

CITRUS COUNTY, FLORIDA

ANNUAL BUDGET

2020/2021



Board of County Commissioners

Brian J. Coleman , Chairman, District 5

Scott Carnahan, 1st Vice Chair, District 4

Ronald E. Kitchen, Jr., 2nd Vice Chair, District 2

Jeff Kinnard DC, District 1

Jimmie T. Smith, District 3

Constitutional Officers

Angela Vick– Clerk of the Circuit Court

Les Cook– Property Appraiser

Mike Prendergast– Sheriff

Susan Gill– Supervisor of Elections

Janice A. Warren– Tax Collector

Randy Oliver, County Administrator

Colleen Scott, Management and Budget Director

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Citrus County Budget Fiscal Year 2020/2021

Jeff Kinnard DC, District 1



Commissioner Jeff Kinnard was elected to the Board in 2016. He serves as 2nd Vice Chairman and serves on boards. He has membership to many committees and local organizations. Jeff and his wife Renee have made Citrus County their home since 1995. From that time forward they have both been actively involved in our community. From youth sports and our schools, to the environment and promotion of the great quality of life Citrus County has to offer. Jeff's philosophy is that of managed growth

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

Scott Carnahan, District 4



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

Ronald Kitchen, District 2



Commissioner Ronald Kitchen was elected to the Board in 2014. He serves as 1st Vice Chairman and serves on several boards. He has membership to many committees and local organizations. Ron and his wife Kerri have lived in Citrus County since moving here in 1987 from Virginia. Ron wants to do what he can to make Citrus County better now and for future generations. Ron has over 35 years in top level management with years of decision making and 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.

Brian Coleman, District 5



Commissioner Brian Coleman started his term with the Board in 2016. Brian has lived in Citrus County since 1989. He and his wife, Robyn, have 5 children and 10 grandchildren. Brian was born in Smithtown New York. He obtained a BA in Sociology/Criminal Justice. Upon moving to Citrus County, Brian was employed at the Crystal River Police Department where he raised to the rank of Sargent. In 2000, Brian enlisted in the US Coast Guard Reserves and is presently a Maritime Enforcement Master Chief E-9. In

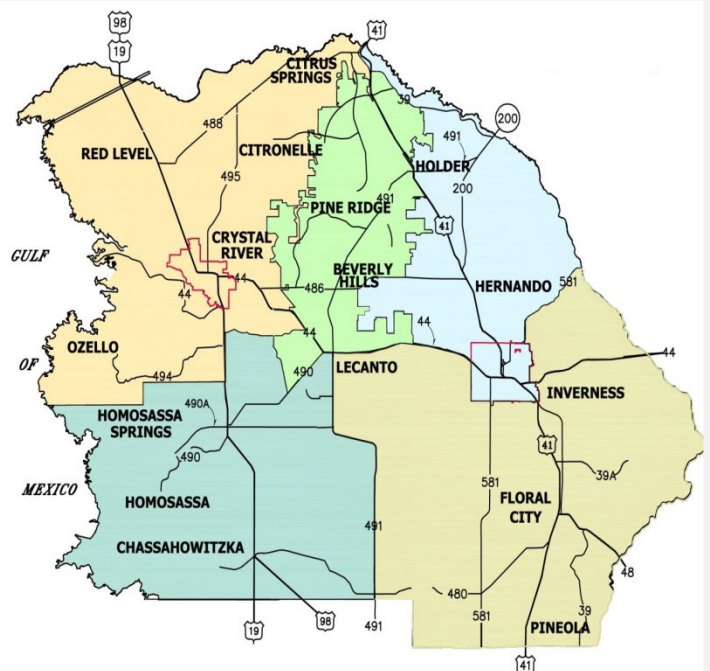
2008, Brian was hired as a Community Resource Officer with the Citrus County Sheriff's Department for the City of Crystal River until resigning to take office as County Commissioner.

Jimmie T Smith, District 3

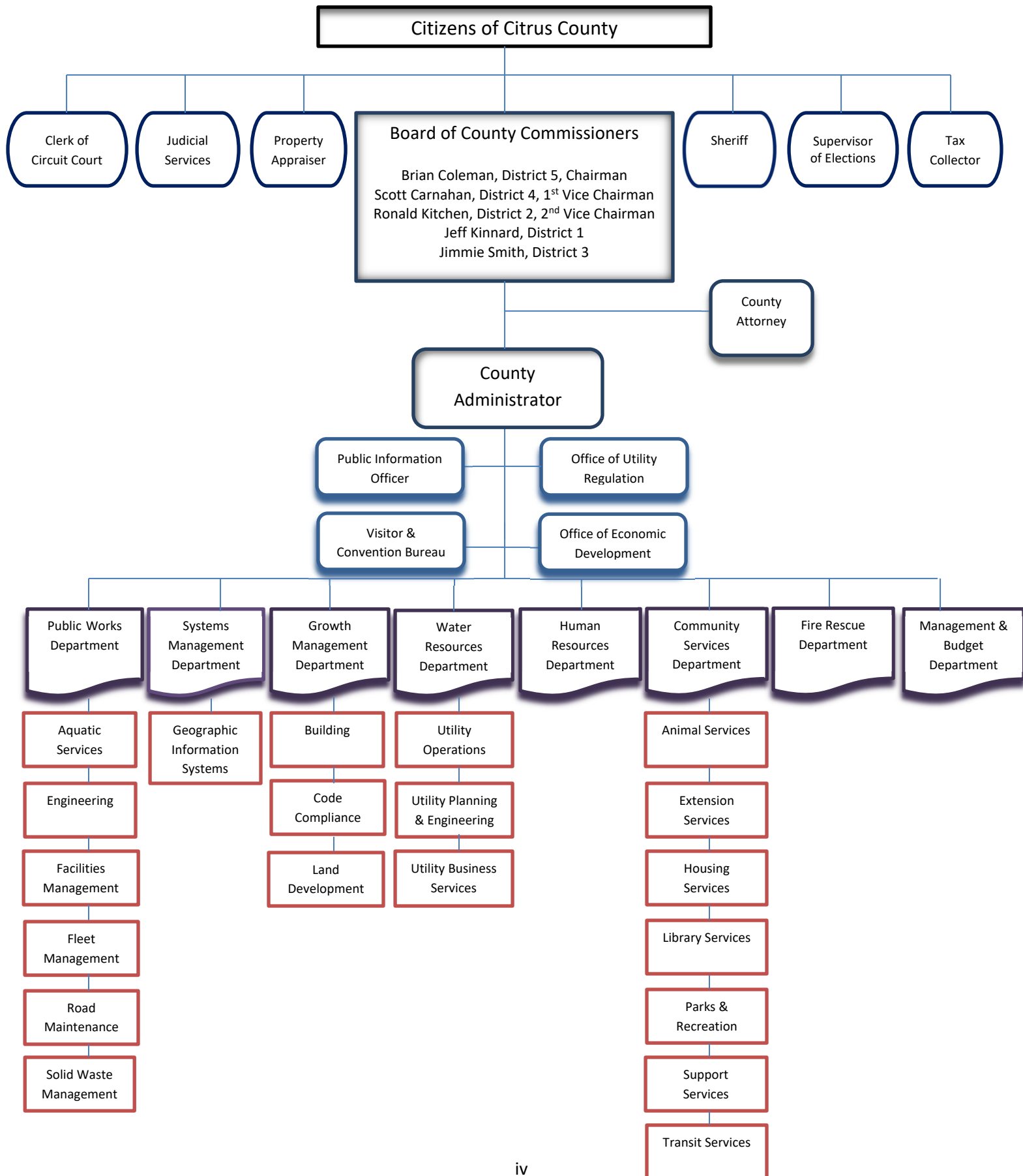


Commissioner Jimmie T Smith was elected to the Board in 2016. Commissioner Smith was born in New Jersey and is one of 15 children. In 1975, his family moved to Citrus County. Commissioner Smith retired from military service with a rank of Staff Sergeant and served in 101st Airborne and 82nd Airborne Divisions. As a members of the Florida House of Representatives, Commissioner Smith main achievement was to modernize government by requiring all State and Local agencies and Special districts put their budgets on the internet. Commissioner Smith

also sponsored a bill that led to a nationwide change in veteran's tuition and encouraging veterans to come to Florida. As well as, a bill to create career paths for certain veterans when they rejoin the civilian sector.



Organizational Chart



Citrus County Budget Fiscal Year 2020/2021



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Citrus County Board of County Commissioners
Florida**

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morill

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, 2019. 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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Citrus County Budget Fiscal Year 2020/2021

October 1, 2020
Members of the Board of County Commissioners
Citrus County, Florida

The Honorable Chairman and Commissioners,

We are pleased to present the budget for Fiscal Year 2020-21 (FY21) to the Board of County Commissioners and citizens of Citrus County.

Citrus County, during the last several years, has stabilized and strengthened the County finances and infrastructure. Fortunately, the 2021 certified tax roll shows higher values than the 2020 certified tax rolls. The County's overall fiscal health remains strong. However, this upcoming year will be a challenge due to the Coronavirus. A global pandemic has impacted the world economy. We believe we need to proceed cautiously with the Budget until we have a better understanding of the full impact on revenues.

Sales Tax and State Revenue Sharing are the major funding sources in the General Fund that are expected to be lower than FY20. The reductions are \$400,000 in Sales Tax and \$800,000 in State Revenue Sharing. This represents an anticipated revenue loss of approximately \$1.2 million. Gas Tax revenue may also be impacted if traffic remains low or decreases.

The impact of COVID continues to be felt throughout the Country. In July, the Federal government provided aid to the County via the Corona virus Aid, Relief, and Economic Security (CARES) Act. The County anticipates receiving \$26 million in funds to support business recovery and assistance to residents through various grant programs. From July to September, the County disbursed over \$2.9 million to the Small Business Grant program. Efforts continue to disburse funds to support local businesses.

On March 21, 2020, the County suspended disconnects to assist our customers during the COVID epidemic. Early industry indications predicted a financial impact on the utility industry between 20%-60% of revenues. The County expected a material decrease in utility revenues due to an increase in bad debt expenses, plus the loss of revenue from the suspension of late fees and disconnects. Actual results have been better than anticipated with no material impact to utility revenues.

Surprisingly, tourism in Citrus County was not impacted by the pandemic. The number of international and out of state tourists decreased due to COVID. However, in-state visitors increased; from July to September, 109,000 Floridians visited Citrus County, an increase of 45% over prior year. This may be due to a strong scallop season and marketing efforts by the Visitor and Convention Bureau. Anticipated Tourist Development Tax Revenues were \$1.4 million and actual revenues \$1.5 million for FY20. Due to the unpredictable economy, FY21 Tourist Development Tax Revenues were decreased \$400K. Tourism Fund has \$919,778 in operating reserves and \$657,548 in Special Project Account as of June 30, 2020 for a total of \$1,577,326.

These funds can be used to support the operations of the Visitor and Convention Bureau (VCB) as needed.

Sales Tax and State Revenue Sharing will ultimately recover as the economy “normalizes” provided the State does **not** change the distribution formula. The Board of County Commissioners has been unwavering in their support to increase residential road resurfacing, however, struggled with identifying a funding source.

The Engineers estimate that between \$8 and \$9 million per year is required to place residential resurfacing on the desired 25-year cycle. Citrus Springs has approximately 25% of the residential roads in the County. Based on the lack of housing density in Citrus Springs those roads largely do not make the resurfacing list based on current funding. Consequently, while an increase in funding for residential road resurfacing will benefit the County overall, the greatest benefit will be to Citrus Springs. Resurfacing of roads in Citrus Springs could also serve as a platform for additional development.

In preparing this budget, the County realized cost savings in the current fiscal year through a hiring pause of certain positions and reviewed the Capital Improvement Program to identify projects that may be delayed or deferred. Due to the pandemic, FY21 revenues will be lower than anticipated.

The budget looks to enhance our infrastructure and internal capacity and capability while the millage rate remains the same at 7.8887. In future, we propose increasing residential road resurfacing by \$1.2 million when State Revenue Sharing and Sales Tax recover. This will bring our residential road resurfacing to \$5.2 million this Fiscal year, when revenues recover (\$3 million annual appropriation, an extra \$1 million from Gas Tax and the \$1.2 million discussed above).

We would like to thank the Board of County Commissioners for input and support provided in formulating and developing Budget Policy during this process. We have taken significant steps to hold the line or reduce taxes, while keeping essential services in place since 2015. Our Fiscal Year 2020/21 budget discussion revolves around the delicate and difficult balance of providing adequate funding for sufficient levels of services to sustain a quality community. Compiling the budget for Citrus County, as always, has been challenging. We have worked aggressively to take prudent steps to meet our fiscal challenges. Administration has been proactive: cutting spending, maximizing revenues, and realigning and reallocating resources to needed areas. In past budget messages, we have illustrated this in detail and we will continue to make the effort to highlight these strategies.

Duke Energy Funds set aside for Capital

We have set aside, as agreed in fiscal year 2019/20, the \$2.185 million (\$2.3 million less 5% statutory reserve) in funds from the Duke combined-cycle natural gas plant to be used for capital projects as the Board deems appropriate. These funds are currently obligated in this Budget.

The Sheriff's Office has expressed a need to enhance the capabilities in the 911 Center by replacing the dispatch software. The Sheriff's Office estimates the cost of this software at \$2 million. The Courts have expressed a desire to have the Board move to the Coke Building and the Courts occupy the current Board space. We do not view this

as a pressing need, however, we would note that this plan will take 3 to 5 years to implement. These Duke Energy funds, as previously mentioned, can be used to offset the loss in State Revenue Sharing and Sales Tax.

CRA's and Other Contributions to Cities

The FY 20/21 budget includes \$358,300 for the Crystal River CRA and \$627,325 for the Inverness CRA for a total of \$985,625. 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

As in previous years, unfunded state mandates continue to burden our budget. Increases in retirement rates (excluding Special Risk), set by the state legislature, are increasing retirement contributions. The employer contribution for Regular Employees increased 1.53% of payroll (8.47% to 10.0%). Labor represents about 70% of General Fund expenses. We would note that FRS expenses for the Sheriff and Fire decreased 0.94% from 25.39% to 24.45%. Personnel expenses are the vast majority of these two Budgets also.

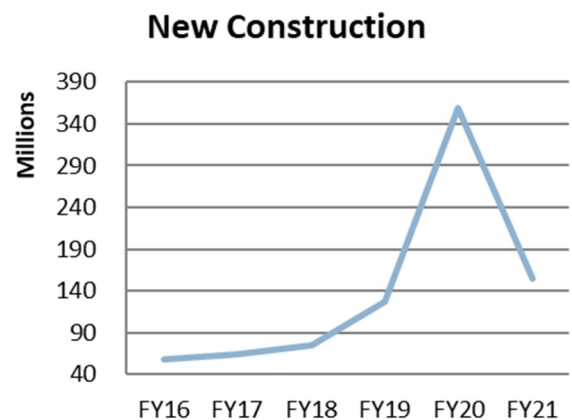
Rolled-Back Millage

Here is a simplified example of how the rolled-back millage rate is calculated: In FY20, the County has one home with a taxable value of \$100,000, exclusive of exemptions, and a millage rate of 7.8887; the taxes for this home would be \$788.87. In FY21, the home's taxable value is \$102,000; the millage rate would be reduced to 7.7309 ($7.8887 \times 98\%$) to generate the same taxes of \$788.87. The continued practice of adopting the rolled-back millage rate does not take into consideration inflation from increased labor and operating costs, and therefore is not sustainable. Obviously if a new home were constructed, the County would benefit from the new growth; however, there would be increased service costs to support the new construction.

Final Budget, Taxable Values, and Millage Rates

The final budget for Fiscal Year 2021 (FY21) is \$324,138,176, a 8.99% increase from the final total budget of \$297,401,673 for FY 2020 (FY20).

The 2020 gross tax roll reflects a total Taxable Value of \$10.6 billion. This represents a 5.11% increase over final certified values from 2019. Of the total value, \$154.7 million was the result of new construction, compared to last year's \$359 million. According to the Citrus County Property Appraiser, Les Cook, as market values increase significantly, the constitutional protections under the "Save Our Homes" Amendment (SOH) will offer owners of homesteaded



properties protection from higher assessed values. This rate, 2.3% for FY20, 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 can also remove this cap. As homestead property values increase, the benefits and protections this amendment provides will grow in significance. Property Appraiser Les Cook and his staff continue to monitor changes in property values and ownership to ensure that the amendment is applied to each homesteaded property accurately. Over 43,923 homesteads received an SOH cap benefit, representing 92% of all homestead properties.

The “roll-back rate” is a term that applies to the property tax rate as it changes year over year, in relation to property values. It is often heard at budget time and in what is called the “Truth in Millage” process, or TRIM. Under Florida law, if a County adopts the roll-back rate, that County is not increasing taxes -- even if the rate itself increases -- because the roll-back rate calculates taxable property values in relation to the total revenue they generate for a County. If the tax rate generates the same total revenue in the current year as it did in the previous year, then the rolled-back rate has been applied.

The budget reflects no change in the total millage rate. The General Fund millage increased 0.003 mills, while the Transportation and Health Department millage rate decreased 0.003 mills. Library Services, Fire Rescue and Stormwater millage remains at the FY20 rates. A comparison of the rates and their ad valorem revenues are outlined below.

	2019/2020		2020/2021	
	Revenue	Millage	Revenue	Millage
General Fund	62,716,324	6.2142	66,404,812	6.2172
Transportation	6,074,628	0.6019	6,395,265	0.5988
Health Department	660,044	0.0654	695,277	0.0651
Library Services	3,246,732	0.3217	3,435,800	0.3217
Fire Rescue	5,358,590	0.5881	5,676,715	0.5881
Stormwater	887,480	0.0974	940,167	0.0974
Total Millage	78,943,798	7.8887	83,548,036	7.8887

Revenues

The total General Fund budget is \$107,018,871. Ad Valorem Taxes have increased from \$78.9 million in FY20 to \$83.5 million in FY21, or a 5.8% increase.

Overview of Budget

Constitutional Officers

Constitutional Officers comprise 40.5% of the County’s total General Fund budget. The Sheriff’s budget request of \$31,419,062 is a \$771,477 increase over current fiscal year.

The Supervisor of Elections had a budget request of \$1,618,227 which is a \$140,278 decrease from current year. This reduction is due to two elections falling in the current fiscal year and one election occurring in FY2021. The Elections transfer from the General Fund increased \$61,093 or 4%, and the balance of the budget increase was supported with accumulated reserves.

The Clerk's Office budget request of \$2,906,980 reflected an increase of \$30,063 over current year. The Clerk's Office requested a non-recurring cost of \$3,000 to fund the installation of an ADA compliant door at the Clerk's Annex which was included in the Capital Improvement budget instead of the Clerk's Office budget.

Library Services

Library Services endeavors to maximize efficiencies and make service level adjustments to stay within the parameters set by the Library Special Taxing District as established by voter referendum in 1984 (the millage cap is .3333). Library Services has concerns regarding the millage rate primarily due to state cuts to library funding and the need for additional building and equipment maintenance including replacement computers, data switches, and other related hardware. A new roof is needed at each the Coastal Region Library and Lakes Region Library. Additionally, building access upgrades to staff entry doors at all locations is recommended for both security and efficiency.

Over the past two years, Library Services has been addressing the maintenance needs with a new roof at the Central Ridge branch, replacement of both chiller units at the Homosassa branch and multiple HVAC rooftop units at Central Ridge, Lakes and Coastal Region Libraries. Approximately 2/3 of the PCs for public use have been replaced with plans to replace the last 1/3 in FY21 as well as some critical network infrastructure hardware. Technology maintenance needs continue to increase along with the growing demand for additional bandwidth capability, expanded public Wi-Fi access, and public print/copy/scan kiosks to replace old print/copy technology.

Planning for future needs including major renovations at the Lakes and Coastal Region facilities (over 33 years old) is included in the Capital Improvement Projects for FY22 and FY23 respectively. Moving forward, the Library continues to; update and adjust workflows to meet demands, maintain excellent customer service, and increase efficiency in all areas of operations.

State Mandates

State mandated programs have contributed to an increased financial burden within our budget, consuming 31.98% of Citrus County's General Fund budget (52.7% of the General Fund property tax levy).

Medicaid – Citrus County's share of the total County contribution for FY21 is \$2.27 million. This is an unfunded state mandate.

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

Health and Dental Insurance

The County's health insurance program is self-insured, meaning that sufficient premiums must be charged in order to pay actual claims and costs of the program. There are no premium changes for health this year to the base plan. Health insurance will be funded at \$553 per employee per month. This rate allows us to collect sufficient premiums to cover anticipated costs and fund a reserve for unanticipated costs based on the actuarial study. In FY17, we implemented the Tobacco Free Incentive for all covered employees. We are, however, increasing the employee cost for the "buy up" plan 3% based on claims experience. Furthermore, in FY21, we plan to recommend further incentives to promote healthy behaviors, for implementation targeted for October 1, 2021. County funding is actuarially based on the trending of prior year data.

The County's dental insurance program is self-insured, as well. This budget includes no increase based on actuarial estimates for anticipated costs and reserve funding.

Stormwater MSTU

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

Under the Federal Clean Water Act, Citrus County is subject to the National Pollutant Discharge Elimination System (NPDES) permit program. The NPDES permit program seeks to protect and restore the quality of our rivers, lakes, and coastal waters. To meet this need, the Board authorized a Stormwater Municipal Service Taxing Unit (MSTU) in 2013. The anticipated \$940,167 in revenues derived from this ad valorem tax 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.

We anticipate the need for funding to grow significantly when the stormwater assessment is completed and the NPDES permit is renewed. This is another unfunded Federal mandate. In the next fiscal year, we are performing a study and will be proposing a funding strategy in late 2020 or early 2021 to meet our NPDES permit requirements.

Workforce, Employee Compensation, and Florida Retirement System

Over the past several years, the recession has impacted the County's Ad Valorem supported workforce as it has right sized staffing in comparison to demand for services and available funding. Remaining staff have taken on greater responsibilities. The FY21 budget includes a net increase of three positions, four additional positions in the enterprise funds and a decrease of one position in the General Fund. Work flow from positions have been adjusted to accommodate current organizational charts, promote efficiency, enhance controls and security, and accommodate the current work flow.

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.

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 they have in each retirement class and the accrual rates for those classes.

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

	Employer Contribution	Employer Contribution	Employee Contribution
Class Title	Current Rate FY 19/20	Rate Effective 7/1/20	Current Rate
Regular Employee	8.47%	10.00%	3.00%
Special Risk	25.39%	24.45%	3.00%
County Elected Officers	48.82%	49.18%	3.00%
Senior Management	25.41%	27.29%	3.00%
DROP	14.58%	16.98%	0.00%

Fund Balance and Reserves

The unassigned fund balance amount is shown in each fund under the account titled "Reserve Cash Forward."

General Fund Reserves are funded at 15.37% or \$13.3M and include approximately 1%, or \$1,573,258, 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 to the maximum level by policy.

Strategic Plan

In 2010, the County implemented a Strategic Map of Excellence to set priorities, focus and energy and resources, strengthen operations to ensure we are working toward common goals. The Strategic Map is located on pages 18-25 of this document.

Service Highlights

Administration

The County's Fitch Rating is AA for the water and wastewater system revenue refunding bonds, series 2016. 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 and

pension burdens and a strong, stable financial position. The county's wealth levels are below average and the median age is well above average, reflecting a large retiree population. We expect the rating agencies to look favorably on the increase in assessed value when they update the County's financial ratings.

The County had two debt issuances in FY 19/20. The closed transaction of approximately \$13 million was for Right-of-Way (ROW) acquisition and design for CR491 to match the Legislative Appropriation for \$13.3 million to fund construction and Construction Engineering and Inspection (CEI) Services. The bonds for CR491 will be funded by Impact Fees, then Gas Tax, with a backup to CB&A.

A Capital Improvement Note of \$9.9 million was issued, in September, 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 (Foundation). Nature Coast Emergency Medical Services (NCEMS) has \$1.4 million in mortgage debt currently held by the Foundation. The agreement provides that NCEMS transfer the buildings to the County and the County to lease the buildings back to the Foundation for a dollar per year reducing the annual subsidy to NCEMS by the amount of the debt service. The debt will be funded with a Covenant to Budget and Appropriate (CB&A),

Systems Management Department

In FY20, the Systems Management Department began the much-needed migration from Hansen, the Civic Management system in place since the year 2000. They began with Water Utilities and Public Works which had the least customization over the past 20 years. This is the first phase of the project which is scheduled to be completed in FY20. The next phase, beginning in FY21, will be the upgrades for Growth Management which will increase citizen use of modern technologies like citizen portals and mobile-friendly applications. The second phase is likely to take two years to complete due to all the customization and shear volume of the Building Division Data.

To support a more collaborative workforce, the County did a pilot program of Microsoft Office 365 which provides a cloud-based collaboration environment for sharing documents easily, editing a document as a team simultaneously, communication tools for online meetings, and increased storage capacity. The three-year term for our Microsoft Enterprise Agreement expires at the end of FY20. The county will renew with the Office 365 program at a discounted rate. Long range implications include simplified support of a mobile workforce, enhanced Disaster Recovery and Continuity of Operations options.

Security continues to be enhanced with improvements to sensing and stopping ransomware by continuing to work with the Multi-State Information Sharing and Analysis Center (MS-ISAC) an agency funded by the Federal government that provides advanced information technology security to state and local governments for free. FY21 will focus on hardening of our resources and education without a substantial increase in security spending.

While in FY20, the Programming staff dedicated themselves to consolidating and updating an aging code base. The COVID-19 response required the programmers to

update and expand existing platforms in support of social distancing. FY 21 will begin a focus on migrating away from custom written applications in support of Hansen and assisting in the migration to Infor IPS for Growth Management. The County completed its migration to new ADA compliant website, including training divisions on how to remediate documents and update websites.

Geographic Information Services Division

In FY20 the GIS Division upgraded the GIS software to the most current version and migrated to a new underlying database. This gives the County more options for creating rich geography-based data analysis via a local portal as well as cloud-based services. The GIS Division is now synchronizing data with the new Infor Public Sector software for Water Utilities and Public Works, which will provide integrated map-based functions which did not exist in the previous asset management system. The division will continue to work with Infor on the Growth Management portion of the Hansen to Infor IPS migration.

Fire Rescue

In the FY19/20 budget year, Fire Rescue was able to add additional personnel which strengthens our ability to safeguard firefighter safety on scenes, increase the efficiency of resources, and enhance the level of service provided to Citrus County citizens. The addition of the fire inspectors allows us to conduct annual inspections on businesses of which are required. Also this year, three new fire engines were financed, one brush truck refurbished, Station 5 in Hernando was renovated for career staff, a drive thru bay was added at Station 20 in Pine Ridge, three new cardiac monitors were purchased, stations 5 in Hernando and 7 in Connell Heights received roof replacements and we continue to secure fire stations with the county-wide key fob system.

We were able to implement advanced life support (ALS) services at seven fire stations (Station 3 in Homosassa, Station 9 in DeRosa, Station 14 in Citrus Springs, Station 18 in Sugarmill Woods, Station 20 in Pine Ridge, and Station 23 on Kensington) and convert Station 5 in Hernando to a career station and equip its engine to be able to respond with Advanced Life Support (ALS) services in April 2020 which will increase the levels of service, fire protection, and safety. We applied for and were awarded an Assistance to Firefighters Grant (AFG) in the amount of \$407,636.36 in FY19/20 to install diesel exhaust removal systems in all of our fire stations to protect the health and safety of firefighting personnel from toxic gases and particulates discharged by diesel exhaust linked to cancer and other debilitating diseases. We practice a pro-active response by providing public education and free smoke alarms.

During FY 20/21 budget year, Fire Rescue plans to continue with the fleet replacement program at a reduced cost and funding, provide ALS services at seven out of ten career fire stations, purchase the required upgrade to the staffing software program, begin upgrading the obsolete mobile radios, replace the Station 14 Citrus Springs roof, fascia, soffit, and gutters, replace seven fire station HVAC units, replace the flooring at the Fire Training Center, and remodel the Fire Training Center bathrooms. During FY19/20, we also purchased property off of Cardinal Street and the Suncoast Parkway for a future Fire Station.

Fire intends to apply for a SAFER (Staffing for Adequate Fire & Emergency Response) grant which would supplement funding for three person staffing at all fire stations and improve the safety levels of our emergency response force when future funding in the 5 year planning shows it is financially sustainable. Funding priorities continue towards the CIP and maintenance projects. We also intended on implementing advanced life support (ALS) services into three additional fire stations (Station 7 in Connell Heights, Station 8 in the Highlands, and Station 24 in Floral City); however, this is dependent on paramedic staffing levels moving forward. We continue to fund sending four firefighters a year to paramedic school to support the advance life support (ALS) plan.

Public Works

With the construction of the CR491 Road Widening and Regional Drainage Phase wrapping up, the design of the next phase of CR491 began, and right of way acquisition for this phase is expected to begin towards the end of 2020/beginning of 2021. The right of way acquisition will be funded by the \$14.9 million in bonds issued in May 2020, and construction will be funded through a Legislative Appropriation of \$13.3 million.

Per Board Direction, staff has begun the process of gathering the information to setup Exclusive Universal Collection. Bids for Universal Collection are anticipated to go out in spring of next year. Solid Waste also plans to begin the design and permitting for the next cell on the existing landfill site as well as make improvements to the scale house and customer service area.

The process for developing the residential road resurfacing list has been streamlined so that the annual project can be bid and resurfacing can start the beginning of the fiscal year. As stated earlier, we were able to add \$1 million from Gas Tax to the \$3 million annual appropriation for residential road resurfacing for a total of \$4 million. This does not include the \$1.2 million when revenues come back from Sales Tax and State Revenue Sharing, if the Board approves leaving the millage constant.

In addition to residential resurfacing, the County plans to resurface several other collector and arterial roadways with the Small County Outreach Program (SCOP) funding. Upcoming projects are the resurfacing of CR491 from Grover Cleveland Boulevard to Ocala Street and resurfacing of Forest Ridge Blvd. Forest Ridge Blvd will be resurfaced in two phases. The first phase will be from Lake Beverly Dr. to CR491 and the second phase will be from CR486 to Lake Beverly. Phasing of the resurfacing projects was developed in coordination with the Dept of Transportation to allow for the construction of a Safe Routes to Schools sidewalk to be constructed. Any delays to the Safe Routes Sidewalk project will delay the resurfacing of Forest Ridge Boulevard

Community Services

Housing Services provides a multitude of grant funded services, such as the State Housing Initiative Partnership (SHIP), rehabilitation and emergency home repair, Section 8, HUD-VASH, Shelter Permanent Supportive Housing rental assistance, and heating and cooling utility bill assistance. Housing Services has been awarded a Community Development Block Grant for Disaster Recovery (CDBG-DR) that provides for home replacements with elevation for approximately 6 homes located in repetitive flood loss areas, furthering the County's missions of providing safe and affordable housing to Citrus County residents.

Animal Services has continued to meet and exceed the nationally recognized definition of No-Kill with a 90% or higher live release rate through implementation of progressive

programs and policies. We have been able to accomplish this while being socially responsible in our decision making. We serve between 4,500-5000 animals and their pet owners of Citrus County, annually. We continue to secure grants so we can better serve the citizens and animals of Citrus County. We have cultivated a mutually beneficial relationship with UF Maddies's Shelter Medicine program and UF Veterinary School in which we provide real-world training for veterinary students and interns in exchange for access to the nation's leading experts in the field and the most up to date resources available to shelters. We provide veterinary forensics for Animal Control and State Attorney to ensure that abused animals in Citrus County receive justice. Although we have received national recognition for our accomplishments, we continue to strive to develop a culture through growing programs and policies that benefit both the citizens and animals of Citrus County.

Parks and Recreation provided a number of youth and adult sports and activities such as football, softball and play programs for ages 3 to 5 years of age. The Division manages reservations for ball fields, courts, pavilions, and community buildings. This year, programs such as Open Mic Night and Drive-In Movie were added to the list of programs. The Fort Island Gulf Beach sand re-nourishment project was completed with the addition of 6,199 tons of sand. The Community Kitchen was officially opened to small business owners who need a commissary kitchen to prepare their food items. The exterior painting of all buildings at the Bicentennial Park Pool was completed.

Grounds Maintenance installed new play structures at Beverly Hills Community Park and Holden Park. Slides were replaced at Citronelle Park and Water Tower Park. Racquetball courts were resurfaced at Bicentennial Park, Floral Park, and Lecanto Community Park along with tennis courts at Central Ridge Community Park and Floral Park. The perimeter fence was replaced at Bicentennial Park Skate Park. The pilings of the Fort Island Trail Park foot bridge were replaced. Re-decking was completed on the boat dock at Duval Island Boat Ramp and the boardwalk at Fort Island Trail Park. Preventative maintenance, such as field renovations and tree trimmings continues.

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

Support Services provides assistance and resources to our citizens in a variety of ways. The Senior Programs Section assists seniors to remain active and healthy, promotes active participation in the community and improves the quality of life through a variety of services (such as Home Delivered Meals, Senior Dining, Nutrition Education, Emergency Alert Response, Homemaking, Personal Care, Respite Care, Adult Day Care, Screening, and Case Management) and other referrals (such as to Home Health agencies) that promote self-sufficiency and the ability for seniors to remain in their homes. The Home Delivered Meal program expanded during the COVID-19 disaster by partnering with local restaurants. This provided additional meal options for the

seniors in the community and helped provide additional revenue local businesses

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

Historical Resources and the Old Courthouse Heritage Museum, like many institutions, are transitioning to new ways of continuing to provide high quality exhibitions and programming that visitors and County residents have come to enjoy. In 2020 to 2021, the Historical Resources and Museum will launch a new series of digital interactive online exhibitions. These online exhibits will provide access to artifacts, original documents, maps, photographs, and oral histories, some that have not been seen or heard before, that tell our county's rich stories. In addition, we will be conducting hybrid virtual programs and exhibits on topics such as Florida Pioneer Women, the archaeology of the Battle of the Wahoo Swamp (a Black Seminole site) just southeast of Citrus County, Then & Now: Neighborhood Snapshots, and a juried art quilt exhibit titled, **Community**.

The Citrus County Archives is the central repository for the most comprehensive collection of county historical information and knowledge. The historic courthouse and Old Courthouse Heritage Museum, like museums all across the country, are popular tourist destinations, serve the public good, and act as community anchors. We partner with schools -- as well as other agencies and organizations -- to serve our communities and act as economic engines for tourism.

Transit Services specializes in unmet transportation needs for County citizens. Monday through Friday, from 6:00 AM to 6:00 PM Transit Services provides door-to-door para transit service, same day, if possible. We accept advanced reservations for work, medical, nutritional needs, and shopping with 17 designated vehicles. Service is provided for our Veterans three times per week. Every Tuesday to Tampa, Wednesday to Gainesville and Thursday to The Villages VA Clinic, for medical appointments. All vehicles are wheelchair accessible and provide home pickups. Our focus is now and always has been on great customer service for our County residents.

Extension Services, a local branch of the University of Florida, delivers proven information to foster healthy people, a healthy environment, and a healthy economy for over 100 years. In Citrus County, Extension Services provides solutions to citizens, businesses, youth, and community partners. Mid-year, due to COVID 19, Extension Services shifted to answering phone and email questions, and providing online training in order to continue to serve while face-to-face classes were curtailed. Efforts were prioritized based on a stakeholder-influenced roadmap, with local energies primarily focused on water resource protection, positive youth development, agriculture, and individual and family well-being. In the last year, nearly 25,000 citizens received advice from faculty, staff, and over 100 volunteers. An additional 200,000 engaged in social media messages. Extension Services continues to improve local lives as we face the challenges of tomorrow.

Water Resources continued the effort to replace aging private septic systems in the

Homosassa area with a central sewer system. The current project to provide sewer service is being installed in the Garcia Point neighborhood. Funding has been acquired for two additional phases, the Homosassa Downtown West and East project areas. Design for the Downtown West project is underway and the funding contracts are being finalized for the Downtown East project. Design is also ongoing for the Cambridge Greens Septic to Sewer Project in the Citrus Hills area.

Water Resources was successful in obtaining SWFWMD Cooperative Funding for the Sugarmill Woods Reclaimed Water Distribution System Project and that project is currently in the design phase. The project will construct the necessary facilities to make high quality reclaimed water from the new Southwest Regional Water Reclamation Facility available for irrigation of the Sugarmill Woods golf courses. This will reduce the impact to our groundwater resources for irrigation of the golf courses.

Design is also underway for the Brentwood Reclaimed water Upgrades project, which will add further treatment systems to improve the quality of plant effluent so that reclaimed water can be made available for beneficial reuse from that facility.

The Northwest Quadrant Water and Wastewater Extensions projects are both currently under design and are anticipated to be out for construction bids in early 2021.

Construction of water and wastewater systems within the roadway corridors of US 19 and the Suncoast Parkway is ongoing.

Economic Development

In June, the Governor awarded Citrus County an initial allotment of \$6,528,498 in federal CARES Act funds; with an expectation to receive a second allotment and reimbursement of expenses thereafter, \$5,222,798 and \$14,362,694, respectively. The Board of County Commissioners, to stimulate the local economy, established the Citrus County CARES Small Business Grant Program. This program provides recovery grants of \$7,500 to eligible small businesses adversely impacted by the COVID-19 Pandemic. The intent of the grant is to assist these businesses in their efforts to recover in the aftermath of this historic global pandemic.

The emergency relief is targeted specifically to help local businesses with a commercial location within Citrus County to cover immediate financial needs. The CARES Act funding is a critical part of Citrus County's commitment to keep our business community healthy and the local economy moving forward. At this time, it is too early to determine the impact to our local community.

2021 and Beyond

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

There are several upcoming projects that will add to the economy in Citrus County. The Suncoast Parkway 2 is under construction and is scheduled to be completed in March of 2022. The widening of U.S. 19 in Homosassa and the widening of 491 in Lecanto

continue; both are multi-year construction projects, along with additional County road projects all providing jobs and opportunity for expansion in our community. The NW Quadrant Sewer and Water Extension provides an upgrade to the County's utility infrastructure with installation of a 5.6 mile wastewater system and 3 mile water main. This project is expected to start in the first half of calendar year 2021. The construction of the Barge Canal Boat ramp will support the expansion of a robust recreational, charter, and commercial fishing industries in the County. The Gulf Coast Consortium has agreed to fund the construction early. Consequently, we expect the design to be completed by the middle of the next calendar year and construction to start in late 2021 of early 2020.

The economy will be a challenge as we face the impact of the COVID pandemic. Fortunately, due to the Commission's fiscally prudent oversight, the County continues to maintain healthy reserves.

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

I would like to thank our budget and management 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 intelligent spending. With your cooperation and support, we can make 2021 a year that lays the foundation for a prosperous and sustainable future.

Additionally, I want to recognize directors and staff of the various County departments who are committed to delivering services to Citrus' residents, workers, and visitors in an efficient, effective, and equitable manner, and to building a stronger community. In the end, it is the County employees who put the annual budget into action. Every day, they respond directly or indirectly

to the citizens of this community. They are the County government's greatest assets and they do an exceptional job.

Respectfully submitted,

Charles R. Oliver

Charles R. "Randy" Oliver
County Administrator

C.J. Scott

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

Financial Strategy

Five-Year Forecast

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

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

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

General Fund

	Fund Balance	Revenue	Expenditure	Excess/ Deficit	Projected Fund Balance
2018-2019 Actual	22,311,932	86,896,852	84,033,488	2,863,364	25,175,296
2019-2020 Anticipated	25,175,296	86,652,951	95,055,577	(8,402,626)	16,772,670
2020-2021 Adopted	16,772,670	107,018,871	107,018,871	-	16,772,670
2021-2022 Projected	16,772,670	92,337,082	88,057,468	4,279,614	21,052,284
2022-2023 Projected	21,052,284	94,329,733	89,456,522	4,873,211	25,925,495

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

Citrus County Budget Fiscal Year 2020/2021

Transportation

	Fund Balance	Revenue	Expense	Excess/ Deficit	Projected Fund Balance
2018-2019 Actual	16,986,425	16,181,598	19,151,829	(2,970,231)	14,016,194
2019-2020 Anticipated	14,016,194	15,851,352	23,055,749	(7,204,397)	6,811,797
2020-2021 Adopted	6,811,797	28,089,943	28,089,943	-	6,811,797
2021-2022 Projected	6,811,797	16,850,739	19,389,294	(2,538,555)	4,273,242
2022-2023 Projected	4,273,242	17,092,635	19,224,033	(2,131,398)	2,141,844

Utilities

	Fund Balance	Revenue	Expense	Excess/ Deficit	Projected Fund Balance
2018-2019 Actual	25,877,930	21,157,171	21,105,385	51,786	25,929,716
2019-2020 Anticipated	25,929,716	19,108,973	25,059,760	(5,950,787)	19,978,929
2020-2021 Adopted	19,978,929	40,439,772	40,439,772	-	19,978,929
2021-2022 Projected	19,978,929	20,245,425	22,079,943	(1,834,518)	18,144,411
2022-2023 Projected	18,144,411	20,520,753	22,421,241	(1,900,488)	16,243,923

Citrus County Budget Fiscal Year 2020/2021



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

REVENUES

Ad Valorem assessed value:

FY 20/21—2.25%

FY 21/22—2.25%

FY 22/23—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 20/21—1.30%

FY 21/22—1.40%

FY 22/23—1.50%

EXPENDITURES

Labor Cost:

FY 20/21— 2%

FY 21/22— 2%

FY 22/23— 2%

Health/Medical Insurance—8%

Workers Compensation—4%

Fuel—3%

Strategic Map of Excellence

History

In Fiscal Year 2010, the County Administrator implemented a new approach to set program priorities, monitor performance and guide budgetary allocations. Building upon the Zero Based Budgeting Program developed previously, County Administration and Senior Leadership crafted a Mission Statement, a Vision and set of Values. Using these strategic guides, we identified core public services along with operational support services which directly contribute to and support the quality of life enjoyed by Citrus County residents.

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

Actions to Date

Mission

Citrus County Government is a value-driven organization dedicated to responsive citizen service by providing quality programs, services and facilities to build a strong community and promote the best quality of life for our citizens.

Vision

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

Values

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

Core Public Services

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

Admin. Support Services

- Human Resources
- Management & Budget
- Systems Management

Strategic Business Plan Elements

Strategic Objectives

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

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

Key Concern	Short Term Actions	Long Term Actions
Economic Development	<ul style="list-style-type: none"> • Prioritize public perception, long term strategy, improving public infrastructure, and workforce development 	<ul style="list-style-type: none"> • Comprehensive Plan adjustments • Proactively solicit feedback from the business community, address business concerns and advocate for business interests. • Work with new businesses to facilitate their entry into Citrus County, and to work with current businesses to support their success and expansion into the community.
Transportation	<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. • Maintain an in-house construction program that is cost effective and competitive. 	<ul style="list-style-type: none"> • Transit plan • Provide for improved response times to citizens inquiries in order to improve customer service.
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"> • Move away from print material to electronic format • Improve transparency • Continue partnership with all governing bodies within the County 	<ul style="list-style-type: none"> • Improve customer service • Proactively surplus and dispose of County owned unused property • Solid waste strategic plan
Long Term Strategy	<ul style="list-style-type: none"> • Develop plan for managing County owned/ occupied property • Balance operational with capital improvement needs 	<ul style="list-style-type: none"> • Create master plan and facilities plan to determine existing and future needs • Determine funding streams for revenue generation
Improve Public Infrastructure	<ul style="list-style-type: none"> • Plan for costs of building and maintenance • Work with Turnpike Authority for Suncoast Pkwy extension 	<ul style="list-style-type: none"> • Improve countywide internet access • Continue aggressive transportation plan
Workforce Development	<ul style="list-style-type: none"> • Focus on serving citizens • Improve transparency 	<ul style="list-style-type: none"> • Improve staff recruitment • Improve employee efficiency

Present

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

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

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

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

Future

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

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

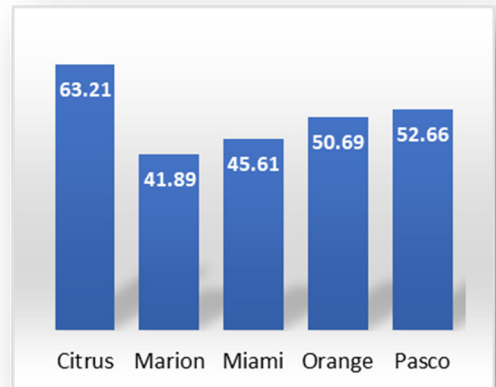
For the past 5 years, the Board of County Commissioners has held a goal setting retreat to begin the development of a strategic vision for Citrus County for at least 3 to 5 years. This insures the Board and staff are working in concert to meet the needs of the citizens, and insures that we are moving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

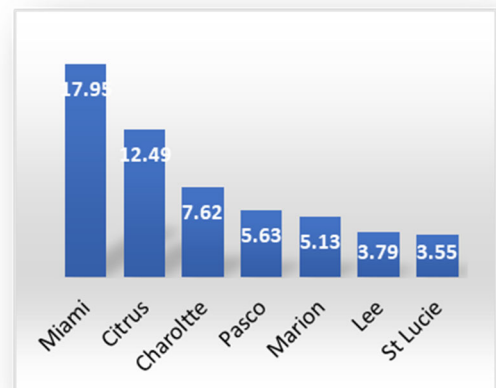
In FY 2016, the County joined the Florida Benchmarking Consortium (FBC) to assist with the development of KPI's and to compare our indicators with other Counties. The FBC performance measures are classified into five types: Input, Output, Efficiency, Outcome and Quality. Of these measure types, only 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. The service areas include Animal Services, Building Development, Civic Engagement, Code Enforcement, Environmental Management, Fire Rescue, Fleet Management, Human Resources, General Services, Information Technology, Parks and Recreation, Police Services, Purchasing, Risk Management, Road Repair, Stormwater Drainage Maintenance, Solid Waste Collections, Solid Waste Disposal, Traffic Engineering and Waste and Wastewater. Citrus County participates in eleven (11) service areas.

Animal Services measurements considered marks of success in the Animal Services' industry include lower intake per capita, lower rates of animals euthanized, and increased rates of animals adopted and reclaimed. Of the 8 counties participating in this service area, Citrus County has the highest per capita cost of providing Animal Services at \$12.41. In comparison, 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 somewhat successful in this service areas but needs to work on efficiencies.

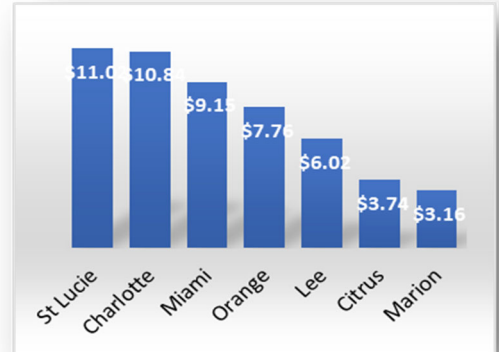


Building Development data collected focuses on building plans review, permitting and inspections. Key output measures include number of employees, cost of employees and workload. Effectiveness and efficiency are analyzed by outcome measures including timeliness, cost per activity and workload per employee. The average cost per inspection increased from \$14.16 in FY 16/17 to \$17.49 in FY 17/18. 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, the number of permits per reviewer in FY 16/17 was 20.

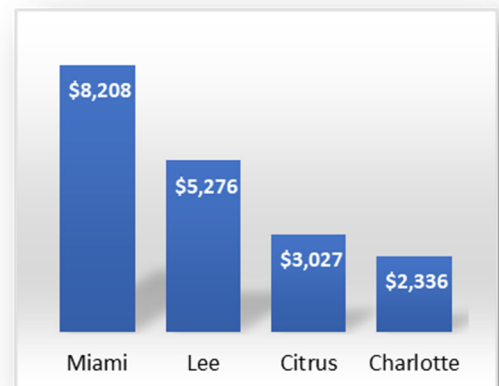
Code Enforcement data collected focuses on staffing, caseload, response and compliance rates. Key outcome measures include the average calendar days from complaint to first inspection and percentage of cases brought into compliance before formal notice and hearing. Citrus County had 1,500 cases brought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



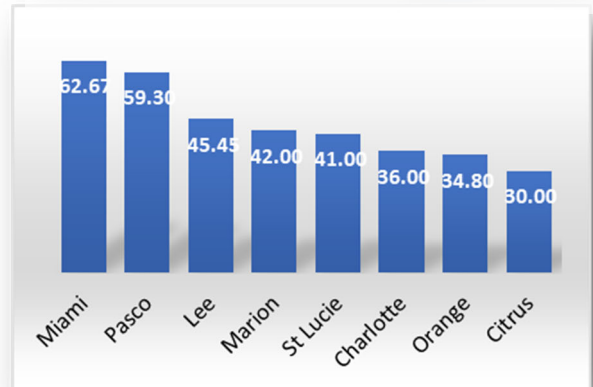
Fire Rescue measures the effectiveness of fire suppression, EMS, hazmat, technical rescue, and other programs. It also reports on performance toward making the community safer and healthier. Risk reduction efforts have the potential to reduce demand on all components of the emergency response system,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

Human Resources measurements generally focus on performance indicators reflecting effectiveness and efficiency of services rendered. Citrus County's average number of days to fill a position is 30 days, which is the lowest among the 6 Counties reporting under this service area. According to FBC, most organizations showed an increase in the Average Wage Cost per FTE and Total Number of FTE's remained stable or increased slightly indicating many organizations are offering pay adjustments and filling vacancies. Citrus County is also following this trend.

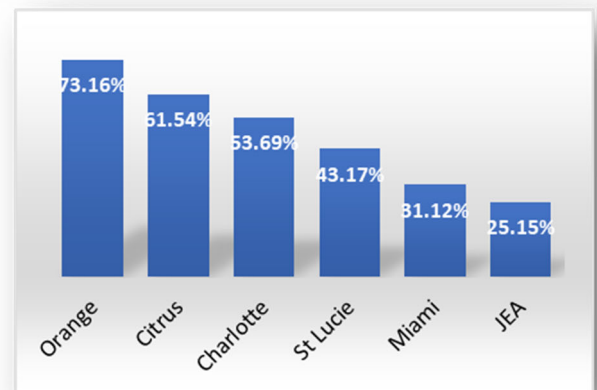
Information Technology continues progress in regaining ground lost during the recession. The "progress" can be measured by the expenditures increasing or remaining steady, which reverses the trend of a few years ago. Quantifying a higher performance in IT environments is sometimes measured by IT budget as a percent of the County's O&M Budget. Citrus County's IT budget percentage has increased from 1.23% in FY 16/17 to 1.26% in FY 17/18. In FY 16/17, the IT Department expenditures were approximately \$3,000 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 12 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.



We are in the early stages of establishing performance indicators and analyzing the data, thus the key performance indicators are listed in the appendix section of the budget document since each department has not development key performance indicators. In future years, we hope each department will have indicators established enabling these items to be listed with their corresponding department throughout the budget document.



Strategic Map to Excellence

County Administration	Community Services	Planning & Development	Human Resources	Management & Budget	Public Works	Systems Management	Transportation	Water Resources
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Administrative and Infrastructure Asset Management

Attract, train and retain a diverse and professional work force	P	S	S	P		S		S
Provide safe, clean and energy efficient public facilities		S				P		
Provide safe, reliable and energy efficient vehicles and equipment			S			S	P	S
Enhance public access to local government via e-Gov	P		S	S	S		P	
Develop and sustain a secure technology infrastructure						P		
Safeguard and manage the county's physical assets	P	S				P	S	S
Manage the county's financial assets	P				P			
Communicate and educate the community on county activities	P	S	S		S	S		S
Utilize fair and competitive bidding to maximize value to dollars					P	S	S	S

Economic Development

Expansion of public infrastructure			S			P		P
Reduce/mitigate poverty impacts		P						S
Efficient permitting			P			S		S

Public Safety

Improved Code Compliance			P			S		S
Revised emergency response Standard Operating Procedures	P	S	S			S		S
Safe community						S	S	S
Trained emergency responders	P			S				

Environmental Stewardship

Recycling/Waste reduction						P	S	
Responsible hazardous waste management						P		S
Educate public on environmental issues		P					S	S
Provide alternative transportation options						P		P

Community and Human Services

Promote health lifestyle		P				S		
Foster community support network		P		S			S	S
Facilitate assistance to underprivileged	P	P						
Provide infrastructure for recreation and interaction		P				S	S	



Strategic Map to Excellence

Water Resources
Transportation
Systems Management
Public Works
Management & Budget
Human Resources
Planning & Development
Community Services
County Administration

Development Services and Growth Management

Provide efficient and affordable multi-modal transportation			S			S		P	
Facilitate home ownership and affordable workforce housing		P	S						
Facilitate redevelopment			P			S			S
Encourage sustainable development			P						S

Human Resources Management

Promote employee safety and wellness	S	S		P					
Support and facilitate professional growth	S			P			S		
Foster consistency among supervisors	S			P					

Water Resource

Maximize water use efficiency		S	S						P
Facilitate reuse water for irrigation									P
Reduce nutrient loading into groundwater		S							P
Expand centralized utility service			S			S			P

Public Works

Maintain and manage the county's road network			S			P		S	
Maintain the county's parks and rights-of-way						P			
Maintain the county's navigational waterway corridors						P			

P = Denotes primary department responsibility

S = Denote secondary department responsibility

County Planning Processes

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

	Description	Purpose	Budget Impacts
Long Range Transportation Plan	Long-range plan outlining specific transportation projects required to maintain and/or improve transportation within Citrus County.	Provides guidance and prioritization for spending on existing and future transportation projects.	Prioritizes transportation projects for those listed with the CIP as well as those beyond that timeframe.
Affordable Housing Plan	A detailed professional analysis of housing needs and proposed housing programs.	Measures affordable housing needs, and assesses the social and economic impacts of providing such programs.	Would require capital expenses and/or grant funding to implement affordable housing programs as determined.
Watershed Management Plan	Long-range plan prepared in cooperation with SWFWMD, which evaluates impacts within each watershed.	Manages water resources by evaluating how activities interconnect with each watershed.	Is utilized by SWFWMD to assist in evaluating grant funding and various project approvals and drainage retrofit projects where needed.
Five-year Parks & Recreation Plan	Five-year plan that reviews, evaluates and establishes County-wide programs and services.	The overall purpose of the plan is to provide continuing sound guidance for the implementation of a well-balanced County recreation system.	The primary focus of the plan is the recreational program expenses and the funding that will be required to meet the needs of the County.
Recreation and Open Space Element	Recreation Element of the County Comprehensive Plan.	Provides requirements and guidelines for recreational standards and facilities.	Provides for long term planning for financing County park facilities and infrastructure.
Library Five-year Plan	Annually evaluated and updated strategic plan for services, capital projects, and operating priorities, with objectives established for each budget year.	Working document for implementation of objectives, measurement of levels of service in an effort to meet state standards, and receipt of financial benefits such as State Aid.	Identifies priorities for inclusion in annual budget and Capital Improvement Plan.
Library Technology Plan	Annually evaluated and updated three-year plan to determine strategies and funding levels for future technology needs supporting the Library five-year plan.	Provides a more detailed timeline for implementation of goals and objectives relating to computer hardware, software, and other technologies.	Identifies priorities for inclusion in annual budget.



Reader's Guide

This Reader's Guide describes the structure of the 2019 adopted budget and details the contents. The design, format and groupings are intended to provide the average reader with streamlined, easy to locate and understandable 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 for this operational unit.
- Revenue Summary—This section contains a summary of the funding sources that provide funding directly to the department
- Expenditure Summary—This section outlines the Board adopted appropriations related to personnel services, operating expenses, capital outlay, debt services and transfers/ reserves.

Capital Improvement Program (CIP)—The Capital Improvement section provides information about the County's five year Capital Improvement Program. It includes information about major construction and capital acquisition projects planned for 2021 and capital plans for the next four years. There is a separate CIP document that provides more in depth information.

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

The 2020-21 Budget document can be found online at <https://www.citrusbocc.com/managebudget/management-budget.htm>

Hard copies can be found at 3600 W. Sovereign Path, Suite 283, Lecanto, Florida 34461.

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

Program Matrix by Unit and Fund Group

	General Fund	Transportation	Fire/ Library	Special Revenue	Enterprise	Other	Total
Administration							
Board of County Commissioners	639,049						639,049
Business License Tax				417,286			417,286
County Administrator	640,130						640,130
County Attorney	517,543						517,543
Fire Rescue			12,890,642			1,022,697	13,913,339
Utility Regulatory				714,883			714,883
Visitor & Convention Bureau				3,806,241			3,806,241
<i>Sub-total</i>	<i>1,796,722</i>		<i>12,890,642</i>	<i>4,938,410</i>		<i>1,022,697</i>	<i>20,648,471</i>
Elected Officials							
Clerk's Office	2,906,980						2,906,980
Supervisor of Elections				1,621,460			1,621,460
Judicial Services	26,510			722,734			749,244
Property Appraiser	3,496,615						2,496,615
Sheriff's Office	29,571,312						29,571,312
Sheriff - Cities	1,847,750						1,847,750
Tax Collector	2,990,000						2,990,000
<i>Sub-total</i>	<i>40,839,167</i>			<i>2,344,194</i>			<i>43,183,361</i>
Community Services							
Administration	320,931						320,931
Animal Services				2,327,141			2,327,141
Extension Services	359,336						359,336
Grounds Maintenance	1,689,130			350,019			2,039,149
Housing Services	165,177						165,177
Library Services			3,730,968	31,374		661,385	4,423,727
Parks & Recreation	1,534,417			185,113		1,138,150	2,857,680
State/County Medicaid	2,367,757						2,367,757
Support Services	517,396			301,339			818,735
Veterans	242,384						242,384
<i>Sub-total</i>	<i>7,196,528</i>		<i>3,730,968</i>	<i>3,772,958</i>		<i>1,799,535</i>	<i>15,922,017</i>
Offices							
Geographic Information Systems	452,590						452,590
Human Resources	519,148						519,148
Insurance Funds				16,602,924			16,602,924
Management & Budget	803,808						803,808
Systems Management	2,012,658						2,012,658
<i>Sub-total</i>	<i>3,788,204</i>			<i>16,602,924</i>			<i>20,391,128</i>
Growth Management							
Administration	200,567						200,567
Building Department					10,229,869		10,229,869
Code Compliance	750,529			152,511			903,040
Land Development	804,948						804,948
<i>Sub-total</i>	<i>1,756,044</i>			<i>152,511</i>	<i>10,229,869</i>		<i>12,138,424</i>

Citrus County Budget Fiscal Year 2020/2021

Program Matrix by Unit and Fund Group

	General Fund	Transportation	Fire/ Library	Special Revenue	Enterprise	Other	Total
Public Works							
Administration		420,290					420,290
Aviation	1,455,089						1,455,089
Aquatic Services	693,697			349,326			1,043,023
Beverly Hills MSBU						209,293	209,293
Citrus Springs MSBU						1,667,716	1,667,716
Engineering		18,951,220		14,670,226		2,852,817	36,474,263
Facilities Management	4,170,147						4,170,147
Fleet Maintenance				2,533,884			2,533,884
Hazardous Waste					227,155		227,155
Litter Program					237,283		237,283
Recycling					1,103,236		1,103,236
Road Maintenance		6,547,023					6,547,023
Stormwater		673,428					673,428
Solid Waste Operations					7,615,505		7,615,505
Solid Waste Long Term Care					549,493		549,493
Solid Waste Fleet					1,157,225		1,157,225
Solid Waste CIP					23,096,433		23,096,433
<i>Sub-total</i>	<i>6,318,933</i>	<i>26,591,961</i>		<i>17,553,436</i>	<i>33,986,330</i>	<i>4,729,826</i>	<i>89,180,486</i>
Water Resources							
Water & Wastewater Operating					40,439,772		40,439,772
Neighbors Helping Neighbors					41,398		41,398
Water Conservation Grant					55,342		55,342
Water Connection Fees					5,295,795		5,295,795
Wastewater Connection					4,355,164		4,355,164
Renewal & Replacement					3,226,192		3,226,192
WRWSA Renewal & Repl					269,991		269,991
Utilites Fleet					766,749		766,749
Utilites Fleet					1,171,868		1,171,868
<i>Sub-total</i>					<i>55,622,271</i>		<i>55,622,271</i>
Other							
Administrative Services	1,874,051						1,874,051
Admin Svc - Public Safety	14,692,341						14,692,341
Capital Improvement Program	3,402,693						3,402,693
Community Agencies	31,059						31,059
County Planning	49,278						49,278
Debt Service						2,416,616	2,416,616
Division of Forestry	16,064						16,064
Emergency Medical Service	846,623						846,623
Health Department				794,962			794,962
Medical Examiner	382,505						382,505
Mental Health	835,000						835,000
Misc Impact Fees						4,948,940	4,948,940
Misc Special Revenues				5,718,382			5,718,382
Public Safety	1,751,302						1,751,302
Reserves and Transfers	21,442,357	1,497,982	1,060,844				24,001,183
Special Assessments						4,486,102	4,486,102
Street Lighting Districts						804,917	804,917
<i>Sub-total</i>	<i>45,323,273</i>	<i>1,497,982</i>	<i>1,060,844</i>	<i>6,513,344</i>	<i>-</i>	<i>12,656,575</i>	<i>67,052,019</i>
TOTAL	107,018,871	28,089,943	17,682,454	51,299,805	99,838,470	20,208,633	324,138,176

General Information about Citrus County



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

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

History of Citrus County

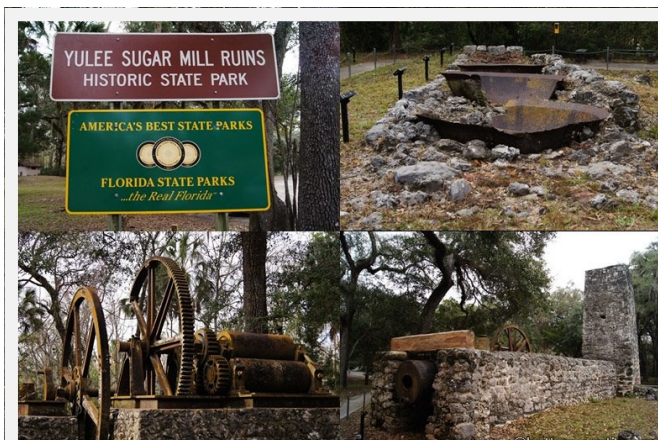
Anthropologists believe Native Americans have been living, or at least visiting, what is now Citrus County for at least 12,000 years. The Indian burial mounds at Crystal River date back to approximately the time of Christ. Indians of the Deptford culture appear to have occupied this site. The 61 acre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



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

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

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



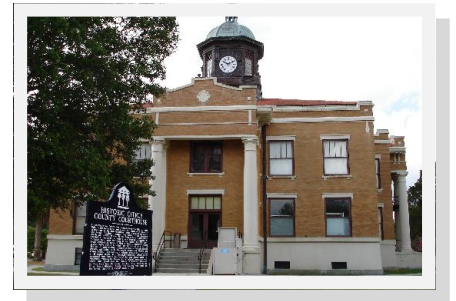
When Florida became a state in 1845, what is now Citrus County was just beginning to see settlement by a few hardy pioneers. It was part of Hernando County in those days. The principal landowner was David Yulee, a U.S. Senator who developed a large sugar plantation on the Homosassa River. He lived there all during the 1850's, but lost everything when Yankee soldiers raided

and burned his home, called Margarita on Tiger Tail Island, during the Civil War. His sugar mill is still standing and has been made a state park.

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

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

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



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

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

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

Real estate became the next "big thing" in Citrus County during the 1970's. Communities such as Beverly Hills, Sugar Mill Woods and Citrus Springs brought thousands of Northern retirees to this area and created a population boom. The county has grown from 17,000 in 1960 to 141,000 in 2010.

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



About the Area

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

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

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

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

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

Budget Development Process

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

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

The sequence of events is as follows:

Formulating Budget Requests: January – March

- In December, the Board of County Commissioners holds a retreat to establish long and short term goals for the upcoming fiscal year.
- In January, the Director of the Department of Management and Budget prepares guidelines and instructions for the upcoming budget process and presents them to the County Administrator. Goals that the Board has set are included in this process.
- In February, the Department of Management and Budget will update preliminary revenue projections for the budget year.
- Based on this and other information, the Department of Management and Budget presents the County Administrator with a recommendation for a preliminary budget target. The County Administrator then determines the parameters for the entire County budget. The Department of Management and Budget uses this target to develop the budget instructions that are issued, usually in early March.
- In February and March, department heads assess their departmental needs, prepare their operating budget requests, and submit them to the Department of Management and Budget. The requests are usually due by the end of March.

Administrative Review and Proposal: April – May

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

Board of County Commissioners Review and Adoption: May - September

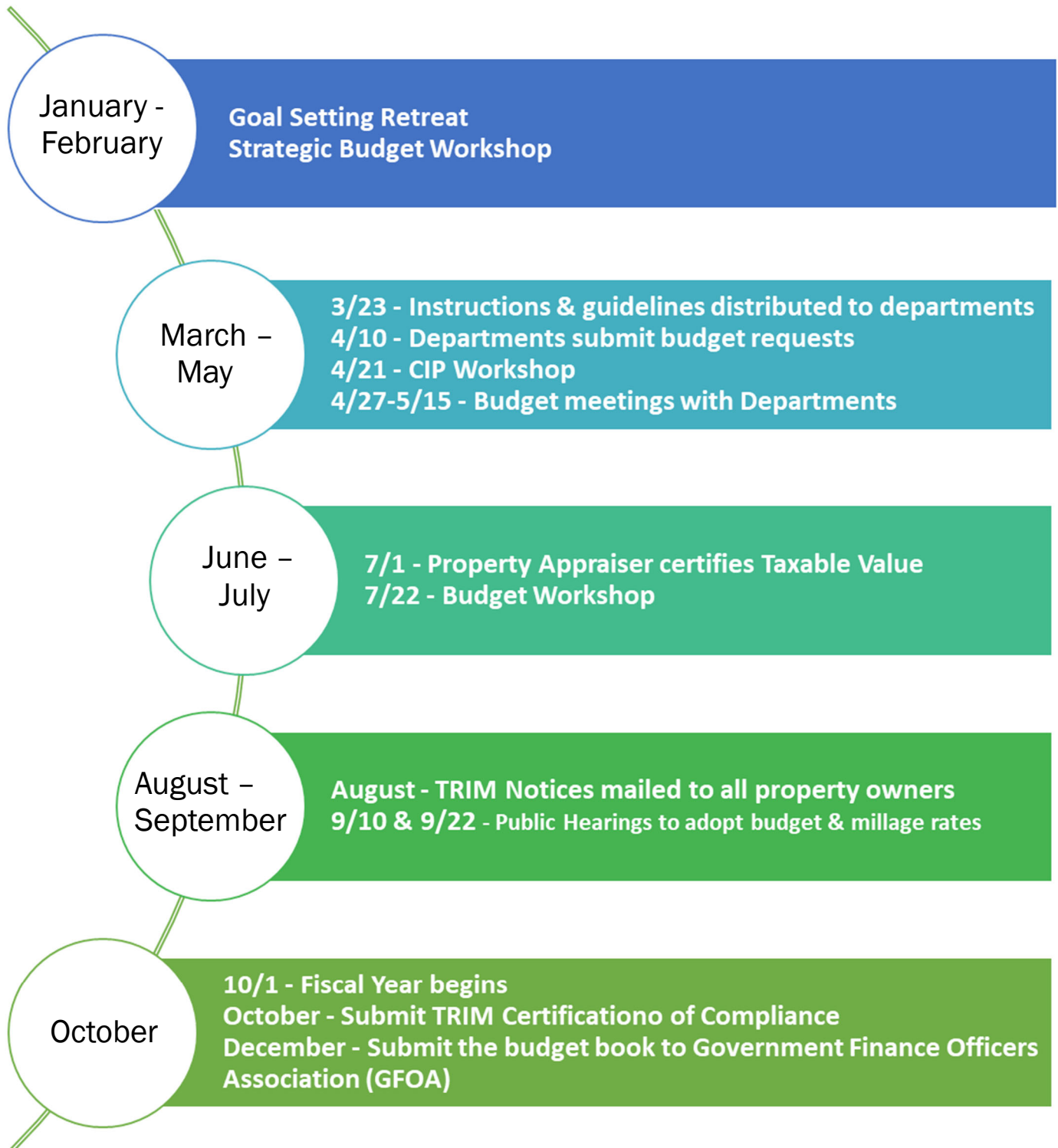
- The third stage of the budget cycle is the legislative review of the Proposed Budget. During this time, the focus of the budget review turns to the Board of County

Commissioners.

- On June 1st the Property Appraiser provides an estimate of assessed property values in accordance with F.S. 200.065 (7).
- On June 1st the Property Appraiser's budget is to be submitted to the State of Florida, Department of Revenue in accordance with F.S. 195.087 (1) (a).
- On July 1st the Property Appraiser certifies the taxable property values in accordance with F.S. 193.023 (1); 200.065 (11).
- Preliminary budget hearings will be scheduled in late July to adopt the tentative millage rates. Revenues forecasted by the Office of Economic and Demographic Research (EDR) will be presented to the Board at this hearing.
- On August 1st the Tax Collector's budget is to be submitted to the State of Florida, Department of Revenue and the Board of County Commissioners in accordance with F.S. 195.087 (2).
- In August the Property Appraiser mails Truth-in-Millage (TRIM) notices to all property owners. This notifies all taxpayers of the proposed tax rate, its relationship to the prior year's rate, the total taxes based on the proposed rate, and the valuation of each parcel of property. Once the millage rate is certified, it may not be increased without re-mailing the notices. The TRIM notices must be mailed within fifty-five (55) days after July 1st.
- Florida Statutes requires that the Board hold at least two public hearings on the Proposed Budget between September 3rd and September 30th, inclusive.
- The County adopts a budget through passage of a Resolution. The Resolution is filed with the Florida Department of Revenue, Property Appraiser and Tax Collector.
- The approved Budget takes effect on October 1, the beginning of the fiscal year and the spending plan, as authorized by the Board, will be implemented throughout the fiscal year.
- Citrus County maintains a Capital Improvement Program (CIP) that covers a five-year period and is updated annually in conjunction with the budget. Proposed projects are prioritized and available funds are allocated accordingly. An integral part of this process is a review of the County's current debt and the County's financial ability to issue new debt. The Capital Improvement Program is published as a separate document. Funding for current fiscal year projects is included in the adopted budget.

- In January, department heads assess their capital projects to determine if they meet the definition of a capital improvement project. A capital improvement project is defined as any new building, equipment, additions to existing structures, purchase of structures, the purchase of land in conjunction with new or existing structures, and road and bridge projects that would normally have a life of at least **ten (10) years** and a initial cost of greater than **\$50,000**. Both of these criteria must be met in order to be considered a capital project.
- CIP requests are reviewed by Department of Management and Budget staff during the months of February and March.
- Meetings between Departments and Management and Budget Department to review CIP submissions to determine specific funding levels to be approved.
- The County Administrator will schedule a CIP Workshop to present the recommended projects to the Board of County Commissioners in April or May.
- Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund for any lawful purpose, but no expenditures shall be charged directly to the reserve for contingencies.
- The Board of County Commissioners may appropriate the reserve for future construction and improvements for the purpose or purposes for which the reserve was established.

Budget Calendar



Citizen Involvement

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

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

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

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

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

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

Enterprise Zone Development Agency (EZDA) – provides the private sector with incentives to invest in distressed areas within the county through tax reduction and other relation of government fiscal and regulatory constraints.

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) – On July 15, 2014, the inaugural meeting of the Hernando/Citrus MPO took place at the Hernando Government Complex. The MPO is mandated by the Federal Highway Act of 1973 to provide a cooperative, comprehensive, and continuing transportation planning and decision-making process. The process encompasses all modes and covers both short-range and long-range transportation planning. MPO plans and programs are reviewed by the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA). Each urban area in the United States has a MPO, which acts as a liaison between local communities, their citizens, and the state departments of transportation (DOTs). MPOs are important because they

direct how and where available state and federal dollars for transportation improvements will be spent.

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

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

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

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

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

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

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

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

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

Budget Amendment Process

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

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

Budget Transfers

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

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

Budget Resolutions

- Revenues from a source not anticipated in the budget and received for a particular purpose (including, but not limited to, grants, donations, gifts or reimbursement for damages) may, upon approval of a resolution by the Board of County Commissioners, be appropriated and expended for that purpose. Such receipts and appropriations shall be added to the budget of the proper fund. The resolution may amend the budget to transfer revenue between funds to properly account for unanticipated revenue.
- Increased receipts for proprietary funds received for a particular purpose may,

Basis of Accounting and Budgeting

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.

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

Governmental funds are budgeted using the modified accrual basis of accounting. Proprietary funds are budgeted using the accrual basis of accounting, however, there are some exceptions. Loan proceeds are budgeted as revenue and principal payments on debt obligations are budgeted as expenditures. The accrual method does not recognize loan proceeds as revenue or principal payments on debt obligations as expenditures. Also, capital expenditures are budgeted as expenses, but must be capitalized under the accrual method of accounting. In addition, depreciation and amortization are not budgeted items. The change in compensated absences is not budgeted under either method.

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

Relationship between the Capital and Operating Budgets

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

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

Fund Structure

Governmental Funds

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.

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

General Fund

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

Special Revenue Funds

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

*The following funds are considered **major** special revenue funds:*

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

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

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

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

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

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

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

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

Capital Project Funds

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

Debt Service Funds

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



*the County's debt service funds are considered **major** funds.*

Permanent Funds

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

Proprietary Funds

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

Enterprise Funds

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

*The following funds are considered **major** enterprise funds:*

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

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

*The following fund is considered **non-major** enterprise funds:*

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

Internal Service Funds

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

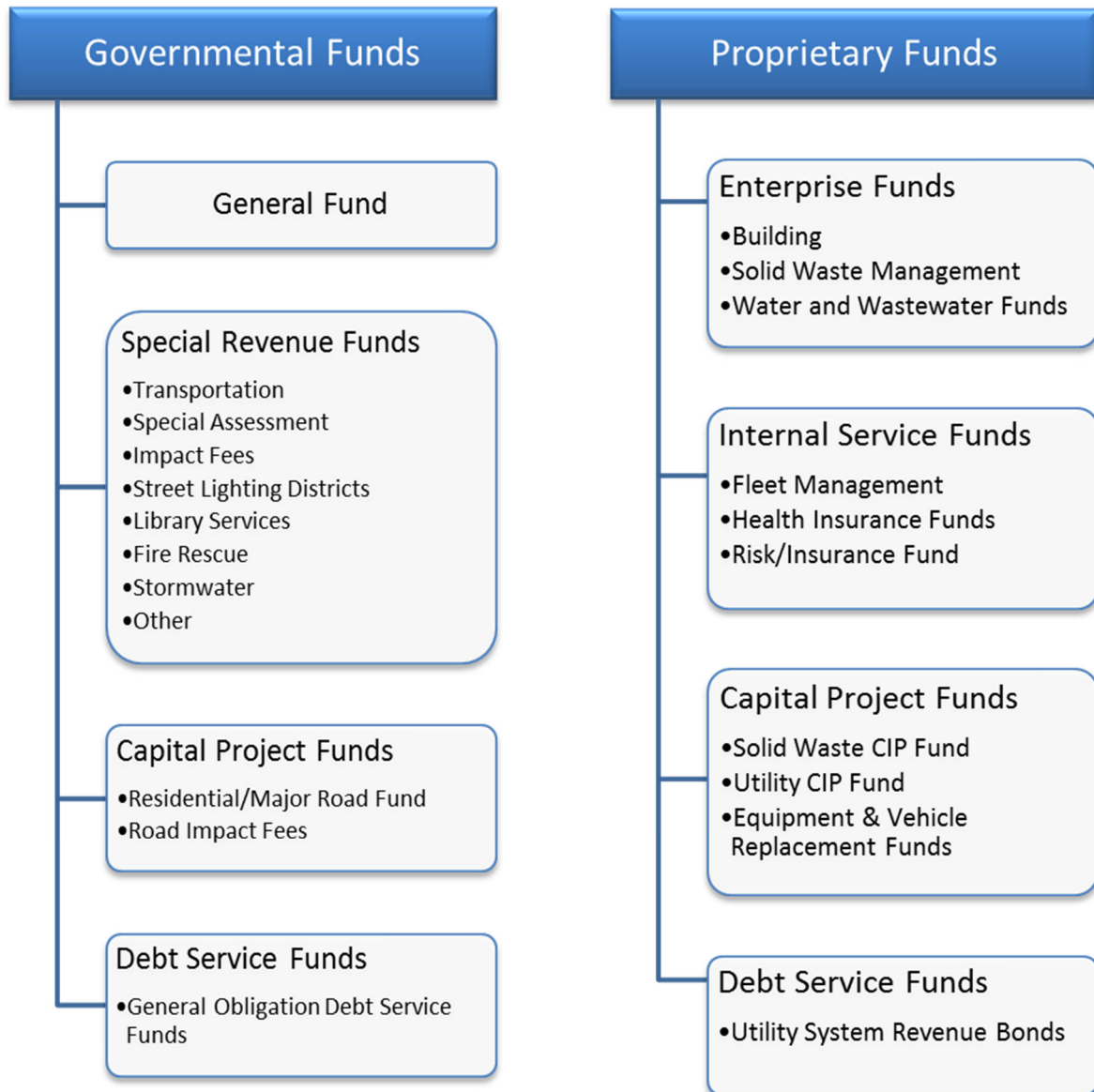
*The county has the following internal service funds: Health Insurance, Insurance Trust, Dental Insurance, Fleet Management, and Fleet Vehicle Trust Fund. None of these funds are considered **major** funds.*

Fiduciary Funds

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

Fund Structure

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



Revenue and Expenditure Category Descriptions

Revenues

Taxes - Revenue derived from legislatively authorized charges.

