect Cost	225	225	87
	Subtotal	225	225	87
Total Expenditures		1,118	50,694	51,401

PRP-HULL TERRACE

728-7138

728 PRP-HULL TERRACE

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	329	305	305
361200	Money Mkt & LGIP Interest	16	15	15
	Subtotal	345	320	320
Revenue Sources Other				
400100	5% Reserve	-	(16)	(16)
400200	Carry Forward	-	10,247	10,487
	Subtotal	-	10,231	10,471
Total Revenues		345	10,551	10,791

Department: 7138

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	10,447	10,765
54907	Commissions-Property Appr	6	7	7
54908	Commissions - Tax Coll	7	7	7
	Subtotal	13	10,461	10,779
Non-operating Expenditure				
59123	Transfer - Indirect Cost	90	90	12
	Subtotal	90	90	12
Total Expenditures		103	10,551	10,791

729 PRP-KENVERA/OWNES/RALEIGH

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,687	2,770	2,770
361200	Money Mkt & LGIP Interest	142	150	150
	Subtotal	2,829	2,920	2,920
Revenue Sources Other				
400100	5% Reserve	-	(146)	(146)
400200	Carry Forward	-	89,624	91,413
	Subtotal	-	89,478	91,267
Total Revenues		2,829	92,398	94,187

Department: 7139

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53400	Other Contractual Serv	413	91,806	93,936
54907	Commissions-Property Appr	55	57	57
54908	Commissions - Tax Coll	54	57	57
	Subtotal	522	91,920	94,050
Non-operating Expenditure				
59123	Transfer - Indirect Cost	478	478	137
	Subtotal	478	478	137
Total Expenditures		1,000	92,398	94,187

717 PRP-RIVER RD & STOKES FER

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,084	2,151	2,151
361200	Money Mkt & LGIP Interest	29	30	30
	Subtotal	2,113	2,181	2,181
Revenue Sources Other				
400100	5% Reserve	-	(110)	(110)
400200	Carry Forward	-	16,320	18,291
	Subtotal	-	16,210	18,181
Total Revenues		2,113	18,391	20,362

Department: 7130

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	18,249	20,249
54907	Commissions-Property Appr	43	45	45
54908	Commissions - Tax Coll	42	45	45
	Subtotal	85	18,339	20,339
Non-operating Expenditure				
59123	Transfer - Indirect Cost	52	52	23
	Subtotal	52	52	23
Total Expenditures		137	18,391	20,362

722 PRP-SUBURBAN ACRES

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	8,356	8,578	8,578
361200	Money Mkt & LGIP Interest	417	400	400
	Subtotal	8,773	8,978	8,978
Revenue Sources Other				
400100	5% Reserve	-	(449)	(449)
400200	Carry Forward	-	248,172	254,478
	Subtotal	-	247,723	254,029
Total Revenues		8,773	256,701	263,007

Department: 7132

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53400	Other Contractual Serv	1,773	256,090	262,312
54907	Commissions-Property Appr	172	172	172
54908	Commissions - Tax Coll	167	172	172
	Subtotal	2,112	256,434	262,656
Non-operating Expenditure				
59123	Transfer - Indirect Cost	267	267	351
	Subtotal	267	267	351
Total Expenditures		2,379	256,701	263,007

742 S GARCIA PT WASTEWATER SA

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	32,392	29,142	30,323
361100	Interest	17,029	17,236	15,269
361200	Money Mkt & LGIP Interest	410	500	500
369920	Spec Assmt Admin Fee	2,285	2,441	2,400
	Subtotal	52,117	49,319	48,492
Revenue Sources Other				
400100	5% Reserve	-	(2,466)	(2,425)
400200	Carry Forward	-	327,373	377,372
	Subtotal	-	324,907	374,947
Total Revenues		52,117	374,226	423,439

Department: 7420

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54201	Postage	38	-	-
54907	Commissions-Property Appr	976	980	980
54908	Commissions - Tax Coll	953	980	980
	Subtotal	1,967	1,960	1,960
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	-	305
61000	Reserved Budget Fund Bal	-	372,266	421,174
	Subtotal	-	372,266	421,479
Total Expenditures		1,967	374,226	423,439

780 SEA OTTER PATH WASTEWATER SA

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	-	-	5,992
	Subtotal	-	-	5,992
Revenue Sources Other				
400100	5% Reserve	-	-	(300)
	Subtotal	-	-	(300)
Total Revenues		-	-	5,692

Department: 7810

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	-	-	330
54908	Commissions - Tax Coll	-	-	120
	Subtotal	-	-	450
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	-	5,242
	Subtotal	-	-	5,242
Total Expenditures		-	-	5,692

W RED VALLEY CT WATERLINE

743-7430

743 W RED VALLEY CT WATERLINE

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	2,184	2,210	2,319
361100	Interest	1,304	1,282	1,173
361200	Money Mkt & LGIP Interest	22	-	-
369920	Spec Assmt Admin Fee	175	184	184
	Subtotal	3,685	3,676	3,676
Revenue Sources Other				
400100	5% Reserve	-	(184)	(184)
400200	Carry Forward	-	19,300	22,858
	Subtotal	-	19,116	22,674
Total Revenues		3,685	22,792	26,350

Department: 7430

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	74	75	75
54908	Commissions - Tax Coll	73	75	75
	Subtotal	147	150	150
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	-	100
61000	Reserved Budget Fund Bal	-	22,642	26,100
	Subtotal	-	22,642	26,200
Total Expenditures		147	22,792	26,350

748 WEST BRITAIN ST WATERMAIN

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	2,792	1,534	1,413
361100	Interest	552	645	455
361200	Money Mkt & LGIP Interest	42	75	75
369920	Spec Assmt Admin Fee	94	115	98
	Subtotal	3,480	2,369	2,041
Revenue Sources Other				
400100	5% Reserve	-	(119)	(103)
400200	Carry Forward	-	28,800	27,190
	Subtotal	-	28,681	27,087
Total Revenues		3,480	31,050	29,128

Department: 7480

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	46	50	50
54908	Commissions - Tax Coll	45	50	50
	Subtotal	91	100	100
Non-operating Expenditure				
59100	Transfers	5,000	5,000	-
59123	Transfer - Indirect Cost	40	40	163
61000	Reserved Budget Fund Bal	-	25,910	28,865
	Subtotal	5,040	30,950	29,028
Total Expenditures		5,131	31,050	29,128

738C WWTR SPEC ASSESS-AREA 114

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	-	40,068	39,675
361100	Interest	-	2,597	1,650
369920	Spec Assmt Admin Fee	-	2,246	2,175
	Subtotal	-	44,911	43,500
Revenue Sources Other				
400100	5% Reserve	-	(2,246)	(2,175)
400200	Carry Forward	-	-	4,302
	Subtotal	-	(2,246)	2,127
Total Revenues		-	42,665	45,627

Department: 5925C

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	-	925	880
54908	Commissions - Tax Coll	-	925	880
	Subtotal	-	1,850	1,760
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	185	396
61000	Reserved Budget Fund Bal	-	40,630	43,471
	Subtotal	-	40,815	43,867
Total Expenditures		-	42,665	45,627

738B WWTR-HARBOR ISLE

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325100	Special Assessment-Capita	-	3,082	3,162
361100	Interest	-	146	65
369920	Spec Assmt Admin Fee	-	170	170
	Subtotal	-	3,398	3,397
Revenue Sources Other				
400100	5% Reserve	-	(170)	(170)
400200	Carry Forward	-	1,010	-
	Subtotal	-	840	(170)
Total Revenues		-	4,238	3,227

Department: 5925B

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54907	Commissions-Property Appr	-	77	70
54908	Commissions - Tax Coll	-	77	70
	Subtotal	-	154	140
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	50	108
61000	Reserved Budget Fund Bal	-	4,034	2,979
	Subtotal	-	4,084	3,087
Total Expenditures		-	4,238	3,227





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	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	3,771	3,882	3,882
361200	Money Mkt & LGIP Interest	6	-	-
	Subtotal	3,778	3,882	3,882
Revenue Sources Other				
400100	5% Reserve	-	(195)	(195)
400200	Carry Forward	-	3,021	2,463
	Subtotal	-	2,826	2,268
Total Revenues		3,778	6,708	6,150

Department: 7117

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	3,133	3,700	3,700
54907	Commissions-Property Appr	77	90	90
54908	Commissions - Tax Coll	75	90	90
	Subtotal	3,286	3,880	3,880
Non-operating Expenditure				
59123	Transfer - Indirect Cost	632	632	496
61000	Reserved Budget Fund Bal	-	2,196	1,774
	Subtotal	632	2,828	2,270
Total Expenditures		3,918	6,708	6,150

020 CARPENTERS CTRY SQ U1 SLD

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,436	2,504	3,188
361200	Money Mkt & LGIP Interest	2	-	-
	Subtotal	2,438	2,504	3,188
Revenue Sources Other				
400100	5% Reserve	-	(126)	(160)
400200	Carry Forward	-	767	448
	Subtotal	-	641	288
Total Revenues		2,438	3,145	3,476

Department: 7124

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	1,724	1,900	2,200
54907	Commissions-Property Appr	50	51	64
54908	Commissions - Tax Coll	49	51	64
	Subtotal	1,823	2,002	2,328
Non-operating Expenditure				
59123	Transfer - Indirect Cost	603	603	444
61000	Reserved Budget Fund Bal	-	540	704
	Subtotal	603	1,143	1,148
Total Expenditures		2,426	3,145	3,476

128 CASTLE LAKE PARK SLD

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	5,575	5,768	5,768
361200	Money Mkt & LGIP Interest	6	25	25
	Subtotal	5,580	5,793	5,793
Revenue Sources Other				
400100	5% Reserve	-	(290)	(290)
400200	Carry Forward	-	2,449	3,152
	Subtotal	-	2,159	2,862
Total Revenues		5,580	7,952	8,655

Department: 7126

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	4,087	4,400	4,400
54907	Commissions-Property Appr	115	116	116
54908	Commissions - Tax Coll	111	116	116
	Subtotal	4,314	4,632	4,632
Non-operating Expenditure				
59123	Transfer - Indirect Cost	605	605	484
61000	Reserved Budget Fund Bal	-	2,715	3,539
	Subtotal	605	3,320	4,023
Total Expenditures		4,919	7,952	8,655

019 CEDAR LAKE ESTATES SLD

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,169	2,232	2,232
361200	Money Mkt & LGIP Interest	1	-	-
	Subtotal	2,170	2,232	2,232
Revenue Sources Other				
400100	5% Reserve	-	(112)	(112)
400200	Carry Forward	-	549	464
	Subtotal	-	437	352
Total Revenues		2,170	2,669	2,584

Department: 7123

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	1,454	1,550	1,550
54907	Commissions-Property Appr	45	45	45
54908	Commissions - Tax Coll	43	45	45
	Subtotal	1,542	1,640	1,640
Non-operating Expenditure				
59123	Transfer - Indirect Cost	652	652	466
61000	Reserved Budget Fund Bal	-	377	478
	Subtotal	652	1,029	944
Total Expenditures		2,194	2,669	2,584

145 CINNAMON RIDGE

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	9,198	9,461	9,461
361200	Money Mkt & LGIP Interest	10	25	25
	Subtotal	9,207	9,486	9,486
Revenue Sources Other				
400100	5% Reserve	-	(475)	(475)
400200	Carry Forward	-	3,548	3,019
	Subtotal	-	3,073	2,544
Total Revenues		9,207	12,559	12,030

Department: 7107

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	8,598	9,000	9,000
54907	Commissions-Property Appr	189	190	190
54908	Commissions - Tax Coll	184	190	190
	Subtotal	8,971	9,380	9,380
Non-operating Expenditure				
59123	Transfer - Indirect Cost	783	783	600
61000	Reserved Budget Fund Bal	-	2,396	2,050
	Subtotal	783	3,179	2,650
Total Expenditures		9,754	12,559	12,030

135 CONNELL HEIGHTS

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,360	1,407	1,407
361200	Money Mkt & LGIP Interest	2	-	-
	Subtotal	1,362	1,407	1,407
Revenue Sources Other				
400100	5% Reserve	-	(71)	(71)
400200	Carry Forward	-	815	723
	Subtotal	-	744	652
Total Revenues		1,362	2,151	2,059

Department: 7115

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	995	1,050	1,050
54907	Commissions-Property Appr	28	29	29
54908	Commissions - Tax Coll	27	29	29
	Subtotal	1,051	1,108	1,108
Non-operating Expenditure				
59123	Transfer - Indirect Cost	350	350	446
61000	Reserved Budget Fund Bal	-	693	505
	Subtotal	350	1,043	951
Total Expenditures		1,401	2,151	2,059

144 CRYSTAL GLEN

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	7,177	7,438	7,438
361200	Money Mkt & LGIP Interest	8	25	25
	Subtotal	7,185	7,463	7,463
Revenue Sources Other				
400100	5% Reserve	-	(374)	(374)
400200	Carry Forward	-	2,529	1,987
	Subtotal	-	2,155	1,613
Total Revenues		7,185	9,618	9,076

Department: 7108

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	6,722	7,200	7,200
54907	Commissions-Property Appr	149	155	155
54908	Commissions - Tax Coll	144	155	155
	Subtotal	7,014	7,510	7,510
Non-operating Expenditure				
59123	Transfer - Indirect Cost	797	797	512
61000	Reserved Budget Fund Bal	-	1,311	1,054
	Subtotal	797	2,108	1,566
Total Expenditures		7,811	9,618	9,076

144A CRYSTAL GLEN PH IIA SLD

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,462	1,518	1,518
361200	Money Mkt & LGIP Interest	1	-	-
	Subtotal	1,463	1,518	1,518
Revenue Sources Other				
400100	5% Reserve	-	(76)	(76)
400200	Carry Forward	-	373	358
	Subtotal	-	297	282
Total Revenues		1,463	1,815	1,800

Department: 7108a

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	824	900	900
54907	Commissions-Property Appr	30	31	31
54908	Commissions - Tax Coll	29	31	31
	Subtotal	883	962	962
Non-operating Expenditure				
59123	Transfer - Indirect Cost	594	594	386
61000	Reserved Budget Fund Bal	-	259	452
	Subtotal	594	853	838
Total Expenditures		1,477	1,815	1,800

139 CRYSTAL OAKS

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	12,615	13,083	13,083
361200	Money Mkt & LGIP Interest	26	25	25
	Subtotal	12,640	13,108	13,108
Revenue Sources Other				
400100	5% Reserve	-	(656)	(656)
400200	Carry Forward	-	11,619	11,223
	Subtotal	-	10,963	10,567
Total Revenues		12,640	24,071	23,675

Department: 7113

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	11,812	13,500	13,500
54907	Commissions-Property Appr	262	265	265
54908	Commissions - Tax Coll	252	265	265
	Subtotal	12,326	14,030	14,030
Non-operating Expenditure				
59123	Transfer - Indirect Cost	893	893	640
61000	Reserved Budget Fund Bal	-	9,148	9,005
	Subtotal	893	10,041	9,645
Total Expenditures		13,219	24,071	23,675

027 CRYSTAL OAKS SLD PH 7&8

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	7,169	7,425	7,425
361200	Money Mkt & LGIP Interest	7	25	25
	Subtotal	7,176	7,450	7,450
Revenue Sources Other				
400100	5% Reserve	-	(373)	(373)
400200	Carry Forward	-	2,154	2,092
	Subtotal	-	1,781	1,719
Total Revenues		7,176	9,231	9,169

Department: 7121

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	6,261	6,500	6,500
54907	Commissions-Property Appr	148	150	150
54908	Commissions - Tax Coll	143	150	150
	Subtotal	6,553	6,800	6,800
Non-operating Expenditure				
59123	Transfer - Indirect Cost	737	737	543
61000	Reserved Budget Fund Bal	-	1,694	1,826
	Subtotal	737	2,431	2,369
Total Expenditures		7,290	9,231	9,169

143 CRYSTAL PARADISE

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	11,355	11,732	11,732
361200	Money Mkt & LGIP Interest	11	50	50
	Subtotal	11,366	11,782	11,782
Revenue Sources Other				
400100	5% Reserve	-	(590)	(590)
400200	Carry Forward	-	4,329	4,116
	Subtotal	-	3,739	3,526
Total Revenues		11,366	15,521	15,308

Department: 7109

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	8,670	9,400	9,400
54907	Commissions-Property Appr	235	236	236
54908	Commissions - Tax Coll	227	236	236
	Subtotal	9,131	9,872	9,872
Non-operating Expenditure				
59123	Transfer - Indirect Cost	1,801	1,801	877
61000	Reserved Budget Fund Bal	-	3,848	4,559
	Subtotal	1,801	5,649	5,436
Total Expenditures		10,932	15,521	15,308

140 CYPRESS VILLAGE

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	203,136	210,047	210,047
361200	Money Mkt & LGIP Interest	694	500	500
	Subtotal	203,831	210,547	210,547
Revenue Sources Other				
400100	5% Reserve	-	(10,528)	(10,528)
400200	Carry Forward	-	336,285	248,923
	Subtotal	-	325,757	238,395
Total Revenues		203,831	536,304	448,942

Department: 7112

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	247,428	280,000	280,000
54907	Commissions-Property Appr	4,201	6,250	6,250
54908	Commissions - Tax Coll	4,063	6,250	6,250
	Subtotal	255,692	292,500	292,500
Non-operating Expenditure				
59123	Transfer - Indirect Cost	6,204	6,204	4,833
61000	Reserved Budget Fund Bal	-	237,600	151,609
	Subtotal	6,204	243,804	156,442
Total Expenditures		261,896	536,304	448,942

136 DIXIE SHORES

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,373	2,451	2,451
361200	Money Mkt & LGIP Interest	2	-	-
	Subtotal	2,375	2,451	2,451
Revenue Sources Other				
400100	5% Reserve	-	(123)	(123)
400200	Carry Forward	-	920	782
	Subtotal	-	797	659
Total Revenues		2,375	3,248	3,110

Department: 7114

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	1,589	1,700	1,900
54907	Commissions-Property Appr	49	50	50
54908	Commissions - Tax Coll	47	50	50
	Subtotal	1,686	1,800	2,000
Non-operating Expenditure				
59123	Transfer - Indirect Cost	601	601	458
61000	Reserved Budget Fund Bal	-	847	652
	Subtotal	601	1,448	1,110
Total Expenditures		2,287	3,248	3,110

EMERALD OAKS

137-7116

137 EMERALD OAKS

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,684	1,749	1,749
361200	Money Mkt & LGIP Interest	1	-	-
	Subtotal	1,685	1,749	1,749
Revenue Sources Other				
400100	5% Reserve	-	(88)	(88)
400200	Carry Forward	-	382	482
	Subtotal	-	294	394
Total Revenues		1,685	2,043	2,143

Department: 7116

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	872	1,000	1,000
54907	Commissions-Property Appr	35	35	35
54908	Commissions - Tax Coll	34	35	35
	Subtotal	940	1,070	1,070
Non-operating Expenditure				
59123	Transfer - Indirect Cost	641	641	414
61000	Reserved Budget Fund Bal	-	332	659
	Subtotal	641	973	1,073
Total Expenditures		1,581	2,043	2,143

147 FLYING DUTCHMAN

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	4,330	4,494	5,547
361200	Money Mkt & LGIP Interest	4	-	-
	Subtotal	4,334	4,494	5,547
Revenue Sources Other				
400100	5% Reserve	-	(225)	(278)
400200	Carry Forward	-	1,500	981
	Subtotal	-	1,275	703
Total Revenues		4,334	5,769	6,250

Department: 7105

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	3,396	3,600	4,200
54907	Commissions-Property Appr	90	90	111
54908	Commissions - Tax Coll	87	90	111
	Subtotal	3,573	3,780	4,422
Non-operating Expenditure				
59123	Transfer - Indirect Cost	635	635	505
61000	Reserved Budget Fund Bal	-	1,354	1,323
	Subtotal	635	1,989	1,828
Total Expenditures		4,208	5,769	6,250

141 FOXWOOD

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	3,684	3,817	4,502
361200	Money Mkt & LGIP Interest	3	-	-
	Subtotal	3,687	3,817	4,502
Revenue Sources Other				
400100	5% Reserve	-	(191)	(226)
400200	Carry Forward	-	1,281	833
	Subtotal	-	1,090	607
Total Revenues		3,687	4,907	5,109

Department: 7111

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	2,237	2,400	3,000
54907	Commissions-Property Appr	76	77	91
54908	Commissions - Tax Coll	74	77	91
	Subtotal	2,387	2,554	3,182
Non-operating Expenditure				
59123	Transfer - Indirect Cost	1,139	1,139	544
61000	Reserved Budget Fund Bal	-	1,214	1,383
	Subtotal	1,139	2,353	1,927
Total Expenditures		3,526	4,907	5,109

050 HAMPTON HILLS

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	7,658	7,997	7,997
361200	Money Mkt & LGIP Interest	11	25	25
	Subtotal	7,670	8,022	8,022
Revenue Sources Other				
400100	5% Reserve	-	(402)	(402)
400200	Carry Forward	-	4,616	5,212
	Subtotal	-	4,214	4,810
Total Revenues		7,670	12,236	12,832

Department: 7118

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	6,994	7,400	7,400
54907	Commissions-Property Appr	160	160	160
54908	Commissions - Tax Coll	153	160	160
	Subtotal	7,307	7,720	7,720
Non-operating Expenditure				
59123	Transfer - Indirect Cost	701	701	701
61000	Reserved Budget Fund Bal	-	3,815	4,411
	Subtotal	701	4,516	5,112
Total Expenditures		8,008	12,236	12,832

018 KENSINGTON EST U1&2 SLD

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,854	2,955	4,745
361200	Money Mkt & LGIP Interest	3	-	-
	Subtotal	2,856	2,955	4,745
Revenue Sources Other				
400100	5% Reserve	-	(148)	(238)
400200	Carry Forward	-	661	(22)
	Subtotal	-	513	(260)
Total Revenues		2,856	3,468	4,485

Department: 7122

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	2,413	2,600	3,000
54907	Commissions-Property Appr	59	70	95
54908	Commissions - Tax Coll	57	70	95
	Subtotal	2,530	2,740	3,190
Non-operating Expenditure				
59123	Transfer - Indirect Cost	617	617	471
61000	Reserved Budget Fund Bal	-	111	824
	Subtotal	617	728	1,295
Total Expenditures		3,147	3,468	4,485

021 LOVELACE LODGES SLD

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	5,302	4,740	4,740
361200	Money Mkt & LGIP Interest	7	5	5
	Subtotal	5,309	4,745	4,745
Revenue Sources Other				
400100	5% Reserve	-	(238)	(238)
400200	Carry Forward	-	3,544	3,902
	Subtotal	-	3,306	3,664
Total Revenues		5,309	8,051	8,409

Department: 7125

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	3,590	3,900	4,200
54907	Commissions-Property Appr	95	105	105
54908	Commissions - Tax Coll	106	105	105
	Subtotal	3,791	4,110	4,410
Non-operating Expenditure				
59123	Transfer - Indirect Cost	688	688	525
61000	Reserved Budget Fund Bal	-	3,253	3,474
	Subtotal	688	3,941	3,999
Total Expenditures		4,479	8,051	8,409

OAK FOREST

148-7104

148 OAK FOREST

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,384	2,465	2,465
361200	Money Mkt & LGIP Interest	4	25	25
	Subtotal	2,388	2,490	2,490
Revenue Sources Other				
400100	5% Reserve	-	(125)	(125)
400200	Carry Forward	-	2,352	2,452
	Subtotal	-	2,227	2,327
Total Revenues		2,388	4,717	4,817

Department: 7104

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	1,547	2,050	2,050
54907	Commissions-Property Appr	49	60	60
54908	Commissions - Tax Coll	48	60	60
	Subtotal	1,644	2,170	2,170
Non-operating Expenditure				
59123	Transfer - Indirect Cost	660	660	450
61000	Reserved Budget Fund Bal	-	1,887	2,197
	Subtotal	660	2,547	2,647
Total Expenditures		2,304	4,717	4,817

142 RIVERHAVEN VILLAGE

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	23,998	24,792	24,792
361200	Money Mkt & LGIP Interest	33	100	100
	Subtotal	24,031	24,892	24,892
Revenue Sources Other				
400100	5% Reserve	-	(1,245)	(1,245)
400200	Carry Forward	-	13,321	9,945
	Subtotal	-	12,076	8,700
Total Revenues		24,031	36,968	33,592

Department: 7110

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	21,952	24,000	26,500
54907	Commissions-Property Appr	496	510	510
54908	Commissions - Tax Coll	480	510	510
	Subtotal	22,927	25,020	27,520
Non-operating Expenditure				
59123	Transfer - Indirect Cost	1,069	1,069	819
61000	Reserved Budget Fund Bal	-	10,879	5,253
	Subtotal	1,069	11,948	6,072
Total Expenditures		23,996	36,968	33,592

028 SOUTHERN WDS SLD PH 2&3

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	6,108	6,317	6,317
361200	Money Mkt & LGIP Interest	6	25	25
	Subtotal	6,115	6,342	6,342
Revenue Sources Other				
400100	5% Reserve	-	(318)	(318)
400200	Carry Forward	-	2,751	3,579
	Subtotal	-	2,433	3,261
Total Revenues		6,115	8,775	9,603

Department: 7120

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	4,755	5,100	5,100
54907	Commissions-Property Appr	126	127	127
54908	Commissions - Tax Coll	122	127	127
	Subtotal	5,004	5,354	5,354
Non-operating Expenditure				
59123	Transfer - Indirect Cost	655	655	503
61000	Reserved Budget Fund Bal	-	2,766	3,746
	Subtotal	655	3,421	4,249
Total Expenditures		5,659	8,775	9,603

029A SOUTHERN WOODS PHIIB SLD

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	3,082	3,188	3,188
361200	Money Mkt & LGIP Interest	3	-	-
	Subtotal	3,084	3,188	3,188
Revenue Sources Other				
400100	5% Reserve	-	(160)	(160)
400200	Carry Forward	-	964	1,216
	Subtotal	-	804	1,056
Total Revenues		3,084	3,992	4,244

Department: 7119a

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	2,322	2,600	2,600
54907	Commissions-Property Appr	64	64	64
54908	Commissions - Tax Coll	62	64	64
	Subtotal	2,448	2,728	2,728
Non-operating Expenditure				
59123	Transfer - Indirect Cost	615	615	444
61000	Reserved Budget Fund Bal	-	649	1,072
	Subtotal	615	1,264	1,516
Total Expenditures		3,063	3,992	4,244

029B SOUTHERN WOODS PHIV SLD

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	5,054	6,406	6,406
361200	Money Mkt & LGIP Interest	5	50	50
	Subtotal	5,059	6,456	6,456
Revenue Sources Other				
400100	5% Reserve	-	(323)	(323)
400200	Carry Forward	-	1,093	2,112
	Subtotal	-	770	1,789
Total Revenues		5,059	7,226	8,245

Department: 7119b

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	4,985	5,200	5,200
54907	Commissions-Property Appr	105	130	130
54908	Commissions - Tax Coll	101	130	130
	Subtotal	5,192	5,460	5,460
Non-operating Expenditure				
59123	Transfer - Indirect Cost	712	712	518
61000	Reserved Budget Fund Bal	-	1,054	2,267
	Subtotal	712	1,766	2,785
Total Expenditures		5,904	7,226	8,245

029 SOUTHERN WOODS SLD

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	4,071	4,218	6,008
361200	Money Mkt & LGIP Interest	5	-	-
	Subtotal	4,075	4,218	6,008
Revenue Sources Other				
400100	5% Reserve	-	(211)	(301)
400200	Carry Forward	-	1,710	809
	Subtotal	-	1,499	508
Total Revenues		4,075	5,717	6,516

Department: 7119

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	3,430	3,800	4,400
54907	Commissions-Property Appr	84	95	125
54908	Commissions - Tax Coll	81	95	125
	Subtotal	3,595	3,990	4,650
Non-operating Expenditure				
59123	Transfer - Indirect Cost	724	724	518
61000	Reserved Budget Fund Bal	-	1,003	1,348
	Subtotal	724	1,727	1,866
Total Expenditures		4,319	5,717	6,516

149 SPRING GARDENS

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	3,324	3,427	3,427
361200	Money Mkt & LGIP Interest	3	-	-
	Subtotal	3,326	3,427	3,427
Revenue Sources Other				
400100	5% Reserve	-	(172)	(172)
400200	Carry Forward	-	1,453	1,632
	Subtotal	-	1,281	1,460
Total Revenues		3,326	4,708	4,887

Department: 7103

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	2,360	2,600	2,600
54907	Commissions-Property Appr	69	69	69
54908	Commissions - Tax Coll	66	69	69
	Subtotal	2,495	2,738	2,738
Non-operating Expenditure				
59123	Transfer - Indirect Cost	616	616	479
61000	Reserved Budget Fund Bal	-	1,354	1,670
	Subtotal	616	1,970	2,149
Total Expenditures		3,111	4,708	4,887

146 WATER OAKS SUBDIV

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325200	Special Assessment-Serv	3,019	3,122	3,122
361200	Money Mkt & LGIP Interest	4	-	-
	Subtotal	3,024	3,122	3,122
Revenue Sources Other				
400100	5% Reserve	-	(157)	(157)
400200	Carry Forward	-	2,166	2,118
	Subtotal	-	2,009	1,961
Total Revenues		3,024	5,131	5,083

Department: 7106

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54300	Utility Services	2,257	2,500	2,500
54907	Commissions-Property Appr	62	71	71
54908	Commissions - Tax Coll	60	71	71
	Subtotal	2,380	2,642	2,642
Non-operating Expenditure				
59123	Transfer - Indirect Cost	613	613	445
61000	Reserved Budget Fund Bal	-	1,876	1,996
	Subtotal	613	2,489	2,441
Total Expenditures		2,993	5,131	5,083





Library



Citrus County, Florida

LIBRARY

131 LIBRARIES

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Taxes				
311100	Current Ad Valorem Taxes	3,320,015	3,606,089	3,835,013
	Subtotal	3,320,015	3,606,089	3,835,013
Intergovernmental Revenue				
336000	State Pmt In Lieu Of Tax	917	-	-
	Subtotal	917	-	-
Charges For Services				
341560	Excess Fees - Prop Appr	754	-	500
341610	Excess Fees - Tax Coll	13,153	-	7,500
347205	Taxable Sales - Other	265	500	500
	Subtotal	14,171	500	8,500
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	2,069	4,000	4,000
366000	Contributions(Private)	15,371	-	-
366900	Other Contrib & Donations	11,851	10,000	10,000
366907	Donation-Friends Library	37,267	25,000	25,000
369900	Other Misc Revenues	2,435	3,917	3,917
369940	Library Copy Charges	19,089	21,500	21,500
	Subtotal	88,081	64,417	64,417
Statutory Reserves				
400100	5% Reserve	-	(183,551)	(195,397)
	Subtotal	-	(183,551)	(195,397)
Cash Carry Forward				
400200	Carry Forward	-	648,759	679,729
	Subtotal	-	648,759	679,729
Other				
Total Revenues		3,423,184	4,136,214	4,392,262

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Accounting Clerk	1	1	1
Branch Supervisor	-	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 Circulation Supervisor	5	-	-
Library Manager	2	-	-
Library Project Coordinator	1	1	1
Library Services Director	1	1	1
Library Services Specialist	2	2	1
Library Systems Manager	1	1	1
Library Systems Support Technician	1	1	2
Literacy Services Librarian	1	1	1
Public Relations Coordinator	1	1	1
Region Manager	-	2	2
Senior Secretary	1	1	1
Youth Services Librarian	4	4	4
Part-time			
Library Aide	13	13	13
	49	49	49