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

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

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

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

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

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

Expenditures

General Government - A major class of services provided by the legislative, judicial and administrative branches of the government entity 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 class of services provided to achieve a satisfactory living environment for the community and the individual.

Transportation - A major class of services provided by the governmental entity for the safe and adequate flow of vehicles and pedestrians.

Economic Environment - A major class of services provided for the development and improvement in the welfare of the community and individual.

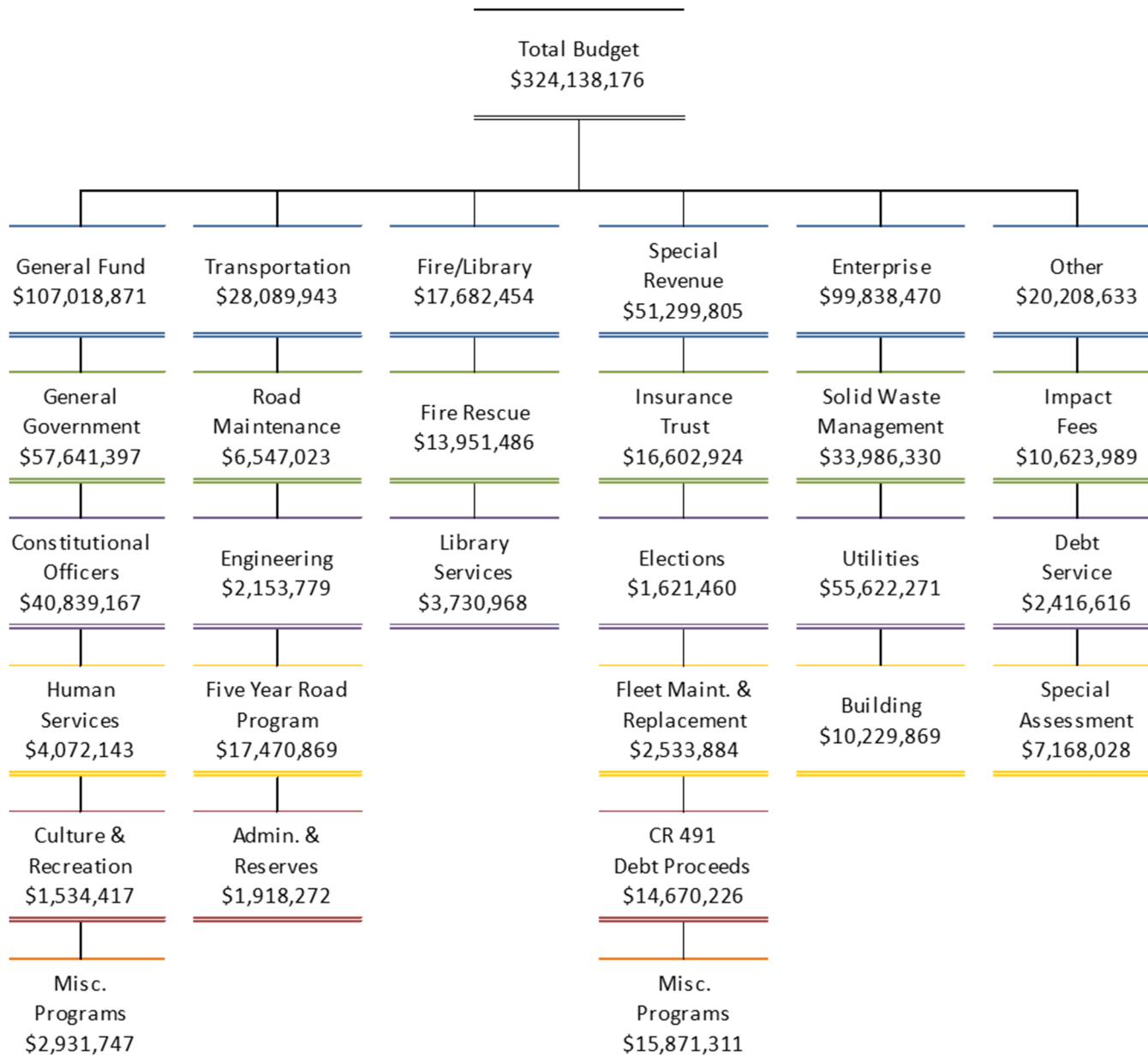
Human Services - A major class of services provided for the care, treatment and control of mental and physical illness.

Culture & Recreation - A major class of services to provide culture and recreation to the community.

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

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

Financial Organizational Chart



Budget Fiscal Policies

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

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

The budget document provides a summary of the financial plan for county operations for the fiscal year beginning October 1 and ending September 30. This document shows revenue sources and how they will be spent. It also contains the objectives of departments and programs. The County has additional funds that are audited, but not included in the budget document. These funds include grant funded 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.

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

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

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

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

Legal Requirements

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:

Reserves
And
Contingencies
Policy

- 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.

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

Contingency accounts will be established to provide the following:

- Funding for the unexpected increases in the cost of providing existing levels of service.
- Temporary and non-recurring funding for unexpected projects.
- Funding of a local match for public or private grants.
- Funding to accommodate unexpected program changes and mandates from other governmental bodies.
- Funding to initiate programs or projects.

One-time Revenue Policy

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

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

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

Debt Service Policy

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

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

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

Investment Policy

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

Procurement Policy

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

Risk Management Policy

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

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

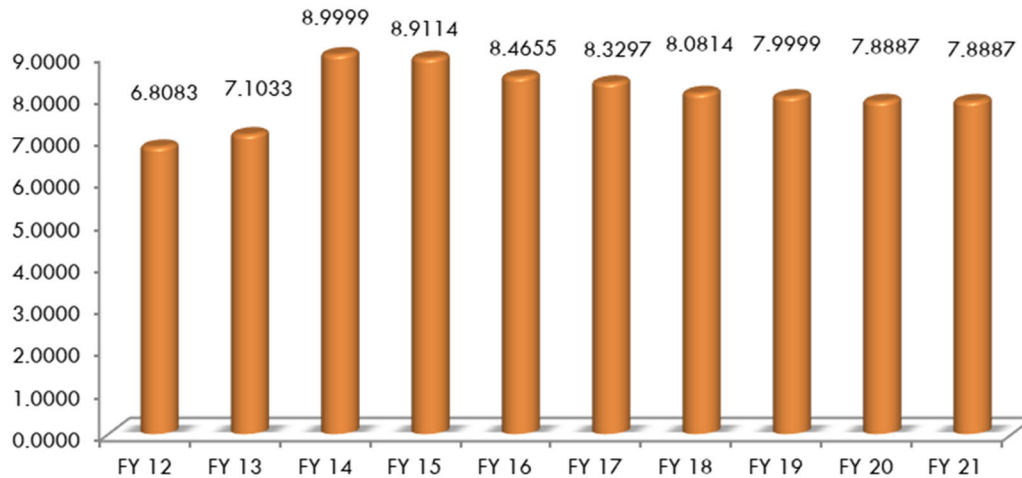
Schedule of Ad Valorem Taxes and Required Millage

	2019/2020		2020/2021	
	Revenue	Millage	Revenue	Millage
<i>County-Wide</i>				
General Fund	\$62,716,324	6.2142	\$66,404,812	6.2172
Transportation	6,074,628	0.6019	6,395,265	0.5988
Health Department	<u>660,044</u>	<u>0.0654</u>	<u>695,277</u>	<u>0.0651</u>
<i>BOCC County-Wide Total</i>	<i>\$69,450,996</i>	<i>6.8815</i>	<i>\$73,495,354</i>	<i>6.8815</i>
<i>Special Districts</i>				
Library Services	\$3,246,732	0.3217	\$3,435,800	0.3217
Fire Protection	-	0.0000	-	0.0000
Fire Rescue MSTU	5,358,590	0.5881	5,676,715	0.5881
Stormwater MSTU	<u>887,480</u>	<u>0.0974</u>	<u>940,167</u>	<u>0.0974</u>
<i>Special Districts Total</i>	<i>\$9,492,802</i>	<i>1.0072</i>	<i>\$10,052,682</i>	<i>1.0072</i>
<i>Total Millage</i>	<i>\$78,943,798</i>	<i>7.8887</i>	<i>\$83,548,036</i>	<i>7.8887</i>

Summary of Total Budget

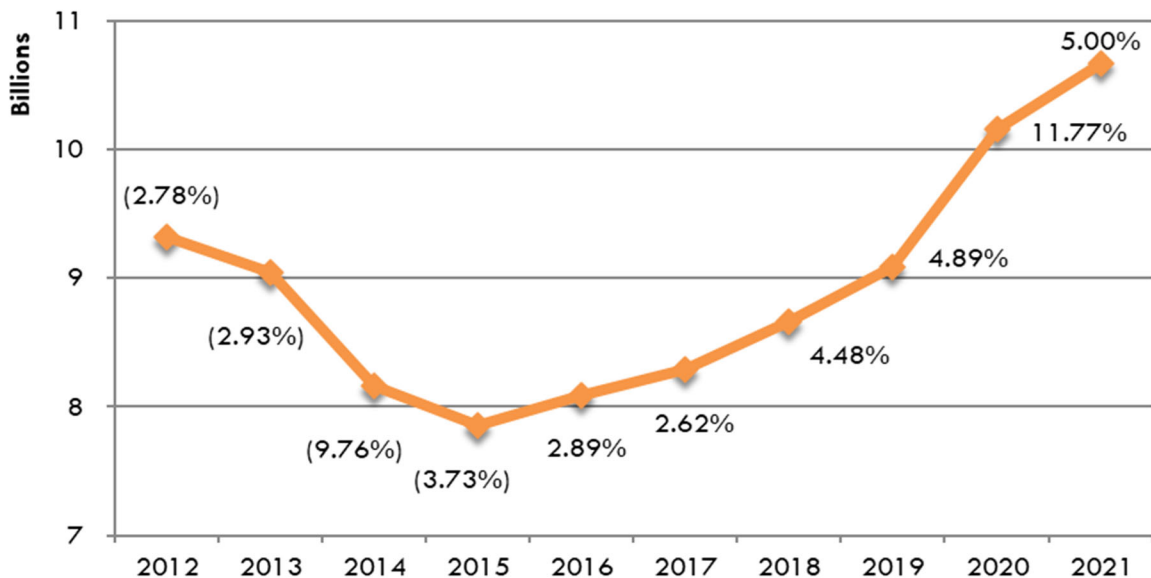
	2019/2020	2020/2021	Change
General Fund	\$105,601,471	\$107,018,871	1.34%
Health Department	806,873	806,873	(1.48%)
Transportation Funds	29,985,170	28,089,943	(6.32%)
Debt Service Funds	4,403,050	2,416,616	(45.11%)
Special Revenue Funds	16,562,207	31,368,035	89.40%
Internal Service Funds	18,615,735	19,136,808	2.80%
Enterprise Funds	88,314,160	99,838,470	13.05%
Special Assessments	6,829,237	7,168,028	4.96%
Impact Fees	8,778,698	10,623,989	21.02%
Library Services	3,603,649	3,730,968	3.53%
Fire Rescue	<u>13,901,423</u>	<u>13,951,486</u>	<u>0.36%</u>
<i>Total Budget</i>	<i>\$297,401,673</i>	<i>\$324,138,176</i>	<i>8.99%</i>

Millage Rate History



The budget reflects no millage rate change. The Health Department millage decreased from 0.0654 to 0.0651, or .0003 mills; the General Fund millage increased from 6.2142 to 6.2176, or .0034 mills; the Transportation millage decreased from 0.6019 to 0.5988, or 0.0031; the Fire MSTU, Library Services and the Stormwater MSTU millage rate remains unchanged. The aggregate millage is 7.8228 or 3.43% increase over the aggregate rolled-back millage rate of 7.5631.

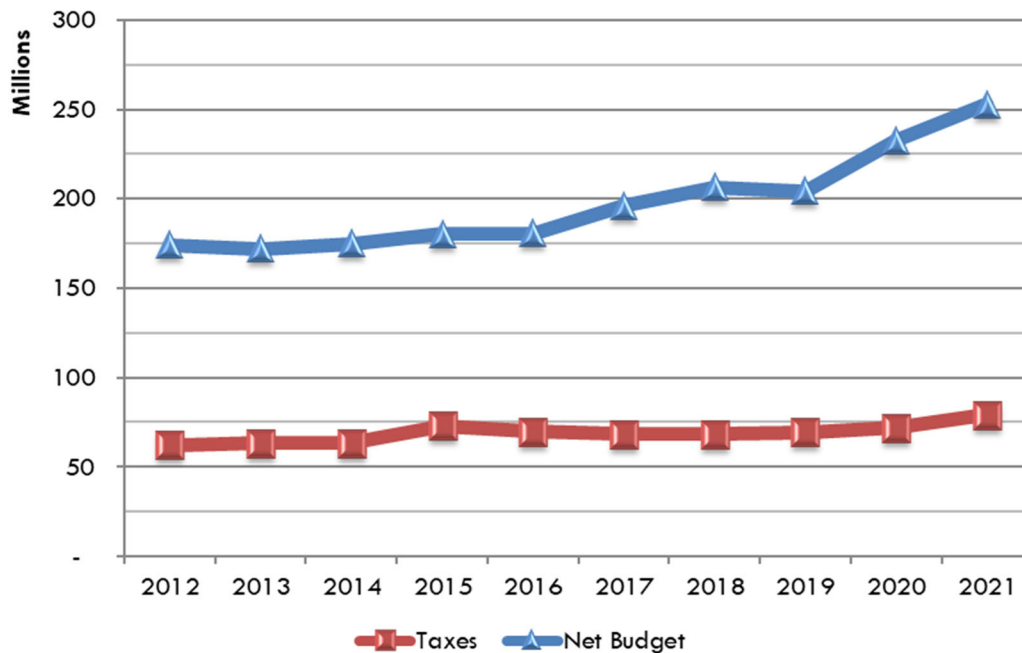
Taxable Value History



The above chart represents the historical taxable value with the percentage increase/(decrease) from the prior year. The chart depicts a four year decline of 15.7% from FY 11/12 to FY 14/15. For the last six fiscal years there has been an increase in the taxable value, with FY 20/21 anticipating an increase of 5.00%

Property Value History

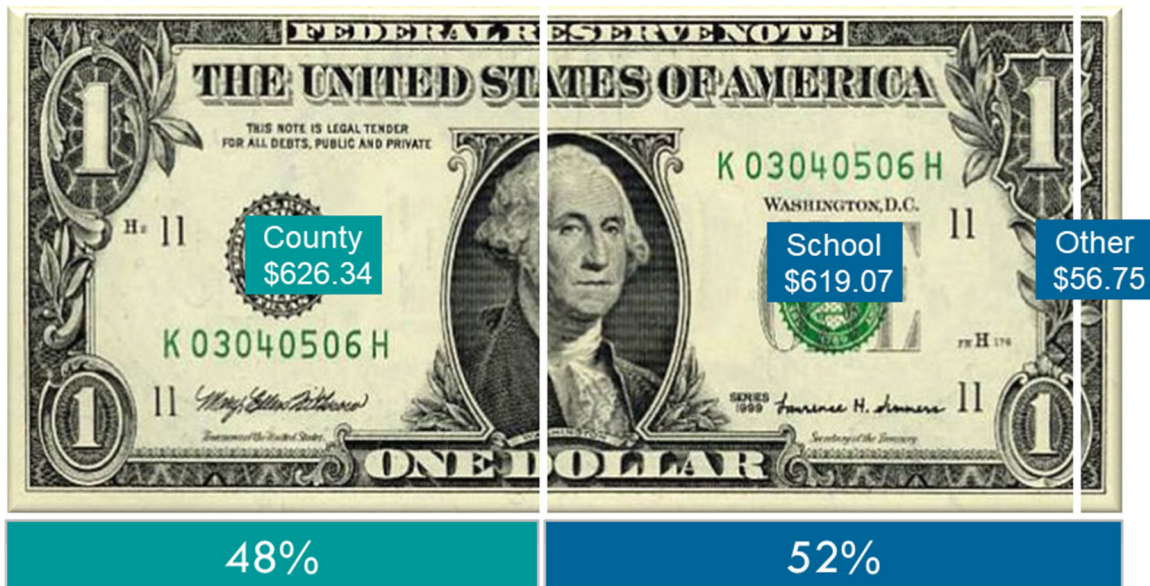
Year	Final Valuation	Millage	Taxes	Net Budget *
2012	9,316,089,786	6.8083	63,215,255	174,064,556
2013	9,043,459,879	7.1033	63,421,314	171,875,912
2014	8,160,777,743	8.9999	73,053,243	175,038,484
2015	7,856,463,122	8.9114	69,971,584	180,283,052
2016	8,083,820,200	8.4655	68,325,166	180,452,771
2017	8,295,995,306	8.3297	68,519,560	195,963,159
2018	8,642,427,953	8.0814	69,468,706	206,575,236
2019	9,083,824,193	7.9999	72,072,950	204,140,020
2020	10,160,817,278	7.8887	78,943,798	232,551,964
2021	10,669,071,855	7.8887	83,548,036	252,689,117



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

Property Tax on Average Residential Home

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



Total Tax Bill \$1,302.16

This represents a typical Ad Valorem tax notice. Ad Valorem taxes account for approximately 60% of the General Fund revenues. Ad Valorem taxes are levied against real estate and certain personal, non-real estate property held for commercial or investment purposes. The notice of Ad Valorem taxes which is mailed out to property owners of record in Citrus County incorporates a millage rate made up of five components. Millage is an expression of the number of mills per dollar of assessed valuation levied.

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

MILLAGE RATE TAXING AUTHORITY

- 7.8887 **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; maintenance of road systems for residents in unincorporated areas; provide library services; provide fire protection;
- 5.9300 **Public Schools** - Comprised of 3.6820 local effort required of the Citrus County School Board by the State, .7480 discretionary millage and 1.5000 mills for district local capital improvements of the Citrus County School Board;
- 0.4478 **Mosquito Control** - Levy by the Mosquito Control District;
- 0.2669 **Water Management** - Levy by the Southwest Florida Water Management District; to provide protection of water and waterways in Citrus County.

14.5334 TOTAL MILLAGE

Summary of Total Budget by Fund Type

	General Fund	Transportation	Fire/ Library	Special Revenue	Enterprise	Other	Total
Beginning Fund Balance	18,533,195	10,969,897	1,764,387	29,372,558	65,749,123	12,534,836	138,923,996
REVENUES							
Ad Valorem Taxes	\$ 66,404,812	\$ 7,335,432	\$ 9,112,515	\$ 695,277	\$ -	\$ -	\$ 83,548,036
Other Taxes	1,500,000	6,115,820	-	1,433,000	55,000	-	9,103,820
Licenses and Permits	-	-	6,927,633	161,490	3,568,000	5,225,013	15,882,136
Intergovernmental Revenue	12,033,500	2,592,250	10,000	66,200	-	-	14,701,950
Charges for Services	6,917,581	27,000	67,000	8,279,970	24,448,191	-	39,739,742
Fines and Forfeitures	200,000	-	-	39,100	2,580	-	241,680
Miscellaneous Revenues	1,782,919	344,600	130,200	2,365,770	718,413	336,650	5,668,552
Other Non-Operating Revenue	-	-	-	-	1,050,000	-	1,050,000
Statutory Reserves	(4,441,941)	(820,256)	(812,368)	(230,265)	(1,439,610)	(278,495)	(8,022,935)
Interfund Transfers	<u>4,088,805</u>	<u>1,535,200</u>	<u>483,087</u>	<u>9,116,705</u>	<u>5,686,773</u>	<u>2,390,629</u>	<u>23,301,199</u>
<i>Total Revenues</i>	<i>88,485,676</i>	<i>17,120,046</i>	<i>15,918,067</i>	<i>21,927,247</i>	<i>34,089,347</i>	<i>7,673,797</i>	<i>185,214,180</i>
<i>TOTAL REVENUES & FUND BALANCE</i>	<i>\$107,018,871</i>	<i>\$ 28,089,943</i>	<i>\$17,682,454</i>	<i>\$51,299,805</i>	<i>\$99,838,470</i>	<i>\$ 20,208,633</i>	<i>\$324,138,176</i>
EXPENDITURES							
Personnel Services	\$ 38,505,714	\$ 5,964,832	\$ 10,491,139	\$ 10,860,615	\$ 9,513,932	\$ 81,466	\$ 75,417,698
Operating Expenses	36,217,373	3,267,153	2,969,857	10,534,277	13,729,786	1,282,178	68,000,624
Capital Outlay	4,359,749	10,449,981	1,354,863	17,337,675	23,255,964	3,736,160	60,494,392
Grants in Aid	4,601,893	82,450	44,050	218,591	5,000	-	4,951,984
Debt Service	1,582,533	-	176,780	721,800	4,397,402	3,002,954	9,881,469
Interfund Transfers	<u>8,420,799</u>	<u>4,422,426</u>	<u>1,017,257</u>	<u>842,206</u>	<u>8,396,652</u>	<u>1,404,614</u>	<u>24,503,954</u>
<i>Total Expenditures</i>	<i>93,688,061</i>	<i>24,186,842</i>	<i>16,053,946</i>	<i>40,515,164</i>	<i>59,298,736</i>	<i>9,507,372</i>	<i>243,250,121</i>
Budgeted Reserves	<u>13,330,810</u>	<u>3,903,101</u>	<u>1,628,508</u>	<u>10,784,641</u>	<u>40,539,734</u>	<u>10,701,261</u>	<u>80,888,055</u>
<i>TOTAL EXPENDITURES & RESERVES</i>	<i>\$107,018,871</i>	<i>\$ 28,089,943</i>	<i>\$17,682,454</i>	<i>\$51,299,805</i>	<i>\$99,838,470</i>	<i>\$ 20,208,633</i>	<i>\$324,138,176</i>

Summary of Total Budget by Category

	<i>FY 18/19 Actual</i>	<i>FY 19/20 Adopted Budget</i>	<i>FY 20/21 Adopted Budget</i>	<i>% Change</i>
Beginning Fund Balance	-	118,562,990	138,923,996	17.17%
REVENUES				
Ad Valorem Taxes	\$ 69,944,549	\$ 72,072,950	\$ 83,548,036	5.83%
Other Taxes	9,905,910	9,590,000	9,665,000	-5.81%
Licenses and Permits	13,253,745	11,224,856	14,173,289	12.06%
Intergovernmental Revenue	17,388,352	17,347,690	16,251,102	-9.53%
Charges for Services	40,558,919	36,960,323	37,491,484	6.00%
Fines and Forfeitures	292,819	231,325	257,100	-6.00%
Miscellaneous Revenues	9,500,657	4,701,070	5,399,637	4.98%
Other Non Operating Revenue	3,361,731	760,000	875,000	20.00%
Statutory Reserves	-	(7,113,997)	(7,671,684)	4.58%
Interfund Transfers	21,850,411	22,040,389	23,453,957	-0.65%
<i>Total Revenues</i>	<i>186,057,093</i>	<i>167,814,606</i>	<i>185,214,180</i>	<i>3.56%</i>
 <i>TOTAL REVENUES AND FUND BALANCE</i>	 <i>\$ 186,057,093</i>	 <i>\$ 297,401,673</i>	 <i>\$ 324,138,176</i>	 <i>8.99%</i>
EXPENDITURES				
Personnel Services	\$ 66,551,678	\$ 72,099,590	\$ 75,417,698	4.60%
Operating Expenses	60,031,348	64,754,015	68,000,624	5.01%
Capital Outlay	13,417,164	46,131,741	60,494,392	31.13%
Grants in Aid	3,809,933	4,726,748	4,951,984	4.77%
Debt Service	8,850,311	11,390,098	9,881,469	-13.25%
Interfund Transfers	24,843,129	24,918,672	24,503,954	-1.66%
<i>Total Expenditures</i>	<i>177,503,563</i>	<i>224,020,864</i>	<i>243,250,121</i>	<i>8.58%</i>
 Budgeted Reserves	 -	 73,380,809	 80,888,055	 10.23%
 <i>TOTAL EXPENDITURES AND RESERVES</i>	 <i>\$ 177,503,563</i>	 <i>\$ 297,401,673</i>	 <i>\$ 324,138,176</i>	 <i>8.99%</i>

Total Budget Discretionary



Discretionary Funding
\$42,859,491
13.2%

Non-Discretionary Funding
\$281,278,685
86.8%

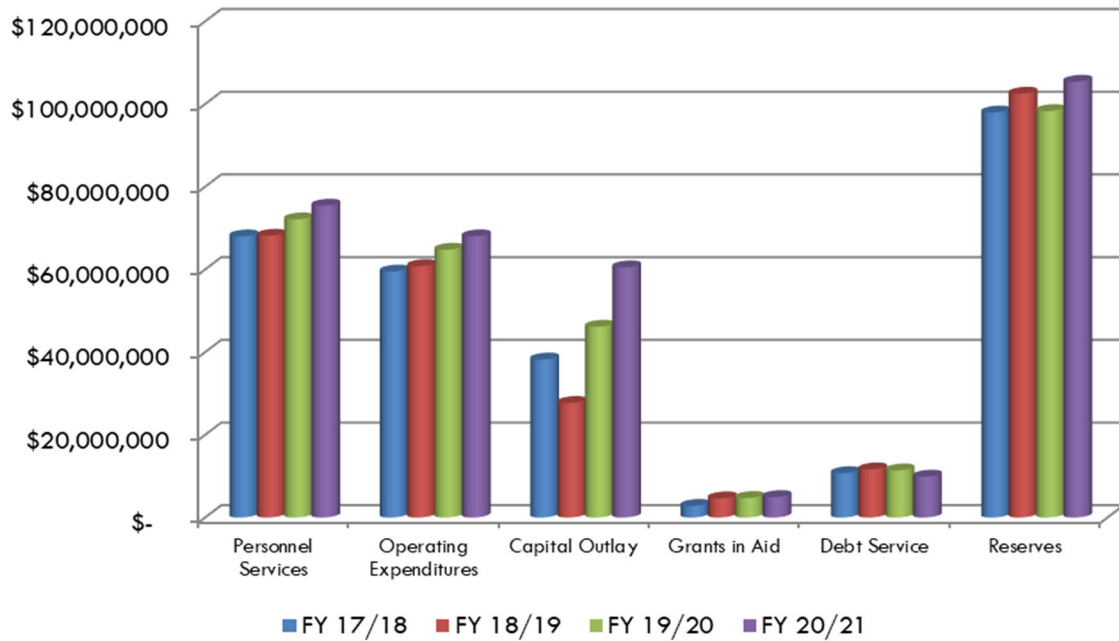
General Fund Discretionary



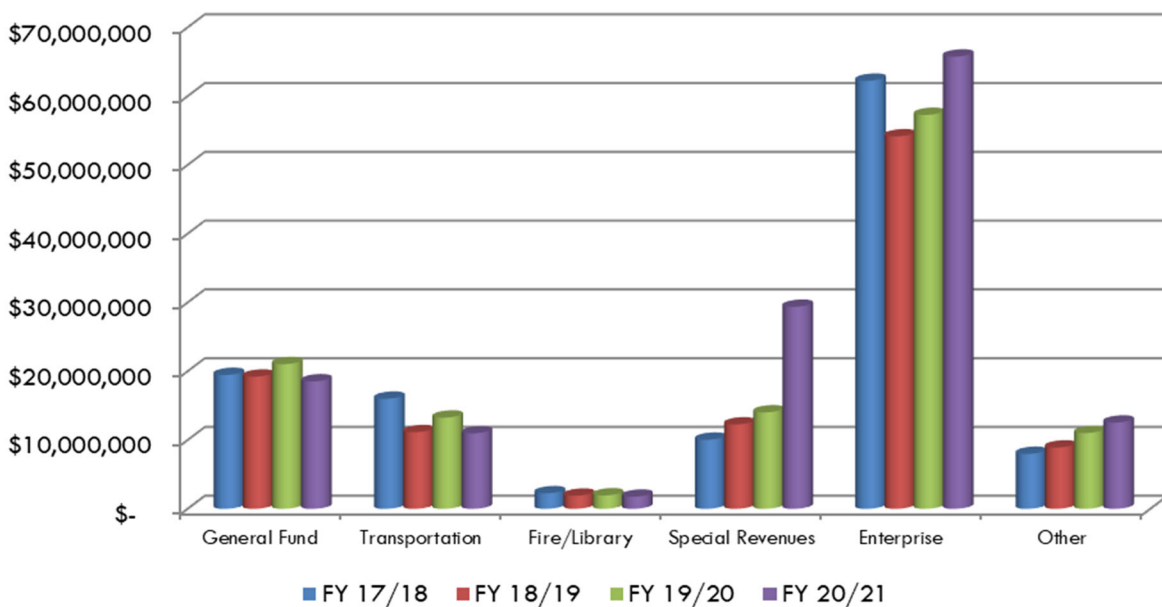
Discretionary Funding
\$33,372,329
31.2%

Non-Discretionary Funding
\$73,645,542
68.8%

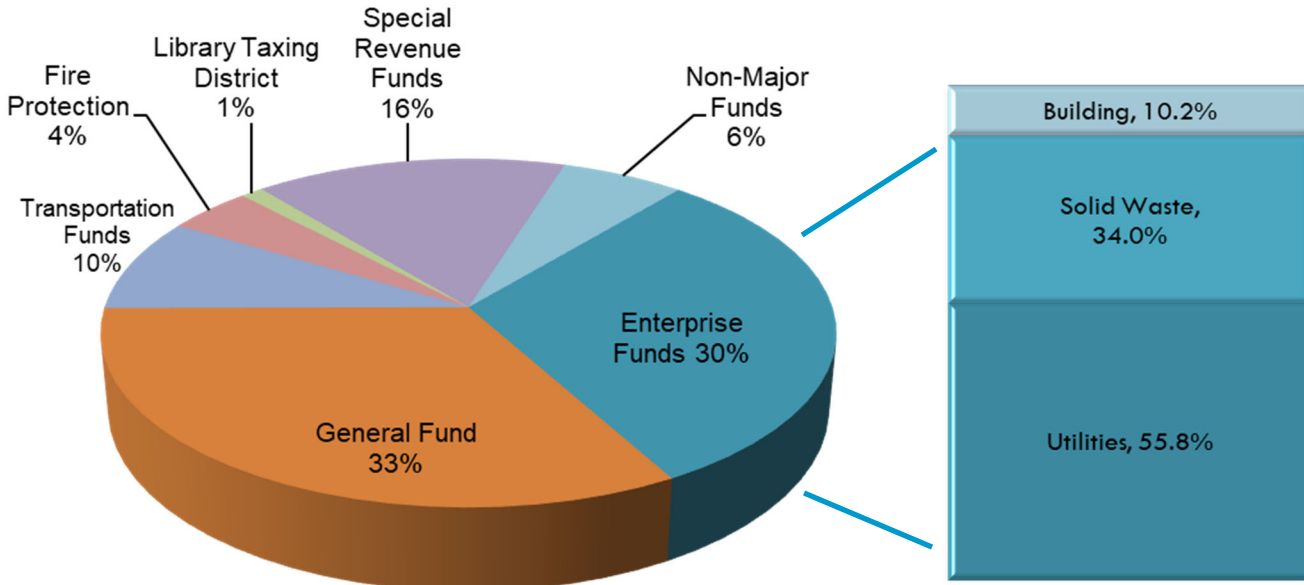
Total Budget Categories \$324,138,176



Cash Carry Forward by Fund Type \$138,923,996



Expenditures by Fund Group



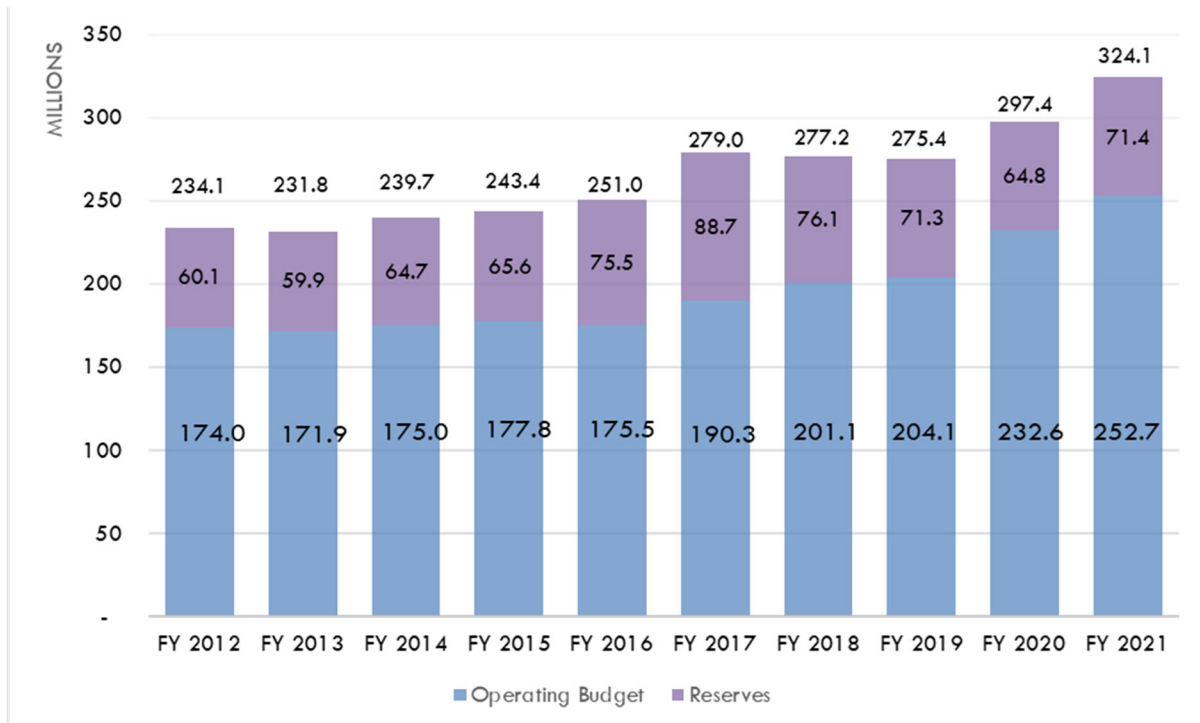
Percent of Enterprise Expenditures

Enterprise Funds

Utilities	55,622,271
Solid Waste	33,986,330
Building Dept.	<u>10,229,869</u>
Sub-total	99,838,470
General Fund	107,018,871
Transportation Funds	28,089,943
Fire Protection	13,951,486
Library Taxing District	3,730,968
Special Revenue Funds	51,299,805
Non-Major Funds	<u>20,208,633</u>
TOTAL	324,138,176

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

Summary of Total Budget by Operating & Reserves

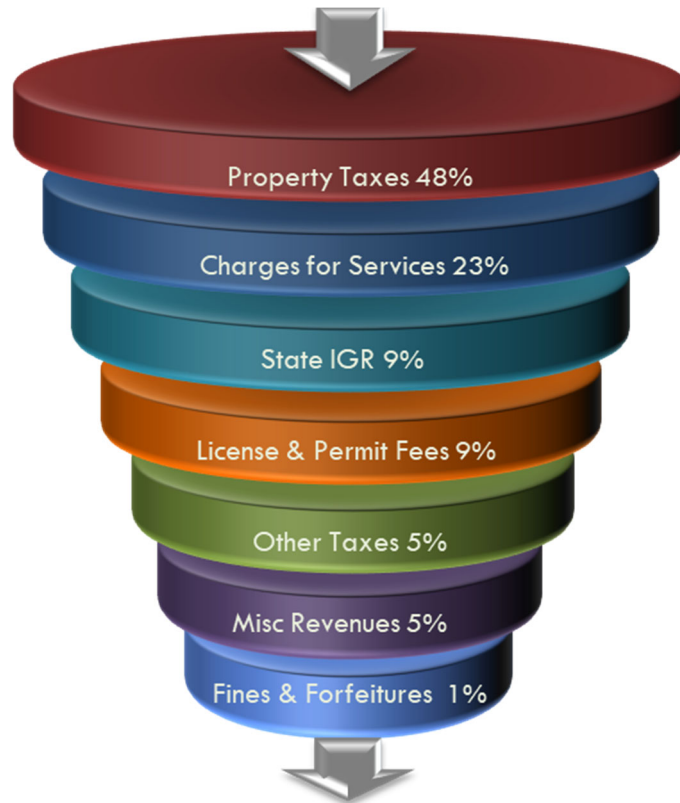


Summary of Total Budget by Major Funds

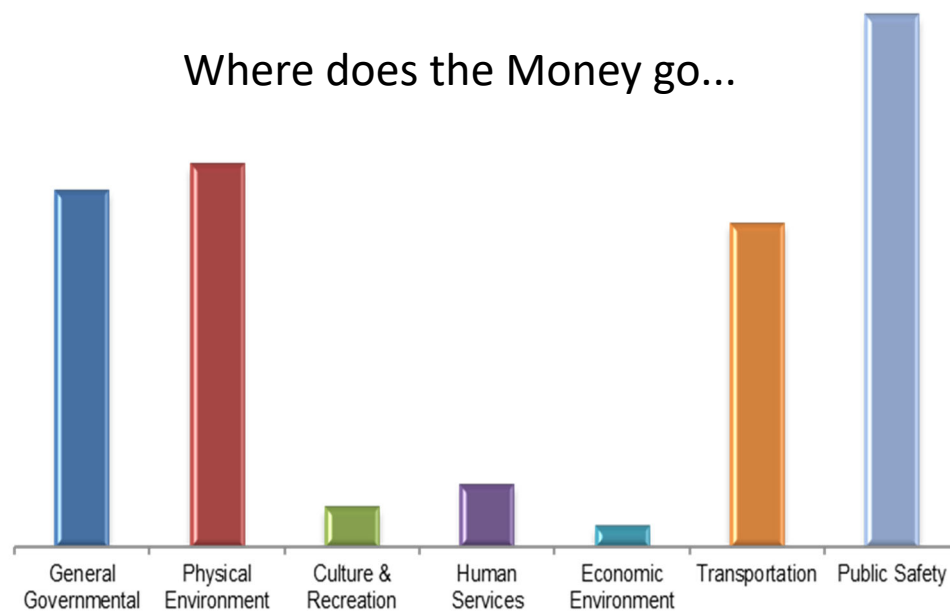
	FY 18/19 Actual	FY 19/20 Adopted Budget	FY 20/21 Adopted Budget	% Change
REVENUES				
General Fund	\$ 86,896,852	\$ 105,601,471	\$ 107,018,871	1.34%
Transportation Fund	17,681,311	29,985,170	28,089,943	-6.32%
Public Utilities	24,121,198	47,063,486	55,622,271	18.19%
Landfill	9,263,144	32,633,606	33,986,330	4.15%
Non-Major Funds	48,094,588	82,117,940	99,420,761	21.07%
TOTAL	\$ 186,057,093	\$ 297,401,673	\$ 324,138,176	8.99%
EXPENDITURES				
General Fund	\$ 84,033,488	\$ 105,601,471	\$ 107,018,871	1.34%
Transportation Fund	20,651,829	29,985,170	28,089,943	-6.32%
Public Utilities	21,929,928	47,063,486	55,622,271	18.19%
Landfill	6,868,972	32,633,606	33,986,330	4.15%
Non-Major Funds	44,019,347	82,117,940	99,420,761	21.07%
TOTAL	\$ 177,503,564	\$ 297,401,673	\$ 324,138,176	8.99%

FY 2020/21 Revenue & Expenditure Summary

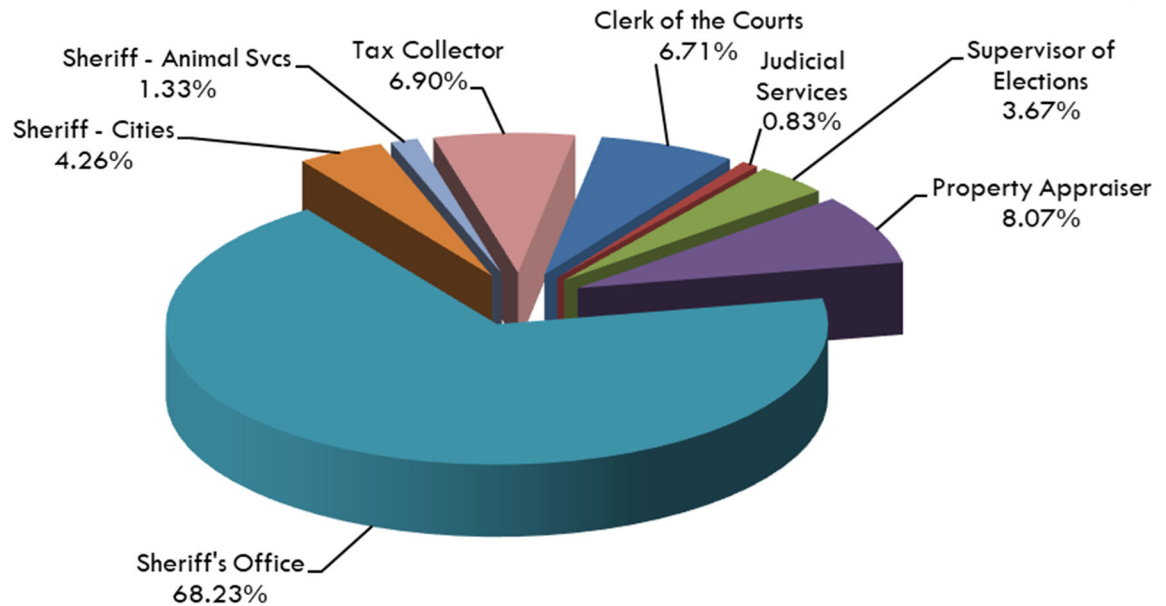
Where does the Money come from...



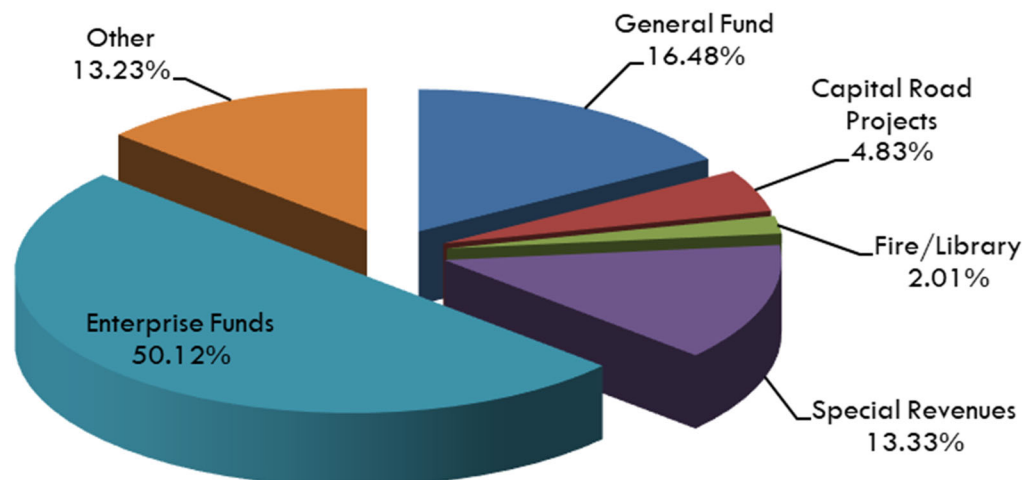
Where does the Money go...



Elected Officials \$43,339,414

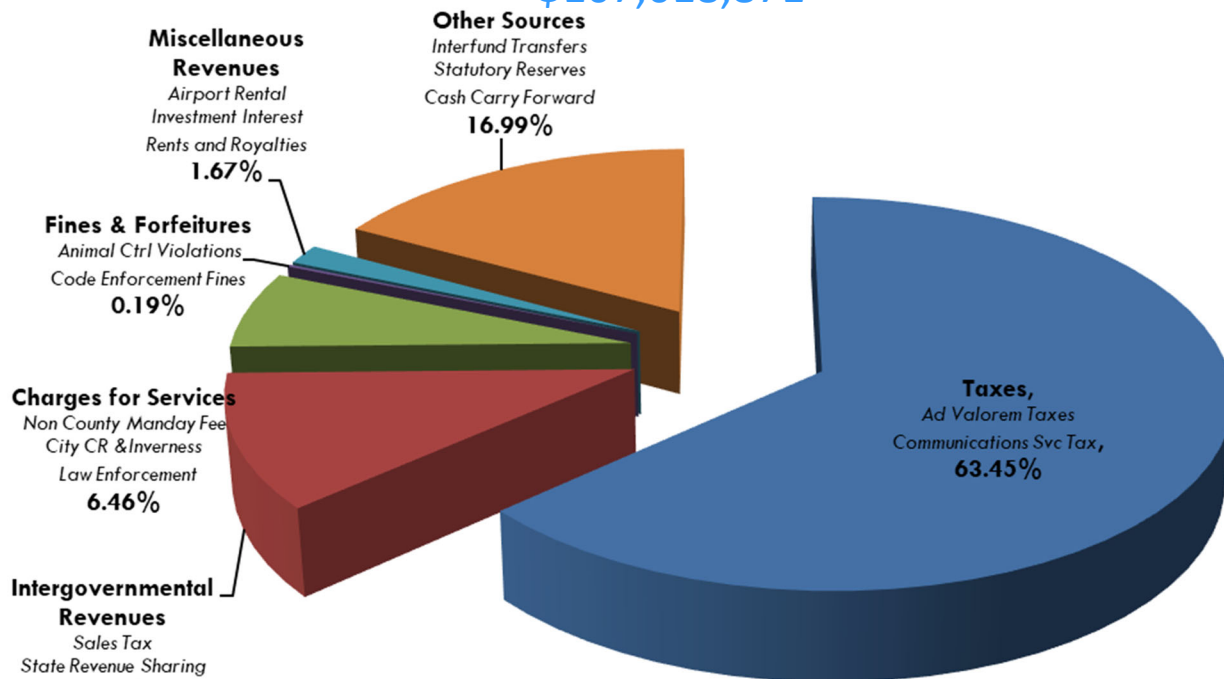


Reserves by Fund Functionally \$80,888,055

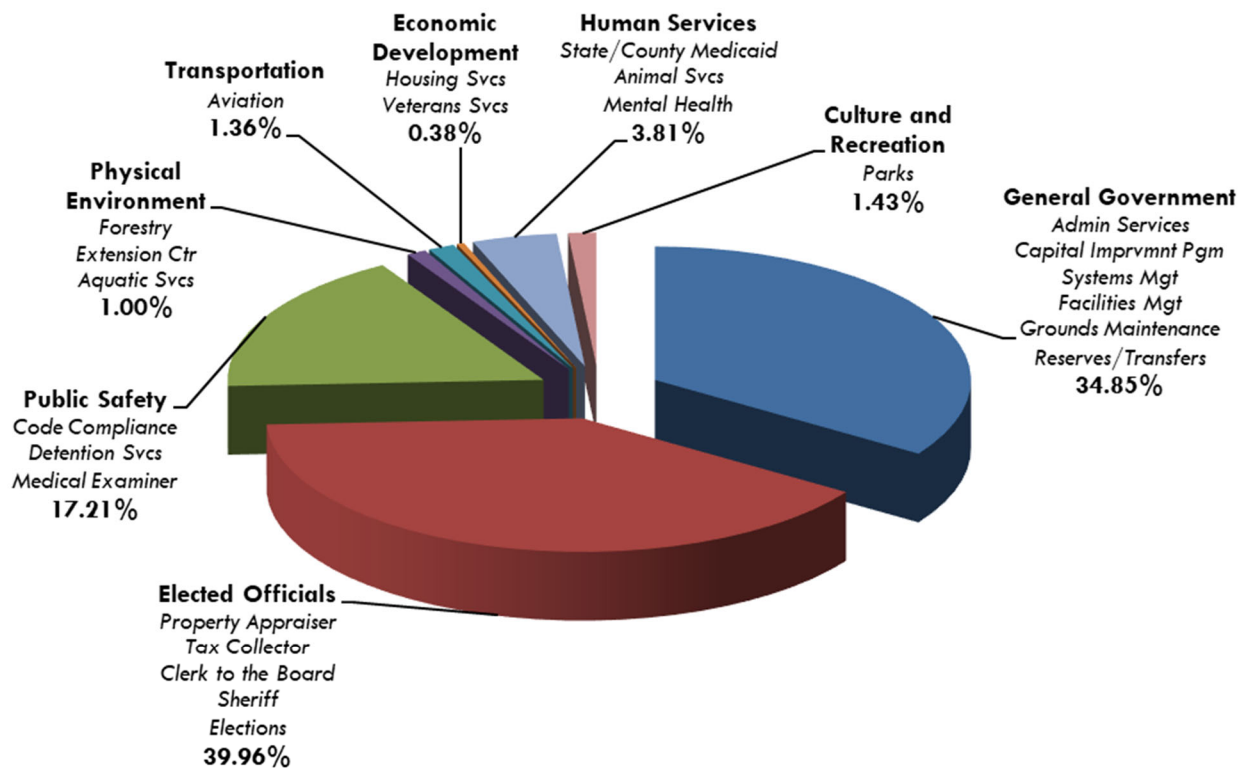


Citrus County Budget Fiscal Year 2020/2021

General Fund Revenues \$107,018,871



General Fund Expenditures \$107,018,871



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

State Mandate Summary

Statutory Requirements:

County Audit	219.39	191,000
Predisposition of Juveniles	985.686	252,659
Inmate Medical - outside	901.35, 951.032	220,000
Forensic Physical Examination	39.304	50,000
Unemployment Compensation - BOCC	443.1313	10,000
County Planning Councils	373.713	49,278
Division of Forestry	125.27	16,064
Tax Bill Postage/Tax Deeds	195.087, 192.091	115,000
Tax Increments to City CRAs	163.340, 163.355, 163.356, 163.357	850,100

GROWTH MANAGEMENT

Land Development/Comprehensive Planning/	44CFR.1,59-65; 120.525, 125.66, 163, 177	
Concurrency Management	part I, 163.3202, 380.06, 380.0551, 163	
	part II, 163.3174, 163.3180, 163.3220	804,948

HUMAN SERVICES

Medicaid	154.301, 409.915	2,367,757
General Assistance: Burials & Cremations	406.50	35,000

PUBLIC SAFETY

Detention Support	948.06	14,401,241
School Resource Officer Program	1006.12	1,448,643
Medical Examiner	406.08	382,505
Mental Health	394.76 & FL Admin Code 65,65E-14.005	800,000
Baker Act Transports	394.76	35,000
Electronic Inmate Monitoring	948.11	50,000
Emergency Medical Services (EMS)	125.01	846,623

SUPPORT SERVICES

General Insurance/Other Risk Programs	768.28, 112.19, 440.15	725,000
FDLE	943.13	3,000

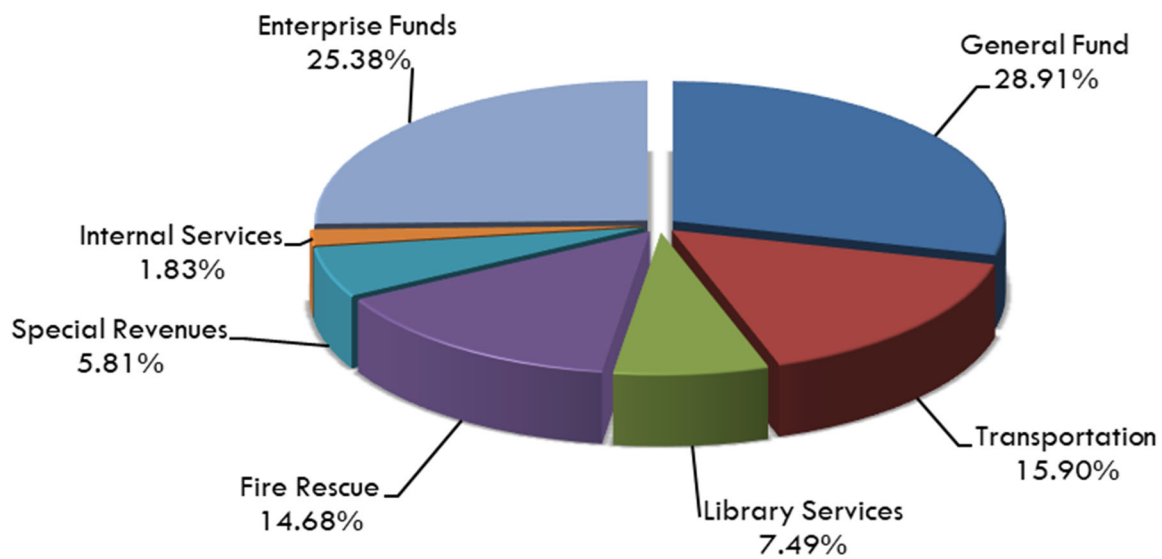
CONSTITUTIONAL OFFICERS

Court Administration	29.001, 29.008, 939.185, 318.18, 29.0081	14,500
Public Defender	29.001, 29.008, 318.18, 29.0081	2,330
State Attorney	29.001, 29.008, 318.18, 29.0081	5,540
Clerk of County Courts	29.001, 29.008, 318.18, 29.0081	21,260
Guardian Ad Litem	29.008	4,140
Judicial Services Technology	29.008, 28.24	333,584
Property Appraiser	195.087, 192.091	3,496,615
Tax Collector	195.087, 192.091	2,990,000
	98.015, 129.202, 101.62, 102.014, 101.51,	
Supervisor of Elections	101.111, 98.255, 101.657	1,588,410
Sheriff - Service of Court Process	30.51	2,749,557

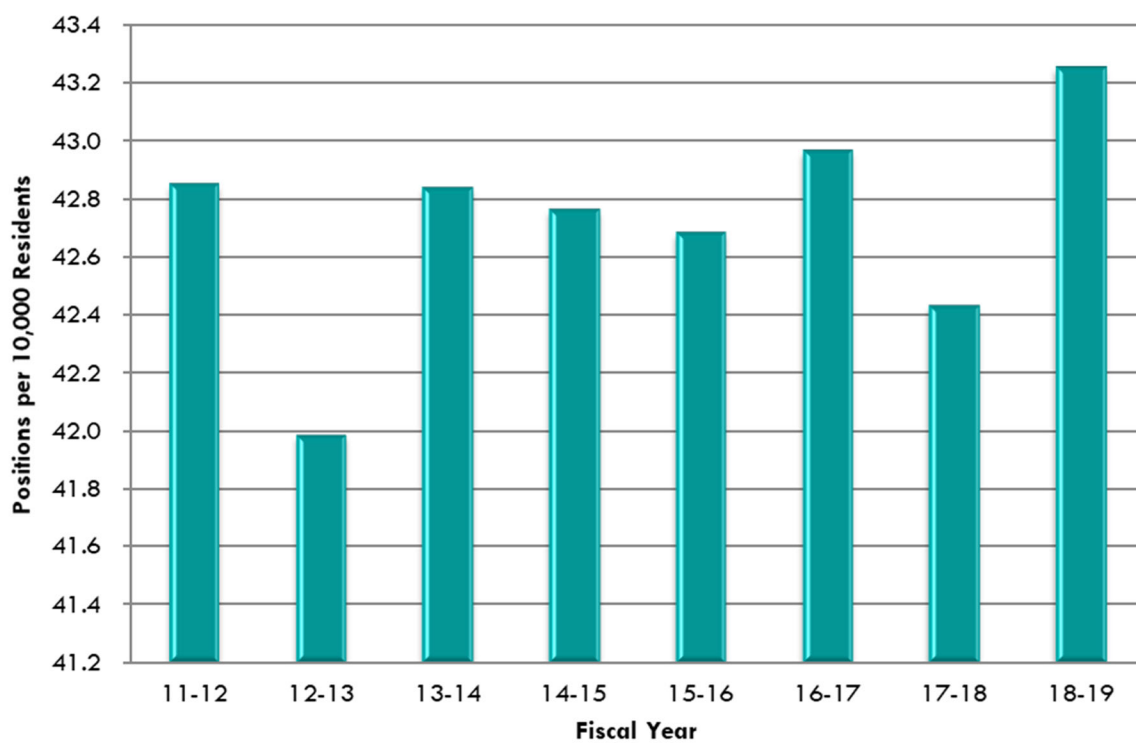
Total Statutory Requirements

General Fund Expenditures	34,859,754
Percentage of Statutory Requirements	107,018,871
	32.57%

Positions by Fund Type



Positions per 10,000 Residents FY 11/12—FY 18/19



Summary of Adopted Positions

Fund	Budget 2018/2019	Budget 2019/2020	Budget 2020/2021	Change from Current Year
<i>Board of County Commissioners</i>				
General Fund				
Aquatic Services	8	8	8	
Board of County Commissioners	6	6	6	
Code Compliance	8	9	9	
Community Centers	6	5	5	
Community Service Administration	3	3	4	1
County Administrator	5	5	5	
County Attorney	3	3	3	
Extension Center	7	7	7	
Facilities Management	40	41	41	
Geographic Information Systems	6	6	6	
Grounds Maintenance	24	24	24	
Growth Management	2	2	2	
Housing Services	3	3	3	
Human Resources	5	6	6	
Land Development	8	8	8	
Management & Budget	11	11	11	
Parks and Recreation	17	17	17	
Support Services Administration	7	7	6	(1)
Systems Management	13	15	14	(1)
Veterans Services	4	4	4	
Total General Fund	186	190	189	(1)
Road and Bridge				
Road Maintenance	76	77	77	
Public Works Administration	3	3	4	1
Engineering	22	22	21	(1)
Stormwater	1	2	2	
Total Road and Bridge	102	104	104	
Special Assessments				
Citrus Springs MSBU	2	2	2	
Library Services				
Library Services	49	49	49	
Fire Protection				
Fire Rescue	83	96	96	
Fire Rescue Fire Instructors	12	12	12	

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

Summary of Adopted Positions con't.

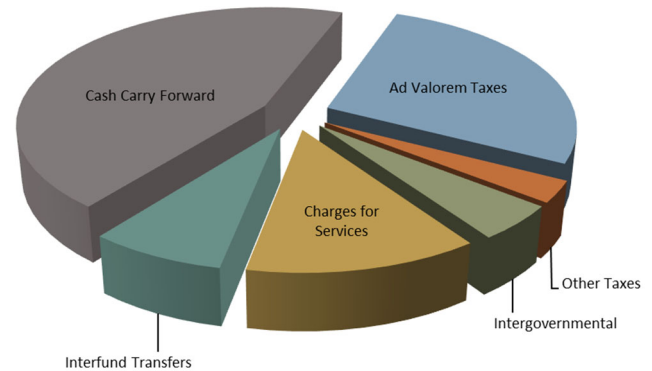
Fund	2018/2019	2019/2020	2020/2021	Change
<i>Special Revenue Funds</i>				
Animal Services	18	19	19	
Business Tax	1	1	1	
Drug Court	1	1	1	
Teen Court	1	1	1	
Article V State Attorney	2	2	2	
Article V Public Defender	1	1	1	
Article V Circuit Court	2	2	2	
Article V Innovative Program	2	3	3	
Visitor & Convention Bureau	6	6	6	
Utility Regulatory	1			
<i>Total Special Revenue Funds</i>	35	36	36	
<i>Internal Service Funds</i>				
Fleet Management	12	12	12	
<i>Enterprise Funds</i>				
Solid Waste Management	21	22	22	
Litter Program	5	5	5	
Long Term Care			1	1
Recycling	1	1	1	
Hazardous Waste	3	3	3	
Utilities System	93	98	101	3
Building	30	33	33	
<i>Total Enterprise Funds</i>	153	162	162	4
<i>Total Board Positions</i>	622	651	654	3
<i>Constitutional Offices</i>				
Clerk to the Board	29	29	29	
Elections	10	10	10	
Property Appraiser	50	50	49	(1)
Sheriff - General Operating	268	269	269	
Sheriff - Court Services	30	30	30	
Sheriff - City of Crystal River	12	12	13	1
Sheriff - City of Inverness	10	10	10	
Tax Collector	65	65	63	(2)
<i>Total Constitutional Offices</i>	474	475	473	(2)
<i>Total Positions</i>	1096	1126	1127	1

Revenues

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

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

The following are descriptions, historical trends, and projected revenues for 2020 from the County's major revenue sources. The revenue sources profiled in this section comprise 95.5% of the total revenue budget for fiscal year 2021.



Ad Valorem Tax

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

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

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

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

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

Use of Revenue

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

Collection Frequency

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

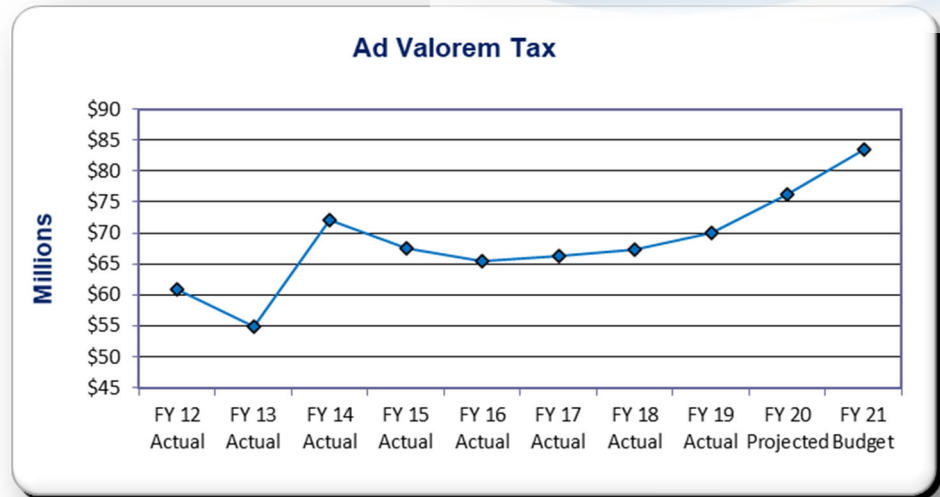
Budget Assumption(s)

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

The County's portion of an average tax bill for a residential home with homestead exemption is \$626.34 based on the millage rate of 7.8887 for fiscal year 2021. The fiscal year 2021 estimated ad valorem revenue of \$83,548,036 comprises 25.8% of the total revenue budget.

Other Taxes

Communication Services Tax



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

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

Use of Revenue

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

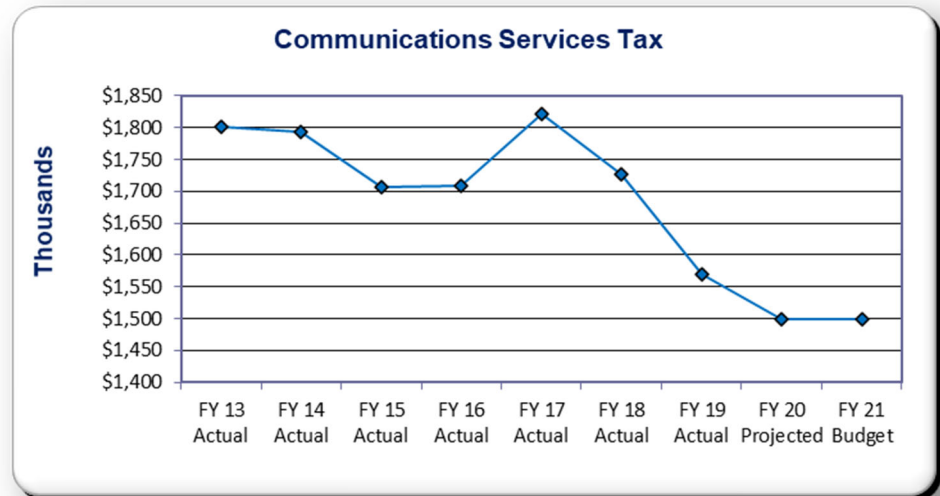
Collection Frequency

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

Budget Assumption(s)

The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2021 estimate of \$1,500,000 represents 0.5% of the total revenue budget.

Constitutional Fuel Tax



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

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

Use of Revenue

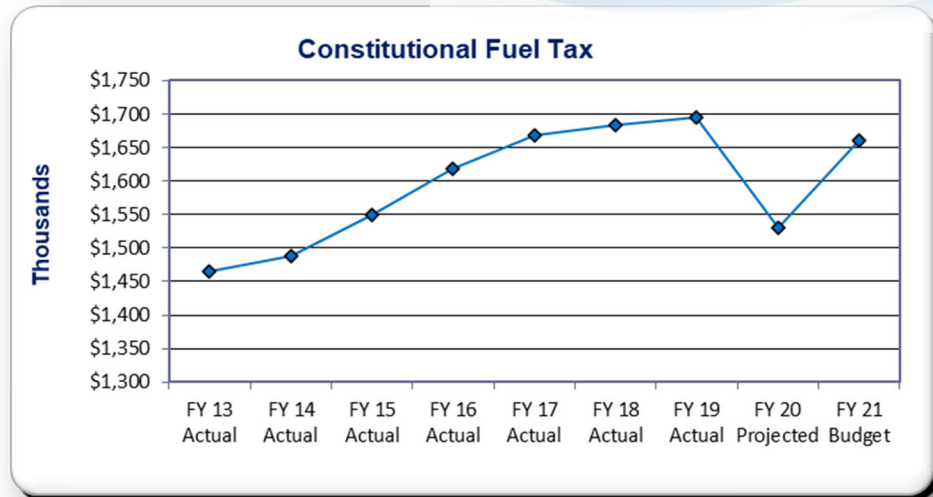
Proceeds must be used for the acquisition, construction, and maintenance of roads. Maintenance may include construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. They may also be used as matching funds for transportation-related grants.

Collection Frequency

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

Budget Assumption(s)

The county's distribution formula is applied to a statewide estimate of total fuel tax collections, net of administrative deductions, to calculate the budget estimate. The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2021 estimate is \$1,660,000 or 0.5% of the total revenue budget.



County Fuel Tax

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

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

Use of Revenue

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

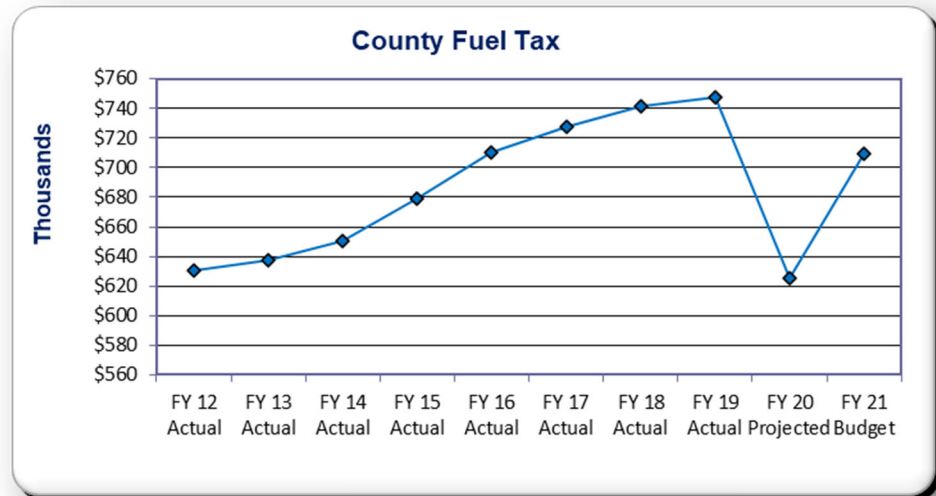
Collection Frequency

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

Budget Assumption(s)

The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2021 estimate is \$709,000 or 0.2% of the total revenue budget.

Local Option Fuel Tax



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

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

Use of Revenue

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

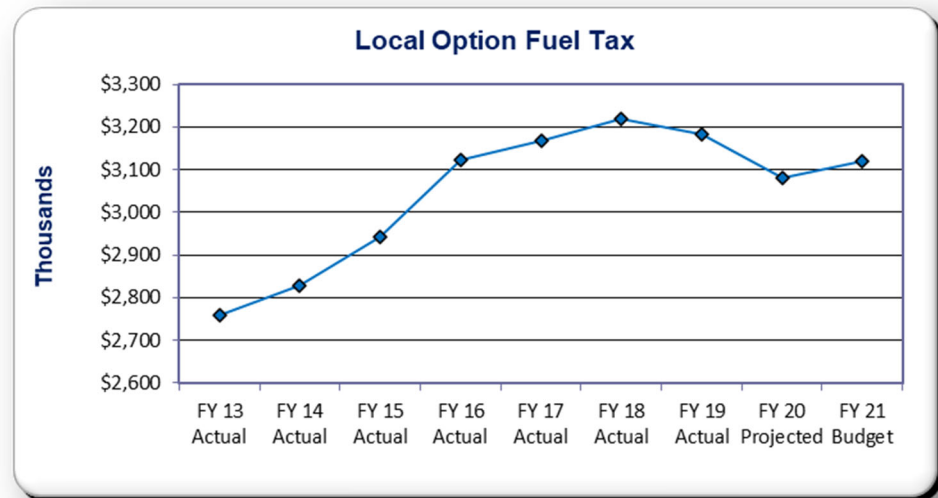
Collection Frequency

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

Budget Assumption(s)

The revenue estimate is calculated factoring in the estimated number of gallons of motor and diesel fuel sold, countywide tax rates, and distribution percentages. The budget is based upon revenues collected in prior years and the estimates provided by the

State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2021 estimate is \$3,120,000 or 1.0% 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%.

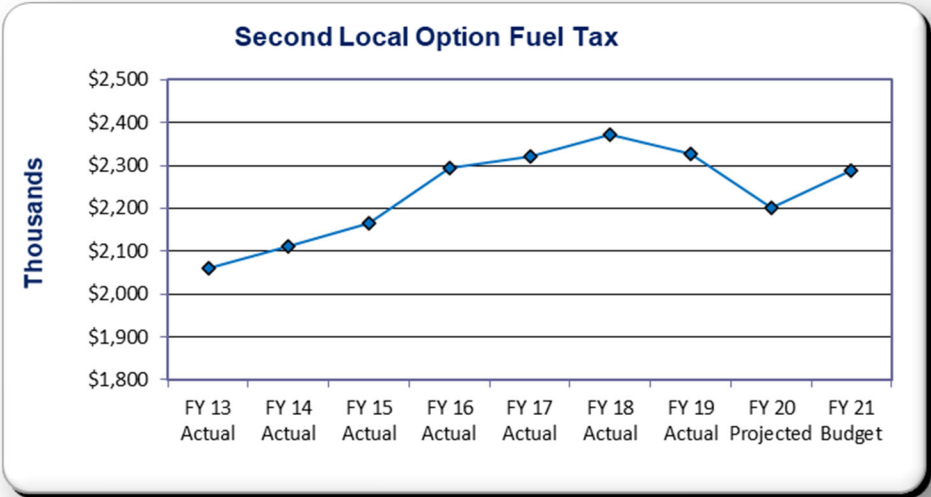
Use of Revenue

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 2021 estimate is \$2,288,000 or 0.7% of the total revenue budget.



Ninth Cent Fuel Tax

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

Use of Revenue

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

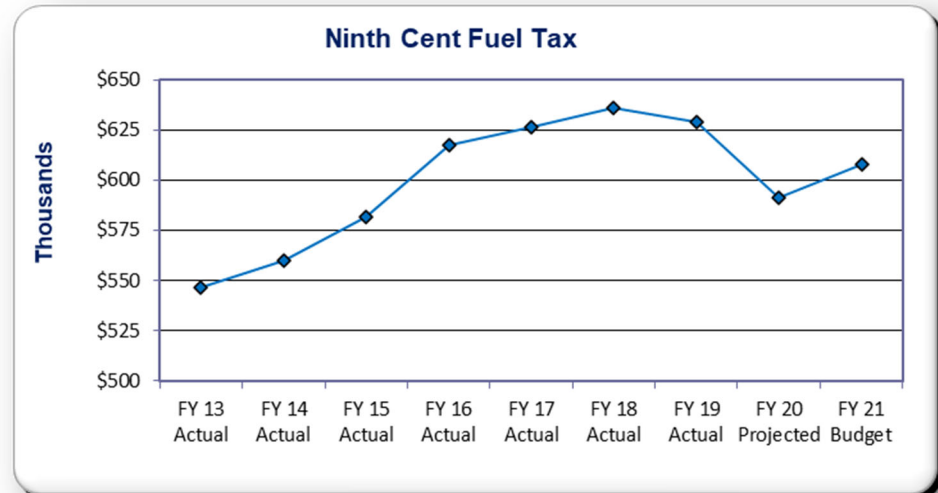
Collection Frequency

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

Budget Assumption(s)

The revenue estimate is calculated using the estimated number of gallons of motor and

diesel fuel sold and countywide tax rates. The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2021 estimate is \$607,820 or 0.2% of the total revenue budget.



Tourist Development Tax

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

Use of Revenue

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

Collection Frequency

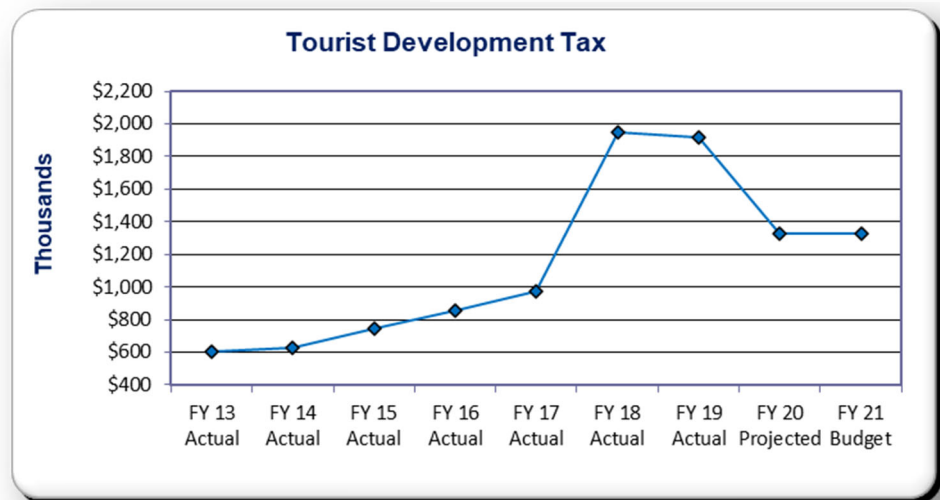
The Department of Revenue wires the proceeds to the County on a monthly basis but they are usually 45 to 60 days in arrears.

Budget Assumption(s)

The budget estimate is based upon revenues collected in prior years and the economic conditions. The fiscal year 2021 estimate is \$1,328,000 or 0.4% of the total revenue budget.

Intergovernmental Revenue

County Revenue Sharing



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

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

Use of Revenue

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

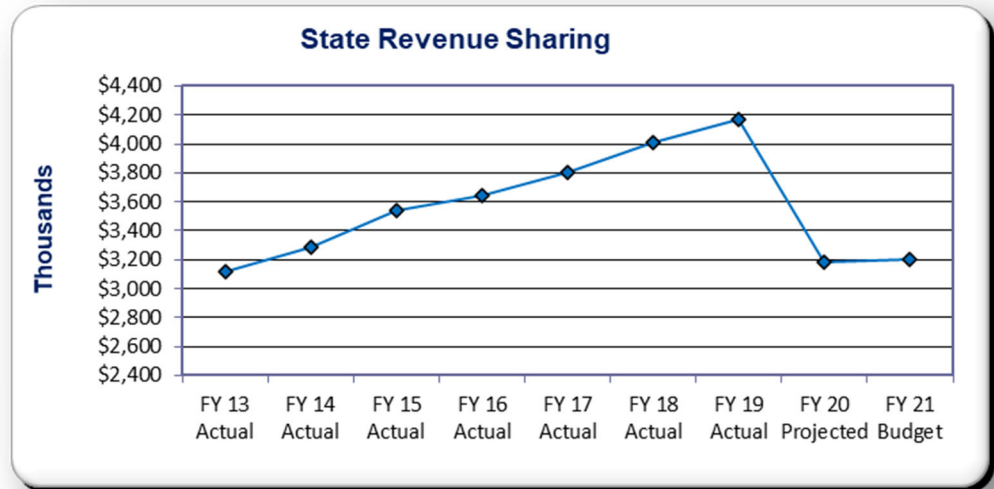
Collection Frequency

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

Budget Assumption(s)

The distribution is calculated so that the county does not receive less than the first guaranteed entitlement of \$90,480 plus the second guaranteed entitlement of \$499,080. Any remaining funds are distributed to qualified counties on a pro rata basis (growth funds). The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Re-

search (EDR). The amount of growth funds the county is estimated to receive for fiscal year 2021 is \$3,143,365. 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 2021 estimate is \$3,200,000 or 1.0% of the total revenue budget.



Half-Cent Sales Tax

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

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

Use of Revenue

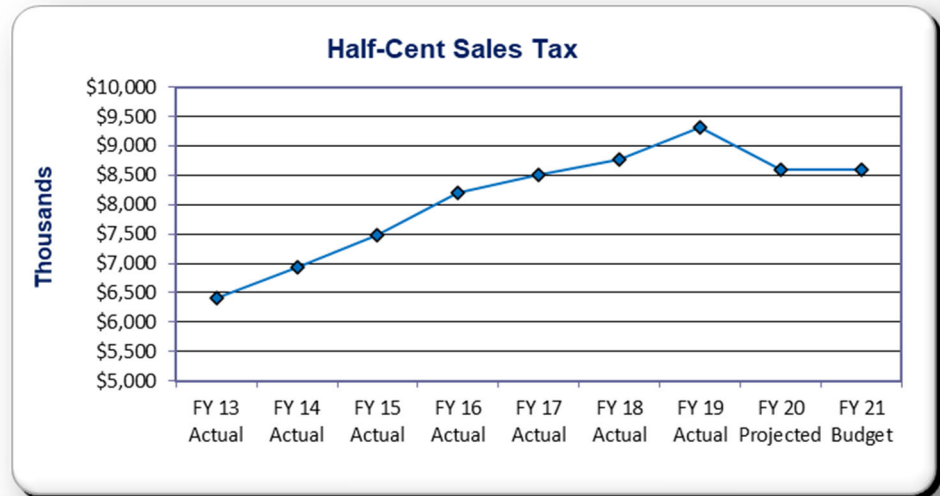
Two-thirds of the amount received must be expended on countywide programs or to provide countywide tax relief. Proceeds may be pledged for principal and interest payments on any capital project. The County has used this revenue source as security for the Countywide Radio System Loan, the 2004A, 2004B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

Collection Frequency

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

Budget Assumption(s)

The county's allocation factor is applied to the amount of sales tax funds estimated to be distributed to the county to calculate the revenue estimate. The budget is based upon revenues collected in prior years and estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2021 estimate is \$8,600,000 or 2.7% of the total revenue budget.



Charges for Services

Solid Waste Management

The county has the responsibility to provide for the operation of solid waste disposal facilities to meet the needs of all incorporated and unincorporated areas of the county. Each county shall implement a recyclable materials recycling program that shall have a goal of recycling recyclable solid waste by 75% by December 31, 2020.

Solid Waste Management is funded by user fees charged at the landfill, an assessment on each residential unit in the County in the amount of \$25 per year, and a fee charged to businesses with waste disposal service at \$1.00 per cubic yard.

Use of Revenue

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

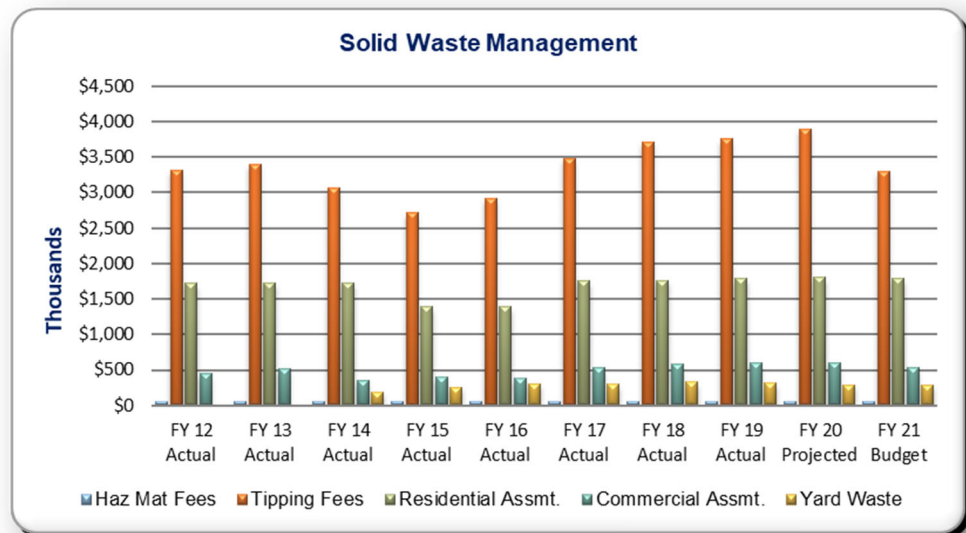
Collection Frequency

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

Budget Assumption(s)

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

The fiscal year 2021 estimate is \$5,971,000 or 1.8% of the total revenue budget, comprised of a hazardous materials fee estimate of \$55,000, user fee estimate of \$3,300,000, residential assessment estimate of \$1,790,000, commercial assessment estimate of \$538,000 and yardwaste estimate of \$288,000.



Water Resources

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

Water & Wastewater User Fees

Description

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

Water & Sewer Connection Fees

Description

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

Use of Revenue

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

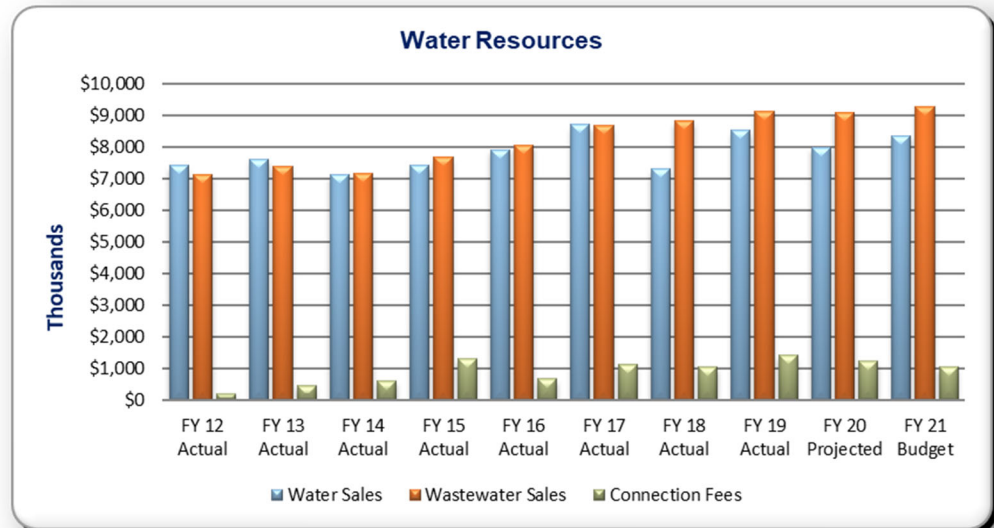
Collection Frequency

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

Budget Assumption(s)

The budget is based on revenues collected in prior years, water and wastewater sales are expected to increase due to an increase in the customer base, and estimates provided by rate consultant.

In fiscal year 2007, the County acquired the Florida Governmental Utility Authority (FGUA) owned water and wastewater systems operating in Citrus County. The fiscal year 2021 estimate is \$18,671,898 or 5.8% of the total revenue budget, which is comprised of water sales in the amount of \$8,359,008, wastewater sales in the amount of \$9,262,890, water connection fees in the amount of \$400,000 and wastewater connection fees in the amount of \$650,000.



Other Sources

Impact Fees (partial suspension)

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 Cities of Inverness and Crystal River have opted out of the County's transportation impact fee. Park impact fees are collected in four (4) benefit districts that are defined by geographical boundaries. 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 are to be expended for park capital facilities within the district in which they were collected. Proceeds collected from school impact fees are to be expended for capital school facilities in the county. Proceeds collected from library impact fees are to be expended for capital library facilities within the county. Proceeds collected from public building impact fees are to be expended for capital public facilities within the county. Proceeds collected from public safety (emergency medical services, fire and law enforcement) impact fees are to be expended for capital public safety facilities within the county.

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

*Single Family Home Impact Fees
Effective July 29, 2015*

Category	
EMS	\$ 41
Fire	350
Law Enforcement	267
Libraries	268
Parks and Recreation	675
Public Buildings	250
Schools	1,261
Transportation	<u>1,697</u>
Total	\$4,809

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.

Category	FY 20/21 Budget
School	820,000
Transportation	945,000
Libraries	180,000
Parks and Recreation	355,000
Public Buildings	170,000
EMS	30,000
Fire	240,000
Law Enforcement	<u>200,000</u>
Total	2,940,000

Interfund Transfers

Interfund transfers often arise due to the specific requirements of governmental fund accounting. Frequently, it is necessary to transfer monies between funds for various uses. Interfund transfers are self-balancing and represent revenue to one fund and expense to the other fund. Interfund transfers artificially increase the County budget, but are required under fund accounting principles. An example of an interfund transfer is the cost of leachate personnel and related operational expenses. These expenses are budgeted in the Solid Waste/Long Term Care department for the leachate management but housed in the Water Resource/Utilities Division. The fiscal year 2021 estimate for all interfund transfers is \$23,301,199 or 7.2% of the total revenue budget.

Cash Carry Forward

Cash Carry Forward or Fund Balances is defined as the funds carried over from one fiscal year to the next. Fund balances total \$138,923,996 or 42.6% of the fiscal year 2021 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

Salaries and Wages

Fringe Benefits

Health Insurance

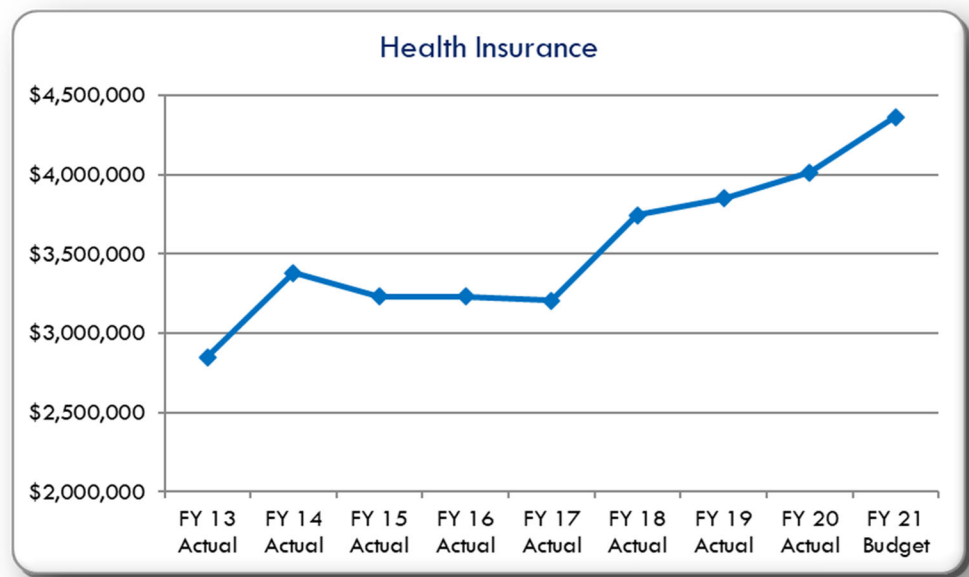
Personnel Services are comprised of Salaries/Wages and Fringe Benefits and represent approximately 23.3% or \$75.4 million of all expenditures in the County budget, of that, the Constitutional Officers equal approximately 38.1% or \$28.8 million. For comparison purposes, the following excludes Constitutional Offices.

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 9.6% of all expenditures in the budget. The 2021 budget is \$27.6 million, which is \$1.5 million increase from the 2020 budget.

Fringe Benefits expenditures are comprised of health and disability insurance, contributions for the County's portion of FICA payroll taxes, retirement contributions and workers' compensation. Fringe benefits represent approximately 3.8% of all expenditures in the budget.

The 2021 fringe benefits budget is \$11.5 million or an increase of 8.3% from 2020, primarily due State of Florida Retirement System contribution rate increase.

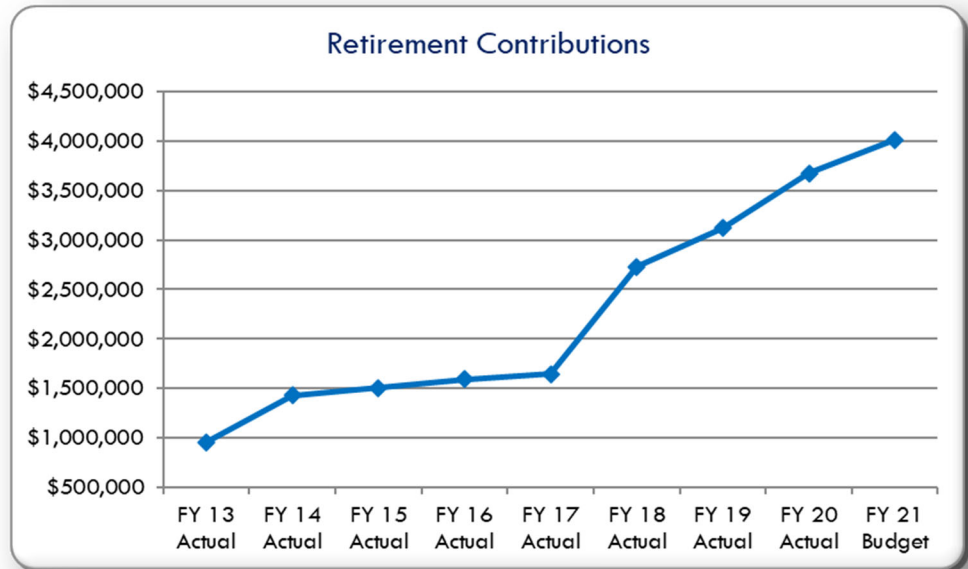
In 2009, the County adopted a self-funded health insurance plan after several years of loss ratios of 70% or less and consistent claims history. Recent health insurance claims trend is a loss ratio of 100% or greater which has resulted in a premium of \$546.90. In 2013, the County implemented an Employee Health Clinic in an endeavor to reduce health costs. These costs comprise the largest portion or 37.9% of the Fringe Benefits category. The 2021 budget is \$4.4 million, which is an increase of 8.7% from Fiscal Year 2020.



Citrus County Budget Fiscal Year 2020/2021

Retirement Contributions

The retirement contributions were reduced in July 2011 due to legislation requiring all Florida Retirement System (FRS) members to contribute 3% on a pre-tax basis. The 2013 legislation increased the retirement rates to include funding for the unfunded actuarial liability. The 2021 budget for FRS contributions is \$4.0 million, which is a \$514,800 increase from the 2020 budget. Fire Rescue personnel are classified in the Special Risk category with a rate of 24.45% compared to the Regular classification rate of 10.00%.



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 2021 budget is \$995,300, which is \$70,200 more than the 2020 budget. A new procedure has been established where each department will be directly charged for their claims.

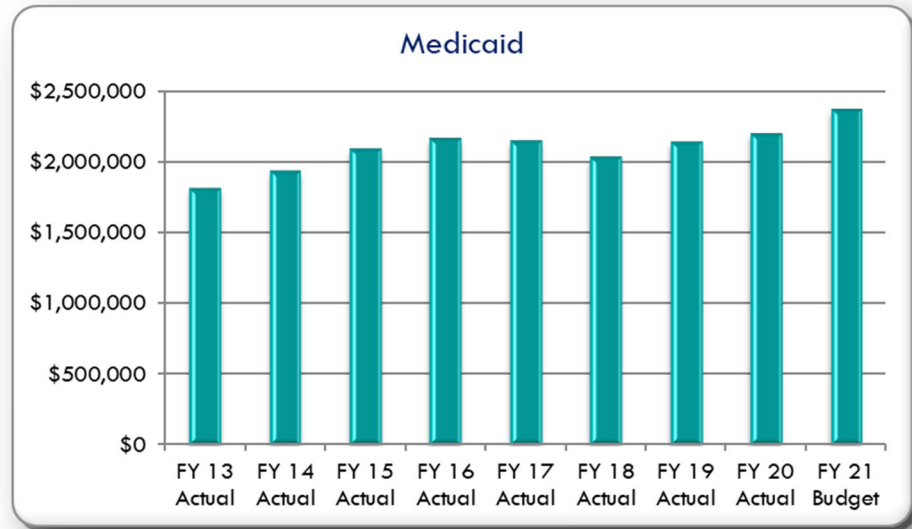
Operating Expenditures

Medicaid

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

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

The 2021 Budget for Medicaid is \$2.4 million. In 2008, the State transitioned to a new system and collections dropped from the historical of 90% to 65%. House Bill 5301 established a process by which each county's share of prior and future Medicaid hospital costs are collected. Florida Statute 409.915 provides that after FY 19-20, the county Medicaid program will increase to 100% of the growth rate of State Medicaid expenditures. FY 21 will be the first year the county cost share will grow at a percentage equal to the percentage change in the State Medicaid program.

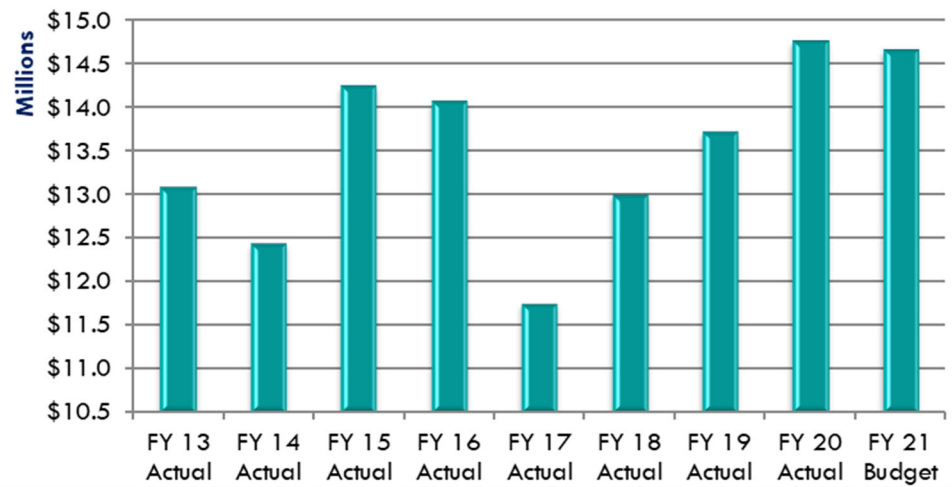


Inmate Services

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. While the rate has increased \$8.90 from Fiscal Year 2009, the inmate population has decreased from an average daily count of 420 to 384. The FY 2021 budget was developed anticipating an average inmate daily count of 407 at a rate of \$73.62. Historically, the expenditures related to the non-county inmates housed at the detention facility have been reflected in the expenditure budget. Beginning in 2016, due to contract modification, the US Virgin Island inmates will be funded by CCA and the County will receive an administrative fee from CCA.

In 1983, Florida passed a law obligating the County to cover hospital bills for inmates who are arrested for violations of state law or county ordinances and who lack health insurance or other means of covering their medical costs. The obligation included medical bills for injuries sustained during arrests and treatment for pre-existing diseases and illnesses. Inmate medical can vary greatly from year to year. Fiscal Year 2009 expenditures were \$123,688 while Fiscal Year 2013 totaled \$537,331. The Fiscal Year 2021 budget includes \$220,000 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.

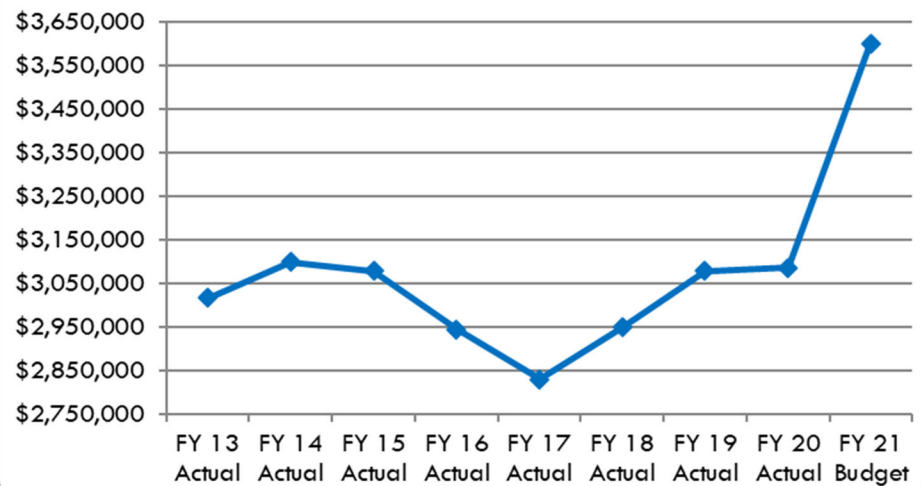
Inmate Services



Utility Services

Utility Services generally describes expenditures for delivery and supply of electricity, natural gas, heating fuel, water, and waste disposal. Utility services costs have almost doubled since Fiscal Year 2005 from \$1.6 to \$2.9 million in Fiscal Year 2016. The Fiscal Year 2021 budget is \$3.6 million.

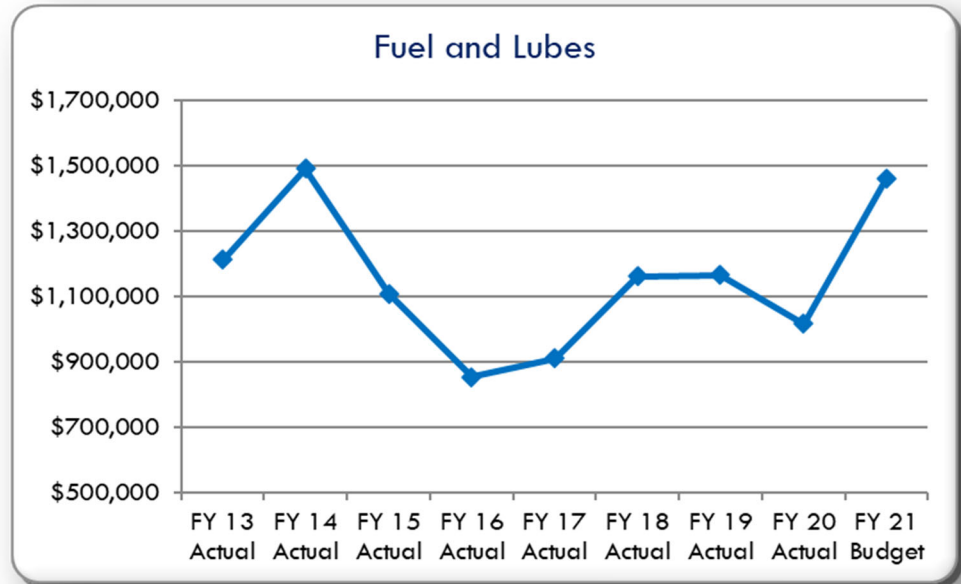
Utility Services



Citrus County Budget Fiscal Year 2020/2021

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. In Fiscal Year 2005, \$700,000 was expended, while Fiscal Year 2016 expended \$853,000, an increase of \$153,000. The Fiscal Year 2021 budget includes \$1.5 million.



Capital Outlay

Buildings

Buildings describes expenditures for office buildings, firehouses, garages, jails, parks and recreational buildings, and major renovations to an existing structure that will extend the useful life. In Fiscal Year 2006, \$6 million was expended for various projects to include \$4 million of School Impact Fees for the construction of the Renaissance Center. Due to the downturn in the economy no major projects were budgeted from Fiscal Year 2009 through Fiscal Year 2013. In Fiscal Year 2014, the County purchased the Meadowcrest Office Building to serve as the Westside Government Building. Beginning in Fiscal Year 2018, a three-year capital improvement project has been created for building renovations at various office locations for Constitutional Officers.

Machinery and Equipment

Machinery & Equipment describes expenditures for office furniture, copiers, vehicles, and heavy equipment. Items that are nominal in cost (less than \$1,000) 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 \$1.7 million was expended in Fiscal 2017.

Total capital expenditures budgeted in the governmental funds for FY 2021 is \$33.5 million, including \$14.7 million in on-going transportation projects.

Fund Balance

Definition

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

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

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

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

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

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

Assigned fund balance is the portion of fund balance that the County intends to use for specific purposes. The County has fund balance assigned for Aviation, Animal Services, Lake Restoration, Water/Wastewater Infrastructure.

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

Benefits

Local Governments need adequate fund balance for several reasons:

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

Changes in Projected Fund Balance

An administrative regulation was adopted on September 25, 2012 to establish an unassigned fund balance range for the General Fund. The policy establishes a minimum unassigned fund balance of eight percent (8%) and a maximum of seventeen percent (17%). The chart below depicts the General Fund with unassigned fund balance of 15.37%.

8% Min	17% Max	FY20/21 Budget
\$6,939,571	\$14,746,588	\$13,330,810

	Projected Beginning Fund Balance 10/1/20	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/21	Percentage Unassigned Fund Balance	Percentage Increase/ Decrease
General Fund	18,811,510	88,485,676	89,940,539	17,356,647	15.37%	(7.70%)
Transportation	10,689,897	17,120,046	23,219,368	4,590,575	15.79%	(57.1%)
Nonmajor Special Revenue	28,662,321	42,844,441	46,707,525	24,799,237	46.43%	(13.50%)
Nonmajor Debt Service	23,232	2,393,384	2,396,761	19,855	0.62%	(14.5%)
Nonmajor Capital Projects	15,517,530	61,954	1,788,888	3,790,596	750.39%	(11.1%)
Citrus County Utilities	33,775,667	21,846,604	33,113,563	22,507,708	59.17%	(33.4%)
Soldi Waste Management	25,782,507	8,203,823	17,755,915	16,230,415	83.75%	(37.0%)
Non Major Enterprise Funds	6,190,949	4,038,920	6,057,308	4,172,561	62.13%	(32.6%)
	139,453,613	184,994,848	220,979,867	103,468,594	41.82%	(25.8%)

Analysis of Significant Changes in Anticipated Fund Balance

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

General Fund

The General Fund fund balance is projected to decrease 7.7%. This is due to a combination of property tax limitations and conservative budgeting practices by the Board of County Commissioners.

Projected Beginning Fund Balance 10/1/20	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/21	Percentage Increase/ Decrease
18,811,510	88,485,676	89,940,539	17,356,647	-7.7%

Transportation Fund (Major Fund)

Overall, the transportation funds are anticipating a reduction in fund balance of 57.1%.

Road & Bridge – The decrease in fund balance reflects the anticipated expenditures associated with major road construction projects.

Projected Beginning Fund Balance 10/1/20	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/21	Percentage Increase/ Decrease
10,689,897	17,120,046	23,219,368	4,590,575	-57.1%

Special Revenue Funds (Nonmajor Funds)

Nonmajor Special Revenue funds are forecasting an overall reduction of 13.5%.

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

Projected Beginning Fund Balance 10/1/20	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/21	Percentage Increase/ Decrease
28,662,231	42,844,441	46,707,525	24,799,237	-13.5%

Debt Service Funds (Nonmajor Fund)

Overall, the Debt Service funds are anticipating a reduction in fund balance of 14.5%.

The decrease in fund balance reflects the anticipated payments and new bond issuance for CR 491.

Projected Beginning Fund Balance 10/1/20	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/21	Percentage Increase/ Decrease
23,232	2,393,384	2,396,761	19,855	-14.5%

Capital Project Funds (Nonmajor Fund)

Overall, the capital project funds are anticipating a reduction in fund balance of 11.1%.

The decrease in fund balance reflects the anticipated expenditures of bond proceeds for CR 491.

Projected Beginning Fund Balance 10/1/20	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/21	Percentage Increase/ Decrease
15,517,530	61,954	1,788,888	13,790,596	-11.1%

Enterprise Funds

Citrus County Utility Fund (Major Fund)

Fund balance in the Utility Fund is forecasted to decrease by 33.4%.

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 10/1/20	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/21	Percentage Increase/ Decrease
33,775,667	21,846,604	33,113,563	22,508,708	-33.4

Solid Waste Management Division (Major Fund)

Fund balance in Solid Waste Management is forecasted to decrease by 37.0%.

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 10/1/20	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/21	Percentage Increase/ Decrease
25,782,507	8,203,823	17,755,915	16,230,415	-37.0%

Enterprise Funds (Nonmajor Fund)

Nonmajor Enterprise Funds fund balance is expected to decrease by 32.6%.

Building Division – Funding for the INFOR migration has been moved to the Building Technology Fund, the County expects to expense most of these funds during this fiscal year.

Projected Beginning Fund Balance 10/1/20	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/21	Percentage Increase/ Decrease
6,190,949	4,038,920	6,057,308	4,172,561	-32.6%

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, 2019 the County recognized expenditures in excess of \$6.4 million for federal grants and \$14.7 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.

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

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

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

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

The methodology for calculating the required match can vary with each funding source. For example, the County may be awarded a grant in the amount of \$100,000 requiring 20% cash match. One formula to calculate the match is to multiply the grant award by the cash match percentage ($\$100,000 \times 20\% = \$20,000$), 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.

Citrus County Budget Fiscal Year 2020/2021

FY 20/21 Grant Match Schedule

Agency	Grant Award	County Funding	%
Alzheimer's Disease Initiative (ADI)	191,022	-	0%
Emergency Home Energy Assistance (EHEAP)	35,073	-	0%
Home Care for the Elderly (HCE)	23,427	-	0%
Local Services Program (LSP)	20,433	-	0%
Community Care for the Elderly (CCE)	530,382	37,500	10%
Fort Island Trail Multi Purpose	-	150,000	100%
Crystal River—Mill & Overlay	196,000	24,000	2%
Crystal River—Obstruction Clearing	186,200	26,600	2%
Inverness—Vehicle Parking	90,000	39,375	20%
Inverness Airport Rehab Pavement	645,680	89,320	8%
Inverness Airport Airspace Obstruction Clearing	49,000	8,500	2%
Inverness Airport Relocate Taxiway	215,600	26,400	2%
OAA Title IIIB, C1, C2, E	751,962	45,500	10%
Retired & Senior Volunteer Program (RSVP)	127,713	32,560	30%
Senior Companion Program (SCP)	83,858	5,000	0%
SCOP Road Resurfacing - W. Citrus Springs Blvd	1,139,073	697,858	38%
SCOP Road Resurfacing - N. Deltona Blvd	367,500	171,500	32%
SCOP Road Resurfacing - S. Canary Palm Terr	93,375	43,575	32%
SCOP Road Resurfacing - Forest Ridge Phase II	180,519	878,853	83%
Stormwater Utility Feasibility Study	50,000	50,000	50%
Stormwater NPDES Education	8,000	8,000	50%
Transit – Capital 5307	903,465	-	20%
Transit – Operations 5311	436,108	-	50%
Transit – Operations 5307	700,000	-	0%
Transit – Operations Block Grant	350,000	-	50%
Transit – Transportation Disadvantaged	488,000	-	10%
Transit – Transp Disadvantaged Planning	51,457	-	0%
Watershed Mgmt - Maintenance	200,000	200,000	50%
WRWSA Conservation & Public Outreach	45,650	45,650	50%
Total	8,159,497	2,580,191	

001 GENERAL FUND

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Taxes				
311100	CURRENT AD VALOREM TAXES	55,755,209	62,716,324	66,404,812
315000	COMMUNICATIONS SVC TAX	1,570,552	1,700,000	1,500,000
	Subtotal	57,325,761	64,416,324	67,904,812
Intergovernmental Revenue				
333000	FED PMT IN LIEU OF TAXES	57,602	0	45,000
334396A	FFWCC CHEMICAL DONATION	516,500	0	0
335120	STATE REVENUE SHARING	4,172,388	4,000,000	3,200,000
335130	INSURANCE AGENTS LICENSE	33,998	25,000	27,000
335140	MOBILE HOME LICENSES	100,947	95,000	95,000
335150	ALCOHOLIC BEVERAGE LIC	48,229	39,000	39,000
335180	SALES TAX	9,306,629	9,000,000	8,600,000
335290	CHILD SUPP ENF-FROM STATE	17,947	12,500	12,500
336000	STATE PMT IN LIEU OF TAX	15,003	15,000	15,000
	Subtotal	14,269,242	13,186,500	12,033,500
Charges for Services				
341200	ZONING FEES	94,589	70,000	50,000
341300	PHOTO MAPS PUBLICATIONS	130	0	0
341520	SHERIFF FEES	48,470	50,000	40,000
341560	EXCESS FEES - PROP APPR	92,445	50,000	50,000
341610	EXCESS FEES - TAX COLL	269,010	350,000	250,000
341640	EXCESS FEES - ELECTIONS	198,218	0	0
341690	EXCESS FEES - SHERIFF	897,081	100,000	100,000
342120	SCHOOL CROSSING GUARD	93,406	96,086	98,640
342130	CITY INV LAW ENF CONTRACT	819,492	841,501	854,167
342140	CITY CR LAW ENF CONTRACT	853,393	964,566	993,583
342300	INMATE PER DIEM FEES	84,239	50,000	50,000
342320	NON COUNTY MANDAY - USVI	228,150	197,100	296,380
342330	NON COUNTY MANDAY - USM	3,355,583	2,974,750	3,736,286
342350	CCA SUBSISTENCE FEE	41,915	30,000	30,000
342920	INMATE MEDICAL CO-PAY	21,248	15,000	15,000
344160	POSTAGE FEES	1,258	1,000	1,000
344921	ADVERTISING FEES	6,555	3,500	3,500
347200	FEES	3,499	2,500	2,750
347205	TAXABLE SALES - OTHER	193	100	0
347210	RECREATION FEES - EXEMPT	58,166	53,000	46,500
347211	RECREATION FEES - TAXABLE	565	1,550	500
347240	POOL FEES	19,413	22,000	20,000
347241	POOL FEES - EXEMPT	5,094	3,500	3,500

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
347250	COMMUNITY BLDGS - TAXABLE	37,567	35,000	30,000
347251	COMMUNITY BLDGS - EXEMPT	13,201	20,000	15,000
347297	CONCESSIONAIRE FEES	3,500	4,000	3,500
347430	FCS CLASSES - NON-TAXABLE	6,281	400	500
347450	HORT CLASSES - NON-TAXABL	3,560	2,575	2,775
348932	DOMESTIC VIOLENCE SURCHG	25,615	24,000	24,000
349402	INMATE PHONE FEES	202,840	200,000	200,000
Subtotal		7,484,674	6,162,128	6,917,581
Fines and Forfeitures				
351120	CODE ENFORCEMENT FINES	239,260	200,000	200,000
359000	OTHER FINES/FORFEITS	11	0	0
Subtotal		239,271	200,000	200,000
Miscellaneous Revenues				
361100	INTEREST	(4,625)	0	0
361200	MONEY MKT & LGIP INTEREST	179,447	215,013	40,000
361300	INVEST INTEREST (INC/DEC)	491,813	200,000	750,000
362000	RENTS & ROYALTIES	33,732	32,000	30,000
362010	RENTS & ROYALTIES-NON-TAX	327,819	330,870	330,870
362110	AIRPORT RENTAL	180,061	116,684	116,684
362120	AIRPORT RENTAL - EXEMPT	32,560	32,560	32,560
362121	AIRPORT ROYALTY COMMISSIO	9,390	0	4,000
362300	RENT (LAND 6% SALES TAX)	672	0	0
364100	GOVDEALS - TAXABLE	119	0	0
364200	GOVDEALS - TAX EXEMPT	311	0	0
364220	SURPLUS LANDS	23,375	0	0
366900	OTHER CONTRIB & DONATIONS	20,910	2,500	2,500
367400	SITE REVIEW FEES	308,651	300,000	300,000
369900	OTHER MISC REVENUES	69,563	50,000	50,000
369925	SSA INMATE REIMBURSEMENT	19,400	0	0
369936	COMPUTER FEE-COMM CTR	0	300	0
369945	CNTRL CITRUS CC MISC REV	5,795	4,905	4,905
369946	WEST CITRUS CTR MISC REV	2,733	3,200	3,200
369947	EAST CITRUS CTR MISC REV	3,033	3,200	3,200
369961	REIMBURSEMENTS	162,983	62,866	50,000
369965	VAB COST REIMB SCHOOL BD	19,675	0	15,000
369976	VACANT REGISTRY	57,200	50,000	50,000
369991	MISC REVENUES	55	0	0
Subtotal		1,944,671	1,404,098	1,782,919
Interfund Transfers				
381000	INTERFUND TRANSFERS	2,282,404	284,355	537,506

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
381066	TRANSFER - BUILDING	365,427	365,427	365,427
381112	TRANSFER-OCCUPATIONAL LIC	22,811	22,811	22,811
381131	TRANSFER - LIBRARY	151,211	151,211	151,211
381154	TRANSFER - FIRE TAX DIST	278,146	291,551	291,551
381160	TRANSFER - TOURIST TAX	51,188	51,188	51,188
381200	TRANSFER - SPEC ASSMTS	40,506	54,928	162,739
381401	TRANSFER - LANDFILL	569,304	557,362	625,550
381450	TRANSFER - UTILITIES	1,626,498	1,631,126	1,828,375
381550	TRANSFER - FLEET	705	705	705
381600	TRANSFER - IMPACT FEES	3,210	3,420	3,420
381645	TRANSFER - FUND 645	22,811	22,811	22,811
381730	TRANS - CITRUS SPGS MSBU	15,111	15,111	15,111
381770	TRANSFER - BEV HILLS MSBU	10,400	10,400	10,400
Subtotal		5,439,732	3,462,406	4,088,805
Statutory Reserves				
400100	5% RESERVE	0	(4,264,147)	(4,441,941)
Subtotal		0	(4,264,147)	(4,441,941)
Cash Carry Forward				
400200	CASH CARRY FORWARD	0	21,034,162	18,533,195
Subtotal		0	21,034,162	18,533,195
Other				
383000	CAPITAL LEASES	193,500	0	0
Subtotal		193,500	0	0
TOTAL GENERAL FUND		86,896,852	105,601,471	107,018,871

Fund: 001 GENERAL FUND

Dept #	Department Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
General Government				
2101	ADMINISTRATIVE SERVICES	1,587,434	1,735,214	1,874,051
2103	COUNTY ATTORNEY	435,138	500,062	517,543
2104	COUNTY ADMINISTRATOR	479,138	609,465	640,130
2107	HUMAN RESOURCES	401,275	493,976	519,148
2109	BD OF CO COMMISSIONERS	601,893	623,674	639,049
2125	MANAGEMENT & BUDGET	614,415	775,282	803,808
2140	CAPITAL IMPROVEMENT PROG	3,642,830	4,466,606	3,402,693
2150	SYSTEMS MANAGEMENT	1,942,260	2,071,409	2,012,658
2151	GEOGRAPHIC INFO SYSTEMS	403,510	464,914	452,590
2670	FACILITIES MANAGEMENT	3,828,075	4,133,037	4,170,147
2675	GROUPS MAINTENANCE	1,438,335	1,704,299	1,689,130
2781	LAND DEVELOPMENT	686,646	789,634	804,948
2783	COUNTY PLANNING	48,016	48,631	49,278
3441	GROWTH MANAGEMENT	67,702	202,063	200,567
9999	RESERVES AND TRANSFERS	6,571,439	21,844,808	21,442,357
General Government - Total		22,748,106	40,463,074	39,218,097
Elected Officials				
2211	PROPERTY APPRAISER	3,217,576	3,391,731	3,496,615
2212	TAX COLLECTOR	2,483,383	2,750,000	2,990,000
2320	CLERK TO THE BOARD	2,632,647	2,856,600	2,885,720
2321	CLERK OF COUNTY COURTS	33,377	20,317	21,260
2322-605	CIR COURT-JUDICIAL ADMIN	9,544	14,500	14,500
2332-602	STATE ATTY-GENERAL ADMIN	4,570	5,540	5,540
2333-603	PUBLIC DEFENDER-GEN ADMIN	1,511	1,495	2,330
3101	SHERIFF GEN OPERATING	25,077,454	26,097,917	26,821,755
3103	SHERIFF-COURT SERVICES	2,668,489	2,743,601	2,749,557
3104	SHERIFF-CITY OF INVERNESS	819,492	841,501	854,167
3109	SHERIFF-CITY OF CRY RVR	860,819	964,566	993,583
5799	GUARDIAN AD LITEM	2,179	5,940	4,140
Elected Officials - Total		37,811,040	39,693,708	40,839,167
Public Safety				
2101A	DETENTION SERVICES	13,811,430	14,153,738	14,692,341
3340	PUBLIC SAFETY	1,858,341	1,938,733	1,751,302
3345	CODE COMPLIANCE	574,250	799,275	750,529
3990	MEDICAL EXAMINER	370,734	375,611	382,505
5105	EMERGENCY MEDICAL SERVICE	305,183	296,400	846,623
Public Safety - Total		16,919,937	17,563,757	18,423,300

Dept #	Department Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Physical Environment				
3213	FLORIDA FORESTRY SERVICE	16,062	16,064	16,064
6302	EXTENSION CENTER	321,480	336,876	359,336
6304	AQUATIC SERVICES	1,057,111	677,144	693,697
Physical Environment - Total		1,394,653	1,030,084	1,069,097
Transportation				
2105	AVIATION CIP	(15,929)	795,275	1,281,731
7201	AVIATION	93,826	190,681	173,358
Transportation - Total		77,897	985,956	1,455,089
Economic Development				
2113	HOUSING SERVICES DIV	171,144	158,882	165,177
2991	VETERANS SERVICE	200,704	225,618	242,384
Economic Development - Total		371,848	384,500	407,561
Human Services				
2501	COMMUNITY CENTER	152,012	177,598	187,177
5103	MENTAL HEALTH	526,212	550,000	835,000
5110	COMMUNITY AGENCIES	38,640	35,208	31,059
5223	STATE/COUNTY MEDICAID	2,137,231	2,230,792	2,367,757
5225	COMMUNITY SVC ADMIN	238,782	255,691	320,931
5350	SUPPORT SERVICES ADMIN	317,939	354,095	330,219
Human Services - Total		3,410,816	3,603,384	4,072,143
Culture & Recreation				
6102	PARKS	1,201,656	1,336,840	1,339,417
6120	CIP - PARKS & RECREATION	97,535	540,168	195,000
Culture & Recreation - Total		1,299,191	1,877,008	1,534,417
GENERAL FUND	- Total	84,033,488	105,601,471	107,018,871

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	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
52500	UNEMPLOYMENT COMPENSATION	3,391	10,000	10,000	10,000	10,000
	Subtotal	3,391	10,000	10,000	10,000	10,000
Operating Expenses						
53100	PROFESSIONAL SERVICES	50,797	67,270	127,270	127,270	127,270
53200	ACCOUNTING & AUDITING	222,645	175,000	191,000	191,000	191,000
53400	OTHER CONTRACTUAL SERV	64,941	133,816	101,540	101,540	101,540
53416	SOFTWARE AS A SERVICE	0	2,000	2,000	2,000	2,000
54000	TRAVEL & PER DIEM	0	50	50	50	50
54201	POSTAGE	1,158	1,000	1,000	1,000	1,000
54202	POSTAGE - TAX COLLECTOR	28,793	31,000	32,000	32,000	32,000
54203	TRIM MAILING	80,000	83,000	83,000	83,000	83,000
54300	UTILITY SERVICES	3,144	3,300	3,300	3,300	3,300
54400	RENTALS & LEASES	5,438	6,400	5,400	5,400	5,400
54408	BUILDING RENTAL	22,560	0	0	0	0
54550	GENERAL LIABILITY CLAIMS	0	1,922	1,922	1,922	1,922
54603	VEHICLE MAINTENANCE	14,268	25,350	14,973	14,973	14,973
54605	EQUIPMENT MAINTENANCE	0	625	625	625	625
54700	PRINTING & BINDING	4,984	6,500	6,500	6,500	6,500
54800	PROMOTIONAL ACTIVITIES	0	400	400	400	400
54900	OTHER CURRENT CHGS & OBLG	3,869	3,500	3,500	3,500	3,500
54904	COMMISSIONS	0	0	3,500	3,500	3,500
54912	FEES & PERMITS	423	500	500	500	500
54916	BOARD RECORDING FEES	6,643	10,000	10,000	10,000	10,000
54921	ADVERTISING	6,907	13,000	13,000	13,000	13,000
55100	OFFICE SUPPLIES	41	0	0	0	0
55105	SUPPLIES - ADMINISTRATION	984	2,400	2,400	2,400	2,400
55200	OPERATING SUPPLIES	22	0	0	0	0
55216	SAFETY & ROAD SIGN	0	1,000	1,000	1,000	1,000
55221	MEALS	464	500	500	500	500
55400	DUES BKS SUBSCR MEM PUBL	22,418	29,539	23,829	23,829	23,829
55500	TRAINING	72	0	0	0	0
	Subtotal	540,569	598,072	629,209	629,209	629,209
Capital Outlay						
56100	LAND	6,000	15,000	15,000	15,000	15,000
56101	TAX DELINQUENT LANDS	3,678	10,000	10,000	10,000	10,000
	Subtotal	9,678	25,000	25,000	25,000	25,000
Non-Operating Expenses						

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
58103	TRANSFER TO WHISPERING PK	301,694	310,745	310,745	310,745	310,745
58140	CRA PMTS-CRYSTAL RIVER	287,310	301,200	309,000	309,000	309,000
58145	CRA PAYMENTS-INVERNESS	441,816	487,200	541,100	541,100	541,100
58200	AID TO PRIVATE ORGANIZ	0	0	0	0	46,000
	Subtotal	1,030,820	1,099,145	1,160,845	1,160,845	1,206,845
Non-Operating Expenses						
59100	TRANSFERS	2,975	2,997	2,997	2,997	2,997
	Subtotal	2,975	2,997	2,997	2,997	2,997
	ADMINISTRATIVE SERVICES	1,587,434	1,735,214	1,828,051	1,828,051	1,874,051

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

	2018-2019	2019-2020	2020-2021
	Budget	Budget	Budget
Full-Time			
Legal Assistant	1	1	1
Assistant County Attorney	1	1	1
County Attorney	1	1	1
	3	3	3

2103 COUNTY ATTORNEY

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	268,227	279,527	289,560	289,560	289,560
51306	CASUAL LABOR	0	2,000	2,000	1,000	1,000
52100	FICA TAXES	18,329	19,646	20,450	20,450	20,450
52200	RETIREMENT CONTRIBUTIONS	45,221	49,211	55,588	55,588	61,215
52300	LIFE & HEALTH INSURANCE	22,741	23,005	23,264	23,264	23,264
52400	WORKERS' COMPENSATION	530	598	620	479	479
	Subtotal	355,049	373,987	391,482	390,341	395,968
Operating Expenses						
53102	CONTRACT ATTORNEY FEES	54,847	90,000	90,000	85,000	85,000
53300	COURT REPORTER SERVICES	980	0	500	500	500
54000	TRAVEL & PER DIEM	6,474	9,000	9,000	9,000	9,000
54100	COMMUNICATIONS SERVICES	705	924	924	924	924
54201	POSTAGE	125	500	500	500	500
54400	RENTALS & LEASES	1,592	1,950	1,950	1,950	1,950
54550	GENERAL LIABILITY CLAIMS	0	924	924	924	924
54901	COURT COST	0	2,000	2,000	2,000	2,000
55100	OFFICE SUPPLIES	196	1,500	1,500	1,500	1,500
55120	OFFICE/NON-CAP EQUIPMENT	1,222	600	600	600	600
55400	DUES BKS SUBSCR MEM PUBL	11,781	15,190	15,190	15,190	15,190
55500	TRAINING	330	1,650	1,650	1,650	1,650
	Subtotal	78,252	124,238	124,738	119,738	119,738
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	435,138	500,062	518,057	511,916	517,543

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

	2018-2019	2019-2020	2020-2021
	Budget	Budget	Budget
Full-Time			
Agenda Coordinator	1	1	1
Executive Assistant II	1	1	1
Public Information Officer	1	1	1
Assistant County Administrator	1	1	1
County Administrator	1	1	1
	5	5	5

2104 COUNTY ADMINISTRATOR

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	346,747	429,188	447,011	447,011	447,011
51306	CASUAL LABOR	844	3,000	1,000	1,000	1,000
52100	FICA TAXES	23,342	30,079	31,529	31,529	31,529
52200	RETIREMENT CONTRIBUTIONS	58,452	80,559	91,666	91,666	91,666
52300	LIFE & HEALTH INSURANCE	31,744	37,583	37,870	37,870	37,870
52400	WORKERS' COMPENSATION	872	1,051	1,097	844	844
	Subtotal	462,000	581,460	610,173	609,920	609,920
Operating Expenses						
54000	TRAVEL & PER DIEM	5,800	13,750	13,750	13,750	13,750
54100	COMMUNICATIONS SERVICES	3,242	3,084	3,864	3,864	3,864
54201	POSTAGE	111	250	150	150	150
54550	GENERAL LIABILITY CLAIMS	0	1,127	1,127	1,127	1,127
54603	VEHICLE MAINTENANCE	1,347	525	550	550	550
54615	SOFTWARE MAINT/SUPPORT	70	0	0	0	0
54700	PRINTING & BINDING	121	100	100	100	100
55100	OFFICE SUPPLIES	894	2,500	2,500	2,500	2,500
55120	OFFICE/NON-CAP EQUIPMENT	851	0	0	0	0
55208	FUEL & LUBES	404	600	600	600	600
55275	COMPUTER SOFTWARE	280	0	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	941	2,000	3,500	3,500	3,500
55500	TRAINING	893	1,885	1,885	1,885	1,885
	Subtotal	14,955	25,821	28,026	28,026	28,026
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	479,138	609,465	640,383	640,130	640,130

Goal

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

Core Objectives

To attract and retain the most talented and competent work force possible.

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

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

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

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Human Resources Associate	1	1	1
Human Resources Associate I	1	0	0
Human Resources Associate II	1	0	0
Benefits Coordinator	0	1	1
Talent Acquisition & Retention Specialist	0	1	1
Human Resources Analyst	0	1	1
Human Resource Manager	1	1	1
Human Resource Director	1	1	1
	5	6	6

2107 HUMAN RESOURCES

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	246,465	325,148	343,088	343,088	343,088
51306	CASUAL LABOR	8,460	0	0	0	0
52100	FICA TAXES	18,817	24,874	26,246	26,246	26,246
52200	RETIREMENT CONTRIBUTIONS	36,210	44,365	51,972	51,972	51,972
52300	LIFE & HEALTH INSURANCE	37,329	43,481	43,544	43,544	43,544
52400	WORKERS' COMPENSATION	688	845	892	686	686
	Subtotal	347,968	438,713	465,742	465,536	465,536
Operating Expenses						
53100	PROFESSIONAL SERVICES	5,908	10,000	3,000	6,000	6,000
53400	OTHER CONTRACTUAL SERV	0	2,000	2,000	1,000	1,000
54000	TRAVEL & PER DIEM	4,480	4,091	4,591	4,591	4,591
54100	COMMUNICATIONS SERVICES	720	720	360	360	360
54201	POSTAGE	993	1,300	1,300	1,300	1,300
54400	RENTALS & LEASES	2,335	3,000	3,000	3,300	3,300
54550	GENERAL LIABILITY CLAIMS	0	1,014	1,014	1,014	1,014
54700	PRINTING & BINDING	470	1,000	1,000	1,000	1,000
55100	OFFICE SUPPLIES	2,685	2,708	4,208	3,708	3,708
55101	EMPLOYEE INCENTIVE PROG	10,680	13,080	9,705	9,705	9,705
55208	FUEL & LUBES	38	300	300	200	200
55275	COMPUTER SOFTWARE	17,000	0	23,950	5,000	5,000
55400	DUES BKS SUBSCR MEM PUBL	2,054	2,550	2,934	2,934	2,934
55500	TRAINING	3,993	3,050	3,050	3,050	3,050
55520	TRAINING COUNTYWIDE	0	8,500	8,500	8,500	8,500
	Subtotal	51,356	53,313	68,912	51,662	51,662
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	401,275	493,976	536,604	519,148	519,148

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

	2018-2019	2019-2020	2020-2021
	Budget	Budget	Budget
Full-Time			
Executive Assistant to the Board	1	1	1
Commissioner	5	5	5
	6	6	6

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51100	EXECUTIVE SALARIES	312,595	315,720	324,996	324,996	324,996
51200	REGULAR SALARIES & WAGES	44,653	46,836	48,627	48,627	48,627
51306	CASUAL LABOR	0	1,000	500	500	500
52100	FICA TAXES	26,227	27,736	28,582	28,582	28,582
52200	RETIREMENT CONTRIBUTIONS	156,051	158,102	164,696	164,696	164,696
52300	LIFE & HEALTH INSURANCE	29,965	29,984	30,023	30,023	30,023
52400	WORKERS' COMPENSATION	964	943	971	747	747
Subtotal		570,455	580,321	598,395	598,171	598,171
Operating Expenses						
54000	TRAVEL & PER DIEM	14,338	16,000	16,000	16,000	16,000
54100	COMMUNICATIONS SERVICES	3,631	3,100	3,100	3,100	3,100
54201	POSTAGE	154	400	250	250	250
54400	RENTALS & LEASES	1,632	2,250	2,000	2,000	2,000
54550	GENERAL LIABILITY CLAIMS	0	1,081	1,081	1,081	1,081
54700	PRINTING & BINDING	20	500	500	500	500
54921	ADVERTISING	0	175	0	0	0
55100	OFFICE SUPPLIES	1,466	7,000	5,000	5,000	5,000
55208	FUEL & LUBES	0	100	100	100	100
55221	MEALS	442	1,000	750	750	750
55400	DUES BKS SUBSCR MEM PUBL	5,530	5,970	6,320	6,320	6,320
55500	TRAINING	2,147	3,700	3,700	3,700	3,700
Subtotal		29,361	41,276	38,801	38,801	38,801
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		601,893	623,674	639,273	639,049	639,049

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.

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

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Senior Customer Service Specialist	2	2	2
Risk Management Coordinator	1	1	1
Risk Manager	1	1	1
Purchasing Assistant	1	1	1
Budget Technician	1	1	1
Purchasing & Contract Manager	1	1	1
Senior Budget Analyst	1	1	1
Management and Budget Director	1	1	1
Part-Time			
Billing Review Coordinator	1	1	1
Budget Analyst	0	1	0
Senior Budget Analyst	0	0	1
Fiscal Specialist III	1	0	0
Grant Administration & Compliance Manager	1	1	1
Grant Administrator I	1	0	0
Grant Administrator II	0	1	1
	13	13	13

2125 MANAGEMENT & BUDGET

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	461,026	569,588	572,534	572,663	572,663
52100	FICA TAXES	33,876	43,573	43,799	43,809	43,809
52200	RETIREMENT CONTRIBUTIONS	39,808	65,341	78,495	89,426	89,426
52300	LIFE & HEALTH INSURANCE	65,133	73,624	73,634	73,635	73,635
52400	WORKERS' COMPENSATION	1,250	1,481	1,489	1,145	1,145
	Subtotal	601,094	753,607	769,951	780,678	780,678
Operating Expenses						
54000	TRAVEL & PER DIEM	1,404	5,700	5,550	5,550	5,550
54100	COMMUNICATIONS SERVICES	871	600	600	600	600
54201	POSTAGE	429	585	585	585	585
54400	RENTALS & LEASES	3,082	3,600	3,240	3,240	3,240
54550	GENERAL LIABILITY CLAIMS	0	1,030	1,030	1,030	1,030
54700	PRINTING & BINDING	236	500	400	400	400
55100	OFFICE SUPPLIES	2,472	2,630	2,630	2,630	2,630
55208	FUEL & LUBES	156	400	300	300	300
55400	DUES BKS SUBSCR MEM PUBL	1,201	1,440	2,060	2,060	2,060
55500	TRAINING	1,490	3,210	4,755	4,755	4,755
	Subtotal	11,341	19,695	21,150	21,150	21,150
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	614,415	775,282	793,081	803,808	803,808

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	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
53100	PROFESSIONAL SERVICES	24,742	753,500	14,500	14,500	131,400
53400	OTHER CONTRACTUAL SERV	0	36,982	0	0	0
54600	REPAIR & MAINTENANCE	170,966	0	193,812	0	200,000
55275	COMPUTER SOFTWARE	0	0	0	0	31,590
	Subtotal	195,708	790,482	208,312	14,500	362,990
Capital Outlay						
56200	BUILDINGS	1,867,906	957,000	251,125	131,000	196,000
56300	IMPROVE OTHER THAN BLDG	34,985	36,000	239,403	239,403	75,403
56400	MACHINERY & EQUIPMENT	38,216	1,182,240	672,810	672,810	1,382,050
	Subtotal	1,941,107	2,175,240	1,163,338	1,043,213	1,653,453
Debt Service						
57100	PRINCIPAL	1,103,669	1,120,609	948,850	948,850	948,850
57200	INTEREST	402,346	380,275	345,000	345,000	437,400
	Subtotal	1,506,016	1,500,884	1,293,850	1,293,850	1,386,250
	CAPITAL IMPROVEMENT PROG	3,642,830	4,466,606	2,665,500	2,351,563	3,402,693

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. The County's Web Administrator maintains the County's websites for open government and mitigates online compliance risks.

Core Objectives

Migrate from Hansen 7 to Infor CDR for Growth Management

Create a resilient IT infrastructure with Office 365 while renewing our Microsoft Enterprise Agreement with Software Assurance.

Continue to enhance our 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.

Train staff across the county to create ADA complaint documents from the beginning to reduce risk of ADA lawsuits.

Reduce the amount of both physical and electronic records that have met retention to create a more manageable records set.

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Records Manager	1	1	1
Systems Engineer	1	1	1
Systems Support Technician	2	2	2
Lead Systems Support Technician	1	1	1
Telecommunications Analyst	1	1	1
Security Analyst II	1	1	1
Web Administrator	1	1	1
Programmer Analyst II	1	2	1
Programmer Analyst III	0	0	1
Network Operations Manager	1	1	1
Systems Support Specialist	1	0	0
Business Technology Analyst	1	1	1
Chief Information Officer	1	1	1
Fiscal Specialist I	0	1	1
Part-Time			
Fiscal Specialist I	0	1	0
	13	15	14

2150 SYSTEMS MANAGEMENT

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	826,577	948,053	938,086	938,086	938,086
51306	CASUAL LABOR	6,592	0	0	0	0
52100	FICA TAXES	60,149	72,526	71,764	71,764	71,764
52200	RETIREMENT CONTRIBUTIONS	87,075	99,571	116,717	116,717	116,717
52300	LIFE & HEALTH INSURANCE	94,616	109,174	101,711	101,711	101,711
52400	WORKERS' COMPENSATION	2,257	2,463	2,438	1,875	1,875
	Subtotal	1,077,267	1,231,787	1,230,716	1,230,153	1,230,153
Operating Expenses						
53100	PROFESSIONAL SERVICES	52,375	107,388	92,144	65,914	65,914
53400	OTHER CONTRACTUAL SERV	26,488	32,151	34,396	30,546	30,546
53416	SOFTWARE AS A SERVICE	45,335	81,677	178,624	149,584	149,584
54000	TRAVEL & PER DIEM	5,701	8,542	1,500	0	0
54100	COMMUNICATIONS SERVICES	160,603	161,998	162,221	162,221	162,221
54201	POSTAGE	28	100	100	100	100
54400	RENTALS & LEASES	472	780	1,560	780	780
54550	GENERAL LIABILITY CLAIMS	0	2,097	2,097	2,097	2,097
54603	VEHICLE MAINTENANCE	3,350	1,285	1,285	1,285	1,285
54605	EQUIPMENT MAINTENANCE	39,477	43,468	43,468	43,468	43,468
54612	COMPUTER MAINTENANCE	0	250	250	250	250
54615	SOFTWARE MAINT/SUPPORT	183,402	192,151	206,119	206,119	206,119
55100	OFFICE SUPPLIES	924	1,784	1,784	1,784	1,784
55120	OFFICE/NON-CAP EQUIPMENT	3,222	1,855	1,295	1,295	1,295
55205	UNIFORMS	730	832	832	832	832
55208	FUEL & LUBES	894	750	750	750	750
55270	COMPUTER ACCESSORIES	49,330	53,431	63,572	45,473	45,473
55275	COMPUTER SOFTWARE	14,045	24,469	11,483	11,483	11,483
55400	DUES BKS SUBSCR MEM PUBL	500	500	550	550	550
55500	TRAINING	13,112	29,896	1,300	0	0
	Subtotal	599,990	745,404	805,330	724,531	724,531
Capital Outlay						
56200	BUILDINGS	3,186	4,000	4,000	4,000	4,000
56400	MACHINERY & EQUIPMENT	214,828	43,229	8,685	6,985	6,985
	Subtotal	218,015	47,229	12,685	10,985	10,985
Debt Service						
57100	PRINCIPAL	43,000	43,000	43,000	43,000	43,000
	Subtotal	43,000	43,000	43,000	43,000	43,000
Non-Operating Expenses						

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
59100	TRANSFERS	3,989	3,989	3,989	3,989	3,989
	Subtotal	3,989	3,989	3,989	3,989	3,989
	SYSTEMS MANAGEMENT	1,942,260	2,071,409	2,095,720	2,012,658	2,012,658

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 to provide enterprise GIS support such as the Sheriff's Office and 911 dispatch, Emergency Management and the School Board. GIS is a very powerful decision-making tool that has a massive range of applications.

Our Core Geographic Resources

- County Enterprise GIS
- Centralized Addressing
- Emergency Management Data
- Civil Infrastructure Data
- Flood Zone Data
- Planning and Land Development 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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
GIS Specialist I	2	2	0
GIS Specialist II	0	0	1
GIS Specialist III	0	0	1
GIS Analyst I	3	3	1
GIS Analyst II	0	0	1
GIS Analyst III	0	0	1
GIS Director	1	1	1
	6	6	6

2151 GEOGRAPHIC INFO SYSTEMS

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	301,417	324,695	332,638	332,638	332,638
52100	FICA TAXES	22,189	24,839	25,447	25,447	25,447
52200	RETIREMENT CONTRIBUTIONS	24,166	27,502	33,264	33,264	33,264
52300	LIFE & HEALTH INSURANCE	38,500	43,480	43,507	43,507	43,507
52400	WORKERS' COMPENSATION	821	844	865	665	665
	Subtotal	387,093	421,360	435,721	435,521	435,521
Operating Expenses						
53100	PROFESSIONAL SERVICES	0	23,900	11,000	11,000	11,000
54000	TRAVEL & PER DIEM	2,593	1,312	0	0	0
54201	POSTAGE	0	25	75	25	25
54550	GENERAL LIABILITY CLAIMS	280	1,110	1,110	1,110	1,110
54605	EQUIPMENT MAINTENANCE	0	600	600	300	300
55100	OFFICE SUPPLIES	1,496	3,500	3,500	2,500	2,500
55500	TRAINING	9,914	10,973	0	0	0
	Subtotal	14,283	41,420	16,285	14,935	14,935
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	403,510	464,914	454,140	452,590	452,590

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 we responded to over 3,500 work orders and completed 50 projects. We provide 24/7 countywide on-call service; both emergency and non emergency. We manage a supply depot and provide janitorial service to 20 facilities encompassing over 350,000 square feet.

We also provide 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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Administrative Coordinator	1	1	1
Accounting Clerk	1	1	1
Field Operations Supv - Facilities Mgmt	2	2	3
Asst Facilities Management Director	1	1	1
Facilities Management Director	1	1	1
Custodian	16	16	16
Mail Courier	1	1	1
Floor Technician	2	2	2
Tradesworker	2	2	2
Journeyman Tradesworker	10	11	11
Facilities Supply Manager	1	1	1
Custodian Unit Supervisor	1	1	0
Facilities Management Manager	1	1	1
	40	41	41

2670 FACILITIES MANAGEMENT

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	1,208,306	1,280,307	1,360,061	1,360,061	1,360,061
51306	CASUAL LABOR	10,220	10,000	15,000	15,000	15,000
51400	OVERTIME	0	10,000	10,000	10,000	10,000
52100	FICA TAXES	89,978	96,413	104,045	104,045	104,045
52200	RETIREMENT CONTRIBUTIONS	111,901	120,357	149,010	149,010	149,010
52300	LIFE & HEALTH INSURANCE	259,784	280,131	273,431	273,431	273,431
52400	WORKERS' COMPENSATION	54,698	48,346	50,572	49,027	49,027
	Subtotal	1,734,888	1,845,554	1,962,119	1,960,574	1,960,574
Operating Expenses						
53100	PROFESSIONAL SERVICES	8,542	11,000	11,000	11,000	11,000
53400	OTHER CONTRACTUAL SERV	6,380	17,000	17,000	17,000	17,000
54000	TRAVEL & PER DIEM	0	600	0	0	0
54100	COMMUNICATIONS SERVICES	8,436	10,900	16,200	16,200	16,200
54201	POSTAGE	289	300	300	300	300
54300	UTILITY SERVICES	868,250	901,020	990,300	990,000	990,000
54400	RENTALS & LEASES	1,152	1,500	1,500	1,500	1,500
54550	GENERAL LIABILITY CLAIMS	5,528	12,132	12,132	12,132	12,132
54603	VEHICLE MAINTENANCE	44,535	49,500	43,800	43,800	43,800
54604	MAINTENANCE - BUILDINGS	323,714	404,690	374,500	374,500	374,500
54605	EQUIPMENT MAINTENANCE	169,375	199,700	200,700	200,700	200,700
54626	FACILITIES MAINTENANCE	117,606	45,500	0	0	21,000
54912	FEES & PERMITS	381	1,000	2,000	2,000	2,000
55100	OFFICE SUPPLIES	5,769	5,800	5,800	5,800	5,800
55120	OFFICE/NON-CAP EQUIPMENT	613	850	300	0	0
55201	TOOLS IMP. & SPEC. CLOTH	11,692	13,550	15,300	15,300	15,300
55205	UNIFORMS	9,879	14,600	14,700	14,700	14,700
55208	FUEL & LUBES	52,599	45,000	53,000	53,000	53,000
55211	JANITORIAL SUPPLIES	66,205	79,700	79,600	79,600	79,600
55226	SAFETY SUPPLIES	1,330	2,000	2,000	2,000	2,000
55260	PERMITS	220	1,600	1,600	1,600	1,600
55400	DUES BKS SUBSCR MEM PUBL	367	700	600	600	600
55500	TRAINING	975	4,620	4,620	4,620	4,620
	Subtotal	1,703,837	1,823,262	1,846,952	1,846,352	1,867,352
Capital Outlay						
56200	BUILDINGS	27,732	76,000	372,500	178,000	178,000
56300	IMPROVE OTHER THAN BLDG	611	0	24,000	24,000	24,000
56400	MACHINERY & EQUIPMENT	350,786	378,000	267,000	130,000	130,000

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
	Subtotal	379,129	454,000	663,500	332,000	332,000
	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	3,828,075	4,133,037	4,482,792	4,149,147	4,170,147

Goal

Grounds Maintenance Division provides exceptional maintenance to all County owned parks, facilities, cemeteries and vacant property; a total of 1,133 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, facilities, cemeteries and vacant properties.

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Senior Secretary	1	1	1
Grounds Maintenance Manager	1	1	1
Grounds Maintenance Worker	9	9	9
Grounds Maintenance Technician I	5	5	5
Grounds Maintenance Technician II	4	4	4
Grounds Maintenance Coordinator	2	2	2
Medium Equipment Operator	1	1	1
Part-Time			
Clerk Typist	1	1	1
	24	24	24

2675 GROUNDS MAINTENANCE

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	635,705	664,624	693,105	693,105	693,105
51306	CASUAL LABOR	0	25,449	34,478	25,449	25,449
51400	OVERTIME	0	6,456	6,455	6,455	6,455
52100	FICA TAXES	47,480	50,844	53,023	53,023	53,023
52200	RETIREMENT CONTRIBUTIONS	55,700	59,411	77,935	77,935	77,935
52300	LIFE & HEALTH INSURANCE	150,416	157,601	157,699	157,699	157,699
52400	WORKERS' COMPENSATION	36,607	33,085	34,484	34,809	34,809
	Subtotal	925,908	997,470	1,057,179	1,048,475	1,048,475
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	118,868	182,000	196,930	196,930	196,930
54000	TRAVEL & PER DIEM	1,197	2,200	2,200	2,200	2,200
54100	COMMUNICATIONS SERVICES	2,235	3,000	3,000	3,000	3,000
54201	POSTAGE	3	50	25	25	25
54300	UTILITY SERVICES	4,238	3,500	4,000	4,000	4,000
54400	RENTALS & LEASES	2,964	17,100	17,100	15,100	15,100
54550	GENERAL LIABILITY CLAIMS	25,551	8,379	8,379	8,379	8,379
54600	REPAIR & MAINTENANCE	0	1,000	1,000	4,000	4,000
54603	VEHICLE MAINTENANCE	129,035	123,032	129,303	129,303	129,303
54604	MAINTENANCE - BUILDINGS	23	97,850	0	0	0
54605	EQUIPMENT MAINTENANCE	4,700	6,547	7,547	6,547	6,547
54610	MAINTENANCE - PARKS	108,957	125,700	132,700	132,700	132,700
55100	OFFICE SUPPLIES	2,611	3,000	3,000	3,000	3,000
55201	TOOLS IMP. & SPEC. CLOTH	4,382	5,000	7,000	7,000	7,000
55205	UNIFORMS	12,057	12,700	12,700	12,700	12,700
55208	FUEL & LUBES	60,123	66,000	66,000	66,000	66,000
55210	MISC SUPPLIES	1,096	2,000	2,000	2,000	2,000
55211	JANITORIAL SUPPLIES	23,969	36,000	36,000	36,000	36,000
55226	SAFETY SUPPLIES	1,515	2,000	2,000	2,000	2,000
55400	DUES BKS SUBSCR MEM PUBL	265	300	300	300	300
55500	TRAINING	930	1,765	1,765	1,765	1,765
	Subtotal	504,721	699,123	632,949	632,949	632,949
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	1,438,335	1,704,299	1,697,834	1,689,130	1,689,130

Goal

The Land Development Division is responsible for the long range planning and growth management 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.

This Division also oversees the maintenance and implementation of the County's Land Development Code. This Division reviews site plans, plats, rezoning requests, and other land development applications to determine compliance with the Land Development Code. The Land Development Code is derived from the policies outlined in the Citrus County Comprehensive Plan, as adopted by the Board of County Commissioners.

The Land Development Division provides support to the various County boards including the Board of County Commissioners and the Planning and Development Commission (PDC), as well as the Code Compliance Special Master. Staff is actively involved in educating the community on the role of the Division and the criteria outlined in the County's Land Development Code.

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 BOCC.

Review and provide assistance to applicants with proposed development projects in the County.

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Senior Secretary	1	1	1
Administrative Assistant	0	0	0
Senior Planner	0	0	3
Principal Planner	0	0	1
Planning Coordinator	1	1	1
Planner II	3	3	0
Planner III	1	1	0
Senior Planning Coordinator	1	1	1
Land Development Director	1	1	1
Part-Time			
Development Review/Permitting Specialist II	7	0	0
Development Review/Permitting Specialist III	2	10	10
Customer Service Supervisor	1	1	1
	18	19	19

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	502,235	573,354	575,925	577,441	577,441
52100	FICA TAXES	33,087	39,825	44,058	44,174	44,174
52200	RETIREMENT CONTRIBUTIONS	45,281	52,683	62,427	62,578	62,578
52300	LIFE & HEALTH INSURANCE	74,737	81,753	81,762	81,767	81,767
52400	WORKERS' COMPENSATION	1,363	1,491	1,497	1,155	1,155
	Subtotal	656,702	749,106	765,669	767,115	767,115
Operating Expenses						
54000	TRAVEL & PER DIEM	1,459	1,760	1,980	1,980	1,980
54015	TRAVEL - PLAN COMMISSION	0	220	220	150	150
54100	COMMUNICATIONS SERVICES	326	360	360	360	360
54201	POSTAGE	3,015	6,480	6,480	5,000	5,000
54550	GENERAL LIABILITY CLAIMS	0	2,139	2,139	2,139	2,139
54603	VEHICLE MAINTENANCE	1,088	492	1,094	1,094	1,094
54605	EQUIPMENT MAINTENANCE	4,491	4,212	3,172	3,172	3,172
54700	PRINTING & BINDING	1,413	2,000	2,000	2,000	2,000
54921	ADVERTISING	8,110	10,000	10,000	10,000	10,000
55100	OFFICE SUPPLIES	3,402	3,380	3,380	3,380	3,380
55208	FUEL & LUBES	660	2,300	2,000	1,200	1,200
55400	DUES BKS SUBSCR MEM PUBL	1,342	1,857	1,830	1,830	1,830
55500	TRAINING	610	1,300	1,500	1,500	1,500
	Subtotal	25,916	36,500	36,155	33,805	33,805
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	686,646	789,634	805,852	804,948	804,948

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

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

2783 COUNTY PLANNING

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
53411	REGIONAL PLANNING COUNCIL	48,016	48,631	49,278	49,278	49,278
	Subtotal	48,016	48,631	49,278	49,278	49,278
	COUNTY PLANNING	48,016	48,631	49,278	49,278	49,278

Goal

The purpose of the Department of Growth Management is to facilitate all planning and development activities in the County in accordance with the County's Comprehensive Plan and land development regulations. 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 and public health and safety issues. The Director serves as a liaison to the Board of County Commissioners to ensure compliance with their goals and objectives; and works with community, civic, professional and business organizations.

Core Objectives

Implement, monitor and amend the Comprehensive Plan in accordance with State law and strategic policies and vision established by the BOCC.

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

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

Prepare a budget that implements the County's objectives while efficiently using tax dollars and enterprise funds.

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Administrative Assistant	0	0	0
Growth Mgmt Coordinator	1	1	1
Growth Management Director	1	1	1
	2	2	2

3441 GROWTH MANAGEMENT

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	45,262	137,410	134,731	134,731	134,731
52100	FICA TAXES	3,320	10,512	10,307	10,307	10,307
52200	RETIREMENT CONTRIBUTIONS	5,372	28,693	29,812	29,812	29,812
52300	LIFE & HEALTH INSURANCE	8,394	14,595	14,586	14,586	14,586
52400	WORKERS' COMPENSATION	122	357	350	269	269
	Subtotal	62,469	191,567	189,786	189,705	189,705
Operating Expenses						
54000	TRAVEL & PER DIEM	(19)	815	815	815	815
54100	COMMUNICATIONS SERVICES	295	804	540	540	540
54201	POSTAGE	0	25	25	25	25
54400	RENTALS & LEASES	3,714	5,370	5,370	5,100	5,100
54550	GENERAL LIABILITY CLAIMS	0	393	393	393	393
54700	PRINTING & BINDING	126	1,000	1,000	1,000	1,000
54921	ADVERTISING	0	0	240	0	0
55100	OFFICE SUPPLIES	192	500	520	520	520
55208	FUEL & LUBES	0	200	200	200	200
55400	DUES BKS SUBSCR MEM PUBL	170	150	1,030	1,030	1,030
55500	TRAINING	0	485	485	485	485
	Subtotal	4,479	9,742	10,618	10,108	10,108
Non-Operating Expenses						
59100	TRANSFERS	754	754	754	754	754
	Subtotal	754	754	754	754	754
	GROWTH MANAGEMENT	67,702	202,063	201,158	200,567	200,567

Goal

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

Core Objectives

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

9999 RESERVES AND TRANSFERS

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
54550	GENERAL LIABILITY CLAIMS	22,196	22,196	22,196	22,196	22,196
	Subtotal	22,196	22,196	22,196	22,196	22,196
Non-Operating Expenses						
59000	OTHER USES	1,467,868	1,527,317	1,588,410	1,588,410	1,588,410
59100	TRANSFERS	2,157,531	4,808,964	4,947,366	4,947,366	5,034,266
59119	TRANSF TO SUPPORT SVCS	102,560	119,560	120,560	120,560	120,560
59129	TRANSFER - SELF INSURANCE	725,000	725,000	725,000	725,000	725,000
59146	TNSF - COURTHOUSE DEBT	737,600	633,478	0	0	0
59147	TRANS-CIT CO RES CTR DEBT	601,698	499,819	360,115	360,115	360,115
59159	TRANS FLEET VEH TRUST	246,000	246,000	246,000	246,000	246,000
59181	COUNTY TRANSIT BUSES	510,986	516,691	15,000	15,000	15,000
60020	RES FOR OUTSTANDING PO'S	0	170,000	170,000	170,000	170,000
60050	RESERVE FOR CONTINGENCIES	0	745,717	860,000	860,000	1,573,258
61000	RESERVE CASH FORWARD	0	11,830,066	11,587,552	11,587,552	11,587,552
	Subtotal	6,549,243	21,822,612	20,620,003	20,620,003	21,420,161
	RESERVES AND TRANSFERS	6,571,439	21,844,808	20,642,199	20,642,199	21,442,357

Goal

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

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

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

Core Objectives

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

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Property Appraiser Staff	50	50	49
	50	50	49

2211 PROPERTY APPRAISER

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
54904	COMMISSIONS	3,217,576	3,391,731	3,488,940	3,488,940	3,496,615
	Subtotal	3,217,576	3,391,731	3,488,940	3,488,940	3,496,615
	PROPERTY APPRAISER	3,217,576	3,391,731	3,488,940	3,488,940	3,496,615

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	2018-2019	2019-2020	2020-2021
	Budget	Budget	Budget
Full-Time			
Tax Collector Staff	63	63	63
	63	63	63

2212 TAX COLLECTOR

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
54904	COMMISSIONS	2,483,383	2,750,000	2,990,000	2,990,000	2,990,000
	Subtotal	2,483,383	2,750,000	2,990,000	2,990,000	2,990,000
	TAX COLLECTOR	2,483,383	2,750,000	2,990,000	2,990,000	2,990,000

Goal**Financial Services:**

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

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 67,179 documents into the Official Record, 72% (48,286) of the documents were recorded electronically in Fiscal Year 2019. 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 594 tax deed applications in 2019 and conducted 14 auctions of 585 tax deeds.

The Clerk is an authorized Passport acceptance agent responsible for verifying and transmitting passport applications. The Clerk processed 1,546 applications in Fiscal Year 2019.

The Clerk issued 871 Marriage Licenses in Fiscal Year 2019.

Information Services:

The Clerk is responsible for the oversight and management of technology systems which houses all financial and budget data of the County, Clerk, and Supervisor of Elections. The Clerk provides support services to 110 Clerk users and 187 Board accounts, and 181 desktops. The Clerk stores, maintains, and provides public access to over 21.6 million images.

Records and Information Management:

The Records & Information Management Division of the Clerk's office has oversight of maintaining, protecting, and preserving the records of the Clerk's office as well as the records of various county departments. In 2019, the Clerk managed and processed 2,501 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 2019, Mail Services processed a total of 148,942 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 2019, the following audits were completed or in process: Nature Coast Emergency Medical Foundation; Utility Billing & Customer Service follow-up; BOCC IT Risk Assessment; Clerk FLDHSMV Date Exchange Audit; Clerk Special Assessments follow-up; Clerk Risk Assessment; and Emergency Operations Center Inventory.

Core Objectives

The Financial Services Department will continue to implement efficiencies and replace manual process by utilizing technology gained through the e-Finance system update from FY 2020.

Courts will finalize implementation of e-citations with the CCSO; continue to research and implement (budget contingent) In-Court Processing; and explore systems to better enhance and electronically process court records that are currently a manual process.

The Official Records Division will research and implement the use of e-Notarization and e-Certify to reduce manual processes and allow customer to access these services remotely.