6212 LIBRARIES

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	1,540,048	1,652,482	1,741,950	1,741,950	1,741,950
51306	Casual Labor	-	-	-	-	-
52100	FICA Taxes	113,562	126,415	133,259	133,259	133,259
52200	Retirement Contributions	166,690	190,105	211,618	211,618	211,618
52300	Life & Health Insurance	296,697	323,201	323,451	324,853	324,853
52400	Workers' Compensation	3,973	3,140	3,310	3,310	3,310
52500	Unemployment Compensation	-	-	-	-	-
	Subtotal	2,120,969	2,295,343	2,413,588	2,414,990	2,414,990
Operating Expenses						
53400	Other Contractual Serv	18,675	30,010	35,060	35,297	35,297
53416	Software As A Service	-	23,860	43,710	43,460	43,460
53452	Janitorial Service	59,098	62,100	77,625	77,625	77,625
54000	Travel & Per Diem	1,520	4,105	4,105	4,105	4,105
54010	Travel - Courier	-	-	-	-	-
54022	Travel - Mileage	2,270	1,900	1,900	1,900	1,900
54100	Communications Services	65,068	65,998	66,894	66,894	66,894
54201	Postage	5,512	6,000	6,000	6,000	6,000
54300	Utility Services	121,261	138,462	146,770	146,770	146,770
54400	Rentals & Leases	9,772	12,800	12,800	12,800	12,800
54550	General Liability Claims	116,606	4,468	4,468	4,468	4,468
54600	Repair & Maintenance	-	-	-	-	-
54603	Vehicle Maintenance	4,421	5,746	9,050	9,050	9,050
54604	Maintenance - Buildings	52,643	95,430	44,402	44,402	94,202
54605	Equipment Maintenance	1,021	1,500	1,500	1,500	1,500
54612	Computer Maintenance	1,873	1,850	1,950	1,950	1,950
54615	Software Maint/Support	35,300	31,705	41,150	47,720	47,720
54700	Printing & Binding	2,897	3,950	5,300	5,300	5,300
54800	Promotional Activities	2,236	2,900	3,900	4,100	4,100
54907	Commissions-Property Appr	68,353	72,400	72,400	77,200	76,701
54908	Commissions - Tax Coll	66,400	72,400	72,400	77,200	77,200
54915	Refunds	355	450	450	450	450
54921	Advertising	140	200	400	200	200
54930	Inter-Library Loan Fees	701	400	600	600	600
55100	Office Supplies	1,416	2,000	2,000	2,000	2,000
55120	Office/Non-Cap Equipment	2,762	48,000	54,000	42,500	42,500
55200	Operating Supplies	18,830	23,650	29,500	29,500	29,500
55208	Fuel & Lubes	2,561	4,620	5,100	5,100	5,100
55211	Janitorial Supplies	4,722	5,030	5,030	5,030	5,030
55221	Meals	1,708	2,950	3,175	3,175	3,175
55250	Misc. - In Kind	-	-	-	-	-
55270	Computer Accessories	30,500	40,000	40,000	36,500	36,500

6212 LIBRARIES

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
55275	Computer Software	55	15,350	15,350	15,350	15,350
55276	Software In Kind	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	76,914	77,935	73,522	73,522	73,522
55500	Training	2,548	3,275	2,820	2,820	2,820
	Subtotal	778,136	861,444	883,331	884,488	933,789
Capital Outlay						
56200	Buildings	134,281	30,350	91,000	71,000	71,000
56300	Improve Other Than Bldg	-	-	-	-	-
56400	Machinery & Equipment	136,041	44,500	35,000	35,000	35,000
56600	Library Books-Publication	197,172	240,000	263,423	263,423	263,423
	Subtotal	467,494	314,850	389,423	369,423	369,423
Non-operating Expenses						
58140	CRA Pmts-Crystal River	15,985	16,050	16,050	16,050	16,050
58145	CRA Payments-Inverness	28,007	28,475	28,475	28,475	28,475
58200	Dist Of Fund To Other Org	-	-	-	-	-
	Subtotal	43,992	44,525	44,525	44,525	44,525
Non-operating Expenses						
59100	Transfers	8,798	8,796	8,796	8,796	8,796
59123	Transfer - Indirect Cost	150,961	150,961	150,961	150,961	145,474
59159	Trans Fleet Veh Trust	-	-	-	-	-
60020	Res For Outstanding PO's	-	-	-	-	-
61000	Reserved Budget Fund Bal	-	460,295	469,279	469,279	475,265
	Subtotal	159,759	620,052	629,036	629,036	629,535
LIBRARIES		3,570,350	4,136,214	4,359,903	4,342,462	4,392,262





Fire Funds



Citrus County, Florida

FIRE FUNDS

154 FIRE ADMINISTRATION

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Taxes				
311100	Current Ad Valorem Taxes	5,485,649	5,980,456	6,372,384
	Subtotal	5,485,649	5,980,456	6,372,384
Licenses And Permits				
325100	Special Assessment-Capita	6,781,028	6,976,235	7,036,703
	Subtotal	6,781,028	6,976,235	7,036,703
Intergovernmental Revenue				
335200	Firefighter Supplemental	18,107	18,000	23,766
336000	State Pmt In Lieu Of Tax	148	-	-
	Subtotal	18,255	18,000	23,766
Charges For Services				
341560	Excess Fees - Prop Appr	1,482	1,500	1,500
341610	Excess Fees - Tax Coll	48,435	10,000	10,000
342902	Fire Training - Tuition	58,150	30,000	40,000
	Subtotal	108,067	41,500	51,500
Fines And Forfeitures				
354000	Violations Of Local Ordin	250	300	300
	Subtotal	250	300	300
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	5,351	50,000	6,000
364200	GovDeals - Tax Exempt	3,777	-	4,500
365000	Sale/Surplus-Matl/Scrap	43	-	-
366900	Other Contrib & Donations	726	-	-
369900	Other Misc Revenues	12,584	-	-
369961	Reimbursements	24,741	5,000	10,000
	Subtotal	47,222	55,000	20,500
Interfund Transfers				
381000	Interfund Transfers	3,624,052	-	-
381001	Transfer - General Fund	88,559	99,461	110,600
	Subtotal	3,712,611	99,461	110,600
Statutory Reserves				
400100	5% Reserve	-	(653,575)	(675,258)
	Subtotal	-	(653,575)	(675,258)
Cash Carry Forward				
400200	Carry Forward	-	1,837,011	1,918,405
	Subtotal	-	1,837,011	1,918,405
Total Revenues		16,153,082	14,354,388	14,858,900

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Accounting Supervisor	1	1	-
Battalion Chief	4	4	4
Battalion Chief/Paramedic	2	2	2
Captain of EMS/Paramedic	1	1	-
Captain of Logistics/Paramedic	1	1	-
Captain of Training/Paramedic	1	1	2
Communication Specialist	1	1	-
Deputy Chief/Paramedic	1	1	-
Division Chief of Administration	1	1	-
Driver/Engineer	21	21	21
Driver/Engineer/Paramedic	9	9	9
Executive Secretary	1	1	-
Fire Captain	4	4	4
Fire Captain/Paramedic	6	6	6
Fire Chief	1	1	-
Fire Inspector	2	2	2
Fire Lieutenant	8	8	8
Fire Lieutenant/Paramedic	12	12	12
Fire Marshall	1	1	1
Firefighter/EMT	14	14	14
Firefighter/EMT/Paramedic	3	3	3
Inventory Control Coordinator	1	1	-
Part-time			
Accounting Supervisor	-	-	1
Captain of Logistics/Paramedic	-	-	1
Communication Specialist	-	-	1
Deputy Chief/Paramedic	-	-	1
Division Chief of Administration	-	-	1
Division Chief of EMS	-	-	1
Executive Secretary	-	-	1
Fire Chief	-	-	1

FIRE RESCUE

154-3200

Staffing

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Fire Instructor	12	12	12
Fire Rescue Inventory Supply Manager	-	-	1
Grant Administration & Compliance Manager	1	1	1
Grant Administrator II	1	1	1
Inventory Control Coordinator	-	-	2
	110	110	113

3200 FIRE RESCUE

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	6,144,645	6,082,386	6,288,459	6,343,459	6,343,459
51306	Casual Labor	12,601	30,000	15,000	15,000	15,000
51400	Overtime	-	50,000	50,000	50,000	50,000
52100	FICA Taxes	451,650	465,303	481,067	485,275	485,275
52200	Retirement Contributions	1,483,927	1,524,209	1,714,085	1,729,391	1,729,391
52300	Life & Health Insurance	663,579	716,031	751,158	754,563	754,563
52400	Workers' Compensation	330,840	356,929	376,595	379,983	379,983
52500	Unemployment Compensation	3,696	-	-	-	-
	Subtotal	9,090,938	9,224,858	9,676,364	9,757,671	9,757,671
Operating Expenses						
53100	Professional Services	243	6,000	6,000	6,000	6,000
53400	Other Contractual Serv	322,786	317,071	316,371	349,370	349,370
53416	Software As A Service	11,114	16,978	13,559	11,265	11,265
54000	Travel & Per Diem	-	641	641	641	641
54100	Communications Services	46,096	50,520	39,240	45,911	45,911
54201	Postage	1,489	1,650	1,650	1,650	1,650
54300	Utility Services	102,902	108,455	67,902	100,723	100,723
54400	Rentals & Leases	2,753	3,600	3,000	3,000	3,000
54500	Insurance	-	-	-	-	-
54550	General Liability Claims	234,657	58,196	75,000	75,000	75,000
54600	Repair & Maintenance	4,686	6,800	6,800	6,800	6,800
54603	Vehicle Maintenance	555,213	390,870	530,000	530,000	530,000
54604	Maintenance - Buildings	75,239	49,205	26,100	39,150	39,150
54605	Equipment Maintenance	59,771	86,487	83,287	80,687	80,687
54615	Software Maint/Support	69,857	188,291	212,889	200,688	200,688
54700	Printing & Binding	957	800	1,000	1,000	1,000
54800	Promotional Activities	-	-	-	-	-
54901	Court Cost	-	200	100	100	100
54907	Commissions-Property Appr	272,892	288,262	302,676	306,690	305,411
54908	Commissions - Tax Coll	244,520	264,810	278,051	280,807	280,807
54921	Advertising	146	250	250	250	250
55100	Office Supplies	3,723	6,000	6,000	5,000	5,000
55101	Employee Incentive Prog	5,000	5,000	11,000	6,900	6,900
55120	Office/Non-Cap Equipment	17,939	15,000	15,000	8,000	8,000
55200	Operating Supplies	59,463	64,500	64,580	59,580	59,580
55201	Tools Imp. & Spec. Cloth	59	-	-	-	-
55205	Uniforms	128,002	92,700	181,700	171,700	171,700
55208	Fuel & Lubes	140,822	145,000	285,200	285,200	285,200
55211	Janitorial Supplies	13,878	16,000	9,600	14,400	14,400
55221	Meals	1,407	2,000	1,800	1,800	1,800
55226	Safety Supplies	-	-	-	-	-

3200 FIRE RESCUE

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
55270	Computer Accessories	8,572	7,570	35,447	35,447	35,447
55275	Computer Software	4,953	-	-	-	-
55280	Medical Supplies	(10,563)	48,000	3,000	3,000	3,000
55400	Dues Bks Subscr Mem Publ	11,592	17,605	17,605	17,605	17,605
55500	Training	24,954	12,600	600	2,700	2,700
Subtotal		2,415,124	2,271,061	2,596,048	2,651,064	2,649,785
Capital Outlay						
56200	Buildings	58,648	13,900	170,500	102,000	102,000
56300	Improve Other Than Bldg	-	15,705	2,420	2,420	2,420
56400	Machinery & Equipment	11,211	71,000	67,000	67,000	67,000
Subtotal		69,859	100,605	239,920	171,420	171,420
FIRE RESCUE		11,575,921	11,596,524	12,512,332	12,580,155	12,578,876

3220 FIRE CAPITAL IMPROVEMENT

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
53416	Software As A Service	-	-	-	-	-
54605	Equipment Maintenance	4,590	4,590	4,590	4,590	4,590
55200	Operating Supplies	142,426	-	-	-	-
	Subtotal	147,016	4,590	4,590	4,590	4,590
Capital Outlay						
56200	Buildings	-	-	-	-	-
56300	Improve Other Than Bldg	-	-	-	-	-
56400	Machinery & Equipment	172,676	151,500	61,500	61,500	61,500
56800	Intangible Assets	-	-	-	-	-
	Subtotal	172,676	151,500	61,500	61,500	61,500
Debt Service						
57100	Principal	176,773	104,000	-	-	-
57200	Interest	-	-	-	-	-
	Subtotal	176,773	104,000	-	-	-
FIRE CAPITAL IMPROVEMENT		496,466	260,090	66,090	66,090	66,090

3225 FIRE TRAINING CENTER

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
53400	Other Contractual Serv	2,210	2,210	2,210	2,210	2,210
54100	Communications Services	1,155	1,140	1,260	1,260	1,260
54300	Utility Services	10,757	12,500	13,125	13,125	13,125
54400	Rentals & Leases	1,606	2,000	2,000	1,500	1,500
54600	Repair & Maintenance	-	1,000	1,000	1,000	1,000
54604	Maintenance - Buildings	-	3,000	3,000	3,000	3,000
54700	Printing & Binding	-	-	-	-	-
55120	Office/Non-Cap Equipment	-	3,000	-	-	-
55200	Operating Supplies	1,054	8,600	8,600	8,600	8,600
55201	Tools Imp. & Spec. Cloth	93	100	100	100	100
55211	Janitorial Supplies	3,000	3,000	3,000	3,000	3,000
55400	Dues Bks Subscr Mem Publ	-	315	315	315	315
Subtotal		19,876	36,865	34,610	34,110	34,110
Capital Outlay						
56200	Buildings	30,507	-	19,500	-	-
56300	Improve Other Than Bldg	8,180	-	-	-	-
56400	Machinery & Equipment	-	-	-	-	-
Subtotal		38,686	-	19,500	-	-
FIRE TRAINING CENTER		58,562	36,865	54,110	34,110	34,110

9996 RESERVES AND TRANSFERS

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Non-operating Expenses						
59100	Transfers	1,106,645	171,406	171,967	171,967	171,967
59107	Transfer To General Fund	107,078	112,427	119,735	119,735	119,735
59123	Transfer - Indirect Cost	183,856	183,856	183,856	183,856	291,179
59159	Trans Fleet Veh Trust	395,160	225,000	362,877	362,877	362,877
60040	Reserve	-	-	-	-	-
61000	Reserved Budget Fund Bal	-	1,768,220	1,329,287	1,329,287	1,234,066
	Subtotal	1,792,739	2,460,909	2,167,722	2,167,722	2,179,824
RESERVES AND TRANSFERS		1,792,739	2,460,909	2,167,722	2,167,722	2,179,824

155 FIRE SVCS VEHICLE TRUST

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	1,885	-	-
364100	GovDeals - Taxable	6,100	-	-
364200	GovDeals - Tax Exempt	39,495	-	15,000
369963	Insurance Reimbursement	36,492	-	-
	Subtotal	83,972	-	15,000
Revenue Sources Other				
381000	Interfund Transfers	2,064,276	-	-
381154	Transfer - Fire Tax Dist	395,160	225,000	362,877
400100	5% Reserve	-	-	(750)
400200	Carry Forward	-	1,770,309	2,748,382
	Subtotal	2,459,436	1,995,309	3,110,509
Total Revenues		2,543,408	1,995,309	3,125,509

Department: 3215

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54603	Vehicle Maintenance	118	-	-
	Subtotal	118	-	-
Capital Outlay				
56400	Machinery & Equipment	65,201	47,741	131,127
	Subtotal	65,201	47,741	131,127
Debt Service				
57100	Principal	185,359	190,587	196,000
57200	Interest	46,186	40,959	35,600
	Subtotal	231,545	231,546	231,600
Non-operating Expenditure				
60020	Res For Outstanding PO's	-	-	1,509,930
61000	Reserved Budget Fund Bal	-	1,716,022	1,252,852
	Subtotal	-	1,716,022	2,762,782
Total Expenditures		296,863	1,995,309	3,125,509



Special Revenue Funds



Citrus County, Florida

SPECIAL REVENUE FUNDS

Fund	002J	AMERICAN RESCUE PLN GRANT
Fund	106	ANIMAL SERVICES
Fund	317	ANIMAL SHELTER
Fund	150W	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	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	079	TEEN COURT
Fund	645	UTILITY FEE TRUST ACCOUNT
Fund	160	VISITOR & CONV BUREAU
Fund	160H	VISITOR & CONV BUREAU 1ST
Fund	365	WATER/WWATER INFRASTR MATC

SPECIAL REVENUE FUNDS

002J AMERICAN RESCUE PLAN GRANT

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Intergovernmental Revenue				
335501	American Rescue Plan	97,640	14,534,559	-
Subtotal		97,640	14,534,559	-
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	5,575	-	5,000
361300	Invest Interest (Inc/Dec)	(1,661)	-	-
Subtotal		3,914	-	5,000
Cash Carry Forward				
400200	Carry Forward	-	14,534,559	27,864,740
Subtotal		-	14,534,559	27,864,740
Total Revenues		101,554	29,069,118	27,869,740

SPECIAL REVENUE FUNDS

2100J AMERICAN RESCUE PLAN GRANT

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	-	2,228	2,486	2,486	2,486
52100	FICA Taxes	-	170	190	190	190
52200	Retirement Contributions	-	241	296	296	296
52300	Life & Health Insurance	-	8	406	408	408
52400	Workers' Compensation	-	5	5	5	5
Subtotal		-	2,652	3,383	3,385	3,385
Operating Expenses						
55120	Office/Non-Cap Equipment	-	4,900	-	-	-
Subtotal		-	4,900	-	-	-
Capital Outlay						
56300	Improve Other Than Bldg	-	20,674,000	268,000	268,000	268,000
56400	Machinery & Equipment	101,557	2,291,649	165,000	165,000	2,106,749
Subtotal		101,557	22,965,649	433,000	433,000	2,374,749
Non-operating Expenses						
59100	Transfers	-	1,186,746	-	-	-
60080	Res For Capital Projects	-	4,909,171	3,390,764	3,390,764	3,390,764
Subtotal		-	6,095,917	3,390,764	3,390,764	3,390,764
ANIMAL SERVICES		101,557	29,069,118	3,827,147	3,827,149	5,768,898

SPECIAL REVENUE FUNDS

2100J1 ARPA - JUDICIAL EXPANSION

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Capital Outlay						
56200	Buildings	-	-	-	-	1,644,842
	Subtotal	-	-	-	-	1,644,842
ARPA - JUDICIAL EXPANSION						
		-	-	-	-	1,644,842

SPECIAL REVENUE FUNDS

2100J2 ARPA - BICENTENNIAL PARK SEWER

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	-	-	-	600,000
Subtotal		-	-	-	-	600,000
ARPA - BICENTENNIAL PARK SEWER						
		-	-	-	-	600,000

SPECIAL REVENUE FUNDS

2100J3 ARPA - CR 480 FORCEMAIN

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	-	-	-	450,000
Subtotal		-	-	-	-	450,000
ARPA - CR480 FORCEMAIN						
		-	-	-	-	450,000

SPECIAL REVENUE FUNDS

2100J4 ARPA - DAWSON WATER MAIN EXT

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	-	-	-	1,500,000
Subtotal		-	-	-	-	1,500,000
ARPA - INDEPENDENCE TO LAKEVIEW		-	-	-	-	1,500,000

SPECIAL REVENUE FUNDS

2100J5 ARPA - HOMOSASSA PHASE V

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	-	3,072,000	3,072,000	1,589,559
	Subtotal	-	-	3,072,000	3,072,000	1,589,559
ARPA - HOMOSASSA PHASE V		-	-	3,072,000	3,072,000	1,589,559

SPECIAL REVENUE FUNDS

2100J6 ARPA - CARDINAL FORCEMAIN

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 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	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	-	-	-	4,264,000
	Subtotal	-	-	-	-	4,264,000
ARPA - NW QUADRANT WATER						
		-	-	-	-	4,264,000

SPECIAL REVENUE FUNDS

2100J10 ARPA - MEADOWCREST MODIFICATION

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	-	2,646,000	2,646,000	2,646,000
Subtotal		-	-	2,646,000	2,646,000	2,646,000
ARPA - MEADOWCREST MODIFICATION		-	-	2,646,000	2,646,000	2,646,000

SPECIAL REVENUE FUNDS

2100J11 ARPA - NW QUADRANT SEWER

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	-	-	-	1,482,441
	Subtotal	-	-	-	-	1,482,441
ARPA - NW QUADRANT SEWER						
		-	-	-	-	1,482,441

SPECIAL REVENUE FUNDS

2100J12 ARPA - AMI IMPLEMENTATION

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	-	810,000	810,000	810,000
Subtotal		-	-	810,000	810,000	810,000
ARPA - AMI IMPLEMENTATION		-	-	810,000	810,000	810,000

SPECIAL REVENUE FUNDS

2100J13 ARPA - ANNAPOLIS FORCEMAIN

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	-	300,000	300,000	300,000
Subtotal		-	-	300,000	300,000	300,000
ARPA - ANNAPOLIS FORCEMAIN		-	-	300,000	300,000	300,000

SPECIAL REVENUE FUNDS

2100J14 ARPA - BRENTWOOD UPGRADES

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	-	1,700,000	1,700,000	4,814,000
Subtotal		-	-	1,700,000	1,700,000	4,814,000
ARPA - BRENTWOOD UPGRADES		-	-	1,700,000	1,700,000	4,814,000

SPECIAL REVENUE FUNDS

106 ANIMAL SERVICES

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Charges For Services				
346400	County Shelter Fees	46,346	60,000	60,000
346450	Animal Svcs Clinic Fees	7,616	12,000	12,000
347207	Taxbl Sales-Animal Svcs	3,641	4,000	4,000
347299	Non Taxable Sales	36,755	50,000	50,000
	Subtotal	94,358	126,000	126,000
Fines And Forfeitures				
354110	Animal Control Violations	4,392	4,000	6,000
	Subtotal	4,392	4,000	6,000
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	3,255	5,000	5,000
366000	Contributions(Private)	245,840	-	-
366905	Contribution From Trust	68,370	-	-
366940	Animal Services Donations	47,269	35,000	35,000
367300	Animal License Fees	124,987	135,000	135,000
369900	Other Misc Revenues	64	-	-
369961	Reimbursements	11,715	-	-
	Subtotal	501,500	175,000	175,000
Interfund Transfers				
381001	Transfer - General Fund	1,968,966	2,498,706	2,105,015
	Subtotal	1,968,966	2,498,706	2,105,015
Statutory Reserves				
400100	5% Reserve	-	(15,250)	(15,350)
	Subtotal	-	(15,250)	(15,350)
Cash Carry Forward				
400200	Carry Forward	-	1,097,205	575,247
	Subtotal	-	1,097,205	575,247
Total Revenues		2,569,216	3,885,661	2,971,912

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Accounting Clerk - Animal Svcs	1	1	1
Animal Services Director	1	1	1
Animal Services Operations Supervisor	1	1	1
Animal Services Technician I	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	1	2
	19	19	20

5106 ANIMAL SERVICES

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51000	Personal Services	440,042	471,499	498,145	484,822	473,238
51200	Regular Salaries & Wages	652,321	679,434	753,498	756,733	756,733
51306	Casual Labor	-	3,000	3,000	3,000	3,000
51400	Overtime	-	4,000	4,000	4,000	4,000
52100	FICA Taxes	48,602	51,977	57,643	57,890	57,890
52200	Retirement Contributions	66,713	73,515	89,742	90,127	90,127
52300	Life & Health Insurance	120,449	135,411	161,541	162,253	162,253
52400	Workers' Compensation	14,344	13,045	12,885	12,940	12,940
	Subtotal	1,342,471	1,431,881	1,580,454	1,571,765	1,560,181
Operating Expenses						
53000	Operating Expenses	88,411	110,938	120,742	120,742	120,742
53100	Professional Services	28,524	4,500	5,600	5,100	5,100
53400	Other Contractual Serv	38,069	45,900	45,900	46,163	46,163
53412	Veterinarian Fees	376	1,500	1,500	500	500
53415	Emerg Health Care (A.C.)	49,901	43,329	57,664	57,664	57,664
53416	Software As A Service	38	-	-	-	-
54000	Travel & Per Diem	955	3,105	4,765	4,765	4,765
54100	Communications Services	16,503	8,600	11,120	10,620	10,620
54201	Postage	859	1,500	1,500	1,500	1,500
54300	Utility Services	47,506	52,628	59,600	60,200	60,200
54400	Rentals & Leases	1,320	3,240	3,240	3,240	3,240
54550	General Liability Claims	6,549	2,749	20,114	20,114	20,114
54603	Vehicle Maintenance	1,461	1,575	1,400	1,400	1,400
54604	Maintenance - Buildings	10,214	315	315	315	315
54605	Equipment Maintenance	5,150	7,225	9,925	9,925	9,925
54615	Software Maint/Support	5,593	6,126	6,520	6,520	6,520
54700	Printing & Binding	-	400	500	500	500
54901	Court Cost	-	1,500	1,500	500	500
54921	Advertising	-	400	500	200	200
55100	Office Supplies	2,177	2,515	2,515	2,515	2,515
55106	Medical Supplies & Linen	4,816	7,056	7,056	7,056	7,056
55120	Office/Non-Cap Equipment	2,004	3,600	4,100	4,100	4,100
55200	Operating Supplies	4,766	-	-	-	6,179
55202	Shelter Operating Expense	203,127	214,860	233,860	233,860	233,860
55205	Uniforms	2,476	5,700	6,700	5,700	5,700
55208	Fuel & Lubes	510	1,500	1,500	1,275	1,275
55211	Janitorial Supplies	9,644	10,000	10,000	10,000	10,000
55256	Volunteer Recognition	-	1,000	1,000	1,000	1,000
55270	Computer Accessories	7	5,671	5,220	5,220	5,220
55275	Computer Software	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	375	645	675	675	675

5106 ANIMAL SERVICES

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
55500	Training	545	5,900	5,900	5,900	5,900
Subtotal		531,874	553,977	630,931	627,269	633,448
Capital Outlay						
56000	Capital Outlay	49,800	51,300	56,800	56,800	56,800
56400	Machinery & Equipment	-	6,000	6,000	6,000	51,725
Subtotal		49,800	57,300	62,800	62,800	108,525
Debt Service						
57100	Principal	-	270,000	-	-	-
57200	Interest	-	242,000	-	-	-
Subtotal		-	512,000	-	-	-
Non-operating Expenses						
59100	Transfers	2,847	2,847	2,847	2,847	2,847
59123	Transfer - Indirect Cost	211,411	211,411	211,411	211,411	236,160
59920	Cost Of Goods Sold	31,984	66,240	66,240	66,240	66,240
60080	Res For Capital Projects	-	978,297	978,297	-	-
61000	Reserved Budget Fund Bal	-	-	375,937	389,260	364,511
Subtotal		246,242	1,258,795	1,634,732	669,758	669,758
ANIMAL SERVICES		2,170,387	3,813,953	3,908,917	2,931,592	2,971,912

317 ANIMAL SHELTER

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
364220	Surplus Lands	-	-	-
366000	Contributions(Private)	-	-	-
Revenue Sources Other				
381000	Interfund Transfers	-	-	-
381001	Transfer - General Fund	-	-	-
400200	Carry Forward	-	-	2,325,514
	Subtotal	-	-	2,325,514
Total Revenues		-	-	2,325,514

Department: 5160

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Capital Outlay				
56200	Buildings	-	-	2,325,514
	Subtotal	-	-	2,325,514
Total Expenditures				
		-	-	2,325,514

150W AQUATIC PLANT CONTROL

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Charges For Services				
343700	Aquatic Plant Control	-	-	1,167,537
	Subtotal	-	-	1,167,537
Interfund Transfers				
381001	Transfer - General Fund	-	-	777,361
	Subtotal	-	-	777,361
Carry Forward				
400200	Carry Forward	-	-	14,801
	Subtotal	-	-	14,801
Total Revenues		-	-	1,959,699

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Aquatic Plant Control Director	1	1	1
Aquatic Plant Technician	2	2	2
Aquatic Services Inspector	1	1	1
Grant Administrator I	1	1	1
Lead Aquatic Plant Technician	2	2	2
Senior Aquatic Plant Technician	1	1	1
	8	8	8

6304W AQUATIC PLANT CONTROL

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	-	-	356,906	356,906	356,906
52100	FICA Taxes	-	-	27,303	27,303	27,303
52200	Retirement Contributions	-	-	48,514	48,514	48,514
52300	Life & Health Insurance	-	-	64,811	65,091	65,091
52400	Workers' Compensation	-	-	10,679	10,679	10,679
Subtotal		-	-	508,213	508,493	508,493
Operating Expenses						
53400	Other Contractual Serv	-	-	1,255,325	1,255,325	1,255,325
53424	Fishing Reef	-	-	1,500	1,500	1,500
54000	Travel & Per Diem	-	-	5,245	5,245	5,245
54100	Communications Services	-	-	780	780	780
54201	Postage	-	-	200	200	200
54300	Utility Services	-	-	250	250	250
54400	Rentals & Leases	-	-	1,600	1,600	1,600
54550	General Liability Claims	-	-	2,347	2,347	2,347
54603	Vehicle Maintenance	-	-	9,780	9,780	9,780
54605	Equipment Maintenance	-	-	6,517	6,517	6,517
54921	Advertising	-	-	1,150	1,150	1,150
55100	Office Supplies	-	-	600	500	500
55205	Uniforms	-	-	3,725	3,725	3,725
55207	Chemicals	-	-	136,069	136,069	136,069
55208	Fuel & Lubes	-	-	12,175	12,175	12,175
55210	Misc Supplies	-	-	3,563	3,563	3,563
55211	Janitorial Supplies	-	-	200	200	200
55226	Safety Supplies	-	-	2,546	2,546	2,546
55275	Computer Software	-	-	150	150	150
55297	Channel Marking	-	-	3,300	3,300	3,300
55400	Dues Bks Subscr Mem Publ	-	-	175	175	175
55500	Training	-	-	2,198	2,198	2,198
Subtotal		-	-	1,449,395	1,449,295	1,449,295
Non-operating Expenses						
59100	Transfers	-	-	1,911	1,911	1,911
Subtotal		-	-	1,911	1,911	1,911
AQUATIC PLANT CONTROL		-	-	1,959,519	1,959,699	1,959,699

150 AQUATIC SERVICES VEH & EQ

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	317	300	300
364100	GovDeals - Taxable	5,450	-	-
364200	GovDeals - Tax Exempt	5,705	-	-
	Subtotal	11,472	300	300
Revenue Sources Other				
381000	Interfund Transfers	71,666	70,000	70,000
400100	5% Reserve	-	(15)	(15)
400200	Carry Forward	-	232,281	231,784
	Subtotal	71,666	302,266	301,769
Total Revenues		83,138	302,566	302,069

Department: 6314

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54603	Vehicle Maintenance	40,067	31,200	38,800
55208	Fuel & Lubes	22,742	34,202	47,356
	Subtotal	62,808	65,402	86,156
Capital Outlay				
56400	Machinery & Equipment	-	25,000	25,000
	Subtotal	-	25,000	25,000
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	212,164	190,913
	Subtotal	-	212,164	190,913
Total Expenditures		62,808	302,566	302,069

ARTICLE V FACILITIES

094-5704

094 ARTICLE V FACILITIES

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
348930	Art V Facilities 318.18	338,883	230,000	275,000
361200	Money Mkt & LGIP Interest	777	-	1,000
	Subtotal	339,660	230,000	276,000
Revenue Sources Other				
400100	5% Reserve	-	(11,500)	(13,800)
400200	Carry Forward	-	651,675	1,059,635
	Subtotal	-	640,175	1,045,835
Total Revenues		339,660	870,175	1,321,835

Department: 5704

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	145,522	199,135
	Subtotal	-	145,522	199,135
Capital Outlay				
56400	Machinery & Equipment	-	401,765	549,784
	Subtotal	-	401,765	549,784
Non-operating Expenditure				
59100	Transfers	-	-	-
61000	Reserved Budget Fund Bal	-	322,888	572,916
	Subtotal	-	322,888	572,916
Total Expenditures		-	870,175	1,321,835

098 ARTICLE V INNOVATIVE PROG

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Charges For Services				
348921	Court Cost - Drug Court	33,965	27,500	28,000
	Subtotal	33,965	27,500	28,000
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	67	300	100
	Subtotal	67	300	100
Interfund Transfers				
381000	Interfund Transfers	39,852	38,762	38,988
381001	Transfer - General Fund	58,341	63,028	33,306
	Subtotal	98,193	101,790	72,294
Statutory Reserves				
400100	5% Reserve	-	(1,390)	(1,405)
	Subtotal	-	(1,390)	(1,405)
Cash Carry Forward				
400200	Carry Forward	-	5,498	45,556
	Subtotal	-	5,498	45,556
Total Revenues		132,225	133,698	144,545

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Court Alternative/Program Assistant	-	1	1
Part-time			
Court Alternative Supervisor	1	1	1
Court Alternative/Program Assistant	2	1	1
Drug Court Coordinator	1	1	1
	4	4	4

5708 ARTICLE V INNOVATIVE PROG

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	82,208	98,375	105,308	105,308	105,308
52100	FICA Taxes	6,117	7,526	8,056	8,056	8,056
52200	Retirement Contributions	8,441	10,644	12,542	12,542	12,542
52300	Life & Health Insurance	10,419	16,466	17,767	17,844	17,844
52400	Workers' Compensation	1,183	187	200	200	200
	Subtotal	108,368	133,198	143,873	143,950	143,950
Operating Expenses						
54550	General Liability Claims	-	171	171	171	171
	Subtotal	-	171	171	171	171
Non-operating Expenses						
59100	Transfers	329	329	329	329	329
61000	Reserved Budget Fund Bal	-	-	95	95	95
	Subtotal	329	329	424	424	424
ARTICLE V INNOVATIVE PROG		108,697	133,698	144,468	144,545	144,545

ARTICLE V JUVENILE ALTERN

097-5707

097 ARTICLE V JUVENILE ALTERN

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
348924	Court Cost - Juvenile Alt	33,965	27,500	28,000
361200	Money Mkt & LGIP Interest	44	25	10
	Subtotal	34,009	27,525	28,010
Revenue Sources Other				
400100	5% Reserve	-	(1,377)	(1,401)
400200	Carry Forward	-	27,525	37,020
	Subtotal	-	26,148	35,619
Total Revenues		34,009	53,673	63,629

Department: 5707

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Non-operating Expenditure				
59100	Transfers	27,463	27,525	37,020
61000	Reserved Budget Fund Bal	-	26,148	26,609
	Subtotal	27,463	53,673	63,629
Total Expenditures		27,463	53,673	63,629

099 ARTICLE V LAW ENFORCE TRN

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
348990	Other Court Collections	27,777	25,000	25,000
361200	Money Mkt & LGIP Interest	26	25	25
	Subtotal	27,803	25,025	25,025
Revenue Sources Other				
400100	5% Reserve	-	(1,252)	(1,252)
400200	Carry Forward	-	29,846	22,720
	Subtotal	-	28,594	21,468
Total Revenues		27,803	53,619	46,493

Department: 5709

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53000	Operating Expenses	-	16,710	23,773
	Subtotal	-	16,710	23,773
Non-operating Expenditure				
59100	Transfers	20,704	36,909	22,720
	Subtotal	20,704	36,909	22,720
Total Expenditures		20,704	53,619	46,493

096 ARTICLE V LAW LIBRARY

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
348923	Court Cost - Law Library	33,965	27,500	28,000
361200	Money Mkt & LGIP Interest	17	5	5
	Subtotal	33,982	27,505	28,005
Revenue Sources Other				
400100	5% Reserve	-	(1,376)	(1,401)
	Subtotal	-	(1,376)	(1,401)
Total Revenues		33,982	26,129	26,604

Department: 5706

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
55400	Dues Bks Subscr Mem Publ	15,149	14,892	24,636
	Subtotal	15,149	14,892	24,636
Non-operating Expenditure				
59100	Transfers	12,348	11,237	1,968
	Subtotal	12,348	11,237	1,968
Total Expenditures		27,497	26,129	26,604

095 ARTICLE V LEGAL AID

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
348922	Court Cost - Legal Aid	33,965	27,500	28,000
361200	Money Mkt & LGIP Interest	8	5	5
	Subtotal	33,974	27,505	28,005
Revenue Sources Other				
400100	5% Reserve	-	(1,376)	(1,401)
	Subtotal	-	(1,376)	(1,401)
Total Revenues		33,974	26,129	26,604

Department: 5705

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53100	Professional Services	33,965	26,129	26,604
	Subtotal	33,965	26,129	26,604
Non-operating Expenditure				
59100	Transfers	41	-	-
	Subtotal	41	-	-
Total Expenditures		34,006	26,129	26,604

093 ARTICLE V TECHNOLOGY

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Charges For Services				
341160	Cnty Portion Adtl Svc Chg	475,128	300,000	425,000
	Subtotal	475,128	300,000	425,000
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	763	700	700
	Subtotal	763	700	700
Interfund Transfers				
381000	Interfund Transfers	6,421	-	-
381001	Transfer - General Fund	333,584	72,114	-
	Subtotal	340,005	72,114	-
Statutory Reserves				
400100	5% Reserve	-	(15,035)	(21,285)
	Subtotal	-	(15,035)	(21,285)
Cash Carry Forward				
400200	Carry Forward	-	317,127	372,344
	Subtotal	-	317,127	372,344
Total Revenues		815,896	674,906	776,759

5703-ARTICLE V TECHNOLOGY

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Non-operating Expenses						
61000	Reserved Budget Fund Bal	-	-	60,956	60,956	60,956
	Subtotal	-	-	60,956	60,956	60,956
ARTICLE V TECHNOLOGY		-	-	60,956	60,956	60,956

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Distributed Systems Network Coord	1	1	1
User Support Analyst	1	1	1
	2	2	2

5703-605 CIRCUIT COURT

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	101,990	118,354	124,387	124,387	124,387
52100	FICA Taxes	7,501	9,054	9,516	9,516	9,516
52200	Retirement Contributions	10,300	12,806	14,815	14,815	14,815
52300	Life & Health Insurance	12,106	15,192	16,326	16,396	16,396
52400	Workers' Compensation	263	225	236	236	236
	Subtotal	132,162	155,631	165,280	165,350	165,350
Operating Expenses						
53400	Other Contractual Serv	431	5,000	20,000	20,000	20,000
53416	Software As A Service	-	-	2,150	2,150	2,150
54000	Travel & Per Diem	-	4,750	4,750	4,750	4,750
54100	Communications Services	16,104	16,500	19,380	19,380	19,380
54550	General Liability Claims	-	326	326	326	326
54600	Repair & Maintenance	5,791	1,175	3,625	3,625	3,625
54615	Software Maint/Support	33,545	43,300	27,850	27,850	27,850
55100	Office Supplies	4,021	17,700	15,100	15,100	15,100
55270	Computer Accessories	37,877	17,520	46,600	46,600	46,600
55275	Computer Software	6,673	9,000	14,000	14,000	14,000
55400	Dues Bks Subscr Mem Publ	-	675	675	675	675
55500	Training	2,196	9,500	9,500	9,500	9,500
	Subtotal	106,638	125,446	163,956	163,956	163,956
Capital Outlay						
56400	Machinery & Equipment	67,118	72,300	57,000	57,000	57,000
	Subtotal	67,118	72,300	57,000	57,000	57,000
Non-operating Expenses						
59100	Transfers	625	625	625	625	625
	Subtotal	625	625	625	625	625
CIRCUIT COURT		306,543	354,002	386,861	386,931	386,931

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Public Defender Technology Staff	1	1	1
	1	1	1

5703-603 PUBLIC DEFENDER

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51000	Personal Services	47,959	49,398	55,966	55,966	55,966
	Subtotal	47,959	49,398	55,966	55,966	55,966
Operating Expenses						
53416	Software As A Service	4,204	5,735	5,867	5,867	5,867
54000	Travel & Per Diem	-	200	200	200	200
54100	Communications Services	7,441	7,460	8,871	8,871	8,871
54605	Equipment Maintenance	881	3,919	2,700	2,700	2,700
54612	Computer Maintenance	222	1,990	415	415	415
54615	Software Maint/Support	544	-	-	-	-
55100	Office Supplies	69	652	742	742	742
55270	Computer Accessories	6,381	16,777	11,830	11,830	11,830
55275	Computer Software	5,685	7,729	7,950	7,950	7,950
55400	Dues Bks Subscr Mem Publ	5,630	6,900	5,284	5,284	5,284
55500	Training	-	200	200	200	200
	Subtotal	31,058	51,562	44,059	44,059	44,059
Capital Outlay						
56400	Machinery & Equipment	6,164	-	7,725	7,725	7,725
	Subtotal	6,164	-	7,725	7,725	7,725
PUBLIC DEFENDER		85,181	100,960	107,750	107,750	107,750

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
State Attorney Technology Staff	2	2	2
	2	2	2

5703-602 STATE ATTORNEY

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51000	Personal Services	135,670	143,150	139,250	139,250	139,250
	Subtotal	135,670	143,150	139,250	139,250	139,250
Operating Expenses						
53400	Other Contractual Serv	13,200	2,200	3,300	3,300	3,300
54100	Communications Services	7,220	9,500	11,000	11,000	11,000
54612	Computer Maintenance	1,979	8,800	8,800	8,800	8,800
54615	Software Maint/Support	24,698	29,964	33,682	33,682	33,682
55270	Computer Accessories	13,489	9,400	10,850	10,850	10,850
55275	Computer Software	1,973	550	550	550	550
55500	Training	-	2,200	1,650	1,650	1,650
	Subtotal	62,560	62,614	69,832	69,832	69,832
Capital Outlay						
56400	Machinery & Equipment	35,810	2,640	-	-	-
	Subtotal	35,810	2,640	-	-	-
STATE ATTORNEY		234,040	208,404	209,082	209,082	209,082

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	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Operating Expenses						
54615	Software Maint/Support	-	1,230	1,260	1,260	1,260
55100	Office Supplies	-	1,200	1,200	1,200	1,200
55270	Computer Accessories	826	8,910	9,380	9,380	9,380
55275	Computer Software	-	200	200	200	200
	Subtotal	826	11,540	12,040	12,040	12,040
Capital Outlay						
56400	Machinery & Equipment	5,239	-	-	-	-
	Subtotal	5,239	-	-	-	-
GUARDIAN AD LITEM		6,065	11,540	12,040	12,040	12,040

BOAT LAUNCH FEES/IMPRVMNT

105-5805

105 BOAT LAUNCH FEES/IMPRVMNT

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
347200	Fees	-	400,000	-
347204	Boat Launch Fees	-	-	320,000
	Subtotal	-	400,000	320,000
Revenue Sources Other				
400100	5% Reserve	-	(20,000)	(16,000)
400200	Carry Forward	-	-	189,607
	Subtotal	-	(20,000)	173,607
Total Revenues		-	380,000	493,607

Department: 5805

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53102	Contract Attorney Fees	-	-	10,000
53400	Other Contractual Serv	-	15,000	10,000
54300	Utility Services	-	12,000	12,000
54600	Repair & Maintenance	-	-	10,000
55200	Operating Supplies	-	8,000	7,000
	Subtotal	-	35,000	49,000
Capital Outlay				
56300	Improve Other Than Bldg	-	-	110,000
	Subtotal	-	-	110,000
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	345,000	334,607
	Subtotal	-	345,000	334,607
Total Expenditures		-	380,000	493,607

065 BOATING IMPROVEMENT

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
334901	Boating Improvement	70,880	69,500	69,500
361200	Money Mkt & LGIP Interest	481	500	500
	Subtotal	71,360	70,000	70,000
Revenue Sources Other				
400100	5% Reserve	-	(3,500)	(3,500)
400200	Carry Forward	-	329,323	400,139
	Subtotal	-	325,823	396,639
Total Revenues		71,360	395,823	466,639

Department: 6115

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53100	Professional Services	16,440	-	-
54610	Maintenance - Parks	14,094	-	-
	Subtotal	30,534	-	-
Capital Outlay				
56300	Improve Other Than Bldg	-	315,000	415,000
	Subtotal	-	315,000	415,000
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	80,823	51,639
	Subtotal	-	80,823	51,639
Total Expenditures		30,534	395,823	466,639

112 BUSINESS TAX FUND

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Taxes				
316000	Business Tax	123,746	110,000	110,000
	Subtotal	123,746	110,000	110,000
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	399	375	375
	Subtotal	399	375	375
Statutory Reserves				
400100	5% Reserve	-	(5,519)	(5,519)
	Subtotal	-	(5,519)	(5,519)
Cash Carry Forward				
400200	Carry Forward	-	226,268	297,694
	Subtotal	-	226,268	297,694
Total Revenues		124,144	331,124	402,550

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Economic Development Director	1	1	1
	1	1	1

2790 BUSINESS TAX FUND

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	95,213	75,797	94,994	94,994	94,994
52100	FICA Taxes	7,360	5,798	7,267	7,267	7,267
52200	Retirement Contributions	25,417	21,989	11,314	11,314	11,314
52300	Life & Health Insurance	7,325	7,654	8,278	8,313	8,313
52400	Workers' Compensation	246	144	180	180	180
	Subtotal	135,560	111,382	122,033	122,068	122,068
Operating Expenses						
53400	Other Contractual Serv	1,300	51,200	51,200	51,200	51,200
54000	Travel & Per Diem	1,200	800	800	800	800
54100	Communications Services	669	636	636	636	636
54201	Postage	-	100	100	100	100
54550	General Liability Claims	-	247	247	247	247
54615	Software Maint/Support	371	397	417	417	417
54807	Marketing	35,250	9,600	9,600	9,600	9,600
54921	Advertising	291	-	-	-	-
55100	Office Supplies	-	125	125	125	125
55221	Meals	-	800	800	800	800
55270	Computer Accessories	-	-	2,199	2,199	2,199
55500	Training	-	3,000	3,000	3,000	3,000
	Subtotal	39,081	66,905	69,124	69,124	69,124
Non-operating Expenses						
59100	Transfers	650	650	650	650	650
59123	Transfer - Indirect Cost	22,811	22,811	22,811	22,811	9,354
61000	Reserved Budget Fund Bal	-	129,376	187,897	187,897	201,354
	Subtotal	23,461	152,837	211,358	211,358	211,358
BUSINESS TAX FUND		198,102	331,124	402,515	402,550	402,550

108 CHASSAHOWITZKA RV CMPGRND

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	318	-	-
362000	Rents & Royalties	87,217	-	-
	Subtotal	87,534	-	-
Revenue Sources Other				
400200	Carry Forward	-	268,386	371,042
	Subtotal	-	268,386	371,042
Total Revenues		87,534	268,386	371,042

Department: 6150

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54604	Maintenance - Buildings	1,500	-	-
	Subtotal	1,500	-	-
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	268,386	371,042
	Subtotal	-	268,386	371,042
Total Expenditures		1,500	268,386	371,042

049 COUNTY COURT MEDIATION

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	45	40	40
	Subtotal	45	40	40
Revenue Sources Other				
400100	5% Reserve	-	(2)	(2)
400200	Carry Forward	-	28,082	24,802
	Subtotal	-	28,080	24,800
Total Revenues		45	28,120	24,840

Department: 2334-609

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 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	-	17,620	14,340
	Subtotal	-	17,620	14,340
Total Expenditures		-	28,120	24,840

001C COUNTY COVID GRANT

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	-	-	2,000
	Subtotal	-	-	2,000
Revenue Sources Other				
381000	Interfund Transfers	8,805,653	-	-
400200	Carry Forward	-	-	4,021,672
	Subtotal	8,805,653	-	4,021,672
Total Revenues		8,805,653	-	4,023,672

Department: 3110

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Personnel Services				
51200	Regular Salaries & Wages	20,966	-	-
52100	FICA Taxes	1,580	-	-
52200	Retirement Contributions	2,097	-	-
52300	Life & Health Insurance	5,102	-	-
52400	Workers' Compensation	177	-	-
	Subtotal	29,921	-	-
Operating Expenditures				
53416	Software As A Service	-	-	11,400
54630	Strategy - Emer Repairs	10,055	-	-
54918	Housing Assistance Pymts	243,450	-	-
54933	Foreclosure Prevention	16,453	-	-
55100	Office Supplies	121	-	-
	Subtotal	270,079	-	11,400
Capital Outlay				
56200	Buildings	-	-	700,910
	Subtotal	-	-	700,910
Non-operating Expenditure				
58100	Aid To Government Agency	1,173,332	-	-
58200	Dist Of Fund To Other Org	1,490,827	-	375,048
61000	Reserved Budget Fund Bal	-	-	2,936,314
	Subtotal	2,664,159	-	3,311,362
Total Expenditures		2,964,159	-	4,023,672

090 CRIME PREVENTION PROGRAMS

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
348990	Other Court Collections	51,448	50,000	50,000
	Subtotal	51,448	50,000	50,000
Revenue Sources Other				
400100	5% Reserve	-	(2,500)	(2,500)
400200	Carry Forward	-	934	14,382
	Subtotal	-	(1,566)	11,882
Total Revenues		51,448	48,434	61,882

Department: 5860

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Non-operating Expenditure				
59100	Transfers	45,000	45,000	45,000
61000	Reserved Budget Fund Bal	-	3,434	16,882
	Subtotal	45,000	48,434	61,882
Total Expenditures		45,000	48,434	61,882

040 DRUG COURT

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Charges For Services				
342900	Lab Fees	21,926	28,000	30,000
346906	Fees For Services	175	200	200
	Subtotal	22,101	28,200	30,200
Fines And Forfeitures				
351100	Court Fines	6,095	19,000	3,000
351900	Court Participation Fees	55	500	300
351910	Mental Health Part Fee	1,300	1,000	1,200
351915	Veterans Court	2,350	1,600	2,200
	Subtotal	9,800	22,100	6,700
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	30	-	-
	Subtotal	30	-	-
Interfund Transfers				
381001	Transfer - General Fund	48,917	31,105	53,102
	Subtotal	48,917	31,105	53,102
Statutory Reserves				
400100	5% Reserve	-	(2,515)	(1,845)
	Subtotal	-	(2,515)	(1,845)
Cash Carry Forward				
400200	Carry Forward	-	(3,318)	(7,757)
	Subtotal	-	(3,318)	(7,757)
Total Revenues		80,848	75,572	80,400

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Part-time			
Court Alternative Supervisor	1	1	1
Drug Court Coordinator	1	1	1
	2	2	2

5750 DRUG COURT

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	20,720	21,671	23,099	23,099	23,099
52100	FICA Taxes	1,542	1,658	1,767	1,767	1,767
52200	Retirement Contributions	2,124	2,345	2,751	2,751	2,751
52300	Life & Health Insurance	3,954	4,140	4,451	4,470	4,470
52400	Workers' Compensation	53	41	44	44	44
	Subtotal	28,393	29,855	32,112	32,131	32,131
Operating Expenses						
53100	Professional Services	45	-	-	-	-
53400	Other Contractual Serv	38,927	42,000	42,000	42,000	42,000
54000	Travel & Per Diem	-	40	40	40	40
54201	Postage	1	20	20	20	20
54400	Rentals & Leases	1,140	1,300	815	815	815
54550	General Liability Claims	-	114	114	114	114
54615	Software Maint/Support	1,178	1,384	1,424	1,424	1,424
55100	Office Supplies	913	700	700	700	700
55270	Computer Accessories	374	-	2,997	2,997	2,997
	Subtotal	42,578	45,558	48,110	48,110	48,110
Non-operating Expenses						
59100	Transfers	159	159	159	159	159
	Subtotal	159	159	159	159	159
DRUG COURT		71,129	75,572	80,381	80,400	80,400

DRUG FORFEITURE FUND

178-5870

178 DRUG FORFEITURE FUND

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
351920	Drug Forfeiture Funds	28,700	-	-
361200	Money Mkt & LGIP Interest	215	-	-
	Subtotal	28,916	-	-
Revenue Sources Other				
400200	Carry Forward	-	132,370	134,343
	Subtotal	-	132,370	134,343
Total Revenues		28,916	132,370	134,343

Department: 5870

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53100	Professional Services	35,694	30,000	30,000
	Subtotal	35,694	30,000	30,000
Non-operating Expenditure				
58200	Dist Of Fund To Other Org	7,900	10,000	10,000
61000	Reserved Budget Fund Bal	-	92,370	94,343
	Subtotal	7,900	102,370	104,343
Total Expenditures		43,594	132,370	134,343

130 FISHING IMPROVEMENT

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	183	175	175
367000	Other Lic & Permits	4,968	5,000	5,000
	Subtotal	5,151	5,175	5,175
Revenue Sources Other				
400100	5% Reserve	-	(259)	(259)
400200	Carry Forward	-	111,146	120,483
	Subtotal	-	110,887	120,224
Total Revenues		5,151	116,062	125,399

Department: 6306

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
55200	Operating Supplies	289	10,000	10,000
	Subtotal	289	10,000	10,000
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	106,062	115,399
	Subtotal	-	106,062	115,399
Total Expenditures		289	116,062	125,399

131D FL ARTS LICENSE PLATE

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
335715	Fl Arts License Plates	3,504	1,200	1,200
361200	Money Mkt & LGIP Interest	12	100	10
	Subtotal	3,516	1,300	1,210
Revenue Sources Other				
400100	5% Reserve	-	(65)	(61)
400200	Carry Forward	-	3,967	3,119
	Subtotal	-	3,902	3,058
Total Revenues		3,516	5,202	4,268

Department: 6212d

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53400	Other Contractual Serv	175	1,500	1,500
55200	Operating Supplies	3,341	-	-
	Subtotal	3,516	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	-	1,202	268
	Subtotal	-	1,202	268
Total Expenditures		3,516	5,202	4,268

008 FL GAS REFORESTATION COMP

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	256	200	200
369310	Florida Gas Reforestation	19,175	-	-
	Subtotal	19,431	200	200
Revenue Sources Other				
400100	5% Reserve	-	(10)	(10)
400200	Carry Forward	-	159,803	210,038
	Subtotal	-	159,793	210,028
Total Revenues		19,431	159,993	210,228

Department: 5765

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
55200	Operating Supplies	3,320	159,993	210,228
	Subtotal	3,320	159,993	210,228
Total Expenditures		3,320	159,993	210,228

001A GENERAL FUND CIP

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	3,988	-	-
	Subtotal	3,988	-	-
Revenue Sources Other				
381001	Transfer - General Fund	2,185,000	2,185,000	2,185,000
400200	Carry Forward	-	1,297,925	3,293,482
	Subtotal	2,185,000	3,482,925	5,478,482
Total Revenues		2,188,988	3,482,925	5,478,482

Department: 3120

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53100	Professional Services	10,000	10,000	10,000
53416	Software As A Service	-	-	31,464
54604	Maintenance - Buildings	-	31,464	-
	Subtotal	10,000	41,464	41,464
Capital Outlay				
56200	Buildings	-	-	2,000,000
56300	Improve Other Than Bldg	-	500,000	260,000
56400	Machinery & Equipment	366,136	-	-
56549	Road Resurfacing	142,202	-	-
	Subtotal	508,338	500,000	2,260,000
Non-operating Expenditure				
59100	Transfers	250,000	1,252,662	2,144,662
61000	Reserved Budget Fund Bal	-	1,688,799	1,032,356
	Subtotal	250,000	2,941,461	3,177,018
Total Expenditures		768,338	3,482,925	5,478,482

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	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
311300	Current Ad Valorem Taxes	672,258	703,901	748,236
336000	State Pmt In Lieu Of Tax	297	-	-
341560	Excess Fees - Prop Appr	153	200	200
341610	Excess Fees - Tax Coll	2,663	1,000	1,000
361200	Money Mkt & LGIP Interest	681	600	600
	Subtotal	676,053	705,701	750,036
Revenue Sources Other				
381000	Interfund Transfers	205,883	-	-
400100	5% Reserve	-	(35,286)	(37,502)
400200	Carry Forward	-	765,154	743,184
	Subtotal	205,883	729,868	705,682
Total Revenues		881,936	1,435,569	1,455,718

Department: 2114

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53000	Operating Expenses	218,791	1,093,954	1,093,954
54550	General Liability Claims	-	2,487	2,487
54603	Vehicle Maintenance	235	-	-
54907	Commissions-Property Appr	13,906	14,650	14,965
54908	Commissions - Tax Coll	13,445	14,650	15,100
	Subtotal	246,378	1,125,741	1,126,506
Capital Outlay				
Non-operating Expenditure				
58140	CRA Pmts-Crystal River	3,235	3,300	3,300
58145	CRA Payments-Inverness	5,694	5,800	5,800
59100	Transfers	3,911	3,911	3,911
61000	Reserved Budget Fund Bal	-	296,817	316,201
	Subtotal	12,839	309,828	329,212
Total Expenditures		259,217	1,435,569	1,455,718

002G HURRICANE IRMA

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	304	-	-
	Subtotal	304	-	-
Revenue Sources Other				
400200	Carry Forward	-	-	192,897
	Subtotal	-	-	192,897
Total Revenues		304	-	192,897

Department: 2100G

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Capital Outlay				
56200	Buildings	-	-	192,897
	Subtotal	-	-	192,897
Non-operating Expenditure				
Total Expenditures		-	-	192,897

031 METROPOLITAN PLAN ORG

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	188	-	-
	Subtotal	188	-	-
Revenue Sources Other				
381001	Transfer - General Fund	255,500	5,600	-
400200	Carry Forward	-	371	6,019
	Subtotal	255,500	5,971	6,019
Total Revenues		255,688	5,971	6,019

Department: 5793

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Non-operating Expenditure				
58100	Aid To Government Agency	250,000	5,600	5,600
61000	Reserved Budget Fund Bal	-	371	419
	Subtotal	250,000	5,971	6,019
Total Expenditures		250,000	5,971	6,019

104 PARKS SPECIAL PROGRAMS

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
366900	Other Contrib & Donations	2,000	2,500	2,500
369900	Other Misc Revenues	3,530	-	-
	Subtotal	5,530	2,500	2,500
Revenue Sources Other				
400100	5% Reserve	-	(125)	(125)
400200	Carry Forward	-	3,652	5,994
	Subtotal	-	3,527	5,869
Total Revenues		5,530	6,027	8,369

Department: 6104

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	-	2,000
55200	Operating Supplies	1,848	1,500	2,200
	Subtotal	1,848	1,500	4,200
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	4,527	4,169
	Subtotal	-	4,527	4,169
Total Expenditures		1,848	6,027	8,369

315 PHONE SYSTEM

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	89	90	75
	Subtotal	89	90	75
Revenue Sources Other				
400100	5% Reserve	-	(5)	(4)
400200	Carry Forward	-	44,347	38,002
	Subtotal	-	44,342	37,998
Total Revenues		89	44,432	38,073

Department: 3155

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	-	3,000
53416	Software As A Service	12,713	-	4,000
54605	Equipment Maintenance	6,423	-	-
55270	Computer Accessories	9,670	-	23,000
	Subtotal	28,806	-	30,000
Capital Outlay				
56400	Machinery & Equipment	-	44,432	8,073
	Subtotal	-	44,432	8,073
Total Expenditures		28,806	44,432	38,073

001D PROPERTY ABATEMENT FUND

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325300	Property Abatement Assmt	167,084	52,208	216,054
361200	Money Mkt & LGIP Interest	177	150	200
	Subtotal	167,262	52,358	216,254
Revenue Sources Other				
400100	5% Reserve	-	(2,619)	(10,814)
400200	Carry Forward	-	112,901	274,633
	Subtotal	-	110,282	263,819
Total Revenues		167,262	162,640	480,073

Department: 1350

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53102	Contract Attorney Fees	1,692	-	-
54907	Commissions-Property Appr	3,429	3,741	5,665
54908	Commissions - Tax Coll	3,342	3,635	4,330
54916	Board Recording Fees	-	-	1,500
	Subtotal	8,463	7,376	11,495
Non-operating Expenditure				
59100	Transfers	-	-	4,414
61000	Reserved Budget Fund Bal	-	155,264	464,164
	Subtotal	-	155,264	468,578
Total Expenditures		8,463	162,640	480,073

001B RADIO SYSTEM MAINTENANCE

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
369961	Reimbursements	915,572	903,556	662,647
	Subtotal	915,572	903,556	662,647
Revenue Sources Other				
381000	Interfund Transfers	-	-	245,434
381001	Transfer - General Fund	270,251	246,963	213,574
381154	Transfer - Fire Tax Dist	79,288	79,288	79,849
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	-	(45,178)	(33,133)
400200	Carry Forward	-	43,658	65,504
	Subtotal	417,124	392,316	638,813
Total Revenues		1,332,696	1,295,872	1,301,460

Department: 1250

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54605	Equipment Maintenance	568,728	574,047	579,700
	Subtotal	568,728	574,047	579,700
Debt Service				
57100	Principal	606,232	627,800	650,040
57200	Interest	115,522	94,025	71,720
	Subtotal	721,754	721,825	721,760
Total Expenditures		1,290,482	1,295,872	1,301,460

004 SUPERVISOR OF ELECTIONS

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	1,637	1,750	1,750
369900	Other Misc Revenues	2,780	2,500	2,500
369961	Reimbursements	3,883	-	-
	Subtotal	8,301	4,250	4,250
Statutory Reserves				
400100	5% Reserve	-	(213)	(213)
	Subtotal	-	(213)	(213)
Cash Carry Forward				
400200	Carry Forward	-	(10,720)	273,202
	Subtotal	-	(10,720)	273,202
Other				
380000	Operating Transfers In	1,602,468	1,972,208	1,932,310
	Subtotal	1,602,468	1,972,208	1,932,310
Total Revenues		1,610,769	1,965,525	2,209,549

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Administrative Services Director	1	1	1
Deputy Supervisor	8	8	9
Supervisor of Elections	1	1	1
	10	10	11

2440 SUPERVISOR OF ELECTIONS

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51100	Executive Salaries	133,312	137,416	138,847	138,847	138,847
51200	Regular Salaries & Wages	399,000	444,844	509,792	509,792	509,792
51400	Overtime	-	20,000	20,000	20,000	20,000
52100	FICA Taxes	39,606	46,073	51,151	51,151	51,151
52200	Retirement Contributions	83,746	106,747	126,468	126,468	126,468
52300	Life & Health Insurance	61,759	75,994	90,123	90,123	90,123
52400	Workers' Compensation	1,873	1,143	2,583	2,583	2,583
	Subtotal	719,295	832,217	938,964	938,964	938,964
Operating Expenses						
53400	Other Contractual Serv	13,709	30,205	45,875	45,875	45,875
53416	Software As A Service	-	-	41,959	41,959	41,959
54000	Travel & Per Diem	3,248	7,700	7,700	7,700	7,700
54100	Communications Services	21,967	21,760	21,640	21,640	21,640
54201	Postage	46,916	50,060	69,915	69,915	69,915
54400	Rentals & Leases	8,783	10,377	15,761	15,761	15,761
54603	Vehicle Maintenance	459	1,100	1,100	1,100	1,100
54605	Equipment Maintenance	210	3,500	2,500	2,500	2,500
54612	Computer Maintenance	700	2,600	4,000	4,000	4,000
54615	Software Maint/Support	79,442	86,640	47,810	47,810	47,810
54700	Printing & Binding	15,758	33,500	65,845	65,845	65,845
54921	Advertising	923	2,400	4,250	4,250	4,250
55100	Office Supplies	5,263	5,000	9,900	9,900	9,900
55120	Office/Non-Cap Equipment	3,518	1,500	2,736	2,736	2,736
55208	Fuel & Lubes	964	2,000	2,000	2,000	2,000
55221	Meals	-	1,000	1,000	1,000	1,000
55270	Computer Accessories	701	2,750	6,950	6,950	6,950
55275	Computer Software	1,126	1,065	6,676	6,676	6,676
55400	Dues Bks Subscr Mem Publ	3,727	4,069	4,227	4,227	4,227
55500	Training	6,481	7,700	9,400	9,400	9,400
	Subtotal	213,895	274,926	371,244	371,244	371,244
Capital Outlay						
56400	Machinery & Equipment	-	5,000	-	-	-
	Subtotal	-	5,000	-	-	-
Non-operating Expenses						
59902	Excess Fess - Elections	247,207	-	-	-	-
61000	Reserved Budget Fund Bal	-	30,424	220,695	220,695	220,695
	Subtotal	247,207	30,424	220,695	220,695	220,695
SUPERVISOR OF ELECTIONS		1,180,397	1,142,567	1,530,903	1,530,903	1,530,903

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	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51300	Other Salaries & Wages	72,687	61,017	77,119	77,119	77,119
51301	Casual Labor Mach Const	12,962	9,000	13,143	13,143	13,143
51306	Casual Labor	61,770	93,339	97,746	97,746	97,746
52100	FICA Taxes	8,237	6,274	7,823	7,823	7,823
52200	Retirement Contributions	-	974	1,565	1,565	1,565
52400	Workers' Compensation	812	701	924	924	924
52500	Unemployment Compensation	34	700	700	700	700
	Subtotal	156,502	172,005	199,020	199,020	199,020
Operating Expenses						
53300	Court Reporter Services	5,608	5,800	8,400	8,400	8,400
53400	Other Contractual Serv	45,274	210,720	114,735	114,735	114,735
53416	Software As A Service	-	-	16,989	16,989	16,989
54000	Travel & Per Diem	718	1,000	1,340	1,340	1,340
54100	Communications Services	1,821	2,525	3,845	3,845	3,845
54201	Postage	3,443	77,000	34,480	34,480	34,480
54400	Rentals & Leases	2,343	2,675	2,600	2,600	2,600
54408	Building Rental	5,421	6,500	5,400	5,400	5,400
54605	Equipment Maintenance	1,164	2,750	2,250	2,250	2,250
54612	Computer Maintenance	22,179	22,640	22,640	22,640	22,640
54615	Software Maint/Support	64,154	92,088	95,741	95,741	95,741
54700	Printing & Binding	31,384	145,250	34,850	34,850	34,850
54921	Advertising	3,116	6,450	8,585	8,585	8,585
55100	Office Supplies	18,008	16,340	19,045	19,045	19,045
55120	Office/Non-Cap Equipment	329	1,590	1,205	1,205	1,205
55270	Computer Accessories	7,088	27,375	51,399	51,399	51,399
55275	Computer Software	34,222	-	-	-	-
	Subtotal	246,271	620,703	423,504	423,504	423,504
Capital Outlay						
56400	Machinery & Equipment	27,600	30,250	56,122	56,122	56,122
	Subtotal	27,600	30,250	56,122	56,122	56,122
ELECTIONS		430,373	822,958	678,646	678,646	678,646

079 TEEN COURT

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Charges For Services				
348990	Other Court Collections	33,778	27,000	27,000
	Subtotal	33,778	27,000	27,000
Fines And Forfeitures				
351900	Court Participation Fees	8,702	14,000	18,000
	Subtotal	8,702	14,000	18,000
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	22	-	-
366901	Donation	1,951	3,000	1,800
369900	Other Misc Revenues	4,132	3,500	2,000
	Subtotal	6,106	6,500	3,800
Interfund Transfers				
381001	Transfer - General Fund	20,567	19,367	10,117
	Subtotal	20,567	19,367	10,117
Statutory Reserves				
400100	5% Reserve	-	(2,375)	(2,440)
	Subtotal	-	(2,375)	(2,440)
Cash Carry Forward				
400200	Carry Forward	-	1,852	15,196
	Subtotal	-	1,852	15,196
Total Revenues		69,152	66,344	71,673

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Teen Court Coordinator	1	1	1
Part-time			
Court Alternative Supervisor	1	1	1
	2	2	2

2155 TEEN COURT - FINES

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	44,394	46,435	49,551	49,551	49,551
52100	FICA Taxes	3,367	3,552	3,791	3,791	3,791
52200	Retirement Contributions	4,550	5,024	5,902	5,902	5,902
52300	Life & Health Insurance	8,976	9,398	10,105	10,149	10,149
52400	Workers' Compensation	114	88	94	94	94
Subtotal		61,401	64,497	69,443	69,487	69,487
Operating Expenses						
54000	Travel & Per Diem	-	480	480	100	100
54201	Postage	87	150	150	100	100
54550	General Liability Claims	-	62	62	62	62
54615	Software Maint/Support	294	346	356	356	356
55100	Office Supplies	325	540	550	400	400
55270	Computer Accessories	-	-	999	999	999
55400	Dues Bks Subscr Mem Publ	-	150	150	50	50
Subtotal		706	1,728	2,747	2,067	2,067
Non-operating Expenses						
59100	Transfers	119	119	119	119	119
Subtotal		119	119	119	119	119
TEEN COURT - FINES		62,226	66,344	72,309	71,673	71,673

645 UTILITY FEE TRUST ACCOUNT

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	959	900	900
367500	Utility Regulatory Fees	186,957	120,000	140,000
	Subtotal	187,916	120,900	140,900
Revenue Sources Other				
400100	5% Reserve	-	(6,045)	(6,045)
400200	Carry Forward	-	617,693	779,135
	Subtotal	-	611,648	773,090
Total Revenues		187,916	732,548	913,990

Department: 6400

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53400	Other Contractual Serv	40,818	60,000	60,000
54000	Travel & Per Diem	-	2,500	2,500
54100	Communications Services	-	60	60
54201	Postage	-	100	100
54550	General Liability Claims	-	225	225
54700	Printing & Binding	-	100	100
54921	Advertising	-	100	100
55100	Office Supplies	-	200	200
55400	Dues Bks Subscr Mem Publ	-	300	300
55500	Training	1,195	2,000	2,000
	Subtotal	42,013	65,585	65,585
Non-operating Expenditure				
59100	Transfers	477	477	477
59123	Transfer - Indirect Cost	22,811	22,811	4,064
61000	Reserved Budget Fund Bal	-	643,675	843,864
	Subtotal	23,288	666,963	848,405
Total Expenditures		65,301	732,548	913,990

160 VISITOR & CONV BUREAU

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Taxes				
312120	Tourist Tax	1,957,144	-	-
312130	Tourist Tax	-	1,500,000	1,800,000
	Subtotal	1,957,144	1,500,000	1,800,000
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	3,279	3,000	3,000
	Subtotal	3,279	3,000	3,000
Statutory Reserves				
400100	5% Reserve	-	(75,150)	(90,150)
	Subtotal	-	(75,150)	(90,150)
Cash Carry Forward				
400200	Carry Forward	-	1,957,690	2,633,964
	Subtotal	-	1,957,690	2,633,964
Total Revenues		1,960,423	3,385,540	4,346,814

Goal

Provision for the Tourist Development Tax is by FS 125.0104, known as the Local Option Tourist Development Act. The Local Option Tourist Development Tax Voter Referendum was passed and subsequently adopted by the Board of County Commissioners in 1986. On January 24, 2017, the Citrus County Board of County Commissioner approved and adopted two separate ordinances to increase the Tourist Development Tax to 5% on all transient accommodation rentals (transient is defined as six months or less).