Information Services will development a customer queuing system which will increase technology compared to the current system; lead the implementation on an Human Resource Information System; and continue to update and refresh end of life systems and infrastructure.

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

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Clerk Of The Board Staff	28	27	28
Part-Time			
Clerk Of The Board Staff	1	1	1
	29	28	29

2320 CLERK TO THE BOARD

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51000	PERSONAL SERVICES	1,900,978	1,910,026	2,014,077	2,014,077	2,014,077
52300	LIFE & HEALTH INSURANCE	123,158	123,554	121,505	121,505	121,505
52500	UNEMPLOYMENT COMPENSATION	6,500	6,500	6,500	6,500	6,500
	Subtotal	2,030,636	2,040,080	2,142,082	2,142,082	2,142,082
Operating Expenses						
53000	OPERATING EXPENSES	538,142	713,300	577,638	577,638	577,638
	Subtotal	538,142	713,300	577,638	577,638	577,638
Capital Outlay						
56000	CAPITAL OUTLAY	63,869	103,220	169,000	166,000	166,000
	Subtotal	63,869	103,220	169,000	166,000	166,000
	CLERK TO THE BOARD	2,632,647	2,856,600	2,888,720	2,885,720	2,885,720

Goal

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

Core Objectives

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

2321 CLERK OF COUNTY COURTS

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
54100	COMMUNICATIONS SERVICES	33,377	20,317	21,260	21,260	21,260
	Subtotal	33,377	20,317	21,260	21,260	21,260
	CLERK OF COUNTY COURTS	33,377	20,317	21,260	21,260	21,260

Goal

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

Core Objectives

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

2322-605 CIR COURT-JUDICIAL ADMIN

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
54100	COMMUNICATIONS SERVICES	6,003	7,500	9,200	7,500	7,500
54600	REPAIR & MAINTENANCE	462	3,000	3,000	3,000	3,000
55240	JURY SUPPLIES	3,079	4,000	4,000	4,000	4,000
	Subtotal	9,544	14,500	16,200	14,500	14,500
	CIR COURT-JUDICIAL ADMIN	9,544	14,500	16,200	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	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
54100	COMMUNICATIONS SERVICES	1,370	1,700	1,700	1,700	1,700
54408	BUILDING RENTAL	3,200	3,840	3,840	3,840	3,840
	Subtotal	4,570	5,540	5,540	5,540	5,540
	STATE ATTY-GENERAL ADMIN	4,570	5,540	5,540	5,540	5,540

Goal

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

Core Objectives

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

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

2333-603 PUBLIC DEFENDER-GEN ADMIN

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
54100	COMMUNICATIONS SERVICES	1,511	1,495	2,330	2,330	2,330
	Subtotal	1,511	1,495	2,330	2,330	2,330
	PUBLIC DEFENDER-GEN ADMIN	1,511	1,495	2,330	2,330	2,330

Goal

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

Core Objectives

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

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Sheriff Staff	268	269	269
	268	269	269

3101 SHERIFF GEN OPERATING

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51000	PERSONAL SERVICES	20,050,915	20,429,689	20,889,834	20,889,834	20,889,834
	Subtotal	20,050,915	20,429,689	20,889,834	20,889,834	20,889,834
Operating Expenses						
53000	OPERATING EXPENSES	4,579,676	4,652,724	4,909,187	4,909,187	4,909,187
	Subtotal	4,579,676	4,652,724	4,909,187	4,909,187	4,909,187
Capital Outlay						
56000	CAPITAL OUTLAY	304,895	894,757	901,987	901,987	901,987
	Subtotal	304,895	894,757	901,987	901,987	901,987
Debt Service						
57000	DEBT SERVICE	141,968	120,747	120,747	120,747	120,747
	Subtotal	141,968	120,747	120,747	120,747	120,747
	SHERIFF GEN OPERATING	25,077,454	26,097,917	26,821,755	26,821,755	26,821,755

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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Sheriff Staff	30	30	30
	30	30	30

3103 SHERIFF-COURT SERVICES

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51000	PERSONAL SERVICES	2,424,318	2,518,629	2,506,226	2,506,226	2,506,226
	Subtotal	2,424,318	2,518,629	2,506,226	2,506,226	2,506,226
Operating Expenses						
53000	OPERATING EXPENSES	211,783	219,972	238,331	238,331	238,331
	Subtotal	211,783	219,972	238,331	238,331	238,331
Capital Outlay						
56000	CAPITAL OUTLAY	32,388	5,000	5,000	5,000	5,000
	Subtotal	32,388	5,000	5,000	5,000	5,000
	SHERIFF-COURT SERVICES	2,668,489	2,743,601	2,749,557	2,749,557	2,749,557

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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Sheriff Staff	7	7	7
Part-Time			
Sheriff Staff	3	3	3
	10	10	10

3104 SHERIFF-CITY OF INVERNESS

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51000	PERSONAL SERVICES	649,376	655,161	665,554	665,554	665,554
	Subtotal	649,376	655,161	665,554	665,554	665,554
Operating Expenses						
53000	OPERATING EXPENSES	117,776	121,215	121,326	121,326	121,326
	Subtotal	117,776	121,215	121,326	121,326	121,326
Capital Outlay						
56000	CAPITAL OUTLAY	52,340	65,125	67,287	67,287	67,287
	Subtotal	52,340	65,125	67,287	67,287	67,287
	SHERIFF-CITY OF INVERNESS	819,492	841,501	854,167	854,167	854,167

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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Sheriff Staff	9	10	10
Part-Time			
Sheriff Staff	3	2	2
	12	12	12

3109 SHERIFF-CITY OF CRY RVR

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51000	PERSONAL SERVICES	696,375	762,720	789,071	789,071	789,071
	Subtotal	696,375	762,720	789,071	789,071	789,071
Operating Expenses						
53000	OPERATING EXPENSES	104,627	118,676	118,625	118,625	118,625
	Subtotal	104,627	118,676	118,625	118,625	118,625
Capital Outlay						
56000	CAPITAL OUTLAY	59,817	83,170	85,887	85,887	85,887
	Subtotal	59,817	83,170	85,887	85,887	85,887
	SHERIFF-CITY OF CRY RVR	860,819	964,566	993,583	993,583	993,583

Goal

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

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

Core Objectives

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

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

5799 GUARDIAN AD LITEM

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	0	1,800	1,800	0	0
54100	COMMUNICATIONS SERVICES	2,179	4,140	4,140	4,140	4,140
	Subtotal	2,179	5,940	5,940	4,140	4,140
	GUARDIAN AD LITEM	2,179	5,940	5,940	4,140	4,140

Goal

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

Core Objectives

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

2101A DETENTION SERVICES

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
53100	PROFESSIONAL SERVICES	57,006	0	0	0	0
53106	MEDICAL SERVICES	194,903	200,000	220,000	220,000	220,000
53401	CONTRACT CCA	10,462,500	11,157,138	11,066,090	11,066,090	11,066,090
53404	CONTRACT CCA - USM	3,046,781	2,701,000	3,335,151	3,335,151	3,335,151
53405	ELECTRONIC INMATE MONITOR	15,802	72,000	50,000	50,000	50,000
54604	MAINTENANCE - BUILDINGS	21,225	23,000	20,500	20,500	20,500
54605	EQUIPMENT MAINTENANCE	13,213	0	0	0	0
54700	PRINTING & BINDING	0	600	600	600	600
Subtotal		13,811,430	14,153,738	14,692,341	14,692,341	14,692,341
Debt Service						
57100	PRINCIPAL	0	0	946,905	946,905	0
Subtotal		0	0	946,905	946,905	0
DETENTION SERVICES		13,811,430	14,153,738	15,639,246	15,639,246	14,692,341

Goal

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

Core Objectives

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

3340 PUBLIC SAFETY

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
53106	MEDICAL SERVICES	41,700	50,000	50,000	50,000	50,000
	Subtotal	41,700	50,000	50,000	50,000	50,000
Non-Operating Expenses						
58100	AID TO GOVERNMENT AGENCY	36,617	0	0	0	0
58130	DEPT OF JUVENILE JUSTICE	387,767	440,090	252,659	252,659	252,659
58150	SCHOOL RESOURCE OFFR PRG	1,392,257	1,448,643	1,448,643	1,448,643	1,448,643
	Subtotal	1,816,641	1,888,733	1,701,302	1,701,302	1,701,302
	PUBLIC SAFETY	1,858,341	1,938,733	1,751,302	1,751,302	1,751,302

Goal

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

Core Objectives

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

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

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

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

Staffing

	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Senior Secretary	1	1	1
Legal Secretary	1	1	1
Code Compliance Officer	5	6	6
Code Compliance Director	1	1	1
	8	9	9

3345 CODE COMPLIANCE

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	310,292	367,904	383,879	383,878	383,878
51400	OVERTIME	0	1,500	1,500	1,500	1,500
52100	FICA TAXES	23,441	28,145	29,367	29,367	29,367
52200	RETIREMENT CONTRIBUTIONS	25,768	31,122	38,321	38,321	38,321
52300	LIFE & HEALTH INSURANCE	56,353	64,801	58,228	58,228	58,228
52400	WORKERS' COMPENSATION	7,624	8,986	9,343	10,113	10,113
	Subtotal	423,479	502,458	520,638	521,407	521,407
Operating Expenses						
53100	PROFESSIONAL SERVICES	4,900	4,500	4,500	4,500	4,500
53102	CONTRACT ATTORNEY FEES	12,105	25,000	25,000	25,000	25,000
53400	OTHER CONTRACTUAL SERV	1,333	6,800	6,800	5,800	5,800
54000	TRAVEL & PER DIEM	869	6,000	6,500	6,000	6,000
54100	COMMUNICATIONS SERVICES	3,393	4,024	4,548	4,024	4,024
54201	POSTAGE	3,810	6,000	6,000	5,000	5,000
54400	RENTALS & LEASES	2,515	2,280	2,280	2,500	2,500
54550	GENERAL LIABILITY CLAIMS	0	2,648	2,648	2,648	2,648
54603	VEHICLE MAINTENANCE	5,359	4,100	4,700	5,790	5,790
54605	EQUIPMENT MAINTENANCE	0	1,000	1,000	500	500
54700	PRINTING & BINDING	1,604	2,500	2,400	2,400	2,400
54901	COURT COST	990	1,500	1,000	1,000	1,000
54906	ABANDONED BUILDINGS	88,241	171,000	100,000	100,000	130,795
54916	BOARD RECORDING FEES	7,828	7,500	8,000	8,000	8,000
54921	ADVERTISING	1,275	1,600	1,600	1,600	1,600
55100	OFFICE SUPPLIES	1,524	3,500	2,700	2,700	2,700
55120	OFFICE/NON-CAP EQUIPMENT	0	450	450	450	450
55205	UNIFORMS	1,270	3,000	3,000	3,000	3,000
55208	FUEL & LUBES	7,559	9,000	9,000	9,000	9,000
55270	COMPUTER ACCESSORIES	2,283	0	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	245	800	800	800	800
55500	TRAINING	553	4,500	4,500	4,500	4,500
	Subtotal	147,656	267,702	197,426	195,212	226,007
Capital Outlay						
56400	MACHINERY & EQUIPMENT	0	26,000	0	0	0
	Subtotal	0	26,000	0	0	0
Non-Operating Expenses						
59100	TRANSFERS	3,115	3,115	3,115	3,115	3,115
	Subtotal	3,115	3,115	3,115	3,115	3,115

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
	CODE COMPLIANCE	574,250	799,275	721,179	719,734	750,529

Goal

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

Core Objectives

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

3990 MEDICAL EXAMINER

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
53109	FEES & COSTS	370,734	375,611	382,505	382,505	382,505
	Subtotal	370,734	375,611	382,505	382,505	382,505
	MEDICAL EXAMINER	370,734	375,611	382,505	382,505	382,505

Goal

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

Core Objectives

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

5105 EMERGENCY MEDICAL SERVICE

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
53480	CONTRACT SERV - TRANSPORT	46,020	50,000	0	0	0
	Subtotal	46,020	50,000	0	0	0
Non-Operating Expenses						
58207	NATURE COAST EMER FOUNDAT	245,975	246,400	846,623	846,623	846,623
	Subtotal	245,975	246,400	846,623	846,623	846,623
Non-Operating Expenses						
59133	TRANSFER - DEBT SERVICE	13,188	0	0	0	0
	Subtotal	13,188	0	0	0	0
	EMERGENCY MEDICAL SERVICE	305,183	296,400	846,623	846,623	846,623

Goal

Fire District Assessment:

The Florida Forestry Service provides wildfire protection to the citizens of Citrus County in accordance with an agreement with the County dated July 1, 1988, and Florida Statutes, Section 125.27. The cost is \$0.07 per acre, based on 186,606 acres of forest and woodlands.

Florida Board of Forestry:

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

Core Objectives

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

3213 FLORIDA FORESTRY SERVICE

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Non-Operating Expenses						
58115	FIRE DISTRICT ASSESSMENT	13,062	13,064	13,064	13,064	13,064
58116	FL. BOARD OF FORESTRY	3,000	3,000	3,000	3,000	3,000
	Subtotal	16,062	16,064	16,064	16,064	16,064
	FLORIDA FORESTRY SERVICE	16,062	16,064	16,064	16,064	16,064

Goal

Citrus County Extension provides the community with trusted solutions for 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, 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 residential and commercial professionals on methods of creating and maintaining environmentally friendly landscapes including certifications to remain or start businesses.

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

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Office Coordinator	1	1	1
Senior Programs Assistant	2	2	2
Courtesy Extension Agent - Horticulturist/Direc	1	1	1
Courtesy Extension Agent 4-H	1	1	1
Agricultural Agent	1	1	1
Courtesy Extension Agent FCS	1	1	1
	7	7	7

6302 EXTENSION CENTER

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	231,538	237,749	253,185	253,495	253,495
52100	FICA TAXES	17,088	18,188	19,388	19,392	19,392
52200	RETIREMENT CONTRIBUTIONS	19,306	20,232	24,465	28,606	28,606
52300	LIFE & HEALTH INSURANCE	21,479	21,494	22,338	21,509	21,509
52400	WORKERS' COMPENSATION	240	240	251	193	193
	Subtotal	289,651	297,903	319,627	323,195	323,195
Operating Expenses						
53100	PROFESSIONAL SERVICES	3,720	1,500	1,750	1,750	1,750
54000	TRAVEL & PER DIEM	4,269	7,595	8,151	7,651	7,651
54100	COMMUNICATIONS SERVICES	1,515	1,152	1,280	1,280	1,280
54201	POSTAGE	44	42	42	42	42
54400	RENTALS & LEASES	5,025	5,500	5,650	5,650	5,650
54550	GENERAL LIABILITY CLAIMS	0	646	646	646	646
54603	VEHICLE MAINTENANCE	1,259	630	1,039	1,039	1,039
54700	PRINTING & BINDING	1,116	800	1,200	1,200	1,200
54800	PROMOTIONAL ACTIVITIES	753	1,200	1,000	1,000	1,000
55100	OFFICE SUPPLIES	2,556	3,000	3,000	3,000	3,000
55120	OFFICE/NON-CAP EQUIPMENT	0	1,225	1,225	0	0
55208	FUEL & LUBES	902	600	1,200	1,200	1,200
55210	MISC SUPPLIES	2,223	4,000	3,500	3,500	3,500
55221	MEALS	322	380	400	400	400
55225	DEMONSTRATION SUPPLIES	1,496	1,920	2,000	2,000	2,000
55400	DUES BKS SUBSCR MEM PUBL	1,830	1,400	1,800	1,800	1,800
55500	TRAINING	1,650	4,100	2,700	2,700	2,700
	Subtotal	28,682	35,690	36,583	34,858	34,858
Capital Outlay						
56200	BUILDINGS	1,864	2,000	0	0	0
56400	MACHINERY & EQUIPMENT	0	0	25,000	0	0
	Subtotal	1,864	2,000	25,000	0	0
Non-Operating Expenses						
59100	TRANSFERS	1,283	1,283	1,283	1,283	1,283
	Subtotal	1,283	1,283	1,283	1,283	1,283
	EXTENSION CENTER	321,480	336,876	382,493	359,336	359,336

Goal

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

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

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

Core Objectives

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

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

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

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

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

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Grant Administrator I	1	1	1
Aquatic Plant Technician	2	2	2
Lead Aquatic Plant Technician	2	2	2
Senior Aquatic Plant Technician	1	1	1
Aquatic Services Inspector	1	1	1
Aquatic Plant Control Director	1	1	1
	8	8	8

6304 AQUATIC SERVICES

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	188,287	199,014	206,808	206,808	206,808
51306	CASUAL LABOR	0	958	0	0	0
52100	FICA TAXES	13,341	15,225	15,821	15,821	15,821
52200	RETIREMENT CONTRIBUTIONS	16,288	16,857	26,488	26,488	26,488
52300	LIFE & HEALTH INSURANCE	27,829	33,865	33,893	33,893	33,893
52400	WORKERS' COMPENSATION	9,618	8,250	8,636	6,805	6,805
	Subtotal	255,363	274,169	291,646	289,815	289,815
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	197,965	282,157	284,538	284,538	284,538
53424	FISHING REEF	0	750	750	0	0
54000	TRAVEL & PER DIEM	3,076	3,902	4,019	4,019	4,019
54100	COMMUNICATIONS SERVICES	942	648	780	780	780
54201	POSTAGE	97	200	200	200	200
54300	UTILITY SERVICES	0	250	250	250	250
54400	RENTALS & LEASES	697	1,600	1,600	1,600	1,600
54550	GENERAL LIABILITY CLAIMS	1,547	2,347	2,347	2,347	2,347
54603	VEHICLE MAINTENANCE	8,425	7,870	7,870	7,870	7,870
54605	EQUIPMENT MAINTENANCE	4,296	5,384	6,467	6,467	6,467
54615	SOFTWARE MAINT/SUPPORT	470	480	500	500	500
54921	ADVERTISING	0	150	150	150	150
55100	OFFICE SUPPLIES	567	600	600	600	600
55205	UNIFORMS	730	1,525	1,525	1,125	1,125
55207	CHEMICALS	566,021	75,705	74,569	74,569	74,569
55208	FUEL & LUBES	5,533	5,902	5,902	5,902	5,902
55210	MISC SUPPLIES	3,430	3,563	3,563	3,563	3,563
55211	JANITORIAL SUPPLIES	143	200	200	200	200
55226	SAFETY SUPPLIES	2,545	2,546	2,546	2,546	2,546
55275	COMPUTER SOFTWARE	0	150	150	0	0
55297	CHANNEL MARKING	2,167	3,300	3,300	2,800	2,800
55400	DUES BKS SUBSCR MEM PUBL	95	275	275	275	275
55500	TRAINING	1,089	1,560	1,670	1,670	1,670
	Subtotal	799,837	401,064	403,771	401,971	401,971
Non-Operating Expenses						
59100	TRANSFERS	1,911	1,911	1,911	1,911	1,911
	Subtotal	1,911	1,911	1,911	1,911	1,911
	AQUATIC SERVICES	1,057,111	677,144	697,328	693,697	693,697

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	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
53100	PROFESSIONAL SERVICES	10,200	0	20,000	20,000	20,000
54100	COMMUNICATIONS SERVICES	25	0	0	0	0
	Subtotal	10,225	0	20,000	20,000	20,000
Capital Outlay						
56200	BUILDINGS	0	750,000	205,000	205,000	955,000
	Subtotal	0	750,000	205,000	205,000	955,000
Debt Service						
57100	PRINCIPAL	4,365	28,125	29,511	29,511	29,511
57200	INTEREST	82	4,450	3,025	3,025	3,025
	Subtotal	4,447	32,575	32,536	32,536	32,536
Non-Operating Expenses						
59100	TRANSFERS	(30,601)	12,700	274,195	274,195	274,195
	Subtotal	(30,601)	12,700	274,195	274,195	274,195
	AVIATION CIP	(15,929)	795,275	531,731	531,731	1,281,731

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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Part-Time			
Grant Administration & Compliance Manager	1	1	1
Grant Administrator I	1	0	0
Grant Administrator II	0	1	1
	2	2	2

7201 AVIATION

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	4,934	6,014	6,378	2,811	2,811
52100	FICA TAXES	374	460	488	215	215
52200	RETIREMENT CONTRIBUTIONS	408	509	638	281	281
52300	LIFE & HEALTH INSURANCE	881	1,009	1,010	433	433
52400	WORKERS' COMPENSATION	13	16	17	6	6
	Subtotal	6,611	8,008	8,531	3,746	3,746
Operating Expenses						
53100	PROFESSIONAL SERVICES	5,360	12,100	13,850	13,850	13,850
53409	CONTRACTUAL SERV MOWING	22,871	30,197	30,538	30,538	30,538
54000	TRAVEL & PER DIEM	635	550	550	550	550
54100	COMMUNICATIONS SERVICES	2,686	2,784	2,784	2,784	2,784
54201	POSTAGE	47	75	75	75	75
54300	UTILITY SERVICES	11,296	15,484	18,432	18,432	18,432
54600	REPAIR & MAINTENANCE	19,495	19,600	57,200	54,200	54,200
54604	MAINTENANCE - BUILDINGS	8,651	61,600	4,100	4,100	4,100
54605	EQUIPMENT MAINTENANCE	14,490	38,200	43,000	43,000	43,000
54700	PRINTING & BINDING	0	50	50	50	50
54912	FEES & PERMITS	0	100	100	100	100
54921	ADVERTISING	230	323	323	323	323
55100	OFFICE SUPPLIES	350	350	350	350	350
55400	DUES BKS SUBSCR MEM PUBL	660	660	660	660	660
55500	TRAINING	445	600	600	600	600
	Subtotal	87,215	182,673	172,612	169,612	169,612
	AVIATION	93,826	190,681	181,143	173,358	173,358

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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Assistant Veterans Service Officer	3	0	0
Veterans Service Officer	1	3	3
Veterans Services Officer/Manager	0	1	1
	4	4	4

2991 VETERANS SERVICE

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	141,646	156,210	169,596	169,596	169,596
52100	FICA TAXES	10,188	11,950	12,974	12,974	12,974
52200	RETIREMENT CONTRIBUTIONS	11,790	13,231	16,960	16,960	16,960
52300	LIFE & HEALTH INSURANCE	22,564	22,147	22,194	22,194	22,194
52400	WORKERS' COMPENSATION	4,152	4,468	4,850	5,274	5,274
	Subtotal	190,340	208,006	226,574	226,998	226,998
Operating Expenses						
54000	TRAVEL & PER DIEM	3,121	5,500	5,500	3,500	3,500
54100	COMMUNICATIONS SERVICES	837	570	570	570	570
54201	POSTAGE	103	500	500	350	350
54400	RENTALS & LEASES	907	1,540	1,540	1,540	1,540
54550	GENERAL LIABILITY CLAIMS	0	349	349	349	349
54615	SOFTWARE MAINT/SUPPORT	1,796	1,796	3,100	3,100	3,100
54800	PROMOTIONAL ACTIVITIES	657	675	1,371	675	675
54921	ADVERTISING	78	180	180	100	100
55100	OFFICE SUPPLIES	1,232	1,500	2,500	1,500	1,500
55120	OFFICE/NON-CAP EQUIPMENT	0	1,000	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	320	390	390	390	390
55500	TRAINING	640	940	940	640	640
	Subtotal	9,692	14,940	16,940	12,714	12,714
Capital Outlay						
56300	IMPROVE OTHER THAN BLDG	0	2,000	0	2,000	2,000
	Subtotal	0	2,000	0	2,000	2,000
Non-Operating Expenses						
59100	TRANSFERS	672	672	672	672	672
	Subtotal	672	672	672	672	672
	VETERANS SERVICE	200,704	225,618	244,186	242,384	242,384

Goal

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

Core Objectives

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

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

Pursue additional Housing Choice Vouchers for homeless person(s), veterans, elderly, youth aging out of foster care, victims of domestic violence, person(s) with mental health and substance abuse issues and persons with disabilities.

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

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

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

Staffing

	2018-2019	2019-2020	2020-2021
	Budget	Budget	Budget
Full-Time			
Senior Secretary	1	1	1
Housing Coordinator	1	1	1
Housing Services Director	1	1	1
	3	3	3

2113 HOUSING SERVICES DIV

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	116,542	121,339	126,001	126,001	126,001
52100	FICA TAXES	8,718	9,282	9,639	9,639	9,639
52200	RETIREMENT CONTRIBUTIONS	9,936	10,277	12,600	12,600	12,600
52300	LIFE & HEALTH INSURANCE	13,006	12,851	12,867	12,867	12,867
52400	WORKERS' COMPENSATION	314	315	328	252	252
	Subtotal	148,516	154,064	161,435	161,359	161,359
Operating Expenses						
54000	TRAVEL & PER DIEM	53	500	500	500	500
54100	COMMUNICATIONS SERVICES	23	275	275	175	175
54201	POSTAGE	34	150	150	100	100
54550	GENERAL LIABILITY CLAIMS	20,571	691	691	691	691
54603	VEHICLE MAINTENANCE	127	100	550	250	250
54676	COPIER MAINT (GRANTS)	329	400	400	400	400
54921	ADVERTISING	0	100	100	100	100
55100	OFFICE SUPPLIES	283	250	250	250	250
55120	OFFICE/NON-CAP EQUIPMENT	0	1,000	600	0	0
55208	FUEL & LUBES	6	150	150	150	150
	Subtotal	21,426	3,616	3,666	2,616	2,616
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	171,144	158,882	166,303	165,177	165,177

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 coordinate more with volunteers to provide classes and track our volunteer participation.

To use ServTracker to have clients sign in and out each day to better measure participation in activities.

Staffing

	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Community Center Coordinator	2	3	3
Part-Time			
Site Manager/Outreach Worker	1	0	0
Senior Center Aide	3	2	2
	6	5	5

2501 COMMUNITY CENTER

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	75,431	81,506	86,585	86,585	86,585
52100	FICA TAXES	5,706	6,235	6,624	6,624	6,624
52200	RETIREMENT CONTRIBUTIONS	6,003	6,663	8,273	8,273	8,273
52300	LIFE & HEALTH INSURANCE	10,224	11,141	11,155	11,155	11,155
52400	WORKERS' COMPENSATION	871	748	794	740	740
	Subtotal	98,236	106,293	113,431	113,377	113,377
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	15,044	18,215	24,540	24,540	24,540
53407	COMPUTER-AUDIT CONTR SRVS	0	300	0	0	0
54000	TRAVEL & PER DIEM	193	450	450	350	350
54100	COMMUNICATIONS SERVICES	6,481	6,900	7,650	7,650	7,650
54201	POSTAGE	2	40	40	40	40
54300	UTILITY SERVICES	16,432	16,736	15,287	16,000	16,000
54550	GENERAL LIABILITY CLAIMS	0	323	323	323	323
54600	REPAIR & MAINTENANCE	1,473	500	9,520	9,520	9,520
54605	EQUIPMENT MAINTENANCE	1,604	2,010	1,870	1,870	1,870
54700	PRINTING & BINDING	2,840	3,000	3,000	3,000	3,000
54800	PROMOTIONAL ACTIVITIES	1,461	1,500	1,500	1,500	1,500
55100	OFFICE SUPPLIES	1,361	1,300	1,300	1,300	1,300
55120	OFFICE/NON-CAP EQUIPMENT	573	0	0	0	0
55208	FUEL & LUBES	301	150	150	150	150
55210	MISC SUPPLIES	2,401	3,600	3,600	3,600	3,600
55211	JANITORIAL SUPPLIES	2,030	2,200	2,200	2,200	2,200
55400	DUES BKS SUBSCR MEM PUBL	1,144	1,447	1,323	1,323	1,323
	Subtotal	53,342	58,671	72,753	73,366	73,366
Capital Outlay						
56200	BUILDINGS	0	12,200	0	0	0
	Subtotal	0	12,200	0	0	0
Non-Operating Expenses						
59100	TRANSFERS	434	434	434	434	434
	Subtotal	434	434	434	434	434
	COMMUNITY CENTER	152,012	177,598	186,618	187,177	187,177

Goal

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

Core Objectives

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

5103 MENTAL HEALTH

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
53480	CONTRACT SERV - TRANSPORT	0	0	35,000	35,000	35,000
	Subtotal	0	0	35,000	35,000	35,000
Non-Operating Expenses						
58202	LIFESTREAM	526,212	550,000	550,000	550,000	800,000
	Subtotal	526,212	550,000	550,000	550,000	800,000
	MENTAL HEALTH	526,212	550,000	585,000	585,000	835,000

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 Division of DCF to provide domestic violence services to the non-offending parent in child abuse cases and with Kids Central, Inc. to provide services in homes where domestic violence has been an issue. We also teach a violence-prevention program to students in the public schools.

Core Objectives

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

5110 COMMUNITY AGENCIES

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Non-Operating Expenses						
58204	CITRUS CO ASSN RETARDED C	9,576	8,856	24,000	7,488	7,488
58206	YOUTH & FAMILY ALTERNATVS	14,700	13,230	11,907	11,907	11,907
58211	CASA	14,364	13,122	11,664	11,664	11,664
	Subtotal	38,640	35,208	47,571	31,059	31,059
	COMMUNITY AGENCIES	38,640	35,208	47,571	31,059	31,059

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	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
53423	MEDICAID COST SHARE	2,109,523	2,120,792	2,272,757	2,272,757	2,272,757
53425	HCRA HOSPITAL CLAIMS O/C	31,081	80,000	80,000	65,000	65,000
53427	PY HCRA PAYMENTS	(3,373)	30,000	30,000	30,000	30,000
	Subtotal	2,137,231	2,230,792	2,382,757	2,367,757	2,367,757
	STATE/COUNTY MEDICAID	2,137,231	2,230,792	2,382,757	2,367,757	2,367,757

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 the expectations of our community.

Historic sites, like the Old Courthouse, Heritage Museum and Historic Hernando School, promote quality of life and community identity and the tourism that these sites bring to our county are vital to the local economy. It has been proven that these types of visitors stay longer and spend more.

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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Executive Secretary	0	0	1
Program Assistant	1	1	1
Historical Resources Mgr	1	1	1
Community Services Director	1	1	1
	3	3	4

5225 COMMUNITY SVC ADMIN

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	163,850	170,778	217,147	217,147	217,147
52100	FICA TAXES	12,435	13,065	16,612	16,612	16,612
52200	RETIREMENT CONTRIBUTIONS	30,198	32,797	42,829	42,829	42,829
52300	LIFE & HEALTH INSURANCE	22,332	21,769	28,989	28,989	28,989
52400	WORKERS' COMPENSATION	445	444	565	434	434
	Subtotal	229,260	238,853	306,142	306,011	306,011
Operating Expenses						
54000	TRAVEL & PER DIEM	346	550	550	550	550
54100	COMMUNICATIONS SERVICES	683	1,600	1,770	1,770	1,770
54201	POSTAGE	79	150	150	150	150
54550	GENERAL LIABILITY CLAIMS	0	1,558	1,558	1,558	1,558
54603	VEHICLE MAINTENANCE	575	2,500	1,000	1,000	1,000
54605	EQUIPMENT MAINTENANCE	931	2,248	7,160	2,160	2,160
54615	SOFTWARE MAINT/SUPPORT	0	0	4,955	0	0
54700	PRINTING & BINDING	1,410	2,400	2,400	2,000	2,000
55100	OFFICE SUPPLIES	1,714	1,900	1,900	1,900	1,900
55208	FUEL & LUBES	289	600	600	500	500
55400	DUES BKS SUBSCR MEM PUBL	707	543	793	543	543
	Subtotal	6,734	14,049	22,836	12,131	12,131
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	238,782	255,691	331,767	320,931	320,931

Goal

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

Core Objectives

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

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

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

Staffing

	2018-2019	2019-2020	2020-2021
	Budget	Budget	Budget
Full-Time			
Receptionist	1	1	1
Office Coordinator	1	1	0
Accounting Clerk	2	0	0
Accounting Clerk II	0	1	1
Accounting Supervisor	1	1	1
Grant Administrator I	0	1	1
Support Services Director	1	1	1
Part-Time			
Program Assistant	1	1	1
	7	7	6

5350 SUPPORT SERVICES ADMIN

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	216,858	236,754	220,748	220,748	220,748
52100	FICA TAXES	15,769	18,112	16,887	16,887	16,887
52200	RETIREMENT CONTRIBUTIONS	19,366	21,561	22,075	22,075	22,075
52300	LIFE & HEALTH INSURANCE	35,584	36,601	29,488	29,488	29,488
52400	WORKERS' COMPENSATION	587	616	574	441	441
	Subtotal	288,164	313,644	289,772	289,639	289,639
Operating Expenses						
54000	TRAVEL & PER DIEM	282	566	566	450	450
54100	COMMUNICATIONS SERVICES	290	275	275	290	290
54201	POSTAGE	476	850	600	600	600
54400	RENTALS & LEASES	0	0	0	1,380	1,380
54550	GENERAL LIABILITY CLAIMS	0	219	219	219	219
54605	EQUIPMENT MAINTENANCE	674	720	1,380	0	0
54615	SOFTWARE MAINT/SUPPORT	0	495	495	495	495
54903	VENDOR PAYMENTS	26,100	35,000	35,000	35,000	35,000
55100	OFFICE SUPPLIES	1,172	1,380	1,380	1,380	1,380
55208	FUEL & LUBES	0	60	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	360	385	345	345	345
55500	TRAINING	0	80	0	0	0
	Subtotal	29,354	40,030	40,260	40,159	40,159
Non-Operating Expenses						
59100	TRANSFERS	421	421	421	421	421
	Subtotal	421	421	421	421	421
	SUPPORT SERVICES ADMIN	317,939	354,095	330,453	330,219	330,219

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 Beach, 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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Senior Secretary	1	1	1
Accounting Clerk	1	1	1
Recreation Program Specialist	2	2	2
Lifeguard	2	1	1
Head Lifeguard	0	1	1
Aquatic Supervisor	1	1	1
Sports/Events Coordinator	1	1	1
Parks & Recreation Director	1	1	1
Community Center Coordinator	1	1	1
Community Center Specialist	1	1	1
Community Center Aide	3	3	3
Part-Time			
Lifeguard	1	1	1
Community Center Aide	2	2	2
	17	17	17

6102 PARKS

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	455,925	481,481	504,215	504,215	504,215
51306	CASUAL LABOR	26,673	40,000	40,000	40,000	40,000
51320	CASUAL LABOR/SP PROG	4,349	19,500	19,500	19,500	19,500
51400	OVERTIME	0	5,000	5,000	5,000	5,000
52100	FICA TAXES	36,756	36,833	38,572	38,572	38,572
52200	RETIREMENT CONTRIBUTIONS	38,955	42,108	52,018	52,018	52,018
52300	LIFE & HEALTH INSURANCE	104,987	107,443	107,517	107,517	107,517
52400	WORKERS' COMPENSATION	21,190	17,886	18,799	18,762	18,762
	Subtotal	688,834	750,251	785,621	785,584	785,584
Operating Expenses						
53100	PROFESSIONAL SERVICES	136	700	700	700	700
53400	OTHER CONTRACTUAL SERV	34,518	63,620	58,520	63,475	58,520
53410	TESTING	310	400	600	600	600
53418	ACTIVENET FEES	5,634	8,000	8,000	8,000	8,000
54000	TRAVEL & PER DIEM	725	950	1,150	1,150	1,150
54100	COMMUNICATIONS SERVICES	7,786	12,300	12,600	10,600	10,600
54201	POSTAGE	241	600	600	600	600
54300	UTILITY SERVICES	248,633	285,000	285,000	285,000	285,000
54400	RENTALS & LEASES	2,548	6,500	6,500	6,500	6,500
54550	GENERAL LIABILITY CLAIMS	3,230	4,610	4,610	4,610	4,610
54600	REPAIR & MAINTENANCE	8,922	400	3,000	3,000	3,000
54603	VEHICLE MAINTENANCE	4,506	5,500	4,969	4,969	4,969
54604	MAINTENANCE - BUILDINGS	0	41,100	12,000	15,920	15,920
54605	EQUIPMENT MAINTENANCE	13,040	22,420	22,920	27,920	27,920
54611	MAINTENANCE - POOLS	6,946	10,500	20,700	17,200	17,200
54615	SOFTWARE MAINT/SUPPORT	499	500	500	500	500
54700	PRINTING & BINDING	1,124	2,200	2,200	2,200	2,200
54800	PROMOTIONAL ACTIVITIES	0	200	300	300	300
55100	OFFICE SUPPLIES	3,362	4,050	4,050	4,050	4,050
55120	OFFICE/NON-CAP EQUIPMENT	1,027	0	0	0	0
55205	UNIFORMS	712	1,700	1,700	1,700	1,700
55207	CHEMICALS	16,864	20,000	20,000	20,000	20,000
55208	FUEL & LUBES	3,917	5,000	5,000	5,000	5,000
55210	MISC SUPPLIES	23,174	50,030	40,910	41,410	41,410
55211	JANITORIAL SUPPLIES	10,739	11,000	11,000	11,000	11,000
55221	MEALS	4,294	4,010	3,310	3,310	3,310
55260	PERMITS	809	400	500	500	500

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
55400	DUES BKS SUBSCR MEM PUBL	960	1,150	1,150	1,400	1,400
55500	TRAINING	1,194	3,555	3,455	3,455	3,455
	Subtotal	405,848	566,395	535,944	545,069	540,114
Capital Outlay						
56200	BUILDINGS	80,409	0	0	0	0
56300	IMPROVE OTHER THAN BLDG	4,970	7,325	0	0	0
56400	MACHINERY & EQUIPMENT	18,026	9,300	10,150	10,150	10,150
	Subtotal	103,405	16,625	10,150	10,150	10,150
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	1,201,656	1,336,840	1,335,284	1,344,372	1,339,417

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	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
54610	MAINTENANCE - PARKS	0	50,000	50,000	50,000	50,000
	Subtotal	0	50,000	50,000	50,000	50,000
Capital Outlay						
56200	BUILDINGS	47,261	0	0	0	0
56300	IMPROVE OTHER THAN BLDG	50,274	451,668	435,003	145,000	145,000
56400	MACHINERY & EQUIPMENT	0	38,500	0	0	0
	Subtotal	97,535	490,168	435,003	145,000	145,000
	CIP - PARKS & RECREATION	97,535	540,168	485,003	195,000	195,000



102 TRANSPORTATION

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Taxes				
311100	CURRENT AD VALOREM TAXES	5,626,572	6,074,628	6,395,265
311400	STORMWATER AD VALOREM TAX	786,453	887,480	940,167
	Subtotal	6,413,024	6,962,108	7,335,432
Intergovernmental Revenue				
335160	RACING TRACK FUNDS	223,250	223,250	223,250
336000	STATE PMT IN LIEU OF TAX	2,120	0	0
	Subtotal	225,370	223,250	223,250
Charges for Services				
341560	EXCESS FEES - PROP APPR	7,557	2,000	2,000
341610	EXCESS FEES - TAX COLL	37,842	25,000	25,000
	Subtotal	45,399	27,000	27,000
Miscellaneous Revenues				
361200	MONEY MKT & LGIP INTEREST	126,911	80,000	70,000
369900	OTHER MISC REVENUES	71,922	50,000	50,000
369961	REIMBURSEMENTS	314,641	100,000	100,000
	Subtotal	513,475	230,000	220,000
Interfund Transfers				
381000	INTERFUND TRANSFERS	23,385	0	0
381200	TRANSFER - SPEC ASSMTS	(22,807)	0	18,000
381326	TRANSFER- 326 GAS TAX	1,500,000	1,500,000	1,500,000
381450	TRANSFER - UTILITIES	3,555	0	0
381730	TRANS - CITRUS SPGS MSBU	14,000	14,000	14,000
381770	TRANSFER - BEV HILLS MSBU	3,200	3,200	3,200
	Subtotal	1,521,333	1,517,200	1,535,200
Statutory Reserves				
400100	5% RESERVE	0	(372,118)	(390,285)
	Subtotal	0	(372,118)	(390,285)
Cash Carry Forward				
400200	CASH CARRY FORWARD	0	3,657,738	1,668,477
	Subtotal	0	3,657,738	1,668,477
TOTAL TRANSPORTATION		8,718,601	12,245,178	10,619,074

Fund: 102 TRANSPORTATION

Dept #	Department Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
4102	ROAD MAINTENANCE	6,006,773	6,610,378	6,547,023
4103	PUBLIC WORKS ADMIN	338,862	358,186	420,290
4104	ENGINEERING	1,285,375	1,435,619	1,480,351
4105	STORMWATER	665,385	784,177	673,428
4120	ROAD MAINTENANCE CIP	0	200,000	0
9998	RESERVES AND TRANSFERS	1,388,974	2,856,818	1,497,982
TRANSPORTATION		9,685,368	12,245,178	10,619,074

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 1,188 DROWs (drainage rights-of-way). The Traffic Control Section manufactures, installs, and maintains all traffic control signage (approximately 40,470 signs and 203 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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Administrative Coordinator	1	1	1
Accounting Clerk	1	1	1
Customer Service Representative	3	3	3
Maintenance Worker	2	3	3
Maintenance Technician	5	5	5
Public Works Crew Chief	3	3	3
Light Equipment Operator	6	6	6
Medium Equipment Operator	28	28	28
Traffic Signal Technician	2	2	2
Heavy Equipment Operator	8	8	8
Traffic Control Technician	7	7	7
Traffic Control Coord	1	1	1
Section Chief/Traffic Control	1	1	1
Road Maintenance Unit Supervisor	4	4	4
Road Maintenance Operations Manager	1	1	1
Road Material Coordinator	1	1	1
Contract Manager	1	1	1
Road Maintenance Director	1	1	1
	76	77	77

4102 ROAD MAINTENANCE

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	2,464,192	2,610,537	2,714,703	2,714,703	2,714,703
52100	FICA TAXES	184,309	199,706	207,675	207,675	207,675
52200	RETIREMENT CONTRIBUTIONS	217,854	237,017	284,921	284,921	284,921
52300	LIFE & HEALTH INSURANCE	478,575	545,509	532,247	532,247	532,247
52400	WORKERS' COMPENSATION	323,510	263,558	273,672	290,495	290,495
	Subtotal	3,668,441	3,856,327	4,013,218	4,030,041	4,030,041
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	282,355	303,897	356,397	356,397	356,397
53409	CONTRACTUAL SERV MOWING	408,315	498,000	470,000	470,000	470,000
54000	TRAVEL & PER DIEM	482	1,180	1,180	1,180	1,180
54100	COMMUNICATIONS SERVICES	8,398	10,022	10,600	10,600	10,600
54201	POSTAGE	396	400	450	450	450
54300	UTILITY SERVICES	94,102	99,600	86,000	86,000	86,000
54400	RENTALS & LEASES	3,798	4,000	3,900	3,900	3,900
54402	EQUIPMENT RENTAL	1,578	1,000	1,000	1,000	1,000
54550	GENERAL LIABILITY CLAIMS	9,295	48,196	48,196	48,196	48,196
54600	REPAIR & MAINTENANCE	123,305	250,000	50,000	50,000	50,000
54603	VEHICLE MAINTENANCE	646,382	712,263	639,733	639,733	639,733
54605	EQUIPMENT MAINTENANCE	22,229	27,282	27,870	27,870	27,870
55100	OFFICE SUPPLIES	5,698	5,700	5,700	5,700	5,700
55120	OFFICE/NON-CAP EQUIPMENT	0	800	200	200	200
55201	TOOLS IMP. & SPEC. CLOTH	15,326	17,000	21,600	18,000	18,000
55205	UNIFORMS	21,593	23,200	25,800	25,800	25,800
55208	FUEL & LUBES	292,477	353,500	353,000	353,000	353,000
55211	JANITORIAL SUPPLIES	4,500	4,000	4,000	4,000	4,000
55216	SAFETY & ROAD SIGN	82,933	90,000	90,000	90,000	90,000
55221	MEALS	927	0	0	0	0
55270	COMPUTER ACCESSORIES	703	0	0	0	0
55275	COMPUTER SOFTWARE	1,312	0	0	0	0
55300	ROAD MATERIALS & SUPPLIES	222,113	241,250	257,600	257,600	257,600
55400	DUES BKS SUBSCR MEM PUBL	900	800	1,050	1,050	1,050
55500	TRAINING	6,219	16,850	17,700	17,700	17,700
	Subtotal	2,255,336	2,708,940	2,471,976	2,468,376	2,468,376
Capital Outlay						
56200	BUILDINGS	4,770	0	17,000	17,000	17,000
56400	MACHINERY & EQUIPMENT	12,938	16,600	3,095	3,095	3,095
	Subtotal	17,708	16,600	20,095	20,095	20,095

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Non-Operating Expenses						
59100	TRANSFERS	65,287	28,511	28,511	28,511	28,511
	Subtotal	65,287	28,511	28,511	28,511	28,511
	ROAD MAINTENANCE	6,006,773	6,610,378	6,533,800	6,547,023	6,547,023

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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Senior Secretary	0	0	1
Executive Secretary	1	1	1
Assistant Public Works Director	1	1	1
Public Works Director	1	1	1
	3	3	4

4103 PUBLIC WORKS ADMIN

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	234,486	245,781	257,256	285,648	285,648
52100	FICA TAXES	17,229	18,802	19,680	21,852	21,852
52200	RETIREMENT CONTRIBUTIONS	41,855	46,784	54,836	57,675	57,675
52300	LIFE & HEALTH INSURANCE	21,987	22,032	22,072	29,229	29,229
52400	WORKERS' COMPENSATION	5,805	5,907	6,195	6,756	6,756
	Subtotal	321,361	339,306	360,039	401,160	401,160
Operating Expenses						
54000	TRAVEL & PER DIEM	1,446	2,100	2,100	2,100	2,100
54100	COMMUNICATIONS SERVICES	1,569	1,500	1,500	1,500	1,500
54201	POSTAGE	34	100	100	100	100
54400	RENTALS & LEASES	912	1,050	1,000	1,000	1,000
54550	GENERAL LIABILITY CLAIMS	0	1,706	1,706	1,706	1,706
54603	VEHICLE MAINTENANCE	5,071	1,500	2,500	2,500	2,500
54605	EQUIPMENT MAINTENANCE	0	300	300	300	300
54615	SOFTWARE MAINT/SUPPORT	47	0	0	0	0
55100	OFFICE SUPPLIES	1,302	1,900	1,200	1,200	1,200
55120	OFFICE/NON-CAP EQUIPMENT	28	0	0	0	0
55208	FUEL & LUBES	3,133	4,000	4,000	4,000	4,000
55275	COMPUTER SOFTWARE	279	0	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	959	1,410	1,410	1,410	1,410
55500	TRAINING	807	1,400	1,400	1,400	1,400
	Subtotal	15,587	16,966	17,216	17,216	17,216
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	338,862	358,186	379,169	420,290	420,290

Goal

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

Aviation is responsible for management, design, and maintenance of the Crystal River and Inverness Airports. Land manages County owned property, easements, and project assessments. Project Management is responsible for all new County infrastructure and regulatory agency permitting, inspection of infrastructure construction and grant coordination. Survey provides all County boundary and topographical survey services.

Core Objectives

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

Implementation of the County's Five Year Capital Improvement Program

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

Residential Road Resurfacing Capital Improvement Program

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

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Administrative Coordinator	1	1	1
Accounting Clerk	1	1	0
Survey Party Chief	1	1	1
Survey Coordinator	1	1	1
Survey Section Manager	1	1	1
Field Operations Supervisor	1	1	0
Engineer	1	1	1
Engineering Operations Supervisor	0	0	1
Engineering Technician II	1	1	1
Engineering Technician III	1	1	1
Engineering Technician IV	1	1	1
Survey Technician II	1	1	1
Engineering Design Technician	1	1	1
Engineering Project Manager	2	2	2
Engineering Director	1	1	1
Assessment Agent I	0	0	1
Assessment Agent II	0	0	1
Assessment Agent	2	2	0
Senior Assessment Agent	1	1	1
Land Section Manager	1	1	1
Part-Time			
Grant Administration & Compliance Manager	1	1	1
Grant Administrator I	1	0	0
Grant Administrator II	0	1	1
Engineer	1	1	1
	22	22	21

4104 ENGINEERING

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	877,284	1,004,510	1,038,171	1,010,630	1,010,630
52100	FICA TAXES	63,341	76,845	79,420	77,313	77,313
52200	RETIREMENT CONTRIBUTIONS	80,946	94,239	118,054	115,300	115,300
52300	LIFE & HEALTH INSURANCE	124,396	145,081	145,199	138,045	138,045
52400	WORKERS' COMPENSATION	11,428	13,270	13,737	14,375	14,375
	Subtotal	1,157,395	1,333,945	1,394,581	1,355,663	1,355,663
Operating Expenses						
53100	PROFESSIONAL SERVICES	3,873	5,000	30,000	15,000	15,000
54000	TRAVEL & PER DIEM	275	5,400	3,900	3,780	3,780
54100	COMMUNICATIONS SERVICES	6,021	4,246	7,251	7,251	7,251
54201	POSTAGE	433	1,000	1,000	750	750
54400	RENTALS & LEASES	6,838	5,890	5,890	4,905	4,905
54550	GENERAL LIABILITY CLAIMS	157	4,337	4,337	4,337	4,337
54603	VEHICLE MAINTENANCE	34,934	19,060	19,060	32,843	32,843
54605	EQUIPMENT MAINTENANCE	1,267	3,539	5,360	5,360	5,360
54921	ADVERTISING	0	200	200	200	200
55100	OFFICE SUPPLIES	2,706	2,933	2,980	2,980	2,980
55201	TOOLS IMP. & SPEC. CLOTH	3,255	5,975	7,403	7,403	7,403
55205	UNIFORMS	1,982	4,847	4,847	4,847	4,847
55208	FUEL & LUBES	17,576	17,640	17,640	17,640	17,640
55228	DRAFTING SUPPLIES	207	1,000	1,000	1,000	1,000
55270	COMPUTER ACCESSORIES	63	0	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	2,213	2,650	2,525	2,525	2,525
55500	TRAINING	2,205	11,470	7,380	7,380	7,380
	Subtotal	84,006	95,187	120,773	118,201	118,201
Capital Outlay						
56400	MACHINERY & EQUIPMENT	37,487	0	0	0	0
	Subtotal	37,487	0	0	0	0
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	1,285,375	1,435,619	1,521,841	1,480,351	1,480,351

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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Engineer	0	1	1
Engineering Design Technician	1	1	1
Part-Time			
Grant Administration & Compliance Manager	1	1	1
Grant Administrator I	1	0	0
Grant Administrator II	0	1	1
Engineer	1	1	1
	4	5	5

4105 STORMWATER

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	68,141	130,600	135,643	133,898	133,898
52100	FICA TAXES	5,090	9,991	10,377	10,243	10,243
52200	RETIREMENT CONTRIBUTIONS	5,670	11,054	13,555	13,381	13,381
52300	LIFE & HEALTH INSURANCE	10,963	19,511	19,529	19,240	19,240
52400	WORKERS' COMPENSATION	232	1,348	1,191	1,206	1,206
	Subtotal	90,096	172,504	180,295	177,968	177,968
Operating Expenses						
53100	PROFESSIONAL SERVICES	5,041	7,500	107,500	7,500	7,500
53400	OTHER CONTRACTUAL SERV	309,262	340,500	332,500	332,500	332,500
54000	TRAVEL & PER DIEM	973	1,585	1,485	1,485	1,485
54100	COMMUNICATIONS SERVICES	763	1,225	1,550	1,150	1,150
54603	VEHICLE MAINTENANCE	8,716	7,451	10,261	9,382	9,382
54605	EQUIPMENT MAINTENANCE	296	855	1,455	855	855
54620	RESTORATION/EROSION CTRL	3,870	0	0	0	0
54907	COMMISSIONS-PROPERTY APPR	16,232	17,425	18,825	18,825	18,825
54908	COMMISSIONS - TAX COLL	15,727	17,425	18,825	18,825	18,825
54912	FEES & PERMITS	273	1,050	1,500	1,000	1,000
54921	ADVERTISING	110	100	100	100	100
55100	OFFICE SUPPLIES	341	533	633	533	533
55201	TOOLS IMP. & SPEC. CLOTH	41	1,000	1,000	1,000	1,000
55205	UNIFORMS	363	400	500	400	400
55208	FUEL & LUBES	10,487	11,225	11,225	11,225	11,225
55270	COMPUTER ACCESSORIES	63	0	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	1,500	1,780	1,780	1,780	1,780
55500	TRAINING	400	1,619	1,619	900	900
	Subtotal	374,459	411,673	510,758	407,460	407,460
Capital Outlay						
56100	LAND	0	100,000	180,000	80,000	80,000
56300	IMPROVE OTHER THAN BLDG	200,829	100,000	100,000	0	0
56400	MACHINERY & EQUIPMENT	0	0	29,000	0	0
	Subtotal	200,829	200,000	309,000	80,000	80,000
Non-Operating Expenses						
59100	TRANSFERS	0	0	8,000	8,000	8,000
	Subtotal	0	0	8,000	8,000	8,000
	STORMWATER	665,385	784,177	1,008,053	673,428	673,428

Goal

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

Core Objectives

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

9998 RESERVES AND TRANSFERS

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
54907	COMMISSIONS-PROPERTY APPR	115,910	121,500	127,950	127,950	127,950
54908	COMMISSIONS - TAX COLL	112,519	121,500	127,950	127,950	127,950
	Subtotal	228,428	243,000	255,900	255,900	255,900
Non-Operating Expenses						
58140	CRA PMTS-CRYSTAL RIVER	28,980	29,200	30,000	30,000	30,000
58145	CRA PAYMENTS-INVERNESS	44,565	47,250	52,450	52,450	52,450
	Subtotal	73,545	76,450	82,450	82,450	82,450
Non-Operating Expenses						
59129	TRANSFER - SELF INSURANCE	125,000	125,000	125,000	125,000	125,000
59159	TRANS FLEET VEH TRUST	962,000	962,000	962,000	962,000	962,000
61000	RESERVE CASH FORWARD	0	1,450,368	72,632	72,632	72,632
	Subtotal	1,087,000	2,537,368	1,159,632	1,159,632	1,159,632
	RESERVES AND TRANSFERS	1,388,974	2,856,818	1,497,982	1,497,982	1,497,982

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Taxes				
312300	NINTH CENT FUEL TAX	628,997	620,000	607,820
312410	1ST LOCAL OPTION GAS TAX	3,182,164	3,100,000	3,120,000
312412	OPT GAS TAX REFUND	112,608	100,000	100,000
312420	2ND LOCAL OPT GAS TAX	2,326,524	2,250,000	2,288,000
	Subtotal	6,250,293	6,070,000	6,115,820
Intergovernmental Revenue				
335420	CONSTITUTIONAL FUEL TAX	1,694,892	1,650,000	1,660,000
335440	COUNTY FUEL TAX	747,136	730,000	709,000
335490	OTHER TRANSPORTATION	2,787	2,600	0
	Subtotal	2,444,814	2,382,600	2,369,000
Miscellaneous Revenues				
361200	MONEY MKT & LGIP INTEREST	62,435	50,000	0
361300	INVEST INTEREST (INC/DEC)	190,567	50,000	100,000
362010	RENTS & ROYALTIES-NON-TAX	14,600	14,600	14,600
	Subtotal	267,603	114,600	114,600
Statutory Reserves				
400100	5% RESERVE	0	(428,360)	(429,971)
	Subtotal	0	(428,360)	(429,971)
Cash Carry Forward				
400200	CASH CARRY FORWARD	0	9,601,152	9,301,420
	Subtotal	0	9,601,152	9,301,420
TOTAL RESIDENTIAL/MAJOR ROAD		8,962,710	17,739,992	17,470,869

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

Design and construction of County infrastructure which includes new roads, road improvements, and resurfacing of existing roads, bridges, traffic signals, etc.

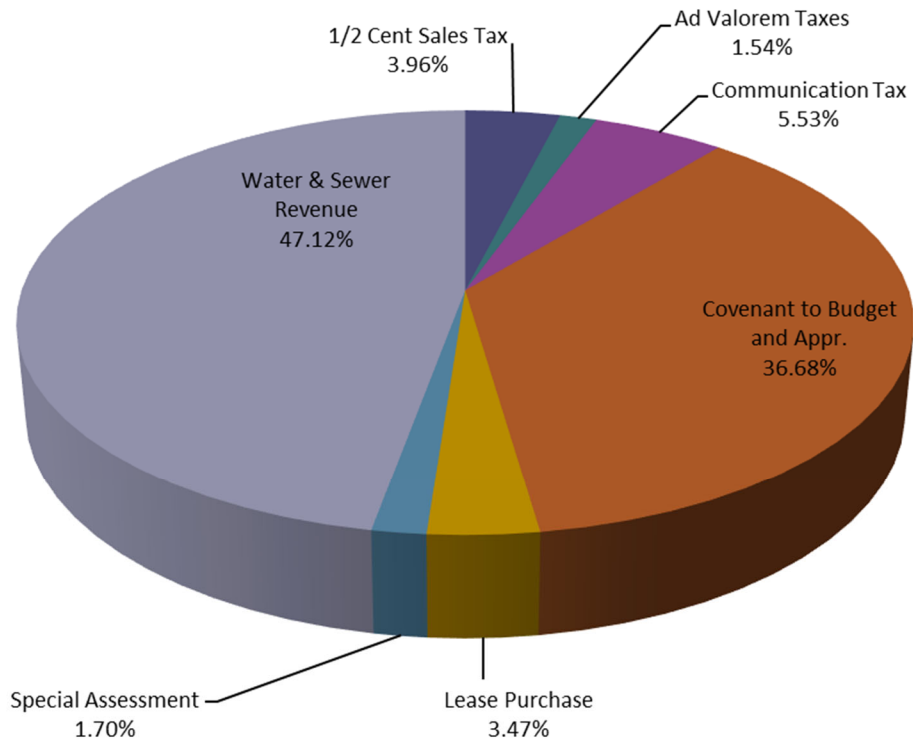
4110 RESIDENTIAL/MAJOR ROAD

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
53100	PROFESSIONAL SERVICES	5,736	0	0	0	0
	Subtotal	5,736	0	0	0	0
Capital Outlay						
56300	IMPROVE OTHER THAN BLDG	10,966	86,895	0	0	78,100
56339	CR491-CR486 TO SR44	2,084,429	7,332,000	0	0	2,000,000
56515	INTERSECTION IMPROVEMENTS	0	50,000	50,000	50,000	50,000
56542	STRIPING	235,665	300,000	300,000	300,000	580,000
56547	BRIDGE REPAIRS	12,990	50,000	50,000	50,000	50,000
56549	ROAD RESURFACING	3,307,905	5,492,024	5,791,786	5,791,786	7,591,786
	Subtotal	5,651,955	13,310,919	6,191,786	6,191,786	10,349,886
Non-Operating Expenses						
59100	TRANSFERS	1,066,485	0	0	0	0
59105	TRANSFERS - ROAD/BRIDGE	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
59133	TRANSFER - DEBT SERVICE	2,582,285	2,586,639	1,790,514	1,790,514	1,790,514
59181	COUNTY TRANSIT BUSES	160,000	160,000	0	0	0
61000	RESERVE CASH FORWARD	0	182,434	3,830,469	3,830,469	3,830,469
	Subtotal	5,308,770	4,429,073	7,120,983	7,120,983	7,120,983
	RESIDENTIAL/MAJOR ROAD	10,966,461	17,739,992	13,312,769	13,312,769	17,470,869



Debt Overview

Summary of Outstanding Debt by Security Type



The debt outstanding at year end for Fiscal Year 2020-2021 is \$129.9 million.

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

Legal Debt Limit

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



Debt Administration

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

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

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

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

Assigned Underlying Ratings

Rating Date	Credit	Moody's	Fitch	S&P
	Issuer Credit Rating	Aa3	AA	AA
FY16/17	2010 Capital Improvement Refunding Bonds/Build America Bonds		AA-	
FY17/18	Utility System Revenue Bonds, Series 2016	Aa3	AA	
FY15/16	Utility System Revenue Bonds, Series 2016	Aa3	AA-	
FY17/18	2010 Capital Improvement Refunding Bonds/Build America Bonds			AA-
FY19/20	2015 Capital Improvement Bonds	AA-		AA
FY19/20	2020 Capital Improvement Revenue and Refunding Bonds	AA-		AA-

Rating Definitions

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

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:

Debt Obligations

	Security	Interest Rate	Final Maturity	Projected Balance 9/30/19
Revenue Bonds:				
2004A Capital Improvement Bonds	1/2 Cent Sales Tax	3.73%	11/09/2024	1,538,350
2004B Capital Improvement Bonds	1/2 Cent Sales Tax	5.54%	11/09/2024	903,158
2010A Capital Improvement Refunding Bonds	Covenant to Budget and Appr.	3.00 to 5.00%	10/01/2020	910,000
2014A Capital Improvement Note	1/2 Cent Sales Tax	3.47%	10/01/2034	1,621,000
2014B Capital Improvement Note	1/2 Cent Sales Tax	2.35%	10/01/2024	435,000
2014C Capital Improvement Note	1/2 Cent Sales Tax	5.05%	10/01/2034	1,113,000
2015 Capital Improvement Note	Covenant to Budget and Appr.	3.50%	10/01/2035	9,040,000
2020 Capital Improvement Note	Covenant to Budget and Appr.	2.71%	10/01/2037	26,680,000
General Long Term Debt:				
Emergency Operations Center	Communication Tax	2.49%	10/01/2029	6,845,967
Floral City Library	Communication Tax	2.49%	10/01/2029	579,033
Energy Saving Project	Ad Valorem Taxes	2.80%	11/01/2028	2,075,775
2014 Radio System	Lease Purchase	3.55%	11/11/2024	3,254,149
2020 Taxable Promissory Note	Covenant to Budget and Appr.	1.71%	10/01/2030	9,975,000
Utility Fund Debt:				
Utility System Revenue Bonds, Series 2016	Water & Sewer Revenue	2.52%	10/01/2036	39,650,000
Chassahowitzka Area Water System	Special Assessment	2.52%	10/15/2028	955,573
Citrus Springs Line Extensions	Special Assessment	2.18%	09/01/2024	1,645,000
SWRWRF SRF Loan	Water & Sewer Revenue	0.00%	09/01/2038	19,290,198
CAB and SWM TP SRF Loan	Water & Sewer Revenue	1.13%	09/01/2039	1,427,777
Capital Leases:				
Dell Servers	General Fund	5.426%	04/01/2023	115,874
AED Units & Accessories	Fire Rescue	0.00%	04/01/2022	280,474
Fire Apparatus Equipment Lease	Fire Rescue	2.82%	12/20/2027	1,637,787

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
2020-21	320,098	54,424	374,522
2021-22	332,149	42,372	374,521
2022-23	344,653	29,868	374,521
2023-24	344,653	29,868	374,521
Thereafter	183,821	3,428	187,249
TOTAL	1,538,350	146,984	1,685,334

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
2020-21	181,962	47,550	229,512
2021-22	192,182	37,329	229,511
2022-23	202,976	26,535	229,511
2023-24	214,378	15,134	229,512
Thereafter	111,660	3,093	114,753
TOTAL	903,158	129,641	1,032,799

2010A Capital Improvement Revenue Bonds County Road 486 (Refunding)

On May 5, 2010, the County issued debt in the amount of \$9,910,000 to fund the cost of right-of-way acquisition and other road improvements of County Road 486 from State Road 44 to Forest Ridge Boulevard. 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. Interest rates range from 3% to 5% and these bonds mature October 1, 2020.

FY	Principal	Interest	Total
2020-21	910,000	22,750	932,750
2021-22	-	-	-
2022-23	-	-	-
2023-24	-	-	-
Thereafter	-	-	-
TOTAL	910,000	22,750	932,750



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
2020-21	84,000	54,792	138,792
2021-22	87,000	51,824	138,824
2022-23	90,000	48,754	138,754
2023-24	93,000	45,578	138,578
Thereafter	1,267,000	256,727	1,523,727
TOTAL	1,621,000	457,675	2,078,675

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
2020-21	83,000	9,248	92,248
2021-22	85,000	7,273	92,273
2022-23	87,000	5,252	92,252
2023-24	89,000	3,184	92,184
Thereafter	91,000	1,069	92,069
TOTAL	435,000	26,026	461,026

2014C Capital Improvement Revenue Note

On September 30, 2014 the County issued \$1,334,000 in taxable debt, at an interest rate of 5.05%, for the purchase of the Meadowcrest Building. These bonds mature on October 1, 2034 and are secured by a pledge of Half-Cent Sales Tax revenue. The debt service payments are made through the General Fund.

FY	Principal	Interest	Total
2020-21	51,000	54,919	105,919
2021-22	54,000	52,268	106,268
2022-23	57,000	49,465	106,465
2023-24	60,000	46,510	106,510
Thereafter	891,000	269,141	1,160,141
TOTAL	1,113,000	472,303	1,585,303

2015 Capital Improvement Revenue Note

On October 13, 2015 the County issued \$10,580,000 in debt, at an interest rate of 3.50%, for the County Road 491 improvement project. These bonds mature on October 1, 2035 and are secured by a Covenant to Budget and Appropriate all legally available non-ad valorem revenues. The County plans to use gas tax revenues for the debt service payments.

FY	Principal	Interest	Total
2021-22	420,000	313,713	733,713
2022-23	440,000	296,512	736,512
2022-23	455,000	278,613	733,613
2023-24	475,000	260,013	735,013
Thereafter	7,250,000	1,579,231	8,829,231
TOTAL	9,040,000	2,728,082	11,768,082

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
2020-21	-	1,048,622	1,048,622
2021-22	1,050,000	1,158,700	2,208,700
2022-23	1,090,000	1,110,450	2,200,450
2023-24	1,145,000	1,054,575	2,199,575
Thereafter	23,395,000	7,329,325	30,724,325
TOTAL	26,680,000	11,701,672	38,381,672

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
2020-21	557,820	165,810	723,630
2021-22	580,870	151,437	732,307
2022-23	608,530	136,425	744,955
2023-24	636,191	121,022	757,213
Thereafter	4,462,556	352,798	4,815,354
TOTAL	6,845,967	927,492	7,773,459



Floral City Library

On October 1, 2009, the County issued debt in the amount of \$951,406, at an interest rate of 4.45%, to fund construction of the Floral City Library. On September 1, 2016 the rate was reset to 2.49% and the PUT was waived. The debt matures on October 1, 2029 and is secured by a pledge of Communications Services Tax revenue. The debt service payments are made through the Library Special Taxing District and as funds are available in Library Impact Fees.

FY	Principal	Interest	Total
2020-21	47,180	14,024	61,204
2021-22	49,130	12,809	61,939
2022-23	51,470	11,539	63,009
2023-24	53,809	10,236	64,045
Thereafter	377,444	29,840	407,284
TOTAL	579,033	78,448	657,481

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
2020-21	174,991	58,010	233,001
2021-22	186,896	53,119	240,015
2022-23	199,660	47,896	247,556
2023-24	212,684	42,316	255,000
Thereafter	1,301,545	114,496	1,416,041
TOTAL	2,075,776	315,837	2,391,613

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
2020-21	606,232	115,523	721,755
2021-22	627,753	94,001	721,754
2022-23	650,038	71,716	721,754
2023-24	673,115	48,639	721,754
Thereafter	697,011	24,743	721,754
TOTAL	3,254,149	354,622	3,608,771

2020 Taxable Promissory Note

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

FY	Principal	Interest	Total
2020-21	-	92,393	92,393
2021-22	917,000	162,732	1,079,732
2022-23	939,000	146,863	1,085,863
2023-24	956,000	130,661	1,086,661
Thereafter	7,163,000	436,999	7,599,999
TOTAL	9,975,000	969,648	10,944,648

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
2020-21	1,590,000	1,566,169	3,156,169
2021-22	1,665,000	1,484,794	3,149,794
2022-23	1,755,000	1,399,294	3,154,294
2023-24	1,840,000	1,309,419	3,149,419
Thereafter	32,800,000	8,085,235	40,885,235
TOTAL	39,650,000	13,844,911	53,494,911

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
2020-21	115,813	23,356	139,169
2021-22	118,750	20,419	139,169
2022-23	121,761	17,408	139,169
2023-24	124,849	14,319	139,168
Thereafter	474,400	24,805	499,205
TOTAL	955,573	100,307	1,055,880

Citrus County Budget Fiscal Year 2020/2021

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
2020-21	385,000	36,360	421,360
2021-22	400,000	27,850	427,850
2022-23	420,000	19,008	439,008
2023-24	440,000	9,752	449,752
Thereafter	-	-	-
TOTAL	1,645,000	92,970	1,737,970

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
2020-21	613,639	-	613,639
2021-22	1,009,544	-	1,009,544
2022-23	1,009,544	-	1,009,544
2023-24	1,009,544	-	1,009,544
Thereafter	15,647,927	-	15,647,927
TOTAL	19,290,198	-	19,290,198

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
2020-21	-	-	-
2021-22	-	-	-
2022-23	31,913	8,067	39,980
2023-24	64,368	15,592	79,960
Thereafter	1,331,496	147,765	1,479,261
TOTAL	1,427,777	171,424	1,599,201

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
2020-21	36,553	6,447	43,000
2021-22	38,587	4,413	43,000
2022-23	40,734	2,266	43,000
2023-24	-	-	-
Thereafter	-	-	-
TOTAL	115,874	13,126	129,000

AED Units and Accessories

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

FY	Principal	Interest	Total
2020-21	176,773	-	176,773
2021-22	103,701	-	103,701
2022-23	-	-	-
2023-24	-	-	-
Thereafter	-	-	-
TOTAL	280,474	-	280,474

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.