VCB Mission

Discover Crystal River Florida is the official destination marketing organization that promotes and develops the Citrus County visitor experience to enhance community economic growth and resident quality of life.

VCB Vision 2025

As a brand driven destination leader focused on ecotourism we are innovative and influential in our visitor marketing and sales, product development partnerships and stakeholder advocacy efforts.

Visitor Promise

We commit to providing on-demand information and advice on Citrus County communities' brand experiences.

Partner Promise

We commit to facilitating opportunities for the Citrus County visitor industry and communities on business development, research and education.

Our Destination Commitment

Brand Promise

Citrus County, on Florida's Gulf Coast and world renowned for its iconic manatees, is an inspiring and laidback destination with its unique blend of varied ecotourism, adventure travel and cultural heritage pursuits in the welcoming communities of Crystal River, Floral City, Homosassa and Inverness.

Brand Vision 2025

Citrus County is the premier ecotourism and adventure travel destination in Florida. We provide accessible highly immersive nature and community based heritage experiences year round to travelers worldwide that inspire and renew.

In accordance with the Tourist Development Plan, the Citrus County Tourist Development Council recommends the first 4% of the revenues be used for the promotion and advertisement of tourism through a wide variety of advertising, public relations, trade show promotions and more, all of which will focus on Citrus County being a marquis eco-tourism destination with soft adventure aquatic activities, ecological amenities and cultural and heritage tourism. 1% of the increased Tourist Development Tax collection is to be used for the intention of Tourism Product Development that will ultimately increase or extend visitor-night stays through economic vitality in Citrus County.

Tourism has a low impact, high return on economic development. Tourism uses the community's exciting infrastructure while generating sales tax revenue that helps lessen the tax burden of local citizens throughout the County.

Local restaurants and attractions survival during the slow season is dependent upon visitor patronage during our peak tourism months of Nov-Mar & July-Sept. People might think of tourism as only supporting hotels, attractions and restaurants. However, tourism creates jobs and generates revenue for many businesses in Citrus County including convenience/grocery stores, gas stations, retail, beverage and food distributors.

Core Objectives

Destination Marketing, Sales and Service: Drive Visitor Demand

To increase the awareness of the Citrus County destination brand experience and subsequent higher visitor conversion through targeted promotion/sales, service and media relations strategies.

Destination Development: Enhance Visitor Experience

To facilitate and fully support the strategic branded development of Citrus County attractions, events, amenities, hospitality services and related public infrastructure.

VISITOR & CONVENTION BUREAU

160-2122

VCB Advocacy and Stakeholder Relations: Communicate Tourism Value

To inform stakeholders on the importance and value of tourism and the effective roles, responsibilities and benefits/impacts of the Citrus County DMO.

VCB Resources and Management: Lead Tourism Effectively

To operate as a fiscally responsible and accountable organization through effective planning, staff development and partnership development for optimal destination returns.

Staffing

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
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	1
Visitor & Conv. Bureau Director	1	1	1
	6	6	6

2122 VISITOR & CONV BUREAU

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	260,005	293,953	316,414	316,414	316,414
51306	Casual Labor	5,993	7,000	7,000	7,000	7,000
51400	Overtime	-	1,000	2,500	2,500	2,500
52100	FICA Taxes	19,393	22,487	24,206	24,206	24,206
52200	Retirement Contributions	26,613	31,681	37,559	37,559	37,559
52300	Life & Health Insurance	37,941	45,357	48,775	48,985	48,985
52400	Workers' Compensation	788	666	715	715	715
	Subtotal	350,732	402,144	437,169	437,379	437,379
Operating Expenses						
53100	Professional Services	69,183	87,000	110,000	110,000	110,000
53400	Other Contractual Serv	155,471	163,200	177,768	177,768	177,768
53416	Software As A Service	8,464	8,240	6,000	6,000	6,000
54000	Travel & Per Diem	18,370	56,000	60,000	60,000	60,000
54100	Communications Services	8,572	7,959	8,559	8,559	8,559
54201	Postage	5,907	24,000	27,000	25,000	25,000
54300	Utility Services	7,300	9,912	9,912	9,912	9,912
54408	Building Rental	24,344	24,345	24,345	24,345	24,345
54550	General Liability Claims	371	541	541	541	541
54600	Repair & Maintenance	1,776	1,824	1,824	1,824	1,824
54603	Vehicle Maintenance	562	550	550	600	600
54604	Maintenance - Buildings	4,132	6,604	6,604	5,104	5,104
54605	Equipment Maintenance	5,522	7,020	7,020	6,020	6,020
54615	Software Maint/Support	1,766	1,781	1,602	3,172	3,172
54700	Printing & Binding	1,912	15,000	17,000	14,000	14,000
54800	Promotional Activities	38,077	72,500	72,500	70,500	70,500
54807	Marketing	705,375	548,100	598,500	596,000	596,000
54809	Trade Show Promotion	10,635	50,230	63,300	58,300	63,300
54820	Visit Citrus Magazine	26,429	37,350	20,000	20,000	20,000
54921	Advertising	35,325	3,000	3,000	3,000	3,000
55100	Office Supplies	808	3,500	3,500	2,000	2,000
55200	Operating Supplies	1,017	3,700	4,600	3,100	3,100
55205	Uniforms	936	-	-	-	-
55208	Fuel & Lubes	485	1,500	1,800	1,800	1,800
55211	Janitorial Supplies	80	1,000	1,000	500	500
55221	Meals	265	3,000	3,000	1,500	1,500
55270	Computer Accessories	1,010	150	975	7,599	7,599
55275	Computer Software	848	-	2,102	2,102	2,102
55400	Dues Bks Subscr Mem Publ	12,427	15,450	17,096	17,096	17,096
55500	Training	7,818	13,400	13,400	13,400	13,400
	Subtotal	1,155,186	1,166,856	1,263,498	1,249,742	1,254,742
Non-operating Expenses						

VISITOR & CONVENTION BUREAU

160-2122

2122 VISITOR & CONV BUREAU

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
58100	Aid To Government Agency	-	350,000	350,000	350,000	-
58221	Special Projects	5,500	441,642	1,003,923	1,003,923	1,488,153
Subtotal		5,500	791,642	1,353,923	1,353,923	1,488,153
Non-operating Expenses						
59100	Transfers	998	998	998	998	998
59123	Transfer - Indirect Cost	51,188	51,188	51,188	51,188	93,544
61000	Reserved Budget Fund Bal	-	972,712	1,253,584	1,253,584	1,071,998
Subtotal		52,186	1,024,898	1,305,770	1,305,770	1,166,540
VISITOR & CONV BUREAU		1,563,604	3,385,540	4,360,360	4,346,814	4,346,814

160H VISITOR & CONV BUREAU 1ST

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
312121	1st Cent Tourist Tax	489,286	-	-
312131	1st Cent Tourist Tax	-	350,000	350,000
361200	Money Mkt & LGIP Interest	1,821	1,900	1,900
	Subtotal	491,107	351,900	351,900
Revenue Sources Other				
400100	5% Reserve	-	(17,595)	(17,595)
400200	Carry Forward	-	1,331,901	1,866,419
	Subtotal	-	1,314,306	1,848,824
Total Revenues		491,107	1,666,206	2,200,724

Department: 2122h

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 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	500,000
58200	Dist Of Fund To Other Org	155,000	100,000	105,000
60080	Res For Capital Projects	-	1,016,206	1,195,724
	Subtotal	155,000	1,266,206	1,800,724
Total Expenditures		155,000	1,666,206	2,200,724

WATER/WWATER INFRAST MATC

365-4116

365 WATER/WWATER INFRAST MATC

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	1,626	1,650	1,500
	Subtotal	1,626	1,650	1,500
Revenue Sources Other				
381000	Interfund Transfers	-	289,164	143,750
381001	Transfer - General Fund	52,454	-	-
400100	5% Reserve	-	(83)	(75)
400200	Carry Forward	-	463,107	741,834
	Subtotal	52,454	752,188	885,509
Total Revenues		54,080	753,838	887,009

Department: 4116

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53400	Other Contractual Serv	295,378	753,838	602,376
	Subtotal	295,378	753,838	602,376
Capital Outlay				
Non-operating Expenditure				
59100	Transfers	100,000	-	-
60060	Reserve For Water Quality	-	-	284,633
	Subtotal	100,000	-	284,633
Total Expenditures		395,378	753,838	887,009



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	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
341230	Family Dental - Int Svc	186,474	134,280	134,280
341250	Board Portion Dental	288,361	291,455	339,721
361200	Money Mkt & LGIP Interest	375	350	350
	Subtotal	475,210	426,085	474,351
Revenue Sources Other				
400200	Carry Forward	-	215,871	260,715
	Subtotal	-	215,871	260,715
Total Revenues		475,210	641,956	735,066

Department: 8150

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Personnel Services				
52305	Dental Claims	421,675	440,800	440,800
	Subtotal	421,675	440,800	440,800
Operating Expenditures				
53100	Professional Services	-	2,000	2,000
53441	Administration	36,207	38,000	38,000
	Subtotal	36,207	40,000	40,000
Non-operating Expenditure				
60050	Reserve For Contingencies	-	161,156	254,266
	Subtotal	-	161,156	254,266
Total Expenditures		457,882	641,956	735,066

550 - FLEET MANAGEMENT

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Charges For Services				
341260	Labor Reimbursement	651,996	859,505	770,000
341280	Fuel Sales	11,415	25,000	25,000
	Subtotal	663,411	884,505	795,000
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	212	-	200
364000	Disposition Fixed Assets	(55,202)	-	-
364100	GovDeals - Taxable	520	-	-
369900	Other Misc Revenues	13,601	-	-
369961	Reimbursements	546	-	-
	Subtotal	(40,324)	-	200
Interfund Transfers				
381000	Interfund Transfers	201	-	-
381001	Transfer - General Fund	-	150,727	81,340
389700	Capital Contributions	49,680	-	-
	Subtotal	49,881	150,727	81,340
Cash Carry Forward				
400200	Carry Forward	-	35,314	232,892
	Subtotal	-	35,314	232,892
Total Revenues		672,968	1,070,546	1,109,432

Goal

The Division of Fleet Management is responsible for maintaining and managing approximately 876 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. In the past fiscal year, the Division processed 431,570 gallons of unleaded and diesel fuel.

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Accounting Clerk	-	1	1
Billing Systems Analyst	1	1	1
Chief Mechanic	1	1	1
Equipment Mechanic	1	1	1
Fleet Management Director	1	1	1
Fleet Operations Supervisor	1	2	1
Heavy Equipment Mechanic	5	7	7
Maintenance Worker	1	1	1
Senior Secretary	1	1	1
	12	16	15

4150 - FLEET MANAGEMENT

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	468,474	664,802	635,357	635,357	635,357
52100	FICA Taxes	34,629	50,858	48,605	48,605	48,605
52200	Retirement Contributions	55,265	79,951	79,072	79,072	81,981
52300	Life & Health Insurance	76,494	120,174	121,030	121,556	121,556
52350	OPEB-Prop Funds Only	5,898	-	-	-	-
52400	Workers' Compensation	11,553	15,224	13,509	13,509	13,509
	Subtotal	652,313	931,009	897,573	898,099	901,008
Operating Expenses						
53400	Other Contractual Serv	1,548	2,000	3,000	3,000	3,000
53416	Software As A Service	720	105	660	57,330	57,330
54000	Travel & Per Diem	458	2,500	2,000	2,000	2,000
54100	Communications Services	1,627	1,550	1,600	1,600	1,600
54201	Postage	2	50	50	50	50
54300	Utility Services	22,393	21,500	23,500	23,500	23,500
54400	Rentals & Leases	1,737	1,600	1,600	1,600	1,600
54500	Insurance	4,097	5,000	5,000	5,000	5,000
54550	General Liability Claims	3,179	4,428	4,428	4,428	4,428
54603	Vehicle Maintenance	36,327	25,000	15,000	15,000	15,000
54604	Maintenance - Buildings	5,385	2,000	7,500	7,500	7,500
54605	Equipment Maintenance	5,667	12,515	8,915	8,915	8,915
54615	Software Maint/Support	11,753	15,749	9,253	3,361	3,361
55100	Office Supplies	1,379	2,000	2,000	2,000	2,000
55120	Office/Non-Cap Equipment	-	4,700	-	-	-
55201	Tools Imp. & Spec. Cloth	90	13,000	15,000	15,000	15,000
55205	Uniforms	5,422	6,400	8,000	8,000	8,000
55208	Fuel & Lubes	7,572	9,000	15,555	15,555	15,555
55211	Janitorial Supplies	53	500	500	500	500
55270	Computer Accessories	88	1,450	5,820	4,820	4,820
55400	Dues Bks Subscr Mem Publ	1,870	1,850	2,050	2,050	2,050
55500	Training	374	925	6,500	6,500	6,500
55960	Depreciation Expense	74,341	-	-	-	-
	Subtotal	186,080	133,822	137,931	187,709	187,709
Capital Outlay						
Non-operating Expenses						
59100	Transfers	5,715	5,715	5,715	5,715	5,715
59159	Trans Fleet Veh Trust	15,000	-	15,000	15,000	15,000
59921	Loss On Sale Of Assets	(55,202)	-	-	-	-
	Subtotal	(34,487)	5,715	20,715	20,715	20,715
FLEET MANAGEMENT		803,906	1,070,546	1,056,219	1,106,523	1,109,432

551 FLEET VEHICLE TRUST FUND

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	174	-	-
	Subtotal	174	-	-
Revenue Sources Other				
381000	Interfund Transfers	15,000	-	15,000
400200	Carry Forward	-	94,769	94,929
	Subtotal	15,000	94,769	109,929
Total Revenues		15,174	94,769	109,929

Department: 4151

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54603	Vehicle Maintenance	48,420	-	-
	Subtotal	48,420	-	-
Capital Outlay				
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	94,769	109,929
	Subtotal	-	94,769	109,929
Total Expenditures		48,420	94,769	109,929

555 GENERAL GOV VEHICLE TRUST

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	2,280	2,000	2,000
364100	GovDeals - Taxable	51,552	-	-
364200	GovDeals - Tax Exempt	96,981	-	-
369900	Other Misc Revenues	20,800	4,200	4,200
	Subtotal	171,613	6,200	6,200
Revenue Sources Other				
381000	Interfund Transfers	962,000	762,000	762,000
381001	Transfer - General Fund	246,000	246,000	246,000
400100	5% Reserve	-	(310)	(310)
400200	Carry Forward	-	921,471	1,699,269
	Subtotal	1,208,000	1,929,161	2,706,959
Total Revenues		1,379,613	1,935,361	2,713,159

Department: 4155

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54603	Vehicle Maintenance	334	150	150
	Subtotal	334	150	150
Capital Outlay				
56400	Machinery & Equipment	771,587	886,500	688,000
	Subtotal	771,587	886,500	688,000
Non-operating Expenditure				
59100	Transfers	24,271	-	-
61000	Reserved Budget Fund Bal	-	1,048,711	2,025,009
	Subtotal	24,271	1,048,711	2,025,009
Total Expenditures		796,192	1,935,361	2,713,159

170 - HEALTH INSURANCE

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
341240	Health Ins Cont - Int Svc	6,440,098	6,719,845	7,823,209
341242	Life Ins Cont - Int Svc	129,611	126,860	145,000
341244	Disability Ins Cont-Int S	126,795	121,000	145,000
341253	Tobacco/Nicotine Free Prg	64,925	67,600	65,000
361200	Money Mkt & LGIP Interest	7,048	7,500	7,500
369961	Reimbursements	190,942	12,650	50,000
	Subtotal	6,959,419	7,055,455	8,235,709
Revenue Sources Other				
400200	Carry Forward	-	3,086,355	2,004,558
	Subtotal	-	3,086,355	2,004,558
Total Revenues		6,959,419	10,141,810	10,240,267

Department: 8000

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Personnel Services				
52300	Life & Health Insurance	780,603	800,000	1,100,000
52302	Health Claims	5,334,660	5,100,000	6,000,000
52310	Life Insurance Premium	140,164	140,000	145,000
52320	Disability Insurance Prem	131,344	127,000	145,000
52330	Fsa Expenses	(2,080)	2,500	2,500
	Subtotal	6,384,691	6,169,500	7,392,500
Operating Expenditures				
53100	Professional Services	58,333	80,000	84,000
53400	Other Contractual Serv	799,346	826,000	1,273,000
53416	Software As A Service	-	-	30,000
53441	Administration	524,926	670,000	600,000
54400	Rentals & Leases	544	1,400	1,500
54615	Software Maint/Support	-	160	160
55100	Office Supplies	-	250	250
55106	Medical Supplies & Linen	52,881	50,000	50,000
55210	Misc Supplies	-	500	500
55275	Computer Software	-	880	880
	Subtotal	1,436,030	1,629,190	2,040,290
Non-operating Expenditure				
60050	Reserve For Contingencies	-	2,343,120	807,477
	Subtotal	-	2,343,120	807,477
Total Expenditures		7,820,722	10,141,810	10,240,267

171 - INSURANCE TRUST

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	5,740	5,000	5,000
369300	Misc Revenue-Settlements	120,492	-	-
369900	Other Misc Revenues	5,000	-	-
369960	W/C Contributions	1,096,572	1,000,000	1,000,000
369961	Reimbursements	103,047	-	-
369963	Insurance Reimbursement	770	-	-
Subtotal		1,331,621	1,005,000	1,005,000
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	-	3,602,852	3,944,598
Subtotal		1,134,481	4,737,333	5,079,079
Total Revenues		2,466,102	5,742,333	6,084,079

Department: 8100

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Personnel Services				
52400	Workers' Compensation	203,512	650,000	650,000
Subtotal		203,512	650,000	650,000
Operating Expenditures				
53100	Professional Services	5,594	10,000	10,000
53102	Contract Attorney Fees	6,687	25,000	25,000
53400	Other Contractual Serv	(505)	69,000	40,000
53441	Administration	75,096	85,000	85,000
54400	Rentals & Leases	84	-	-
54500	Insurance	1,419,765	1,562,000	1,764,000
54550	General Liability Claims	229,095	550,000	550,000
55110	Safety Training/Material	-	1,000	1,000
Subtotal		1,735,816	2,302,000	2,475,000
Non-operating Expenditure				
60050	Reserve For Contingencies	-	2,790,333	2,959,079
Subtotal		-	2,790,333	2,959,079
Total Expenditures		1,939,329	5,742,333	6,084,079



Enterprise Funds



Citrus County, Florida

401 LANDFILL

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Taxes				
316100	Haz Mat Fee	67,180	60,000	70,000
	Subtotal	67,180	60,000	70,000
Charges For Services				
343400	Solid Waste Fees	4,566,802	4,350,000	4,880,000
343405	Residential Solid Waste	1,810,603	2,000,000	1,820,000
343410	Commercial Solid Waste	605,033	620,000	650,000
343415	Yard Waste Fees	317,461	288,000	300,000
	Subtotal	7,299,899	7,258,000	7,650,000
Fines And Forfeitures				
350000	Fines & Forfeitures	1,380	-	-
	Subtotal	1,380	-	-
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	5,261	6,000	6,000
365000	Sale/Surplus-Matl/Scrap	187,943	120,000	200,000
369900	Other Misc Revenues	12,671	-	-
369961	Reimbursements	1,300	-	-
	Subtotal	207,174	126,000	206,000
Interfund Transfers				
381001	Transfer - General Fund	300	300	351
	Subtotal	300	300	351
Statutory Reserves				
400100	5% Reserve	-	(372,200)	(396,300)
	Subtotal	-	(372,200)	(396,300)
Cash Carry Forward				
400200	Carry Forward	-	4,434,030	4,513,527
	Subtotal	-	4,434,030	4,513,527
Total Revenues		7,575,933	11,506,130	12,043,578

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Administrative Coordinator	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
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	24	25

5212 LANDFILL

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	895,950	845,676	906,838	906,838	906,838
51306	Casual Labor	-	2,500	2,500	2,500	2,500
51400	Overtime	-	41,448	41,448	41,448	41,448
52100	FICA Taxes	66,276	64,694	69,373	69,373	69,373
52200	Retirement Contributions	88,818	91,502	108,004	108,004	108,004
52300	Life & Health Insurance	150,817	172,158	185,574	186,378	186,378
52350	OPEB-Prop Funds Only	4,360	-	-	-	-
52400	Workers' Compensation	46,039	37,058	41,091	41,091	41,091
52500	Unemployment Compensation	1,443	-	-	-	-
	Subtotal	1,253,704	1,255,036	1,354,828	1,355,632	1,355,632
Operating Expenses						
53100	Professional Services	9,890	32,724	54,000	54,000	54,000
53400	Other Contractual Serv	344,857	340,186	349,885	349,885	349,885
53416	Software As A Service	-	-	-	1,100	1,100
54000	Travel & Per Diem	-	2,450	2,450	2,450	2,450
54100	Communications Services	10,343	10,044	11,490	11,490	11,490
54201	Postage	35,029	6,446	38,781	38,781	38,781
54300	Utility Services	14,271	16,106	18,747	18,747	18,747
54400	Rentals & Leases	1,478	1,500	1,500	1,500	1,500
54402	Equipment Rental	18,822	26,700	109,650	19,650	19,650
54500	Insurance	7,478	10,000	10,000	10,000	10,000
54550	General Liability Claims	51,981	9,154	9,154	9,154	9,154
54600	Repair & Maintenance	3,100	5,000	15,000	15,000	15,000
54603	Vehicle Maintenance	287,023	242,147	334,897	334,897	334,897
54604	Maintenance - Buildings	10,662	26,200	21,000	21,000	21,000
54605	Equipment Maintenance	16,976	27,022	27,140	27,380	27,380
54615	Software Maint/Support	12,111	14,339	15,697	15,210	15,210
54700	Printing & Binding	11,655	4,100	15,681	15,681	15,681
54800	Promotional Activities	-	2,000	2,000	2,000	2,000
54907	Commissions-Property Appr	36,984	40,000	40,000	40,000	40,000
54908	Commissions - Tax Coll	35,949	40,000	40,000	40,000	40,000
54912	Fees & Permits	650	1,200	1,450	1,450	1,450
54921	Advertising	1,003	4,000	4,000	4,000	4,000
55100	Office Supplies	3,507	4,033	4,103	4,103	4,103
55120	Office/Non-Cap Equipment	725	10,328	29,100	29,100	29,100
55201	Tools Imp. & Spec. Cloth	2,422	6,995	6,695	6,695	6,695
55205	Uniforms	10,876	12,838	13,400	13,400	13,400
55208	Fuel & Lubes	174,025	240,560	352,952	362,105	362,105
55210	Misc Supplies	33,795	45,622	69,357	82,757	82,757
55211	Janitorial Supplies	3,015	3,200	3,500	3,500	3,500
55226	Safety Supplies	4,011	4,152	4,152	4,152	4,152

5212 LANDFILL

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
55270	Computer Accessories	2,882	1,865	9,517	9,517	10,517
55275	Computer Software	-	-	1,050	-	-
55300	Road Materials & Supplies	450	3,250	3,250	3,250	3,250
55400	Dues Bks Subscr Mem Publ	1,312	1,368	1,475	1,475	1,475
55500	Training	1,540	3,955	7,530	5,130	5,130
55960	Depreciation Expense	413,190	-	-	-	-
Subtotal		1,562,012	1,199,484	1,628,603	1,558,559	1,559,559
Capital Outlay						
56200	Buildings	14	5,000	5,000	5,000	5,000
56400	Machinery & Equipment	27,460	25,000	25,000	25,000	25,000
Subtotal		27,474	30,000	30,000	30,000	30,000
Non-operating Expenses						
59100	Transfers	14,032	12,376	31,099	31,099	31,099
59101	Transfers To Other Funds	230,293	229,696	247,040	247,040	247,040
59123	Transfer - Indirect Cost	336,491	336,491	336,491	336,491	357,915
59125	Transfers - Fund 402	705,000	705,000	705,000	705,000	705,000
59142	Transfer - Fund 405	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
59159	Trans Fleet Veh Trust	122,478	2,141	2,141	2,141	2,141
59921	Loss On Sale Of Assets	(3,464)	-	-	-	-
60020	Res For Outstanding PO's	-	10,000	10,000	10,000	10,000
60050	Reserve For Contingencies	-	3,611,960	2,777,867	2,777,867	2,777,148
Subtotal		3,404,831	6,907,664	6,109,638	6,109,638	6,130,343
LANDFILL		6,248,020	9,392,184	9,123,069	9,053,829	9,075,534

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Part-time			
Utility Maintenance Tech	1	1	1
	1	1	1

5216 LONG TERM CARE

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	12,551	19,753	17,867	17,867	17,867
52100	FICA Taxes	977	1,511	1,367	1,367	1,367
52200	Retirement Contributions	1,320	2,137	2,128	2,128	2,128
52300	Life & Health Insurance	2,097	3,763	4,035	4,053	4,053
52400	Workers' Compensation	576	717	561	561	561
	Subtotal	17,521	27,881	25,958	25,976	25,976
Operating Expenses						
53100	Professional Services	222,844	196,850	196,000	196,000	196,000
53400	Other Contractual Serv	2,900	27,509	27,000	17,000	17,000
54100	Communications Services	565	660	845	845	845
54201	Postage	88	140	140	140	140
54300	Utility Services	53,561	69,446	79,925	79,925	79,925
54400	Rentals & Leases	343	600	600	600	600
54605	Equipment Maintenance	43,570	40,750	846,650	846,650	846,650
54615	Software Maint/Support	-	346	356	356	356
54912	Fees & Permits	750	500	500	500	500
55201	Tools Imp. & Spec. Cloth	200	750	750	750	750
55205	Uniforms	248	514	520	520	520
55210	Misc Supplies	1,832	3,500	3,670	3,670	3,670
55226	Safety Supplies	89	300	300	300	300
	Subtotal	326,990	341,865	1,157,256	1,147,256	1,147,256
Capital Outlay						
56300	Improve Other Than Bldg	-	80,000	80,000	80,000	80,000
56400	Machinery & Equipment	2,820	85,000	85,000	85,000	85,000
	Subtotal	2,820	165,000	165,000	165,000	165,000
Non-operating Expenses						
59100	Transfers	7,530	3,000	3,000	3,000	3,000
59123	Transfer - Indirect Cost	12,664	12,664	12,664	12,664	14,972
	Subtotal	20,194	15,664	15,664	15,664	17,972
LONG TERM CARE		367,525	550,410	1,363,878	1,353,896	1,356,204

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Litter Control Supervisor	1	1	1
Maintenance Worker	4	4	4
	5	5	5

5217 LITTER PROGRAM

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	111,383	116,888	126,577	126,577	126,577
52100	FICA Taxes	8,287	8,942	9,683	9,683	9,683
52200	Retirement Contributions	11,862	12,647	15,075	15,075	15,075
52300	Life & Health Insurance	28,812	29,886	40,169	40,344	40,344
52400	Workers' Compensation	12,294	12,149	12,446	12,446	12,446
	Subtotal	172,638	180,512	203,950	204,125	204,125
Operating Expenses						
53400	Other Contractual Serv	4,194	4,600	6,000	6,000	6,000
54100	Communications Services	73	177	160	160	160
54201	Postage	12	50	40	40	40
54550	General Liability Claims	-	1,736	1,736	1,736	1,736
54603	Vehicle Maintenance	20,098	13,006	16,750	16,750	16,750
54615	Software Maint/Support	294	346	356	356	356
54700	Printing & Binding	700	765	842	842	842
54800	Promotional Activities	5,710	6,550	6,550	6,550	6,550
55100	Office Supplies	225	325	325	325	325
55201	Tools Imp. & Spec. Cloth	895	1,392	1,242	1,242	1,242
55205	Uniforms	2,654	3,094	3,094	3,094	3,094
55208	Fuel & Lubes	6,667	9,450	13,125	14,875	14,875
55210	Misc Supplies	2,088	2,213	3,040	3,040	3,040
55226	Safety Supplies	2,473	2,728	3,239	3,239	3,239
55270	Computer Accessories	665	125	-	-	-
55400	Dues Bks Subscr Mem Publ	-	100	100	100	100
55500	Training	-	420	420	420	420
	Subtotal	46,749	47,077	57,019	58,769	58,769
Non-operating Expenses						
59100	Transfers	574	574	574	574	574
59123	Transfer - Indirect Cost	23,845	23,845	23,845	23,845	13,846
	Subtotal	24,419	24,419	24,419	24,419	14,420
LITTER PROGRAM		243,806	252,008	285,388	287,313	277,314

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Part-time			
Recycling Supervisor	1	1	1
	1	1	1

5218 RECYCLING

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	18,755	23,052	22,584	22,584	22,584
52100	FICA Taxes	1,522	1,763	1,728	1,728	1,728
52200	Retirement Contributions	2,217	2,494	2,690	2,690	2,690
52300	Life & Health Insurance	3,012	3,775	4,052	4,069	4,069
52400	Workers' Compensation	1,822	1,662	1,554	1,554	1,554
	Subtotal	27,327	32,746	32,608	32,625	32,625
Operating Expenses						
53400	Other Contractual Serv	553,449	950,900	948,400	948,400	948,400
54000	Travel & Per Diem	9	1,427	1,570	1,570	1,570
54100	Communications Services	191	300	514	514	514
54201	Postage	14	80	54	54	54
54402	Equipment Rental	1,690	2,340	3,900	3,900	3,900
54550	General Liability Claims	-	643	643	643	643
54603	Vehicle Maintenance	3,289	3,995	2,100	2,100	2,100
54605	Equipment Maintenance	-	80	80	80	80
54615	Software Maint/Support	294	346	356	356	356
54700	Printing & Binding	690	765	842	842	842
54800	Promotional Activities	-	1,000	1,000	1,000	1,000
54912	Fees & Permits	35	35	35	35	35
55100	Office Supplies	246	350	350	350	350
55201	Tools Imp. & Spec. Cloth	609	1,300	5,800	5,800	5,800
55205	Uniforms	287	661	661	661	661
55208	Fuel & Lubes	1,193	1,375	4,500	5,151	5,151
55210	Misc Supplies	186	210	275	275	275
55226	Safety Supplies	78	126	128	128	128
55400	Dues Bks Subscr Mem Publ	828	838	690	690	690
55500	Training	175	1,017	1,217	1,217	1,217
	Subtotal	563,263	967,788	973,115	973,766	973,766
Non-operating Expenses						
59100	Transfers	222	222	222	222	222
59123	Transfer - Indirect Cost	22,963	22,963	22,963	22,963	23,101
	Subtotal	23,185	23,185	23,185	23,185	23,323
RECYCLING		613,775	1,023,719	1,028,908	1,029,576	1,029,714

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Hazardous Waste Specialist	1	1	1
Household Hazardous Waste Technician	1	1	1
Part-time			
Maintenance Worker - Haz Waste	1	1	1
Recycling Supervisor	1	1	1
	4	4	4

5219 HAZARDOUS WASTE

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	83,811	100,581	106,493	106,493	106,493
52100	FICA Taxes	6,841	7,694	8,147	8,147	8,147
52200	Retirement Contributions	9,314	10,883	12,683	12,683	12,683
52300	Life & Health Insurance	17,342	18,775	20,183	20,271	20,271
52400	Workers' Compensation	7,801	7,252	7,327	7,327	7,327
Subtotal		125,109	145,185	154,833	154,921	154,921
Operating Expenses						
53106	Medical Services	1,103	2,700	3,000	3,000	3,000
53400	Other Contractual Serv	34,811	98,200	111,300	111,300	111,300
54000	Travel & Per Diem	9	2,500	2,750	2,750	2,750
54201	Postage	8	30	30	30	30
54603	Vehicle Maintenance	10	525	1,000	1,000	1,000
54604	Maintenance - Buildings	-	500	500	500	500
54605	Equipment Maintenance	549	2,280	2,280	2,280	2,280
54615	Software Maint/Support	294	692	1,007	1,007	1,007
54700	Printing & Binding	790	865	952	952	952
54800	Promotional Activities	-	-	500	500	500
54912	Fees & Permits	75	80	80	80	80
55100	Office Supplies	259	325	325	325	325
55201	Tools Imp. & Spec. Cloth	194	230	4,053	4,053	4,053
55205	Uniforms	1,631	2,031	2,049	2,049	2,049
55208	Fuel & Lubes	661	1,175	1,313	1,487	1,487
55210	Misc Supplies	2,052	1,591	2,545	2,545	2,545
55226	Safety Supplies	885	1,611	1,117	1,117	1,117
55270	Computer Accessories	-	125	999	999	999
55400	Dues Bks Subscr Mem Publ	-	150	150	150	150
55500	Training	-	1,675	2,580	2,580	2,580
Subtotal		43,332	117,285	138,530	138,704	138,704
Capital Outlay						
Non-operating Expenses						
59123	Transfer - Indirect Cost	25,339	25,339	25,339	25,339	11,187
Subtotal		25,339	25,339	25,339	25,339	11,187
HAZARDOUS WASTE		193,779	287,809	318,702	318,964	304,812

SOLID WASTE MGMT FLEET

403-5213

403 SOLID WASTE MGMT FLEET

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	1,715	2,000	1,500
364100	GovDeals - Taxable	3,950	-	-
	Subtotal	5,665	2,000	1,500
Revenue Sources Other				
381000	Interfund Transfers	133,572	2,141	2,141
400100	5% Reserve	-	(100)	(75)
400200	Carry Forward	-	1,051,959	968,799
	Subtotal	133,572	1,054,000	970,865
Total Revenues		139,237	1,056,000	972,365

Department: 5213

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Capital Outlay				
56400	Machinery & Equipment	2,985	44,000	24,000
	Subtotal	2,985	44,000	24,000
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	1,012,000	948,365
	Subtotal	-	1,012,000	948,365
Total Expenditures		2,985	1,056,000	972,365

405 SOLID WASTE CIP

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	7,717	5,900	5,900
361300	Invest Interest (Inc/Dec)	53,740	-	-
	Subtotal	61,457	5,900	5,900
Revenue Sources Other				
381401	Transfer - Landfill	2,000,000	2,000,000	2,000,000
400100	5% Reserve	-	(295)	(295)
400200	Carry Forward	-	22,350,873	22,776,818
	Subtotal	2,000,000	24,350,578	24,776,523
Total Revenues		2,061,457	24,356,478	24,782,423

Department: 5215

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53100	Professional Services	326,405	100,000	100,000
54400	Rentals & Leases	284,761	466,520	485,500
	Subtotal	611,166	566,520	585,500
Capital Outlay				
56100	Land	-	11,980,428	15,980,428
56300	Improve Other Than Bldg	(300,509)	1,000,000	385,936
56400	Machinery & Equipment	-	783,264	-
	Subtotal	(300,509)	13,763,692	16,366,364
Debt Service				
Non-operating Expenditure				
60080	Res For Capital Projects	-	10,026,266	7,830,559
	Subtotal	-	10,026,266	7,830,559
Total Expenditures		310,657	24,356,478	24,782,423

450 CITRUS CO UTILITIES

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Charges For Services				
343311	Water Sales Retail	8,895,659	8,538,774	9,088,449
343511	W/W Sales - Retail	10,069,175	9,610,913	9,942,110
343611	Service Charges	981,368	689,350	1,135,259
343613	Plan Review Fees	5,450	2,400	3,711
343614	Inspection Fees	134,434	94,110	94,110
	Subtotal	20,086,086	18,935,547	20,263,639
Fines And Forfeitures				
354120	Watering Violations	3,780	3,193	3,125
	Subtotal	3,780	3,193	3,125
Miscellaneous Revenues				
361100	Interest	33,387	22,919	20,544
361200	Money Mkt & LGIP Interest	23,060	25,555	8,023
361300	Invest Interest (Inc/Dec)	11,450	29,008	-
369900	Other Misc Revenues	7,591	2,000	2,000
369915	Penalties	121,695	116,415	116,415
369961	Reimbursements	292	-	-
369968	Utility Reimbursements	9,338	-	-
369995	Water & Sewer Line Exten	95,862	-	-
	Subtotal	302,674	195,897	146,982
Interfund Transfers				
381200	Transfer - Spec Assmts	865,645	269,250	55,000
381401	Transfer - Landfill	7,530	3,000	3,000
	Subtotal	873,175	272,250	58,000
Statutory Reserves				
400100	5% Reserve	-	(956,732)	(1,020,688)
	Subtotal	-	(956,732)	(1,020,688)
Cash Carry Forward				
400200	Carry Forward	-	21,564,619	18,153,132
	Subtotal	-	21,564,619	18,153,132
Other				
389700	Capital Contributions	262,851	-	-
	Subtotal	262,851	-	-
Total Revenues		21,528,566	40,014,774	37,604,190

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Administrative Coordinator	1	1	1
Assistant Plant Operations Manager	-	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	1	1	1
Engineering Inspector	4	4	4
Executive Secretary	1	1	1

Staffing

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
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	1
Senior Programs Assistant	-	-	1
Senior Secretary	1	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	13	15
Utilities Technician II	16	16	16
Utilities Technician III	4	4	4
Utilities Technician IV	-	4	4
Utility Accounts Analyst	2	3	2
Utility Accounts Analyst II	-	-	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	1	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
Grant Administrator III	-	-	1

Staffing

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Utility Maintenance Tech	1	1	1
	104	110	114

9000 CITRUS CO UTILITIES

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	4,292,001	4,762,539	5,055,931	5,062,916	5,062,916
51299	Labor-Contra Account	(141,691)	-	-	-	-
51306	Casual Labor	5,617	5,000	13,000	7,000	7,000
51400	Overtime	-	150,000	150,000	150,000	150,000
52100	FICA Taxes	315,388	364,334	386,779	387,313	387,313
52200	Retirement Contributions	463,913	551,238	639,050	639,882	639,882
52300	Life & Health Insurance	636,726	775,832	882,214	886,047	886,047
52350	OPEB-Prop Funds Only	37,600	-	-	-	-
52400	Workers' Compensation	120,587	117,047	109,989	110,208	110,208
52500	Unemployment Compensation	1,990	5,000	5,000	5,000	5,000
	Subtotal	5,732,132	6,730,990	7,241,963	7,248,366	7,248,366
Operating Expenses						
53100	Professional Services	270,681	890,000	302,500	307,500	307,500
53400	Other Contractual Serv	631,725	1,286,125	870,640	874,640	874,640
53410	Testing	63,199	110,000	120,000	120,000	120,000
53416	Software As A Service	35,229	28,579	29,879	31,529	31,529
53420	Contr Serv - W R W S A	28,072	30,000	30,000	30,000	30,000
53426	Sludge Removal	519,325	500,000	800,000	800,000	800,000
53454	Contr Serv-Plt Opr Maint	13,124	25,000	15,000	20,000	20,000
54000	Travel & Per Diem	2,922	11,850	9,200	9,200	9,200
54100	Communications Services	53,862	59,382	62,750	62,750	62,750
54201	Postage	135,415	183,500	168,500	167,000	167,000
54300	Utility Services	1,057,836	1,372,300	1,082,300	1,082,300	1,082,300
54400	Rentals & Leases	8,544	10,000	11,560	11,560	11,560
54402	Equipment Rental	1,906	7,000	5,000	5,000	5,000
54410	Water/WW Purchases	489,988	380,000	380,000	430,000	430,000
54500	Insurance	246,704	230,000	265,000	265,000	265,000
54550	General Liability Claims	81,277	163,363	114,363	114,363	114,363
54600	Repair & Maintenance	35,078	40,000	20,000	20,000	20,000
54603	Vehicle Maintenance	314,430	242,480	292,000	292,000	292,000
54604	Maintenance - Buildings	46,096	28,000	10,000	10,000	10,000
54605	Equipment Maintenance	152,819	348,755	244,550	245,573	245,573
54615	Software Maint/Support	107,371	143,952	104,516	105,676	105,676
54620	Restoration/Erosion Ctrl	70,468	85,000	85,000	85,000	85,000
54700	Printing & Binding	-	1,000	-	-	-
54800	Promotional Activities	6,409	8,000	4,500	4,500	4,500
54912	Fees & Permits	18,325	39,000	23,000	23,000	23,000
54921	Advertising	106	500	500	500	500
55100	Office Supplies	19,560	19,240	15,461	19,454	19,454
55120	Office/Non-Cap Equipment	4,502	600	15,300	15,300	15,300
55201	Tools Imp. & Spec. Cloth	22,230	30,000	20,500	20,500	20,500

9000 CITRUS CO UTILITIES

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
55205	Uniforms	30,128	43,300	42,500	42,500	42,500
55207	Chemicals	241,751	324,000	353,000	353,000	353,000
55208	Fuel & Lubes	236,565	250,000	451,500	451,500	451,500
55210	Misc Supplies	65,053	80,000	66,050	66,050	66,050
55211	Janitorial Supplies	4,642	10,000	4,500	4,500	4,500
55226	Safety Supplies	7,010	10,000	7,000	7,000	7,000
55270	Computer Accessories	22,946	23,370	46,457	42,167	42,167
55275	Computer Software	87,004	10,864	3,000	3,000	3,000
55400	Dues Bks Subscr Mem Publ	3,566	9,020	9,444	9,444	9,444
55500	Training	16,042	25,020	22,600	22,600	22,600
55960	Depreciation Expense	6,677,511	-	-	-	-
Subtotal		11,829,423	7,059,200	6,108,070	6,174,106	6,174,106
Capital Outlay						
56100	Land	1,695	20,000	5,000	-	-
56300	Improve Other Than Bldg	648,157	3,061,558	982,000	582,000	582,000
56306	Line Extension	60	100,000	100,000	-	-
56307	Topeka CS Line Extensions	-	175,000	775,000	-	-
56308	Water Systems	-	-	25,000	-	-
56400	Machinery & Equipment	49,368	362,000	430,000	330,000	330,000
Subtotal		699,280	3,718,558	2,317,000	912,000	912,000
Debt Service						
57100	Principal	-	2,789,100	3,021,761	3,021,761	3,021,761
57200	Interest	1,548,431	1,511,800	1,456,701	1,456,701	1,456,701
57300	Paying Agent Fees	499,369	525	525	525	525
57350	Amortization	(288,334)	-	-	-	-
Subtotal		1,759,467	4,301,425	4,478,987	4,478,987	4,478,987
Non-operating Expenses						
58200	Dist Of Fund To Other Org	8,142	-	-	-	-
59100	Transfers	2,869,058	85,813	676,638	676,638	676,638
59101	Transfers To Other Funds	828,985	781,158	835,792	835,792	835,792
59123	Transfer - Indirect Cost	1,054,576	1,054,576	1,054,576	1,054,576	1,246,379
59134	Renewal & Replacement	850,000	600,000	-	-	-
59135	WRWSA Renewal & Replace	-	180,000	180,000	180,000	180,000
59159	Trans Fleet Veh Trust	115,000	195,000	285,000	285,000	285,000
59921	Loss On Sale Of Assets	179,847	-	-	-	-
60080	Res For Capital Projects	-	15,308,054	11,226,858	11,036,858	10,845,055
Subtotal		5,905,608	18,204,601	14,258,864	14,068,864	14,068,864
CITRUS CO UTILITIES		25,925,910	40,014,774	34,404,884	32,882,323	32,882,323

CITRUS CO UTILITIES

450-9000

9500 CITRUS CO UTILITIES CIP

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
Operating Expenses						
54201	Postage	-	-	1,500	1,500	1,500
54620	Restoration/Erosion Ctrl	-	-	-	144,567	144,567
	Subtotal	-	-	1,500	146,067	146,067
Capital Outlay						
56100	Land	-	-	5,000	5,000	5,000
56300	Improve Other Than Bldg	-	-	-	1,084,800	3,520,800
56306	Line Extension	-	-	100,000	100,000	100,000
56307	Topeka CS Line Extensions	-	-	775,000	775,000	775,000
56308	Water Systems	-	-	25,000	25,000	25,000
56400	Machinery & Equipment	-	-	150,000	150,000	150,000
	Subtotal	-	-	1,055,000	2,139,800	4,575,800
Debt Service						
Non-operating Expenses						
CITRUS CO UTILITIES		-	-	1,056,500	2,285,867	4,721,867

450N UTILITIES-NEIGHBORS HELP

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	71	-	-
	Subtotal	71	-	-
Revenue Sources Other				
400200	Carry Forward	-	45,496	43,288
	Subtotal	-	45,496	43,288
Total Revenues		71	45,496	43,288

Department: 9000N

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Non-operating Expenditure				
58300	Other Grants & Aids	1,793	5,000	5,000
61000	Reserved Budget Fund Bal	-	40,496	38,288
	Subtotal	1,793	45,496	43,288
Total Expenditures		1,793	45,496	43,288

WATER CONSERVATION GRANT

450W-9000W

450W WRWSA WTR CONSERV GRANT

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
337320	WRWSA Local Grant	31,332	-	-
361200	Money Mkt & LGIP Interest	91	-	-
	Subtotal	31,423	-	-
Revenue Sources Other				
381000	Interfund Transfers	45,650	44,250	35,075
400200	Carry Forward	-	23,159	33,059
	Subtotal	45,650	67,409	68,134
Total Revenues		77,073	67,409	68,134

Department: 9000W

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54800	Promotional Activities	62,664	44,250	35,075
	Subtotal	62,664	44,250	35,075
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	23,159	33,059
	Subtotal	-	23,159	33,059
Total Expenditures		62,664	67,409	68,134

451 CCU WATER CONN FEES

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
343620	Connection Fees	-	-	811,629
343630	Connection Fee Credit	-	-	125,324
361200	Money Mkt & LGIP Interest	8,282	8,622	6,776
	Subtotal	8,282	8,622	943,729
Revenue Sources Other				
389120	Water Connection Fee	1,610,925	575,000	-
400100	5% Reserve	-	(432)	(339)
400200	Carry Forward	-	3,117,316	6,545,719
	Subtotal	1,610,925	3,691,884	6,545,380
Total Revenues		1,619,207	3,700,506	7,489,109

Department: 9600

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
Capital Outlay				
56300	Improve Other Than Bldg	-	1,525,000	4,692,774
56305	Improve - Fire Hydrants	-	154,000	-
56400	Machinery & Equipment	-	125,000	-
	Subtotal	-	1,804,000	4,692,774
Non-operating Expenditure				
60080	Res For Capital Projects	-	1,896,506	2,796,335
	Subtotal	-	1,896,506	2,796,335
Total Expenditures		-	3,700,506	7,489,109

451A CCU WWTR CONN FEES

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
343620	Connection Fees	-	-	430,843
343630	Connection Fee Credit	-	-	322,120
361200	Money Mkt & LGIP Interest	7,303	7,104	7,503
	Subtotal	7,303	7,104	760,466
Revenue Sources Other				
389230	Sewer Connection Fee	1,016,961	800,650	-
400100	5% Reserve	-	(356)	(375)
400200	Carry Forward	-	5,404,871	3,885,527
	Subtotal	1,016,961	6,205,165	3,885,152
Total Revenues		1,024,263	6,212,269	4,645,618

Department: 9601A

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53100	Professional Services	48,024	-	-
	Subtotal	48,024	-	-
Capital Outlay				
56300	Improve Other Than Bldg	-	3,596,750	1,533,000
	Subtotal	-	3,596,750	1,533,000
Non-operating Expenditure				
59123	Transfer - Indirect Cost	3,213	3,213	3,213
60080	Res For Capital Projects	-	2,612,306	3,109,405
	Subtotal	3,213	2,615,519	3,112,618
Total Expenditures		51,237	6,212,269	4,645,618

452 CCU UTIL REN/REPLCMT

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	5,517	5,939	5,470
	Subtotal	5,517	5,939	5,470
Revenue Sources Other				
381000	Interfund Transfers	250,000	500,000	1,100,000
381450	Transfer - Utilities	850,000	600,000	-
400100	5% Reserve	-	(297)	(273)
400200	Carry Forward	-	2,280,829	2,335,782
	Subtotal	1,100,000	3,380,532	3,435,509
Total Revenues		1,105,517	3,386,471	3,440,979

Department: 9400

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54605	Equipment Maintenance	179,489	480,000	600,000
	Subtotal	179,489	480,000	600,000
Capital Outlay				
56300	Improve Other Than Bldg	232,485	735,000	1,295,000
56400	Machinery & Equipment	20,083	1,215,000	860,000
	Subtotal	252,568	1,950,000	2,155,000
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	956,471	685,979
	Subtotal	-	956,471	685,979
Total Expenditures		432,056	3,386,471	3,440,979

WRWSA RENEWAL AND REPLACEMENT

453-9700

453 WRWSA RENEWAL AND REPLACE

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources Other				
361200	Money Mkt & LGIP Interest	-	-	2,654
381450	Transfer - Utilities	-	180,000	180,000
400200	Carry Forward	-	105,810	2,001,251
	Subtotal	-	285,810	2,183,905
Total Revenues		-	285,810	2,183,905

Department: 9700

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
54600	Repair & Maintenance	-	115,000	210,000
54605	Equipment Maintenance	-	50,000	50,000
	Subtotal	-	165,000	260,000
Capital Outlay				
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	120,810	1,923,905
	Subtotal	-	120,810	1,923,905
Total Expenditures		-	285,810	2,183,905

454 WTR & WSTWTR AVAILABILITY

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
325210	Water Availability Assmt	515,647	500,000	534,000
325220	Wastewater Availability	149,989	150,000	151,000
361200	Money Mkt & LGIP Interest	1,123	900	900
	Subtotal	666,759	650,900	685,900
Revenue Sources Other				
400100	5% Reserve	-	(32,545)	(34,295)
400200	Carry Forward	-	945,852	1,032,537
	Subtotal	-	913,307	998,242
Total Revenues		666,759	1,564,207	1,684,142

Department: 9454

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53100	Professional Services	-	15,000	30,000
53400	Other Contractual Serv	-	250	250
54201	Postage	1,622	13,000	2,500
54907	Commissions-Property Appr	13,552	23,278	15,000
54908	Commissions - Tax Coll	13,313	13,500	15,000
54921	Advertising	-	175	175
55100	Office Supplies	-	500	100
	Subtotal	28,487	65,703	63,025
Non-operating Expenditure				
59100	Transfers	6,500	6,500	6,500
59134	Renewal & Replacement	250,000	500,000	1,100,000
61000	Reserved Budget Fund Bal	-	992,004	514,617
	Subtotal	256,500	1,498,504	1,621,117
Total Expenditures		284,987	1,564,207	1,684,142

UTILITIES FLEET TRUST

456-9100

456 UTILITIES FLEET

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	1,119	960	1,101
364100	GovDeals - Taxable	3,558	-	-
	Subtotal	4,677	960	1,101
Revenue Sources Other				
381000	Interfund Transfers	124,422	195,000	285,000
400100	5% Reserve	-	(48)	(55)
400200	Carry Forward	-	641,142	606,848
	Subtotal	124,422	836,094	891,793
Total Revenues		129,099	837,054	892,894

Department: 9100

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Capital Outlay				
56400	Machinery & Equipment	-	276,000	580,000
	Subtotal	-	276,000	580,000
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	561,054	312,894
	Subtotal	-	561,054	312,894
Total Expenditures		-	837,054	892,894

466 BUILDING DEPARTMENT

Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Licenses And Permits			
Building Permits	4,644,268	3,000,000	3,500,000
Subtotal	4,644,268	3,000,000	3,500,000
Miscellaneous Revenues			
Sba Interest	7,654	10,000	10,000
Other Misc Revenues	12,134	-	600
Subtotal	19,788	10,000	10,600
Capital Contributions			
Capital Contributions	7,655		
Subtotal	7,655	-	-
Statutory Reserves			
5% Reserve	-	(150,500)	(175,530)
Subtotal	-	(150,500)	(175,530)
Cash Carry Forward			
Cash Carry Forward	-	3,655,465	4,313,415
Subtotal	-	3,655,465	4,313,415
Total Revenues	4,671,710	6,514,965	7,648,485

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.

Staffing

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Assistant Building Official	1	1	1
Building Director/Building Official	1	1	1
Building Operations Manager	1	1	1
Contractor Services/Inspection Specialist	2	2	2
Development Review/Permitting Spec Asst	1	1	1
Development Review/Permitting Specialist III	-	1	3
Fire Plans Examiner	1	1	1
Flood Management Specialist	1	1	1
Inspector III	7	8	9
License Compliance Officer	3	3	3
Non-Residential Review Coordinator	-	2	2
Plans Examiner	1	1	-
Plans Examiner III	-	-	2
Senior Secretary	1	1	1
Sr. Non-Residential Review Coordinator	1	-	-
Trademaster Plans Examiner	1	1	-
Part-time			
Customer Service Supervisor	1	1	1
Development Review/Permitting Specialist III	10	10	10
	33	36	39

3440 - BUILDING DEPARTMENT

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	1,596,978	1,733,113	1,828,709	1,934,949	1,934,949
51306	Casual Labor	-	10,000	10,000	-	-
51400	Overtime	-	8,000	8,000	-	-
52100	FICA Taxes	118,080	132,583	139,896	148,024	148,024
52200	Retirement Contributions	171,357	196,596	215,515	228,168	228,168
52300	Life & Health Insurance	192,703	232,985	266,239	283,717	283,717
52350	OPEB-Prop Funds Only	13,605	-	-	-	-
52400	Workers' Compensation	18,400	20,597	24,104	24,374	24,374
	Subtotal	2,111,123	2,333,874	2,492,463	2,619,232	2,619,232
Operating Expenses						
53102	Contract Attorney Fees	-	2,450	2,000	2,000	2,000
53400	Other Contractual Serv	-	1,425	3,000	3,000	3,000
53416	Software As A Service	62	31,348	31,807	31,807	31,807
54000	Travel & Per Diem	244	2,200	1,800	1,800	1,800
54100	Communications Services	9,837	12,661	8,661	7,760	7,760
54201	Postage	2,202	2,720	2,700	2,700	2,700
54400	Rentals & Leases	750	3,800	3,300	3,300	3,300
54500	Insurance	1,653	3,000	2,700	2,700	2,700
54550	General Liability Claims	1,705	7,000	7,000	7,000	7,000
54600	Repair & Maintenance	-	1,000	1,000	1,000	1,000
54603	Vehicle Maintenance	18,954	11,065	19,500	19,500	19,500
54605	Equipment Maintenance	4,102	3,116	3,083	2,798	2,798
54615	Software Maint/Support	29,291	40,367	47,949	49,017	49,017
54700	Printing & Binding	356	1,050	800	800	800
54916	Board Recording Fees	290	400	200	200	200
54921	Advertising	1,175	2,160	2,060	2,060	2,060
55100	Office Supplies	5,679	5,465	5,465	5,465	5,465
55201	Tools Imp. & Spec. Cloth	28	1,250	1,250	1,050	1,050
55205	Uniforms	2,520	3,805	3,805	3,805	3,805
55208	Fuel & Lubes	34,882	46,348	72,250	72,250	72,250
55221	Meals	-	600	600	600	600
55270	Computer Accessories	8,296	5,654	14,436	14,436	14,436
55275	Computer Software	-	882	180	180	180
55400	Dues Bks Subscr Mem Publ	3,326	3,890	5,890	6,110	6,110
55500	Training	1,925	4,900	4,900	4,900	4,900
55960	Depreciation Expense	42,764	-	-	-	-
	Subtotal	170,041	198,556	246,336	246,238	246,238
Capital Outlay						
56400	Machinery & Equipment	(4,183)	29,000	64,000	35,000	35,000
	Subtotal	(4,183)	29,000	64,000	35,000	35,000
Non-operating Expenses						
59100	Transfers	1,014,012	514,012	514,012	514,012	514,012
59123	Transfer - Indirect Cost	361,377	361,377	361,377	361,377	442,063
59159	Trans Fleet Veh Trust	257,700	257,700	257,700	257,700	257,700
61000	Reserved Budget Fund Bal	-	2,820,446	3,614,926	3,614,926	3,534,240
	Subtotal	1,633,089	3,953,535	4,748,015	4,748,015	4,748,015
BUILDING DEPARTMENT		3,910,070	6,514,965	7,550,814	7,648,485	7,648,485

476 BUILDING DEPT VEH TRUST

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	921	-	-
	Subtotal	921	-	-
Revenue Sources Other				
381000	Interfund Transfers	257,700	257,700	257,700
400200	Carry Forward	-	614,433	873,504
	Subtotal	257,700	872,133	1,131,204
Total Revenues		258,621	872,133	1,131,204

Department: 3455

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Capital Outlay				
56400	Machinery & Equipment	-	-	30,000
	Subtotal	-	-	30,000
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	872,133	1,101,204
	Subtotal	-	872,133	1,101,204
Total Expenditures		-	872,133	1,131,204

477 BUILDING INSP TECHNOLOGY

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	3,327	-	-
	Subtotal	3,327	-	-
Revenue Sources Other				
381000	Interfund Transfers	1,000,000	500,000	500,000
400200	Carry Forward	-	1,081,933	1,753,196
	Subtotal	1,000,000	1,581,933	2,253,196
Total Revenues		1,003,327	1,581,933	2,253,196

Department: 3456

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53100	Professional Services	24,645	-	-
53400	Other Contractual Serv	218,926	300,000	331,000
53416	Software As A Service	97,393	-	12,500
55270	Computer Accessories	10,169	85,000	85,000
55275	Computer Software	79,250	-	-
55500	Training	-	40,000	40,000
	Subtotal	430,382	425,000	468,500
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	1,156,933	1,784,696
	Subtotal	-	1,156,933	1,784,696
Total Expenditures		430,382	1,581,933	2,253,196

480 EMERGENCY MEDICAL SERVICE

Account #	Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Charges For Services				
335200	Firefighter Supplemental	-	-	2,503
342600	Ambulance Fees	-	9,946,454	8,750,000
342930	Medicaid Reimbursement	-	98,000	-
364200	GovDeals - Tax Exempt	-	-	10,000
369961	Reimbursements	-	-	5,000
	Subtotal	-	10,044,454	8,767,503
Interfund Transfers				
381000	Interfund Transfers	-	1,186,746	-
381001	Transfer - General Fund	606,714	1,749,522	2,285,700
400100	5% Reserve	-	-	(438,376)
400200	Carry Forward	-	-	657,996
	Subtotal	606,714	2,936,268	2,505,320
Total Revenues		606,714	12,980,722	11,272,823

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

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
Full-time			
Captain of Training/Paramedic	-	-	1
Community Outreach/Paramedic	-	1	1
Division Chief of EMS	-	1	-
Division Chief of EMS Training	-	1	-
EMT 12 Hour	-	5	5
EMT 24 Hour	-	36	36
Fire Rescue Inventory Supply Manager	-	1	-
Inventory Control Coordinator	-	1	-
Medical Billing Specialist	-	1	1
Office Coordinator	-	-	1
Paramedic 12 Hour	-	5	5
Paramedic 24 Hour	-	36	36
Quality Assurance Specialist	-	1	1
Part-time			
Accounting Supervisor	-	-	1
Captain of Logistics/Paramedic	-	-	1
Communication Specialist	-	-	1
Deputy Chief/Paramedic	-	-	1
Division Chief of Administration	-	-	1
Division Chief of EMS	-	-	1
Executive Secretary	-	-	1
Fire Chief	-	-	1
Fire Rescue Inventory Supply Manager	-	-	1
Inventory Control Coordinator	-	-	2
	-	89	98

4180 EMERGENCY MEDICAL SERVICE

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Personnel Services						
51200	Regular Salaries & Wages	-	4,825,352	5,203,443	5,203,443	5,203,443
51306	Casual Labor	-	500,000	-	-	-
52100	FICA Taxes	-	407,389	398,063	398,063	398,063
52200	Retirement Contributions	-	1,373,049	1,403,405	1,403,405	1,403,405
52300	Life & Health Insurance	-	683,617	688,851	691,806	691,806
52400	Workers' Compensation	-	291,632	230,201	230,201	230,201
	Subtotal	-	8,081,039	7,923,963	7,926,918	7,926,918
Operating Expenses						
53100	Professional Services	290	5,800	11,800	8,200	8,200
53400	Other Contractual Serv	-	562,226	593,426	830,494	830,494
53416	Software As A Service	-	-	13,559	10,715	10,715
54100	Communications Services	799	48,358	28,049	21,972	21,972
54201	Postage	21	500	500	500	500
54300	Utility Services	-	25,147	46,161	13,340	13,340
54400	Rentals & Leases	2,376	1,000,155	30,000	30,000	30,000
54500	Insurance	-	78,477	78,477	78,477	78,477
54550	General Liability Claims	-	60,000	60,000	60,000	60,000
54600	Repair & Maintenance	-	16,068	18,800	13,800	38,360
54603	Vehicle Maintenance	7,243	337,180	275,000	275,000	275,000
54604	Maintenance - Buildings	-	-	17,400	4,350	4,350
54605	Equipment Maintenance	-	248,487	12,200	9,800	9,800
54615	Software Maint/Support	-	317,861	122,800	222,200	222,200
54700	Printing & Binding	-	3,000	3,000	2,000	2,000
54800	Promotional Activities	-	1,400	1,400	1,400	1,400
55100	Office Supplies	-	3,300	4,000	3,000	3,000
55101	Employee Incentive Prog	-	-	11,000	9,000	9,000
55120	Office/Non-Cap Equipment	71,245	68,300	68,300	10,500	10,500
55200	Operating Supplies	-	-	2,720	2,720	2,720
55205	Uniforms	4,717	46,545	50,000	47,000	47,000
55208	Fuel & Lubes	49	308,284	420,803	420,803	420,803
55211	Janitorial Supplies	-	-	6,400	1,600	1,600
55221	Meals	-	1,000	1,200	1,200	1,200
55270	Computer Accessories	19,710	14,950	43,756	17,597	17,597
55280	Medical Supplies	12,045	487,327	495,395	465,395	465,395
55400	Dues Bks Subscr Mem Publ	1,775	1,592	7,192	7,192	7,192
	Subtotal	120,270	3,635,957	2,423,338	2,568,255	2,592,815
Capital Outlay						
56200	Buildings	-	-	549,500	26,500	26,500
56300	Improve Other Than Bldg	-	-	375	375	375
56400	Machinery & Equipment	-	860,000	562,000	50,000	50,000
	Subtotal	-	860,000	1,111,875	76,875	76,875