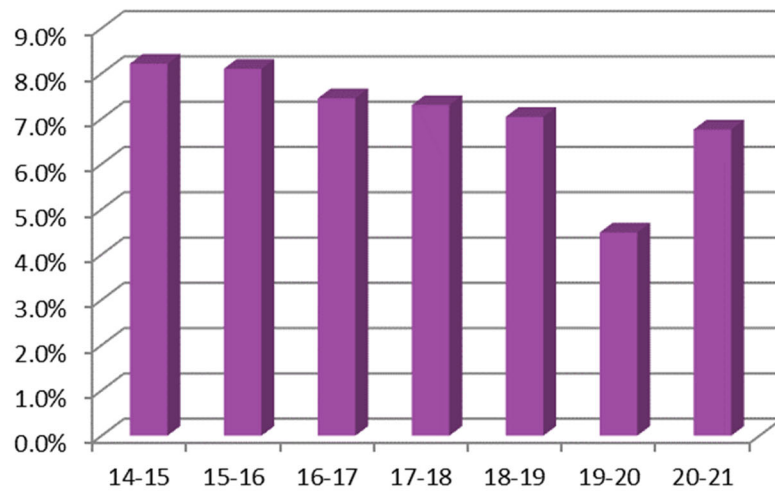
FY	Principal	Interest	Total
2020-21	185,359	46,186	231,545
2021-22	190,587	40,958	231,545
2022-23	195,961	35,584	231,545
2023-24	201,487	30,058	231,545
Thereafter	864,393	61,787	926,180
TOTAL	1,637,787	214,573	1,852,360

Total County Debt Outstanding

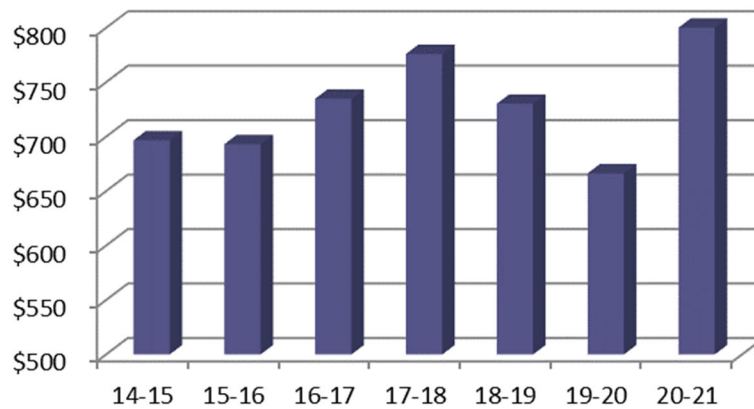
Issue and Purpose	Outstanding Principal 10/01/2020	FY 20/21 Principal Payments	FY 20/21 Interest Payments	Outstanding Principal 09/30/21
Revenue Bonds				
2004A Capital Improvement Bonds	1,538,350	320,098	54,424	1,218,252
2004B Capital Improvement Bonds	903,158	181,962	47,550	721,196
2010A Capital Improvement Refunding Bonds	910,000	910,000	22,750	-
2014A Capital Improvement Revenue Note	1,621,000	84,000	54,792	1,537,000
2014B Capital Improvement Revenue Note	435,000	83,000	9,248	352,000
2014C Capital Improvement Revenue Note	1,113,000	51,000	54,919	1,062,000
2015 Capital Improvement Revenue Note	9,040,000	420,000	313,713	8,620,000
2020 Capital Improvement Revenue and Refunding Bonds	26,680,000	-	1,048,622	26,680,000
General Long Term Debt				
Emergency Operations Center	6,845,967	557,820	165,810	6,288,147
Floral City Library	579,033	47,180	14,024	531,853
Revenue Promissory Note, Series 2013	2,075,775	174,991	58,010	1,900,784
2014 Radio System	3,254,149	606,232	115,523	2,647,917
2020 Taxable Promissory Note	9,975,000	-	92,393	9,975,000
Utility Fund Debt				
Utility System Revenue Bonds, Series 2016	39,650,000	1,590,000	1,566,169	38,060,000
Chassahowitzka Area Water System	955,573	115,813	23,356	839,760
Citrus Springs Line Extensions	1,645,000	385,000	36,360	1,260,000
SWRWRF SRF Loan	19,290,198	613,639	-	18,676,559
CAB and SWM WTP SRF Loan	1,427,777	-	-	1,427,777
Capital Leases				
Dell Servers	115,874	36,553	6,447	79,321
AED Units and Accessories	280,474	176,773	-	103,701
Fire Apparatus Equipment Lease	1,637,787	185,359	46,186	1,452,428
Total Debt	129,973,115	6,539,420	3,730,296	123,433,695



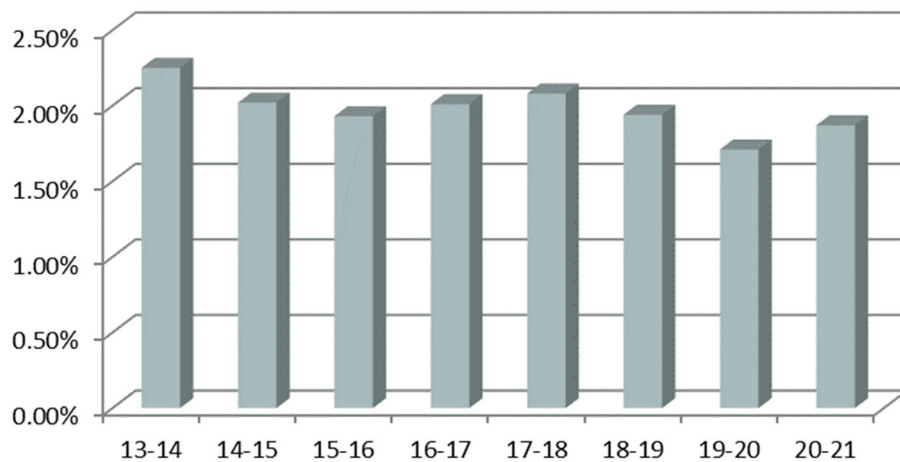
Debt Service
Percentage of
the General
Fund Expendi-
tures



Outstanding
Debt Per
Capita

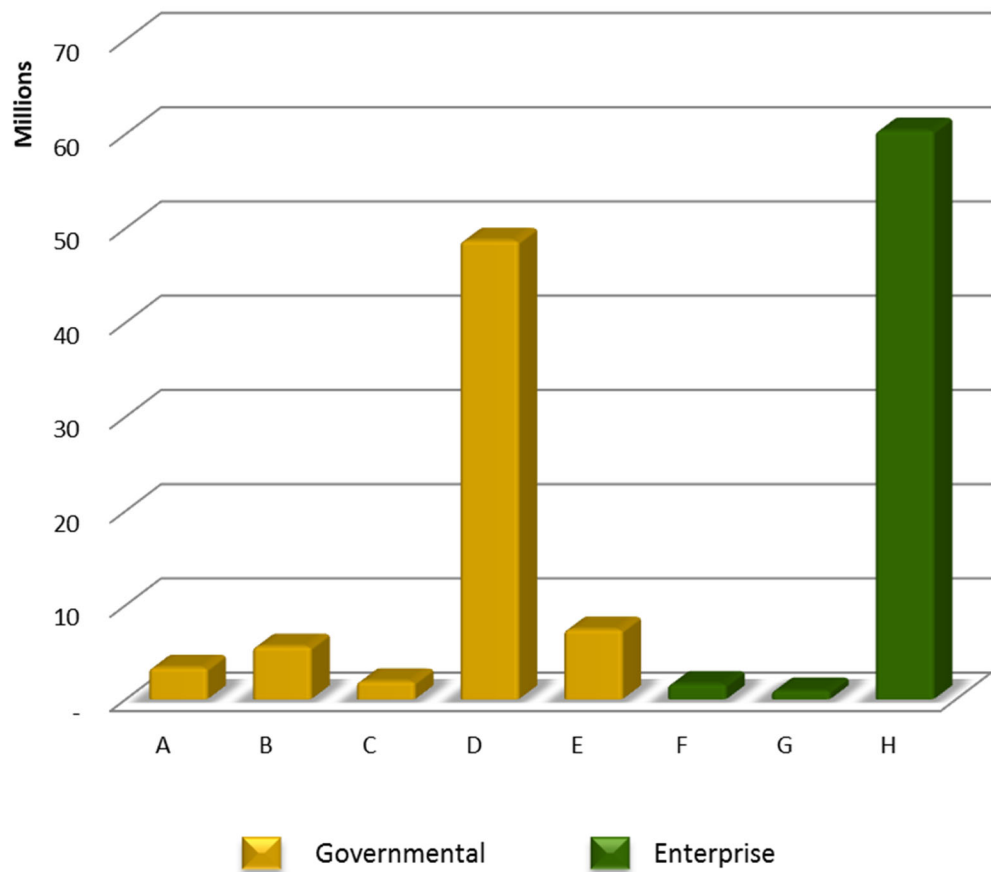


Debt Per Capita
as a Percentage
of Personal
Income Per
Capita





Principal Debt Composition



Principal Debt Outstanding 10/01/2020	
Governmental	69,605,140
Enterprise	60,367,975
Total	129,973,115

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



Debt Service

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

Fund 225 2001B BOND - COURTHOUSE

Fund 226 2001A BOND - COURTHOUSE

Fund 231 2004 BONDS DEBT SERVICE

Fund 233 CR 491 ROAD WIDENING

Fund 234 CR 491 WIDENING

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

225 2001B BOND - COURTHOUSE

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	502	300	0
	Subtotal	502	300	0
Revenue Sources Other				
381001	TRANSFER - GENERAL FUND	459,605	405,999	0
381094	TRANSFER - ARTICLE V	75,000	125,000	0
400100	5% RESERVE	0	(15)	0
400200	CASH CARRY FORWARD	0	5,616	5,291
	Subtotal	534,605	536,600	5,291
Total Revenues		535,107	536,900	5,291

Department: 2119

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Debt Service				
57100	PRINCIPAL	500,000	520,000	0
57200	INTEREST	35,035	11,900	0
	Subtotal	535,035	531,900	0
Non-Operating Expenditure				
59100	TRANSFERS	0	0	5,291
60050	RESERVE FOR CONTINGENCIES	0	5,000	0
	Subtotal	0	5,000	5,291
Total Expenditures		535,035	536,900	5,291

226 2001A BOND - COURTHOUSE

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	310	200	0
	Subtotal	310	200	0
Revenue Sources Other				
381001	TRANSFER - GENERAL FUND	277,995	227,479	0
381094	TRANSFER - ARTICLE V	75,000	125,000	0
400100	5% RESERVE	0	(10)	0
400200	CASH CARRY FORWARD	0	5,231	5,100
	Subtotal	352,995	357,700	5,100
Total Revenues		353,305	357,900	5,100

Department: 2128

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Debt Service				
57100	PRINCIPAL	330,000	345,000	0
57200	INTEREST	23,205	7,900	0
	Subtotal	353,205	352,900	0
Non-Operating Expenditure				
59100	TRANSFERS	0	0	5,100
60050	RESERVE FOR CONTINGENCIES	0	5,000	0
	Subtotal	0	5,000	5,100
Total Expenditures		353,205	357,900	5,100

231 2004 BONDS DEBT SERVICE

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	3,826	2,200	2,000
	Subtotal	3,826	2,200	2,000
Revenue Sources Other				
381001	TRANSFER - GENERAL FUND	601,698	499,819	360,115
381623	TRANSFER - FUND 623	0	100,000	240,000
400100	5% RESERVE	0	(110)	(100)
400200	CASH CARRY FORWARD	0	7,241	7,110
	Subtotal	601,698	606,950	607,125
Total Revenues		605,524	609,150	609,125

Department: 4125

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Debt Service				
57100	PRINCIPAL	460,412	480,800	502,100
57200	INTEREST	143,617	123,350	102,025
	Subtotal	604,029	604,150	604,125
Non-Operating Expenditure				
60050	RESERVE FOR CONTINGENCIES	0	5,000	5,000
	Subtotal	0	5,000	5,000
Total Expenditures		604,029	609,150	609,125

233 CR 491 ROAD WIDENING

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	1,474	900	900
	Subtotal	1,474	900	900
Revenue Sources Other				
381326	TRANSFER- 326 GAS TAX	736,178	732,761	734,964
400100	5% RESERVE	0	(45)	(45)
400200	CASH CARRY FORWARD	0	4,234	5,731
	Subtotal	736,178	736,950	740,650
Total Revenues		737,652	737,850	741,550

Department: 4127

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	2,250	2,350	2,350
	Subtotal	2,250	2,350	2,350
Debt Service				
57100	PRINCIPAL	390,000	400,000	420,000
57200	INTEREST	343,962	330,150	313,800
57300	PAYING AGENT FEES	350	350	400
	Subtotal	734,312	730,500	734,200
Non-Operating Expenditure				
60050	RESERVE FOR CONTINGENCIES	0	5,000	5,000
	Subtotal	0	5,000	5,000
Total Expenditures		736,562	737,850	741,550

234 CR 491 WIDENING

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources Other				
381326	TRANSFER- 326 GAS TAX	0	0	1,055,550
	Subtotal	0	0	1,055,550
Total Revenues		0	0	1,055,550

Department: 4128

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	0	1,350
	Subtotal	0	0	1,350
Debt Service				
57200	INTEREST	0	0	1,048,700
57300	PAYING AGENT FEES	0	0	500
	Subtotal	0	0	1,049,200
Non-Operating Expenditure				
60050	RESERVE FOR CONTINGENCIES	0	0	5,000
	Subtotal	0	0	5,000
Total Expenditures		0	0	1,055,550

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 709	CONS SPECIAL ASSESSMENT
Fund 741	COUNTRY OAKS SPEC ASSMT
Fund 738A	CR WWTR AREA 112-11
Fund 747	FLYING DUTCHMAN 2014 ASMT
Fund 708	INVERNESS VILLAGE UNIT 4
Fund 745	LAS BRISAS ROAD PROJ 2014
Fund 710	LIMEROCK SPECIAL ASSESSMT
Fund 760	NORTH KING'S COVE POINT
Fund 723	PRP-BENNETT POINT
Fund 724	PRP-BOW N ARROW LOOP
Fund 725	PRP-CARAVAN PATH
Fund 727	PRP-HARTLEY CT/SKEETER
Fund 720	PRP-HIGH RIDGE ESTATES
Fund 728	PRP-HULL TERRACE
Fund 729	PRP-KENVERA/OWNES/RALEIGH
Fund 717	PRP-RIVER RD & STOKES FER
Fund 722	PRP-SUBURBAN ACRES
Fund 742	S GARCIA PT WASTEWATER SA
Fund 743	W RED VALLEY CT WATERLINE
Fund 748	WEST BRITAIN ST WATERMAIN
Fund 738C	WWTR SPEC ASSESS-AREA 114
Fund 738B	WWTR-HARBOR ISLE

770 BEVERLY HILLS MSBU

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	59,597	59,000	59,000
361200	MONEY MKT & LGIP INTEREST	3,577	2,000	1,750
	Subtotal	63,174	61,000	60,750
Revenue Sources Other				
400100	5% RESERVE	0	(3,050)	(3,038)
400200	CASH CARRY FORWARD	0	157,704	151,581
	Subtotal	0	154,654	148,543
Total Revenues		63,174	215,654	209,293

Department: 8300

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	17,666	25,000	30,000
54201	POSTAGE	114	25	25
54300	UTILITY SERVICES	3,239	5,000	4,000
54306	STREET LIGHTS	23,368	25,000	25,000
54907	COMMISSIONS-PROPERTY APPR	1,223	1,250	1,250
54908	COMMISSIONS - TAX COLL	1,192	1,250	1,250
54921	ADVERTISING	228	250	250
55100	OFFICE SUPPLIES	0	50	50
	Subtotal	47,030	57,825	61,825
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	11,576	0	0
	Subtotal	11,576	0	0
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	10,400	10,400	10,400
59162	TRANS-ADMIN SERVICES	3,200	3,200	3,200
61000	RESERVE CASH FORWARD	0	144,229	133,868
	Subtotal	13,600	157,829	147,468
Total Expenditures		72,206	215,654	209,293

736 CHASS SEWER ASSESSMENT

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	7,857	6,924	6,582
361100	INTEREST	2,743	2,812	2,497
361200	MONEY MKT & LGIP INTEREST	79	0	0
369920	SPEC ASSMT ADMIN FEE	462	512	478
	Subtotal	11,142	10,248	9,557
Revenue Sources Other				
400100	5% RESERVE	0	(513)	(478)
400200	CASH CARRY FORWARD	0	16,056	16,226
	Subtotal	0	15,543	15,748
Total Revenues		11,142	25,791	25,305

Department: 7246

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	196	207	195
54908	COMMISSIONS - TAX COLL	190	207	195
	Subtotal	386	414	390
Non-Operating Expenditure				
59100	TRANSFERS	10,219	10,424	9,962
59123	TRANSFER - INDIRECT COST	53	53	53
61000	RESERVE CASH FORWARD	0	14,900	14,900
	Subtotal	10,272	25,377	24,915
Total Expenditures		10,658	25,791	25,305

733 CHASS WATER ASSESSMENT

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	75,972	68,880	65,865
361100	INTEREST	16,436	16,780	14,855
361200	MONEY MKT & LGIP INTEREST	5,025	3,000	2,000
369920	SPEC ASSMT ADMIN FEE	4,096	4,508	4,248
	Subtotal	101,529	93,168	86,968
Revenue Sources Other				
400100	5% RESERVE	0	(4,659)	(4,349)
400200	CASH CARRY FORWARD	0	366,127	321,508
	Subtotal	0	361,468	317,159
Total Revenues		101,529	454,636	404,127

Department: 7241

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	1,741	1,775	1,775
54908	COMMISSIONS - TAX COLL	1,685	1,775	1,775
	Subtotal	3,426	3,550	3,550
Non-Operating Expenditure				
59100	TRANSFERS	139,200	139,250	139,250
59123	TRANSFER - INDIRECT COST	124	124	124
61000	RESERVE CASH FORWARD	0	311,712	261,203
	Subtotal	139,324	451,086	400,577
Total Expenditures		142,750	454,636	404,127

740E CITRUS SPGS LINE EXT 2014

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	661	886	560
361100	INTEREST	553	542	511
361200	MONEY MKT & LGIP INTEREST	1	0	0
369920	SPEC ASSMT ADMIN FEE	56	67	50
	Subtotal	1,271	1,495	1,121
Revenue Sources Other				
400100	5% RESERVE	0	(75)	(57)
400200	CASH CARRY FORWARD	0	2,412	2,387
	Subtotal	0	2,337	2,330
Total Revenues		1,271	3,832	3,451

Department: 7440E

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	26	30	30
54908	COMMISSIONS - TAX COLL	25	30	30
	Subtotal	52	60	60
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	87	87	87
61000	RESERVE CASH FORWARD	0	3,685	3,304
	Subtotal	87	3,772	3,391
Total Expenditures		139	3,832	3,451

740A CITRUS SPGS WATER LINE #2

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	45,975	51,166	52,331
361100	INTEREST	16,774	16,976	13,901
369920	SPEC ASSMT ADMIN FEE	2,986	3,211	3,121
	Subtotal	65,735	71,353	69,353
Revenue Sources Other				
400100	5% RESERVE	0	(3,568)	(3,468)
400200	CASH CARRY FORWARD	0	66,167	81,085
	Subtotal	0	62,599	77,617
Total Revenues		65,735	133,952	146,970

Department: 7440A

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	1,408	1,430	1,430
54908	COMMISSIONS - TAX COLL	1,278	1,430	1,430
	Subtotal	2,685	2,860	2,860
Non-Operating Expenditure				
59100	TRANSFERS	70,000	50,000	65,000
59123	TRANSFER - INDIRECT COST	101	101	101
61000	RESERVE CASH FORWARD	0	80,991	79,009
	Subtotal	70,101	131,092	144,110
Total Expenditures		72,786	133,952	146,970

740B CITRUS SPGS WATER LINE #3

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	18,622	17,469	17,290
361100	INTEREST	6,978	6,933	5,981
361200	MONEY MKT & LGIP INTEREST	699	450	450
369920	SPEC ASSMT ADMIN FEE	1,064	1,150	1,097
	Subtotal	27,364	26,002	24,818
Revenue Sources Other				
400100	5% RESERVE	0	(1,301)	(1,241)
400200	CASH CARRY FORWARD	0	66,462	67,732
	Subtotal	0	65,161	66,491
Total Revenues		27,364	91,163	91,309

Department: 7440B

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	494	500	500
54908	COMMISSIONS - TAX COLL	533	500	500
	Subtotal	1,028	1,000	1,000
Non-Operating Expenditure				
59100	TRANSFERS	25,000	25,000	29,544
59123	TRANSFER - INDIRECT COST	64	64	64
61000	RESERVE CASH FORWARD	0	65,099	60,701
	Subtotal	25,064	90,163	90,309
Total Expenditures		26,092	91,163	91,309

740C CITRUS SPGS WATER LINE #4

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	1,231	1,690	1,565
361100	INTEREST	746	734	657
361200	MONEY MKT & LGIP INTEREST	299	175	100
369920	SPEC ASSMT ADMIN FEE	100	114	105
	Subtotal	2,377	2,713	2,427
Revenue Sources Other				
400100	5% RESERVE	0	(136)	(122)
400200	CASH CARRY FORWARD	0	18,172	16,914
	Subtotal	0	18,036	16,792
Total Revenues		2,377	20,749	19,219

Department: 7440C

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	47	51	51
54908	COMMISSIONS - TAX COLL	42	51	51
	Subtotal	88	102	102
Non-Operating Expenditure				
59100	TRANSFERS	2,500	3,500	3,500
59123	TRANSFER - INDIRECT COST	46	46	46
61000	RESERVE CASH FORWARD	0	17,101	15,571
	Subtotal	2,546	20,647	19,117
Total Expenditures		2,634	20,749	19,219

740 CITRUS SPGS WTR LINE ASSE

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	449,291	481,127	490,949
361100	INTEREST	122,269	122,775	94,399
361200	MONEY MKT & LGIP INTEREST	28,175	20,000	10,000
369920	SPEC ASSMT ADMIN FEE	26,457	28,456	27,582
	Subtotal	626,192	652,358	622,930
Revenue Sources Other				
400100	5% RESERVE	0	(32,618)	(31,147)
400200	CASH CARRY FORWARD	0	1,903,758	1,566,711
	Subtotal	0	1,871,140	1,535,564
Total Revenues		626,192	2,523,498	2,158,494

Department: 7440

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	5,375	1,200	1,200
54201	POSTAGE	84	0	0
54907	COMMISSIONS-PROPERTY APPR	12,404	12,450	12,450
54908	COMMISSIONS - TAX COLL	11,606	12,450	12,450
	Subtotal	29,468	26,100	26,100
Debt Service				
57100	PRINCIPAL	355,000	370,000	385,000
57200	INTEREST	51,891	45,000	36,400
	Subtotal	406,891	415,000	421,400
Non-Operating Expenditure				
59100	TRANSFERS	500,045	500,000	611,294
59123	TRANSFER - INDIRECT COST	598	598	598
61000	RESERVE CASH FORWARD	0	1,581,800	1,099,102
	Subtotal	500,643	2,082,398	1,710,994
Total Expenditures		937,002	2,523,498	2,158,494

730 CITRUS SPRINGS MSBU

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Licenses and Permits				
325100	SPECIAL ASSESSMENT-CAPITA	648,969	640,000	974,100
	Subtotal	648,969	640,000	974,100
Miscellaneous Revenues				
361200	MONEY MKT & LGIP INTEREST	15,754	13,000	10,000
	Subtotal	15,754	13,000	10,000
Statutory Reserves				
400100	5% RESERVE	0	(32,650)	(49,205)
	Subtotal	0	(32,650)	(49,205)
Cash Carry Forward				
400200	CASH CARRY FORWARD	0	640,029	732,821
	Subtotal	0	640,029	732,821
TOTAL CITRUS SPRINGS MSBU		664,723	1,260,379	1,667,716

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. 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 signage 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.

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 \$4 million dollars to augment the County's budget for resurfacing streets in Citrus Springs. 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 and from that program 388 have been installed, of that total the MSBU monies paid for 136. This will continue into the future as appropriate and as the water lines are available.

Staffing

	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Grounds Maintenance Technician I	1	1	1
Grounds Maintenance Technician II	1	1	1
	2	2	2

8200 CITRUS SPRINGS MSBU

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	49,388	52,176	54,841	54,841	54,841
52100	FICA TAXES	3,751	3,991	4,195	4,195	4,195
52200	RETIREMENT CONTRIBUTIONS	4,110	4,390	5,449	5,449	5,449
52300	LIFE & HEALTH INSURANCE	13,104	14,296	14,305	14,305	14,305
52400	WORKERS' COMPENSATION	2,743	2,539	2,670	2,676	2,676
	Subtotal	73,095	77,392	81,460	81,466	81,466
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	16,038	5,000	5,000	5,000	5,000
53409	CONTRACTUAL SERV MOWING	14,665	5,000	5,000	5,000	5,000
54100	COMMUNICATIONS SERVICES	35	50	50	50	50
54201	POSTAGE	91	85	85	85	85
54300	UTILITY SERVICES	5,905	12,000	8,000	8,000	8,000
54306	STREET LIGHTS	39,453	50,000	50,000	50,000	50,000
54520	INSURANCE CLAIMS	0	0	5,000	0	0
54550	GENERAL LIABILITY CLAIMS	0	675	675	675	675
54600	REPAIR & MAINTENANCE	6,081	10,000	10,000	10,000	10,000
54603	VEHICLE MAINTENANCE	4,133	8,500	4,584	4,584	4,584
54625	LANDSCAPING	8,560	10,000	10,000	10,000	10,000
54626	FACILITIES MAINTENANCE	1,351	2,500	2,500	2,500	2,500
54907	COMMISSIONS-PROPERTY APPR	13,111	13,200	13,200	19,500	19,500
54908	COMMISSIONS - TAX COLL	12,952	13,200	13,200	19,500	19,500
54921	ADVERTISING	210	300	300	300	300
55201	TOOLS IMP. & SPEC. CLOTH	545	3,000	3,000	3,000	3,000
55203	SUPPLIES	526	1,000	1,000	1,000	1,000
55205	UNIFORMS	446	1,000	1,000	1,000	1,000
55208	FUEL & LUBES	3,092	7,000	7,000	7,000	7,000
	Subtotal	127,193	142,510	139,594	147,194	147,194
Capital Outlay						
56300	IMPROVE OTHER THAN BLDG	0	20,000	20,000	20,000	20,000
56305	IMPROVE - FIRE HYDRANTS	0	35,000	35,000	35,000	35,000
56400	MACHINERY & EQUIPMENT	2,535	5,000	5,000	5,000	5,000
56549	ROAD RESURFACING	465,158	300,000	300,000	300,000	300,000
	Subtotal	467,692	360,000	360,000	360,000	360,000
Non-Operating Expenses						
59100	TRANSFERS	623	623	623	623	623
59123	TRANSFER - INDIRECT COST	15,111	15,111	15,111	15,111	15,111
59162	TRANS-ADMIN SERVICES	14,000	14,000	14,000	14,000	14,000

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
61000	RESERVE CASH FORWARD	0	650,743	1,049,322	1,049,322	1,049,322
	Subtotal	29,734	680,477	1,079,056	1,079,056	1,079,056
	CITRUS SPRINGS MSBU	697,714	1,260,379	1,660,110	1,667,716	1,667,716

740F CITRUS SPRINGS WATER 2018

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	5,572	7,498	3,158
361100	INTEREST	3,775	3,687	3,596
361200	MONEY MKT & LGIP INTEREST	397	0	0
369920	SPEC ASSMT ADMIN FEE	305	527	318
	Subtotal	10,048	11,712	7,072
Revenue Sources Other				
400100	5% RESERVE	0	(586)	(354)
400200	CASH CARRY FORWARD	0	27,476	37,213
	Subtotal	0	26,890	36,859
Total Revenues		10,048	38,602	43,931

Department: 7440F

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	326	150	150
54908	COMMISSIONS - TAX COLL	146	150	150
	Subtotal	472	300	300
Non-Operating Expenditure				
59100	TRANSFERS	0	0	6,457
59123	TRANSFER - INDIRECT COST	0	64	64
61000	RESERVE CASH FORWARD	0	38,238	37,110
	Subtotal	0	38,302	43,631
Total Expenditures		472	38,602	43,931

740G CITRUS SPRINGS WATER 2019

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	18,672	0	2,540
361100	INTEREST	0	0	3,415
361200	MONEY MKT & LGIP INTEREST	53	0	0
369920	SPEC ASSMT ADMIN FEE	0	0	313
	Subtotal	18,725	0	6,268
Revenue Sources Other				
400100	5% RESERVE	0	0	(314)
400200	CASH CARRY FORWARD	0	0	27,644
	Subtotal	0	0	27,330
Total Revenues		18,725	0	33,598

Department: 7440G

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	0	0	126
54908	COMMISSIONS - TAX COLL	0	0	126
	Subtotal	0	0	252
Non-Operating Expenditure				
59100	TRANSFERS	0	0	5,600
61000	RESERVE CASH FORWARD	0	0	27,746
	Subtotal	0	0	33,346
Total Expenditures		0	0	33,598

740H CITRUS SPRINGS WATER 2020

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	0	0	8,566
	Subtotal	0	0	8,566
Revenue Sources Other				
400100	5% RESERVE	0	0	(429)
	Subtotal	0	0	(429)
Total Revenues		0	0	8,137

Department: 7440H

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	0	0	375
54908	COMMISSIONS - TAX COLL	0	0	175
	Subtotal	0	0	550
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	0	7,587
	Subtotal	0	0	7,587
Total Expenditures		0	0	8,137

709 CONS SPECIAL ASSESSMENT

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	(157)	0	0
361200	MONEY MKT & LGIP INTEREST	748	0	0
	Subtotal	591	0	0
Revenue Sources Other				
400200	CASH CARRY FORWARD	0	42,605	40,319
	Subtotal	0	42,605	40,319
Total Revenues		591	42,605	40,319

Department: 7009

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	64	0	0
54908	COMMISSIONS - TAX COLL	61	0	0
	Subtotal	125	0	0
Non-Operating Expenditure				
59100	TRANSFERS	0	0	40,319
59123	TRANSFER - INDIRECT COST	46	0	0
61000	RESERVE CASH FORWARD	0	42,605	0
	Subtotal	46	42,605	40,319
Total Expenditures		171	42,605	40,319

741 COUNTRY OAKS SPEC ASSMT

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	6,457	7,511	6,661
361100	INTEREST	(1,419)	(904)	(659)
361200	MONEY MKT & LGIP INTEREST	488	300	300
369920	SPEC ASSMT ADMIN FEE	422	485	422
	Subtotal	5,948	7,392	6,724
Revenue Sources Other				
400100	5% RESERVE	0	(370)	(337)
400200	CASH CARRY FORWARD	0	23,088	18,322
	Subtotal	0	22,718	17,985
Total Revenues		5,948	30,110	24,709

Department: 7441

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	177	180	180
54908	COMMISSIONS - TAX COLL	173	180	180
	Subtotal	350	360	360
Debt Service				
57100	PRINCIPAL	0	9,950	10,550
	Subtotal	0	9,950	10,550
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	981	981	981
61000	RESERVE CASH FORWARD	0	18,819	12,818
	Subtotal	981	19,800	13,799
Total Expenditures		1,331	30,110	24,709

738A CR WWTR AREA 112-11

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	0	47,899	44,959
361100	INTEREST	0	3,395	2,231
369920	SPEC ASSMT ADMIN FEE	0	2,700	2,484
	Subtotal	0	53,994	49,674
Revenue Sources Other				
400100	5% RESERVE	0	(2,700)	(2,484)
400200	CASH CARRY FORWARD	0	7,963	16,517
	Subtotal	0	5,263	14,033
Total Revenues		0	59,257	63,707

Department: 5925A

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	0	1,015	1,015
54908	COMMISSIONS - TAX COLL	0	1,015	1,015
	Subtotal	0	2,030	2,030
Non-Operating Expenditure				
59100	TRANSFERS	0	7,000	40,000
59123	TRANSFER - INDIRECT COST	0	93	93
61000	RESERVE CASH FORWARD	0	50,134	21,584
	Subtotal	0	57,227	61,677
Total Expenditures		0	59,257	63,707

747 FLYING DUTCHMAN 2014 ASMT

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	21,492	34,367	19,417
361100	INTEREST	(5,852)	(4,024)	(3,050)
361200	MONEY MKT & LGIP INTEREST	2,842	1,500	1,500
369920	SPEC ASSMT ADMIN FEE	1,242	2,115	1,304
	Subtotal	19,724	33,958	19,171
Revenue Sources Other				
400100	5% RESERVE	0	(1,698)	(958)
400200	CASH CARRY FORWARD	0	134,221	124,623
	Subtotal	0	132,523	123,665
Total Revenues		19,724	166,481	142,836

Department: 7470

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	536	550	550
54908	COMMISSIONS - TAX COLL	517	550	550
	Subtotal	1,053	1,100	1,100
Debt Service				
57100	PRINCIPAL	0	29,000	30,500
	Subtotal	0	29,000	30,500
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	39	39	39
61000	RESERVE CASH FORWARD	0	136,342	111,197
	Subtotal	39	136,381	111,236
Total Expenditures		1,092	166,481	142,836

708 INVERNESS VILLAGE UNIT 4

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	54,457	43,777	37,538
361100	INTEREST	(7,436)	(3,468)	(2,999)
361200	MONEY MKT & LGIP INTEREST	3,503	0	0
369920	SPEC ASSMT ADMIN FEE	2,075	2,651	2,179
	Subtotal	52,599	42,960	36,718
Revenue Sources Other				
400100	5% RESERVE	0	(2,148)	(2,308)
400200	CASH CARRY FORWARD	0	151,906	134,347
	Subtotal	0	149,758	132,039
Total Revenues		52,599	192,718	168,757

Department: 7008

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	1,027	1,100	1,100
54908	COMMISSIONS - TAX COLL	997	1,100	1,100
	Subtotal	2,023	2,200	2,200
Debt Service				
57100	PRINCIPAL	0	63,775	66,955
	Subtotal	0	63,775	66,955
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	355	355	355
61000	RESERVE CASH FORWARD	0	126,388	99,247
	Subtotal	355	126,743	99,602
Total Expenditures		2,378	192,718	168,757

745 LAS BRISAS ROAD PROJ 2014

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	3,035	5,317	3,095
361100	INTEREST	(1,677)	(1,247)	(947)
361200	MONEY MKT & LGIP INTEREST	1,086	600	600
369920	SPEC ASSMT ADMIN FEE	211	341	221
	Subtotal	2,655	5,011	2,969
Revenue Sources Other				
400100	5% RESERVE	0	(251)	(149)
400200	CASH CARRY FORWARD	0	26,330	22,015
	Subtotal	0	26,079	21,866
Total Revenues		2,655	31,090	24,835

Department: 7450

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	88	100	100
54908	COMMISSIONS - TAX COLL	86	100	100
	Subtotal	175	200	200
Debt Service				
57100	PRINCIPAL	0	7,100	7,500
	Subtotal	0	7,100	7,500
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	50	50	50
61000	RESERVE CASH FORWARD	0	23,740	17,085
	Subtotal	50	23,790	17,135
Total Expenditures		225	31,090	24,835

710 LIMEROCK SPECIAL ASSESSMT

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	5,230	4,797	45,020
361100	INTEREST	5,196	1,725	1,750
361200	MONEY MKT & LGIP INTEREST	697	0	0
369920	SPEC ASSMT ADMIN FEE	343	343	360
	Subtotal	11,466	6,865	47,130
Revenue Sources Other				
400100	5% RESERVE	0	(344)	(2,357)
400200	CASH CARRY FORWARD	0	38,104	63,999
	Subtotal	0	37,760	61,642
Total Revenues		11,466	44,625	108,772

Department: 7102

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54201	POSTAGE	24	0	0
54907	COMMISSIONS-PROPERTY APPR	286	250	1,475
54908	COMMISSIONS - TAX COLL	121	126	950
54921	ADVERTISING	119	0	0
	Subtotal	550	376	2,425
Non-Operating Expenditure				
59100	TRANSFERS	0	0	11,500
59123	TRANSFER - INDIRECT COST	40	40	40
61000	RESERVE CASH FORWARD	0	44,209	94,807
	Subtotal	40	44,249	106,347
Total Expenditures		590	44,625	108,772

760 NORTH KING'S COVE POINT

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	11,456	8,222	6,907
361100	INTEREST	(2,345)	(1,299)	(1,064)
361200	MONEY MKT & LGIP INTEREST	701	300	200
369920	SPEC ASSMT ADMIN FEE	382	501	401
	Subtotal	10,194	7,724	6,444
Revenue Sources Other				
400100	5% RESERVE	0	(387)	(323)
400200	CASH CARRY FORWARD	0	26,469	18,386
	Subtotal	0	26,082	18,063
Total Revenues		10,194	33,806	24,507

Department: 8400

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	200	205	205
54908	COMMISSIONS - TAX COLL	194	205	205
	Subtotal	394	410	410
Debt Service				
57100	PRINCIPAL	0	16,495	17,320
	Subtotal	0	16,495	17,320
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	53	53	53
61000	RESERVE CASH FORWARD	0	16,848	6,724
	Subtotal	53	16,901	6,777
Total Expenditures		447	33,806	24,507

723 PRP-BENNETT POINT

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	599	612	612
361200	MONEY MKT & LGIP INTEREST	365	200	200
	Subtotal	964	812	812
Revenue Sources Other				
400100	5% RESERVE	0	(41)	(41)
400200	CASH CARRY FORWARD	0	18,560	19,257
	Subtotal	0	18,519	19,216
Total Revenues		964	19,331	20,028

Department: 7133

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	0	19,212	19,909
54907	COMMISSIONS-PROPERTY APPR	12	13	13
54908	COMMISSIONS - TAX COLL	12	13	13
	Subtotal	24	19,238	19,935
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	93	93	93
	Subtotal	93	93	93
Total Expenditures		117	19,331	20,028

724 PRP-BOW N ARROW LOOP

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	1,300	1,344	1,344
361200	MONEY MKT & LGIP INTEREST	976	500	300
	Subtotal	2,277	1,844	1,644
Revenue Sources Other				
400100	5% RESERVE	0	(93)	(83)
400200	CASH CARRY FORWARD	0	50,146	51,342
	Subtotal	0	50,053	51,259
Total Revenues		2,277	51,897	52,903

Department: 7134

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	200	51,565	52,571
54907	COMMISSIONS-PROPERTY APPR	27	27	27
54908	COMMISSIONS - TAX COLL	26	27	27
	Subtotal	253	51,619	52,625
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	278	278	278
	Subtotal	278	278	278
Total Expenditures		531	51,897	52,903

725 PRP-CARAVAN PATH

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	781	791	791
361200	MONEY MKT & LGIP INTEREST	173	100	100
	Subtotal	954	891	891
Revenue Sources Other				
400100	5% RESERVE	0	(45)	45
400200	CASH CARRY FORWARD	0	8,730	8,958
	Subtotal	0	8,685	9,003
Total Revenues		954	9,576	9,894

Department: 7135

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	300	9,199	9,517
54907	COMMISSIONS-PROPERTY APPR	16	16	16
54908	COMMISSIONS - TAX COLL	16	16	16
	Subtotal	331	9,231	9,549
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	345	345	345
	Subtotal	345	345	345
Total Expenditures		676	9,576	9,894

727 PRP-HARTLEY CT/SKEETER

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	1,109	1,142	1,142
361200	MONEY MKT & LGIP INTEREST	392	230	230
	Subtotal	1,501	1,372	1,372
Revenue Sources Other				
400100	5% RESERVE	0	(69)	(69)
400200	CASH CARRY FORWARD	0	20,144	21,080
	Subtotal	0	20,075	21,011
Total Revenues		1,501	21,447	22,383

Department: 7137

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	100	21,131	22,067
54907	COMMISSIONS-PROPERTY APPR	23	23	23
54908	COMMISSIONS - TAX COLL	22	23	23
	Subtotal	145	21,177	22,113
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	270	270	270
	Subtotal	270	270	270
Total Expenditures		415	21,447	22,383

720 PRP-HIGH RIDGE ESTATES

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	1,334	1,495	1,495
361200	MONEY MKT & LGIP INTEREST	916	500	500
	Subtotal	2,250	1,995	1,995
Revenue Sources Other				
400100	5% RESERVE	0	(100)	(100)
400200	CASH CARRY FORWARD	0	47,128	48,546
	Subtotal	0	47,028	48,446
Total Revenues		2,250	49,023	50,441

Department: 7131

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	200	48,738	50,156
54907	COMMISSIONS-PROPERTY APPR	30	30	30
54908	COMMISSIONS - TAX COLL	27	30	30
	Subtotal	257	48,798	50,216
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	225	225	225
	Subtotal	225	225	225
Total Expenditures		482	49,023	50,441

728 PRP-HULL TERRACE

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	340	305	305
361200	MONEY MKT & LGIP INTEREST	189	100	100
	Subtotal	529	405	405
Revenue Sources Other				
400100	5% RESERVE	0	(21)	(21)
400200	CASH CARRY FORWARD	0	9,775	10,026
	Subtotal	0	9,754	10,005
Total Revenues		529	10,159	10,410

Department: 7138

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	0	10,055	10,306
54907	COMMISSIONS-PROPERTY APPR	6	7	7
54908	COMMISSIONS - TAX COLL	7	7	7
	Subtotal	13	10,069	10,320
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	90	90	90
	Subtotal	90	90	90
Total Expenditures		103	10,159	10,410

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	2,696	2,823	2,770
361200	MONEY MKT & LGIP INTEREST	1,679	1,000	750
	Subtotal	4,375	3,823	3,520
Revenue Sources Other				
400100	5% RESERVE	0	(192)	(176)
400200	CASH CARRY FORWARD	0	85,129	87,466
	Subtotal	0	84,937	87,290
Total Revenues		4,375	88,760	90,810

Department: 7139

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	800	88,168	90,218
54907	COMMISSIONS-PROPERTY APPR	56	57	57
54908	COMMISSIONS - TAX COLL	54	57	57
	Subtotal	910	88,282	90,332
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	478	478	478
	Subtotal	478	478	478
Total Expenditures		1,388	88,760	90,810

717 PRP-RIVER RD & STOKES FER

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	2,053	2,151	2,151
361200	MONEY MKT & LGIP INTEREST	288	150	150
	Subtotal	2,341	2,301	2,301
Revenue Sources Other				
400100	5% RESERVE	0	(116)	(116)
400200	CASH CARRY FORWARD	0	9,178	14,309
	Subtotal	0	9,062	14,193
Total Revenues		2,341	11,363	16,494

Department: 7130

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	0	11,221	16,352
54907	COMMISSIONS-PROPERTY APPR	43	45	45
54908	COMMISSIONS - TAX COLL	41	45	45
	Subtotal	84	11,311	16,442
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	52	52	52
	Subtotal	52	52	52
Total Expenditures		136	11,363	16,494

722 PRP-SUBURBAN ACRES

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	8,377	8,578	8,578
361200	MONEY MKT & LGIP INTEREST	4,848	2,800	2,000
	Subtotal	13,224	11,378	10,578
Revenue Sources Other				
400100	5% RESERVE	0	(569)	(529)
400200	CASH CARRY FORWARD	0	230,787	239,805
	Subtotal	0	230,218	239,276
Total Revenues		13,224	241,596	249,854

Department: 7132

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	1,400	240,985	249,243
54907	COMMISSIONS-PROPERTY APPR	172	172	172
54908	COMMISSIONS - TAX COLL	168	172	172
	Subtotal	1,739	241,329	249,587
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	267	267	267
	Subtotal	267	267	267
Total Expenditures		2,006	241,596	249,854

742 S GARCIA PT WASTEWATER SA

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	196,022	0	14,033
361100	INTEREST	0	0	33,917
361200	MONEY MKT & LGIP INTEREST	536	0	0
369920	SPEC ASSMT ADMIN FEE	0	0	2,524
	Subtotal	196,558	0	50,474
Revenue Sources Other				
400100	5% RESERVE	0	0	(2,524)
400200	CASH CARRY FORWARD	0	0	264,815
	Subtotal	0	0	262,291
Total Revenues		196,558	0	312,765

Department: 7420

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54201	POSTAGE	154	0	0
54907	COMMISSIONS-PROPERTY APPR	0	0	1,010
54908	COMMISSIONS - TAX COLL	0	0	1,010
	Subtotal	154	0	2,020
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	0	310,745
	Subtotal	0	0	310,745
Total Expenditures		154	0	312,765

743 W RED VALLEY CT WATERLINE

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	11,705	0	2,160
361100	INTEREST	0	0	1,716
361200	MONEY MKT & LGIP INTEREST	27	0	0
369920	SPEC ASSMT ADMIN FEE	0	0	204
	Subtotal	11,732	0	4,080
Revenue Sources Other				
400100	5% RESERVE	0	0	(204)
400200	CASH CARRY FORWARD	0	0	16,777
	Subtotal	0	0	16,573
Total Revenues		11,732	0	20,653

Department: 7430

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54201	POSTAGE	18	0	0
54907	COMMISSIONS-PROPERTY APPR	0	0	82
54908	COMMISSIONS - TAX COLL	0	0	82
	Subtotal	18	0	164
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	0	20,489
	Subtotal	0	0	20,489
Total Expenditures		18	0	20,653

748 WEST BRITAIN ST WATERMAIN

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	1,465	2,220	1,654
361100	INTEREST	930	893	837
361200	MONEY MKT & LGIP INTEREST	579	300	300
369920	SPEC ASSMT ADMIN FEE	125	164	131
	Subtotal	3,099	3,577	2,922
Revenue Sources Other				
400100	5% RESERVE	0	(179)	(147)
400200	CASH CARRY FORWARD	0	32,071	30,027
	Subtotal	0	31,892	29,880
Total Revenues		3,099	35,469	32,802

Department: 7480

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	52	55	55
54908	COMMISSIONS - TAX COLL	50	55	55
	Subtotal	103	110	110
Non-Operating Expenditure				
59100	TRANSFERS	3,000	5,000	5,000
59123	TRANSFER - INDIRECT COST	40	40	40
61000	RESERVE CASH FORWARD	0	30,319	27,652
	Subtotal	3,040	35,359	32,692
Total Expenditures		3,143	35,469	32,802

738C WWTR SPEC ASSESS-AREA 114

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	0	43,497	40,996
361100	INTEREST	0	4,378	3,529
369920	SPEC ASSMT ADMIN FEE	0	2,520	2,343
	Subtotal	0	50,395	46,868
Revenue Sources Other				
400100	5% RESERVE	0	(2,520)	(2,344)
400200	CASH CARRY FORWARD	0	6,723	14,430
	Subtotal	0	4,203	12,086
Total Revenues		0	54,598	58,954

Department: 5925C

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	0	975	975
54908	COMMISSIONS - TAX COLL	0	975	975
	Subtotal	0	1,950	1,950
Non-Operating Expenditure				
59100	TRANSFERS	0	6,000	40,000
59123	TRANSFER - INDIRECT COST	0	185	185
61000	RESERVE CASH FORWARD	0	46,463	16,819
	Subtotal	0	52,648	57,004
Total Expenditures		0	54,598	58,954

738B WWTR-HARBOR ISLE

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	0	3,346	3,415
361100	INTEREST	0	285	216
369920	SPEC ASSMT ADMIN FEE	0	191	191
	Subtotal	0	3,822	3,822
Revenue Sources Other				
400100	5% RESERVE	0	(192)	(192)
400200	CASH CARRY FORWARD	0	813	1,098
	Subtotal	0	621	906
Total Revenues		0	4,443	4,728

Department: 5925B

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	0	77	77
54908	COMMISSIONS - TAX COLL	0	77	77
	Subtotal	0	154	154
Non-Operating Expenditure				
59100	TRANSFERS	0	1,000	2,000
59123	TRANSFER - INDIRECT COST	0	50	50
61000	RESERVE CASH FORWARD	0	3,239	2,524
	Subtotal	0	4,289	4,574
Total Expenditures		0	4,443	4,728

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

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	3,888	3,869	3,869
361200	MONEY MKT & LGIP INTEREST	80	0	0
	Subtotal	3,968	3,869	3,869
Revenue Sources Other				
400100	5% RESERVE	0	(194)	(194)
400200	CASH CARRY FORWARD	0	3,034	3,038
	Subtotal	0	2,840	2,844
Total Revenues		3,968	6,709	6,713

Department: 7117

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	3,218	3,700	3,700
54907	COMMISSIONS-PROPERTY APPR	77	90	90
54908	COMMISSIONS - TAX COLL	78	90	90
	Subtotal	3,373	3,880	3,880
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	632	632	632
61000	RESERVE CASH FORWARD	0	2,197	2,201
	Subtotal	632	2,829	2,833
Total Expenditures		4,005	6,709	6,713

020 CARPENTERS CTRY SQ U1 SLD

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	2,442	2,504	2,504
361200	MONEY MKT & LGIP INTEREST	21	0	0
	Subtotal	2,462	2,504	2,504
Revenue Sources Other				
400100	5% RESERVE	0	(126)	(126)
400200	CASH CARRY FORWARD	0	710	741
	Subtotal	0	584	615
Total Revenues		2,462	3,088	3,119

Department: 7124

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	1,739	1,900	1,900
54907	COMMISSIONS-PROPERTY APPR	50	51	51
54908	COMMISSIONS - TAX COLL	49	51	51
	Subtotal	1,838	2,002	2,002
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	603	603	603
61000	RESERVE CASH FORWARD	0	483	514
	Subtotal	603	1,086	1,117
Total Expenditures		2,441	3,088	3,119

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	4,808	5,768	5,768
361200	MONEY MKT & LGIP INTEREST	50	25	25
	Subtotal	4,858	5,793	5,793
Revenue Sources Other				
400100	5% RESERVE	0	(290)	(290)
400200	CASH CARRY FORWARD	0	1,006	1,741
	Subtotal	0	716	1,451
Total Revenues		4,858	6,509	7,244

Department: 7126

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	4,152	4,400	4,400
54907	COMMISSIONS-PROPERTY APPR	99	116	116
54908	COMMISSIONS - TAX COLL	96	116	116
	Subtotal	4,347	4,632	4,632
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	605	605	605
61000	RESERVE CASH FORWARD	0	1,272	2,007
	Subtotal	605	1,877	2,612
Total Expenditures		4,952	6,509	7,244

019 CEDAR LAKE ESTATES SLD

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	1,877	2,232	2,232
361200	MONEY MKT & LGIP INTEREST	19	0	0
	Subtotal	1,895	2,232	2,232
Revenue Sources Other				
400100	5% RESERVE	0	(112)	(112)
400200	CASH CARRY FORWARD	0	685	662
	Subtotal	0	573	550
Total Revenues		1,895	2,805	2,782

Department: 7123

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	1,431	1,500	1,550
54907	COMMISSIONS-PROPERTY APPR	38	45	45
54908	COMMISSIONS - TAX COLL	38	45	45
	Subtotal	1,507	1,590	1,640
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	652	652	652
61000	RESERVE CASH FORWARD	0	563	490
	Subtotal	652	1,215	1,142
Total Expenditures		2,159	2,805	2,782

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	9,228	9,461	9,461
361200	MONEY MKT & LGIP INTEREST	134	25	25
	Subtotal	9,362	9,486	9,486
Revenue Sources Other				
400100	5% RESERVE	0	(475)	(475)
400200	CASH CARRY FORWARD	0	4,393	3,981
	Subtotal	0	3,918	3,506
Total Revenues		9,362	13,404	12,992

Department: 7107

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	7,993	9,000	9,000
54907	COMMISSIONS-PROPERTY APPR	189	190	190
54908	COMMISSIONS - TAX COLL	185	190	190
	Subtotal	8,367	9,380	9,380
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	783	783	783
61000	RESERVE CASH FORWARD	0	3,241	2,829
	Subtotal	783	4,024	3,612
Total Expenditures		9,150	13,404	12,992

135 CONNELL HEIGHTS

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	1,362	1,407	1,407
361200	MONEY MKT & LGIP INTEREST	19	0	0
	Subtotal	1,381	1,407	1,407
Revenue Sources Other				
400100	5% RESERVE	0	(71)	(71)
400200	CASH CARRY FORWARD	0	694	751
	Subtotal	0	623	680
Total Revenues		1,381	2,030	2,087

Department: 7115

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	864	1,050	1,050
54907	COMMISSIONS-PROPERTY APPR	28	29	29
54908	COMMISSIONS - TAX COLL	27	29	29
	Subtotal	919	1,108	1,108
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	350	350	350
61000	RESERVE CASH FORWARD	0	572	629
	Subtotal	350	922	979
Total Expenditures		1,269	2,030	2,087

144 CRYSTAL GLEN

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	7,178	7,438	7,438
361200	MONEY MKT & LGIP INTEREST	119	25	25
	Subtotal	7,297	7,463	7,463
Revenue Sources Other				
400100	5% RESERVE	0	(374)	(374)
400200	CASH CARRY FORWARD	0	3,733	3,162
	Subtotal	0	3,359	2,788
Total Revenues		7,297	10,822	10,251

Department: 7108

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	6,418	7,200	7,200
54907	COMMISSIONS-PROPERTY APPR	149	155	155
54908	COMMISSIONS - TAX COLL	144	155	155
	Subtotal	6,711	7,510	7,510
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	797	797	797
61000	RESERVE CASH FORWARD	0	2,515	1,944
	Subtotal	797	3,312	2,741
Total Expenditures		7,508	10,822	10,251

144A CRYSTAL GLEN PH IIA SLD

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	1,463	1,518	1,518
361200	MONEY MKT & LGIP INTEREST	11	0	0
	Subtotal	1,474	1,518	1,518
Revenue Sources Other				
400100	5% RESERVE	0	(76)	(76)
400200	CASH CARRY FORWARD	0	328	355
	Subtotal	0	252	279
Total Revenues		1,474	1,770	1,797

Department: 7108A

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	816	900	900
54907	COMMISSIONS-PROPERTY APPR	30	31	31
54908	COMMISSIONS - TAX COLL	29	31	31
	Subtotal	875	962	962
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	594	594	594
61000	RESERVE CASH FORWARD	0	214	241
	Subtotal	594	808	835
Total Expenditures		1,469	1,770	1,797

139 CRYSTAL OAKS

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	12,620	13,083	13,083
361200	MONEY MKT & LGIP INTEREST	333	25	25
	Subtotal	12,953	13,108	13,108
Revenue Sources Other				
400100	5% RESERVE	0	(656)	(656)
400200	CASH CARRY FORWARD	0	12,473	12,092
	Subtotal	0	11,817	11,436
Total Revenues		12,953	24,925	24,544

Department: 7113

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	11,232	13,500	13,500
54907	COMMISSIONS-PROPERTY APPR	262	265	265
54908	COMMISSIONS - TAX COLL	252	265	265
	Subtotal	11,746	14,030	14,030
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	893	893	893
61000	RESERVE CASH FORWARD	0	10,002	9,621
	Subtotal	893	10,895	10,514
Total Expenditures		12,639	24,925	24,544

027 CRYSTAL OAKS SLD PH 7&8

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	6,148	6,372	7,425
361200	MONEY MKT & LGIP INTEREST	108	25	25
	Subtotal	6,256	6,397	7,450
Revenue Sources Other				
400100	5% RESERVE	0	(320)	(373)
400200	CASH CARRY FORWARD	0	3,276	2,254
	Subtotal	0	2,956	1,881
Total Revenues		6,256	9,353	9,331

Department: 7121

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	5,776	6,500	6,500
54907	COMMISSIONS-PROPERTY APPR	127	130	150
54908	COMMISSIONS - TAX COLL	123	130	150
	Subtotal	6,027	6,760	6,800
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	737	737	737
61000	RESERVE CASH FORWARD	0	1,856	1,794
	Subtotal	737	2,593	2,531
Total Expenditures		6,764	9,353	9,331

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	11,387	11,763	11,732
361200	MONEY MKT & LGIP INTEREST	124	50	50
	Subtotal	11,511	11,813	11,782
Revenue Sources Other				
400100	5% RESERVE	0	(591)	(590)
400200	CASH CARRY FORWARD	0	3,357	3,816
	Subtotal	0	2,766	3,226
Total Revenues		11,511	14,579	15,008

Department: 7109

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	8,718	9,200	9,400
54907	COMMISSIONS-PROPERTY APPR	235	236	236
54908	COMMISSIONS - TAX COLL	228	236	236
	Subtotal	9,181	9,672	9,872
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	1,801	1,801	1,801
61000	RESERVE CASH FORWARD	0	3,106	3,335
	Subtotal	1,801	4,907	5,136
Total Expenditures		10,982	14,579	15,008

140 CYPRESS VILLAGE

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	254,511	262,678	210,047
361200	MONEY MKT & LGIP INTEREST	9,565	500	500
	Subtotal	264,076	263,178	210,547
Revenue Sources Other				
400100	5% RESERVE	0	(13,159)	(10,528)
400200	CASH CARRY FORWARD	0	394,480	393,580
	Subtotal	0	381,321	383,052
Total Revenues		264,076	644,499	593,599

Department: 7112

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	247,614	280,000	280,000
54907	COMMISSIONS-PROPERTY APPR	5,253	6,250	6,250
54908	COMMISSIONS - TAX COLL	5,089	6,250	6,250
	Subtotal	257,956	292,500	292,500
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	6,204	6,204	6,204
61000	RESERVE CASH FORWARD	0	345,795	294,895
	Subtotal	6,204	351,999	301,099
Total Expenditures		264,160	644,499	593,599

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	1,975	2,451	2,451
361200	MONEY MKT & LGIP INTEREST	24	0	0
	Subtotal	2,000	2,451	2,451
Revenue Sources Other				
400100	5% RESERVE	0	(123)	(123)
400200	CASH CARRY FORWARD	0	701	796
	Subtotal	0	578	673
Total Revenues		2,000	3,029	3,124

Department: 7114

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	1,630	1,700	1,700
54907	COMMISSIONS-PROPERTY APPR	41	50	50
54908	COMMISSIONS - TAX COLL	40	50	50
	Subtotal	1,710	1,800	1,800
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	601	601	601
61000	RESERVE CASH FORWARD	0	628	723
	Subtotal	601	1,229	1,324
Total Expenditures		2,311	3,029	3,124

137 EMERALD OAKS

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	1,595	1,644	1,749
361200	MONEY MKT & LGIP INTEREST	13	0	0
	Subtotal	1,608	1,644	1,749
Revenue Sources Other				
400100	5% RESERVE	0	(83)	(88)
400200	CASH CARRY FORWARD	0	410	337
	Subtotal	0	327	249
Total Revenues		1,608	1,971	1,998

Department: 7116

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	916	1,000	1,000
54907	COMMISSIONS-PROPERTY APPR	33	33	35
54908	COMMISSIONS - TAX COLL	32	33	35
	Subtotal	980	1,066	1,070
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	641	641	641
61000	RESERVE CASH FORWARD	0	264	287
	Subtotal	641	905	928
Total Expenditures		1,621	1,971	1,998

147 FLYING DUTCHMAN

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	3,932	4,494	4,494
361200	MONEY MKT & LGIP INTEREST	48	0	0
	Subtotal	3,979	4,494	4,494
Revenue Sources Other				
400100	5% RESERVE	0	(225)	(225)
400200	CASH CARRY FORWARD	0	1,183	1,336
	Subtotal	0	958	1,111
Total Revenues		3,979	5,452	5,605

Department: 7105

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	3,434	3,600	3,600
54907	COMMISSIONS-PROPERTY APPR	81	90	90
54908	COMMISSIONS - TAX COLL	79	90	90
	Subtotal	3,594	3,780	3,780
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	635	635	635
61000	RESERVE CASH FORWARD	0	1,037	1,190
	Subtotal	635	1,672	1,825
Total Expenditures		4,229	5,452	5,605

141 FOXWOOD

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	3,690	3,817	3,817
361200	MONEY MKT & LGIP INTEREST	31	0	0
	Subtotal	3,721	3,817	3,817
Revenue Sources Other				
400100	5% RESERVE	0	(191)	(191)
400200	CASH CARRY FORWARD	0	918	1,088
	Subtotal	0	727	897
Total Revenues		3,721	4,544	4,714

Department: 7111

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	2,270	2,400	2,400
54907	COMMISSIONS-PROPERTY APPR	76	77	77
54908	COMMISSIONS - TAX COLL	74	77	77
	Subtotal	2,420	2,554	2,554
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	1,139	1,139	1,139
61000	RESERVE CASH FORWARD	0	851	1,021
	Subtotal	1,139	1,990	2,160
Total Expenditures		3,559	4,544	4,714

050 HAMPTON HILLS

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	7,720	7,997	7,997
361200	MONEY MKT & LGIP INTEREST	155	25	25
	Subtotal	7,874	8,022	8,022
Revenue Sources Other				
400100	5% RESERVE	0	(402)	(402)
400200	CASH CARRY FORWARD	0	5,206	4,847
	Subtotal	0	4,804	4,445
Total Revenues		7,874	12,826	12,467

Department: 7118

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	7,064	7,400	7,400
54907	COMMISSIONS-PROPERTY APPR	160	160	160
54908	COMMISSIONS - TAX COLL	154	160	160
	Subtotal	7,378	7,720	7,720
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	701	701	701
61000	RESERVE CASH FORWARD	0	4,405	4,046
	Subtotal	701	5,106	4,747
Total Expenditures		8,079	12,826	12,467

018 KENSINGTON EST U1&2 SLD

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	2,867	2,971	2,955
361200	MONEY MKT & LGIP INTEREST	43	0	0
	Subtotal	2,911	2,971	2,955
Revenue Sources Other				
400100	5% RESERVE	0	(149)	(148)
400200	CASH CARRY FORWARD	0	1,193	925
	Subtotal	0	1,044	777
Total Revenues		2,911	4,015	3,732

Department: 7122

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	2,476	2,600	2,600
54907	COMMISSIONS-PROPERTY APPR	59	60	60
54908	COMMISSIONS - TAX COLL	57	60	60
	Subtotal	2,593	2,720	2,720
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	617	617	617
61000	RESERVE CASH FORWARD	0	678	395
	Subtotal	617	1,295	1,012
Total Expenditures		3,210	4,015	3,732

021 LOVELACE LODGES SLD

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	5,210	5,161	4,740
361200	MONEY MKT & LGIP INTEREST	66	5	5
	Subtotal	5,277	5,166	4,745
Revenue Sources Other				
400100	5% RESERVE	0	(259)	(238)
400200	CASH CARRY FORWARD	0	2,678	3,448
	Subtotal	0	2,419	3,210
Total Revenues		5,277	7,585	7,955

Department: 7125

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	3,689	3,900	3,900
54907	COMMISSIONS-PROPERTY APPR	103	105	105
54908	COMMISSIONS - TAX COLL	104	105	105
	Subtotal	3,895	4,110	4,110
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	688	688	688
61000	RESERVE CASH FORWARD	0	2,787	3,157
	Subtotal	688	3,475	3,845
Total Expenditures		4,583	7,585	7,955

148 OAK FOREST

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	2,898	2,991	2,465
361200	MONEY MKT & LGIP INTEREST	38	25	25
	Subtotal	2,935	3,016	2,490
Revenue Sources Other				
400100	5% RESERVE	0	(151)	(125)
400200	CASH CARRY FORWARD	0	1,498	2,250
	Subtotal	0	1,347	2,125
Total Revenues		2,935	4,363	4,615

Department: 7104

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	1,403	2,050	2,050
54907	COMMISSIONS-PROPERTY APPR	60	60	60
54908	COMMISSIONS - TAX COLL	58	60	60
	Subtotal	1,521	2,170	2,170
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	660	660	660
61000	RESERVE CASH FORWARD	0	1,533	1,785
	Subtotal	660	2,193	2,445
Total Expenditures		2,181	4,363	4,615

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	23,978	24,760	24,792
361200	MONEY MKT & LGIP INTEREST	415	100	100
	Subtotal	24,392	24,860	24,892
Revenue Sources Other				
400100	5% RESERVE	0	(1,243)	(1,245)
400200	CASH CARRY FORWARD	0	12,898	12,994
	Subtotal	0	11,655	11,749
Total Revenues		24,392	36,515	36,641

Department: 7110

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	22,384	24,000	24,000
54907	COMMISSIONS-PROPERTY APPR	495	510	510
54908	COMMISSIONS - TAX COLL	480	510	510
	Subtotal	23,359	25,020	25,020
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	1,069	1,069	1,069
61000	RESERVE CASH FORWARD	0	10,426	10,552
	Subtotal	1,069	11,495	11,621
Total Expenditures		24,428	36,515	36,641

028 SOUTHERN WDS SLD PH 2&3

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	6,134	6,317	6,317
361200	MONEY MKT & LGIP INTEREST	62	25	25
	Subtotal	6,196	6,342	6,342
Revenue Sources Other				
400100	5% RESERVE	0	(318)	(318)
400200	CASH CARRY FORWARD	0	1,709	2,215
	Subtotal	0	1,391	1,897
Total Revenues		6,196	7,733	8,239

Department: 7120

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	4,825	5,100	5,100
54907	COMMISSIONS-PROPERTY APPR	126	127	127
54908	COMMISSIONS - TAX COLL	123	127	127
	Subtotal	5,074	5,354	5,354
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	655	655	655
61000	RESERVE CASH FORWARD	0	1,724	2,230
	Subtotal	655	2,379	2,885
Total Expenditures		5,729	7,733	8,239

029A SOUTHERN WOODS PHIIB SLD

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	3,087	3,188	3,188
361200	MONEY MKT & LGIP INTEREST	31	0	0
	Subtotal	3,118	3,188	3,188
Revenue Sources Other				
400100	5% RESERVE	0	(160)	(160)
400200	CASH CARRY FORWARD	0	874	910
	Subtotal	0	714	750
Total Revenues		3,118	3,902	3,938

Department: 7119A

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	2,354	2,600	2,600
54907	COMMISSIONS-PROPERTY APPR	64	64	64
54908	COMMISSIONS - TAX COLL	62	64	64
	Subtotal	2,480	2,728	2,728
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	615	615	615
61000	RESERVE CASH FORWARD	0	559	595
	Subtotal	615	1,174	1,210
Total Expenditures		3,095	3,902	3,938

029B SOUTHERN WOODS PHIV SLD

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	3,882	5,248	5,248
361200	MONEY MKT & LGIP INTEREST	89	50	50
	Subtotal	3,970	5,298	5,298
Revenue Sources Other				
400100	5% RESERVE	0	(265)	(265)
400200	CASH CARRY FORWARD	0	2,576	1,900
	Subtotal	0	2,311	1,635
Total Revenues		3,970	7,609	6,933

Department: 7119B

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	5,022	5,200	5,200
54907	COMMISSIONS-PROPERTY APPR	80	105	105
54908	COMMISSIONS - TAX COLL	78	105	105
	Subtotal	5,179	5,410	5,410
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	712	712	712
61000	RESERVE CASH FORWARD	0	1,487	811
	Subtotal	712	2,199	1,523
Total Expenditures		5,891	7,609	6,933

029 SOUTHERN WOODS SLD

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	4,071	4,218	4,218
361200	MONEY MKT & LGIP INTEREST	68	0	0
	Subtotal	4,139	4,218	4,218
Revenue Sources Other				
400100	5% RESERVE	0	(211)	(211)
400200	CASH CARRY FORWARD	0	2,128	1,933
	Subtotal	0	1,917	1,722
Total Revenues		4,139	6,135	5,940

Department: 7119

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	3,462	3,800	3,800
54907	COMMISSIONS-PROPERTY APPR	84	95	95
54908	COMMISSIONS - TAX COLL	81	95	95
	Subtotal	3,628	3,990	3,990
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	724	724	724
61000	RESERVE CASH FORWARD	0	1,421	1,226
	Subtotal	724	2,145	1,950
Total Expenditures		4,352	6,135	5,940

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	3,323	3,427	3,427
361200	MONEY MKT & LGIP INTEREST	33	0	0
	Subtotal	3,356	3,427	3,427
Revenue Sources Other				
400100	5% RESERVE	0	(172)	(172)
400200	CASH CARRY FORWARD	0	992	1,210
	Subtotal	0	820	1,038
Total Revenues		3,356	4,247	4,465

Department: 7103

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	2,397	2,600	2,600
54907	COMMISSIONS-PROPERTY APPR	69	69	69
54908	COMMISSIONS - TAX COLL	66	69	69
	Subtotal	2,532	2,738	2,738
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	616	616	616
61000	RESERVE CASH FORWARD	0	893	1,111
	Subtotal	616	1,509	1,727
Total Expenditures		3,148	4,247	4,465

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	3,423	3,543	3,122
361200	MONEY MKT & LGIP INTEREST	44	0	0
	Subtotal	3,467	3,543	3,122
Revenue Sources Other				
400100	5% RESERVE	0	(178)	(157)
400200	CASH CARRY FORWARD	0	1,529	2,119
	Subtotal	0	1,351	1,962
Total Revenues		3,467	4,894	5,084

Department: 7106

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54300	UTILITY SERVICES	2,286	2,500	2,500
54907	COMMISSIONS-PROPERTY APPR	71	71	71
54908	COMMISSIONS - TAX COLL	68	71	71
	Subtotal	2,426	2,642	2,642
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	613	613	613
61000	RESERVE CASH FORWARD	0	1,639	1,829
	Subtotal	613	2,252	2,442
Total Expenditures		3,039	4,894	5,084

131 LIBRARIES

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Taxes				
311100	CURRENT AD VALOREM TAXES	2,836,238	3,246,732	3,435,800
	Subtotal	2,836,238	3,246,732	3,435,800
Intergovernmental Revenue				
336000	STATE PMT IN LIEU OF TAX	917	0	0
	Subtotal	917	0	0
Charges for Services				
341560	EXCESS FEES - PROP APPR	3,298	0	0
341610	EXCESS FEES - TAX COLL	16,463	0	0
347205	TAXABLE SALES - OTHER	352	500	500
	Subtotal	20,113	500	500
Miscellaneous Revenues				
361200	MONEY MKT & LGIP INTEREST	22,178	4,000	4,000
366900	OTHER CONTRIB & DONATIONS	13,403	15,000	10,000
366907	DONATION-FRIENDS LIBRARY	74,292	35,000	25,000
369900	OTHER MISC REVENUES	4,462	3,500	3,500
369940	LIBRARY COPY CHARGES	21,277	21,500	21,500
369941	LIBRARY COPY CHRGS-EXEMPT	453	0	0
	Subtotal	136,065	79,000	64,000
Interfund Transfers				
381622	TRANSFER - IMPACT FEES	59,750	0	0
	Subtotal	59,750	0	0
Statutory Reserves				
400100	5% RESERVE	0	(166,312)	(175,015)
	Subtotal	0	(166,312)	(175,015)
Cash Carry Forward				
400200	CASH CARRY FORWARD	0	443,729	405,683
	Subtotal	0	443,729	405,683
Other				
389910	IN KIND	6,215	0	0
	Subtotal	6,215	0	0
TOTAL LIBRARIES		3,059,297	3,603,649	3,730,968

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.

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.

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.

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Clerk Typist	1	0	0
Senior Secretary	1	1	1
Customer Service Specialist	5	5	5
Accounting Clerk	1	1	1
Library Aide	1	2	2
Library Assistant	0	2	2
Library Services Specialist	2	2	2
Librarian I	1	1	0
Library Manager	2	2	2
Library Project Coordinator	1	1	1
Youth Services Librarian	4	4	4
Instruction and Research Librarian	4	4	4
Literacy Services Librarian	1	1	1
Digital Services Librarian	0	0	1
Library Systems Support Technician	1	1	1
Library Communications Facilitator	1	1	1
Library Circulation Supervisor	5	5	5
Library Acquisition Manager	1	1	1
Library Systems Manager	1	1	1
Library Services Director	1	1	1
Part-Time			
Library Aide	14	13	13
Library Assistant	1	0	0
	49	49	49

6212 LIBRARIES

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	1,400,135	1,512,195	1,572,447	1,572,447	1,572,447
52100	FICA TAXES	103,061	115,683	120,292	120,292	120,292
52200	RETIREMENT CONTRIBUTIONS	119,556	133,147	167,051	167,051	167,051
52300	LIFE & HEALTH INSURANCE	282,933	301,491	308,676	308,676	308,676
52400	WORKERS' COMPENSATION	3,786	3,932	4,088	3,145	3,145
52500	UNEMPLOYMENT COMPENSATION	(215)	0	0	0	0
	Subtotal	1,909,257	2,066,448	2,172,554	2,171,611	2,171,611
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	19,302	23,045	32,707	25,207	25,207
53452	JANITORIAL SERVICE	56,415	77,000	62,053	62,053	62,053
54000	TRAVEL & PER DIEM	4,831	3,420	5,240	5,240	5,240
54022	TRAVEL - MILEAGE	2,537	2,000	2,000	2,000	2,000
54100	COMMUNICATIONS SERVICES	66,189	65,110	66,670	66,670	66,670
54201	POSTAGE	5,823	7,155	7,232	6,000	6,000
54300	UTILITY SERVICES	135,082	136,768	138,775	138,775	138,775
54400	RENTALS & LEASES	12,956	11,369	11,370	11,370	11,370
54550	GENERAL LIABILITY CLAIMS	3,887	4,468	4,468	4,468	4,468
54600	REPAIR & MAINTENANCE	0	9,775	0	0	0
54603	VEHICLE MAINTENANCE	1,929	2,500	1,248	1,248	1,248
54604	MAINTENANCE - BUILDINGS	48,854	53,724	41,461	41,461	41,461
54605	EQUIPMENT MAINTENANCE	4,233	14,210	16,965	16,965	16,965
54612	COMPUTER MAINTENANCE	2,046	1,750	1,750	1,750	1,750
54615	SOFTWARE MAINT/SUPPORT	33,255	33,514	44,091	36,891	36,891
54700	PRINTING & BINDING	2,761	3,000	3,250	3,250	3,250
54800	PROMOTIONAL ACTIVITIES	1,385	1,950	2,250	2,250	2,250
54907	COMMISSIONS-PROPERTY APPR	58,445	63,851	68,600	68,600	68,600
54908	COMMISSIONS - TAX COLL	56,718	63,851	68,600	68,600	68,600
54915	REFUNDS	297	450	450	450	450
54921	ADVERTISING	160	325	325	325	325
54930	INTER-LIBRARY LOAN FEES	249	500	500	500	500
55100	OFFICE SUPPLIES	2,409	3,050	2,050	2,050	2,050
55120	OFFICE/NON-CAP EQUIPMENT	6,537	26,000	8,000	3,500	3,500
55200	OPERATING SUPPLIES	17,732	22,750	22,950	22,950	22,950
55208	FUEL & LUBES	3,099	3,000	3,000	3,000	3,000
55211	JANITORIAL SUPPLIES	1,444	2,000	3,160	3,160	3,160
55221	MEALS	2,495	2,950	2,950	2,950	2,950
55250	MISC. - IN KIND	13,583	0	0	0	0

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
55270	COMPUTER ACCESSORIES	26,031	23,800	28,800	28,800	28,800
55275	COMPUTER SOFTWARE	0	0	500	500	500
55276	SOFTWARE IN KIND	4,173	0	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	48,789	66,820	66,325	66,325	66,325
55500	TRAINING	3,310	2,290	2,590	2,590	2,590
	Subtotal	646,958	732,395	720,330	699,898	699,898
Capital Outlay						
56200	BUILDINGS	87,062	0	138,200	138,200	138,200
56300	IMPROVE OTHER THAN BLDG	0	16,300	0	0	0
56400	MACHINERY & EQUIPMENT	68,917	170,000	56,000	56,000	56,000
56600	LIBRARY BOOKS-PUBLICATION	182,440	180,000	220,000	220,000	220,000
	Subtotal	338,419	366,300	414,200	414,200	414,200
Debt Service						
57100	PRINCIPAL	42,891	0	0	0	0
57200	INTEREST	16,247	0	0	0	0
	Subtotal	59,138	0	0	0	0
Non-Operating Expenses						
58140	CRA PMTS-CRYSTAL RIVER	14,613	15,600	16,000	16,000	16,000
58145	CRA PAYMENTS-INVERNESS	22,471	25,250	28,050	28,050	28,050
	Subtotal	37,084	40,850	44,050	44,050	44,050
Non-Operating Expenses						
59100	TRANSFERS	8,796	8,796	8,796	8,796	8,796
59123	TRANSFER - INDIRECT COST	150,961	150,961	150,961	150,961	150,961
61000	RESERVE CASH FORWARD	0	237,899	241,452	241,452	241,452
	Subtotal	159,757	397,656	401,209	401,209	401,209
	LIBRARIES	3,150,614	3,603,649	3,752,343	3,730,968	3,730,968

154 FIRE ADMINISTRATION

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Taxes				
311100	CURRENT AD VALOREM TAXES	4,310,939	5,358,590	5,676,715
	Subtotal	4,310,939	5,358,590	5,676,715
Licenses and Permits				
325100	SPECIAL ASSESSMENT-CAPITA	4,585,490	6,760,135	6,927,633
	Subtotal	4,585,490	6,760,135	6,927,633
Intergovernmental Revenue				
335200	FIREFIGHTER SUPPLEMENTAL	13,012	0	10,000
336000	STATE PMT IN LIEU OF TAX	148	0	0
	Subtotal	13,160	0	10,000
Charges for Services				
341560	EXCESS FEES - PROP APPR	3,295	0	1,500
341610	EXCESS FEES - TAX COLL	21,564	0	10,000
342902	FIRE TRAINING - TUITION	83,982	55,000	55,000
	Subtotal	108,841	55,000	66,500
Fines and Forfeitures				
354000	VIOLATIONS OF LOCAL ORDIN	50	0	0
	Subtotal	50	0	0
Miscellaneous Revenues				
361100	INTEREST	36	0	0
361200	MONEY MKT & LGIP INTEREST	71,595	50,000	50,000
365000	SALE/SURPLUS-MATL/SCRAP	354	0	0
366900	OTHER CONTRIB & DONATIONS	195	0	0
369900	OTHER MISC REVENUES	18,937	10,000	15,000
369961	REIMBURSEMENTS	71,968	0	1,200
369991	MISC REVENUES	6,568	0	0
	Subtotal	169,653	60,000	66,200
Interfund Transfers				
381001	TRANSFER - GENERAL FUND	648	648	87,927
	Subtotal	648	648	87,927
Statutory Reserves				
400100	5% RESERVE	0	(611,687)	(637,353)
	Subtotal	0	(611,687)	(637,353)
Cash Carry Forward				
400200	CASH CARRY FORWARD	0	1,005,787	125,518
	Subtotal	0	1,005,787	125,518
Other				
383000	CAPITAL LEASES	530,320	0	0

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
	Subtotal	530,320	0	0
TOTAL FIRE ADMINISTRATION		9,719,101	12,628,473	12,323,140

Fund: 154 FIRE ADMINISTRATION

Dept #	Department Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
3200	FIRE RESCUE	9,556,853	10,755,219	10,648,826
3220	FIRE CAPITAL IMPROVEMENT	311,002	361,750	523,780
3225	FIRE TRAINING CENTER	31,610	73,970	89,690
9996	RESERVES AND TRANSFERS	948,397	1,437,534	1,060,844
FIRE ADMINISTRATION		10,847,862	12,628,473	12,323,140

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

	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Executive Secretary	1	1	1
Administrative Coordinator	1	1	0
Accounting Clerk	1	0	0
Accounting Supervisor	1	1	1
Communication Specialist	0	0	1
Driver/Engineer	27	21	21
Battalion Chief	3	5	4
Firefighter/EMT	17	14	14
Fire Captain	9	4	4
Fire Lieutenant	18	8	8
Inventory Control Coordinator	1	1	1
Fire Inspector	0	2	2
Firefighter/EMT/Paramedic	0	3	3
Driver/Engineer/Paramedic	0	9	9
Fire Lieutenant/Paramedic	0	12	12
Fire Captain/Paramedic	0	6	6
Battalion Chief/Paramedic	0	1	2
Fire Marshall	1	1	1
Captain of EMS/Paramedic	0	1	1
Captain of Training/Paramedic	0	1	1
Captain of Logistics	0	1	1
Division Chief of Training/Paramedic	1	1	1
Deputy Chief/Paramedic	1	1	1
Fire Chief	1	1	1
Part-Time			
Fire Instructor	12	12	12
Grant Administration & Compliance Manager	1	1	1
Grant Administrator I	1	0	0
Grant Administrator II	0	1	1
	97	110	110

3200 FIRE RESCUE

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	4,733,760	4,948,124	5,379,085	5,389,570	5,389,570
51306	CASUAL LABOR	16,159	34,000	34,000	34,000	34,000
51400	OVERTIME	0	154,000	200,000	200,000	200,000
52100	FICA TAXES	352,202	369,411	411,500	412,302	412,302
52200	RETIREMENT CONTRIBUTIONS	1,150,237	1,222,500	1,272,738	1,275,430	1,275,430
52300	LIFE & HEALTH INSURANCE	553,694	661,896	689,367	689,262	689,262
52400	WORKERS' COMPENSATION	288,691	281,600	304,305	318,964	318,964
	Subtotal	7,094,743	7,671,531	8,290,995	8,319,528	8,319,528
Operating Expenses						
53100	PROFESSIONAL SERVICES	3,646	6,000	6,000	6,000	6,000
53400	OTHER CONTRACTUAL SERV	277,045	317,515	300,431	300,431	300,431
53416	SOFTWARE AS A SERVICE	9,730	31,035	15,845	15,845	15,845
54000	TRAVEL & PER DIEM	12,020	8,058	7,080	6,080	6,080
54100	COMMUNICATIONS SERVICES	40,790	46,879	62,015	49,637	49,637
54201	POSTAGE	789	1,600	1,000	1,000	1,000
54300	UTILITY SERVICES	83,867	85,260	88,110	102,010	102,010
54400	RENTALS & LEASES	4,087	6,300	3,600	3,600	3,600
54550	GENERAL LIABILITY CLAIMS	55,354	48,196	58,196	58,196	58,196
54600	REPAIR & MAINTENANCE	3,523	4,250	4,450	4,450	4,450
54603	VEHICLE MAINTENANCE	379,691	396,668	366,871	366,871	366,871
54604	MAINTENANCE - BUILDINGS	76,325	161,767	69,767	53,845	53,845
54605	EQUIPMENT MAINTENANCE	119,482	85,902	86,487	86,487	86,487
54615	SOFTWARE MAINT/SUPPORT	43,002	54,643	115,637	115,637	115,637
54700	PRINTING & BINDING	1,588	4,450	3,500	3,500	3,500
54800	PROMOTIONAL ACTIVITIES	6,322	4,000	4,000	3,000	3,000
54901	COURT COST	10	200	200	200	200
54907	COMMISSIONS-PROPERTY APPR	201,498	241,400	274,535	274,535	274,815
54908	COMMISSIONS - TAX COLL	176,757	241,400	252,200	252,200	252,200
54921	ADVERTISING	61	250	250	250	250
55100	OFFICE SUPPLIES	10,469	9,000	9,000	9,000	9,000
55101	EMPLOYEE INCENTIVE PROG	8,000	18,000	10,000	6,000	6,000
55120	OFFICE/NON-CAP EQUIPMENT	19,390	28,250	28,250	28,250	28,250
55200	OPERATING SUPPLIES	132,778	99,910	93,160	86,160	86,160
55201	TOOLS IMP. & SPEC. CLOTH	0	10,900	8,900	8,900	8,900
55205	UNIFORMS	85,809	133,300	135,300	105,150	105,150
55208	FUEL & LUBES	118,320	129,000	121,000	121,000	121,000
55211	JANITORIAL SUPPLIES	7,895	20,800	20,800	16,000	16,000

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
55226	SAFETY SUPPLIES	33,685	0	0	0	0
55270	COMPUTER ACCESSORIES	8,302	15,000	17,235	11,235	11,235
55275	COMPUTER SOFTWARE	18,697	877	1,387	1,387	1,387
55280	MEDICAL SUPPLIES	0	60,800	81,000	76,000	76,000
55400	DUES BKS SUBSCR MEM PUBL	10,301	17,293	21,633	21,633	21,633
55500	TRAINING	33,116	38,700	41,900	40,400	40,400
Subtotal		1,982,349	2,327,603	2,309,739	2,234,889	2,235,169
Capital Outlay						
56200	BUILDINGS	2,147	641,300	180,600	53,100	53,100
56300	IMPROVE OTHER THAN BLDG	0	23,785	24,069	23,229	23,229
56400	MACHINERY & EQUIPMENT	477,614	91,000	67,800	17,800	17,800
Subtotal		479,761	756,085	272,469	94,129	94,129
FIRE RESCUE		9,556,853	10,755,219	10,873,203	10,648,546	10,648,826

3220 FIRE CAPITAL IMPROVEMENT

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Capital Outlay						
56200	BUILDINGS	14,050	0	0	0	0
56400	MACHINERY & EQUIPMENT	223,297	361,750	447,000	347,000	347,000
	Subtotal	237,347	361,750	447,000	347,000	347,000
Debt Service						
57100	PRINCIPAL	73,656	0	176,780	176,780	176,780
	Subtotal	73,656	0	176,780	176,780	176,780
	FIRE CAPITAL IMPROVEMENT	311,002	361,750	623,780	523,780	523,780