EMERGENCY MEDICAL SERVICES

480-4180

4180 EMERGENCY MEDICAL SERVICE

Account	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Department	2022-2023 Recommended	2022-2023 Approved
Non-operating Expenses						
59100	Transfers	-	337,585	337,585	483,019	483,019
61000	Reserved Budget Fund Bal	-	66,141	193,196	193,196	193,196
Subtotal		-	403,726	530,781	676,215	676,215
EMERGENCY MEDICAL SERVICE		120,270	12,980,722	11,989,957	11,248,263	11,272,823



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	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
324000	Impact Fees	74,036	45,000	75,000
361200	Money Mkt & LGIP Interest	104	75	75
	Subtotal	74,140	45,075	75,075
Revenue Sources Other				
400100	5% Reserve	-	(2,254)	(3,754)
400200	Carry Forward	-	92,494	195,703
	Subtotal	-	90,240	191,949
Total Revenues		74,140	135,315	267,024

Department: 2829

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 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	-	119,284	250,993
	Subtotal	16,031	135,315	267,024
Total Expenditures		16,031	135,315	267,024

FIRE IMPACT FEES

620-2814

620 FIRE IMPACT FEES

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
324000	Impact Fees	567,470	300,000	400,000
361200	Money Mkt & LGIP Interest	1,697	1,500	1,500
	Subtotal	569,167	301,500	401,500
Revenue Sources Other				
400100	5% Reserve	-	(15,075)	(20,075)
400200	Carry Forward	-	1,315,675	1,957,230
	Subtotal	-	1,300,600	1,937,155
Total Revenues		569,167	1,602,100	2,338,655

Department: 2814

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Non-operating Expenditure				
59123	Transfer - Indirect Cost	289	289	289
59133	Transfer - Debt Service	7,823	7,823	7,823
61000	Reserved Budget Fund Bal	-	1,593,988	2,330,543
	Subtotal	8,112	1,602,100	2,338,655
Total Expenditures		8,112	1,602,100	2,338,655

619 LAW ENFORCEMENT IMP FEES

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
324000	Impact Fees	487,500	250,000	500,000
361200	Money Mkt & LGIP Interest	1,071	1,000	1,000
	Subtotal	488,572	251,000	501,000
Revenue Sources Other				
400100	5% Reserve	-	(12,550)	(25,050)
400200	Carry Forward	-	876,034	1,695,938
	Subtotal	-	863,484	1,670,888
Total Revenues		488,572	1,114,484	2,171,888

Department: 2813

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Non-operating Expenditure				
59123	Transfer - Indirect Cost	231	231	231
59133	Transfer - Debt Service	43,937	43,937	43,937
61000	Reserved Budget Fund Bal	-	1,070,316	2,127,720
	Subtotal	44,168	1,114,484	2,171,888
Total Expenditures		44,168	1,114,484	2,171,888

LIBRARY IMPACT FEES

622-2816

622 LIBRARY IMPACT FEES

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
324000	Impact Fees	443,133	300,000	350,000
361200	Money Mkt & LGIP Interest	1,032	900	900
	Subtotal	444,164	300,900	350,900
Revenue Sources Other				
400100	5% Reserve	-	(15,045)	(17,545)
400200	Carry Forward	-	839,010	1,321,618
	Subtotal	-	823,965	1,304,073
Total Revenues		444,164	1,124,865	1,654,973

Department: 2816

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Debt Service				
57100	Principal	47,180	49,130	51,470
57200	Interest	14,024	12,809	12,200
	Subtotal	61,204	61,939	63,670
Non-operating Expenditure				
59123	Transfer - Indirect Cost	217	217	217
61000	Reserved Budget Fund Bal	-	1,062,709	1,591,086
	Subtotal	217	1,062,926	1,591,303
Total Expenditures		61,421	1,124,865	1,654,973

636 PARK IMPACT FEES/DIST 1

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
324000	Impact Fees	83,423	-	-
361200	Money Mkt & LGIP Interest	233	200	200
	Subtotal	83,656	200	200
Revenue Sources Other				
400100	5% Reserve	-	(10)	(10)
400200	Carry Forward	-	184,937	201,454
	Subtotal	-	184,927	201,444
Total Revenues		83,656	185,127	201,644

Department: 2836

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
Capital Outlay				
56300	Improve Other Than Bldg	-	180,000	180,000
	Subtotal	-	180,000	180,000
Non-operating Expenditure				
59123	Transfer - Indirect Cost	189	189	189
61000	Reserved Budget Fund Bal	-	4,938	21,455
	Subtotal	189	5,127	21,644
Total Expenditures		189	185,127	201,644

637 PARK IMPACT FEES/DIST 2

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
324000	Impact Fees	493,553	-	-
324100	Impact Fee Credit Used	118,191	-	-
361200	Money Mkt & LGIP Interest	938	1,000	750
	Subtotal	612,682	1,000	750
Revenue Sources Other				
400100	5% Reserve	-	(50)	(38)
400200	Carry Forward	-	528,852	640,918
	Subtotal	-	528,802	640,880
Total Revenues		612,682	529,802	641,630

Department: 2837

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Capital Outlay				
56300	Improve Other Than Bldg	394,800	60,000	-
	Subtotal	394,800	60,000	-
Non-Operating Expenditure				
59123	Transfer - Indirect Cost	225	225	225
61000	Reserved Budget Fund Bal	-	469,577	641,405
	Subtotal	225	469,802	641,630
Total Expenditures		395,025	529,802	641,630

638 PARK IMPACT FEES/DIST 3

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
324000	Impact Fees	121,778	-	-
361200	Money Mkt & LGIP Interest	439	400	400
	Subtotal	122,217	400	400
Revenue Sources Other				
400100	5% Reserve	-	(20)	(20)
400200	Carry Forward	-	348,097	346,946
	Subtotal	-	348,077	346,926
Total Revenues		122,217	348,477	347,326

Department: 2838

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Non-operating Expenditure				
59123	Transfer - Indirect Cost	231	231	231
61000	Reserved Budget Fund Bal	-	348,246	347,095
	Subtotal	231	348,477	347,326
Total Expenditures		231	348,477	347,326

PARK IMPACT FEES/DIST 4

639-2839

639 PARK IMPACT FEES/DIST 4

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
324000	Impact Fees	130,371	-	-
361200	Money Mkt & LGIP Interest	341	300	300
	Subtotal	130,712	300	300
Revenue Sources Other				
400100	5% Reserve	-	(15)	(15)
400200	Carry Forward	-	283,770	308,368
	Subtotal	-	283,755	308,353
Total Revenues		130,712	284,055	308,653

Department: 2839

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Non-operating Expenditure				
59123	Transfer - Indirect Cost	189	189	189
61000	Reserved Budget Fund Bal	-	283,866	308,464
	Subtotal	189	284,055	308,653
Total Expenditures		189	284,055	308,653

640 PARKS IMPACT FEES

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
324000	Impact Fees	131,927	675,000	675,000
361200	Money Mkt & LGIP Interest	12	1,000	750
	Subtotal	131,939	676,000	675,750
Revenue Sources Other				
400100	5% Reserve	-	(33,800)	(33,788)
400200	Carry Forward	-	-	907,689
	Subtotal	-	(33,800)	873,901
Total Revenues		131,939	642,200	1,549,651

Department: 6640

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Capital Outlay				
56300	Improve Other Than Bldg	-	165,000	125,000
	Subtotal	-	165,000	125,000
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	477,200	1,424,651
	Subtotal	-	477,200	1,424,651
Total Expenditures		-	642,200	1,549,651

PUBLIC BUILDING IMPACT FEES

623-2830

623 PUBLIC BUILDING IMPACT FEES

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
324000	Impact Fees	442,616	250,000	400,000
361200	Money Mkt & LGIP Interest	427	300	400
	Subtotal	443,043	250,300	400,400
Revenue Sources Other				
400100	5% Reserve	-	(12,515)	(20,020)
400200	Carry Forward	-	381,574	909,858
	Subtotal	-	369,059	889,838
Total Revenues		443,043	619,359	1,290,238

Department: 2830

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 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	-	379,150	1,050,029
	Subtotal	240,209	619,359	1,290,238
Total Expenditures		240,209	619,359	1,290,238

613 ROAD IMPACT FEES/CRYSTAL RIVER

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
Revenue Sources Other				
400200	Carry Forward	-	-	2,000
Subtotal		-	-	2,000
Total Revenues		-	-	2,000

Department: 2811

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Capital Outlay				
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	-	2,000
Subtotal		-	-	2,000
Total Expenditures		-	-	2,000

ROAD IMPACT FEES/DIST A

662-2831

662 ROAD IMPACT FEES/DIST A

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
324000	Impact Fees	1,272,854	600,000	1,000,000
361200	Money Mkt & LGIP Interest	2,544	2,400	2,400
	Subtotal	1,275,398	602,400	1,002,400
Revenue Sources Other				
400100	5% Reserve	-	(30,120)	(50,120)
400200	Carry Forward	-	1,193,379	2,184,067
	Subtotal	-	1,163,259	2,133,947
Total Revenues		1,275,398	1,765,659	3,136,347

Department: 2831

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Capital Outlay				
56339	CR491-CR486 To SR44	657,058	250,750	2,416,300
	Subtotal	657,058	250,750	2,416,300
Non-operating Expenditure				
59123	Transfer - Indirect Cost	261	261	261
59133	Transfer - Debt Service	-	500,000	500,000
61000	Reserved Budget Fund Bal	-	1,014,648	219,786
	Subtotal	261	1,514,909	720,047
Total Expenditures		657,319	1,765,659	3,136,347

663 ROAD IMPACT FEES/DIST A

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
324000	Impact Fees	329,859	175,000	250,000
324100	Impact Fee Credit Used	4,848	-	-
361200	Money Mkt & LGIP Interest	828	700	700
	Subtotal	335,535	175,700	250,700
Revenue Sources Other				
400100	5% Reserve	-	(8,785)	(12,535)
400200	Carry Forward	-	721,877	1,067,841
	Subtotal	-	713,092	1,055,306
Total Revenues		335,535	888,792	1,306,006

Department: 2832

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Capital Outlay				
56339	CR491-CR486 To SR44	-	590,000	1,090,000
	Subtotal	-	590,000	1,090,000
Non-operating Expenditure				
59123	Transfer - Indirect Cost	223	223	223
59133	Transfer - Debt Service	-	100,000	100,000
61000	Reserved Budget Fund Bal	-	198,569	115,783
	Subtotal	223	298,792	216,006
Total Expenditures		223	888,792	1,306,006

ROAD IMPACT FEES/DIST C

664-2833

664 ROAD IMPACT FEES/DIST C

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
324000	Impact Fees	459,096	300,000	400,000
361200	Money Mkt & LGIP Interest	1,479	1,250	1,250
	Subtotal	460,575	301,250	401,250
Revenue Sources Other				
400100	5% Reserve	-	(15,063)	(20,063)
400200	Carry Forward	-	267,627	598,230
	Subtotal	-	252,564	578,167
Total Revenues		460,575	553,814	979,417

Department: 2833

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 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
61000	Reserved Budget Fund Bal	-	353,591	79,194
	Subtotal	223	553,814	279,417
Total Expenditures		223	553,814	979,417

665 ROAD IMPACT FEES/DIST D

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Revenue Sources				
324000	Impact Fees	446,334	275,000	400,000
324100	Impact Fee Credit Used	222,293	-	-
361200	Money Mkt & LGIP Interest	1,347	1,200	1,200
	Subtotal	669,974	276,200	401,200
Revenue Sources Other				
400100	5% Reserve	-	(13,810)	(20,060)
400200	Carry Forward	-	342,702	705,500
	Subtotal	-	328,892	685,440
Total Revenues		669,974	605,092	1,086,640

Department: 2834

Account #	Account Title	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget
Operating Expenditures				
53100	Professional Services	-	50,000	50,000
	Subtotal	-	50,000	50,000
Capital Outlay				
56300	Improve Other Than Bldg	-	-	500,000
56339	CR491-CR486 To SR44	8,654	86,800	311,800
	Subtotal	8,654	86,800	811,800
Non-operating Expenditure				
59123	Transfer - Indirect Cost	433	433	433
59133	Transfer - Debt Service	-	175,000	175,000
61000	Reserved Budget Fund Bal	-	292,859	49,407
	Subtotal	433	468,292	224,840
Total Expenditures		9,087	605,092	1,086,640





Capital Improvement Program



Citrus County, Florida

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program (CIP)

Citrus County maintains a Capital Improvement Program (CIP) that covers a five year period and is updated annually in conjunction with the operating budget. The projects included in this program will enable the County to meet the needs of existing and future residents by providing a high level of service and enhanced quality of life. Funding levels for capital construction projects are based on the merits of a particular project together with the available funding from all financing sources. In April, a CIP workshop is held with the Board of County Commissioners reviews the cash requirements for capital project financing annually. Funding for current fiscal year projects is included in the adopted budget.

A capital improvement project is defined as any new building, equipment, additions to existing structures, purchase of structures, the purchase of land in conjunction with new or existing structures, and road and bridge projects that would normally have a life of at least ten (10) years and an initial cost of greater than \$50,000.

Capital Equipment is defined as real or personal, tangible or intangible property that has a cost equal to or greater than the capitalization threshold of \$5,000 as provided in Rule 69I 73.002, Florida Administrative Code, and has an estimated useful life extending beyond one year. Examples include land, buildings and equipment.

There are many features that distinguish Citrus County's operating budget from the capital budget. The operating budget includes expenses that are generally of a recurring nature and are appropriated annually. It provides for the provision of all County services, but does not result in physical assets for the County. Annual changes in the operating budget are expected to be fairly stable and represent incremental changes in the cost of doing business. Taxes, user fees, and other inter governmental revenues, that generally recur annually, provide resources for the operating budget.

The capital budget includes non recurring capital expenditures for projects that may last several years. The projects result in physical assets in the County. Bond or loan proceeds, impact fees, grants, and taxes generally provide resources for the capital budget. In spite of these differences, the operating and capital budgets are closely linked. The operating budget assumes the cost of maintaining and operating new facilities that are constructed under the capital budget, including debt service on these facilities.

Capital Planning

The CIP serves as a planning guide for the construction of general purpose and public utility facilities in the County. The CIP process provides a framework for development of reliable capital expenditure and revenue estimates and the timely scheduling of bond/loan issuance. The CIP is designed to balance the need for public facilities as expressed by the Citrus County Comprehensive Plan. A comprehensive plan is a written document that identifies the goals, objectives, principles, guidelines, policies, standards, and strategies for the growth and development of the community.

Capital Improvement Element

The CIE is the element of the Comprehensive Plan that outlines the capital needs of the community as it relates to infrastructure needs and adopted level of service. It is updated annually and is sent to the State of Florida Department of Community Affairs for approval. Only projects that either increase or maintain level of service standards are included in the CIE. The CIE must have committed funding sources that are available immediately to fund CIP projects. These sources include ad valorem taxes, gas taxes, approved bonds, state and federal funds, impact fees, water/wastewater connection fees and enforceable developer agreements. Florida Statute chapter 163 requires counties to track the capacity of its public facilities. The county is required to ensure that capacity is available concurrent with growth and uses the adopted level of service standards as a base to measure each facility.

Citrus County prepares an Operating Budget and Capital Budget. The Operating Budget and the Capital Budget are closely linked. The Operating Budget is prepared annually for the operational needs of the budgeted year. The Capital Budget, also referred to as the Capital Improvement Program (CIP), is for the acquisition, expansion, or rehabilitation of infrastructure, or capital assets. The CIP, unlike the Operating Budget, is a five year financial plan and is updated annually. Only those projects with expenditures during the current year of the plan are financed and adopted as part of the County's Annual Budget.

CAPITAL IMPROVEMENT PROGRAM

Capital Operational Impact

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

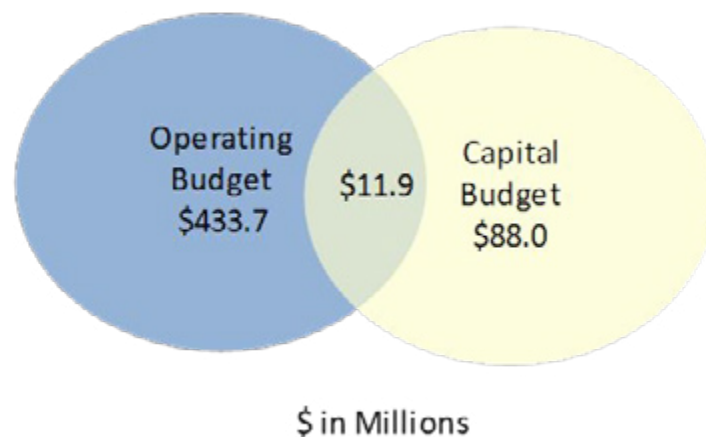
Capital budget decisions affect the operating budget in several ways. First and foremost is the amount of operating budget revenue that must be used to provide for debt service payments on any debt issued to fund capital projects. Fiscal Year 2022/2023 capital budget totals \$88,040,539 or 20.3% of the 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 23 budget includes the following projects that will impact the operational budget in future years: County Road 491 Phase 2 Road Widening and Regional Drainage, Road Resurfacing, and Water and Wastewater Line Expansion.

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

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

Current Year Impact—The estimated impact this year of the capital budget on the operating budget is approximately \$11.9 million (\$11.7 million for debt service and \$0.2 million for operating costs).



CAPITAL IMPROVEMENT PROGRAM

Future Year Impact — The estimated impact of the capital budget on the operating budget for fiscal years 2024 2027 is approximately \$44.6 million.

Debt Service Impact — The impact of debt service costs incurred from long term financing of capital projects that were approved this year and in prior years totals \$11.7 million. Future debt service costs for fiscal years 2024 2027 total \$43.8 million.

Public Facilities, Infrastructure Projects and Operating Costs — Capital Projects with completion dates anticipated to fall within the budget year having impacts on operating costs have been listed on the following pages. A summary of operational impacts for both this budget year and future budget years has also been included.

Operational Impact	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Aviation	1,575	1,575	6,183	9,063	9,063
Public Buildings	2,608,275	2,693,125	2,402,200	2,114,825	2,122,465
Fire	260,845	239,545	260,845	260,845	239,545
General Fund	1,112,055	1,119,521	1,127,821	279,200	287,566
Library District	63,100	64,100	65,000	66,250	67,100
Parks And Recreation	-	23,184	23,184	24,534	24,534
Solid Waste Management	395,500	400,000	424,000	439,000	439,000
Transportation Funds	3,079,748	3,073,728	3,068,628	3,067,128	3,058,742
Water And Wastewater	4,339,294	4,259,519	4,255,269	4,251,394	4,252,519
Water Quality	1,700	4,300	4,300	5,000	5,000
	11,862,092	11,878,597	11,637,430	10,517,239	10,505,534

CAPITAL IMPROVEMENT PROGRAM

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

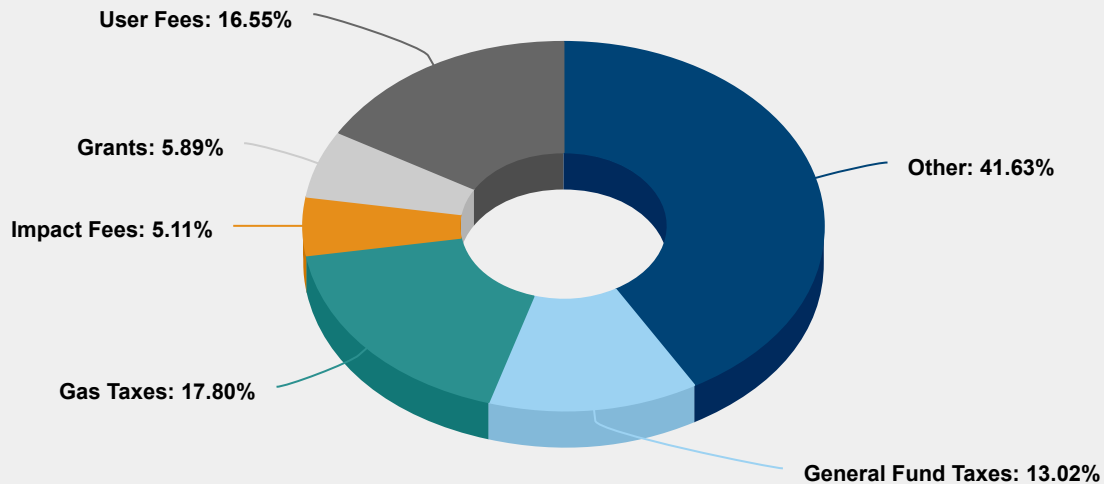
Capital Improvement Projects Overview

	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Totals
Sources Of Funding						
General Fund Taxes	11,465,176	10,206,264	8,791,089	6,163,425	6,016,291	42,642,245
Gas Taxes	15,671,199	10,499,474	11,826,601	9,309,600	10,755,365	58,062,239
Fire District Taxes	516,172	520,106	499,167	503,331	360,045	2,398,821
Library District Taxes	-	130,000	-	-	-	130,000
Tipping Fees	5,100,500	17,455,000	6,103,805	5,144,000	5,144,000	38,947,305
Operating Fees	6,192,294	4,569,519	7,094,269	8,201,394	4,502,519	30,559,995
Water Connection Fees	2,656,774	240,000	240,000	400,000	1,200,000	4,736,774
Wastewater Connection Fees	618,000	-	200,000	700,000	1,250,000	2,768,000
Renewal And Replacement	910,000	500,000	500,000	500,000	500,000	2,910,000
Impact Fees	4,499,782	625,782	3,286,682	141,250	142,100	8,695,596
Grants	5,183,515	5,465,426	10,640,981	3,377,600	5,528,940	30,196,462
Loan	1,360,000	1,479,375	2,235,375	1,857,000	1,730,000	8,661,750
Other	33,867,127	7,419,757	10,782,757	17,826,000	8,045,000	77,940,641
Total Funding	88,040,539	59,110,703	62,200,726	54,123,600	45,174,260	308,649,828
Capital Expenditures						
Planning	3,467,500	2,037,000	3,165,000	2,292,000	1,141,200	12,102,700
Land	-	250,000	60,000	170,000	170,000	650,000
Construction	68,591,811	40,127,000	41,857,232	37,161,000	29,488,665	217,225,708
Equipment	1,570,259	1,549,193	2,631,059	1,138,786	995,500	7,884,797
Debt Service	11,755,969	11,702,510	11,442,435	10,316,814	10,333,895	55,551,623
Other	2,655,000	3,445,000	3,045,000	3,045,000	3,045,000	15,235,000
Total Expenditures	88,040,539	59,110,703	62,200,726	54,123,600	45,174,260	308,649,828
Capital Improvement Categories						
Aviation	1,955,000	3,088,250	7,935,000	3,167,000	2,223,200	18,368,450
Public Buildings	2,680,275	2,693,125	2,402,200	2,114,825	2,122,465	12,012,890
Fire Rescue	566,172	1,250,106	3,479,167	983,331	840,045	7,118,821
General Fund	7,775,937	5,099,203	2,434,703	1,244,200	1,154,566	17,708,609
Library District	63,100	694,100	565,000	66,250	67,100	1,455,550
Parks And Recreation	1,429,009	983,481	1,733,481	640,000	470,000	5,255,971
Solid Waste Management	5,100,500	17,455,000	6,323,805	5,144,000	5,144,000	39,167,305
Transportation Funds	23,570,870	14,170,419	16,826,601	11,309,600	15,855,365	81,732,855
Water And Wastewater	42,937,176	11,277,019	17,900,769	26,929,394	14,672,519	113,716,877
Water Quality	1,962,500	2,400,000	2,600,000	2,525,000	2,625,000	12,112,500
	88,040,539	59,110,703	62,200,726	54,123,600	45,174,260	308,649,828

CAPITAL IMPROVEMENT PROGRAM

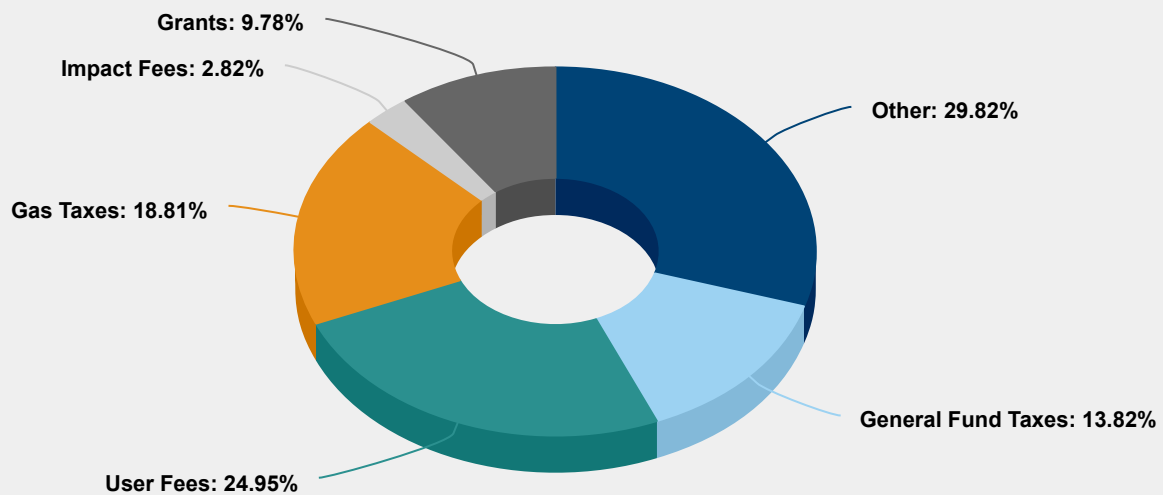
Capital Improvement Projects by Revenue

\$88,040,539



FY 2023/2027

\$308,649,828

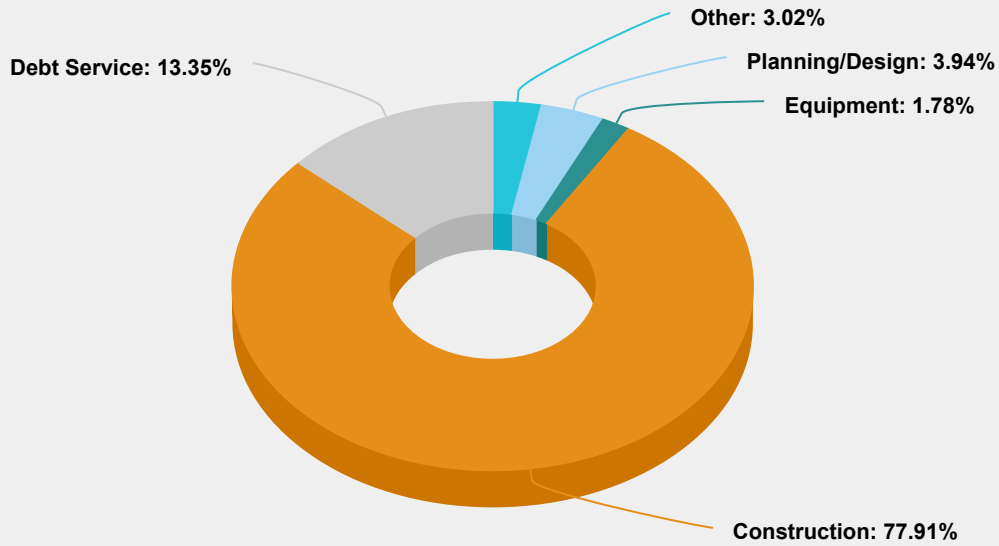


CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Projects by Expenditure

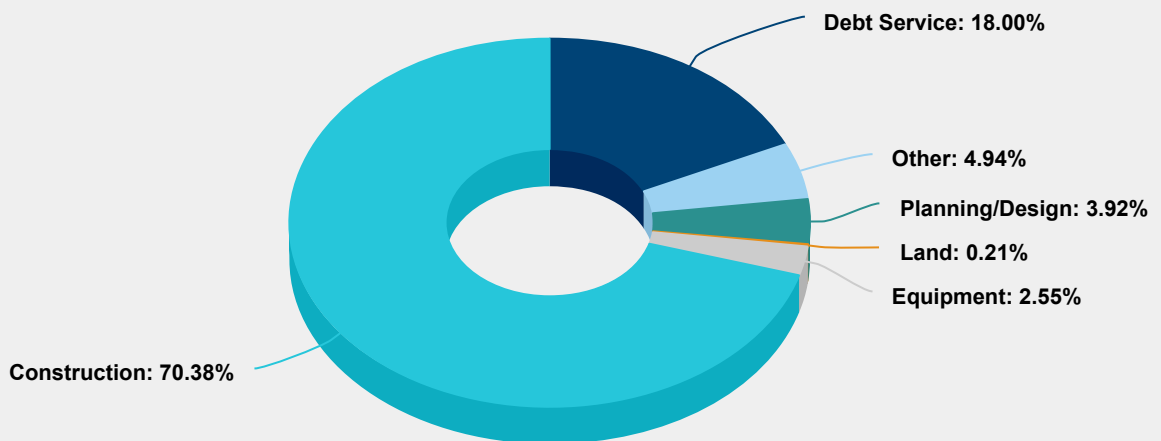
FY 2023/2027

\$88,040,539



FY 2023/2027

\$308,649,828



CAPITAL IMPROVEMENT PROGRAM

FY23 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 22/23 Funding	Ad Valorem Taxes	Other	Impact Fees	Grants
Citrus County Transit Buses	667,000	-	-	-	667,000
New Courthouse Generator	500,000	500,000	-	-	-
Constitutional Officer Renovations	2,000,000	2,000,000	-	-	-
Fuel Site Expansion	1,900,000	892,000	-	-	1,008,000
Heavy Equipment—Road Maintenance	442,000	442,000	-	-	-
Judicial Infrastructure Replacement	201,632	-	201,632	-	-
Phone, Radio & Server Systems Debt/lease	1,112,055	1,040,373	-	71,682	-
Routine Maintenance	953,250	788,250	-	-	165,000
	\$7,775,937	\$5,662,623	\$201,632	\$71,682	\$1,840,000

Routine Maintenance projects consist of shingle and chiller replacement projects.

Projected Operational Impacts: The routine maintenance projects will have a cost savings based on maintaining the integrity of the equipment and buildings for optimum efficiency. Any additional bus drivers for the new transit buses are grant funded.

Operational Impact	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Debt Service Payments	1,112,055	1,119,521	1,127,821	279,200	287,566

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 22/23 Funding	Ad Valorem Taxes	Grants
Crystal River—Env Assessment for RY Ext	380,000	100,000	280,000
CGC Wetland Removal Along RY 9-27	370,000	27,000	343,000
Inverness—Construct T & Corporate Hangars	500,000	500,000	-
Inverness—Business Industrial Park	375,000	375,000	-
Inverness—Airspace Obstruction Clearing	330,000	36,000	294,000
	\$1,955,000	\$1,038,000	\$917,000

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 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Crystal River—Construct Hangars	-	-	-	2,880	2,880
Inverness—Construct T & Corporate Hangars	-	-	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 22/23 Funding	Ad Valorem Taxes	Other	Impact Fees/ Grant
Barge Canal Boat Ramp	1,139,009	215,528	100,000	823,481
Court Resurfacing	50,000	50,000	-	-
Hernando Beach Boat Ramp/ Park Resurface	110,000	110,000	-	-
Play Structure Replacements	130,000	130,000	-	-
	\$1,429,009	\$505,528	\$100,000	\$823,481

Projected Operational Impacts: The upkeep and maintenance of the Barge Canal boat ramp will be incorporated into the Grounds Maintenance budget, which should have a minimal effect since the staffing levels will remain unchanged. The potential expenditures include lighting, mowing, water, and dumpster service.

Operational Impact	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Barge Canal Boat Ramp	-	23,184	23,184	23,184	23,184
Artificial Reef #1 Enhancement	-	-	-	450	450
In-shore Reefs	-	-	-	900	900

CAPITAL IMPROVEMENT PROGRAM

STORMWATER

Revenues: Stormwater projects are funded through Grants, Special Assessments and Ad Valorem Taxes. Matching funds are available from the SWFWMD through the Cooperative Funding Program.