3225 FIRE TRAINING CENTER

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	4,010	7,130	2,210	2,210	2,210
54100	COMMUNICATIONS SERVICES	940	1,000	1,140	1,140	1,140
54300	UTILITY SERVICES	10,951	11,300	12,500	12,500	12,500
54400	RENTALS & LEASES	1,824	2,900	1,800	2,000	2,000
54600	REPAIR & MAINTENANCE	801	2,000	2,000	2,000	2,000
54604	MAINTENANCE - BUILDINGS	2,444	3,000	3,000	3,000	3,000
54700	PRINTING & BINDING	0	500	0	0	0
55200	OPERATING SUPPLIES	9,095	8,900	8,600	8,600	8,600
55201	TOOLS IMP. & SPEC. CLOTH	0	2,000	100	100	100
55211	JANITORIAL SUPPLIES	1,545	3,000	3,000	3,000	3,000
55400	DUES BKS SUBSCR MEM PUBL	0	240	240	240	240
Subtotal		31,610	41,970	34,590	34,790	34,790
Capital Outlay						
56200	BUILDINGS	0	8,000	51,900	51,900	51,900
56400	MACHINERY & EQUIPMENT	0	24,000	3,000	3,000	3,000
Subtotal		0	32,000	54,900	54,900	54,900
FIRE TRAINING CENTER		31,610	73,970	89,490	89,690	89,690

9996 RESERVES AND TRANSFERS

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Non-Operating Expenses						
59100	TRANSFERS	170,868	211,895	171,406	171,406	171,406
59107	TRANSFER TO GENERAL FUND	93,673	107,078	107,078	107,078	107,078
59123	TRANSFER - INDIRECT COST	183,856	183,856	183,856	183,856	183,856
59159	TRANS FLEET VEH TRUST	500,000	772,000	795,160	395,160	395,160
61000	RESERVE CASH FORWARD	0	162,705	16,724	116,724	203,344
Subtotal		948,397	1,437,534	1,274,224	974,224	1,060,844
RESERVES AND TRANSFERS		948,397	1,437,534	1,274,224	974,224	1,060,844

155 FIRE SVCS VEHICLE TRUST

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	4,838	1,000	0
	Subtotal	4,838	1,000	0
Revenue Sources Other				
381000	INTERFUND TRANSFERS	500,000	772,000	0
381154	TRANSFER - FIRE TAX DIST	0	0	395,160
400100	5% RESERVE	0	(50)	0
400200	CASH CARRY FORWARD	0	500,000	1,233,186
	Subtotal	500,000	1,271,950	1,628,346
Total Revenues		504,838	1,272,950	1,628,346

Department: 3215

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Capital Outlay				
56400	MACHINERY & EQUIPMENT	37,800	772,000	444,634
	Subtotal	37,800	772,000	444,634
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	500,950	1,183,712
	Subtotal	0	500,950	1,183,712
Total Expenditures		37,800	1,272,950	1,628,346

Special Revenue Funds

Fund 106	ANIMAL SERVICES
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 065	BOATING IMPROVEMENT
Fund 112	BUSINESS TAX FUND
Fund 108	CHASSAHOWITZKA RV CMPGRND
Fund 049	COUNTY COURT MEDIATION
Fund 332C	CR 491 WIDENING
Fund 090	CRIME PREVENTION PROGRAMS
Fund 040	DRUG COURT
Fund 002G	FEMA - IRMA
Fund 130	FISHING IMPROVEMENT
Fund 131D	FL ARTS LICENSE PLATE
Fund 008	FL GAS REFORESTATION COMP
Fund 001A	GENERAL FUND CIP
Fund 505	HEALTH DEPARTMENT
Fund 031	METROPOLITAN PLAN ORG
Fund 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 INFRAST MATC

106 ANIMAL SERVICES

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Charges for Services				
346400	COUNTY SHELTER FEES	54,799	80,000	80,000
346450	ANIMAL SVCS CLINIC FEES	8,447	20,000	20,000
347207	TAXBL SALES-ANIMAL SVCS	3,866	4,000	4,000
347299	NON TAXABLE SALES	60,124	90,000	90,000
	Subtotal	127,236	194,000	194,000
Fines and Forfeitures				
354110	ANIMAL CONTROL VIOLATIONS	2,440	3,000	3,000
	Subtotal	2,440	3,000	3,000
Miscellaneous Revenues				
361200	MONEY MKT & LGIP INTEREST	20,679	5,000	5,000
366000	CONTRIBUTIONS(PRIVATE)	116,708	0	0
366940	ANIMAL SERVICES DONATIONS	85,097	75,000	20,000
367300	ANIMAL LICENSE FEES	172,303	170,000	160,000
369900	OTHER MISC REVENUES	5,205	0	0
369961	REIMBURSEMENTS	9,792	0	0
	Subtotal	409,785	250,000	185,000
Interfund Transfers				
381000	INTERFUND TRANSFERS	341	0	0
381001	TRANSFER - GENERAL FUND	1,426,225	1,642,317	1,968,966
	Subtotal	1,426,566	1,642,317	1,968,966
Statutory Reserves				
400100	5% RESERVE	0	(22,350)	(19,100)
	Subtotal	0	(22,350)	(19,100)
Cash Carry Forward				
400200	CASH CARRY FORWARD	0	230,301	(4,725)
	Subtotal	0	230,301	(4,725)
TOTAL ANIMAL SERVICES		1,966,027	2,297,268	2,327,141

Goal

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

Core Objectives

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

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

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

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

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

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Animal Services Technician I	6	6	6
Veterinary Technician	2	2	1
Lead Veterinary Technician	0	1	1
Customer Service Representative	3	3	3
Lead Customer Service Representative	1	0	0
Accounting Clerk - Animal Svcs	1	1	1
Senior Animal Services Tech	1	2	2
Kennel Crew Chief	1	1	1
Foster and Rescue Specialist	0	0	1
Animal Services Operations Supervisor	1	1	1
Chief Veterinarian	1	1	1
Animal Services Director	1	1	1
	18	19	19

5106 ANIMAL SERVICES

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51000	PERSONAL SERVICES	407,879	415,622	440,042	440,042	440,042
51200	REGULAR SALARIES & WAGES	524,895	623,894	682,926	682,926	652,569
51306	CASUAL LABOR	11,585	5,000	5,000	5,000	5,000
51400	OVERTIME	0	7,000	7,000	4,000	4,000
52100	FICA TAXES	40,319	47,728	52,244	52,244	49,922
52200	RETIREMENT CONTRIBUTIONS	43,641	52,844	68,293	68,293	65,257
52300	LIFE & HEALTH INSURANCE	113,462	136,250	143,514	143,514	136,351
52400	WORKERS' COMPENSATION	14,741	14,038	15,366	14,820	14,161
	Subtotal	1,156,521	1,302,376	1,414,385	1,410,839	1,367,302
Operating Expenses						
53000	OPERATING EXPENSES	85,260	87,593	88,411	88,411	88,411
53100	PROFESSIONAL SERVICES	0	4,000	4,000	4,000	4,000
53400	OTHER CONTRACTUAL SERV	74,151	67,056	74,000	55,000	55,000
53412	VETERINARIAN FEES	9,390	1,500	1,500	1,500	1,500
53415	EMERG HEALTH CARE (A.C.)	21,778	18,000	36,500	31,500	31,500
54000	TRAVEL & PER DIEM	1,754	3,105	3,105	2,105	2,105
54100	COMMUNICATIONS SERVICES	7,168	8,244	9,440	10,988	10,988
54201	POSTAGE	2,066	1,500	1,500	1,500	1,500
54300	UTILITY SERVICES	41,633	50,763	48,788	45,788	45,788
54400	RENTALS & LEASES	1,976	4,000	3,240	3,240	3,240
54550	GENERAL LIABILITY CLAIMS	4,088	2,749	2,749	2,749	2,749
54603	VEHICLE MAINTENANCE	12,327	2,428	2,600	2,600	2,600
54604	MAINTENANCE - BUILDINGS	4,715	315	315	315	315
54605	EQUIPMENT MAINTENANCE	4,422	5,175	4,530	5,175	5,175
54615	SOFTWARE MAINT/SUPPORT	4,915	5,211	6,149	6,149	6,149
54700	PRINTING & BINDING	463	156	200	200	200
54901	COURT COST	0	1,500	1,500	1,500	1,500
54921	ADVERTISING	0	100	200	200	200
55100	OFFICE SUPPLIES	2,318	3,515	3,515	2,515	2,515
55106	MEDICAL SUPPLIES & LINEN	0	0	0	7,056	7,056
55120	OFFICE/NON-CAP EQUIPMENT	2,833	2,100	2,600	2,200	2,200
55200	OPERATING SUPPLIES	0	3,089	0	0	0
55202	SHELTER OPERATING EXPENSE	176,423	206,960	206,960	206,960	206,960
55205	UNIFORMS	4,649	9,500	9,500	7,200	7,200
55208	FUEL & LUBES	839	2,300	2,300	1,500	1,500
55211	JANITORIAL SUPPLIES	7,996	7,500	10,000	10,000	10,000
55256	VOLUNTEER RECOGNITION	801	1,280	1,280	1,000	1,000

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
55270	COMPUTER ACCESSORIES	339	6,295	250	250	250
55275	COMPUTER SOFTWARE	0	854	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	1,026	595	595	595	595
55500	TRAINING	6,025	5,900	7,900	5,900	5,900
	Subtotal	479,355	513,283	533,627	508,096	508,096
Capital Outlay						
56000	CAPITAL OUTLAY	46,500	47,800	49,800	49,800	49,800
56400	MACHINERY & EQUIPMENT	7,115	26,526	6,000	6,000	6,000
	Subtotal	53,615	74,326	55,800	55,800	55,800
Non-Operating Expenses						
59100	TRANSFERS	2,847	2,847	2,847	2,847	2,847
59123	TRANSFER - INDIRECT COST	211,411	211,411	211,411	211,411	211,411
59920	COST OF GOODS SOLD	49,546	83,565	76,239	66,239	66,239
61000	RESERVE CASH FORWARD	0	37,752	0	201	43,738
	Subtotal	263,804	335,575	290,497	280,698	324,235
	ANIMAL SERVICES	1,953,295	2,225,560	2,294,309	2,255,433	2,255,433

150 AQUATIC SERVICES VEH & EQ

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	1,496	300	300
	Subtotal	1,496	300	300
Revenue Sources Other				
381000	INTERFUND TRANSFERS	102,025	70,000	70,000
400100	5% RESERVE	0	(15)	(15)
400200	CASH CARRY FORWARD	0	93,745	163,318
	Subtotal	102,025	163,730	233,303
Total Revenues		103,521	164,030	233,603

Department: 6314

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54603	VEHICLE MAINTENANCE	33,238	31,200	31,200
55208	FUEL & LUBES	20,722	23,610	23,610
	Subtotal	53,960	54,810	54,810
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	109,220	178,793
	Subtotal	0	109,220	178,793
Total Expenditures		53,960	164,030	233,603

094 ARTICLE V FACILITIES

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
348930	ART V FACILITIES 318.18	256,437	210,000	210,000
361200	MONEY MKT & LGIP INTEREST	5,577	2,300	2,300
	Subtotal	262,014	212,300	212,300
Revenue Sources Other				
400100	5% RESERVE	0	(10,615)	(10,615)
400200	CASH CARRY FORWARD	0	316,759	348,974
	Subtotal	0	306,144	338,359
Total Revenues		262,014	518,444	550,659

Department: 5704

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	0	0	91,908
	Subtotal	0	0	91,908
Capital Outlay				
56400	MACHINERY & EQUIPMENT	0	0	253,746
	Subtotal	0	0	253,746
Non-Operating Expenditure				
59100	TRANSFERS	150,000	250,000	0
61000	RESERVE CASH FORWARD	0	268,444	205,005
	Subtotal	150,000	518,444	205,005
Total Expenditures		150,000	518,444	550,659

098 ARTICLE V INNOVATIVE PROG

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
348921	COURT COST - DRUG COURT	30,664	32,000	27,500
361200	MONEY MKT & LGIP INTEREST	549	200	300
	Subtotal	31,213	32,200	27,800
Revenue Sources Other				
381000	INTERFUND TRANSFERS	52,181	49,192	37,451
381001	TRANSFER - GENERAL FUND	4,887	14,170	51,411
400100	5% RESERVE	0	(1,610)	(1,390)
400200	CASH CARRY FORWARD	0	11,006	(4,561)
	Subtotal	57,068	72,758	82,911
Total Revenues		88,281	104,958	110,711

Department: 5708

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Personnel Services				
51200	REGULAR SALARIES & WAGES	66,949	82,349	86,199
52100	FICA TAXES	5,085	6,300	6,594
52200	RETIREMENT CONTRIBUTIONS	5,571	6,975	8,620
52300	LIFE & HEALTH INSURANCE	10,385	8,620	8,626
52400	WORKERS' COMPENSATION	612	214	172
	Subtotal	88,602	104,458	110,211
Operating Expenditures				
54550	GENERAL LIABILITY CLAIMS	0	171	171
	Subtotal	0	171	171
Non-Operating Expenditure				
59100	TRANSFERS	329	329	329
	Subtotal	329	329	329
Total Expenditures		88,931	104,958	110,711

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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Part-Time			
Court Alternative/Program Assistant	1	2	2
Drug Court Coordinator	1	1	1
Court Alternative Supervisor	1	1	1
	3	4	4

097 ARTICLE V JUVENILE ALTERN

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
348924	COURT COST - JUVENILE ALT	30,664	32,000	27,500
361200	MONEY MKT & LGIP INTEREST	378	200	150
	Subtotal	31,042	32,200	27,650
Revenue Sources Other				
400100	5% RESERVE	0	(1,610)	(1,383)
400200	CASH CARRY FORWARD	0	33,151	26,171
	Subtotal	0	31,541	24,788
Total Revenues		31,042	63,741	52,438

Department: 5707

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Non-Operating Expenditure				
59100	TRANSFERS	33,104	33,151	26,171
61000	RESERVE CASH FORWARD	0	30,590	26,267
	Subtotal	33,104	63,741	52,438
Total Expenditures		33,104	63,741	52,438

099 ARTICLE V LAW ENFORCE TRN

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
348990	OTHER COURT COLLECTIONS	20,974	17,500	17,500
361200	MONEY MKT & LGIP INTEREST	241	90	90
	Subtotal	21,214	17,590	17,590
Revenue Sources Other				
400100	5% RESERVE	0	(880)	(880)
400200	CASH CARRY FORWARD	0	20,944	20,704
	Subtotal	0	20,064	19,824
Total Revenues		21,214	37,654	37,414

Department: 5709

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53000	OPERATING EXPENSES	0	16,710	16,710
	Subtotal	0	16,710	16,710
Non-Operating Expenditure				
59100	TRANSFERS	14,659	20,944	20,704
	Subtotal	14,659	20,944	20,704
Total Expenditures		14,659	37,654	37,414

096 ARTICLE V LAW LIBRARY

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
348923	COURT COST - LAW LIBRARY	30,664	32,000	27,500
361200	MONEY MKT & LGIP INTEREST	245	100	50
	Subtotal	30,910	32,100	27,550
Revenue Sources Other				
400100	5% RESERVE	0	(1,605)	(1,378)
	Subtotal	0	(1,605)	(1,378)
Total Revenues		30,910	30,495	26,172

Department: 5706

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
55400	DUES BKS SUBSCR MEM PUBL	14,419	14,454	14,892
	Subtotal	14,419	14,454	14,892
Non-Operating Expenditure				
59100	TRANSFERS	19,023	16,041	11,280
	Subtotal	19,023	16,041	11,280
Total Expenditures		33,443	30,495	26,172

095 ARTICLE V LEGAL AID

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
348922	COURT COST - LEGAL AID	30,664	32,000	27,500
361200	MONEY MKT & LGIP INTEREST	87	50	50
	Subtotal	30,752	32,050	27,550
Revenue Sources Other				
400100	5% RESERVE	0	(1,603)	(1,378)
	Subtotal	0	(1,603)	(1,378)
Total Revenues		30,752	30,447	26,172

Department: 5705

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	30,751	30,447	26,172
	Subtotal	30,751	30,447	26,172
Non-Operating Expenditure				
59100	TRANSFERS	53	0	0
	Subtotal	53	0	0
Total Expenditures		30,805	30,447	26,172

093 ARTICLE V TECHNOLOGY

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Charges for Services				
341160	CNTY PORTION ADTL SVC CHG	294,922	260,000	200,000
	Subtotal	294,922	260,000	200,000
Miscellaneous Revenues				
361200	MONEY MKT & LGIP INTEREST	6,417	3,500	3,500
	Subtotal	6,417	3,500	3,500
Interfund Transfers				
381001	TRANSFER - GENERAL FUND	318,308	414,515	333,584
	Subtotal	318,308	414,515	333,584
Statutory Reserves				
400100	5% RESERVE	0	(13,175)	(13,175)
	Subtotal	0	(13,175)	(13,175)
Cash Carry Forward				
400200	CASH CARRY FORWARD	0	113,052	170,573
	Subtotal	0	113,052	170,573
TOTAL ARTICLE V TECHNOLOGY		619,647	777,892	694,482

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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
State Attorney Technology Staff	2	2	2
	2	2	2

5703-602 STATE ATTORNEY

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51000	PERSONAL SERVICES	135,745	145,400	146,640	146,640	146,640
	Subtotal	135,745	145,400	146,640	146,640	146,640
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	6,497	7,150	5,610	5,610	5,610
54100	COMMUNICATIONS SERVICES	6,862	7,000	7,500	7,500	7,500
54612	COMPUTER MAINTENANCE	862	9,020	8,470	8,470	8,470
54615	SOFTWARE MAINT/SUPPORT	15,699	20,713	22,330	22,330	22,330
55270	COMPUTER ACCESSORIES	16,875	19,340	6,600	6,600	6,600
55275	COMPUTER SOFTWARE	333	3,980	1,980	1,980	1,980
55500	TRAINING	538	3,850	1,100	1,100	1,100
	Subtotal	47,665	71,053	53,590	53,590	53,590
Capital Outlay						
56400	MACHINERY & EQUIPMENT	31,994	18,150	39,000	39,000	39,000
	Subtotal	31,994	18,150	39,000	39,000	39,000
	STATE ATTORNEY	215,404	234,603	239,230	239,230	239,230

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. 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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Public Defender Technology Staff	1	1	1
	1	1	1

5703-603 PUBLIC DEFENDER

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51000	PERSONAL SERVICES	39,348	40,530	47,959	47,959	47,959
52500	UNEMPLOYMENT COMPENSATION	3,300	0	0	0	0
	Subtotal	42,648	40,530	47,959	47,959	47,959
Operating Expenses						
53416	SOFTWARE AS A SERVICE	4,607	6,440	4,443	4,443	4,443
54000	TRAVEL & PER DIEM	0	400	400	200	200
54100	COMMUNICATIONS SERVICES	7,482	6,890	6,960	6,960	6,960
54605	EQUIPMENT MAINTENANCE	1,161	4,037	4,170	4,170	4,170
54612	COMPUTER MAINTENANCE	1,490	200	381	381	381
55100	OFFICE SUPPLIES	161	390	696	696	696
55270	COMPUTER ACCESSORIES	3,866	4,379	10,410	10,410	10,410
55275	COMPUTER SOFTWARE	5,853	6,437	7,115	7,115	7,115
55400	DUES BKS SUBSCR MEM PUBL	7,306	7,398	6,900	6,900	6,900
55500	TRAINING	0	400	400	200	200
	Subtotal	31,927	36,971	41,875	41,475	41,475
Capital Outlay						
56400	MACHINERY & EQUIPMENT	8,936	9,343	7,945	7,945	7,945
	Subtotal	8,936	9,343	7,945	7,945	7,945
	PUBLIC DEFENDER	83,511	86,844	97,779	97,379	97,379

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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
User Support Analyst	1	1	1
Distributed Systems Network Coord	1	1	1
	2	2	2

5703-605 CIRCUIT COURT

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	88,881	112,005	114,342	114,342	114,342
52100	FICA TAXES	6,797	8,568	8,747	8,747	8,747
52200	RETIREMENT CONTRIBUTIONS	7,386	9,487	11,434	11,434	11,434
52300	LIFE & HEALTH INSURANCE	10,299	14,506	14,515	14,515	14,515
52400	WORKERS' COMPENSATION	240	291	297	229	229
	Subtotal	113,603	144,857	149,335	149,267	149,267
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	2,530	5,000	5,000	5,000	5,000
54000	TRAVEL & PER DIEM	3,975	4,750	4,750	4,750	4,750
54100	COMMUNICATIONS SERVICES	10,228	10,800	16,500	16,500	16,500
54550	GENERAL LIABILITY CLAIMS	11,440	326	326	326	326
54600	REPAIR & MAINTENANCE	21,514	9,500	8,675	8,675	8,675
54615	SOFTWARE MAINT/SUPPORT	29,609	30,715	59,715	59,715	59,715
55100	OFFICE SUPPLIES	5,197	7,600	15,100	15,100	15,100
55270	COMPUTER ACCESSORIES	37,167	33,747	18,450	18,450	18,450
55275	COMPUTER SOFTWARE	2,612	39,675	7,550	7,550	7,550
55400	DUES BKS SUBSCR MEM PUBL	1,123	675	675	675	675
55500	TRAINING	878	8,000	8,500	8,500	8,500
	Subtotal	126,273	150,788	145,241	145,241	145,241
Capital Outlay						
56400	MACHINERY & EQUIPMENT	35,803	152,725	51,300	51,300	51,300
	Subtotal	35,803	152,725	51,300	51,300	51,300
Non-Operating Expenses						
59100	TRANSFERS	625	625	625	625	625
	Subtotal	625	625	625	625	625
	CIRCUIT COURT	276,304	448,995	346,501	346,433	346,433

Goal

The information technology (IT) costs associated with this budget are pursuant to Chapter 29.008, Florida Statutes, with funding available pursuant to Chapter 28.24, Florida Statutes. Many of the IT costs are for circuit wide applications and, as such, are prorated based on the approximate percentage of Circuit County employees per office location.

Core Objectives

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

5703-685 GUARDIAN AD LITEM

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Operating Expenses						
54615	SOFTWARE MAINT/SUPPORT	0	1,080	1,260	1,260	1,260
55100	OFFICE SUPPLIES	0	0	0	1,200	1,200
55270	COMPUTER ACCESSORIES	793	3,070	3,880	2,680	2,680
55275	COMPUTER SOFTWARE	212	300	300	300	300
	Subtotal	1,005	4,450	5,440	5,440	5,440
Capital Outlay						
56400	MACHINERY & EQUIPMENT	1,278	3,000	6,000	6,000	6,000
	Subtotal	1,278	3,000	6,000	6,000	6,000
	GUARDIAN AD LITEM	2,284	7,450	11,440	11,440	11,440

065 BOATING IMPROVEMENT

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
334901	BOATING IMPROVEMENT	89,781	85,000	65,000
361200	MONEY MKT & LGIP INTEREST	17,749	9,900	2,000
	Subtotal	107,530	94,900	67,000
Revenue Sources Other				
400100	5% RESERVE	0	(4,745)	(3,350)
400200	CASH CARRY FORWARD	0	873,167	286,369
	Subtotal	0	868,422	283,019
Total Revenues		107,530	963,322	350,019

Department: 6115

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54610	MAINTENANCE - PARKS	4,901	9,600	5,000
	Subtotal	4,901	9,600	5,000
Capital Outlay				
56326	BOAT RAMP IMPROVEMENTS	0	665,176	0
	Subtotal	0	665,176	0
Non-Operating Expenditure				
59100	TRANSFERS	1,700	0	0
61000	RESERVE CASH FORWARD	0	288,546	345,019
	Subtotal	1,700	288,546	345,019
Total Expenditures		6,601	963,322	350,019

112 BUSINESS TAX FUND

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Taxes				
316000	BUSINESS TAX	109,255	110,000	105,000
	Subtotal	109,255	110,000	105,000
Miscellaneous Revenues				
361200	MONEY MKT & LGIP INTEREST	6,795	4,800	3,500
	Subtotal	6,795	4,800	3,500
Statutory Reserves				
400100	5% RESERVE	0	(5,740)	(5,425)
	Subtotal	0	(5,740)	(5,425)
Cash Carry Forward				
400200	CASH CARRY FORWARD	0	355,418	314,211
	Subtotal	0	355,418	314,211
TOTAL BUSINESS TAX FUND		116,051	464,478	417,286

Goal

The business tax represents the fees charged and the method by which a local government grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction.

These funds are for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities and other sales and marketing techniques.

Core Objectives

The Economic Development Director works directly with the various private economic development/ business organizations and is a liaison between businesses and other County departments.

The goal of the Economic Development Director program is to proactively solicit feedback from the business community, address business concerns and advocate for business interests.

The Economic Development Director additionally provides all the support necessary to make local businesses prosper by offering any help or assistance within the County's jurisdiction to facilitate business growth.

The Economic Development Director is responsible for working with new businesses to facilitate their entry into Citrus County, and to work with current businesses to support their success and expansion into the community.

Staffing	2018-2019	2019-2020	2020-2021
	Budget	Budget	Budget
Full-Time			
Economic Development Director	1	1	1
	1	1	1

2790 BUSINESS TAX FUND

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	83,493	87,510	90,021	90,021	90,021
52100	FICA TAXES	6,628	6,970	7,162	7,162	7,162
52200	RETIREMENT CONTRIBUTIONS	20,418	22,236	24,567	24,567	24,567
52300	LIFE & HEALTH INSURANCE	7,348	7,363	7,372	7,372	7,372
52400	WORKERS' COMPENSATION	225	228	234	180	180
	Subtotal	118,112	124,307	129,356	129,302	129,302
Operating Expenses						
53100	PROFESSIONAL SERVICES	0	3,000	2,000	2,000	2,000
53400	OTHER CONTRACTUAL SERV	13,100	0	3,000	3,000	3,000
54000	TRAVEL & PER DIEM	6,344	5,200	5,000	5,000	5,000
54100	COMMUNICATIONS SERVICES	652	600	636	636	636
54201	POSTAGE	87	100	100	100	100
54550	GENERAL LIABILITY CLAIMS	0	247	247	247	247
54615	SOFTWARE MAINT/SUPPORT	320	359	436	436	436
54700	PRINTING & BINDING	0	150	150	150	150
54807	MARKETING	405	18,000	13,500	13,500	13,500
54809	TRADE SHOW PROMOTION	0	1,000	500	500	500
54921	ADVERTISING	207	0	0	0	0
55100	OFFICE SUPPLIES	82	175	125	125	125
55400	DUES BKS SUBSCR MEM PUBL	785	1,200	1,250	1,250	1,250
55500	TRAINING	752	0	0	0	0
	Subtotal	22,734	30,031	26,944	26,944	26,944
Non-Operating Expenses						
59100	TRANSFERS	650	650	650	650	650
59123	TRANSFER - INDIRECT COST	22,811	22,811	22,811	22,811	22,811
61000	RESERVE CASH FORWARD	0	286,679	237,579	237,579	237,579
	Subtotal	23,461	310,140	261,040	261,040	261,040
	BUSINESS TAX FUND	164,307	464,478	417,340	417,286	417,286

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	1,972	0	0
362000	RENTS & ROYALTIES	65,748	0	0
369900	OTHER MISC REVENUES	933	0	0
	Subtotal	68,653	0	0
Revenue Sources Other				
400200	CASH CARRY FORWARD	0	100,324	185,113
	Subtotal	0	100,324	185,113
Total Revenues		68,653	100,324	185,113

Department: 6150

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54600	REPAIR & MAINTENANCE	9,743	0	0
	Subtotal	9,743	0	0
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	18,078	0	0
	Subtotal	18,078	0	0
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	100,324	185,113
	Subtotal	0	100,324	185,113
Total Expenditures		27,821	100,324	185,113

049 COUNTY COURT MEDIATION

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	555	300	300
	Subtotal	555	300	300
Revenue Sources Other				
400100	5% RESERVE	0	(15)	(15)
400200	CASH CARRY FORWARD	0	25,997	27,967
	Subtotal	0	25,982	27,952
Total Revenues		555	26,282	28,252

Department: 2334-609

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	6,000	6,000
54000	TRAVEL & PER DIEM	196	1,000	1,000
55100	OFFICE SUPPLIES	364	500	500
55500	TRAINING	125	3,000	3,000
	Subtotal	685	10,500	10,500
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	15,782	17,752
	Subtotal	0	15,782	17,752
Total Expenditures		685	26,282	28,252

332C CR 491 WIDENING

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources Other				
400200	CASH CARRY FORWARD	0	0	14,670,226
	Subtotal	0	0	14,670,226
Total Revenues		0	0	14,670,226

Department: 3321C

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Capital Outlay				
56339	CR491-CR486 TO SR44	0	0	14,670,226
	Subtotal	0	0	14,670,226
Total Expenditures		0	0	14,670,226

090 CRIME PREVENTION PROGRAMS

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
348990	OTHER COURT COLLECTIONS	52,564	50,000	50,000
361200	MONEY MKT & LGIP INTEREST	5	0	0
	Subtotal	52,570	50,000	50,000
Revenue Sources Other				
400100	5% RESERVE	0	(2,500)	(2,500)
400200	CASH CARRY FORWARD	0	7,000	570
	Subtotal	0	4,500	(1,930)
Total Revenues		52,570	54,500	48,070

Department: 5860

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Non-Operating Expenditure				
59100	TRANSFERS	45,000	52,000	45,000
61000	RESERVE CASH FORWARD	0	2,500	3,070
	Subtotal	45,000	54,500	48,070
Total Expenditures		45,000	54,500	48,070

040 DRUG COURT

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Charges for Services				
342900	LAB FEES	27,576	24,000	28,000
346906	FEES FOR SERVICES	140	300	200
	Subtotal	27,716	24,300	28,200
Fines and Forfeitures				
351100	COURT FINES	29,336	33,000	19,000
351900	COURT PARTICIPATION FEES	220	500	500
351910	MENTAL HEALTH PART FEE	2,370	3,000	1,000
351915	VETERANS COURT	1,770	600	1,600
	Subtotal	33,696	37,100	22,100
Miscellaneous Revenues				
361200	MONEY MKT & LGIP INTEREST	235	0	0
369900	OTHER MISC REVENUES	25	0	0
	Subtotal	260	0	0
Interfund Transfers				
381001	TRANSFER - GENERAL FUND	0	11,239	48,917
	Subtotal	0	11,239	48,917
Statutory Reserves				
400100	5% RESERVE	0	(3,070)	(2,515)
	Subtotal	0	(3,070)	(2,515)
Cash Carry Forward				
400200	CASH CARRY FORWARD	0	5,964	(21,917)
	Subtotal	0	5,964	(21,917)
TOTAL DRUG COURT		61,673	75,533	74,785

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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Part-Time			
Drug Court Coordinator	1	1	1
Court Alternative Supervisor	1	1	1
	2	2	2

5750 DRUG COURT

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	19,012	19,948	20,802	20,802	20,802
52100	FICA TAXES	1,439	1,526	1,591	1,591	1,591
52200	RETIREMENT CONTRIBUTIONS	1,582	1,690	2,080	2,080	2,080
52300	LIFE & HEALTH INSURANCE	3,947	3,951	3,954	3,954	3,954
52400	WORKERS' COMPENSATION	51	52	54	42	42
	Subtotal	26,032	27,167	28,481	28,469	28,469
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	43,348	42,220	42,000	42,000	42,000
54000	TRAVEL & PER DIEM	17	40	40	40	40
54201	POSTAGE	1	20	20	20	20
54400	RENTALS & LEASES	0	0	0	1,300	1,300
54550	GENERAL LIABILITY CLAIMS	0	114	114	114	114
54605	EQUIPMENT MAINTENANCE	1,234	1,700	1,700	0	0
54615	SOFTWARE MAINT/SUPPORT	718	1,004	1,308	1,308	1,308
55100	OFFICE SUPPLIES	345	820	820	700	700
55270	COMPUTER ACCESSORIES	0	1,255	675	675	675
55275	COMPUTER SOFTWARE	0	854	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	0	180	180	0	0
	Subtotal	45,663	48,207	46,857	46,157	46,157
Non-Operating Expenses						
59100	TRANSFERS	159	159	159	159	159
	Subtotal	159	159	159	159	159
	DRUG COURT	71,854	75,533	75,497	74,785	74,785

002G FEMA - IRMA

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
334599	STATE NON-GRANT - FDOT	(2,513)	0	0
361200	MONEY MKT & LGIP INTEREST	10,787	0	0
	Subtotal	8,275	0	0
Revenue Sources Other				
400200	CASH CARRY FORWARD	0	0	193,294
	Subtotal	0	0	193,294
Total Revenues		8,275	0	193,294

Department: 2100G

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Capital Outlay				
56200	BUILDINGS	0	0	175,000
	Subtotal	0	0	175,000
Non-Operating Expenditure				
59100	TRANSFERS	2,048,536	0	0
61000	RESERVE CASH FORWARD	0	0	18,294
	Subtotal	2,048,536	0	18,294
Total Expenditures		2,048,536	0	193,294

130 FISHING IMPROVEMENT

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	1,962	1,000	1,000
367000	OTHER LIC & PERMITS	5,092	5,000	5,000
	Subtotal	7,054	6,000	6,000
Revenue Sources Other				
400100	5% RESERVE	0	(300)	(300)
400200	CASH CARRY FORWARD	0	103,370	110,023
	Subtotal	0	103,070	109,723
Total Revenues		7,054	109,070	115,723

Department: 6306

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	109,070	115,723
	Subtotal	0	109,070	115,723
Total Expenditures		0	109,070	115,723

131D FL ARTS LICENSE PLATE

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
335715	FL ARTS LICENSE PLATES	2,871	0	1,200
361200	MONEY MKT & LGIP INTEREST	153	100	100
	Subtotal	3,024	100	1,300
Revenue Sources Other				
400100	5% RESERVE	0	0	(65)
400200	CASH CARRY FORWARD	0	5,464	3,967
	Subtotal	0	5,464	3,902
Total Revenues		3,024	5,564	5,202

Department: 6212D

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	850	1,500	1,500
	Subtotal	850	1,500	1,500
Capital Outlay				
56600	LIBRARY BOOKS-PUBLICATION	2,021	2,500	2,500
	Subtotal	2,021	2,500	2,500
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	1,564	1,202
	Subtotal	0	1,564	1,202
Total Expenditures		2,871	5,564	5,202

008 FL GAS REFORESTATION COMP

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	2,791	1,600	1,600
369310	FLORIDA GAS REFORESTATION	15,000	0	0
	Subtotal	17,791	1,600	1,600
Revenue Sources Other				
400100	5% RESERVE	0	(80)	(80)
400200	CASH CARRY FORWARD	0	138,339	151,713
	Subtotal	0	138,259	151,633
Total Revenues		17,791	139,859	153,233

Department: 5765

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
55200	OPERATING SUPPLIES	4,367	139,859	153,233
	Subtotal	4,367	139,859	153,233
Total Expenditures		4,367	139,859	153,233

001A GENERAL FUND CIP

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources Other				
381001	TRANSFER - GENERAL FUND	0	2,185,000	2,185,000
400200	CASH CARRY FORWARD	0	0	406,485
	Subtotal	0	2,185,000	2,591,485
Total Revenues		0	2,185,000	2,591,485

Department: 3120

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
55275	COMPUTER SOFTWARE	0	0	1,000,000
	Subtotal	0	0	1,000,000
Capital Outlay				
56200	BUILDINGS	0	200,000	0
56300	IMPROVE OTHER THAN BLDG	0	0	1,000,000
56400	MACHINERY & EQUIPMENT	0	503,000	0
56549	ROAD RESURFACING	0	1,000,000	0
	Subtotal	0	1,703,000	1,000,000
Non-Operating Expenditure				
58100	AID TO GOVERNMENT AGENCY	0	84,950	0
59100	TRANSFERS	0	175,000	400,000
61000	RESERVE CASH FORWARD	0	222,050	191,485
	Subtotal	0	482,000	591,485
Total Expenditures		0	2,185,000	2,591,485

505 HEALTH DEPARTMENT

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
311300	CURRENT AD VALOREM TAXES	629,138	660,044	695,277
336000	STATE PMT IN LIEU OF TAX	297	0	0
341560	EXCESS FEES - PROP APPR	748	200	200
341610	EXCESS FEES - TAX COLL	3,758	1,000	1,000
361200	MONEY MKT & LGIP INTEREST	7,410	5,000	5,000
	Subtotal	641,351	666,244	701,477
Revenue Sources Other				
400100	5% RESERVE	0	(33,313)	(35,074)
400200	CASH CARRY FORWARD	0	173,942	128,559
	Subtotal	0	140,629	93,485
Total Revenues		641,351	806,873	794,962

Department: 2114

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53000	OPERATING EXPENSES	639,771	656,374	656,374
54550	GENERAL LIABILITY CLAIMS	0	2,487	2,487
54907	COMMISSIONS-PROPERTY APPR	12,954	13,575	13,950
54908	COMMISSIONS - TAX COLL	12,581	13,575	13,950
	Subtotal	665,306	686,011	686,761
Capital Outlay				
56400	MACHINERY & EQUIPMENT	25,330	0	0
	Subtotal	25,330	0	0
Non-Operating Expenditure				
58140	CRA PMTS-CRYSTAL RIVER	3,239	3,300	3,300
58145	CRA PAYMENTS-INVERNESS	4,980	6,000	5,725
59100	TRANSFERS	3,911	3,911	3,911
61000	RESERVE CASH FORWARD	0	107,651	95,265
	Subtotal	12,130	120,862	108,201
Total Expenditures		702,766	806,873	794,962

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

031 METROPOLITAN PLAN ORG

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	90	0	0
	Subtotal	90	0	0
Revenue Sources Other				
381001	TRANSFER - GENERAL FUND	5,192	5,500	5,500
400200	CASH CARRY FORWARD	0	158	269
	Subtotal	5,192	5,658	5,769
Total Revenues		5,282	5,658	5,769

Department: 5793

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Non-Operating Expenditure				
58100	AID TO GOVERNMENT AGENCY	5,275	5,500	5,500
61000	RESERVE CASH FORWARD	0	158	269
	Subtotal	5,275	5,658	5,769
Total Expenditures		5,275	5,658	5,769

315 PHONE SYSTEM

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	2,072	1,100	0
	Subtotal	2,072	1,100	0
Revenue Sources Other				
400100	5% RESERVE	0	(55)	0
400200	CASH CARRY FORWARD	0	98,361	54,258
	Subtotal	0	98,306	54,258
Total Revenues		2,072	99,406	54,258

Department: 3155

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
55270	COMPUTER ACCESSORIES	701	0	0
	Subtotal	701	0	0
Capital Outlay				
56200	BUILDINGS	12,937	0	0
56400	MACHINERY & EQUIPMENT	17,397	99,406	54,258
	Subtotal	30,334	99,406	54,258
Total Expenditures		31,035	99,406	54,258

001D PROPERTY APBATEMENT FUND

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325300	PROPERTY ABATEMENT ASSMT	0	0	161,490
	Subtotal	0	0	161,490
Revenue Sources Other				
400100	5% RESERVE	0	0	(8,075)
400200	CASH CARRY FORWARD	0	0	(904)
	Subtotal	0	0	(8,979)
Total Revenues		0	0	152,511

Department: 1350

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	0	0	19,500
54908	COMMISSIONS - TAX COLL	0	0	3,300
	Subtotal	0	0	22,800
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	0	129,711
	Subtotal	0	0	129,711
Total Expenditures		0	0	152,511

001B RADIO SYSTEM MAINTENANCE

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
369961	REIMBURSEMENTS	890,853	894,982	896,530
	Subtotal	890,853	894,982	896,530
Revenue Sources Other				
381001	TRANSFER - GENERAL FUND	305,998	193,455	250,091
381154	TRANSFER - FIRE TAX DIST	78,750	79,013	79,288
381619	TRANSFER-LAW IMPACT FEES	43,937	43,937	43,937
381620	TRANSFER- IMPACT FEES	7,823	7,823	7,823
381621	TRANSFER-EMS IMPACT FEES	0	15,825	15,825
400100	5% RESERVE	0	(44,750)	(44,827)
400200	CASH CARRY FORWARD	0	74,738	41,861
	Subtotal	436,508	370,041	393,998
Total Revenues		1,327,360	1,265,023	1,290,528

Department: 1250

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54605	EQUIPMENT MAINTENANCE	558,188	563,343	568,728
	Subtotal	558,188	563,343	568,728
Debt Service				
57100	PRINCIPAL	565,378	565,355	606,250
57200	INTEREST	156,377	136,325	115,550
	Subtotal	721,754	701,680	721,800
Total Expenditures		1,279,942	1,265,023	1,290,528

004 SUPERVISOR OF ELECTIONS

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Miscellaneous Revenues				
361200	MONEY MKT & LGIP INTEREST	18,281	11,000	16,000
369900	OTHER MISC REVENUES	13,316	0	4,000
	Subtotal	31,597	11,000	20,000
Statutory Reserves				
400100	5% RESERVE	0	(550)	(1,000)
	Subtotal	0	(550)	(1,000)
Cash Carry Forward				
400200	CASH CARRY FORWARD	0	238,056	14,050
	Subtotal	0	238,056	14,050
Other				
380000	OPERATING TRANSFERS IN	1,467,868	1,527,317	1,588,410
	Subtotal	1,467,868	1,527,317	1,588,410
TOTAL SUPERVISOR OF ELECTIONS		1,499,465	1,775,823	1,621,460

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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Deputy Supervisor	8	8	8
Administrative Services Director	1	1	1
Supervisor of Elections	1	1	1
	10	10	10

2440 SUPERVISOR OF ELECTIONS

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51100	EXECUTIVE SALARIES	130,428	130,428	130,855	130,855	130,855
51200	REGULAR SALARIES & WAGES	449,758	451,800	451,800	451,800	451,800
51400	OVERTIME	0	40,000	20,000	20,000	20,000
52100	FICA TAXES	43,615	47,600	46,103	46,103	46,103
52200	RETIREMENT CONTRIBUTIONS	54,256	59,042	100,816	100,816	100,816
52300	LIFE & HEALTH INSURANCE	66,539	72,750	72,680	72,680	72,680
52400	WORKERS' COMPENSATION	1,532	1,617	1,567	1,567	1,567
Subtotal		746,128	803,237	823,821	823,821	823,821
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	11,626	11,440	19,000	19,000	19,000
54000	TRAVEL & PER DIEM	7,177	7,850	7,850	7,850	7,850
54100	COMMUNICATIONS SERVICES	7,303	21,072	21,540	21,540	21,540
54201	POSTAGE	55,141	28,115	48,175	48,175	48,175
54400	RENTALS & LEASES	9,648	10,152	8,875	8,875	8,875
54603	VEHICLE MAINTENANCE	98	1,000	1,100	1,100	1,100
54605	EQUIPMENT MAINTENANCE	3,647	35,800	6,700	6,700	6,700
54612	COMPUTER MAINTENANCE	1,500	2,000	2,000	2,000	2,000
54615	SOFTWARE MAINT/SUPPORT	48,204	60,436	77,607	77,607	77,607
54700	PRINTING & BINDING	25,849	16,500	29,500	29,500	29,500
54921	ADVERTISING	290	4,925	4,700	4,700	4,700
55100	OFFICE SUPPLIES	5,058	5,000	5,000	5,000	5,000
55120	OFFICE/NON-CAP EQUIPMENT	1,752	1,745	1,745	1,745	1,745
55208	FUEL & LUBES	1,352	2,000	2,000	2,000	2,000
55270	COMPUTER ACCESSORIES	1,200	1,150	1,150	1,150	1,150
55275	COMPUTER SOFTWARE	2,621	510	510	510	510
55400	DUES BKS SUBSCR MEM PUBL	5,413	4,678	4,696	4,696	4,696
55500	TRAINING	10,949	7,700	7,700	7,700	7,700
Subtotal		198,828	222,073	249,848	249,848	249,848
Capital Outlay						
56400	MACHINERY & EQUIPMENT	30,235	0	5,000	5,000	5,000
Subtotal		30,235	0	5,000	5,000	5,000
Non-Operating Expenses						
59100	TRANSFERS	(27,072)	0	0	0	0
61000	RESERVE CASH FORWARD	0	17,318	3,233	3,233	3,233
Subtotal		(27,072)	17,318	3,233	3,233	3,233
SUPERVISOR OF ELECTIONS		948,119	1,042,628	1,081,902	1,081,902	1,081,902

Goal

These funds represent costs directly related to election activities and equipment. This includes ballot costs, pollworker salary and travel, and costs related to delivery, maintenance, setup and transport of voting booths and other poll supplies.

Core Objectives

To ensure the integrity of the electoral process and to enhance public confidence. This is achieved by conducting fair, honest and accurate elections while encouraging participation by providing voter education to citizens of all ages.

2441 ELECTIONS

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51300	OTHER SALARIES & WAGES	34,791	86,740	67,100	67,100	67,100
51301	CASUAL LABOR MACH CONST	11,411	35,180	14,590	14,590	14,590
51306	CASUAL LABOR	52,787	128,530	73,762	73,762	73,762
52100	FICA TAXES	2,422	10,245	7,167	7,167	7,167
52200	RETIREMENT CONTRIBUTIONS	343	2,980	1,459	1,459	1,459
52400	WORKERS' COMPENSATION	512	2,671	1,242	1,242	1,242
52500	UNEMPLOYMENT COMPENSATION	12	700	700	700	700
Subtotal		102,277	267,046	166,020	166,020	166,020
Operating Expenses						
53300	COURT REPORTER SERVICES	8,698	8,000	5,000	5,000	5,000
53400	OTHER CONTRACTUAL SERV	68,502	107,555	41,975	41,975	41,975
54000	TRAVEL & PER DIEM	1,125	2,000	1,000	1,000	1,000
54100	COMMUNICATIONS SERVICES	15,230	3,000	1,950	1,950	1,950
54201	POSTAGE	8,520	32,175	40,620	40,620	40,620
54400	RENTALS & LEASES	1,232	4,860	2,430	2,430	2,430
54408	BUILDING RENTAL	5,391	10,000	5,800	5,800	5,800
54550	GENERAL LIABILITY CLAIMS	3,566	0	0	0	0
54605	EQUIPMENT MAINTENANCE	922	3,175	4,350	4,350	4,350
54612	COMPUTER MAINTENANCE	17,720	17,720	21,715	21,715	21,715
54615	SOFTWARE MAINT/SUPPORT	62,074	61,989	74,923	74,923	74,923
54700	PRINTING & BINDING	16,985	64,800	52,000	52,000	52,000
54921	ADVERTISING	10,822	6,450	6,450	6,450	6,450
55100	OFFICE SUPPLIES	3,281	18,360	18,360	18,360	18,360
55120	OFFICE/NON-CAP EQUIPMENT	198	2,145	2,145	2,145	2,145
55270	COMPUTER ACCESSORIES	392	6,920	23,220	23,220	23,220
55275	COMPUTER SOFTWARE	0	0	27,700	27,700	27,700
Subtotal		224,656	349,149	329,638	329,638	329,638
Capital Outlay						
56400	MACHINERY & EQUIPMENT	26,195	117,000	43,900	43,900	43,900
Subtotal		26,195	117,000	43,900	43,900	43,900
ELECTIONS		353,128	733,195	539,558	539,558	539,558

079 TEEN COURT

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Charges for Services				
348990	OTHER COURT COLLECTIONS	26,223	24,000	27,000
	Subtotal	26,223	24,000	27,000
Fines and Forfeitures				
351900	COURT PARTICIPATION FEES	13,697	14,000	14,000
	Subtotal	13,697	14,000	14,000
Miscellaneous Revenues				
361200	MONEY MKT & LGIP INTEREST	294	0	0
366901	DONATION	4,000	4,000	3,000
369900	OTHER MISC REVENUES	3,496	3,000	3,500
	Subtotal	7,790	7,000	6,500
Interfund Transfers				
381001	TRANSFER - GENERAL FUND	0	0	20,567
	Subtotal	0	0	20,567
Statutory Reserves				
400100	5% RESERVE	0	(2,150)	(2,375)
	Subtotal	0	(2,150)	(2,375)
Cash Carry Forward				
400200	CASH CARRY FORWARD	0	18,903	(2,287)
	Subtotal	0	18,903	(2,287)
TOTAL TEEN COURT		47,710	61,753	63,405

Goal

The Citrus County Teen Court is a legally binding alternative that offers young offenders an opportunity of restoration and rehabilitation through community service, educational classes, and jury performance for their offenses. It is a sentencing hearing directed toward juvenile offenders who have admitted guilt to a law violation. The purpose of Teen Court is to educate and motivate both defendants and student participants, while promoting better communication between schools, government, the court, law enforcement and the general public. Teen Court provides the justice system with an alternative to the traditional handling of a juvenile delinquency charge. Teen Court interrupts the beginning criminal behavior in the juvenile and assists the offender in recognizing they are responsible for their behavior. Teen Court also helps in relieving an over-burdened docket in juvenile court.

Core Objectives

Maintain memberships in Florida Association Teen Court, National Youth Courts and local Partners for the Anti-Drug Coalition of Citrus County to research and apply program best practices for the enhancement of the Teen Court program.

Maintain demographic data on teen crime recidivism for youths 13 to 17 years of age.

Increase adult Teen Court volunteers so the youth will have adults to be mentors.

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Teen Court Coordinator	1	1	1
Part-Time			
Court Alternative Supervisor	0	1	1
	1	2	2

2155 TEEN COURT - FINES

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	30,995	42,627	44,527	44,527	44,527
52100	FICA TAXES	2,371	3,261	3,406	3,406	3,406
52200	RETIREMENT CONTRIBUTIONS	2,579	3,610	4,453	4,453	4,453
52300	LIFE & HEALTH INSURANCE	7,140	8,971	8,977	8,977	8,977
52400	WORKERS' COMPENSATION	84	111	116	89	89
	Subtotal	43,168	58,580	61,479	61,452	61,452
Operating Expenses						
54000	TRAVEL & PER DIEM	417	480	480	480	480
54201	POSTAGE	94	240	240	150	150
54550	GENERAL LIABILITY CLAIMS	0	62	62	62	62
54615	SOFTWARE MAINT/SUPPORT	239	251	327	327	327
55100	OFFICE SUPPLIES	213	540	540	540	540
55270	COMPUTER ACCESSORIES	0	0	125	125	125
55400	DUES BKS SUBSCR MEM PUBL	0	100	150	150	150
55500	TRAINING	50	50	0	0	0
	Subtotal	1,013	1,723	1,924	1,834	1,834
Non-Operating Expenses						
59100	TRANSFERS	119	119	119	119	119
61000	RESERVE CASH FORWARD	0	1,331	1,256	0	0
	Subtotal	119	1,450	1,375	119	119
	TEEN COURT - FINES	44,300	61,753	64,778	63,405	63,405

645 UTILITY FEE TRUST ACCOUNT

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	8,791	4,000	4,000
367500	UTILITY REGULATORY FEES	141,911	140,000	140,000
	Subtotal	150,702	144,000	144,000
Revenue Sources Other				
400100	5% RESERVE	0	(7,200)	(7,200)
400200	CASH CARRY FORWARD	0	519,557	578,083
	Subtotal	0	512,357	570,883
Total Revenues		150,702	656,357	714,883

Department: 6400

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Personnel Services				
51200	REGULAR SALARIES & WAGES	17,839	0	0
52100	FICA TAXES	1,362	0	0
52200	RETIREMENT CONTRIBUTIONS	1,203	0	0
52300	LIFE & HEALTH INSURANCE	1,201	0	0
52400	WORKERS' COMPENSATION	48	0	0
	Subtotal	21,652	0	0
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	31,852	60,000	60,000
54000	TRAVEL & PER DIEM	0	2,500	2,500
54100	COMMUNICATIONS SERVICES	6	60	60
54201	POSTAGE	32	100	100
54550	GENERAL LIABILITY CLAIMS	0	225	225
54615	SOFTWARE MAINT/SUPPORT	239	251	0
54700	PRINTING & BINDING	0	100	100
54921	ADVERTISING	109	100	100
55100	OFFICE SUPPLIES	18	200	200
55400	DUES BKS SUBSCR MEM PUBL	0	300	300
55500	TRAINING	0	2,000	2,000
	Subtotal	32,256	65,836	65,585
Non-Operating Expenditure				
59100	TRANSFERS	477	477	477
59123	TRANSFER - INDIRECT COST	22,811	22,811	22,811
61000	RESERVE CASH FORWARD	0	567,233	626,010
	Subtotal	23,288	590,521	649,298
Total Expenditures		77,196	656,357	714,883

Goal

The Office of Utility Regulation and the five members of the Water and Wastewater Authority provide for local regulation of the private, for-profit water and wastewater utilities operating within the unincorporated areas of Citrus County.

Core Objectives

Track responses to customer inquiries or complaints as a performance measure to promote turnaround time of one business day.

To partner with regulated utilities in reducing deficiencies noted in state inspections with a goal of zero deficiencies. This is accomplished by annual inspections of facilities using state regulatory checklists.

Set rates in a manner that conforms to state guidelines for reasonable rate of return, prudent investment, and recovery of operating and maintenance costs while annually reviewing rate structure and earnings through financial reports. The annual financial review goal is to achieve a positive cash flow in utilities.

Track the acceptable level of service to ratepayers of regulated utilities through customer meetings, regulatory agency reports, and customer complaints. The intended goal is to achieve zero monthly customer complaints.

Promote better management of water resources by encouraging eco-friendly efficiencies in operations and maintenance. The efficiencies are intended to capture a higher rate of return on investment with a lower cost of regulation per customer.

Staffing

	2018-2019	2019-2020	2020-2021
	Budget	Budget	Budget
Part-Time			
Utilities Regulatory Director	1	0	0
	1	0	0

160 VISITOR & CONV BUREAU

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Taxes				
312120	TOURIST TAX	1,532,631	1,400,000	1,063,000
	Subtotal	1,532,631	1,400,000	1,063,000
Miscellaneous Revenues				
361200	MONEY MKT & LGIP INTEREST	33,879	15,000	15,000
	Subtotal	33,879	15,000	15,000
Statutory Reserves				
400100	5% RESERVE	0	(70,750)	(53,900)
	Subtotal	0	(70,750)	(53,900)
Cash Carry Forward				
400200	CASH CARRY FORWARD	0	1,720,429	1,601,830
	Subtotal	0	1,720,429	1,601,830
TOTAL VISITOR & CONV BUREAU		1,566,510	3,064,679	2,625,930

Goal

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

VCB Mission

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

VCB Vision 2025

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

Our VCB Culture

Values

Visitor centric

Collaborative

Community-based | Transparent

Innovative

Accountable

Visitor Promise

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

Partner Promise

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

Our Destination Commitment

Brand Promise

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

Brand Vision 2025

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

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

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

Local restaurants and attractions survival during slow season is dependent upon visitor patronage during our peak tourism months of Nov-Mar & July-Sept. People might think of tourism as only supporting hotels, attractions and

restaurants. However, tourism creates jobs and generates revenue for many businesses in Citrus County including convenience/grocery stores, gas stations, retail, beverage and food distributors.

Core Objectives

Destination Marketing, Sales and Service: Drive Visitor Demand

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

Destination Development: Enhance Visitor Experience

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

VCB Advocacy and Stakeholder Relations: Communicate Tourism Value

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

VCB Resources and Management: Lead Tourism Effectively

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

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Senior Secretary	1	1	1
Visitor & Conv. Bureau Director	1	1	1
Industry Relations Specialist	1	1	1
Marketing & Content Manager	1	1	1
Marketing & Sales Manager	1	1	1
Customer Service Representative	1	1	1
	6	6	6

2122 VISITOR & CONV BUREAU

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	246,624	266,768	276,757	276,757	276,757
51306	CASUAL LABOR	4,281	7,000	7,000	7,000	7,000
51400	OVERTIME	0	1,000	2,500	1,000	1,000
52100	FICA TAXES	18,224	20,408	21,172	21,172	21,172
52200	RETIREMENT CONTRIBUTIONS	22,059	24,509	27,532	27,532	27,532
52300	LIFE & HEALTH INSURANCE	41,416	43,277	43,307	43,307	43,307
52400	WORKERS' COMPENSATION	776	812	838	668	668
Subtotal		333,379	363,774	379,106	377,436	377,436
Operating Expenses						
53100	PROFESSIONAL SERVICES	150,300	66,000	77,000	75,000	75,000
53400	OTHER CONTRACTUAL SERV	110,832	144,600	159,200	159,200	159,200
53416	SOFTWARE AS A SERVICE	1,205	7,680	6,000	7,680	7,680
54000	TRAVEL & PER DIEM	47,037	64,800	57,300	57,300	57,300
54100	COMMUNICATIONS SERVICES	6,750	8,559	8,559	8,559	8,559
54201	POSTAGE	2,700	21,500	27,000	24,000	24,000
54300	UTILITY SERVICES	6,943	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	4,478	541	541	541	541
54600	REPAIR & MAINTENANCE	1,772	1,824	1,824	1,824	1,824
54603	VEHICLE MAINTENANCE	216	525	550	550	550
54604	MAINTENANCE - BUILDINGS	4,974	6,604	6,604	6,604	6,604
54605	EQUIPMENT MAINTENANCE	5,806	7,020	7,020	7,020	7,020
54615	SOFTWARE MAINT/SUPPORT	1,470	1,697	2,154	2,154	2,154
54700	PRINTING & BINDING	10,804	14,000	17,000	17,000	17,000
54800	PROMOTIONAL ACTIVITIES	85,664	47,500	62,500	62,500	62,500
54807	MARKETING	27,396	488,500	500,600	495,600	495,600
54809	TRADE SHOW PROMOTION	53,900	80,725	56,730	56,730	56,730
54820	VISIT CITRUS MAGAZINE	2,600	37,350	37,350	0	37,350
54825	PRINT MARKETING	75,341	0	0	0	0
54830	ONLINE MARKETING	335,651	0	0	0	0
54921	ADVERTISING	372	3,000	3,000	3,000	3,000
55100	OFFICE SUPPLIES	890	3,500	3,500	3,500	3,500
55120	OFFICE/NON-CAP EQUIPMENT	793	0	0	0	0
55200	OPERATING SUPPLIES	201	700	4,600	4,600	4,600
55208	FUEL & LUBES	653	1,800	1,800	1,800	1,800
55211	JANITORIAL SUPPLIES	33	1,000	1,000	1,000	1,000
55221	MEALS	2,085	3,000	3,000	3,000	3,000

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
55270	COMPUTER ACCESSORIES	1,224	860	975	975	975
55275	COMPUTER SOFTWARE	7,500	0	1,742	0	0
55400	DUES BKS SUBSCR MEM PUBL	7,940	15,005	15,005	15,005	15,005
55500	TRAINING	6,885	14,800	11,300	11,300	11,300
	Subtotal	988,761	1,077,347	1,108,111	1,060,699	1,098,049
Capital Outlay						
56400	MACHINERY & EQUIPMENT	0	3,900	0	0	0
	Subtotal	0	3,900	0	0	0
Non-Operating Expenses						
58221	SPECIAL PROJECTS	18,265	669,148	241,416	241,416	204,066
	Subtotal	18,265	669,148	241,416	241,416	204,066
Non-Operating Expenses						
59100	TRANSFERS	998	998	998	998	998
59123	TRANSFER - INDIRECT COST	51,188	51,188	51,188	51,188	51,188
61000	RESERVE CASH FORWARD	0	898,324	894,193	894,193	894,193
	Subtotal	52,186	950,510	946,379	946,379	946,379
	VISITOR & CONV BUREAU	1,392,591	3,064,679	2,675,012	2,625,930	2,625,930

160H VISITOR & CONV BUREAU 1ST

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
312121	1ST CENT TOURIST TAX	383,158	325,000	265,000
	Subtotal	383,158	325,000	265,000
Revenue Sources Other				
400100	5% RESERVE	0	(16,250)	(13,250)
400200	CASH CARRY FORWARD	0	205,403	928,561
	Subtotal	0	189,153	915,311
Total Revenues		383,158	514,153	1,180,311

Department: 2122H

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	0	0	400,000
	Subtotal	0	0	400,000
Non-Operating Expenditure				
60080	RES FOR CAPITAL PROJECTS	0	514,153	780,311
	Subtotal	0	514,153	780,311
Total Expenditures		0	514,153	1,180,311

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	26,385	10,000	10,000
369961	REIMBURSEMENTS	4,574	0	0
	Subtotal	30,958	10,000	10,000
Revenue Sources Other				
381000	INTERFUND TRANSFERS	475,376	3,450	0
381001	TRANSFER - GENERAL FUND	0	0	52,454
400100	5% RESERVE	0	(500)	(500)
400200	CASH CARRY FORWARD	0	887,544	705,546
	Subtotal	475,376	890,494	757,500
Total Revenues		506,334	900,494	767,500

Department: 4116

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	4,574	0	0
53400	OTHER CONTRACTUAL SERV	158,710	605,000	767,500
54912	FEES & PERMITS	11,700	0	0
	Subtotal	174,983	605,000	767,500
Non-Operating Expenditure				
59100	TRANSFERS	39,328	0	0
60060	RESERVE FOR WATER QUALITY	0	295,494	0
	Subtotal	39,328	295,494	0
Total Expenditures		214,312	900,494	767,500



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	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
341230	FAMILY DENTAL - INT SVC	180,533	136,518	118,614
341250	BOARD PORTION DENTAL	276,913	329,325	291,455
361200	MONEY MKT & LGIP INTEREST	2,074	850	850
	Subtotal	459,520	466,693	410,919
Revenue Sources Other				
400200	CASH CARRY FORWARD	0	87,875	156,802
	Subtotal	0	87,875	156,802
Total Revenues		459,520	554,568	567,721

Department: 8150

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Personnel Services				
52305	DENTAL CLAIMS	380,041	440,800	440,800
	Subtotal	380,041	440,800	440,800
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	2,000	2,000
53441	ADMINISTRATION	37,284	36,000	36,000
	Subtotal	37,284	38,000	38,000
Non-Operating Expenditure				
60050	RESERVE FOR CONTINGENCIES	0	75,768	88,921
	Subtotal	0	75,768	88,921
Total Expenditures		417,325	554,568	567,721

550 FLEET MANAGEMENT

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Charges for Services				
341260	LABOR REIMBURSEMENT	494,612	550,000	650,000
341280	FUEL SALES	24,227	50,000	25,000
	Subtotal	518,839	600,000	675,000
Miscellaneous Revenues				
361200	MONEY MKT & LGIP INTEREST	620	0	0
365000	SALE/SURPLUS-MATL/SCRAP	53	0	0
369900	OTHER MISC REVENUES	13,207	0	0
369961	REIMBURSEMENTS	0	4,670	0
	Subtotal	13,880	4,670	0
Interfund Transfers				
381001	TRANSFER - GENERAL FUND	0	312,271	0
	Subtotal	0	312,271	0
Cash Carry Forward				
400200	CASH CARRY FORWARD	0	(83,878)	180,963
	Subtotal	0	(83,878)	180,963
TOTAL FLEET MANAGEMENT		532,719	833,063	855,963

Goal

The Division of Fleet Management is responsible for maintaining and managing approximately 871 motorized fleet which includes, Citrus County Fire Rescue as well as Citrus County Transit buses. Fleet Management also maintains and administers the county fuel site and Wright Express fuel card program. In the past fiscal year we processed 436,843 gallons of unleaded and diesel fuel.

Fleet Management is tasked with inspecting, fueling, and maintaining 60 county emergency generators to ensure proper operation. This includes FDEP permanently placed generators at the Lecanto Government Building, Health Department facility, the Sheriff's Emergency Operations Center, and School District shelters. Fleet Management is activated along with first responders as a critical support function in a declared emergency.

Fleet Management also operates/manages a tire shop, IBS Napa Parts room, field service truck, and fuel & lube truck. We provide both on-site and in the field repairs to most divisions and departments within the BOCC. We manage a motor pool at the Lecanto Government Building, the Property Appraiser's Office, the Courthouse, and the Fleet Maintenance Complex.

Core Objectives

Provide the highest quality vehicles and equipment to the employees of the County through a managed maintenance and replacement program. All vehicles and equipment are on a preventative maintenance program.

Maintain the County fleet vehicles and equipment in the safest and most cost-effective manner while minimizing down time.

Maintain the County fuel site for the purpose of emergency fueling during storm and disaster events, along with convenient fueling during normal operations for the County and other government agencies. In addition, provide administration of the County's Wright Express fuel card program.

Administer the vehicle/equipment replacement schedule in accordance with the Fleet Management Administrative Regulation policy. Provide assistance to departments and divisions in determining equipment needs. Provide bid specifications and order vehicles and equipment through State contracts.

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Senior Secretary	1	1	1
Maintenance Worker	1	1	1
Equipment Mechanic	1	1	1
Heavy Equipment Mechanic	5	5	5
Chief Mechanic	1	1	1
Fleet Operations Supervisor	1	1	1
Fleet Management Director	1	1	1
Billing Systems Analyst	1	1	1
	12	12	12

4150 FLEET MANAGEMENT

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	422,354	510,577	503,027	503,027	503,027
52100	FICA TAXES	32,723	39,059	38,482	38,482	38,482
52200	RETIREMENT CONTRIBUTIONS	41,067	49,376	57,541	57,541	57,541
52300	LIFE & HEALTH INSURANCE	73,855	79,845	86,076	86,076	86,076
52350	OPEB-PROP FUNDS ONLY	(156)	0	0	0	0
52400	WORKERS' COMPENSATION	12,962	13,248	12,844	12,310	12,310
	Subtotal	582,805	692,105	697,970	697,436	697,436
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	3,326	3,500	2,500	2,500	2,500
53416	SOFTWARE AS A SERVICE	0	105	105	105	105
54000	TRAVEL & PER DIEM	1,349	2,500	2,500	2,500	2,500
54100	COMMUNICATIONS SERVICES	3,123	1,300	1,550	1,550	1,550
54201	POSTAGE	2	100	50	50	50
54300	UTILITY SERVICES	19,770	21,500	21,500	21,500	21,500
54400	RENTALS & LEASES	0	1,200	1,200	1,200	1,200
54500	INSURANCE	4,986	7,500	7,500	7,500	7,500
54550	GENERAL LIABILITY CLAIMS	12,120	4,428	4,428	4,428	4,428
54603	VEHICLE MAINTENANCE	22,931	18,000	18,000	18,000	18,000
54604	MAINTENANCE - BUILDINGS	13,309	2,000	2,000	2,000	2,000
54605	EQUIPMENT MAINTENANCE	1,987	19,515	19,515	19,515	19,515
54615	SOFTWARE MAINT/SUPPORT	7,715	6,600	17,160	17,785	17,785
54921	ADVERTISING	109	0	0	0	0
55100	OFFICE SUPPLIES	2,112	2,100	2,000	2,000	2,000
55201	TOOLS IMP. & SPEC. CLOTH	4,019	5,000	3,000	3,000	3,000
55205	UNIFORMS	5,801	7,400	7,400	7,400	7,400
55206	SHOP STOCK	0	500	0	0	0
55208	FUEL & LUBES	9,604	9,000	9,000	9,000	9,000
55211	JANITORIAL SUPPLIES	26	1,000	1,000	500	500
55270	COMPUTER ACCESSORIES	2,465	2,580	450	450	450
55275	COMPUTER SOFTWARE	0	340	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	2,274	2,250	2,650	2,650	2,650
55500	TRAINING	486	1,825	2,125	2,125	2,125
55960	DEPRECIATION EXPENSE	62,695	0	0	0	0
	Subtotal	180,210	120,243	125,633	125,758	125,758
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	15,000

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
61000	RESERVE CASH FORWARD	0	0	12,054	12,054	12,054
	Subtotal	20,715	20,715	32,769	32,769	32,769
	FLEET MANAGEMENT	783,730	833,063	856,372	855,963	855,963

551 FLEET VEHICLE TRUST FUND

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	1,887	0	0
364100	GOVDEALS - TAXABLE	13,598	0	0
364200	GOVDEALS - TAX EXEMPT	4,348	0	0
364215	IRON PLANET - TAX EXEMPT	975	0	0
	Subtotal	20,808	0	0
Revenue Sources Other				
381000	INTERFUND TRANSFERS	15,000	15,000	15,000
400200	CASH CARRY FORWARD	0	92,800	68,304
	Subtotal	15,000	107,800	83,304
Total Revenues		35,808	107,800	83,304

Department: 4151

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Capital Outlay				
56400	MACHINERY & EQUIPMENT	0	60,000	0
	Subtotal	0	60,000	0
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	47,800	83,304
	Subtotal	0	47,800	83,304
Total Expenditures		0	107,800	83,304

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	25,422	10,000	10,000
364100	GOVDEALS - TAXABLE	63,648	0	0
364200	GOVDEALS - TAX EXEMPT	15,952	0	0
364215	IRON PLANET - TAX EXEMPT	31,785	0	0
369900	OTHER MISC REVENUES	11,700	0	0
369963	INSURANCE REIMBURSEMENT	3,131	0	0
	Subtotal	151,638	10,000	10,000
Revenue Sources Other				
381000	INTERFUND TRANSFERS	998,776	962,000	962,000
381001	TRANSFER - GENERAL FUND	246,000	246,000	246,000
400100	5% RESERVE	0	(500)	(500)
400200	CASH CARRY FORWARD	0	323,286	377,117
	Subtotal	1,244,776	1,530,786	1,584,617
Total Revenues		1,396,414	1,540,786	1,594,617

Department: 4155

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54603	VEHICLE MAINTENANCE	306	0	0
54904	COMMISSIONS	8,725	0	0
	Subtotal	9,031	0	0
Capital Outlay				
56400	MACHINERY & EQUIPMENT	1,219,139	1,288,000	973,000
	Subtotal	1,219,139	1,288,000	973,000
Non-Operating Expenditure				
59100	TRANSFERS	3,954	0	0
61000	RESERVE CASH FORWARD	0	252,786	621,617
	Subtotal	3,954	252,786	621,617
Total Expenditures		1,232,124	1,540,786	1,594,617

170 HEALTH INSURANCE

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
341230	FAMILY DENTAL - INT SVC	(31)	0	0
341240	HEALTH INS CONT - INT SVC	5,948,800	5,839,691	6,045,935
341242	LIFE INS CONT - INT SVC	126,806	128,466	128,466
341244	DISABILITY INS CONT-INT S	110,874	115,000	115,000
341253	TOBACCO/NICOTINE FREE PRG	74,000	79,200	67,600
361200	MONEY MKT & LGIP INTEREST	88,370	50,000	50,000
369961	REIMBURSEMENTS	170,194	12,650	12,650
	Subtotal	6,519,013	6,225,007	6,419,651
Revenue Sources Other				
400200	CASH CARRY FORWARD	0	4,368,560	4,058,066
	Subtotal	0	4,368,560	4,058,066
Total Revenues		6,519,013	10,593,567	10,477,717

Department: 8000

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Personnel Services				
52300	LIFE & HEALTH INSURANCE	588,250	702,000	702,000
52302	HEALTH CLAIMS	3,858,996	4,200,000	4,700,000
52310	LIFE INSURANCE PREMIUM	132,275	138,000	139,000
52320	DISABILITY INSURANCE PREM	114,743	115,000	121,000
52330	FSA EXPENSES	(245)	2,500	2,500
	Subtotal	4,694,019	5,157,500	5,664,500
Operating Expenditures				
53100	PROFESSIONAL SERVICES	70,000	80,000	80,000
53400	OTHER CONTRACTUAL SERV	764,467	800,000	825,000
53441	ADMINISTRATION	462,051	670,000	670,000
54400	RENTALS & LEASES	1,107	1,200	1,200
54615	SOFTWARE MAINT/SUPPORT	0	160	160
55100	OFFICE SUPPLIES	0	250	250
55106	MEDICAL SUPPLIES & LINEN	17,810	20,000	20,000
55210	MISC SUPPLIES	0	500	500
55270	COMPUTER ACCESSORIES	4,726	0	0
55275	COMPUTER SOFTWARE	0	880	880
	Subtotal	1,320,161	1,572,990	1,597,990
Non-Operating Expenditure				
60050	RESERVE FOR CONTINGENCIES	0	3,863,077	3,215,227
	Subtotal	0	3,863,077	3,215,227
Total Expenditures		6,014,180	10,593,567	10,477,717

171 INSURANCE TRUST

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	53,321	20,000	20,000
369300	MISC REVENUE-SETTLEMENTS	2,814	0	0
369960	W/C CONTRIBUTIONS	1,109,559	970,000	970,000
369961	REIMBURSEMENTS	49,759	0	0
369963	INSURANCE REIMBURSEMENT	239,652	0	0
	Subtotal	1,455,106	990,000	990,000
Revenue Sources Other				
381000	INTERFUND TRANSFERS	69,266	69,266	69,266
381001	TRANSFER - GENERAL FUND	811,802	811,802	811,802
381154	TRANSFER - FIRE TAX DIST	91,501	91,501	91,501
381381	TRANSFER - ROAD & BRIDGE	161,912	161,912	161,912
400200	CASH CARRY FORWARD	0	2,861,470	3,433,005
	Subtotal	1,134,481	3,995,951	4,567,486
Total Revenues		2,589,587	4,985,951	5,557,486

Department: 8100

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Personnel Services				
52400	WORKERS' COMPENSATION	(5,470)	650,000	650,000
	Subtotal	(5,470)	650,000	650,000
Operating Expenditures				
53100	PROFESSIONAL SERVICES	1,973	16,500	10,000
53102	CONTRACT ATTORNEY FEES	0	25,000	25,000
53400	OTHER CONTRACTUAL SERV	4,000	6,000	9,000
53441	ADMINISTRATION	74,370	85,000	85,000
54500	INSURANCE	1,203,900	1,562,000	1,562,000
54550	GENERAL LIABILITY CLAIMS	532,130	550,000	550,000
55110	SAFETY TRAINING/MATERIAL	0	1,000	1,000
	Subtotal	1,816,372	2,245,500	2,242,000
Non-Operating Expenditure				
60050	RESERVE FOR CONTINGENCIES	0	2,090,451	2,665,486
	Subtotal	0	2,090,451	2,665,486
Total Expenditures		1,810,902	4,985,951	5,557,486

401 LANDFILL

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Taxes				
316100	HAZ MAT FEE	60,020	60,000	55,000
	Subtotal	60,020	60,000	55,000
Charges for Services				
343400	SOLID WASTE FEES	3,759,577	3,550,000	3,550,000
343405	RESIDENTIAL SOLID WASTE	1,783,711	1,773,000	1,790,000
343410	COMMERCIAL SOLID WASTE	600,751	561,000	538,000
343415	YARD WASTE FEES	310,774	310,000	288,000
343420	GREENHOUSE GAS CREDIT FEE	0	12,000	6,000
	Subtotal	6,454,813	6,206,000	6,172,000
Fines and Forfeitures				
350000	FINES & FORFEITURES	950	0	0
	Subtotal	950	0	0
Miscellaneous Revenues				
361200	MONEY MKT & LGIP INTEREST	69,394	30,000	30,000
364000	DISPOSITION FIXED ASSETS	450,426	0	0
365000	SALE/SURPLUS-MATL/SCRAP	122,085	100,000	50,000
369900	OTHER MISC REVENUES	6,654	0	0
369961	REIMBURSEMENTS	582	0	0
	Subtotal	649,142	130,000	80,000
Interfund Transfers				
381000	INTERFUND TRANSFERS	26,010	0	0
381001	TRANSFER - GENERAL FUND	250	300	300
	Subtotal	26,260	300	300
Statutory Reserves				
400100	5% RESERVE	0	(319,800)	(315,350)
	Subtotal	0	(319,800)	(315,350)
Cash Carry Forward				
400200	CASH CARRY FORWARD	0	3,281,431	3,740,722
	Subtotal	0	3,281,431	3,740,722
TOTAL LANDFILL		7,191,185	9,357,931	9,732,672

Fund: 401 LANDFILL

Dept #	Department Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
5212	LANDFILL	5,216,678	7,193,857	7,615,505
5216	LONG TERM CARE	195,509	575,709	549,493
5217	LITTER PROGRAM	203,164	237,967	237,283
5218	RECYCLING	777,604	1,110,376	1,103,236
5219	HAZARDOUS WASTE	188,441	240,022	227,155
LANDFILL		6,581,396	9,357,931	9,732,672

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 104,000 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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Customer Service Specialist	1	1	1
Administrative Coordinator	1	1	1
Landfill Maintenance Supervisor	1	1	1
Operations Crew Leader	1	1	1
Solid Waste Technician I	4	4	4
Lead Solid Waste Technician	1	1	1
Solid Waste Supervisor	1	1	1
Lead Heavy Equipment Operator-SWM	1	1	1
Solid Waste Compliance Manager	1	1	1
Solid Waste Management Director	1	1	1
Utilities Operations Manager	1	1	1
Light Equipment Operator - SWM	1	1	1
Medium Equipment Operator-SWM	2	2	2
Heavy Equip Operator - SWM	3	4	4
Equipment Services Worker	1	1	1
Part-Time			
Billing Review Coordinator	1	1	1
Budget Analyst	0	1	0
Senior Budget Analyst	0	0	1
Fiscal Specialist III	1	0	0
	23	24	24

5212 LANDFILL

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	755,679	794,700	817,635	817,635	817,635
51306	CASUAL LABOR	0	2,500	2,500	2,500	2,500
51400	OVERTIME	0	41,448	41,448	41,448	41,448
52100	FICA TAXES	57,561	60,795	62,549	62,549	62,549
52200	RETIREMENT CONTRIBUTIONS	65,180	69,085	81,764	81,764	81,764
52300	LIFE & HEALTH INSURANCE	152,266	164,373	164,453	164,453	164,453
52350	OPEB-PROP FUNDS ONLY	(3,795)	0	0	0	0
52400	WORKERS' COMPENSATION	49,197	42,612	43,509	39,501	39,501
52500	UNEMPLOYMENT COMPENSATION	(152)	0	0	0	0
	Subtotal	1,075,936	1,175,513	1,213,858	1,209,850	1,209,850
Operating Expenses						
53100	PROFESSIONAL SERVICES	8,707	37,724	32,724	32,724	32,724
53400	OTHER CONTRACTUAL SERV	334,483	303,160	291,767	292,067	292,067
54000	TRAVEL & PER DIEM	1,492	2,314	2,450	2,450	2,450
54100	COMMUNICATIONS SERVICES	9,219	9,626	10,700	10,700	10,700
54201	POSTAGE	5,654	5,966	6,216	6,216	6,216
54300	UTILITY SERVICES	12,406	13,566	14,751	14,751	14,751
54400	RENTALS & LEASES	1,437	2,010	1,800	1,500	1,500
54402	EQUIPMENT RENTAL	173,015	22,000	22,000	22,000	22,000
54500	INSURANCE	9,795	10,000	10,000	10,000	10,000
54550	GENERAL LIABILITY CLAIMS	11,902	9,154	9,154	9,154	9,154
54600	REPAIR & MAINTENANCE	0	5,000	5,000	5,000	5,000
54603	VEHICLE MAINTENANCE	282,853	317,345	332,518	332,518	332,518
54604	MAINTENANCE - BUILDINGS	10,245	20,000	20,000	20,000	20,000
54605	EQUIPMENT MAINTENANCE	33,933	35,458	32,022	32,022	32,022
54615	SOFTWARE MAINT/SUPPORT	14,324	13,946	14,421	13,629	13,629
54700	PRINTING & BINDING	3,721	3,813	3,955	3,955	3,955
54800	PROMOTIONAL ACTIVITIES	1,650	2,000	2,000	2,000	2,000
54907	COMMISSIONS-PROPERTY APPR	36,110	36,500	36,500	36,500	36,500
54908	COMMISSIONS - TAX COLL	35,150	36,500	36,500	36,500	36,500
54912	FEES & PERMITS	600	700	800	800	800
54921	ADVERTISING	863	5,000	4,000	4,000	4,000
55100	OFFICE SUPPLIES	3,175	3,849	3,849	3,849	3,849
55120	OFFICE/NON-CAP EQUIPMENT	1,476	1,200	1,200	1,200	1,200
55201	TOOLS IMP. & SPEC. CLOTH	4,636	12,024	7,099	7,099	7,099
55205	UNIFORMS	8,923	10,970	12,266	12,266	12,266
55208	FUEL & LUBES	135,276	238,066	218,868	238,066	238,066

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
55210	MISC SUPPLIES	23,199	50,449	44,959	44,959	44,959
55211	JANITORIAL SUPPLIES	1,938	3,500	3,200	3,200	3,200
55226	SAFETY SUPPLIES	1,951	6,544	4,794	4,794	4,794
55270	COMPUTER ACCESSORIES	2,968	7,375	4,850	3,910	3,910
55275	COMPUTER SOFTWARE	0	0	2,762	1,840	1,840
55300	ROAD MATERIALS & SUPPLIES	0	6,250	6,250	3,250	3,250
55400	DUES BKS SUBSCR MEM PUBL	1,143	1,335	1,368	1,368	1,368
55500	TRAINING	1,839	3,630	3,955	3,955	3,955
55960	DEPRECIATION EXPENSE	485,900	0	0	0	0
Subtotal		1,659,986	1,236,974	1,204,698	1,218,242	1,218,242
Capital Outlay						
56200	BUILDINGS	0	10,500	26,500	26,500	26,500
56300	IMPROVE OTHER THAN BLDG	366	10,000	0	0	0
56400	MACHINERY & EQUIPMENT	5,785	9,000	74,200	74,200	74,200
Subtotal		6,151	29,500	100,700	100,700	100,700
Debt Service						
57200	INTEREST	2,221	0	0	0	0
Subtotal		2,221	0	0	0	0
Non-Operating Expenses						
59100	TRANSFERS	12,376	12,376	12,376	12,376	12,376
59101	TRANSFERS TO OTHER FUNDS	143,018	131,076	199,264	199,264	199,264
59123	TRANSFER - INDIRECT COST	336,491	336,491	336,491	336,491	336,491
59125	TRANSFERS - FUND 402	434,667	510,000	510,000	705,000	705,000
59142	TRANSFER - FUND 405	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000
59159	TRANS FLEET VEH TRUST	45,833	200,840	200,840	122,478	122,478
60020	RES FOR OUTSTANDING PO'S	0	10,000	10,000	10,000	10,000
60050	RESERVE FOR CONTINGENCIES	0	1,551,087	1,551,087	1,701,104	1,701,104
Subtotal		2,472,385	4,751,870	4,820,058	5,086,713	5,086,713
LANDFILL		5,216,678	7,193,857	7,339,314	7,615,505	7,615,505

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 in order to receive payment for “carbon credits” and offset the cost of disposal. Evaluate a power generation system using the collected landfill gas to offset power costs for the facility.

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

Petition the Florida Department of Environmental Protection (FDEP) to close the existing Consent Order (#05-1078) related to groundwater contamination due landfill gas impacts and thus reduce ongoing expenses pertaining to consulting services, groundwater and gas sampling and associated reporting.

Staffing	2018-2019	2019-2020	2020-2021
	Budget	Budget	Budget
Part-Time			
Utility Maintenance Tech	0	0	1
	0	0	1

5216 LONG TERM CARE

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	0	0	17,090	17,090	17,090
52100	FICA TAXES	0	0	1,307	1,307	1,307
52200	RETIREMENT CONTRIBUTIONS	0	0	1,709	1,709	1,709
52300	LIFE & HEALTH INSURANCE	0	0	3,588	3,588	3,588
52400	WORKERS' COMPENSATION	0	0	781	728	728
	Subtotal	0	0	24,475	24,422	24,422
Operating Expenses						
53100	PROFESSIONAL SERVICES	92,620	288,500	254,776	254,776	254,776
53400	OTHER CONTRACTUAL SERV	0	26,550	27,509	27,509	27,509
54100	COMMUNICATIONS SERVICES	0	0	575	575	575
54201	POSTAGE	116	100	100	100	100
54300	UTILITY SERVICES	54,979	63,000	66,139	66,139	66,139
54400	RENTALS & LEASES	294	500	600	600	600
54605	EQUIPMENT MAINTENANCE	7,801	54,345	35,850	35,850	35,850
54615	SOFTWARE MAINT/SUPPORT	0	0	0	32	32
54912	FEES & PERMITS	4,001	6,050	5,500	5,500	5,500
55201	TOOLS IMP. & SPEC. CLOTH	0	250	250	250	250
55205	UNIFORMS	0	0	464	464	464
55210	MISC SUPPLIES	1,423	8,500	3,500	3,500	3,500
55226	SAFETY SUPPLIES	0	250	250	250	250
55270	COMPUTER ACCESSORIES	0	0	0	940	940
55275	COMPUTER SOFTWARE	0	0	0	922	922
	Subtotal	161,234	448,045	395,513	397,407	397,407
Capital Outlay						
56300	IMPROVE OTHER THAN BLDG	0	40,000	65,000	65,000	105,000
56400	MACHINERY & EQUIPMENT	14,227	55,000	10,000	10,000	10,000
	Subtotal	14,227	95,000	75,000	75,000	115,000
Non-Operating Expenses						
59100	TRANSFERS	7,384	20,000	20,000	0	0
59123	TRANSFER - INDIRECT COST	12,664	12,664	12,664	12,664	12,664
	Subtotal	20,048	32,664	32,664	12,664	12,664
	LONG TERM CARE	195,509	575,709	527,652	509,493	549,493

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.
Reduce illegal dumping.

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Litter Control Supervisor	1	1	1
Maintenance Worker	4	4	4
	5	5	5

5217 LITTER PROGRAM

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	98,353	104,199	110,336	110,336	110,336
52100	FICA TAXES	7,114	7,971	8,441	8,441	8,441
52200	RETIREMENT CONTRIBUTIONS	8,204	8,826	11,034	11,034	11,034
52300	LIFE & HEALTH INSURANCE	27,781	29,022	29,044	29,044	29,044
52400	WORKERS' COMPENSATION	13,691	11,207	11,871	12,249	12,249
	Subtotal	155,142	161,225	170,726	171,104	171,104
Operating Expenses						
53100	PROFESSIONAL SERVICES	0	5,000	0	0	0
53400	OTHER CONTRACTUAL SERV	3,459	9,280	6,532	6,532	6,532
54100	COMMUNICATIONS SERVICES	64	207	185	185	185
54201	POSTAGE	11	70	70	70	70
54550	GENERAL LIABILITY CLAIMS	14	1,736	1,736	1,736	1,736
54603	VEHICLE MAINTENANCE	4,701	7,148	6,066	6,066	6,066
54615	SOFTWARE MAINT/SUPPORT	239	251	327	327	327
54700	PRINTING & BINDING	700	783	775	775	775
54800	PROMOTIONAL ACTIVITIES	630	7,550	7,550	7,550	7,550
54921	ADVERTISING	0	1,000	1,000	0	0
55100	OFFICE SUPPLIES	217	325	325	325	325
55201	TOOLS IMP. & SPEC. CLOTH	1,300	1,180	1,492	1,492	1,492
55205	UNIFORMS	2,342	2,708	2,898	2,898	2,898
55208	FUEL & LUBES	7,001	10,000	7,617	7,617	7,617
55210	MISC SUPPLIES	1,692	1,993	2,171	2,171	2,171
55226	SAFETY SUPPLIES	1,232	2,572	2,646	2,646	2,646
55270	COMPUTER ACCESSORIES	0	0	850	850	850
55400	DUES BKS SUBSCR MEM PUBL	0	100	100	100	100
55500	TRAINING	0	420	420	420	420
	Subtotal	23,602	52,323	42,760	41,760	41,760
Non-Operating Expenses						
59100	TRANSFERS	574	574	574	574	574
59123	TRANSFER - INDIRECT COST	23,845	23,845	23,845	23,845	23,845
	Subtotal	24,419	24,419	24,419	24,419	24,419
	LITTER PROGRAM	203,164	237,967	237,905	237,283	237,283

Goal

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

Core Objectives

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

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

Work toward complying with the State's 2020 Recycling Goal of 75% diversion.

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

Provide adequate number of staffed recycling drop off centers with expanded services providing sufficient collection points for rural areas.

Staffing

	2018-2019	2019-2020	2020-2021
	Budget	Budget	Budget
Part-Time			
Recycling Supervisor	1	1	1
	1	1	1

5218 RECYCLING

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	29,731	21,370	22,211	22,211	22,211
52100	FICA TAXES	1,584	1,635	1,699	1,699	1,699
52200	RETIREMENT CONTRIBUTIONS	1,723	1,810	2,221	2,221	2,221
52300	LIFE & HEALTH INSURANCE	3,600	3,603	3,606	3,606	3,606
52400	WORKERS' COMPENSATION	2,188	1,872	1,946	1,764	1,764
	Subtotal	38,827	30,290	31,683	31,501	31,501
Operating Expenses						
53100	PROFESSIONAL SERVICES	0	5,000	0	0	0
53400	OTHER CONTRACTUAL SERV	703,764	1,032,325	1,032,325	1,032,325	1,032,325
54000	TRAVEL & PER DIEM	825	1,622	1,827	1,827	1,827
54100	COMMUNICATIONS SERVICES	19	60	575	575	575
54201	POSTAGE	1	100	80	80	80
54402	EQUIPMENT RENTAL	2,662	3,250	2,340	2,340	2,340
54550	GENERAL LIABILITY CLAIMS	0	643	643	643	643
54603	VEHICLE MAINTENANCE	2,078	2,710	2,004	2,004	2,004
54605	EQUIPMENT MAINTENANCE	0	160	80	80	80
54615	SOFTWARE MAINT/SUPPORT	239	251	327	327	327
54700	PRINTING & BINDING	725	783	775	775	775
54800	PROMOTIONAL ACTIVITIES	999	1,000	1,000	1,000	1,000
54912	FEES & PERMITS	35	1,285	35	35	35
54921	ADVERTISING	0	800	0	0	0
55100	OFFICE SUPPLIES	217	350	350	350	350
55201	TOOLS IMP. & SPEC. CLOTH	1,206	1,300	1,300	1,300	1,300
55205	UNIFORMS	438	438	438	438	438
55208	FUEL & LUBES	1,073	1,600	1,150	1,150	1,150
55210	MISC SUPPLIES	337	430	210	210	210
55226	SAFETY SUPPLIES	34	177	126	126	126
55270	COMPUTER ACCESSORIES	0	700	975	975	975
55400	DUES BKS SUBSCR MEM PUBL	545	800	1,595	1,595	1,595
55500	TRAINING	395	1,117	395	395	395
	Subtotal	715,593	1,056,901	1,048,550	1,048,550	1,048,550
Non-Operating Expenses						
59100	TRANSFERS	222	222	222	222	222
59123	TRANSFER - INDIRECT COST	22,963	22,963	22,963	22,963	22,963
	Subtotal	23,185	23,185	23,185	23,185	23,185
	RECYCLING	777,604	1,110,376	1,103,418	1,103,236	1,103,236

Goal

Provide locations in the self-hauler area 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

	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Household Hazardous Waste Technician	1	1	1
Hazardous Waste Specialist	1	1	1
Part-Time			
Maintenance Worker - Haz Waste	1	1	1
Recycling Supervisor	1	1	1
	4	4	4

5219 HAZARDOUS WASTE

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	84,604	91,534	95,965	95,965	95,965
52100	FICA TAXES	6,573	7,002	7,341	7,341	7,341
52200	RETIREMENT CONTRIBUTIONS	7,149	7,753	9,597	9,597	9,597
52300	LIFE & HEALTH INSURANCE	17,916	17,920	17,933	17,933	17,933
52400	WORKERS' COMPENSATION	9,013	8,018	8,407	7,620	7,620
	Subtotal	125,254	132,227	139,243	138,456	138,456
Operating Expenses						
53100	PROFESSIONAL SERVICES	0	5,000	0	0	0
53106	MEDICAL SERVICES	1,103	3,300	3,100	3,100	3,100
53400	OTHER CONTRACTUAL SERV	23,049	45,150	43,400	43,400	43,400
54000	TRAVEL & PER DIEM	1,876	3,700	2,500	2,500	2,500
54201	POSTAGE	1	1,050	30	30	30
54603	VEHICLE MAINTENANCE	190	1,093	525	525	525
54604	MAINTENANCE - BUILDINGS	0	500	500	500	500
54605	EQUIPMENT MAINTENANCE	2,179	2,360	2,360	2,360	2,360
54615	SOFTWARE MAINT/SUPPORT	471	502	654	654	654
54700	PRINTING & BINDING	725	1,833	875	875	875
54912	FEES & PERMITS	75	75	75	75	75
54921	ADVERTISING	0	500	500	0	0
55100	OFFICE SUPPLIES	217	400	325	325	325
55201	TOOLS IMP. & SPEC. CLOTH	647	515	230	230	230
55205	UNIFORMS	1,604	1,979	2,031	2,031	2,031
55208	FUEL & LUBES	1,007	950	1,100	1,100	1,100
55210	MISC SUPPLIES	1,778	3,553	2,249	2,249	2,249
55226	SAFETY SUPPLIES	890	2,516	1,011	1,011	1,011
55270	COMPUTER ACCESSORIES	945	0	125	125	125
55400	DUES BKS SUBSCR MEM PUBL	240	245	245	245	245
55500	TRAINING	850	2,235	2,025	2,025	2,025
	Subtotal	37,847	77,456	63,860	63,360	63,360
Capital Outlay						
56400	MACHINERY & EQUIPMENT	0	5,000	0	0	0
	Subtotal	0	5,000	0	0	0
Non-Operating Expenses						
59123	TRANSFER - INDIRECT COST	25,339	25,339	25,339	25,339	25,339
	Subtotal	25,339	25,339	25,339	25,339	25,339
	HAZARDOUS WASTE	188,441	240,022	228,442	227,155	227,155

403 SOLID WASTE MGMT FLEET

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	24,566	15,000	14,300
	Subtotal	24,566	15,000	14,300
Revenue Sources Other				
381000	INTERFUND TRANSFERS	45,833	200,840	122,478
400100	5% RESERVE	0	(750)	(715)
400200	CASH CARRY FORWARD	0	997,266	1,021,162
	Subtotal	45,833	1,197,356	1,142,925
Total Revenues		70,399	1,212,356	1,157,225

Department: 5213

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Capital Outlay				
56400	MACHINERY & EQUIPMENT	0	212,356	157,225
	Subtotal	0	212,356	157,225
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	1,000,000	1,000,000
	Subtotal	0	1,000,000	1,000,000
Total Expenditures		0	1,212,356	1,157,225

405 SOLID WASTE CIP

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	186,855	85,000	79,800
361300	INVEST INTEREST (INC/DEC)	292,464	0	0
	Subtotal	479,319	85,000	79,800
Revenue Sources Other				
381401	TRANSFER - LANDFILL	1,500,000	2,000,000	2,000,000
400100	5% RESERVE	0	(4,250)	(3,990)
400200	CASH CARRY FORWARD	0	19,982,569	21,020,623
	Subtotal	1,500,000	21,978,319	23,016,633
Total Revenues		1,979,319	22,063,319	23,096,433

Department: 5215

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	33,059	1,000,000	100,000
54400	RENTALS & LEASES	32,220	193,350	193,350
	Subtotal	65,278	1,193,350	293,350
Capital Outlay				
56100	LAND	0	5,000,000	9,000,000
56300	IMPROVE OTHER THAN BLDG	0	516,125	932,250
	Subtotal	0	5,516,125	9,932,250
Debt Service				
57100	PRINCIPAL	0	73,100	90,352
57200	INTEREST	0	6,000	1,000
	Subtotal	0	79,100	91,352
Non-Operating Expenditure				
60080	RES FOR CAPITAL PROJECTS	0	15,274,744	12,779,481
	Subtotal	0	15,274,744	12,779,481
Total Expenditures		65,278	22,063,319	23,096,433

450 CITRUS CO UTILITIES

Account #	Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Charges for Services				
343311	WATER SALES RETAIL	8,528,317	8,001,006	8,359,008
343511	W/W SALES - RETAIL	9,129,277	8,427,892	9,262,890
343611	SERVICE CHARGES	387,215	282,758	566,125
343613	PLAN REVIEW FEES	3,062	2,000	4,340
343614	INSPECTION FEES	227,238	190,000	83,828
	Subtotal	18,275,109	16,903,656	18,276,191
Fines and Forfeitures				
354120	WATERING VIOLATIONS	2,715	3,000	2,580
	Subtotal	2,715	3,000	2,580
Miscellaneous Revenues				
361100	INTEREST	38,830	24,000	25,231
361200	MONEY MKT & LGIP INTEREST	304,778	102,242	130,000
361300	INVEST INTEREST (INC/DEC)	317,275	75,115	100,000
364100	GOVDEALS - TAXABLE	475	0	0
369900	OTHER MISC REVENUES	6,855	5,885	3,302
369915	PENALTIES	153,885	139,376	153,180
369961	REIMBURSEMENTS	297	0	0
369968	UTILITY REIMBURSEMENTS	78,506	0	0
369995	WATER & SEWER LINE EXTEN	15,409	0	0
	Subtotal	916,310	346,618	411,713
Interfund Transfers				
381200	TRANSFER - SPEC ASSMTS	741,409	724,459	865,645
381401	TRANSFER - LANDFILL	7,384	20,000	0
	Subtotal	748,793	744,459	865,645
Statutory Reserves				
400100	5% RESERVE	0	(862,664)	(934,525)
	Subtotal	0	(862,664)	(934,525)
Cash Carry Forward				
400200	CASH CARRY FORWARD	0	18,908,279	21,818,168
	Subtotal	0	18,908,279	21,818,168
Other				
389700	CAPITAL CONTRIBUTIONS	1,214,244	0	0
	Subtotal	1,214,244	0	0
TOTAL CITRUS CO UTILITIES		21,157,171	36,043,348	40,439,772

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 50,000 utility customers. 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 25,000 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 3476.713, 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	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Secretary	1	1	1
Senior Secretary	1	1	1
Executive Secretary	1	1	1
Billing Review Coordinator	1	1	1
Customer Service Specialist	2	2	0
Billing Specialist I	3	3	5
Billing Specialist II	1	1	1
Administrative Coordinator	1	1	1
Billing Supervisor	1	0	0
Billing Operations Manager	0	1	1
Purchasing Technician	1	1	1
Fiscal Specialist III	1	1	1
Engineer	0	0	1
Engineering Inspector	3	3	4
Engineering Design Technician	1	1	0
Utilities Technician I	2	4	13
Utilities Maintenance Worker	6	8	0

CITRUS CO UTILITIES

450-9000

Utilities Operator I	2	2	2
Utilities Operator II	10	10	10
Utilities Construction Technician	1	1	1
Utilities Construction Specialist	1	1	1
Utilities Construction Foreman	1	1	1
Utilities Instrumentation Technician	2	2	2
Utility Construction Tech II	1	1	1
Utility Compliance Manager	1	1	1
Utility Field Operations Supv	2	2	2
Utility Maintenance Tech	1	1	1
Utilities Technician II	16	15	16
Utilities Technician III	3	4	4
Treatment Plant Operations Mgr	1	1	1
Utilities Operator III	2	2	2
Utilities Senior Engineer	1	1	1
Utilities Maintenance Supervisor	1	1	1
Utilities Operations Manager	1	1	1
Utility Operations Division Director	1	1	1
Billing Systems Analyst	0	1	1
Utility Accounts Analyst	2	2	2
Water Conservation Specialist	3	3	3
FL Friendly Landscaping Program Coord	1	1	1
Water Resource Project Mgr	3	3	3
Billing Systems Manager	1	1	1
Water Conservation Manager	1	1	1
Utility Planning & Engineering Director	1	1	1
Utilities Business Service Director	1	1	1
Water Resources Director	1	1	1
Meter Reader I	3	3	3
Meter Reader II	1	1	1
Meter Reader Lead	1	1	1
Part-Time			
Grant Administration & Compliance Manager	1	1	1
Grant Administrator I	1	0	0
Grant Administrator II	0	1	1
Utility Maintenance Tech	0	0	1
	95	100	104

9000 CITRUS CO UTILITIES

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	3,556,684	3,767,550	4,088,014	4,095,812	4,164,527
51299	LABOR-CONTRA ACCOUNT	(51,776)	0	0	0	0
51306	CASUAL LABOR	2,977	15,000	15,000	5,000	5,000
51400	OVERTIME	0	150,000	150,000	150,000	150,000
52100	FICA TAXES	263,193	288,217	312,733	313,330	318,586
52200	RETIREMENT CONTRIBUTIONS	317,210	348,417	441,441	442,220	449,092
52300	LIFE & HEALTH INSURANCE	585,472	677,678	696,500	697,515	697,756
52350	OPEB-PROP FUNDS ONLY	55,403	0	0	0	0
52400	WORKERS' COMPENSATION	124,178	109,488	118,269	111,593	114,520
52500	UNEMPLOYMENT COMPENSATION	721	5,000	5,000	5,000	5,000
	Subtotal	4,854,062	5,361,350	5,826,957	5,820,470	5,904,481
Operating Expenses						
53100	PROFESSIONAL SERVICES	109,245	1,450,000	894,000	894,000	894,000
53400	OTHER CONTRACTUAL SERV	576,156	1,632,125	2,201,125	1,626,125	1,626,125
53410	TESTING	78,936	115,000	110,000	110,000	110,000
53416	SOFTWARE AS A SERVICE	12,092	14,483	20,080	20,080	20,080
53420	CONTR SERV - W R W S A	27,322	30,000	30,000	30,000	30,000
53426	SLUDGE REMOVAL	240,805	300,000	400,000	400,000	400,000
53454	CONTR SERV-PLT OPR MAINT	15,497	25,000	25,000	25,000	25,000
54000	TRAVEL & PER DIEM	10,941	10,144	13,311	12,311	12,311
54100	COMMUNICATIONS SERVICES	51,588	59,132	69,132	64,132	64,132
54201	POSTAGE	158,032	150,000	172,500	172,500	172,500
54300	UTILITY SERVICES	1,052,626	1,263,800	1,338,800	1,338,800	1,338,800
54400	RENTALS & LEASES	8,617	18,000	18,000	13,000	13,000
54402	EQUIPMENT RENTAL	4,098	7,000	7,000	7,000	7,000
54410	WATER PURCHASES	430,995	327,500	327,500	377,500	377,500
54500	INSURANCE	121,238	200,000	200,000	200,000	200,000
54550	GENERAL LIABILITY CLAIMS	64,791	50,000	75,745	75,745	75,745
54600	REPAIR & MAINTENANCE	25,724	40,000	40,000	40,000	40,000
54603	VEHICLE MAINTENANCE	164,983	230,000	172,000	172,000	172,000
54604	MAINTENANCE - BUILDINGS	(931)	138,700	57,000	32,500	106,700
54605	EQUIPMENT MAINTENANCE	161,874	338,761	359,603	339,603	339,603
54615	SOFTWARE MAINT/SUPPORT	108,495	155,492	89,818	89,818	89,818
54620	RESTORATION/EROSION CTRL	44,723	75,000	85,000	85,000	85,000
54625	LANDSCAPING	0	4,000	4,000	0	0
54700	PRINTING & BINDING	1,005	3,000	2,000	2,000	2,000
54800	PROMOTIONAL ACTIVITIES	7,956	9,000	9,000	9,000	9,000

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
54912	FEES & PERMITS	21,780	36,000	39,000	39,000	39,000
54921	ADVERTISING	31	500	500	500	500
55100	OFFICE SUPPLIES	18,986	25,048	25,048	25,048	25,048
55120	OFFICE/NON-CAP EQUIPMENT	7,334	10,000	10,600	7,500	7,500
55201	TOOLS IMP. & SPEC. CLOTH	29,186	35,000	35,000	35,000	35,000
55205	UNIFORMS	28,265	41,500	42,000	42,000	42,000
55207	CHEMICALS	180,716	208,000	229,500	229,500	229,500
55208	FUEL & LUBES	213,541	225,000	225,000	225,000	225,000
55210	MISC SUPPLIES	59,435	82,000	83,000	80,000	80,000
55211	JANITORIAL SUPPLIES	6,142	8,500	12,000	12,000	12,000
55226	SAFETY SUPPLIES	6,492	15,000	15,000	7,500	7,500
55270	COMPUTER ACCESSORIES	27,088	29,855	19,840	19,840	19,840
55275	COMPUTER SOFTWARE	1,019	5,147	3,041	3,041	12,491
55400	DUES BKS SUBSCR MEM PUBL	3,957	9,470	10,145	10,145	10,145
55500	TRAINING	20,199	22,060	27,215	27,215	27,215
55960	DEPRECIATION EXPENSE	5,698,175	0	0	0	0
	Subtotal	9,799,154	7,399,217	7,497,503	6,899,403	6,983,053
Capital Outlay						
56100	LAND	100	30,000	30,000	30,000	30,000
56200	BUILDINGS	0	135,500	89,500	89,500	139,000
56300	IMPROVE OTHER THAN BLDG	446,392	3,887,981	3,584,000	3,584,000	5,299,539
56306	LINE EXTENSION	0	100,000	100,000	100,000	100,000
56307	TOPEKA CS LINE EXTENSIONS	0	100,000	100,000	100,000	100,000
56400	MACHINERY & EQUIPMENT	12,711	231,750	658,250	658,250	658,250
	Subtotal	459,204	4,485,231	4,561,750	4,561,750	6,326,789
Debt Service						
57100	PRINCIPAL	0	2,272,000	2,339,850	2,715,950	2,715,950
57200	INTEREST	1,694,654	1,663,850	1,590,675	1,589,575	1,589,575
57300	PAYING AGENT FEES	103,464	525	525	525	525
57350	AMORTIZATION	(288,334)	0	0	0	0
	Subtotal	1,509,784	3,936,375	3,931,050	4,306,050	4,306,050
Non-Operating Expenses						
59100	TRANSFERS	389,931	88,066	87,213	87,213	87,213
59101	TRANSFERS TO OTHER FUNDS	544,596	558,596	755,845	755,845	755,845
59123	TRANSFER - INDIRECT COST	1,054,576	1,054,576	1,054,576	1,054,576	1,054,576
59134	RENEWAL & REPLACEMENT	1,100,000	1,100,000	850,000	850,000	850,000
59135	WRWSA RENEWAL & REPLACE	0	180,000	180,000	180,000	180,000
59159	TRANS FLEET VEH TRUST	115,000	169,460	115,000	115,000	115,000
59921	LOSS ON SALE OF ASSETS	317,860	0	0	0	0
60080	RES FOR CAPITAL PROJECTS	0	11,710,477	13,970,226	13,970,226	13,876,765

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
	Subtotal	3,521,962	14,861,175	17,012,860	17,012,860	16,919,399
	CITRUS CO UTILITIES	20,144,167	36,043,348	38,830,120	38,600,533	40,439,772

450N UTILITIES-NEIGHBORS HELP

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	669	0	0
	Subtotal	669	0	0
Revenue Sources Other				
400200	CASH CARRY FORWARD	0	25,207	41,398
	Subtotal	0	25,207	41,398
Total Revenues		669	25,207	41,398

Department: 9000N

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Non-Operating Expenditure				
58300	OTHER GRANTS & AIDS	(6,807)	5,000	5,000
61000	RESERVE CASH FORWARD	0	20,207	36,398
	Subtotal	(6,807)	25,207	41,398
Total Expenditures		(6,807)	25,207	41,398

450W WRWSA WTR CONSERV GRANT

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
337320	WRWSA LOCAL GRANT	34,661	0	0
361200	MONEY MKT & LGIP INTEREST	853	0	0
	Subtotal	35,514	0	0
Revenue Sources Other				
381000	INTERFUND TRANSFERS	36,875	46,503	45,650
400200	CASH CARRY FORWARD	0	10,898	9,692
	Subtotal	36,875	57,401	55,342
Total Revenues		72,389	57,401	55,342

Department: 9000W

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54800	PROMOTIONAL ACTIVITIES	69,321	46,503	45,650
	Subtotal	69,321	46,503	45,650
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	10,898	9,692
	Subtotal	0	10,898	9,692
Total Expenditures		69,321	57,401	55,342

451 CCU WATER CONN FEES

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	88,730	40,000	50,000
	Subtotal	88,730	40,000	50,000
Revenue Sources Other				
389120	WATER CONNECTION FEE	645,853	350,000	400,000
400100	5% RESERVE	0	(2,000)	(2,500)
400200	CASH CARRY FORWARD	0	4,213,593	4,848,295
	Subtotal	645,853	4,561,593	5,245,795
Total Revenues		734,583	4,601,593	5,295,795

Department: 9600

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	80,000	85,000
	Subtotal	0	80,000	85,000
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	0	2,565,000	2,530,000
56305	IMPROVE - FIRE HYDRANTS	2,370	96,829	0
56400	MACHINERY & EQUIPMENT	0	255,000	255,000
	Subtotal	2,370	2,916,829	2,785,000
Non-Operating Expenditure				
60080	RES FOR CAPITAL PROJECTS	0	1,604,764	2,425,795
	Subtotal	0	1,604,764	2,425,795
Total Expenditures		2,370	4,601,593	5,295,795

451A CCU WWTR CONN FEES

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	79,874	35,000	24,000
	Subtotal	79,874	35,000	24,000
Revenue Sources Other				
389230	SEWER CONNECTION FEE	771,600	525,000	650,000
400100	5% RESERVE	0	(1,750)	(1,200)
400200	CASH CARRY FORWARD	0	2,634,523	3,682,364
	Subtotal	771,600	3,157,773	4,331,164
Total Revenues		851,473	3,192,773	4,355,164

Department: 9601A

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	70,000	225,000
	Subtotal	0	70,000	225,000
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	0	1,749,000	1,789,000
56400	MACHINERY & EQUIPMENT	0	130,000	130,000
	Subtotal	0	1,879,000	1,919,000
Non-Operating Expenditure				
59100	TRANSFERS	127,363	0	0
59123	TRANSFER - INDIRECT COST	3,213	3,213	3,213
60080	RES FOR CAPITAL PROJECTS	0	1,240,560	2,207,951
	Subtotal	130,576	1,243,773	2,211,164
Total Expenditures		130,576	3,192,773	4,355,164

452 CCU UTIL REN/REPLCMT

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	67,953	25,000	20,000
	Subtotal	67,953	25,000	20,000
Revenue Sources Other				
381000	INTERFUND TRANSFERS	0	0	250,000
381450	TRANSFER - UTILITIES	1,100,000	1,100,000	850,000
400100	5% RESERVE	0	(1,250)	(1,000)
400200	CASH CARRY FORWARD	0	851,076	2,107,192
	Subtotal	1,100,000	1,949,826	3,206,192
Total Revenues		1,167,953	1,974,826	3,226,192

Department: 9400

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	150,000	0
54605	EQUIPMENT MAINTENANCE	303,713	305,000	430,000
	Subtotal	303,713	455,000	430,000
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	307,579	700,000	875,000
56400	MACHINERY & EQUIPMENT	17,790	660,000	885,000
	Subtotal	325,369	1,360,000	1,760,000
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	159,826	1,036,192
	Subtotal	0	159,826	1,036,192
Total Expenditures		629,083	1,974,826	3,226,192

453 WRWSA RENEWAL AND REPLACE

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources Other				
381450	TRANSFER - UTILITIES	0	180,000	180,000
400200	CASH CARRY FORWARD	0	177,338	89,991
	Subtotal	0	357,338	269,991
Total Revenues		0	357,338	269,991

Department: 9700

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
54600	REPAIR & MAINTENANCE	0	175,000	150,000
54605	EQUIPMENT MAINTENANCE	0	50,000	50,000
	Subtotal	0	225,000	200,000
Capital Outlay				
56400	MACHINERY & EQUIPMENT	0	0	8,000
	Subtotal	0	0	8,000
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	132,338	61,991
	Subtotal	0	132,338	61,991
Total Expenditures		0	357,338	269,991

454 WTR & WSTWTR AVAILABILITY

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
325210	WATER AVAILABILITY ASSMT	0	0	518,000
325220	WASTEWATER AVAILABILITY	0	0	150,000
361200	MONEY MKT & LGIP INTEREST	0	0	3,000
	Subtotal	0	0	671,000
Revenue Sources Other				
400100	5% RESERVE	0	0	(33,550)
400200	CASH CARRY FORWARD	0	0	534,418
	Subtotal	0	0	500,868
Total Revenues		0	0	1,171,868

Department: 9454

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	0	15,000
53400	OTHER CONTRACTUAL SERV	0	0	250
54201	POSTAGE	0	0	13,000
54907	COMMISSIONS-PROPERTY APPR	0	0	13,500
54908	COMMISSIONS - TAX COLL	0	0	13,500
54921	ADVERTISING	0	0	175
55100	OFFICE SUPPLIES	0	0	500
	Subtotal	0	0	55,925
Non-Operating Expenditure				
59100	TRANSFERS	0	0	6,500
59134	RENEWAL & REPLACEMENT	0	0	250,000
61000	RESERVE CASH FORWARD	0	0	859,443
	Subtotal	0	0	1,115,943
Total Expenditures		0	0	1,171,868

456 UTILITIES FLEET

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	14,503	10,000	8,000
364100	GOVDEALS - TAXABLE	1,464	0	0
	Subtotal	15,966	10,000	8,000
Revenue Sources Other				
381000	INTERFUND TRANSFERS	115,000	169,460	115,000
400100	5% RESERVE	0	(500)	(400)
400200	CASH CARRY FORWARD	0	632,040	644,149
	Subtotal	115,000	801,000	758,749
Total Revenues		130,966	811,000	766,749

Department: 9100

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Capital Outlay				
56400	MACHINERY & EQUIPMENT	0	186,000	152,000
	Subtotal	0	186,000	152,000
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	625,000	614,749
	Subtotal	0	625,000	614,749
Total Expenditures		0	811,000	766,749

466 BUILDING DEPARTMENT

Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Licenses and Permits			
BUILDING PERMITS	2,922,096	2,900,000	2,900,000
Subtotal	2,922,096	2,900,000	2,900,000
Miscellaneous Revenues			
SBA INTEREST	109,623	45,000	27,600
OTHER MISC REVENUES	(418)	600	0
Subtotal	109,204	45,600	27,600
Statutory Reserves			
5% RESERVE	0	(147,280)	(146,380)
Subtotal	0	(147,280)	(146,380)
Cash Carry Forward			
CASH CARRY FORWARD	0	5,468,157	4,334,918
Subtotal	0	5,468,157	4,334,918
BUILDING DEPARTMENT	3,031,300	8,266,477	7,116,138

Goal

The Building Division enforces Federal standards, state statutes, local ordinances, and adopted codes, and related technical standards governing construction. Added responsibilities include review of all permit application submittals for completeness and 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.

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 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 Building Division. This merger is a continued effort to streamline the permitting, site plan review, and plan review functions and processes.

With the construction of the Suncoast Parkway through Citrus County, we anticipate tremendous growth, therefore we will continue to further enhance, simplify and streamline the permitting processes so that our staff can work more efficiently and issue permits in a very timely manner. Our key goals this year are the continued streamlining and automation of processes, as well as reducing the overall permitting turnaround time from permit application submittal to issuance of the permits.

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

We will continue working this year to coordinate with Information Systems and other departments to increase participation and improve our internet based permitting and inspection activities, and to migrate from hard-copy documents to electronic whenever possible. 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, and also electronically converting existing paper records, files, and documentation.

Staffing	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Full-Time			
Senior Secretary	1	1	1
License Compliance Officer	2	3	3
Flood Management Specialist	1	1	1
Inspector III	7	7	7
Plans Examiner	1	1	1
Trademaster Plans Examiner	1	1	1
Fire Plans Examiner	1	1	1
Contractor Services/Inspection Specialist	1	2	2
Development Review/Permitting Spec Asst	1	1	1
Sr. Non-Residential Review Coordinator	1	1	1
Building Operations Manager	1	1	1
Assistant Building Official	1	1	1
Building Director/Building Official	1	1	1
Part-Time			
Development Review/Permitting Specialist II	7	0	0

BUILDING DIVISION

466-3440

Development Review/Permitting Specialist III	2	10	10
Customer Service Supervisor	1	1	1
	30	33	33

3440 BUILDING DEPARTMENT

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	1,325,037	1,486,982	1,532,591	1,532,591	1,532,591
51400	OVERTIME	0	8,000	8,000	8,000	8,000
52100	FICA TAXES	96,697	113,754	117,243	117,243	117,243
52200	RETIREMENT CONTRIBUTIONS	112,305	130,745	156,592	156,592	156,592
52300	LIFE & HEALTH INSURANCE	178,528	207,776	200,935	200,935	200,935
52350	OPEB-PROP FUNDS ONLY	26,252	0	0	0	0
52400	WORKERS' COMPENSATION	15,630	17,278	18,003	18,757	18,757
	Subtotal	1,754,449	1,964,535	2,033,364	2,034,118	2,034,118
Operating Expenses						
53102	CONTRACT ATTORNEY FEES	1,878	4,900	4,900	4,900	4,900
53400	OTHER CONTRACTUAL SERV	606	1,425	1,425	1,425	1,425
54000	TRAVEL & PER DIEM	1,833	3,500	3,000	3,000	3,000
54100	COMMUNICATIONS SERVICES	10,065	13,161	12,661	12,661	12,661
54201	POSTAGE	2,883	2,720	2,720	2,720	2,720
54400	RENTALS & LEASES	1,178	2,500	2,500	3,800	3,800
54500	INSURANCE	2,012	3,000	3,000	3,000	3,000
54550	GENERAL LIABILITY CLAIMS	378,280	8,000	8,000	8,000	8,000
54600	REPAIR & MAINTENANCE	250	2,595	2,595	1,000	1,000
54603	VEHICLE MAINTENANCE	10,174	10,427	10,427	10,427	10,427
54605	EQUIPMENT MAINTENANCE	1,422	2,512	2,512	3,476	3,476
54615	SOFTWARE MAINT/SUPPORT	18,213	22,401	23,912	23,912	23,912
54700	PRINTING & BINDING	952	750	750	1,250	1,250
54710	PRINTING UNLICENSE ACT	0	500	500	0	0
54916	BOARD RECORDING FEES	20	500	400	400	400
54921	ADVERTISING	1,191	2,160	2,160	2,160	2,160
55100	OFFICE SUPPLIES	6,074	6,755	6,275	6,275	6,275
55201	TOOLS IMP. & SPEC. CLOTH	367	1,250	1,250	1,250	1,250
55205	UNIFORMS	2,134	4,230	3,430	3,430	3,430
55208	FUEL & LUBES	30,702	34,248	34,248	34,248	34,248
55221	MEALS	2	600	600	600	600
55270	COMPUTER ACCESSORIES	5,539	20,420	5,785	5,785	5,785
55275	COMPUTER SOFTWARE	279	3,756	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	2,540	4,500	3,890	3,890	3,890
55500	TRAINING	1,771	5,700	5,400	5,400	5,400
55960	DEPRECIATION EXPENSE	23,301	0	0	0	0
	Subtotal	503,666	162,510	142,340	143,009	143,009

Capital Outlay

Account	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Department	2020-2021 Recommended	2020-2021 Approved
56400	MACHINERY & EQUIPMENT	0	27,000	27,000	0	0
	Subtotal	0	27,000	27,000	0	0
Non-Operating Expenses						
59100	TRANSFERS	14,012	14,012	1,014,012	1,014,012	1,014,012
59123	TRANSFER - INDIRECT COST	361,377	361,377	364,377	361,377	361,377
59159	TRANS FLEET VEH TRUST	0	257,700	257,700	257,700	257,700
61000	RESERVE CASH FORWARD	0	5,479,343	3,305,922	3,305,922	3,305,922
	Subtotal	375,389	6,112,432	4,942,011	4,939,011	4,939,011
	BUILDING DEPARTMENT	2,633,505	8,266,477	7,144,715	7,116,138	7,116,138

476 BUILDING DEPT VEH TRUST

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	1,815	0	0
	Subtotal	1,815	0	0
Revenue Sources Other				
381000	INTERFUND TRANSFERS	0	257,700	257,700
400200	CASH CARRY FORWARD	0	92,891	356,031
	Subtotal	0	350,591	613,731
Total Revenues		1,815	350,591	613,731

Department: 3455

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	350,591	613,731
	Subtotal	0	350,591	613,731
Total Expenditures		0	350,591	613,731

477 BUILDING INSP TECHNOLOGY

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources Other				
381000	INTERFUND TRANSFERS	0	0	1,000,000
400200	CASH CARRY FORWARD	0	0	1,500,000
	Subtotal	0	0	2,500,000
Total Revenues		0	0	2,500,000

Department: 3456

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	0	28,480
53400	OTHER CONTRACTUAL SERV	0	0	846,000
55270	COMPUTER ACCESSORIES	0	0	85,000
55275	COMPUTER SOFTWARE	0	0	1,500,000
55500	TRAINING	0	0	40,000
	Subtotal	0	0	2,499,480
Non-Operating Expenditure				
61000	RESERVE CASH FORWARD	0	0	520
	Subtotal	0	0	520
Total Expenditures		0	0	2,500,000

Impact Fee Districts

The Board of County Commissioners of Citrus County has determined that future growth and new development should contribute its fair share of the cost of providing such facilities and services. The County has levied an impact fee on all new construction to charge new residential and commercial developments its fair share of the cost of providing the required facilities and services.

Fund 621	EMS IMPACT FEES
Fund 620	FIRE IMPACT FEES
Fund 619	LAW ENFORCEMENT IMP FEES
Fund 622	LIBRARY IMPACT FEES
Fund 636	PARK IMPACT FEES/DIST 1
Fund 637	PARK IMPACT FEES/DIST 2
Fund 638	PARK IMPACT FEES/DIST 3
Fund 639	PARK IMPACT FEES/DIST 4
Fund 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	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
324000	IMPACT FEES	28,138	18,000	30,000
361200	MONEY MKT & LGIP INTEREST	248	90	250
	Subtotal	28,386	18,090	30,250
Revenue Sources Other				
400100	5% RESERVE	0	(905)	(1,513)
400200	CASH CARRY FORWARD	0	18,090	42,605
	Subtotal	0	17,185	41,092
Total Revenues		28,386	35,275	71,342

Department: 2829

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	205	206	206
59133	TRANSFER - DEBT SERVICE	0	15,825	15,825
61000	RESERVE CASH FORWARD	0	19,244	55,311
	Subtotal	205	35,275	71,342
Total Expenditures		205	35,275	71,342

620 FIRE IMPACT FEES

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
324000	IMPACT FEES	299,767	240,000	240,000
361200	MONEY MKT & LGIP INTEREST	8,505	6,000	7,500
	Subtotal	308,273	246,000	247,500
Revenue Sources Other				
400100	5% RESERVE	0	(12,300)	(12,375)
400200	CASH CARRY FORWARD	0	515,911	787,572
	Subtotal	0	503,611	775,197
Total Revenues		308,273	749,611	1,022,697

Department: 2814

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Capital Outlay				
56100	LAND	475	0	0
	Subtotal	475	0	0
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	289	289	289
59133	TRANSFER - DEBT SERVICE	7,823	7,823	7,823
61000	RESERVE CASH FORWARD	0	741,499	1,014,585
	Subtotal	8,112	749,611	1,022,697
Total Expenditures		8,587	749,611	1,022,697

619 LAW ENFORCEMENT IMP FEES

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
324000	IMPACT FEES	182,993	100,000	200,000
361200	MONEY MKT & LGIP INTEREST	4,219	2,800	4,000
	Subtotal	187,211	102,800	204,000
Revenue Sources Other				
400100	5% RESERVE	0	(5,140)	(10,200)
400200	CASH CARRY FORWARD	0	234,217	478,960
	Subtotal	0	229,077	468,760
Total Revenues		187,211	331,877	672,760

Department: 2813

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	231	231	231
59133	TRANSFER - DEBT SERVICE	43,937	43,937	43,937
61000	RESERVE CASH FORWARD	0	287,709	628,592
	Subtotal	44,168	331,877	672,760
Total Expenditures		44,168	331,877	672,760

622 LIBRARY IMPACT FEES

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
324000	IMPACT FEES	217,766	180,000	180,000
361200	MONEY MKT & LGIP INTEREST	5,066	3,500	4,500
	Subtotal	222,833	183,500	184,500
Revenue Sources Other				
400100	5% RESERVE	0	(9,175)	(9,225)
400200	CASH CARRY FORWARD	0	322,561	486,110
	Subtotal	0	313,386	476,885
Total Revenues		222,833	496,886	661,385

Department: 2816

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Debt Service				
57100	PRINCIPAL	0	44,841	47,180
57200	INTEREST	0	15,226	14,024
	Subtotal	0	60,067	61,204
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	217	217	217
59133	TRANSFER - DEBT SERVICE	59,750	0	0
61000	RESERVE CASH FORWARD	0	436,602	599,964
	Subtotal	59,967	436,819	600,181
Total Expenditures		59,967	496,886	661,385

636 PARK IMPACT FEES/DIST 1

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
324000	IMPACT FEES	44,833	20,000	40,000
361200	MONEY MKT & LGIP INTEREST	3,686	1,000	900
	Subtotal	48,519	21,000	40,900
Revenue Sources Other				
400100	5% RESERVE	0	(1,050)	(2,045)
400200	CASH CARRY FORWARD	0	5,598	80,139
	Subtotal	0	4,548	78,094
Total Revenues		48,519	25,548	118,994

Department: 2836

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	4,421	0	0
	Subtotal	4,421	0	0
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	181,689	0	0
	Subtotal	181,689	0	0
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	189	189	189
61000	RESERVE CASH FORWARD	0	25,359	118,805
	Subtotal	189	25,548	118,994
Total Expenditures		186,299	25,548	118,994

637 PARK IMPACT FEES/DIST 2

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
324000	IMPACT FEES	196,251	130,000	180,000
324100	IMPACT FEE CREDIT USED	64,442	0	0
361200	MONEY MKT & LGIP INTEREST	1,727	600	2,500
	Subtotal	262,420	130,600	182,500
Revenue Sources Other				
400100	5% RESERVE	0	(6,530)	(9,125)
400200	CASH CARRY FORWARD	0	130,659	380,812
	Subtotal	0	124,129	371,687
Total Revenues		262,420	254,729	554,187

Department: 2837

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	0	0	180,000
	Subtotal	0	0	180,000
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	225	225	225
61000	RESERVE CASH FORWARD	0	254,504	373,962
	Subtotal	225	254,729	374,187
Total Expenditures		225	254,729	554,187

638 PARK IMPACT FEES/DIST 3

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
324000	IMPACT FEES	83,207	45,000	90,000
361200	MONEY MKT & LGIP INTEREST	1,047	500	1,500
	Subtotal	84,254	45,500	91,500
Revenue Sources Other				
400100	5% RESERVE	0	(2,275)	(4,575)
400200	CASH CARRY FORWARD	0	64,406	190,430
	Subtotal	0	62,131	185,855
Total Revenues		84,254	107,631	277,355

Department: 2838

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	231	231	231
61000	RESERVE CASH FORWARD	0	107,400	277,124
	Subtotal	231	107,631	277,355
Total Expenditures		231	107,631	277,355

639 PARK IMPACT FEES/DIST 4

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
324000	IMPACT FEES	48,431	30,000	45,000
361200	MONEY MKT & LGIP INTEREST	1,406	900	1,300
	Subtotal	49,837	30,900	46,300
Revenue Sources Other				
400100	5% RESERVE	0	(1,545)	(2,315)
400200	CASH CARRY FORWARD	0	78,582	143,629
	Subtotal	0	77,037	141,314
Total Revenues		49,837	107,937	187,614

Department: 2839

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	189	189	189
61000	RESERVE CASH FORWARD	0	107,748	187,425
	Subtotal	189	107,937	187,614
Total Expenditures		189	107,937	187,614

623 PUBLIC BLDGS IMPACT FEE

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
324000	IMPACT FEES	170,489	100,000	170,000
361200	MONEY MKT & LGIP INTEREST	1,495	500	1,500
	Subtotal	171,984	100,500	171,500
Revenue Sources Other				
400100	5% RESERVE	0	(5,025)	(8,575)
400200	CASH CARRY FORWARD	0	100,001	242,777
	Subtotal	0	94,976	234,202
Total Revenues		171,984	195,476	405,702

Department: 2830

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	0	209	209
59133	TRANSFER - DEBT SERVICE	0	100,000	240,000
61000	RESERVE CASH FORWARD	0	95,267	165,493
	Subtotal	0	195,476	405,702
Total Expenditures		0	195,476	405,702

662 ROAD IMPACT FEES/DIST A

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
324000	IMPACT FEES	460,456	375,000	375,000
361200	MONEY MKT & LGIP INTEREST	15,866	5,000	5,000
	Subtotal	476,322	380,000	380,000
Revenue Sources Other				
400100	5% RESERVE	0	(19,000)	(19,000)
400200	CASH CARRY FORWARD	0	752,028	246,013
	Subtotal	0	733,028	227,013
Total Revenues		476,322	1,113,028	607,013

Department: 2831

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Capital Outlay				
56339	CR491-CR486 TO SR44	65,125	1,110,000	560,000
	Subtotal	65,125	1,110,000	560,000
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	261	261	261
61000	RESERVE CASH FORWARD	0	2,767	46,752
	Subtotal	261	3,028	47,013
Total Expenditures		65,386	1,113,028	607,013

663 ROAD IMPACT FEES/DIST B

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
324000	IMPACT FEES	188,905	110,000	150,000
324100	IMPACT FEE CREDIT USED	22,061	0	0
361200	MONEY MKT & LGIP INTEREST	5,679	1,500	2,000
	Subtotal	216,645	111,500	152,000
Revenue Sources Other				
400100	5% RESERVE	0	(5,575)	(7,600)
400200	CASH CARRY FORWARD	0	305,276	478,963
	Subtotal	0	299,701	471,363
Total Revenues		216,645	411,201	623,363

Department: 2832

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Capital Outlay				
56339	CR491-CR486 TO SR44	6,173	390,000	590,000
	Subtotal	6,173	390,000	590,000
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	223	223	223
61000	RESERVE CASH FORWARD	0	20,978	33,140
	Subtotal	223	21,201	33,363
Total Expenditures		6,396	411,201	623,363

664 ROAD IMPACT FEES/DIST C

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
324000	IMPACT FEES	356,490	220,000	260,000
361200	MONEY MKT & LGIP INTEREST	10,924	3,600	5,000
	Subtotal	367,414	223,600	265,000
Revenue Sources Other				
400100	5% RESERVE	0	(11,180)	(13,250)
400200	CASH CARRY FORWARD	0	463,967	665,006
	Subtotal	0	452,787	651,756
Total Revenues		367,414	676,387	916,756

Department: 2833

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	110,788	0	0
56339	CR491-CR486 TO SR44	14,851	664,000	890,000
	Subtotal	125,639	664,000	890,000
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	223	223	223
61000	RESERVE CASH FORWARD	0	12,164	26,533
	Subtotal	223	12,387	26,756
Total Expenditures		125,862	676,387	916,756

665 ROAD IMPACT FEES/DIST D

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
324000	IMPACT FEES	170,632	160,000	160,000
324100	IMPACT FEE CREDIT USED	172,700	0	0
361200	MONEY MKT & LGIP INTEREST	8,458	2,700	5,000
	Subtotal	351,790	162,700	165,000
Revenue Sources Other				
400100	5% RESERVE	0	(8,135)	(8,250)
400200	CASH CARRY FORWARD	0	481,876	548,935
	Subtotal	0	473,741	540,685
Total Revenues		351,790	636,441	705,685

Department: 2834

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Capital Outlay				
56339	CR491-CR486 TO SR44	3,168	633,000	694,500
	Subtotal	3,168	633,000	694,500
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	433	433	433
61000	RESERVE CASH FORWARD	0	3,008	10,752
	Subtotal	433	3,441	11,185
Total Expenditures		3,601	636,441	705,685

611 SCHOOL IMPACT FEES

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Revenue Sources				
324000	IMPACT FEES	981,739	820,000	820,000
361200	MONEY MKT & LGIP INTEREST	50,757	40,000	35,000
	Subtotal	1,032,496	860,000	855,000
Revenue Sources Other				
400100	5% RESERVE	0	(43,000)	(42,750)
400200	CASH CARRY FORWARD	0	2,819,671	2,986,886
	Subtotal	0	2,776,671	2,944,136
Total Revenues		1,032,496	3,636,671	3,799,136

Department: 2800

Account #	Account Title	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	145,724	71,931	71,931
	Subtotal	145,724	71,931	71,931
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	0	828,786	461,660
	Subtotal	0	828,786	461,660
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	294	294	294
61000	RESERVE CASH FORWARD	0	2,735,660	3,265,251
	Subtotal	294	2,735,954	3,265,545
Total Expenditures		146,018	3,636,671	3,799,136



Capital Improvement Program (CIP)

Citrus County maintains a Capital Improvement Program (CIP) that covers a five-year period and is updated annually in conjunction with the operating budget. The projects included in this program will enable the County to meet the needs of existing and future residents by providing a high level of service and enhanced quality of life. Funding levels for capital construction projects are based on the merits of a particular project together with the available funding from all financing sources. The Board of County Commissioners reviews the cash requirements for capital project financing annually. Funding for current fiscal year projects is included in the adopted budget.

A capital improvement project is defined as any new building, equipment, additions to existing structures, purchase of structures, the purchase of land in conjunction with new or existing structures, and road and bridge projects that would normally have a life of at least ten (10) years and a initial cost of greater than \$50,000.

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 (CIE)

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

Capital Operational Impact

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.

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 2020/2021 capital budget totals \$75,276,929 or 23.2% of the County budget.

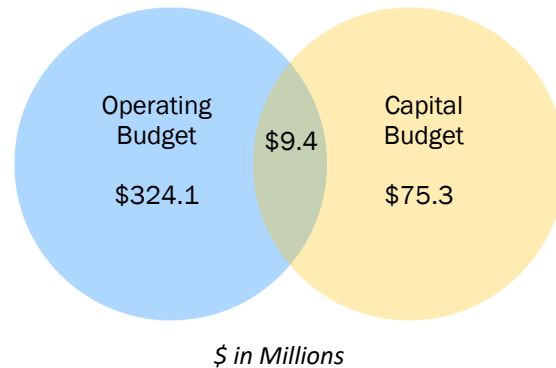
A second impact the capital budget has on the operating budget consists of the operating and maintenance costs associated with the completed facilities. The greatest operating impacts occur with a new facility, such as the opening of a new park. In such instances, costs relating to new maintenance and support staff and additional operating and utility expenses must all be included in the operating budget. To assist with conveying the potential operational impacts, when budgeting for these types of projects the anticipated operational impacts are included when presenting the project to the Board of County Commissioners. The FY 21 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 \$9.7 million (\$9.4 million for debt service and \$0.3 million for operating costs).



Future Year Impact—The estimated impact of the capital budget on the operating budget for fiscal years 2022-2025 is approximately \$45.1 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 \$9.4 million. Future debt service costs for fiscal years 2022-2025 total \$43.7 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 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Aviation	4,000	5,565	7,140	7,140	17,508
Public Buildings	1,572,550	1,581,550	1,594,400	1,606,450	1,316,000
Fire Rescue	456,708	504,745	609,569	901,909	1,123,451
General Fund	1,173,055	1,180,030	1,187,155	1,194,955	1,201,855
Library District	61,250	62,000	63,100	64,100	65,000
Parks and Recreation	-	-	-	23,184	24,534
Solid Waste Management	284,802	289,350	299,350	303,350	303,350
Transportation Funds	1,923,465	3,122,981	3,103,233	3,097,213	3,094,913
Water and Wastewater	4,199,369	4,196,994	4,317,774	4,312,899	4,308,649
Water Quality	500	2,600	6,400	7,600	7,600
	9,675,699	10,945,815	11,188,121	11,518,800	11,462,860

Revenue Descriptions

General Fund Taxes — Revenue derived from ad valorem taxes.

Road and Bridge Taxes—Revenue derived from transportation ad valorem taxes.

Gas Taxes—Revenue derived from motor fuel sales within the County and proceeds must be used for road projects only.

Fire District Taxes—Revenue derived from fire special taxing ad valorem taxes and may be used for any fire function.

Library District Taxes—Revenue derived from library special taxing ad valorem taxes and may be used for any library function.

Tipping Fees—Charges for the use of the County landfill.

Operating Fees—Charges for water and wastewater sales.

System Expansion — Water and wastewater connection fees.

Renewal and Replacement Fees—Charges for water and wastewater sales, as set aside for renewal and replacement.

Impact Fees—A one time assessment made against all new development that contributes to the burden of public facilities and services.

Grants—Grants or entitlements for goods and services provided by governmental agencies or other entities.

Loan—Funds obtained from the issuing of debt.

Other—Assessments, boating improvement funds, buy-back agreements and other miscellaneous funding sources.

Expenditure Descriptions

Planning and Design—Engineering, architectural, appraisal, and other services procured as independent professional assistance.

Land—Land acquisition, easements, and right of way costs.

Construction—All costs associated with building structures, parks, roads, and other such improvements.

Equipment—County transit buses, fire apparatus and other heavy machinery and equipment.

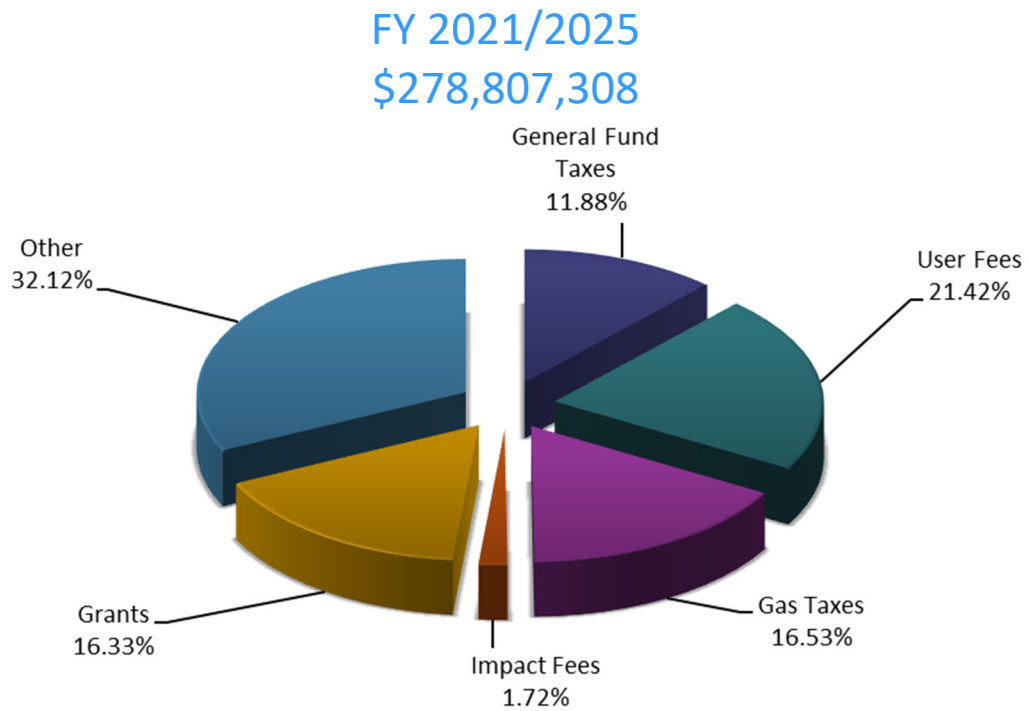
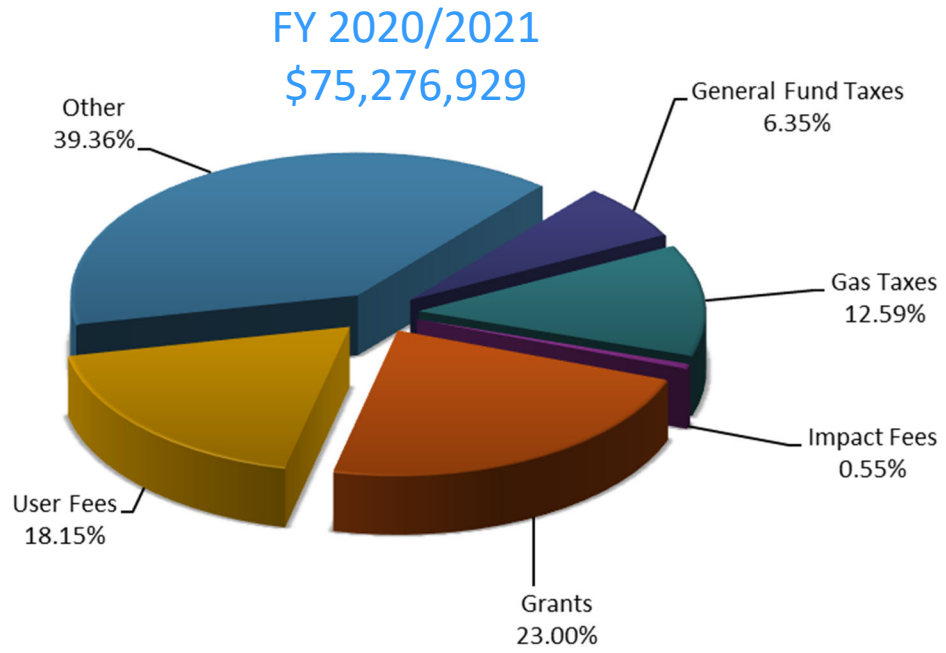
Debt Service—Accounts for principal and interest payment of debt.

Other—Expenditures that do not fall in above categories. For example: other contractual services, large building maintenance projects and transfers to other funds.

Capital Improvement Projects Overview

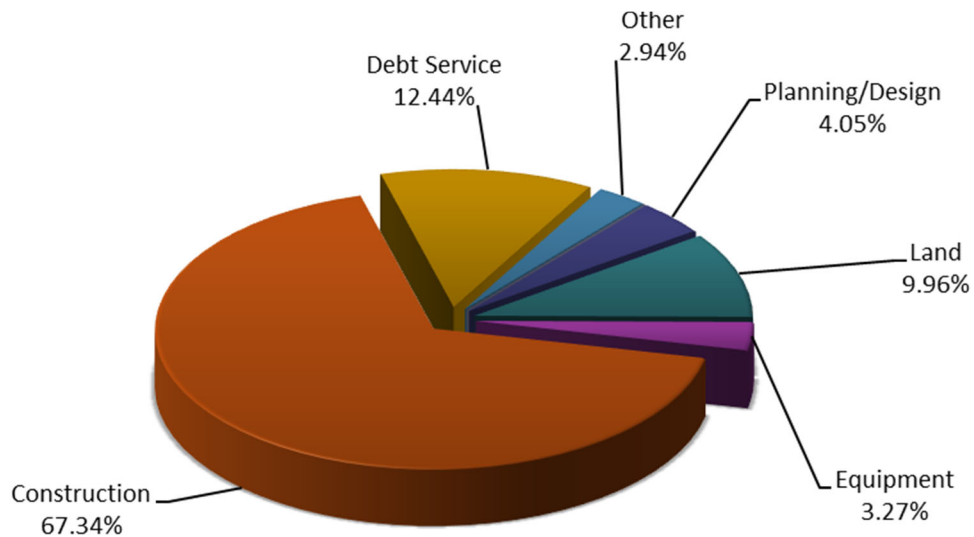
	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	Totals
Sources of Funding						
General Fund Taxes	4,782,928	6,865,679	7,634,481	7,095,021	6,752,502	33,130,611
Gas Taxes	9,474,286	9,067,804	8,675,199	8,774,474	10,101,601	46,093,364
Fire District Taxes	763,363	899,580	845,269	1,137,609	1,417,115	5,062,936
Library District Taxes	-	-	-	-	-	-
Tipping Fees	5,505,927	4,994,350	5,004,350	5,008,350	5,008,350	25,521,327
Operating Fees	7,131,369	5,584,994	5,080,774	7,100,899	4,646,649	29,544,685
Water Connection Fees	780,000	404,000	245,000	-	400,000	1,829,000
Wastewater Connection Fees	245,000	1,000,000	545,000	275,000	750,000	2,815,000
Renewal and Replacement	600,000	500,000	500,000	500,000	500,000	2,600,000
Impact Fees	412,932	846,946	984,782	235,782	2,311,682	4,792,124
Grants	17,312,947	6,022,273	4,869,545	5,627,926	11,696,981	45,529,672
Loan	18,337,750	6,838,350	200,000	2,575,000	1,537,000	29,488,100
Other	9,930,421	20,878,499	4,373,299	9,201,632	8,016,632	52,400,483
Total Funding	75,276,923	63,902,475	38,957,699	47,531,693	53,138,512	278,807,302
Capital Expenditures						
Planning	3,050,825	1,154,715	2,190,000	1,794,600	3,248,000	11,438,140
Land	7,500,000	300,000	-	-	835,000	8,635,000
Construction	50,691,745	46,863,060	21,659,819	30,879,398	34,220,311	184,314,333
Equipment	2,463,419	2,628,031	1,505,632	1,342,632	1,383,596	9,323,310
Debt Service	9,365,934	10,591,669	10,837,248	11,150,063	11,086,605	53,031,519
Other	2,205,000	2,365,000	2,765,000	2,365,000	2,365,000	12,065,000
Total Expenditures	75,276,923	63,902,475	38,957,699	47,531,693	53,138,512	278,807,302
Capital Improvement Categories						
Aviation	1,881,675	3,015,000	1,637,550	4,033,000	6,402,500	16,969,725
Public Buildings	1,572,550	1,581,550	1,594,400	1,606,450	1,316,000	7,670,950
Fire Rescue	763,363	899,580	1,095,269	1,137,609	3,417,115	7,312,936
General Fund	3,303,519	3,333,912	5,406,037	3,805,837	2,825,737	18,675,042
Library District	61,250	562,000	563,100	64,100	65,000	1,315,450
Parks and Recreation	375,000	1,844,012	1,050,069	980,029	1,820,560	6,069,670
Solid Waste Management	5,505,927	5,777,614	5,004,350	5,008,350	5,008,350	26,304,591
Transportation Funds	39,454,753	10,584,596	10,634,483	10,445,419	13,101,601	84,220,852
Water and Wastewater	21,778,886	34,534,211	10,492,441	19,450,899	15,573,649	101,830,086
Water Quality	580,000	1,770,000	1,480,000	1,000,000	3,608,000	8,438,000
	75,276,923	63,902,475	38,957,699	47,531,693	53,138,512	278,807,302

Capital Improvement Projects by Revenue

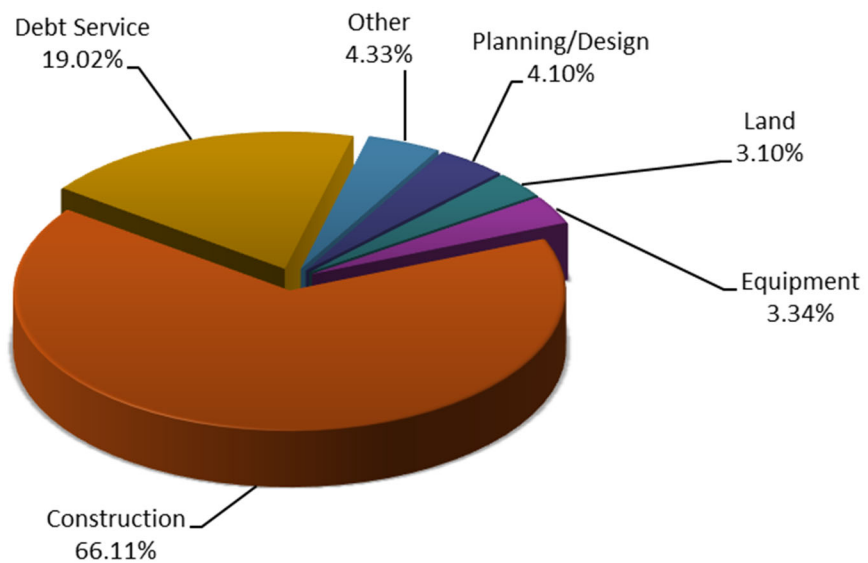


Capital Improvement Projects by Expenditure

FY 2020/2021
\$75,276,929



FY 2021/2025
\$278,807,308



FY21 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 20/21 Funding	Ad Valorem Taxes	Other	Grants
Citrus County Transit Buses	600,000	-0-	-0-	600,000
Re-roof Courthouse Expansion	128,000	128,000	-0-	-0-
Detention Center Routine Maintenance	325,310	325,310	-0-	-0-
Fuel Site Dispenses & Pump Upgrade	36,000	36,000	-0-	-0-
Heavy Equipment Replacement	250,000	250,000	-0-	-0-
New Courthouse Board Room HVAC unit	65,000	65,000	-0-	-0-
Emergency Operations HVAC Controls	247,500	247,500	-0-	-0-
Judicial Infrastructure Replacement	345,654	-0-	345,654	-0-
Phone, Radio & Server Systems Debt/Lease	1,083,055	1,011,373	71,682	-0-
Routine Maintenance	223,000	223,000	-0-	-0-
	\$3,303,519	\$2,286,183	\$417,336	\$600,000

Routine Maintenance projects consist of shingle and chiller replacement projects.

Projected Operational Impacts: The routine maintenance projects will have a cost savings based on maintaining the integrity of the equipment and buildings for optimum efficiency. Any additional bus drivers for the new transit buses are grant funded.

Future Operational Impacts: The Hansen Software Upgrade is planned in FY 20/21, the annual software support is projected at \$90,000 per year beginning in FY 20/21.

Operational Impact	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Hansen Software Upgrade	90,000	90,000	90,000	90,000	90,000
Debt Service Payments	1,083,055	1,090,030	1,097,155	1,104,955	1,111,855

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 20/21 Funding	Ad Valorem Taxes	Grants
Crystal River—Mill & Overlay	220,000	24,000	196,000
Crystal River—Obstruction Clearing	212,800	26,600	186,200
Crystal River—Venable St. Tree Clearing	60,000	60,000	-0-
Inverness—Airspace Obstruction Clearing	57,500	8,500	49,000
Inverness—Vehicle Parking	129,375	39,375	90,000
Inverness—Rehab Pavement on NE end of Apron	735,000	89,320	645,680
Inverness—Replace FBO Hangar Door	225,000	225,000	-0-
Inverness—Relocate Taxiway	242,000	26,400	215,600
	\$1,881,675	\$499,195	\$1,382,480

Citrus County Budget Fiscal Year 2020/2021

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 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Crystal River—Construct Hangars	-0-	-0-	-0-	-0-	5,760
Inverness—Construct T & Corporate Hangars	-0-	-0-	-0-	-0-	4,608
Crystal River—Acquire Parcels	-0-	165	165	165	165
Crystal River—Venable St Tree Clearing	4,000	5,400	5,400	5,400	5,400
Inverness—Airport Business—Industrial Park	-0-	-0-	1,575	1,575	1,575

Non-Financial Impacts: There is a continuing and progressive need for additional aircraft maintenance and storage space.

PARKS AND RECREATION

Revenues: Park projects are funded through Ad Valorem Taxes, Impact Fees, and User Fees. The County is actively pursuing a Florida Boating Improvement Grant with the Florida Fish and Wildlife Conservation Commission for the Barge Canal Boat Ramp.

Projected Operational Impacts: The upkeep and maintenance of the Barge Canal boat ramp will be incorporated into the Grounds

Project	FY 20/21 Funding	Ad Valorem Taxes	Impact Fees
Court Resurfacing	50,000	50,000	-0-
Central Ridge Park Soccer Field Lights	180,000	-0-	180,000
Scoreboard Replacement	65,000	65,000	-0-
Storage Building	50,000	50,000	-0-
Play Structure Replacements	30,000	30,000	-0-
	\$375,000	\$195,000	180,000

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 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Barge Canal Boat Ramp	-0-	-0-	-0-	23,184	23,184
In-shore Reefs	-0-	-0-	-0-	-0-	900
Artificial Reef #1 Enhancement	-0-	-0-	-0-	-0-	450

WATER QUALITY

Revenues: Water Quality projects are funded through Grants, Special Assessments and Ad Valorem Taxes. Matching funds are available from the SWFWMD through the Cooperative Funding Program.

Project	FY 20/21 Funding	Ad Valorem Taxes	Grants
Drainage Compliant Retrofit Projects	80,000	80,000	-0-
Stormwater Utility Feasibility Study	100,000	50,000	50,000
Watershed Management	400,000	200,000	200,000
	\$580,000	\$330,000	\$250,000

Citrus County Budget Fiscal Year 2020/2021

Projected Operational Impacts: The Feasibility Study and Watershed Management projects will not have any future operational impacts as they are for the quality of the waterways. The potential expenditures associated with the drainage improvement and retrofit projects will including mowing and general maintenance of the DRAs.

Non-Financial Impacts: These projects create a wetland treatment area and sanitary sewer system to protect from pollutants entering into the Homosassa River. The Flood Insurance Rate Maps (FIRMS) will be revised and updated to digital format (DFIRMS). The project consists of five phases: Data Collection, Watershed Characterization, Watershed Plan, Implementation, and Maintenance.

Operational Impact	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
South Osceola Street Drainage Imprv	-0-	-0-	700	700	700
Cypress/Seagrape Drainage Imprv	-0-	-0-	1,000	1,000	1,000
Woodhill/Woodside Drainage Imprv	-0-	-0-	-0-	700	700
Hamburg/Franfurter Drainage Imprv	-0-	-0-	-0-	500	500
7 Linder Drive Drainage Imprv	-0-	-0-	700	700	700
N Eubanks Terrace Drainage Imprv	-0-	-0-	700	700	700
Placid Avenue Drainage Imprv	-0-	-0-	700	700	700
Basin Management Plan Implementation	-0-	1,400	1,400	1,400	1,400
Drainage Compliant Retrofit Projects	500	500	500	500	500
Harvard/Amy Retrofit	-0-	700	700	700	700

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.

Project	FY 20/21 Funding	Gas Taxes	Grants	Other
W. Citrus Springs Blvd Resurfacing—SCOP	1,836,931	697,858	1,139,073	-0-
CR491 Phase 2 Road Widening & Regional Drainage	28,200,00	-0-	13,300,000	14,900,00
Road Resurfacing Program	4,000,000	4,000,000	-0-	-0-
Gas Tax funding of Road Maintenance	1,500,000	1,500,000	-0-	-0-
Debt Service	1,782,500	1,782,500	-0-	-0-
N. Deltona Blvd. Resurfacing—SCOP	539,000	171,500	367,500	-0-
S. Canary Palm Terr—Resurfacing—SCOP	136,950	43,575	93,375	-0-
Forest Ridge Blvd Phase II—Resurfacing—SCOP	1,059,372	878,853	180,519	-0-
Maintenance Programs	400,000	400,000	-0-	-0-
	\$39,454,753	\$9,474,286	15,080,467	14,900,000

Transportation maintenance programs consist of bridge repair, striping of existing county roads and intersection improvements.

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 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Debt Service Payments	1,782,500	2,945,300	2,934,200	2,934,700	2,936,600
W Citrus Springs Blvd Resurfacing	-0-	12,586	12,586	12,586	12,586
CR491 Phase 2 Road Widening & Reg Drainage	-0-	28,000	28,000	28,000	28,000
N Deltona Blvd Resurfacing	4,260	3,300	3,300	3,300	3,300
S Canary Palm Terrace Resurfacing	1,750	1,360	1,360	1,360	1,360

Citrus County Budget Fiscal Year 2020/2021

Operational Impact con't	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
S Great Oaks Drive Resurfacing	12,250	12,250	9,494	9,494	9,494
W Yulee Drive Resurfacing	4,568	4,568	3,541	3,541	3,541
E Withlacoochee Trail Resurfacing	5,693	5,693	4,414	4,414	4,414
E Turner Camp Road Resurfacing	15,954	15,954	12,368	12,368	12,368
E Trails End Road Resurfacing	11,690	11,690	11,690	8,570	8,570
E Withlacoochee Trail Resurfacing	15,200	15,200	15,200	11,800	11,800
N Dunkenfield Avenue Resurfacing	12,500	12,500	12,500	12,500	12,500
W. Mustang Blvd Resurfacing	4,300	4,300	4,300	4,300	3,300
N. Deltona Blvd Resurfacing	2,400	2,400	2,400	2,400	1,800
E. Turner Camp Rd. Resurfacing	11,200	11,200	11,200	11,200	8,600
Forest Ridge Blvd Phase II Resurfacing	11,200	8,680	8,680	8,680	8,680
CR 491 & Hampshire Blvd Turn Lanes	28,000	28,000	28,000	28,000	28,000

SOLID WASTE MANAGEMENT

Revenues: Solid Waste is an Enterprise Fund and is funded through Landfill Tipping Fees and Assessments.