Project	FY 22/23 Funding	Ad Valorem Taxes	Grants
Coop Watershed Management Plan—swfwmd	287,500	143,750	143,750
S. Osceola Drainage Improvements	100,000	100,000	-
Woodhill / Woodside Drainage Improvements	100,000	100,000	-
Hamburg/ Frankfurter Drainage Improvements	100,000	100,000	-
Placid Ave Drainage Improvements	100,000	100,000	-
Drainage Complaint Retrofit Projects	250,000	250,000	-
Plantation Estates Drainage	325,000	325,000	-
Outfall Infrastructure	350,000	350,000	-
Residential Drainage Improvements	350,000	350,000	-
	\$1,962,500	\$1,818,750	143,750

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 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
South Osceola Street Drainage Imprv	-	700	700	700	700
Woodhill/woodside Drainage Imprv	-	700	700	700	700
Hamburg/franfurter Drainage Imprv	-	500	500	500	500
Placid Avenue Drainage Imprv	-	700	700	700	700
Basin Management Plan Implementation	-	-	-	700	700
Drainage Compliant Retrofit Projects	500	500	500	500	500
Outfall Infrastructure Retrofit	500	500	500	500	500
Residential Drainage Improvements	700	700	700	700	700

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 22/23 Funding	Gas Taxes	Grants/ Impact Fees	Other
Road Resurfacing Program	6,315,387	4,000,000	-	2,315,387
Gas Tax Funding Of Road Maintenance	1,700,000	1,700,000	-	-
Debt Service	2,934,200	2,934,200	-	-
E. Trails End Rd - resurfacing - scop	849,508	270,298	579,210	-
CR 491 Next Phase Road Widening	8,625,000	5,000,000	3,625,000	-
E. Withlacoochee Trail—resurfacing—scop	1,290,775	410,701	880,074	-
Stovall Building—additional Parking	500,000	-	500,000	-
Engineering Services	60,000	60,000	-	-
SRTS PH II Forest Ridge Blvd	410,000	410,000	-	-
Maintenance Programs	886,000	886,000	-	-
	\$23,570,870	\$15,671,199	\$5,584,284	\$2,315,387

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 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Debt Service Payments	2,934,200	2,934,700	2,936,600	2,934,600	2,933,700
CR 491 Next Phase Road Widening	28,000	28,000	28,000	28,000	28,000
E Trails End Road Resurfacing	11,690	8,570	8,570	8,570	8,570
E Withlacoochee Trail Resurfacing	15,200	11,800	11,800	11,800	11,800
N Dunkenfield Avenue Resurfacing	12,500	12,500	9,700	9,700	9,700
W. Mustang Blvd Resurfacing	4,300	4,300	300	3,300	3,300
N. Deltona Blvd Resurfacing	2,400	2,400	1,800	1,800	1,800
E. Turner Camp Rd. Resurfacing	11,200	11,200	8,600	8,600	8,600
Cr 491 & Hampshire Blvd Turn Lanes	28,000	28,000	28,000	28,500	28,500
CR 470 Resurfacing-scop	32,258	32,258	32,258	32,258	24,772

CAPITAL IMPROVEMENT PROGRAM

SOLID WASTE MANAGEMENT

Revenues: Solid Waste is an Enterprise Fund and is funded through Landfill Tipping Fees and Assessments.

Project	FY 22/23 Funding	Landfill Tipping Fees
Landfill Compactor Lease	240,000	240,000
Landfill Dozer Lease	155,500	155,500
Landfill Expansion	4,000,000	4,000,000
Long Term Care Escrow Deposit	705,000	705,000
	\$5,100,500	\$5,100,500

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 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Debt Service Payments	395,500	400,000	424,000	439,000	439,000

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 22/23 Funding	Operating Fees	Water/WW Connection	Renewal and Replacement	Other
Citrus Springs Topeka Line Extension	775,000	775,000	-	-	-
NW Quad Wastewater Extensions	2,554,108				2,554,108
Downtown East—old Homosassa Sts	10,000,000	-	-	-	10,000,000
Downtown North—old Homosassa Sts	750,000	-	-	-	750,000
Downtown West—old Homosassa Sts	4,300,000				4,300,000
Cr 491 Road Widening Next Phase	2,614,774	1,078,000	1,536,774	-	-
Brentwood Upgrades	2,110,000	-	-	410,000	1,700,000
Dawson to Independence Water Main	500,000	-	500,000	-	-
Meadowcrest WWTP Process Modification	4,146,000	-	-	-	4,146,000
Homosassa Phase V	7,682,000	-	-	-	7,682,000
Fort Island Trail Septic Remediation	1,236,000	-	618,000	-	618,000
AMI Meter Implementation	1,430,000		620,000		810,000
Debt Service	4,339,294	4,339,294	-	-	-
Maintenance Projects	500,000	-	-	500,000	-
	\$42,937,176	\$6,192,294	\$3,274,774	\$910,000	\$32,560,108

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 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Debt Service Payments	4,339,294	4,259,519	4,255,269	4,251,394	4,252,519

CAPITAL IMPROVEMENT PROGRAM

PUBLIC SAFETY

Revenues: These projects are funded through Fire Rescue Ad Valorem Taxes, Fire Municipal Service Benefit Fees and Emergency Medical Ambulance Fees.

Replacement Plan projects consist of Firefighting Personal Protective Equipment (PPE), Fire Rescue Radios and Fire Station Roofs.

Project	FY 22/23 Funding	Ad Valorem Taxes/ Other
Fire Apparatus Replacement	131,127	131,127
Fire Apparatus Equipment Lease	231,545	231,545
Fire Emergency Generators	52,000	52,000
Replacement Plans	151,500	151,500
	\$566,172	\$566,172

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 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Fire Rescue Radio Replacement	21,300	21,300	21,300	21,300	-
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

CAPITAL IMPROVEMENT PROGRAM

OTHER

Revenues: These projects are funded through Ad Valorem Taxes and Impact Fees.

Project	FY 22/23 Funding	Ad Valorem Taxes	Impact Fees
Library Service - Debt Service	63,100	-	63,100
Public Building - Debt Service	2,680,275	2,440,275	240,000
	\$2,743,375	\$2,440,275	\$303,100

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 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Debt Service Payments	63,100	64,100	65,000	66,250	67,100





Appendix



Citrus County, Florida

APPENDIX

Demographics

General Characteristics	2021	Percent
Total Population	155,615	100
Male	75,940	48.8
Female	79,675	51.2
Median Age (years)	54.9	
Under 5 Years	5,602	3.6
Under 18 Years	23,342	15.0
18 Years To 64 Years Old	70,183	45.1
65 Years And Over	56,488	36.3
By Race		
White	134,918	86.7
Black Or African American	5,135	3.3
American Indian And Alaska Native	778	0.5
Asian	2,646	1.7
Other	9,181	5.9
Persons Reporting 2 Or More Races	2,957	1.9
Education Characteristics		
Elementary Schools	11	
Middle Schools	4	
High Schools	3	
Other	4	
Technical	1	
Community College	1	
School Population	15,691	100
Elementary	7,143	45.5
Middle School	3,566	22.7
High School	4,425	28.2
Other	557	3.5
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	2021	Percent
Total Number Of Housing Units	83,832	100
Median Housing Cost	220,000	
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	18.6
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	
Cohabiting	3,551	5.5
Living Alone	20,836	32.2
Median Household Income	45,689	
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		2021	
Industry	Rank	Percent of Population Employed	Employees
Citrus County School Board	1	8.07%	2,519
Citrus Memorial Hospital	2	2.54%	792
Publix Supermarkets	3	2.37%	739
Citrus County Board of County Commissioners	4	2.09%	653
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 Chamber of Commerce, eflorida.com

Principal Tax Payers		2021	
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		
Animal Services	Veterinary Technician	1
Systems Management	Systems Administrator II (Temp)	1
Total Ad Valorem Supported Positions		2
Charges for Services Supported Positions		
Building Division	Inspector III	1
Building Division	Development Review/Permitting Specialist III	2
Emergency Medical Services	Office Coordinator	1
Fleet Management	Fleet Operations Supervisor	-1
Solid Waste Management	Maintenance Worker	1
Utilities	Utilities Maintenance Tech	1
Utilities	Utilities Technician I	2
Total Charges for Services Positions		7
Net Position Changes		9

APPENDIX

2022/2023 Capital Improvement Projects

CARES Act Funding

		Amount
56200	CIP A2015-03 INVERNESS BUSINESS INDUSTRIAL PARK	375,000
56200	CIP CCF A2015-03 INVERNESS BUSINESS INDUSTRIAL PARK ADJ	325,910
	Total	700,910

American Rescue Pln Grant (ARPA)

		Amount
56400	CIP CCF GF2017-06 DETENTION CENTER HVAC	862,749
56400	CIP GF2020-09 EOC CHILLER #1 FROM 2140	135,000
56400	CIP GF2022-03 CC JAIL REFURBISH AIR HANDLERS FRM 2100J	175,000
56400	CIP GF2022-04 CC JAIL UPPER POD HVAC FROM 2140	448,000
56400	CIP L2022-01 FC LIBRARY HVAC REPLACEMENT	125,000
56400	CIP GF2023-10 LECANTO GOVT BLDG CHILLER	165,000
	Total	1,910,749

ARPA - Meadowcrest Modification

		Amount
56300	CIP U2022-08 MEADOWCREST WWTF PROCESS MODIFICATION	2,646,000
	Total	2,646,000

ARPA - Ft Island Septic

		Amount
56300	CIP U2015-13 NW QUAD WASTEWATER BUDGET ADJ	1,482,441
	Total	1,482,441

ARPA- AMI Implementation

		Amount
56300	CIP U2023-03 AMI METER IMPLIMENTATION	810,000
	Total	810,000

ARPA - Brentwood Upgrades

		Amount
56300	CIP CCF U2018-15 BRENTWOOD UPGRADES	1,414,000
56300	CIP U2018-15 BRENTWOOD UPGRADES	1,700,000
	Total	3,114,000

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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	1,500,000
	Total	1,500,000

ARPA - Homosassa Phase V

		Amount
56300	CIP U2022-11 HOMOSASSA PHASE V - BUDGET ADJ	1,589,559
	Total	1,589,559

ARPA - Cardinal Force Main Ext

		Amount
56300	CIP CCF U2022-06 CARDINAL FORCE MAIN EXT	2,000,000
	Total	2,000,000

ARPA - NW Quadrant Water

		Amount
56300	CIP CCF U2015-01 NW QUAD WATER EXTENSION	4,264,000
	Total	4,264,000

Aviation CIP

		Amount
53100	CIP A2003-02 INVERNESS - CONSTRUCT T & CORPORATE HANGAR	500,000
59100	CIP A2016-02 CRYSTAL RIVER - ENV ASSMT	100,000
59100	CIP A2020-01 INVERNESS - AIRSPACE OBSTRUCTION CLEARING	36,000
59100	CIP A2022-01 CRYSTAL RIVER - WETLAND REMOVAL	27,000
53100	CIP CCF A2003-02 INV - CONSTRUCT & CORPORATE HGR	500,000
59100	CIP CCF A2011-01 CRYSTAL RIVER - MILL & OVERLAY	128,000
59100	CIP CCF A2016-02 CRYSTAL RIVER - ENV ASSMT	10,000
59100	CIP CCF A2020-01 INVERNESS - OBSTRUCTION CLEARING	10,000
59100	CIP CCF A2020-02 INVERNESS - RELOCATE TAXIWAY	26,400
	Total	1,337,400

APPENDIX

Capital Improvement Prog

		Amount
56400	CIP CCF GF2017-01 NEW COURTHOUSE GENERATOR	500,000
54600	CIP CCF GF2017-08 RESURFACE/RESTRIPE LGB COMPLEX	79,316
56200	CIP CCF GF2021-05 WEST CITRUS CENTER RE-ROOF	70,125
56200	CIP CCF GF2021-06 CITRUS CO RESOURCE CENTER ROOF COATING	70,125
56200	CIP CCF GF2022-02 CC RESOURCE CENTER EXTERIOR PAINT	65,000
56400	CIP GF2017-01 NEW COURTHOUSE GENERATOR	500,000
56200	CIP GF2021-05 WEST CITRUS CENTER RE-ROOF	70,125
56200	CIP GF2021-06 CITRUS CO RESOURCE CENTER ROOF COATING	70,125
56200	CIP GF2022-02 CC RESOURCE CENTER EXTERIOR PAINT	65,000
56200	CIP GF2023-04 LGB CARPET REPLACEMENT	190,000
56200	CIP GF2023-06 LGB ROOF COATING	80,000
56200	CIP GF2023-07 NEW COURTHOUSE 1ST FL SOUTH SIDE WINDOWS	58,000
56200	CIP GF2023-09 GROUNDS MAINT REMODEL	55,000
54600	CIP GF2023-11 CC DETENTION FAC - RESURFACE PARKING AREA	200,000
56300	CIP P2007-07 BARGE CANAL BOAT RAMP	215,528
Total		2,288,344

Systems Management

		Amount
57100	CIP GF2020-13 DELL NETWORK VXRAIL EQUIP LEASE	40,735
57200	CIP GF2020-13 DELL NETWORK VXRAIL EQUIP LEASE	2,270
Total		43,005

Road Impact Fees/Dist A

		Amount
56339	CIP CCF T2017-01 CR 491 NEXT PHASE WIDENDING	216,300
56339	CIP T2017-01 CR 491 NEXT PHASE WIDENDING	2,200,000
Total		2,416,300

Road Impact Fees/Dist B

		Amount
56339	CIP CCF T2017-01 CR 491 NEXT PHASE WIDENING	590,000
56339	CIP T2017-01 CR 491 NEXT PHASE WIDENING	500,000
Total		1,090,000

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Road Impact Fees/Dist C

		Amount
56339	CIP T2017-01 CR 491 NEXT PHASE WIDENING	700,000
	Total	700,000

Road Impact Fees/Dist D

		Amount
56339	CIP CCF T2017-01 CR 491 NEXT PHASE WIDENDING	86,800
53100	CIP CCF T2021-07 STOVALL BLDG - ADDTL PARKING	50,000
56339	CIP T2017-01 CR 491 NEXT PHASE WIDENDING	225,000
56300	CIP T2021-07 STOVALL BLDG - ADDTL PARKING	500,000
	Total	861,800

Park Impact Fees/Dist 1

		Amount
56300	CIP P2022-04 FT ISLAND BEACH CAR PARKING	180,000
	Total	180,000

General Fund CIP

		Amount
59100	CIP CCF GF2019-02 FUEL SITE EXPANSION MATCH	500,000
56200	CIP GF2018-04 CONSTITUTIONAL OFFICE RENOVATIONS	2,000,000
59100	CIP GF2019-02 FUEL SITE EXPANSION MATCH	892,000
	Total	3,392,000

Fire Rescue

		Amount
56400	CIP F2019-04 GENERATOR REPLACEMENT FUND (ST 24)	52,000
56200	CIP F2019-05 ROOF REPLACEMENT FUND (ST 14)	25,000
56400	CIP F2023-03 SMALL EQUIPMENT FUND	15,000
	Total	92,000

Fire Svcs Vehicle Trust

		Amount
56400	CIP F2019-06 APPPARATUS REPLACEMENT	131,127
	Total	131,127

Fire Capital Improvement

		Amount
56400	CIP F2019-02 FIRE RESCUE RADIO REPLACEMENT PLAN	61,500
	Total	61,500

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Stormwater Assessment

		Amount
59100	CIP W2016-01 COOP WATERSHED MGMT	143,750
56300	CIP W2017-01 S. OSCEOLA ST DRAINAGE IMPROVEMENTS	100,000
56300	CIP W2017-04 WOODHILL/WOODSIDE DRAINAGE IMP	100,000
56300	CIP W2017-05 HAMBURG	100,000
56300	CIP W2018-01 PLACID AVENUE	100,000
56300	CIP W2019-05 DRAINAGE COMPLAINT RETROFITS	250,000
53100	CIP W2022-02 PLANTATION ESTATES	250,000
53100	CIP W2022-02 PLANTATION ESTATES DRAINAGE	75,000
56300	CIP W2023-01 OUTFALL INFRASTRUCTURE	350,000
56300	CIP W2023-02 RESIDENTIAL DRAINAGE	350,000
Total		1,818,750

Residential/Major Road

		Amount
56549	CIP CCF T1993-12 ROAD RESURFACING	1,500,000
56339	CIP CCF T2017-01 CR 491 NEXT PHASE WIDENING	2,000,000
56300	CIP CCF T2021-06 TURNER CAMP GUARDRAIL REPLACEMENT	445,000
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
56515	CIP T1993-32 INTERSECTION IMPROVEMENTS	50,000
59105	CIP T1993-98 GAS TAX FUNDING ROAD MAINTENANCE	1,700,000
56339	CIP T2017-01 CR 491 NEXT PHASE WIDENING	5,000,000
56549	CIP T2019-01 E. TRAILS END RESURFACING - SCOP	270,298
56549	CIP T2019-02 E WITHLACOOCHEE TRAIL - RESURFACING - SCOP	410,701
56300	CIP T2022-02 PATH & SIDEWALK FACILITY/IMPROVEMENT	100,000
56300	CIP T2023-01 FT ISLAND TR/ DIXIE SHORE GUARDRAIL RPLCMT	386,000
53100	CIP T2023-05 ENGINEERING SERVICES	60,000
56300	CIP T2023-06 SRTS PH II FOREST RIDGE BLVD	410,000
Total		16,681,999

Water/WWater Match

		Amount
53400	CIP CCF W2016-01 COOP WATERSHED MGMT	458,626
53400	CIP W2016-01 COOP WATERSHED MGMT	143,750
Total		602,376

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Road Maintenance CIP

		Amount
56400	CIP GF2020-11 RM HEAVY EQUIPMENT	200,000
56549	CIP T1993-12 ROAD RESURFACING	2,315,387
	Total	2,515,387

General Gov Vehicle Trust

		Amount
56400	CIP GF2020-11 GRADER #01016 - ROAD MAINT	190,000
56400	CIP GF2020-11 TRACTOR #20258 - ROAD MAINT	52,000
	Total	242,000

Emergency Medical Services

		Amount
56400	CIP F2023-02 EMS EQUIPMENT REPLACEMENT	50,000
	Total	50,000

Landfill

		Amount
59125	CIP S2009-02 CLOSURE AND LONG TERM ESCROW	705,000
	Total	705,000

Solid Waste CIP

		Amount
56100	CIP CCF S2014-02 LANDFILL EXPANSION	11,980,428
53100	CIP CCF S2010-04 CITIZEN SERVICE AREA	100,000
56300	CIP CCF S2010-04 CITIZEN SERVICE AREA	385,936
56100	CIP S2014-02 LANDFILL EXPANSION	4,000,000
54400	CIP S2020-01 DOZER	155,500
54400	CIP S2020-02 COMPACTOR	240,000
	Total	16,861,864

Article 5 Facilities

		Amount
53400	CIP CCF GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT	145,522
56400	CIP CCF GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT	401,765
53400	CIP GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT	53,613
56400	CIP GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT	148,019
	Total	748,919

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Boat Launch Fees/Imprvmnt

		Amount
56300	CIP P2023-03 HERNANDO BEACH BOAT RAMP / PARK RESURFACE	110,000
	Total	110,000

Boating Improvements

		Amount
56300	CIP CCF P2007-07 BARGE CANAL BOAT RAMP	315,000
56300	CIP P2007-07 BARGE CANAL BOAT RAMP	100,000
	Total	415,000

CIP - Parks & Recreation

		Amount
54610	CIP P2016-03 COURT RESURFACING	50,000
56300	CIP P2020-03 PLAY STRUCTURE RPLCMT	50,000
56300	CIP P2022-06 BLUEBIRD SPRGS PLAY STRUCTURE REPLCMT	40,000
56300	CIP P2022-07 FIRE STATION PARK PLAY STRUCTURE RPLCMT	40,000
	Total	180,000

Parks Impact Fees

		Amount
56300	CIP P2022-04 FT ISLAND BEACH CAR PARKING	125,000
	Total	125,000

CCU Util Ren/Replcmt

		Amount
56300	CIP U2008-18 MISC RENEWAL & REPLACEMENTS	500,000
56300	CIP U2018-15 BRENTWOOD UPGRADES	410,000
	Total	910,000

Utilities CIP / Non Oper

		Amount
56300	CIP CCF U2019-07 CR 491 ROAD WIDENING PROJECT	2,436,000
56307	CIP U2008-11 CITRUS SPRINGS LINE EXTENSIONS	775,000
56300	CIP U2019-07 CR 491 ROAD WIDENING NEXT PHASE	1,078,000
	Total	4,289,000

CCU Water Conn Fees

		Amount
56300	CIP CCF U2015-01 NW QUAD WATER EXTENSION	636,000
56300	CIP CCF U2015-05 DAWSON TO INDEPENDENCE	550,000
56300	CIP CCF U2019-07 CR 491 ROAD WIDENING NEXT PHASE	850,000
56300	CIP U2015-05 DAWSON TO INDEPENDENCE	500,000
56300	CIP U2011-05 AUTOMATIC METER READING PROJECT	620,000
56300	CIP U2019-07 CR 491 ROAD WIDENING NEXT PHASE	1,536,774
	Total	4,692,774

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CCU Wwtr Conn Fees

		Amount
56300	CIP CCF U2019-07 CR 491 ROAD WIDENING NEXT PHASE	915,000
56300	CIP U2022-10 FT ISLAND SEPTIC	618,000
Total		1,533,000
		86,142,204

APPENDIX

Key Performance Indicators

Performance Measures	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimated	2022-2023 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	123,000
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	69%	66%	64%	65%	67%
Average Room Rate/ Year	\$100	\$102	\$111	\$105	\$110
Connections Through Our E-newsletter, Facebook, And Twitter	350,000	400,000	425,000	525,000	540,000
Earned Travel Media Exposure	\$250,000	\$500,000	\$525,000	\$675,000	\$800,000
Gross Room Revenue From Lodging Establishments	\$40,226,700	\$41,000,000	\$48,800,000	\$41,500,000	\$52,500,000
Number Of Tourists	533,800	525,000	465,000	515,000	540,000
On Line Magazine Requests	30,000	32,000	3,600	4,000	5,000
Online Advertising Impressions & Print Advertising Circulation	70,000,000	82,000,000	70,000,000	81,000,000	84,000,000
Tourism Economic Impact	\$289,946,100	\$295,000,000	\$256,500,000	\$270,000,000	\$300,000,000
Tourist Development Tax Generated	\$1,915,789	\$1,887,569	\$2,446,430	\$1,850,000	\$2,700,000
Visitor Spending	\$173,912,000	\$175,000,000	\$181,000,000	\$165,000,000	\$200,000,000
Visits To Our Website	415,066	425,000	1,000,000	525,000	1,500,000
Website Page Views	680,708	735,000	2,600,000	850,000	3,000,000
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	136	119	101	235	148
Declined	17	18	19	38	23
Successful Completion	69	90	89	58	77
Unsuccessful In Program	25	15	15	22	19
Community Centers					

APPENDIX

Key Performance Indicators

Performance Measures	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimated	2022-2023 Projected
Cost To General Fund Per Patron	\$2.02	\$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	14,999	14,500	14,500	15,000
Maintenance Cost Per Acre	\$1,274	\$1,428	\$1,530	\$1,530	\$1,575
Number Of Inspections	-	-	492	492	492
Number Of Reported Vandalisms	-	-	116	125	115
Number Of Park Acres Maintained	1,129	1,130	1,130	1,143	1,143
Operating Expenditure For Park Maintenance	\$1,438,335	\$1,613,440	\$1,600,542	\$1,700,000	\$1,800,000
Operating Expenditures Per Capita	\$11.39	\$10.80	\$11.57	\$11.57	\$11.39
Land Development					
Comprehensive Planning And Land Use Applications Processed	250	341	350	458	475
Veterans Service					
Clients Served	4,126	2,950	3,358	2,892	3,181
New Clients	484	318	365	302	332
Staffing	4	4	4	4	4
Veteran Population	20,895	19,794	19,289	18,322	17,922
Veteran Population/ Staff(fte)	5,214	4,984	4,822	4,580	4,480
Fire Rescue					
Fr001: Number Of Career Operations Positions (ftes) Budgeted	74	90	90	90	93
Fr004: Number Of Fire Safety Inspector Positions (ftes)	1	2	2	2	2
Fr010: Number Of Structure Fire Calls	93	75	85	84	86
Fr011: Number Of Non-structure Fire Calls	258	337	379	380	385
Fr012: Number Of Alarm Calls	398	487	512	600	600
Fr013: Number Of Special Hazard Calls	413	403	362	400	400
Fr016: Number Of Ems / Rescue Calls	2,233	3,544	4,161	7,000	7,200
Fr021: Number Of Civilian Injuries Due To Fire	6	24	27	20	20
Fr032: Number Of Civilian Deaths Due To Fire	1	1	5	-	-
Fr033: Property Loss Due To Fire	4,445,291	5,662,295	5,456,012	5,500,000	5,500,000

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Key Performance Indicators

Performance Measures	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimated	2022-2023 Projected
Fr034: Property Saved	5,825,414	13,777,580	20,571,792	20,000,000	20,000,000
Fr053f: Total Calls For Service	5,237	7,207	7,796	7,750	7,900
Fr055f: Ems / Rescue Percentage Of Calls	42.64%	49.17%	53%	55%	57%
Fr058: Citizens Receiving Public Education	4,331	4,500	127	150	200
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	15	8	16	15	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					
Complaints investigated per Hearing Officer per day	4	4.5	4.5	5	5
Fines Collected	\$265,418	\$265,000	\$304,773	\$265,000	\$265,000
Number of bank owned properties registered	1,271	1,177	972	1,200	1,200
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 compliance 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	1,443,899,562	1,469,000,000	1,499,000,000
Construction Value Per Inspector	91,988,247	189,840,343	179,237,445	183,625,000	187,375,000
Construction Value Per Permit Technician	58,537,975	110,740,200	130,354,505	133,545,454	136,272,727
Number Of Building, Electrical, Mechanical, Plumbing [bemp] Building Inspections Completed (including Commercial Construction Inspections)	44,895	45,200	54,271	65,208	66,512
Number Of Building, Electrical, Mechanical, Plumbing [bemp] Building Permits Issued (residential And Commercial)	13,869	14,365	17,164	17,428	17,776
Number Of Express Permits Issued	5,130	5,746	6,051	5,950	6,959
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	9,840	9,903
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	17,486	17,790	18,145
Permits Processed Per Technician	1,248	1,196	1,457	1,271	1,297

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Key Performance Indicators

Performance Measures	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimated	2022-2023 Projected
Residential Renovation/additions	10,374	11,542	12,421	12,710	12,964
Road Maintenance					
Miles Of Finished Mowing - Contractual	54.9	56.4	56.4	57.7	57.7
Miles Of Row Maintained	2,277	2,277	2,277	2,277	2,277
Miles Of Row Mowing - Contractual	1,176.1	1,176.9	1,176.9	1,150.7	1,150.7
Miles Of Row Mowing - County Forces	1,046.0	1,043.7	1,043.7	1,068.6	1,068.6
No. Of Bicycle/multi-purpose Trail Miles Maintained	11.3	11.3	12.5	12.4	12.4
Number Of Maintained Traffic Signals	75	75	75	77	77
Number of pothole work orders	3,191	3,576	4,006	3,228	3,263
Number of signs installed, repaired, replaced	6,056	5,823	4,745	5,040	4,738
Number of traffic signal repairs	157	192	219	132	128
Percent of pothole workorders completed within 48 hours (relative sample)	83%	83%	52%	60%	60%
Stormwater					
Dra's Inspected And Recertified	23	20	32	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	\$4,000,000
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 facility.				15 min 30 sec	15 min
Documented blood sugar for patient with altered mental status.				57%	65%
Number of career operations positions budgeted				84	84
Percent of patient contacts were SaO2 level (blood oxygen statuation) below 90% with no past medical hisotry of chronic hypoxia.				5%	20%
Percentage of pain assessments documented on trauma patients.				75%	80%
Success rate for advanced airway placement (intubation) on first attempt.				83%	85%
Success rate for IV insertion on first attempt.				89%	92%
Animal Services					
Animal Intake	4,391	3,976	3,957	3,900	3,900
Animal License Revenue	\$172,303	\$133,835	\$121,664	\$127,000	\$125,000
Clinic Clients (vaccination Clinic)	483	611	728	700	700
Number Of Animal Adoptions By Rescue Groups	157	69	137	120	120
Number Of Animal Reclaims	657	544	573	550	550
Number Of Animals Adopted (not Including Those Released To Rescue Groups)	2,096	1,780	1,547	1,600	1,600
Number Of Animals Euthanized	518	379	406	410	410
Number Of Cat Intakes	1,846	1,524	1,749	1,500	1,500

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Key Performance Indicators

Performance Measures	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimated	2022-2023 Projected
Number Of Cat Reclaims	71	29	38	30	30
Number Of Cats Licensed	2,271	1,751	1,511	1,600	1,600
Number Of Dog Intakes	2,451	1,758	2,078	2,000	2,000
Number Of Dog Reclaims	561	502	525	525	525
Number Of Dogs Licensed	8,487	7,066	6,330	6,500	6,500
Number Of Domestic Exotic Bird Intakes	2	4	12	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	1,832	1,900	1,900
Number Of Livestock Intakes	65	41	69	40	40
Number Of Pocket Pet And Rabbit Intakes	16	28	32	15	15
Number Of Reptile Intakes	7	1	4	1	1
Number Of Sterilizations Performed	2,003	2,200	1,832	2,000	2,000
Number Of Wildlife Intakes	1	10	-	1	1
Volunteer Hours	14,000	10,000	7,200	10,000	10,000
Landfill					
Landfill Available Remaining Landfill Capacity - Class I (cubic Yards)	1,495,305	1,467,709	1,036,000	850,000	675,000
Available Remaining Landfill Capacity - Class I (years)	11	10	6	5	4
Average On-site Cycle Time For Commercial Waste Vehicles.	14 min	10 min	17 min	15 min	15 min
Compaction Rate (tons Per Cubic Yard Landfilled) For Class I Landfill(s)	1,556 lb/yd3	1,785 lb/yd3	1,554 lb/yd3	1,600 lb/yd3	1,600 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	\$30	\$30
Tons Landfilled Within System - Class I	99,280	108,373	121,939	128,000	130,000
Tons Mulched	10,715	12,270	12,163	12,000	12,250
Litter Program					
Total Amount Of Litter Collected (tons)	186	159	166	170	170
Recycling					
Amount Of Materials Diverted From Landfill (tons)	16,112	17,359	17,046	17,000	17,300
Number Of Waste Reduction/recycling Community Education	20	20	-	15	25
Percent Of Materials Recycled	39%	26%	32%	33%	33%
Hazardous Waste					
Amount Of Hazardous Material Diverted From Waste Streams (tons)	13,762	15,172	15,454	15,539	15,618
Community Services Administration/Historical Courthouse					

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Key Performance Indicators

Performance Measures	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimated	2022-2023 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)			147	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	\$853,211	\$933,252	\$868,310	\$1,094,033	\$949,192
EHEAP Clients Served	152	147	230	233	160
Grant Clients Served	984	1,124	1,252	1,053	1,110
In Home / Facility Hours Of Services	44,927	47,439	47,060	43,655	45,838
OAA Grant Fund Expenditures	\$835,775	\$1,487,287	\$1,095,053	\$968,841	\$869,295
RSVP Grant Fund Expenditures			\$127,254	\$139,100	\$140,000
RSVP/SCP Grant Fund Expenditures	\$132,707	\$135,356	\$134,949	\$-	\$-
Senior Companion Hours Served	11,264	10,860	8,519		
Volunteer Hours (RSVP)	68,947	53,508	44,984	45,737	50,311
Drug Court					
Dependency Drug Court - Admissions	14	6	4	6	7
Dependency Drug Court - Clients In Treatment	22	12	8	8	12
Dependency Drug Court - Number Of Children Reunified	6	9	5	6	6
Dependency Drug Court - Referrals	18	16	8	11	13
Dependency Drug Court - Successful Completion	4	4	3	1	3
Dependency Drug Court - Unsuccessful In Program	10	3	4	3	5
Felony Drug Court - Admissions	5	6	5	12	7
Felony Drug Court - Clients In Treatment	19	14	9	15	14
Felony Drug Court - Recidivism (number Of Clients)	1	1	-	1	1
Felony Drug Court - Referrals	9	12	9	20	12
Felony Drug Court - Successful Completion	7	3	1	3	3
Felony Drug Court - Unsuccessful In Program	4	7	3	6	5
Mental Health Court - Admissions	10	5	7	9	7
Mental Health Court - Clients In Treatment	14	10	10	18	13
Mental Health Court - Referrals	15	28	13	16	18
Mental Health Court - Successful Completion	3	6	1	2	3
Mental Health Court - Unsuccessful In Program	4	3	1	2	3
Veteran's Court - Admissions	9	5	12	7	8
Veteran's Court - Referrals	14	22	18	14	17

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Key Performance Indicators

Performance Measures	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimated	2022-2023 Projected
Veteran's Court - Successful Completion	4	4	2	12	6
Veteran's Court - Unsuccessful Completion	-	1	1	4	2
Parks and Recreation					
Adult Sports Participants	6,278	7,000	0	5,000	5,500
Bicentennial Pool Attendance	30,800	31,000	25,031	28,000	31,000
Concert - Number of Attendance	0	0	790	2,400	3,200
Concert Revenue	\$26,160	\$33,401	\$11,595	\$19,995	\$25,000
Number of attendance to Movie in the Parks	0	0	698	840	900
Number of Building Rentals	0	0	1,036	1,500	2,000
Number of Outreach Events	5	4	2	6	8
Number of Seasonal/Special Events	0	0	32	81	90
Permits issued for Park usage	2,229	2,500	765	1,500	1,800
Revenue generated by Bicentennial Park Pool	\$31,698	\$32,000	\$29,483	\$32,000	\$35,000
Youth Program Attendance (camps & play programs)	1,703	2,000	339	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	67	170	200
Diagnostic Response	10,201	8,306	13,783	12,000	12,500
Media Outreach: Newspaper, Television, Radio, Social Media	277,523	1,153,344	1,348,205	1,300,000	1,350,000
Program/event Participants	11,866	10,615	6,307	12,000	13,000
Aquatic Weed Control					
Acres Of Waterways Harvested Via Mechanical Harvesting	376	352	274	222	248
Acres Of Waterways Treated	2,204	2,331	2,472	2,496	2,484
Boater Registration	16,679	16,775	17,344	17,911	18,479
Numbers Of Signs Installed, Repaired, Replaced	5	2	5	23	15
Secure State Funding For Aquatic Plant Control (expending At Least 95%)	\$1,201,316	\$1,125,500	\$948,000	\$1,261,677	\$1,200,000

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Key Performance Indicators

Performance Measures	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Estimated	2022-2023 Projected
Citrus County Utilities					
Total number of active customers for water operations	25,400	25,400	26,004	26,000	27,500
Total number of active customers for wastewater operations	11,800	11,800	13,396	13,000	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	56	39	39	40	40
Number of watering violations issued	820	908	748	750	750
Volume of wastewater (in MG) treated during the fiscal year	650,880	741,051	707,067	715,000	725,000
Percentage of wastewater treatment to advanced treatment status	78%	88%	76%	80%	80%
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

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2022/2023 Machinery & Equipment

American Rescue Pln Grant

		Amount
56400	CCF CENTRAL RIDGE COMM CTR HVAC 2	15,000
56400	CCF CENTRAL RIDGE COMM CTR HVAC 3	18,000
56400	CCF CENTRAL RIDGE COMM CTR HVAC 4	26,000
56400	CCF LECANTO GOVT BLDG AHU 2-1	49,000
56400	CCF LECANTO GOVT BLDG AHU 2-2	49,000
56400	CCF LECANTO GOVT BLDG AHU 2-4	39,000
56400	CIP CCF GF2017-06 DETENTION CENTER HVAC	862,749
56400	CIP CCF GF2020-09 EOC CHILLER #1	135,000
56400	CIP CCF GF2022-03 CC JAIL REFURBISH AIR HANDLERS FRM 2100J	175,000
56400	CIP CCF GF2022-04 CC JAIL UPPER POD HVAC	448,000
56400	CIP CCF L2022-01 FC LIBRARY HVAC REPLACEMENT	125,000
56400	CIP GF2023-10 Lecanot Govt Bldg Chiller 2	165,000
Total		2,106,749

Capital Improvement Prog

		Amount
56400	CCF SHERIFF OPS BLDG ELEVATOR	60,000
56400	CIP CCF GF2017-01 NEW COURTHOUSE GENERATOR	500,000
56400	CIP GF2017-01 NEW COURTHOUSE GENERATOR	500,000
Total		1,060,000

Systems Managment

		Amount
56400	APC-SMART-UPS RT 5000VA RM 208V (4 @ \$7500)	30,000
56400	EXTREME SWITCH REPLACEMENT	144,000
Total		174,000

Elections

		Amount
56400	DS200 SCANNERS ⁽³⁾	20,583
56400	ES&S 2022 Upgrade	35,539
Total		56,122

Facilities Management

		Amount
56400	LGB AHU 1-1	49,800
56400	LGB AHU 1-2	49,800
56400	LGB AHU 2-3	45,000

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56400	NCH AHU 221	49,800
56400	NCH AHU 231	49,800
56400	NCH AHU 232	49,800
56400	OCH WEATHER KING	8,500
56400	SHERIFFS ADMIN UNIT 6	12,000
56400	TRAFFIC CONTROL UNIT 2	10,000
56400	WCCC HVAC 1	29,000
56400	WCCC HVAC 1 budget adj	(29,000)
56400	WCGC HVAC 11	12,000
56400	WCGC HVAC 12	12,000
56400	WCGC HVAC 13	12,000
Total		360,500

Phone System

		Amount
56400	PHONE SYSTEM EQUIPMENT	38,073
56400	PHONE SYSTEM EQUIPMENT BUDGET ADJ	(30,000)
Total		8,073

Fire Rescue

		Amount
56400	CIP SMALL EQUIPMENT FUND	15,000
56400	CIP STATION GENERATOR REPLACEMENT FUND (ST 24 &/OR 8)	52,000
Total		67,000

Fire Svcs Vehicle Trust

		Amount
56400	CIP F2019-06 APPPARATUS REPLACEMENT	131,127
Total		131,127

Fire Capital Improvement

		Amount
56400	CIP F2019-02 FIRE RESCUE RADIO REPLACEMENT PLAN	61,500
Total		61,500

Building Department

		Amount
56400	NEW VEHICLE FOR BUILDING OFFICIAL/ASSISTANT - SUV	35,000
56400	NEW VEHICLE FOR NEW INSPECTOR POSITION	29,000
56400	NEW VEHICLE FOR NEW INSPECTOR POSITION purchased in FY 21/22	(29,000)
Total		35,000

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Building Dept VEH TRUST

		Amount
56400	REPLACING VEHICLE # 20292 - WITH AT LEAST 163,000+ MILES	30,000
	Total	30,000

Road Maintenance

		Amount
56400	GRAPHIC PLOTTER REPLACEMENT	7,000
	Total	7,000

Engineering

		Amount
56400	FC GEO CEL (SURVEY)	3,624
56400	FC GEO CEL (SURVEY) BUDGET ADJUSTMENT	(3,624)

Road Maintenance CIP

		Amount
56400	CIP CF2020-11 Heavy Equipment	200,000
	Total	200,000

General Gov Vehicle Trust

		Amount
56400	BUNKER RAKE #18507 - GROUNDS	40,000
56400	BUNKER RAKE #18508 - GROUNDS	40,000
56400	CIP GF2020-11 GRADER #01016 - ROAD MAINT	190,000
56400	CIP GF2020-11 TRACTOR #20258 - ROAD MAINT	52,000
56400	GATOR #19085 - GROUNDS	-
56400	MOWER #20522 - ROAD MAINT	-
56400	MOWER #20525 - ROAD MAINT	-
56400	MOWER #20533 - GROUNDS	12,000
56400	PICKUP TRUCK #20086 - ROAD MAINT	-
56400	PICKUP TRUCK #20097 - HOUSING	-
56400	PICKUP TRUCK #20116 - PROPERTY APPRAISER	-
56400	PICKUP TRUCK #20167 - CODE	30,000
56400	PICKUP TRUCK #20243 - PROPERTY APPRAISER	-
56400	PICKUP TRUCK #20251 - ROAD MAINT	30,000
56400	PICKUP TRUCK #20541 - ROAD MAINT	-
56400	PICKUP TRUCK #90282 - FAC MGMT	30,000
56400	PICKUP TRUCK UTILITY #20107 - ROAD MAINT	40,000
56400	PICKUP TRUCK UTILITY BED #20119 - FAC MGMT	40,000
56400	TRACTOR #20126 - GROUNDS	38,000
56400	TRACTOR #20248 - ROAD MAINT	52,000

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56400	TRACTOR #20537 - ROAD MAINT	-
56400	TRACTOR #20578 - ROAD MAINT	52,000
56400	TRANSIT CONNECT #20256 - SYSTEMS MGMT	27,000
56400	UTILITY VEHICLE #20221 - COMM SVC	-
56400	UTILITY VEHICLE #20236 - TITLE III	-
56400	UTILITY VEHICLE #20237 - TITLE III	-
56400	VEHICLE UPFITS FOR 3 NEW VEHICLES	15,000
Total		688,000

Emergency Medical Service

		Amount
56400	CIP F2023-01 EMS APPARATUS REPLACEMENT	430,000
56400	CIP F2023-01 EMS APPARATUS REPLACEMENT Adj	(430,000)
56400	CIP F2023-02 EMS EQUIPMENT REPLACEMENT	132,000
56400	CIP F2023-02 EMS EQUIPMENT REPLACEMENT Budget Adj	(82,000)
Total		50,000

Animal Services

		Amount
56400	CCF TELLER TRUST	45,725
56400	SECURITY SYSTEM	6,000
Total		51,725

Landfill

		Amount
56400	NEW: ROLL OFF CONTAINERS 2 EA.	25,000
Total		25,000

Solid Waste Mgmt Fleet

		Amount
56400	REPLACE KUBOTA UNIT# 52179 & 52180	24,000
Total		24,000

Long Term Care

		Amount
56400	LEACHATE PUMP	10,000
56400	NEW: PHASE 3 ELECTRICAL PANELS REPLACED	75,000
Total		85,000

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Public Defender

		Amount
56400	SERVER	7,725
	Total	7,725

Circuit Court

		Amount
56400	ACCESS LAYER SWITCHES	18,000
56400	MFP PRINTER NEW & REPLACEMENT	24,000
56400	WIRELESS LAN CONTROLLER	15,000
	Total	57,000

Article 5 Facilities

		Amount
56400	CIP CCF GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT	401,765
56400	CIP GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT	148,019
	Total	549,784

Libraries

		Amount
56400	LIBRARY VEHICLE #20411	35,000
	Total	35,000

Aquatic Veh & Equip Trust

		Amount
56400	PICKUP TRUCK 4 X 4 EXT CAB #20156 - AQUATICS	25,000
	Total	25,000

Citrus Springs Msbu

		Amount
56400	REPLACEMENT OF KUBOTA RTV #52158	12,000
	Total	12,000

Citrus Co Utilities

		Amount
56400	OPS - (1) AIR STAR 100 W SAFETY LIGHT	12,000
56400	OPS - (1) ALUMINUM TRENCH/SAFETY BOX (W/WW REP/CONSTR)	20,000
56400	OPS - (1) DIRECTIONAL DRILLING MACHINE	150,000
56400	OPS - (1) DIRECTIONAL DRILLING MACHINE to 9500	(150,000)
56400	OPS - (1) F-350 (EXISTING STAFF - TECH'S)	65,000
56400	OPS - (1) F-350 (EXISTING STAFF - TECH'S) budget adj	(65,000)
56400	OPS - (1) F-350 W/CRANE (EXISTING STAFF / LIFT ST)	75,000

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56400	OPS - (1) F-350 W/CRANE (EXISTING STAFF / LIFT ST) budget adj	(75,000)
56400	OPS - (1) GROUND PENETRATING RADAR - UTIL LOCATES	18,000
56400	OPS - (1) INTRN'L (EXISTING STAFF - TECH'S) BUDGET ADJ	95,000
56400	OPS - (1) INTRN'L W/CRANE (EXISTING STAFF / LIFT ST)ADJ	95,000
56400	OPS - (1) LOCATING TOOL WIRE ON WTR/SWR MAINS	10,000
56400	OPS - (1) SEWER PUSH CAMERA	20,000
56400	OPS - (1) VACTRON LP573XDT SOFT DIG MACHINE	60,000
Total		330,000

Utilities Fleet

		Amount
56400	CCF VAN REPLCMT FORD E350 #20331	40,000
56400	EQUIP - REPL 2003 JOHN DEERE 410G - 20109	180,000
56400	EQUIP - REPL 2009 KUBOTA BX25LB-R - 20483	70,000
56400	PICKUP - REPL 2008 FORD F350 4 X 4 UB - 20410	40,000
56400	PICKUP - REPL 2010 FORD F150 - 20490	30,000
56400	PICKUP - REPL 2010 FORD RANGER - 20488	30,000
56400	PICKUP - REPL 2010 FORD RANGER - 20489	30,000
56400	PICKUP - REPL 2011 FORD F350 EX CAB UB - 20529	80,000
56400	PICKUP - REPL 2011 FORD F350 SD UB - 20515	80,000
Total		580,000

Ccu Util Ren/Replcmt

		Amount
56400	AMI IPERL METER CONVERSION NODES	125,000
56400	AMR METER REPLACEMENTS	250,000
56400	CHLORINE PUMP REPLMT & REPAIR STOCK	50,000
56400	CL2 ANALYZER - W/WW FAC (FDEP REQ'D)	10,000
56400	GRIT/DEBRIS SEPARATION BOX & SLUDGE DEWATERING BOX	125,000
56400	LIFT STATION PUMP REPLACEMENT	150,000
56400	SCADA MASTER PLAN EQUIPMENT & COMPONENTS	100,000
56400	VFDS REPL'MNT @ W/WW PLANTS / LIFT STATIONS	50,000
Total		860,000

Utilities Cip/Non Oper

		Amount
56400	OPS-1 DIRECTIONAL DRILLING MACHINE	150,000
Total		150,000
		7,827,305

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Glossary

A

Accrual Basis of Accounting – Under the accrual basis, revenues are recognized when they are earned and become measurable. Revenue is earned when the government has provided the service. Expenses are recognized when they are incurred, if measurable. For an expense to be incurred the item purchased must be received and used or the service purchased must be performed. For an expense to be measurable, the amount must be determined. This determination is typically made when the invoice is received.

Ad Valorem Tax – A tax levied on the assessed value or real property (also known as “Property taxes”). These taxes are the primary source of revenue for the County.

Adjusted final Millage – under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage sometimes does not change from the levy set by the taxing authority.

Adjusted Taxable Value – the value of the portion of a jurisdiction’s taxable property for a new year, which represents only the increased value of property on the tax roll from the previous year, and excludes the assessed value of new construction.

Adopted Budget – the financial plan of revenues and expenditures for a fiscal year as approved, by the Board of County Commissioners.

Aggregate Millage Rate – A rate obtained by dividing the sum of all revenue generated by, ad valorem taxes levied by the governing body, (Board of County Commissioners) by the taxable value of all assessed property in the County. This represents a weighted average tax rate expressed in mills. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 of assessed taxable value.

American Rescue Plan Act (ARPA) – The American Rescue Plan Act, State and Local fiscal Recovery Fund (SLFRF) stimulus package provides financial support for urgent COVID-19 response efforts to decrease the spread of the virus, replaces lost revenue to support vital public services, and economic assistance for households and businesses.

Amortization – The paying off of a debt in regular installments of principal and interest over a period of time.

Appropriation – A legal authorization, granted by a governing body (Board of County Commissioners) to incur obligations and make expenditures for specific purposes.

Asset – Resources owned or held by Citrus County, which has a monetary value.

Assessed Value – A valuation set upon real estate or personal property by the County’s Property Appraiser as a basis for levying taxes. The assessed value less any exemptions allowed by law is the “taxable value”.

Audit – An objective examination and evaluation of the financial records of an organization to make sure that the financial statements are a fair and accurate representation and in accordance with any applicable rules, regulations and laws.

B

Balanced Budget – a term used to describe a budget in which total resources equal total requirements.

Board of County Commissioners – The legislative governing body of Citrus County composed of five persons elected Countywide. Also, referred to as the “County Commission”.

Bond – A certificate of debt containing a promise to pay a sum of money on a specified date at a specified interest rate as authorized by ordinance and detailed in the bond document. Bonds are typically used to finance capital projects.

Bond Rating – The rating an independent agency issues to measure the financial strength of the bond issuer and its ability to repay the principal and interest of the bonds.

Bond Refinancing – The issuance of bonds to obtain better interest rates and/or bond conditions by paying off older bonds.

Budget – A comprehensive plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

Budget Adjustment – A revision to the adopted budget occurring during the affected fiscal year as approved by the Board of County Commissioners by an amendment or transfer.

Budget Amendment – An increase in the budget from a source not anticipated in the budget and received for a specific purpose, including but not limited to grants, donations, and reimbursement for damages. Any change, which decreases the budget, requires a budget amendment.

Budget Calendar – The schedule of key dates involved in the process of adopting and executing an adopted budget.

Budget Document – The instrument used to present the comprehensive financial plan approved by the governing body upon the completion of the two public hearings required by Florida Statute. Includes planned revenues and expenditures as well as narrative descriptions of programs.

Budget Hearing – The public hearing conducted by the Board of County Commissioners to consider and adopt the annual budget.

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Budget Message – General Discussion of the budget presented by the County Administrator in writing as part of or a supplement to the budget document. The budget message explains principal budget issues and provides policy recommendations to the Board of County Commissioners.

Budget Transfer – A transfer of appropriations or revenues between two or more accounts within the same fund. The budgeted fund total is not changed.

Buy-Up Health Insurance Plan – The buy-up health insurance premium allows the employee to select a health insurance plan that provides a lower deductible, lower maximum out-of-pocket and larger selection of health care providers.

C

Capital Equipment – fixed Assets with a value in excess of \$5,000 and an expected life of more than one year such as automobiles, computers, and furniture.

Capital Improvement Program (CIP) – A five-year plan for capital expenditures to be incurred each year over five years to meet anticipated capital needs arising from the County's long-term requirements.

Capital Improvement Project – A non-recurring expenditure of \$50,000 or more for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land including the time frame for completion, the location, description, the estimated total expenditure, and the proposed method of financing.

Capital Outlay – Expenditures, which result in the acquisition of, or addition to, fixed assets such as buildings, land, and roads.

Capital Project Fund – uses a fund established to account for financial resources for the acquisition or construction of major capital facilities (other than those financed by Proprietary or Trust Funds).

CARES Act – The Coronavirus Aid, Relief, and Economic Security Act, the legislation provides financial relief and resources to individuals, families and businesses.

Cash Carry Forward – Resources of a fund less expenditures carried over to the following fiscal year and available for appropriation.

Community Redevelopment Area (CRA) – An area designated by the Cities where certain conditions exist. Examples of conditions that can support the creation of a Community Redevelopment Area include, but are not limited to, the presence of substandard or inadequate structures, a shortage of affordable housing, inadequate infrastructure, insufficient roadways, and inadequate parking.

Comprehensive Plan – Required under Chapter 163 of the Florida Statutes, the Plan should prescribe principles, guidelines and standards for the orderly and balanced future economic, social, physical, environmental and fiscal development of the County.

Contingency – Funds, which are set aside to cover emergencies, or unforeseen events that occur during the fiscal year, such as new federal mandates, shortfalls in revenue and unanticipated expenditures.

County Administrator – the Chief Executive Officer of the County appointed by the Board of County Commissioners.

COVID-19 – Coronavirus disease 2019, a contagious disease which led to a worldwide pandemic.

D

Debt Service – Payment of interest and principal on an obligation resulting from the issuance of bonds or other forms of debt.

Debt Service Fund – A fund used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

De cit – The excess of budgeted expenditures over estimated revenues and receipts.

Department – Citrus County's organizational structure groups programs or divisions into departments by functional similarities. Departments report to the County Administrator.

Dependent Special District – A special district, whose governing body or whose budget is established by the governing body of the County to which it is dependent, i.e., Municipal Service Benefit Unit (MSBU), Municipal Service Taxing Unit (MSTU).

Dependent Taxing Districts – Taxing Districts that appear separately on the tax bill and are under County control, i.e., Library and fire Services.

Depreciation – Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. Depreciation is a requirement in proprietary type funds (such as enterprise and internal service funds).

Division – Divisions are the units of government, which provide services directly to the public and other agencies. Organized by divisions within Departments by functional similarity.

E

Encumbrance – The commitment and setting aside, but not yet expended, of appropriated funds to purchase an item or service.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing the goods or services be financed primarily through charges and fees, thus removing the expense from the tax rate i.e., Water and Wastewater charges.

Exemption – a reduction to the assessed value of property, the most common exception is the \$25,000 homestead allowed if

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the owner uses the property as the principal residence. Other exemptions apply to agricultural land and property owned by widows, the blind, the permanently and totally disabled people who meet certain income criteria, disabled veterans, and non-profit owned property.

Expenditure – Decreases in fund financial resources through actual payments or transfers for the procurement of assets, or the cost of goods and/or services received.

F

Fiduciary Fund – fiduciary funds are used to account for resources held for the benefit of parties outside the government. Therefore these funds are not available to support County programs.

Final Millage – The tax rate adopted in the final public budget hearing of a taxing authority.

Fiscal Year – A twelve-month financial period used by the County, which begins October 1 and ends September 30 of the following year.

Fixed Assets – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, i.e., recreation facilities, parking lots, etc.; machinery and equipment with a life expectancy of one year or more.

Franchise Fee – A fee levied on a public service corporation in return for granting a privilege or permitting the use of public property. These fees are usually passed on to the corporation's customers as a cost of doing business. Services subject to franchise fees include but are not limited to electricity, telephone, and natural gas.

Function – A major class or grouping of tasks directed toward a common goal, such as general government, public safety, physical environment, etc. For the purposes utilized in budgetary analysis, the State of Florida has established these categories of functions and financial reports must be grouped according to those established functions.

Fund – An accounting entry with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives, in accordance with special regulations, restrictions, or limitations.

Fund Balance – The excess of fund assets over liabilities available within a fund at the close of a fiscal period, which can be carried over as non-recurring revenue for the upcoming fiscal period.

G

General Fund – The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges, and other general revenues to provide countywide operating services.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practices at a particular time.

General Revenue – The revenues of a government other than those derived from and retained in a Proprietary, Special Revenue, or Trust and Agency Fund.

Governmental Funds – Funds in which most governmental activities are recorded. Fund types included in this category are general, special revenue, capital projects, and debt service funds.

Grant – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Gross Budget – The total of all items shown on the revenue and expenditure side of the budget, including transfers, internal services, cash balances, non-expendable trust funds, and amounts carried forward from prior years.

I

Impact Fee – A charge to a developer and/or owner/builder to offset the cost of providing capital facilities to meet growth demands. The County assesses impact fees for county owned capital facilities for parks, fire rescue, library, law enforcement, public buildings, school and roads.

Incorporated Area – That portion of the County, which is within the boundaries of a municipality.

Independent Taxing Districts – Taxing districts that appear separately on the tax bill and are not under County control.

Indirect Cost Allocation Plan – A document, which includes a formula for charging costs to other funds, e.g. enterprise funds, for their share of central administration costs.

Indirect Costs – Costs associated with, but not directly attributable to the providing of a product or service. These are usually costs incurred by other departments in the support of operating departments.

Infor – A Enterprise Resource Planning software which the County will be using for to process and record information.

Infrastructure – Long lived capital assets that normally are stationary in nature and normally can be preserved for a greater number of years than most capital assets. 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.

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Therefore, these amounts are deducted from the total County operating budget to calculate the “net” budget.

Internal Service Fund – A governmental accounting fund used to account for the financing of goods or services provided by one County department/division to another on a cost reimbursement basis.

L

Liability – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

Line item – A specific item or group of similar items defined by detail in a unique account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

M

Major Fund – governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor’s report.

Millage Rate – The amount of tax levied for each \$1,000 of taxable valuation: one (1) mill equals \$1.00 of tax for each \$1,000 of taxable value.

Modified Accrual Basis of Accounting – Under the modified accrual basis, revenue is recognized when they are both measurable and available. Revenues are considered measurable if the amount of the transaction can be reasonably determined. Expenditures are normally recognized when the related liability is incurred. All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting.

Municipal Services Benefit Unit (MSBU) – A special district created to provide for projects and/or services to a specifically defined area of the County and financed by a special assessment to only those citizens receiving the benefits of those projects or services.

Municipal Services Taxing Unit (MSTU) – A taxing district covering a segment of the unincorporated area of the County, with individual assessed values and millage rates, which provides municipal-type services such as fire rescue, or road and street improvements to residents of the area.

N

Net Budget – Represents the net new appropriations for expenditure in the coming year. To obtain this figure, cash balances, non-expendable trust funds, internal services

and internal transfers (which otherwise would be double counted), and prior year project budgets (usually for capital projects) carried forward are subtracted from the gross budget amount.

New Construction – The value of improved property added to the tax roll within a jurisdiction during the tax year.

Non-Ad Valorem Assessments – Charges that are not based on property value but are levied for specific services on each parcel of property. Examples include charges for solid waste disposal, lighting, drainage and water.

Non-Major Fund – Reported data from all non-major funds is in a single column in the basic fund financial statements.

Non-Operating Expenditures – The costs of government services, which are not directly attributable to a specific County program or operation. Examples include debt service obligations.

Non-Operating Revenues – The incomes received by the government, which are not directly attributable to providing a service. An example is interest received for investments.

Non-Tax Revenues – The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures, and various other miscellaneous revenues.

O

Object Code – An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personnel Services, Operating Expenses/ Expenditures, Capital Outlay and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.

Operating Expenditures – Expenditures directly related to service activities, which are not for personnel costs or capital outlay costs.

P

Performance Measures – Indicators that objectively measure the degree of success a program has had in achieving its stated objectives goals and activities.

Permanent Funds – Permanent funds are used to account for resources that are legally restricted such that earnings, not principal, may be used to fund county programs.

Personnel Services – Items of expenditures in the operating budget for salaries and wages paid for services performed by County employees, as well as the incidental fringe benefit costs.

Project 25 (P25) – Digital radio communication system serving Public Safety and Governmental organizations.

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Property Appraiser – The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Property (Ad Valorem) Taxes – revenue, which is collected on the basis of a tax rate, applied to the taxable valuation of real property.

Proposed Budget – The budget submitted by the County Administrator to the Board of County Commissioners after the certification of the ad valorem tax roll by the Property Appraiser.

Proposed Millage – The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty-five days after a county's tax roll is certified and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

Proprietary Fund – A set of segregated revenue and expenditure accounts, set up for the purpose of showing net income, financial position, and changes in financial position. Enterprise funds and internal service funds are proprietary funds.

R

Real Property – Land, the buildings, and other structures attached to it that are taxable under state law.

Reserve – An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise fund, internal service or similar trust fund.

Revenue – Funds that the government receives as income. It includes such items as tax payments, fees for services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bonds – Bonds usually sold to finance the construction of a capital project. Reliable revenue other than ad valorem taxes is pledged as the source for funding to pay bond principal and interest.

Revenue Estimate – A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.

Rolled-back Rate – The millage rate, which, exclusive of new construction, will provide the same property (ad valorem) tax revenue for each taxing entity as was levied during the prior year. The rolled-back rate accounts for changes in the market value of property and represents "no tax increase." The only source of additional tax revenue under the rolled-back rate is taxes levied upon new construction.

S

Save Our Homes (SOH) – An amendment to the Florida Constitution adopted in 1992 to limit the annual increases to 3% or the percentage change in the Consumer Price Index, whichever is lower, on the assessed value of property receiving a homestead exemption.

Small Quantity Generator – A Florida business that generates less than 2,200 lbs of hazardous waste in any one month.

Special Assessment – A compulsory levy imposed on certain properties to defray part, or all, of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Statute – A written law enacted by a duly organized and constituted legislative body.

Statutory Reserve – FS 129.01 (2) (b) requires revenues to be budgeted at 95% of reasonably anticipated receipts.

Stormwater – Water resulting from precipitation that runs off the land's surface or impervious surfaces, such as paved streets, parking lots, and building rooftops, that transmitted to the subsurface, or captured by storm sewers or drainage facilities.

T

Tax Base – The total property valuation on which each taxing authority levies its tax rates.

Tax Collector – The county officer charged with the collection of ad valorem taxes levied by the county, the school board, any special taxing districts within the county, and all municipalities within the county.

Tax Rate – Amount of tax stated in terms of a unit of the tax base. For example, 5 mills yield \$5 per \$1,000 of taxable value.

Tax Rate Limit – The maximum legal property tax rate at which a taxing authority may levy a tax. The limit may apply to taxes raised for a particular purpose or for all purposes.

Tax Roll – The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

Tax Year – The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2013 calendar year would be used to compute the ad valorem taxes levied for the FY 2013–2014 budget.

APPENDIX

Taxable Value – The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. This value multiplied by the millage rate equals the property tax amount.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. It does not include user fees or special assessments.

Tentative Budget – The budget that, after amendments to the proposed budget are approved by the Board of County Commissioners is approved at the first public budget hearing as required by Statute.

Tentative Millage – The tax rate adopted in the first public budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.

TRIM Notice – the Florida Truth in Millage Law of 1980 requires a notice be sent annually to property taxpayers explaining any changes in the millage rate of each taxing authority from the prior year. The notice also includes the time and place of public hearings on proposed millage rates and is designed to keep the public informed about the taxing intentions of the various taxing authorities.

Trust and Agency Fund – A fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

U

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds still available for future needs.

Uniform Accounting System – The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

Unincorporated Area – It is the portion of the County, which is not within the boundaries of any municipality.

Universal Collection – To provide residential solid waste collection services to include household waste, single stream recycling, yard trash, bulk item collection, and roadway litter pickup for the residents of Citrus County.

User Fees – Is the payment of a fee for direct receipt of a public service by those individuals benefiting from the service.

V

Voted Millage – Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.

W

Watershed – A watershed is an area of land that water flows across as it moves toward a common body of water, such as a stream, river, lake or coast.

APPENDIX

Directory of Acronyms

A

ACFR – Annual Comprehensive Financial Report
ADA – Americans with Disabilities Act
ADI – Alzheimer’s Disease Initiative
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
CR – County Road
CRA – Community Redevelopment Agency
CRAB – Code Review and Appeals Board
CSA – Citizen’s Service Area

D

DBA – Doing Business As
DCF – Department of Children and Families
DEP – Department of Environmental Protection
DFIRMS – Digital Flood Insurance Rate Maps
DJJ – Department of Juvenile Justice
DMB – Department of Management and Budget
DMO – Destination Marketing Organization
DOR – Department of Revenue
DPR – Daily Periodic Rate
DRA – Drainage Retention Area
DROP – Deferred Retirement Option Program
DROW – Drainage Right-of-Way
DSM – Department of System Management

E

EAR – Evaluation and Appraisal Report
EDR – Office of Economic and Demographic Research
EGIS – Enterprise Geographic Information System
EHEAP – Emergency Home Energy Assistance Program
EMS – Emergency Medical Services
EMT – Emergency Medical Technician
EOC – Emergency Operations Center
EPA – Environmental Protection Agency
EZDA – Enterprise Zone Development Agency

F

FAA – Federal Aviation Administration
FACE – Florida Association of Code Enforcement
FBC – Florida Benchmark Consortium
FBO – Fixed Base Operator

APPENDIX

FDEP – Florida Department of Environmental Protection
FDOT – Florida Department of Transportation
FGUA – Florida Governmental Utility Authority
FICA – Federal Insurance Contributions Act
FIOG – Florida Institute of Government
FIRMS – Flood Insurance Rate Maps
FLDHSMV – Florida Highway Safety and Motor Vehicles
FOCCAS – Friends of Citrus County Animal Services
FRS – Florida Retirement System
FTA – Federal Transit Administration
FTE – Full Time Equivalent
FY – Fiscal Year
FYN – Florida Yards and Neighborhoods

G

GAAP – Generally Accepted Accounting Principles
GASB – Government Accounting Standards Board
GFOA – Government Finance Officers Association
GIS – Geographic Information System

H

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
LMS – Local Mitigation Strategy
LSP – Local Services Program

M

MPO – Metropolitan Planning Organization
MS4 – Municipal Separate Storm Sewer Systems
MSBU – Municipal Service Benefit Unit
MSTU – Municipal Service Taxing Unit
MWP – Medicaid Waiver Program

N

NACO – National Association of Counties
NBYS – New Beginnings Youth Shelter
NCVC – Nature Coast Volunteer Center
NFPA – National Fire Protection Association
NPDES – National Pollutant Discharge Elimination System

O

OAA – Older American's Act
OMB – Office of Management and Budget
OSTDS – Onsite Sewage Treatment and Disposal Systems

APPENDIX

P

- P25** – Project 25
- PAFR** – Popular Annual Financial Reporting
- PDC** – Planning Development Council
- PDRB** – Planning and Development Review Board
- PDO** – Planned Development Overlay
- PPE** – Personal Protective Equipment

R

- RCMP** – Residential Construction Mitigation Program
- RSVP** – Retired and Senior Volunteer Program

S

- SAG** – Stakeholders Advisory Group
- 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
- USDA** – United State Department of Agriculture

V

- VA** – Veterans Affairs
- VASH** – Veterans Affairs Supportive Housing
- VCB** – Visitor and Convention Bureau

W

- WMD/Bio Terrorism** – Weapons of Mass Destruction/ Biological Terrorism
- WRPC** – Withlacoochee Regional Planning Council
- WRWSA** – Withlacoochee Regional Water Supply Authority





Citrus County, Florida

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