Project	FY 20/21 Funding	Landfill Tipping Fees
Landfill Compactor Lease	193,350	193,350
Landfill Dozer Lease	91,452	91,452
Landfill Expansion	4,000,000	4,000,000
Citizen Service Area	516,125	516,125
Long Term Care Escrow Deposit	705,000	705,000
	\$5,505,927	\$5,505,927

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 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Debt Service Payments	284,802	289,350	299,350	303,350	303,350

WATER AND WASTEWATER

Revenues: Utilities is an Enterprise Fund and is funded through Operating Fees, Water/Wastewater Connection Fees, Special Assessments and Grants.

Project	FY 20/21 Funding	Operating Fees	Water/WW Connection	Renewal and Replacement	Other
Automatic Meter Reading Project	375,000	-0-	125,000	250,000	-0-
Emergency Generators	90,000	-0-	90,000	-0-	-0-
Dawson to Independence Water Main	610,000	-0-	610,000	-0-	-0-
SMW Reclaimed Water Distribution System	4,000,000	2,500,000	-0-	-0-	1,500,000
NW Quadrant Water Extensions	2,500,000	-0-	-0-	-0-	2,500,000
NW Quadrant Wastewater Extensions	2,403,917	-0-	-0-	-0-	2,403,917

Citrus County Budget Fiscal Year 2020/2021

Project con't	FY 20/21 Funding	Operating Fees	Water/WW Connection	Renewal and Replacement	Other
Downtown West—Old Homosassa STS	571,000	-0-	-0-	-0-	571,000
Downtown East—Old Homosassa STS	1,813,200	-0-	-0-	-0-	1,813,200
US 19 Corridor Lift Station Phase 1	200,000	-0-	200,000	-0-	-0-
Cambridge Greens	3,574,500	-0-	-0-	-0-	3,574,500
CR 491 Road Widening Phase 2	425,000	425,000	-0-	-0-	-0-
Sea Otter Path Wastewater Collection System	40,000	40,000	-0-	-0-	-0-
TCG Wastewater Interconnection	559,900	-0-	-0-	-0-	559,900
Debt Service	4,166,369	4,166,369	-0-	-0-	-0-
Maintenance Projects	450,000	-0-	-0-	350,000	100,000
	\$21,778,886	\$7,131,369	\$1,025,000	\$600,000	\$13,022,517

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.

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 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Debt Service Payments	4,166,369	4,159,994	4,280,774	4,275,899	4,271,649
Fire Hydrants	33,000	37,000	37,000	37,000	37,000

FIRE SERVICES

Revenues: These projects are funded through Fire Rescue Ad Valorem Taxes and Fire Municipal Service Benefit Fees.

Project	FY 20/21 Funding	Ad Valorem Taxes
Fire Apparatus Replacement	444,634	444,634
Fire Rescue ALS Equipment	206,774	206,774
Replacement Plans	91,955	91,955
	\$743,363	\$743,363

Replacement Plan projects consist of Firefighting Personal Protective Equipment (PPE), Fire Rescue Radios and Fire Station Roofs.

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 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Firefighting PPE Gear Replacement	12,000	12,000	12,000	12,000	12,000
Fire Rescue Radio Replacement	21,300	21,300	21,300	21,300	21,300
Emergency Generators	8,000	8,000	8,000	8,000	8,000
Debt Service Payments	415,408	463,445	568,269	860,609	1,082,151

Citrus County Budget Fiscal Year 2020/2021



OTHER

Revenues: These projects are funded through Ad Valorem Taxes and Impact Fees.

Project	FY 20/21 Funding	Ad Valorem Taxes	Impact Fees
Library Service – Debt Service	61,250	-0-	61,250
Public Buildings – Debt Service	1,572,550	1,472,500	100,000
	\$1,633,800	\$1,472,500	\$161,250

Other revenues consist of Article V Facility funding.

Projected Operational Impacts: The chiller replacement at the Homosassa Library may result in a cost savings based on newer equipment being more energy efficient.

Operational Impact	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Debt Service Payments	1,633,800	1,643,550	1,657,500	1,670,550	1,381,000



Demographics

General Characteristics	2019	Percent
Total Population	147,744	100
Male	71,065	48.1
Female	76,679	51.9
Median Age (years)	57.2	
Under 5 years	5,762	3.9
Under 20 years	17,729	12
20 years to 64 years old	69,587	47.1
65 years and over	54,666	37
By Race		
White	135,924	92
Black or African American	5,023	3.4
American Indian and Alaska Native	591	0.4
Asian	2,512	1.7
Other	3,694	2.5
Persons reporting 2 or more races	2,068	1.4
Education Characteristics		
Elementary Schools	11	
Middle Schools	4	
High Schools	3	
Other	4	
Technical	1	
Community College	1	
School Population	15,611	100
Elementary	6,809	43.6
Middle School	3,694	23.7
High School	4,642	29.7
Other	466	3
School District Personnel	2,206	100
Instructional	1,158	52.5
Non-Instructional	967	43.8
Administrative	81	3.7



Economic Data

Housing Characteristics	2019	Percent
Total number of housing units	80,902	100
Median housing cost	156,400	
Median rental cost	903/mo.	
Owner held units	53,473	83
Renter held units	10,975	17
Vacant (owner and renter units)	16,454	20.3
Household types		
Total households	64,448	100
Family households	41,855	
Married-couple families	34,014	52.8
Male householder	2,283	3.5
Female householder	5,558	8.6
Non-family households	22,593	
Cohabiting	4,907	7.6
Living alone	17,686	27.5
Median household income	44,237	
Employment Characteristics		
Population 16 years and over	129,996	100
In labor force	49,138	37.8
Employed	44,589	
Unemployed	4,549	
Not in labor force	80,858	62.2
Mean travel time to work (minutes)	26.4	
Unemployment Rate		4.8

Source: U.S. Census Bureau, 2019 American Community Survey
Florida Department of Education
BEER, Florida Estimate of Population 2019
Florida Legislature Office of Economic and Demographic research

Largest Industries and Tax Payers

Principal Industries		2019	
Industry	Rank	Percent of Population Employed	Percent Margin of Error
Educational Services/Health Care/Social Assistance	1	22	+/- 4
Retail Trade	2	17.5	+/- 4.2
Arts/Entertainment/Recreation/ Accommodation/Food Services	3	13.1	+/- 3.9
Construction	4	10.6	+/- 2.9
Other Services (except public administration)	5	8	+/- 2.6
Professional/Scientific/Management/ Administrative/Waste Management	6	7.6	+/- 2.4
Public Administration	7	5.3	+/- 2.3
Finance/Insurance/Real Estate/Rentals (leasing)	8	4.4	+/- 1.6
Manufacturing	9	4.3	+/- 2.2
Transportation/Warehousing/Utilities	10	4.1	+/- 1.7
Wholesale Trade	11	1.4	+/- .9
Agriculture/Forestry/Fishing/Hunting/Mining	12	1.1	+/- 1
Information	13	.7	+/- .8

Source: U.S. Census Bureau, 2019 American Community Survey

Principal Tax Payers		2019	
Tax Payer	Rank	Non-School Taxable Value	Levied/Paid
Duke Energy	1	1,955,379,064	\$29,050,792/\$27,092,739
Citrus Memorial	2	93,852,076	\$2,093,249/\$1,841,048
Florida Gas	3	87,679,180	\$1,292,839/\$1,241,367
Sabal Trail	4	67,702,450	\$998,042/\$958,120
Withlacoochee River Electric	5	66,006,410	\$992,563/\$953,325
Walmart Stores	6	42,489,937	\$651,830/\$663,776
Seven Rivers Regional	7	41,381,222	\$632,228/\$615,128
Sumter Electric	8	37,506,809	\$592,204/\$567,321
SHP V/Ryan Citrus	9	33,627,596	\$512,540/\$500,272
Bright House Networks	10	28,346,490	\$434,020/\$416,325
TOTAL		2,453,971,234	\$37,250,307/\$34,849,421

Source: Citrus County Tax Collector and Property Appraiser

BOCC Staffing Changes

	Dept Title	Job Title	Number of positions
New positions			
Ad Valorem Supported Positions			
	Public Works Administration	Senior Secretary	1
Charges for Services Supported Positions			
	Solid Waste-Long Term Care	Utility Maintenance Tech	1
	Utilities	Engineering Inspector	1
	Utilities	Utilities Technician I	1
	Utilities	Utilities Technician II	1
Total New Positions			6
Deleted positions			
Ad Valorem Supported Positions			
	Systems Management	Fiscal Specialist I	(1)
	Engineering	Accounting Clerk	(1)
Total Deleted Positions			(2)
Net Position Changes			4

2020/2021 Capital Improvement Projects

AVIATION CIP

		Amount
59100	CIP 2021-05 CRYSTAL RIVER - OBSTRUCTION CLEARING	26,600
59100	CIP 2021-06 CRYSTAL RIVER - VENABLE ST TREE CLEARING	60,000
59100	CIP A2011-01 CRYSTAL RIVER - MILL & OVERLAY	24,000
59100	CIP A2014-01 INVERNESS - REHAB PAVEMENT	89,320
59100	CIP A2020-01 INVERNESS - AIRSPACE OBSTRUCTION CLEARING	8,500
59100	CIP A2020-02 INVERNESS - RELOCATE TAXIWAY	26,400
59100	CIP A2021-01 INVERNESS - VEHICLE PARKING	39,375
53100	CIP A2021-02 INVERNESS - REPLACE FBO HANGAR DOOR	20,000
56200	CIP A2021-02 INVERNESS - REPLACE FBO HANGAR DOOR	205,000
56200	CIP CCF A2015-03 INVERNESS AIRPORT BUSINESS INDUSTRIAL	750,000
Total		1,249,195

CAPITAL IMPROVEMENT PROG

		Amount
53100	CIP CCF GF2017-06 DETENTION CENTER HVAC	52,000
56400	CIP CCF GF2017-06 DETENTION CENTER HVAC	709,240
56200	CIP CCF GF2019-03 RE-ROOF COURTHOUSE EXPANSION	65,000
53100	CIP CCF GF2020-12 HANSEN UPGRADE PROJECT	64,900
55275	CIP CCF GF2020-12 HANSEN UPGRADE PROJECT	31,590
53100	CIP GF2017-06 DETENTION CENTER HVAC	13,000
56400	CIP GF2017-06 DETENTION CENTER HVAC	177,310
56300	CIP GF2019-02 FUEL SITE EXPANSION	200,000
56300	CIP GF2019-02 FUEL SITE EXPANSION BUDGET ADJ	(200,000)
56200	CIP GF2019-03 RE-ROOF COURTHOUSE EXPANSION	128,000
56300	CIP GF2020-01 FUEL SITE DISPENSER & PUMP UPGRADE	36,000
56400	CIP GF2020-05 CITRUS CO DETENTION CENTER CHILLER #1	135,000
56200	CIP GF2021-03 NEW ROOF & STRUCTURE LOWER KENNELS	50,000
56200	CIP GF2021-03 NEW ROOF & STRUCTURE LOWER KENNELS ADJ	(50,000)
54600	CIP GF2021-04 RESURFACE/RESTRIPE MEADOWCREST COMPLEX	193,812
54600	CIP GF2021-04 RESURFACE/RESTRIPE MEADOWCREST COMPLEX	200,000
54600	CIP GF2021-04 RESURFACE/RESTRIPE MEADOWCREST COMPLEX AD	(193,812)
56200	CIP GF2021-06 CITRUS CO RESOURCE CENTER ROOF COATING	70,125
56200	CIP GF2021-06 CITRUS CO RESOURCE CENTER ROOF COATING AD	(70,125)
56400	CIP GF2021-07 NEW COURTHOUSE BOARD RM HVAC UNIT	65,000
56400	CIP GF2021-08 EMERGENCY OPER CENTER HVAC CONTROLS	247,500
Total		1,924,540

SYSTEMS MANAGEMENT

		Amount
57100	CIP GF2020-13 DELL NETWORK VXRAIL EQUIP LEASE (YR 2)	43,000
Total		43,000

ROAD IMPACT FEES/DIST A

2020/2021 Capital Improvement Projects

		Amount
56339	CIP CCF T2017-01 CR 491 NEXT PHASE WIDENDING	110,000
56339	CIP T2017-01 CR 491 NEXT PHASE WIDENDING	450,000
	Total	560,000

ROAD IMPACT FEES/DIST B

		Amount
56339	CIP CCF T2017-01 CR 491 NEXT PHASE WIDENING	390,000
56339	CIP T2017-01 CR 491 NEXT PHASE WIDENING	200,000
	Total	590,000

ROAD IMPACT FEES/DIST C

		Amount
56339	CIP CCF T2017-01 CR 491 NEXT PHASE WIDENING	440,000
56339	CIP T2017-01 CR 491 NEXT PHASE WIDENING	450,000
	Total	890,000

ROAD IMPACT FEES/DIST D

		Amount
56339	CIP CCF T2017-01 CR 491 NEXT PHASE WIDENDING	544,500
56339	CIP T2017-01 CR 491 NEXT PHASE WIDENING	150,000
	Total	694,500

PARK IMPACT FEES/DIST 2

		Amount
56300	CIP P2018-01 CENTRAL RIDGE PARK SOCCER FIELD LIGHTS	180,000
	Total	180,000

FIRE RESCUE

		Amount
56200	CIP F2019-05 FIRE STATION ROOF REPLACEMENT	20,000
56200	CIP F2019-05 FIRE STATION ROOF REPLACEMENT BUDGET ADJ	(20,000)
56200	CIP F2019-05 ST 14 ROOF, FASCIA, SOFFIT, GUTTERS	31,000
	Total	31,000

FIRE SVCS VEHICLE TRUST

		Amount
56400	CIP2019-06 APPARATUS REPLMNT- 1 ENGINE, 1 TANKER	238,634
56400	CIP2019-06 APPARATUS REPLMNT- 1 F150, 1 TRANSIT VAN	103,000
56400	CIP2019-06 APPARATUS REPLMNT- 2 BRUSH TRK REFURB	103,000
	Total	444,634

FIRE CAPITAL IMPROVEMENT

		Amount
56400	CIP F2019-01 FIREFIGHTING PPE GEAR REPLACEMENT PLAN	90,000
56400	CIP F2019-02 FIRE RESCUE RADIO REPLACEMENT PLAN	72,000

2020/2021 Capital Improvement Projects

		Amount
56400	CIP F2019-04 EMERGENCY GENERATORS	50,000
56400	CIP F2019-07 FIRE RESCUE ALS EQUIPMENT	50,000
	Total	262,000

STORMWATER

		Amount
53100	CIP W2019-01 STORMWATER FEASIBILITY STUDY	100,000
53100	CIP W2019-01 STORMWATER FEASIBILITY STUDY TO 4116	(100,000)
56300	CIP W2019-05 DRAINAGE COMPLAINT RETROFITS	100,000
56300	CIP W2019-05 DRAINAGE COMPLAINT RETROFITS BUDGET ADJ	(100,000)
56100	CIP W2020-01 HARVARD/AMITY	80,000
	Total	80,000

RESIDENTIAL/MAJOR ROAD

		Amount
56549	CIP CCF T1993-12 ROAD RESURFACING	1,800,000
56339	CIP CCF T2017-01 CR 491 NEXT PHASE WIDENING	2,000,000
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	1,500,000
56549	CIP T2015-08 W CITRUS SPRINGS BLVD RESURFACING - SCOP	697,858
56549	CIP T2017-03 N DELTONA BLVD RESURFACING - SCOP	171,500
56549	CIP T2017-04 S. CANARY PALM TERR - RESURFACING SCOP	43,575
56549	CIP T2021-04 FOREST RIDGE BLVD PH II RESURFACING SCOP	878,853
	Total	11,491,786

WATER/WWATER MATCH

		Amount
53400	CIP CCF W2016-01 COOP WATERSHED MGMT	467,500
53400	CIP CCF W2019-01 STORMWATER UTILITY FEASIBILITY STUDY	50,000
53400	CIP W2016-01 COOP WATERSHED MGMT	200,000
53400	CIP W2019-01 STORMWATER UTILITY FEASIBILITY STUDY	50,000
	Total	767,500

GENERAL GOV VEHICLE TRUST

		Amount
56400	CIP CF2020-11 LOADER 4WD #20083 - ROAD MAINT FROM 4120	250,000
	Total	250,000

LANDFILL

		Amount
59125	CIP S2009-02 CLOSURE AND LONG TERM ESCROW	510,000

2020/2021 Capital Improvement Projects

		Amount
59125	CIP S2009-02 CLOSURE AND LONG TERM ESCROW ADJ	195,000
	Total	705,000

SOLID WASTE CIP

		Amount
53100	CIP S2010-04 CITIZEN SERVICE AREA	100,000
56300	CIP S2010-04 CITIZEN SERVICE AREA	416,125
56100	CIP S2014-02 LANDFILL EXPANSION	4,000,000
57100	CIP S2020-01 DOZER	90,352
57200	CIP S2020-01 DOZER	1,000
54400	CIP S2020-02 COMPACTOR	193,350
	Total	4,800,827

ARTICLE 5 FACILITIES

		Amount
53400	CIP GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT	91,908
56400	CIP GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT	253,746
	Total	345,654

CIP - PARKS & RECREATION

		Amount
54610	CIP P2016-03 COURT RESURFACING	50,000
56300	CIP P2020-03 PLAY STRUCTURE REPLACEMENT	30,000
56300	CIP P2021-03 BICENTENNIAL PARK PLAY STRUCTURE RPLCMT	83,000
56300	CIP P2021-03 BICENTENNIAL PARK PLAY STRUCTURE RPLCMT AD	(83,000)
56300	CIP P2021-04 WESLEY JONES PARK PLAY STRUCTURE RPLCMT	66,000
56300	CIP P2021-04 WESLEY JONES PARK PLAY STRUCTURE RPLCMT AD	(66,000)
56300	CIP P2021-05 STORAGE BLDG	50,000
56300	CIP P2021-06 SCORE BOARD REPLACEMENT	65,000
56300	CIP P2021-07 BICENTENNIAL PARK - MAIN SEWER CONN	141,003
56300	CIP P2021-07 BICENTENNIAL PARK - MAIN SEWER CONN ADJ	(141,003)
	Total	195,000

CITRUS CO UTILITIES

		Amount
56300	CIP CCF U2008-13 US 19 EXPANSION	353,981
56300	CIP CCF U2018-15 BRENTWOOD UPGRADES	700,000
56300	CIP CCF U2020-04 US 19 COUNTY LINE TO GRN ACRES	661,558
56300	CIP U2014-05 SMW RECLAIMED WATER DISTRIBUTION ADJ	2,500,000
56300	CIP U2019-07 CR 491 WIDENING NEXT PHASE II	425,000
56300	CIP U2021-01 SEA OTTER PATH	40,000
	Total	4,680,539

CCU UTIL REN/REPLCMT

2020/2021 Capital Improvement Projects

		Amount
56300	CIP CCF U2008-20 O&M HARDWARE TELEMETRY	300,000
56400	CIP CCF U2011-05 AUTOMATIC METER READING PROJECT	125,000
56300	CIP U2008-18 MISC RENEWAL & REPLACEMENT	350,000
56400	CIP U2011-05 AUTOMATIC METER READING PROJECT	250,000
Total		1,025,000

CCU WATER CONN FEES

		Amount
56300	CIP CCF U2000-01 WATER MAIN EXT - PHASE 5	470,000
53100	CIP CCF U2002-03 EMERGENCY GENERATORS	20,000
56400	CIP CCF U2002-03 EMERGENCY GENERATORS	130,000
56300	CIP CCF U2011-05 AUTOMATIC METER READING PROJECT	125,000
56300	CIP CCF U2015-04 SCENIC WY/CURLEW PL/YATES PL/GANNET PL	170,000
56300	CIP CCF U2017-07 ESSEX TO ATLANTIC WATER MAIN EXT	250,000
56300	CIP CCF U2020-01 GROVR CLEVELAND TO PEACH ORCHARD	800,000
53100	CIP U2002-03 EMERGENCY GENERATORS	5,000
56300	CIP U2002-03 EMERGENCY GENERATORS	40,000
56300	CIP U2011-05 AUTOMATIC METER READING PROJECT	125,000
56400	CIP U2011-05 AUTOMATIC METER READING PROJECT	125,000
53100	CIP U2015-05 DAWSON TO INDEPENDENCE WATER MAIL	60,000
56300	CIP U2015-05 DAWSON TO INDEPENDENCE WATER MAIN	550,000
Total		2,870,000

CCU WWTR CONN FEES

		Amount
53100	CIP CCF U2002-03 EMERGENCY GENERATORS	20,000
56400	CIP CCF U2002-03 EMERGENCY GENERATORS	130,000
56300	CIP CCF U2018-15 BRENTWOOD UPGRADES	714,000
56300	CIP CCF U2019-03 MEADOWCREST WWTF BMAP UPGRADES	350,000
56300	CIP CCF U2019-06 BRENTWOOD WWTP TO MEADOWCREST WWTP	685,000
53100	CIP U2002-03 EMERGENCY GENERATORS	5,000
56300	CIP U2002-03 EMERGENCY GENERATORS	40,000
53100	CIP U2018-16 US 19 CORRIDOR LIFT STATION PH 1	200,000
Total		2,144,000
		36,224,175

KEY PERFORMANCE INDICATORS

Performance Measures	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Estimated	2020-2021 Projected
COUNTY ADMINISTRATOR					
Public Information - Facebook followers	2,618	3,400	4,968	5,000	5,100
Public Information - Newsletter Subscribers	3,805	3,900	7,936	8,000	8,100
Public Information - Press Releases Issued	489	500	415	400	425
Public Information - Special Events & Meetings Supported	45	50	55	55	55
The actual amount of funding for non-profits in the community the jurisdiction provided.	\$49,212	\$43,944	\$38,640	\$35,208	\$31,059
Total number of local elected officials.	5	5	5	5	5
Total number of registered voters in the jurisdiction at the time of the last general election.	105,672	105,688	111,133	113,031	117,094
Voter turnout (number of citizens who actually voted) in jurisdictions last general election.	80,973	81,105	71,811	72,688	93,714
HUMAN RESOURCES					
Applicants	4,500	4,069	5,583	5,860	5,860
Average days to fill position	30	30	54	45	50
Casual Labor Hired	44	29	24	40	40
Commercial Driver Licenses Drug Testing	70	75	69	75	80
Deferred Retirement Option Program Applications	13	6	12	15	17
Drug Free Workplace Testing	95	90	85	95	110
Family Medical Leave	120	140	91	135	140
Job Postings	155	171	169	175	180
Number of new hires that were from within ranks (promoted)	49	57	58	70	80
Number of new hires that were hired from outside (not promotional)	108	178	190	200	220
Number of personnel requisitions during period (request-to-fill, job opening, job order, etc.) during period	209	251	226	230	240
Personnel Action Requests	1,516	1,408	1,411	1,600	1,700
Promotional Job Postings	33	27	24	33	35
Retirement Applications	17	18	12	15	16
Service Awards	85	70	94	92	97
Terminations	150	153	104	120	120
Tobacco Free Testing	708	800	796	820	830

KEY PERFORMANCE INDICATORS

Performance Measures	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Estimated	2020-2021 Projected
Total employee turnover in government/organization	141	159	166	170	170
Training Classes	35	33	30	32	32
Volunteer Applications	270	343	449	475	475

HOUSING SERVICES

Community Development Block Grant - Disaster Recovery				\$100,000	\$300,000
Community Development Block Grant - Disaster Recovery Homes Completed				2	3
Low Income Home Energy Assistance Program	\$385,144	\$507,748	\$385,941	\$500,000	\$500,000
Low Income Home Energy Assistance Program Households Served	2002	2414	2,279	2763	2900
Neighborhood Stabilization Program	\$3,524	\$6,961	\$8,790	\$9,000	\$9,500
Neighborhood Stabilization Program Homes completed	0	0	0	0	0
Permanent Supportive Housing Participants	11	12	12	12	12
Permanent Supportive Housing Program	\$112,650	\$84,103	\$98,593	\$98,593	\$103,985
Section 8 Housing Choice Voucher Rental Assistance Program	\$1,354,404	\$1,340,854	\$1,361,584	\$1,493,090	\$1,750,000
Section 8 Housing Choice Voucher Rental Assistance Program Participants	196	190	178	206	226
State Housing Initiative Program (SHIP)	\$491,107	\$904,322	\$704,505	\$638,082	\$350,000
State Housing Initiative Program Rehabilitation/Emergency Repair Households	35	55	27	25	28

VISITOR & CONVENTION BUREAU

Average Hotel Occupancy/year	66.00%	67.00%	68.50%	66%	67%
Average Room Rate/ year	\$96.15	\$98.00	\$100.00	\$102.00	\$107.50
Connections through our e-newsletter, Facebook, and Twitter	320,000	375,000	350,000	400,000	425,000
Earned Travel Media Exposure	\$400,000	\$200,000	\$250,000	\$500,000	\$600,000
Gross Room Revenue from Lodging Establishments	\$34,967,300	\$37,356,700	\$40,226,700	\$41,000,000	\$43,000,000
Number of tourists	491,700	508,900	533,800	525,000	515,000
On Line Magazine Requests	28,000	30,000	30,000	32,000	29,000
Online Advertising Impressions & Print Advertising Circulation	79,526,764	85,268,744	70,000,000	82,000,000	91,000,000
Tourism Economic Impact	\$251,418,000	\$267,851,900	\$289,946,100	\$295,000,000	\$298,000,000

KEY PERFORMANCE INDICATORS

Performance Measures	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Estimated	2020-2021 Projected
Tourist Development Tax Generated	\$1,047,056	\$1,536,000	\$1,612,800	\$1,950,000	\$1,950,000
Visitor Spending	\$150,802,600	\$160,659,700	\$173,912,000	\$175,000,000	\$181,000,000
Visits to our Website	377,333	368,457	415,066	425,000	475,000
Website Page Views	581,093	603,687	680,708	735,000	800,000

MANAGEMENT & BUDGET

Budget - Compliance with State Regs (TRIM)	100%	100%	100%	100%	100%
Budget - Cost of Service per Citizen	\$3.81	\$3.63	\$4.22	\$5.32	\$5.44
Budget - Department's expenditures as % of Total Budget	0.27%	0.29%	0.27%	0.26%	0.25%
Budget - GFOA Distinguished Budget Award Recipient	100%	100%	100%	100%	100%
Budget - Number of Budget Amendments Processed	337	277	258	314	325
Budget - Number of Years received GFOA Distinguished Budget Award	12	13	14	15	16
Purchasing - Contract Renewals	23	52	52	55	60
Purchasing - Contracts	43	82	74	80	85
Purchasing - Credit card/purchasing card purchase dollar volume	1,867,290	2,171,973	2,207,559	2,400,000	2,500,000
Purchasing - Number of solicitations issued	60	109	111	120	130
Purchasing - Solicitations Processed/FTE	63	121.5	118.5	127.5	137.5

SYSTEMS MANAGEMENT

Communications - Analog Devices Maintained	117	120	108	116	116
Communications - Cell Phones in Service	188	194	188	179	199
Communications - MiFi/Aircard Units In Field	103	106	109	81	90
Communications - Smart Phones In Service	84	87	109	123	150
Communications - Telephone Extensions Maintained	915	935	983	924	1053
Files - Data backed-up of all servers	5.75TB	10.6TB	11.5TB	14TB	22TB
Records Management - Cubic feet of paper in records destruction	448	1,736	1,644	1,700	1,800
Records Management - eBridge Pages Archived	683,967	694,105	694,725	680,585	700,000
Records Management - Hours to Process Public Records Requests	800	1,000	954	1,085	1,234
Records Management - Public Records Requests Processed	619	661	752	855	973

KEY PERFORMANCE INDICATORS

Performance Measures	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Actual	Estimated	Projected
Records Management - Record Disposals processed	22	10	22	25	25
Records Management - Records & microfilm requests	259	963	211	200	200
Records Management - Social Media Archived	32,264	40,221	42,480	43,000	44,000
Security - Awareness Training Completions		72%	85%	85%	90%
Security - PCI Compliance Training completed for users who process credit cards			95%	100%	100%
Security - Phish Prone Percentage		7.63	4.0	2.0	1.0
Security - Phish's Reported Using installed Phish Button		21%	35%	75%	80%
Security - Senior Staff Training Completion			65%	90%	90%
Security - Training & Policy Agreement Completion			50%	100%	100%
Software - Applications Written and Maintained In House	23	30	31	36	36
Support - Helpdesk tickets	4,500	8,090	8,152	8,600	10,000
The IT Department has Responsibility for Telephony	Yes	Yes	Yes	Yes	Yes
The Organization has an IT Disaster Recovery Plan	No	Yes	Yes	Yes	Yes
Total Number of Non-Virtualized Servers Supported by the IT Department	17	24	27	30	30
Total Number of Non-Virtualized Workstations Supported by the IT Department	475	493	500	520	525
Total Number of Virtualized Servers Supported by the IT Department	48	46	51	55	65
Total number of visitors to jurisdictions website	1,151,711	1,169,983	1,213,724	467,010	470,000

GEOGRAPHIC INFO SYSTEMS

Addresses Created/Modified	1,618	1,063	1,100	1,125	1,125
Maps Printed	1,938	637	833	650	650
New Maps Created	1,158	1,240	1,130	1,180	1,150
Work Orders Processed	3,735	2,579	2,370	2,550	2,450

TEEN COURT

Case Referrals	170	164	136	183	163
Declined	30	25	17	33	25
Successful Completion	73	72	69	70	70
Unsuccessful in Program	21	16	25	12	17

KEY PERFORMANCE INDICATORS

Performance Measures	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Estimated	2020-2021 Projected
COMMUNITY CENTERS					
Cost to General Fund per Patron	\$2.09	\$2.19	\$2.05	\$2.71	\$2.71
Home delivered meals served	51,163	69,252	61,815	51,280	49,750
Meals served at nutrition sites	27,041	32,561	32,355	29,472	28,000
Meals service at sites (Number of Senior Dining participants)	378	391	380	400	390
Number of Activities	78	85	78	90	90
Number of participant visits	74,539	64,836	75,500	65,500	66,800
Number of volunteers	153	153	145	150	147
FACILITIES MANAGEMENT					
Preventative maintenance work orders completed	110%	100%	100%	100%	100%
Regular maintenance work orders completed	97%	100%	100%	100%	100%
Square Footage of Building Maintained	1,006,642	1,297,641	1,297,641	1,297,641	1,297,641
GROUNDS MAINTENANCE					
Cost Per Capita	\$10.03	\$9.60	\$9.73	\$9.90	\$10.00
County Acres per FTE	49	49	49	49	49
Garbage removal services (number of cans)	61,828	65,704	60,937	59,920	59,920
Ground Maintenance Work Orders	14,655	13,279	12,996	13,000	13,000
Restroom inspection and cleaning (number of visits)	11,054	11,344	10,516	10,696	10,696
LAND DEVELOPMENT					
Comprehensive Planning and Land Use Applications Processed	99	107	133	134	136
VETERANS SERVICE					
Clients Served	4,148	4,224	4,126	4,249	4,376
New Clients	634	662	484	498	513
Veteran Population	20,720	20,859	20,895	21,026	21,199
Veteran Population/ Staff(FTE)	5,180	5,215	5,214	5,256	5,299
FIRE RESCUE					
FR010: Number of structure fire calls	69	85	93	90	90
FR011: Number of non-structure fire calls	483	311	258	300	320
FR012: Number of alarm calls	405	339	398	400	400
FR013: Number of special hazard calls	685	343	413	415	420

KEY PERFORMANCE INDICATORS

Performance Measures	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Estimated	2020-2021 Projected
FR016: Number of EMS / Rescue Calls	6,504	2,837	2,233	2,300	2,350
FR021: Number of civilian injuries due to fire	5	8	6	5	5
FR032: Number of civilian deaths due to fire	2	0	1	1	1
FR033: Property loss due to fire	3,194,319	3,113,393	4,445,291	3,100,000	3,100,000
FR034: Property saved	4,710,473	3,029,145	5,825,414	3,000,000	3,000,000
FR053F: Total calls for service	11,921	5,997	5,237	5,300	5,500
FR055F: EMS / Rescue percentage of calls	55%	47%	42.64%	50%	50%
FR058: Citizens receiving public education	2,414	2,500	4,331	4,500	4,750
FR068: Travel Performance for Building Fires (seconds)	unk	unk	779	779	779
FR069: Travel Performance for EMS/Rescue Calls (seconds)	unk	unk	779	779	779
FR070: Number of contained cooking fires	21	13	15	15	17

CODE COMPLIANCE

Cases brought into compliance before formal notice issued	1,500	1,500	1,450	1,500	1,500
Cases brought into compliance before SM, CEB, citation	720	700	800	1,000	1,000
Complaints Investigated per Hearing Officer per Day	2.80	3	4.0	4.5	4.5
Dollars of Fines Collected	\$119,995	\$147,107	\$265,418	\$265,000	\$265,000
Number of Bank Owned Properties Registered	1,700	1,650	1,250	1,550	1,550
Number of Cases Taken to Hearing Officer	175	175	200	200	200
Number of Complaints Investigated	3,691	3,650	3,749	4,000	4,000
Number of reactive cases/complaints	3691	3,700	3,750	3,800	4,000
Percent of Compliance Achieved	90%	95%	94%	95%	95%
Total cases brought into compliance	2,253	2,100	3,750	3,900	3,900
Total cases carried over	312	350	345	345	345

BUILDING DIVISION

Construction Valuations	\$352,954,821	\$401,314,047	\$643,917,726	\$650,000,000	\$655,000,000
Construction Value per Inspector	\$50,422,117	\$38,651,406	\$91,988,247	\$92,857,143	\$81,250,000
Construction Value per Permit Technician	\$58,825,805	\$45,100,307	\$107,319,621	\$92,857,143	\$81,250,000
Inspections Performed	38,239	43,011	44,895	45,200	49,623
Number of Building, Electrical, Mechanical, Plumbing [BEMP] building inspections completed (including commercial construction inspections)	40,720	41,160	44,895	45,200	49,623

KEY PERFORMANCE INDICATORS

Performance Measures	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Actual	Estimated	Projected
Number of Building, Electrical, Mechanical, Plumbing [BEMP] building permits issued (residential and commercial)	12,590	13,209	13,869	14,365	15,733
Number of EXPRESS Permits Issued	3,814	4,326	5,130	5,220	5,350
Number of total building construction plans reviewed (residential and commercial)	7,067	8,241	7,215	7,317	7,520
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	12,590	13,467	13,727	14,348	15,500
Permits Processed per Technician	2,098	2,201	2,311	2,391	2,214
Residential Renovation/Additions	10,806	11,457	10,374	10,500	10,850

ROAD MAINTENANCE

Miles of finished mowing - Contractual	50.90	51.62	54.89	56.42	56.42
Miles of ROW maintained	2,277	2,277	2,277	2,277	2,277
Miles of ROW mowing - Contractual	1,175.87	1,175.87	1,176.10	1,176.85	1,176.85
Miles of ROW mowing - County Forces	1,050.23	1,049.51	1,046.01	1,043.73	1,043.73
No. of bicycle/multi-purpose trail miles maintained	11.3	11.3	11.3	11.3	12.49
Number of maintained traffic signals	75	75	75	75	75
Number of pothole work orders	2,887	3,415	3,191	3,576	3,810
Number of signs installed, repaired, replaced	7,030	6,392	6,056	5,436	5,738
Number of traffic signal repairs	223	181	157	192	199
Percent of potholes work orders completed within 48 hrs (relative sample)	78%	81%	83%	83%	83%

ENGINEERING

% of roadway projects within 10% of budget	100%	100%	100%	100%	100%
No. of miles of road resurfaced w/SCOP grants	9.58	5.8	5.4	6.2	6.5
No. of miles per Residential Road Resurfacing Program	37.5	37.5	37.5	31.02	41.1
No. of pending roadway projects	1	1	1	1	1
No. of roadway projects completed	3	0	0	1	1

KEY PERFORMANCE INDICATORS

Performance Measures	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Estimated	2020-2021 Projected
STORMWATER					
DRA's inspected and recertified	18	20	23	20	20
NPDES Permit	1	1	1	1	1
Watershed Studies	2	4	3	2	2
RESIDENTIAL/MAJOR ROAD CIP					
Total annual expenditures for asphalt resurfacing (contractual services)	\$7,669,220	\$3,900,000	\$3,600,000	\$4,300,000	\$3,300,000
FLEET MANAGEMENT					
Equipment Downtime (includes preventative maintenance and repairs)	10%	10%	10%	10%	10%
Heavy equipment maintained	37	37	39	40	41
Heavy trucks (over 3/4 ton) maintained	83	121	135	139	141
Light equipment maintained	281	285	290	292	295
Light trucks (3/4 ton or less) maintained	109	110	112	114	116
Number of fleet preventive maintenance & service	813	868	871	880	885
Number of fleet repairs / maintenance work orders	3,227	3,620	3,005	3,200	3,400
Number of gallons of fuel delivered (WEX & Bulk, Diesel & Unleaded)	366,535	408,611	436,843	440,000	450,000
Number of gallons of lubricant delivered	1,740	2,571	2,940	3,100	3,300
Number of reportable spills	0	0	0	0	0
Passenger cars maintained	189	191	194	196	198
Small Equipment maintained	60	60	60	60	60
Time to Perform Light Duty Service	0.8 hours	0.8 hours	0.8 hours	0.8 hours	0.8 hours
Total Fleet Support Employees at End of Reporting Period	12	13	12	12	13
ANIMAL SERVICES					
Animal Intake	5,405	4,175	4,391	5,000	5,000
Animal License Revenue	\$156,000	\$144,542	\$172,303	\$133,835	\$160,000
Clinic clients (Vaccination Clinic)	178	14	483	400	400
Does your organization use PetPoint software?	Yes	Yes	Yes	Yes	Yes
Number of animal adoptions by rescue groups	620	524	157	100	100
Number of animal reclaims	630	585	657	600	600

KEY PERFORMANCE INDICATORS

Performance Measures	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Actual	Estimated	Projected
Number of animals adopted (not including those released to rescue groups)	2,338	2,096	2,096	2,000	2,100
Number of animals euthanized	921	754	518	500	500
Number of cat intakes	2,055	1,826	1,846	2,000	2,100
Number of cat reclaims	59	45	71	60	65
Number of cats licensed	968	1,097	2,271	2,200	2,200
Number of dog intakes	2,382	2,143	2,451	2,300	2,400
Number of dog reclaims	556	513	561	550	575
Number of dogs licensed	4,156	9,293	8,487	8,500	8,500
Number of domestic exotic bird intakes	6	7	2	2	2
Number of households within the local government	77,819	79,489	79,988	80,902	81,000
Number of licensed animals that are sterilized	3,800	1,657	2,003	2,500	2,500
Number of livestock intakes	96	111	65	60	60
Number of pocket pet and rabbit intakes	32	38	16	15	15
Number of reptile intakes	1	17	7	5	5
Number of sterilizations performed	1,800	1,657	2,003	2,000	2,000
Number of wildlife intakes	3	3	1	5	5
Volunteer hours	20,000	18,000	14,000	14,000	14,000

LANDFILL

Available remaining landfill capacity - Class I (cubic yards)	1,723,960	1,595,283	1,495,305	1,467,709	1,300,000
Available remaining landfill capacity - Class I (years)	16	11	11	10	9
Average On-site Cycle Time for commercial waste vehicles.	14.80 min	14.00 min	14.00 min	10.00 min	9.00 min
Compaction Rate (tons per cubic yard landfilled) for Class I landfill(s)	1,815 lb/yd3	1,508 lb/yd3	1,556 lb/yd3	1,600 lb/yd3	1,700 lb/yd3
Do you receive sludge for disposal?	Yes	Yes	Yes	Yes	Yes
Does your jurisdiction tie your disposal fee to any index?	No	No	No	No	No
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	99.20%	99.00%	99.00%	99.00%	99.00%

KEY PERFORMANCE INDICATORS

Performance Measures	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Actual	Estimated	Projected
Most Common Disposal Rate (gate fee per ton)	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Tons landfilled within system - Class I	91,890	97,064	99,280	105,000	110,000
Tons Mulched	11,266	11,179	10,715	11,000	11,000
Types of Cover - Mulch? 50/50 blend mulch/soil	Yes	Yes	Yes	Yes	Yes
Types of Cover - Soil?	Yes	Yes	Yes	Yes	Yes
Types of Cover - Spray Ons? Posi-shell psm-200 settling agent / posi-pak p-100 fibers, New waste concepts - proguard cellulos based material / hydro-lok mulch, all fibrous material sprayed applied	Yes	Yes	Yes	Yes	Yes

LITTER PROGRAM

Total amount of litter collected in cubic yards	77.56	104.22	95.00	90.00	90.00
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RECYCLING

Amount of materials diverted from landfill burial- Green Bin Program	75,000 tons	80,000 tons	101,000 tons	90,000 tons	90,000 tons
Number of Waste Reduction/Recycling Community Education	20	20	20	20	20
Percent of materials recycled	55%	48%	39%	35%	30%

HAZARDOUS WASTE

Amount of hazardous material diverted from waste streams	129.80 tons	150.76 tons	170.71 tons	150.00 tons	150.00 tons
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COMMUNITY SERVICES ADMINISTRATION

Courtroom Usage	2,289	2,300	2,200	2,400	2,400
Grounds Usage	7,350	7,400	11,060	7,500	8,500
Group Tours/Outreach	3,634	3,700	4,830	3,750	3,750
Museum Visitors	5,244	5,300	4,397	5,300	5,200
Researcher Requests	300	320	341	320	350
School Tours	632	650	577	700	700
Special Events/Concerts at the Museum	3,175	3,200	4,752	3,250	3,250
Volunteer Hours (Historical Society/Museum only)	5,779	5,292	4,692	5,850	5,400
Website Services Visits	36,417	40,000	31,262	45,000	55,000

DRUG COURT

Dependency Drug Court - Admissions	11	28	14	12	19
Dependency Drug Court - Clients in Treatment	24	22	22	25	25

KEY PERFORMANCE INDICATORS

Performance Measures	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Actual	Estimated	Projected
Dependency Drug Court - Number of Children Reunified	24	9	6	16	13
Dependency Drug Court - Recidivism (Number of Clients)	0	1	0	0	0
Dependency Drug Court - Referrals	15	32	18	25	25
Dependency Drug Court - Successful Completion	11	3	4	5	5
Dependency Drug Court - Unsuccessful in Program	10	9	10	12	11
Felony Drug Court - Admissions	14	10	5	9	9
Felony Drug Court - Clients in Treatment	19	23	19	20	20
Felony Drug Court - Recidivism (Number of Clients)	0	1	1	1	1
Felony Drug Court - Referrals	22	19	9	20	20
Felony Drug Court - Successful Completion	0	4	7	5	5
Felony Drug Court - Unsuccessful In Program	8	4	4	6	6
Mental Health Court - Admissions	11	16	10	12	12
Mental Health Court - Clients in Treatment	15	24	14	17	17
Mental Health Court - Recidivism (Number of Clients)	0	1	0	0	0
Mental Health Court - Referrals	16	17	15	17	17
Mental Health Court - Successful Completion	6	7	3	7	6
Mental Health Court - Unsuccessful in Program	5	10	4	6	6
Veteran's Court - Admissions	4	6	9	5	6
Veteran's Court - Referrals	10	13	14	9	12
Veteran's Court - Successful Completion	2	2	4	2	3
Veteran's Court - Unsuccessful Completion	1	2	0	0	1

PARKS AND RECREATION

Bicentennial Pool Attendance (2,492 operating hours per year)	22,988	26,597	30,800	31,000	31,000
Community Building Attendance	12,225	13,307	12,390	13,500	14,000
Cost Per Capita	\$6.09	\$7.52	\$7.26	\$8.58	\$8.75
Number of adults registered in Adult programs	2,200	6,337	6,278	7,000	7,500
Number of children participated in Youth programs	1,381	1,388	1,703	2,000	2,300
Number of Exhibitions curated and / or installed		4	5	4	4
Permits Issued for Park usage	619	861	2,229	2,500	2,700

KEY PERFORMANCE INDICATORS

Performance Measures	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Estimated	2020-2021 Projected
Revenue Generated by Bicentennial Park Pool	\$17,659	\$18,378	\$31,698	\$32,000	\$32,500
LIBRARY SERVICES					
Adult Program/Class Attendance	25,938	24,706	23,272	22,807	22,350
Average Friends of the Library membership	561	543	486	490	500
Digital Circulation	65,859	75,138	87,878	101,060	116,219
Facility Visits	406,703	372,674	368,388	368,500	370,000
Family-All Ages Program/Class Attendance	3,216	4,048	5,763	6,051	6,354
New Library Cards Issued	6,128	5,706	5,856	6,002	6,152
Public Computer Use Sessions	111,791	96,671	85,297	84,018	82,758
Public WIFI Use Sessions	30,319	30,165	36,043	37,845	39,737
Traditional Circulation	522,930	493,902	500,831	508,343	515,968
Volunteer Hours	21,262	18,371	18,372	18,648	18,928
Website Services Visits	428,009	400,505	443,176	445,000	450,000
Youth Program/Class Attendance	21,613	19,248	19,842	20,140	20,442
EXTENSION SERVICES					
Commercial Clients	704	914	752	800	800
Diagnostic Response	16,500	7,817	10,201	8,800	8,800
Media outreach: newspaper, television, radio, social media	117	30,280	277,523	278,000	278,000
Program/Event Participants	11,221	10,245	11,866	10,000	10,000
AQUATIC WEED CONTROL					
Acres of waterways harvested via mechanical harvesting	432	338	376	382	382
Acres of waterways treated	3,620	2,356	2,204	2,541	2,680
Boater Registration	16,444	16,631	16,679	17,005	17,192
Numbers of signs installed, repaired, replaced	14	22	5	7	27
Secure State funding for Aquatic Plant Control (expending at least 95%)	\$1,839,999	\$1,173,000	\$1,201,316	\$1,125,500	\$1,170,520
AVIATION					
Crystal River Box Hangar Units	2	2	2	2	2
Crystal River Occupancy	12	12	12	12	12
Crystal River Occupancy Percentage	100%	100%	100%	100%	100%
Crystal River T-Hangars Units	10	10	10	10	10
Grant Compliance	100%	100%	100%	100%	100%

KEY PERFORMANCE INDICATORS

Performance Measures	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Actual	Estimated	Projected
Inverness Occupancy	16	16	16	16	16
Inverness Occupancy Percentage	100%	100%	100%	100%	100%
Inverness T-Hangar Units	16	16	16	16	16
No. of New Grants Received	1	1	1	6	11

CITRUS CO UTILITIES

1. Total number of active customer accounts for water operations	23,900	24,267	25,400	25,400	25,800
2. Total number of active customer accounts for wastewater operations	11,380	11,500	11,800	11,800	12,000
3. Percentage of Bad Debt	0.4%	0.4%	0.8%	0.8%	0.8%
4. Number of public speaking engagements focused on water conservation & Florida-friendly Landscaping™	68	61	56	60	60
5. Education and training contacts	7,431	5,300	6,754	6,700	6,700
6. Number of water violations issued	1,211	657	820	750	750
7. Gallons per day of water saved via conservation programming	37,816	274,000	212,361	250,000	250,000
8. Total miles water distribution system piping	865	869	886	888	903
9. Miles of new water lines installed and completed in this fiscal year	2	3.43	17.64	1.22	15.28
10. Total number of pipeline breaks in water distribution system	95	50	<50	>50	>50
11. Total number of leaks in water distribution system	350	<200	>500	<200	<200
12. Distribution System Water Loss Percent - Data Reflects CAB System ONLY, systems not combined	14.63	8.94	<10	<10	<10
13. Charles A Black- Average percent of water loss per year	14.63	8.94	<10.00	<10.00	<10.00
14. Citrus Springs/Pine Ridge- Average percent of water loss per year	15.40	17.93	<10.00	<10.00	<10.00
15. Sugarmill Woods- Average percent of water loss per year	13.88	23.85	<10.00	<10.00	<10.00
16. Charles A Black- Average water used per person per day	155	149	155	<150	<150
17. Citrus Springs/Pine Ridge- Average water used per person per day	144	131	130	<150	<150
18. Sugarmill Woods- Average water used per person per day	199	166	163	163	<150

KEY PERFORMANCE INDICATORS

Performance Measures	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Actual	Estimated	Projected
19. Volume of Reclaimed Water (in MG) distributed during reporting period	164,094	223,745	198,506	200,000	200,000
20. Total Miles reclaimed water system piping	7	7	7	7	7
21. Total number of pipeline breaks in reclaimed water system		0	0	0	0
22. Total number of leaks in reclaimed water system	0	0	0	0	0
23. Volume of wastewater (in MG) treated during the fiscal year reporting period	538,941	640,425	650,880	670,406	690,518
24. Percent of wastewater treatment to advanced treatment status	36%	45%	78%	78%	78%
25. Total miles of pipe in sewage collection system (does not include privately owned sewer pipes)	358	358	363	369	377
26. Miles of new wastewater lines completed in this fiscal year	1.83	0	5.6	5.26	7.99
27. Miles of Sewer Lines inspected and Cleaned	7	7	34	34	34
28. Total Number of Wastewater manholes in the Collection System	7,500-8,000		8,000	8,000	8,000
29. Total number of manhole failures in collection system	3	>3	2	<2	<2
30. Total number of Wastewater Lift stations in the Collection System	210	210	213	216	219
31. Total number of lift station failures in collection system	20	<20	<5	<15	<15
32. Total Number of Wastewater pipeline failures	5 to 10	<5	<5	<5	<5
33. Total volume of reportable sewer overflows (in MG) (any spills > 1,000 gallons plus spills <1,000 gallons that overflow to water bodies	<1,000	5,200	12,395	<10,000	<10,000

2020-2021 Machinery & Equipment

	Amount
CAPITAL IMPROVEMENT PROG	
CIP CCF GF2017-06 DETENTION CENTER HVAC	709,240
CIP GF2017-06 DETENTION CENTER HVAC	177,310
CIP GF2020-05 CITRUS CO DETENTION CENTER CHILLER #1	135,000
CIP GF2021-07 NEW COURTHOUSE BOARD RM HVAC UNIT	65,000
CIP GF2021-08 EMERGENCY OPER CENTER HVAC CONTROLS	247,500
FLEET GENERATOR	48,000
Total	1,382,050
SYSTEMS MANAGEMENT	
DEPT EQUIP REQUESTES NON-ENTERP - PHASE I	3,400
DSM - DELL PRECISION FOR PROGRAMMER	1,525
UNIFI ACCESS POINTS PARKS	2,060
Total	6,985
SUPERVISOR OF ELECTIONS	
PRINTER VOTER INFORMATION	5,000
Total	5,000
ELECTIONS	
CLEAR AUDIT HIGH SPEED BUNDLE	43,900
Total	43,900
FACILITIES MANAGEMENT	
EXTENSION HVAC 1	12,000
EXTENSION HVAC 2A	12,000
EXTENSION HVAC 2B	12,000
EXTENSION HVAC 6	12,000
EXTENSION OFFICE 3A HVAC	12,000
EXTENSION OFFICE 3B HVAC	12,000
REMOTE GENERATOR MONITORS	17,000
SHERIFFS RADIO TOWER GENERATOR	41,000
Total	130,000
PHONE SYSTEM	
PHONE SYSTEM EQUIPMENT	54,258
Total	54,258
FIRE RESCUE	
CRADLE POINT FOR (4 X 1500) FROM 55270	6,000
RESCUE PLATFORMS (2X2500)	5,000
ST 20 ICE MACHINE	3,000
ST 3 ICE MACHINE	1,900
ST 7 ICE MACHINE	1,900
Total	17,800
FIRE SVCS VEHICLE TRUST	
CIP2019-06 APPARATUS REPLMNT- 1 ENGINE, 1 TANKER	238,634
CIP2019-06 APPARATUS REPLMNT- 1 F150, 1 TRANSIT VAN	103,000
CIP2019-06 APPARATUS REPLMNT- 2 BRUSH TRK REFURB	103,000
Total	444,634

2020-2021 Machinery & Equipment

Amount

FIRE CAPITAL IMPROVEMENT

CIP F2019-01 FIREFIGHTING PPE GEAR REPLACEMENT PLAN	90,000
CIP F2019-02 FIRE RESCUE RADIO REPLACEMENT PLAN	72,000
CIP F2019-04 EMERGENCY GENERATORS	50,000
CIP F2019-07 FIRE RESCUE ALS EQUIPMENT	50,000
ST 18 HVAC #1	12,000
ST 20 HVAC #1 & 2	25,000
ST 23 HVAC #3	12,000
ST 24 HVAC #1	12,000
ST 3 HVAC #2	12,000
ST 7 HVAC #2	12,000
Total	347,000

FIRE TRAINING CENTER

FTC ICE MACHINE	3,000
Total	3,000

ROAD MAINTENANCE

CONCRETE SAW	1,895
CUT SAW	1,200
Total	3,095

GENERAL GOV VEHICLE TRUST

BUNKER RAKE #14549 - GROUNDS	42,000
CIP CF2020-11 LOADER 4WD #20083 - ROAD MAINT FROM 4120	250,000
DUMP TRUCK #20138 - ROAD MAINT	97,000
GATOR #20218 - GROUNDS	12,000
PICKUP TRUCK #20212 - CODE COMPLIANCE	27,000
PICKUP TRUCK #20250 - ROAD MAINT	27,000
PICKUP TRUCK #20311 - EXTENSION	24,000
PICKUP TRUCK #20493 - ROAD MAINT	27,000
PICKUP TRUCK 4 X 4 #20313 - ENG	29,000
PICKUP TRUCK 4 X 4 #20314 - ENG	29,000
PICKUP TRUCK 4 X 4 EXT CAB #1054 - AQUATICS	30,000
PICKUP TRUCK 4 X 4 EXT CAB #20011 - AQUATICS	30,000
PICKUP TRUCK EXT CAB #1011 - GROUNDS	26,000
PICKUP TRUCK SD UTILITY BED #20257 - ROAD MAINT	37,000
PICKUP TRUCK SD UTILITY BED #20261 - ROAD MAINT	37,000
PICKUP TRUCK SD UTILITY BED #20374 - ROAD MAINT	37,000
PICKUP TRUCK UTILITY BED #20198 - ROAD MAINT	37,000
UTILITY VEHICLE #20223 - ENG	35,000
UTILITY VEHICLE #20231 - GROUNDS	23,000
UTILITY VEHICLE W/CRANE #20308 - ROAD MAINT	37,000
VIBRATOR ROLLER #9112 - ROAD MAINT	80,000
Total	973,000

ANIMAL SERVICES

SECURITY SYSTEM	6,000
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2020-2021 Machinery & Equipment

	Amount
Total	6,000
LANDFILL	
APX1000 PORTABLE RADIOS (NEW)	9,000
DUMPSTERS (NEW) (4)	20,200
PORTABLE LITTER FENCES (NEW)	45,000
Total	74,200
SOLID WASTE MGMT FLEET	
HYDRAULIC STORMWATER PUMP #17286	60,000
KUBOTA RTV1100 #20509	18,000
SMALL WHEEL LOADER W/BUCKET PLUS ACCESSORIES #20508	79,225
Total	157,225
LONG TERM CARE	
LEACHATE PUMP	10,000
Total	10,000
STATE ATTORNEY	
DELL TAPE LIBRARY DEVICE	2,200
LAPTOPS	30,800
SMART BOARD	6,000
Total	39,000
PUBLIC DEFENDER	
MULTIPURPOSE COPIER/SCANNER/PRINTER	6,580
SURFACE PRO	1,365
Total	7,945
CIRCUIT COURT	
CITRUS JAIL AUDIO/VIDEO EQUIP REPLACEMENT	2,000
FIREWALL UPGRADE	20,000
MFP PRINTER REPLACEMENT	6,000
REPLACEMENT WORKSTATIONS	4,500
SERVER UPS UPGRADE	8,800
VIDEO CONFERENCING UNIT REPLACEMENT	10,000
Total	51,300
GUARDIAN AD LITEM	
LAPTOP (4 X 1,500)	6,000
Total	6,000
ARTICLE 5 FACILITIES	
CIP GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT	253,746
Total	253,746
PARKS	
MOVIE SCREEN REPLACEMENT	2,200
STA-RITE POOL HEATER - BP POOL	3,500
THERMAL POOL BLANKET REPLACEMENT	4,000
TRAILER HITCH W/ WIRING HARNESS & RECEIVER	450
Total	10,150
LIBRARIES	

2020-2021 Machinery & Equipment

	Amount
HVAC - CENTRAL RIDGE	28,000
HVAC - LAKES REGION	28,000
Total	56,000
CITRUS SPRINGS MSBU	
MACHINERY & EQUIPMENT	5,000
Total	5,000
CITRUS CO UTILITIES	
DIAPHRAM PUMP REPLACEMENT (2) - REGION I AND II	5,000
DIRECTIONAL DRILL MACHINE FOR SERVICE LINE REPLACEMENT	130,000
F-150 - NEW HIRE - ENG INSPECTOR	28,000
F-150 - NEW HIRE - MAINT WORKER	28,000
F-350 - NEW HIRE - TECH II	65,000
F-350 W/CRANE - EXISTING STAFF - LIFT STATION	65,000
F-350 W/LIFT (2) - EXISTING STAFF - DIST TECH	130,000
FLAT DECK TRAILER 18'	6,500
GIS/GPS HIPER VR ROVER KIT - NEW ENG INSPECTOR	16,500
HANDHELD EQUIP/MTR READING	57,750
HONDA GENERATORS (2)	2,500
HYDRANT FLUSHERS - AUTO FLUSHERS (4)	7,000
LEAK DETECTION EQUIPMENT (2)	25,000
LOADER/SKID STEER W/LOADER BUCKET	73,000
NEW DUMP TRAILER - REGION I AND II	8,000
QUICK CUT SAW REPLACEMENTS (2) - REGION I AND II	2,000
STAINLESS STEEL KNOCKOUT - TOD SET REPLACEMENT	2,000
WET TAP MACHINES (2)	7,000
Total	658,250
UTILITIES FLEET	
PICKUP - REPLACES 4X4 F350 SD 20466 - 2009	71,000
PICKUP - REPLACES C1500 EXT 20215 - 2005	27,000
PICKUP - REPLACES F150 20491 - 2010	27,000
PICKUP - REPLACES TACOMA 20343 - 2006	27,000
Total	152,000
CCU UTIL REN/REPLCMT	
AMI IPERL METER CONVERSION NODES	200,000
CCF SCADA MASTER PLAN EQUIPMENT & COMPONENTS	100,000
CHLORINE PUMP REPLACEMENT & REPAIR STOCK	50,000
CHLORINE PUMPS AND EQUIPMENT (3)	50,000
CIP CCF U2011-05 AUTOMATIC METER READING PROJECT	125,000
CIP U2011-05 AUTOMATIC METER READING PROJECT	250,000
GRIT/DEBRIS SEPARATION BOX & SLUDGE DEWATERING BOX	100,000
LIFT STATION PUMP REPLACEMENT	150,000
MACHINERY & EQUIPMENT BUDGET ADJUSTMENT	(450,000)
REPLACEMENT PUMPS FOR LS SMW 4,6,23 & RH 9,10	60,000
REPLACEMENT VFD'S AT VARIOUS WATER/WW PLANTS & LIFT STA	50,000

2020-2021 Machinery & Equipment



	Amount
SCADA MASTER PLAN EQUIPMENT & COMPONENTS	200,000
Total	885,000
CCU WATER CONN FEES	
CIP CCF U2002-03 EMERGENCY GENERATORS	130,000
CIP U2011-05 AUTOMATIC METER READING PROJECT	125,000
Total	255,000
CCU WWTR CONN FEES	
CIP CCF U2002-03 EMERGENCY GENERATORS	130,000
Total	130,000
WRWSA RENEWAL AND REPLACE	
CAB MINI SPLIT	8,000
Total	8,000
Total Machinery & Equipment	6,175,538

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.

Amortization- The paying off of a debt in regular installments of principal and interest over a period of time.

Appropriation- A legal authorization, granted by a governing body (Board of County Commissioners) to incur obligations and make expenditures for specific purposes.

Asset- Resources owned or held by Citrus County, which has a monetary value.

Assessed Value- A valuation set upon real estate or personal property by the County’s Property Appraiser as a basis for levying taxes. The assessed value less any exemptions allowed by law is the “taxable value”.

Audit- An objective examination and evaluation of the financial records of an organization to make sure that the financial statements are a fair and accurate representation and in accordance with any applicable rules, regulations and laws.

-B-

Balanced Budget- a term used to describe a budget in which total resources equal total requirements.

Board of County Commissioners- The legislative governing body of Citrus County composed of five persons elected Countywide. Also, referred to as the “County Commission”.

Bond- A certificate of debt containing a promise to pay a sum of money on a specified date at a specified interest rate as authorized by ordinance and detailed in the bond document. Bonds are typically used to finance capital projects.

Bond Rating- The rating an independent agency issues to measure the financial strength of the bond issuer and its ability to repay the principal and interest of the bonds.

Bond Refinancing- The issuance of bonds to obtain better interest rates and/or bond conditions by paying off older bonds.

Budget- A comprehensive plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

Budget Adjustment- A revision to the adopted budget occurring during the affected fiscal year as approved by the Board of County Commissioners by an amendment or transfer.

Budget Amendment- An increase in the budget from a source not anticipated in the budget and received for a specific purpose, including but not limited to grants, donations, and reimbursement for damages. Any change, which decreases the budget, requires a budget amendment.

Budget Calendar- The schedule of key dates involved in the process of adopting and executing an adopted budget.

Budget Document- The instrument used to present the comprehensive financial plan approved by the governing body upon the completion of the two public hearings required by Florida Statute. Includes planned revenues and expenditures as well as narrative descriptions of programs.

Budget Hearing- The public hearing conducted by the Board of County Commissioners to consider and adopt the annual budget.

Budget Message- General Discussion of the budget presented by the County Administrator in writing as part of or a supplement to the budget document. The budget message explains principal budget issues and provides policy recommendations to the Board of County Commissioners.

Budget Transfer- A transfer of appropriations or revenues between two or more accounts within the same fund. The budgeted fund total is not changed.

-C-

Capital Equipment- Fixed Assets with a value in excess of \$5,000 and an expected life of more than one year such as automobiles, computers, and furniture.

Capital Improvement Program (CIP) - A five-year plan for capital expenditures to be incurred each year over five years to meet anticipated capital needs arising from the County's long-term requirements.

Capital Improvement Project- A non-recurring expenditure of \$50,000 or more for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land including the time frame for completion, the location, description, the estimated total expenditure, and the proposed method of financing.

Capital Outlay- Expenditures, which result in the acquisition of, or addition to, fixed assets such as buildings, land, and roads.

Capital Project Fund- uses a fund established to account for financial resources for the acquisition or construction of major capital facilities (other than those financed by Proprietary or Trust Funds).

CARES Act- The Coronavirus Aid, Relief, and Economic Security Act, the legislation provides financial relief and resources to individuals, families and business.

Cash Carry Forward- Resources of a fund less expenditures carried over to the following fiscal year and available for appropriation.

Comprehensive Plan- Required under Chapter 163 of the Florida Statutes, the Plan should prescribe principles, guidelines and standards for the orderly and balanced future economic, social, physical, environmental and fiscal development of the County.

Contingency- Funds, which are set aside to cover emergencies, or unforeseen events that occur during the fiscal year, such as new federal mandates, shortfalls in revenue and unanticipated expenditures.

County Administrator- the Chief Executive Officer of the County appointed by the Board of County Commissioners.

COVID-19- Coronavirus disease 2019, a contagious disease which lead to a worldwide pandemic.

-D-

Debt Service- Payment of interest and principal on an obligation resulting from the issuance of bonds or other forms of debt.

Citrus County Budget Fiscal Year 2020/2021

Debt Service Fund- A fund used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

Deficit- The excess of budgeted expenditures over estimated revenues and receipts.

Department- Citrus County's organizational structure groups programs or divisions into departments by functional similarities. Departments report to the County Administrator.

Dependent Special District- A special district, whose governing body or whose budget is established by the governing body of the County to which it is dependent, i.e., Municipal Service Benefit Unit (MSBU), Municipal Service Taxing Unit (MSTU).

Dependent Taxing Districts- Taxing Districts that appear separately on the tax bill and are under County control, i.e., Library and Fire Services.

Depreciation- Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. Depreciation is a requirement in proprietary type funds (such as enterprise and internal service funds).

Division- Divisions are the units of government, which provide services directly to the public and other agencies. Organized by divisions within Departments by functional similarity.

-E-

Encumbrance- The commitment and setting aside, but not yet expended, of appropriated funds to purchase an item or service.

Enterprise Fund- A fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing the goods or services be financed primarily through charges and fees, thus removing the expense from the tax rate i.e., Water and Wastewater charges.

Exemption- a reduction to the assessed value of property, the most common exception is the \$25,000 homestead allowed if the owner uses the property as the principal residence. Other exemptions apply to agricultural land and property owned by

widows, the blind, the permanently and totally disabled people who meet certain income criteria, disabled veterans, and non-profit owned property.

Expenditure- Decreases in fund financial resources through actual payments or transfers for the procurement of assets, or the cost of goods and/or services received.

-F-

Fiduciary Fund- Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Therefore these funds are not available to support County programs.

Final Millage- The tax rate adopted in the final public budget hearing of a taxing authority.

Fiscal Year- A twelve-month financial period used by the County, which begins October 1 and ends September 30 of the following year.

Fixed Assets- Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, i.e., recreation facilities, parking lots, etc.; machinery and equipment with a life expectancy of one year or more.

Franchise Fee- A fee levied on a public service corporation in return for granting a privilege or permitting the use of public property. These fees are usually passed on to the corporation's customers as a cost of doing business. Services subject to franchise fees include but are not limited to electricity, telephone, and natural gas.

Function- A major class or grouping of tasks directed toward a common goal, such as general government, public safety, physical environment, etc. For the purposes utilized in budgetary analysis, the State of Florida has established these categories of functions and financial reports must be grouped according to those established functions.

Fund- An accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives, in accordance with special regulations, restrictions, or limitations.

Fund Balance-The excess of fund assets over liabilities available within a fund at the close of a fiscal period, which can be carried over as non-recurring revenue for the upcoming fiscal period.

-G-

General Fund-The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges, and other general revenues to provide countywide operating services.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time.

General Revenue- The revenues of a government other than those derived from and retained in a Proprietary, Special Revenue, or Trust and Agency Fund.

Governmental Funds- Funds in which most governmental activities are recorded. Fund types included in this category are general, special revenue, capital projects, and debt service funds.

Grant- A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Gross Budget- The total of all items shown on the revenue and expenditure side of the budget, including transfers, internal services, cash balances, non-expendable trust funds, and amounts carried forward from prior years.

-I-

Impact Fee- A charge to a developer and/or owner/builder to offset the cost of providing capital facilities to meet growth demands. The County assesses impact fees for county owned

capital facilities for parks, fire rescue, library, law enforcement, public buildings, school and roads.

Incorporated Area- That portion of the County, which is within the boundaries of a municipality.

Independent Taxing Districts- Taxing districts that appear separately on the tax bill and are not under County control.

Indirect Cost Allocation Plan- A document, which includes a formula for charging costs to other funds, e.g. enterprise funds, for their share of central administration costs.

Indirect Costs- Costs associated with, but not directly attributable to the providing of a product or service. These are usually costs incurred by other departments in the support of operating departments.

Infor- A Enterprise Resource Planning software which the County will be using for to process and record information.

Infrastructure- Long lived capital assets that normally are stationary in nature and normally can be preserved for a greater number of years than most capital assets. Infrastructure assets include roads, bridges, drainage systems and water and sewer systems.

Interfund Transfers- Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. These represent duplicate expenditures. Therefore, these amounts are deducted from the total County operating budget to calculate the "net" budget.

Internal Service Fund- A governmental accounting fund used to account for the financing of goods or services provided by one County department/division to another on a cost reimbursement basis.

-L-

Liability- Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

Line item- A specific item or group of similar items defined by detail in a unique account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.

Long-Term Debt- Debt with a maturity of more than one year after the date of issuance.

-M-

Major Fund- governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor’s report.

Millage Rate- The amount of tax levied for each \$1,000 of taxable valuation: one (1) mill equals \$1.00 of tax for each \$1,000 of taxable value.

Modified Accrual Basis of Accounting- Under the modified accrual basis, revenue is recognized when they are both measurable and available. Revenues are considered measurable if the amount of the transaction can be reasonably determined. Expenditures are normally recognized when the related liability is incurred. All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting.

Municipal Services Benefit Unit (MSBU) - A special district created to provide for projects and/or services to a specifically defined area of the County and financed by a special assessment to only those citizens receiving the benefits of those projects or services.

Municipal Services Taxing Unit (MSTU)- A taxing district covering a segment of the unincorporated area of the County, with individual assessed values and millage rates, which provides municipal-type services such as fire rescue, or road and street improvements to residents of the area.

-N-

Net Budget- Represents the net new appropriations for expenditure in the coming year. To obtain this figure, cash

balances, non-expendable trust funds, internal services and internal transfers (which otherwise would be double counted), and prior year project budgets (usually for capital projects) carried forward are subtracted from the gross budget amount.

New Construction- The value of improved property added to the tax roll within a jurisdiction during the tax year.

Non-Ad Valorem Assessments- Charges that are not based on property value but are levied for specific services on each parcel of property. Examples include charges for solid waste disposal, lighting, drainage and water.

Non-Major Fund- Reported data from all non-major funds is in a single column in the basic fund financial statements.

Non-Operating Expenditures- The costs of government services, which are not directly attributable to a specific County program or operation. Examples include debt service obligations.

Non-Operating Revenues- The incomes received by the government, which are not directly attributable to providing a service. An example is interest on investments.

Non-Tax Revenues- The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenues.

-O-

Object Code- An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personnel Services, Operating Expenses/ Expenditures, Capital Outlay and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.

Operating Expenditures- Expenditures directly related to service activities, which are not for personnel costs or capital outlay costs.

-P-

Performance Measures- Indicators that objectively measure the degree of success a program has had in achieving its stated objectives goals and activities.

Permanent Funds– Permanent funds are used to account for resources that are legally restricted such that earnings, not principal, may be used to fund county programs.

Personnel Services- Items of expenditures in the operating budget for salaries and wages paid for services performed by County employees, as well as the incidental fringe benefit costs.

Project 25 (P25) - Digital radio communication system serving Public Safety and Governmental organizations.

Property Appraiser- The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Property (Ad Valorem) Taxes- revenue, which is collected on the basis of a tax rate, applied to the taxable valuation of real property.

Proposed Budget- The budget submitted by the County Administrator to the Board of County Commissioners after the certification of the ad valorem tax roll by the Property Appraiser.

Proposed Millage- The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty-five days after a county's tax roll is certified and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

Proprietary Fund- A set of segregated revenue and expenditure accounts, set up for the purpose of showing net income, financial position, and changes in financial position. Enterprise funds and internal service funds are proprietary funds.

-R-

Real Property- Land, the buildings, and other structures attached to it that are taxable under state law.

Reserve- An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Retained Earnings- An equity account reflecting the accumulated earnings of an enterprise fund, internal service or similar trust fund.

Revenue- Funds that the government receives as income. It includes such items as tax payments, fees for services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bonds- Bonds usually sold to finance the construction of a capital project. Reliable revenue other than ad valorem taxes is pledged as the source for funding to pay bond principal and interest.

Revenue Estimate- A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.

Rolled-back Rate- The millage rate, which, exclusive of new construction, will provide the same property (ad valorem) tax revenue for each taxing entity as was levied during the prior year. The rolled-back rate accounts for changes in the market value of property and represents "no tax increase." The only source of additional tax revenue under the rolled-back rate is taxes levied upon new construction.

-S-

Save Our Homes (SOH) - An amendment to the Florida Constitution adopted in 1992 to limit the annual increases to 3% or the percentage change in the Consumer Price Index, whichever is lower, on the assessed value of property receiving a homestead exemption.

Small Quantity Generator– A Florida business that generates less than 2,200 lbs of hazardous waste in any one month.

Special Assessment- A compulsory levy imposed on certain properties to defray part, or all, of the cost of a specific improvement or service deemed to primarily benefit those properties.

Citrus County Budget Fiscal Year 2020/2021

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.

-T-

Tax Base- The total property valuation on which each taxing authority levies its tax rates.

Tax Collector- The county officer charged with the collection of ad valorem taxes levied by the county, the school board, any special taxing districts within the county, and all municipalities within the county.

Tax Rate- Amount of tax stated in terms of a unit of the tax base. For example, 5 mills yield \$5 per \$1,000 of taxable value.

Tax Rate Limit- The maximum legal property tax rate at which a taxing authority may levy a tax. The limit may apply to taxes raised for a particular purpose or for all purposes.

Tax Roll- The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

Tax Year- The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2013 calendar year would be used to compute the ad valorem taxes levied for the FY 2013-2014 budget.

Taxable Value- The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. This value multiplied by the millage rate equals the property tax amount.

Taxes- Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. It does not include user fees or special assessments.

Tentative Budget- The budget that, after amendments to the proposed budget are approved by the Board of County Commissioners is approved at the first public budget hearing as required by Statute.

Tentative Millage- The tax rate adopted in the first public budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.

TRIM Notice- the Florida Truth in Millage Law of 1980 requires a notice be sent annually to property taxpayers explaining any changes in the millage rate of each taxing authority from the prior year. The notice also includes the time and place of public hearings on proposed millage rates and is designed to keep the public informed about the taxing intentions of the various taxing authorities.

Trust and Agency Fund- A fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

-U-

Unencumbered Balance- The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds still available for future needs.

Uniform Accounting System- The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

Unincorporated Area- It is the portion of the County, which is not within the boundaries of any municipality.

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.

Directory of Acronyms

-A-

ADA- Americans with Disabilities Act

AHAC- Affordable Housing Advisory Committee

AHCA- Agency for Health Care Administration

ALS- Advanced Life Support

AMI/AMR- Advanced Metering Infrastructure/Automated Meter Reading

-B-

BAB- Build America Bonds

BMAP- Basing Management Action Plan

BMP- Bitmap Digital Images

BOCC- Board of County Commissioners

-C-

CADD- Computer Aided Design and Drafting

CAFR- Comprehensive Annual Financial Report

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

CESQG- Conditionally Exempt Small Quantity Generator

CIE- Capital Improvement Element

CIGP- County Incentive Grant Program

CIP- Capital Improvement Program

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-

EDR- Office of Economic and Demographic Research

EGIS- Enterprise Geographic Information System

EHEAP- Emergency Home Energy Assistance Program

EMS- Emergency Medical Services

EOC- Emergency Operations Center

EPA- Environmental Protection Agency

EZDA- Enterprise Zone Development Agency

-F-

FAA- Federal Aviation Administration

FACE- Florida Association of Code Enforcement

FBC- Florida Benchmark Consortium

FBO- Fixed Base Operator

FDEP- Florida Department of Environmental Protection

FDOT- Florida Department of Transportation

FGUA- Florida Governmental Utility Authority

FICA- Federal Insurance Contributions Act

FIRMS- Flood Insurance Rate Maps

FLDHSMV- Florida Highway Safety and Motor Vehicles

FOCCAS- Friends of Citrus County Animal Services

FRS- Florida Retirement System

FTA- Federal Transit Administration

FTE- Full Time Equivalent

FY- Fiscal Year

FYN- Florida Yards and Neighborhoods

-G-

GAAP- Generally Accepted Accounting Principles

GASB- Government Accounting Standards Board

GFOA- Government Finance Officers Association

GIS- Geographic Information System

-H-

HCE- Home Care for the Elderly

HCRA- Health Care Responsibility Act

HIS- Hansen Information System

HMO- Health Maintenance Organization

HOPE- Homecare Options Provided for Everyone

HRAB- Historical Resources Advisory Board

HRO- Historical Resources Office

HUD- Housing and Urban Development

HVAC- Heating, Ventilation, and Air Conditioning

-I-

IBS Napa- Integrated Business Solutions

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IFAS- Institute of Food and Agricultural Sciences (University of Florida)

ISO- International Standards Organization

IT- Information Technology

-J-

JPA- Joint Participation Agreement

-K-

KPI- Key Performance Indicators

-L-

LAP- Local Agency Program

LCIR- Legislative Committee on Intergovernmental Relations

LDC –Land Development Code

LMS- Local Mitigation Strategy

-M-

MPO- Metropolitan Planning Organization

MS4- Municipal Separate Storm Sewer Systems

MSBU- Municipal Service Benefit Unit

MSTU- Municipal Service Taxing Unit

MWP- Medicaid Waiver Program

-N-

NACO- National Association of Counties

NBYS- New Beginnings Youth Shelter

NCVC- Nature Coast Volunteer Center

NFPA- National Fire Protection Association

NPDES- National Pollutant Discharge Elimination System

-O-

OMB- Office of Management and Budget

-P-

P25- Project 25

PAFR- Popular Annual Financial Reporting

PDC- Planning Development Council

PDRB- Planning and Development Review Board

PDO- Planned Development Overlay

PPE- Personal Protective Equipment

-R-

RCMP- Residential Construction Mitigation Program

RSVP- Retired and Senior Volunteer Program

-S-

SAG- Stakeholders Advisory Group

SCOP- Small County Outreach Program

SHIP- State Housing Initiatives Partnership

SLD- Street Lighting District

SMART- Specific, Measurable, Achievable, Realistic and Time scaled

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SMW- Sugarmill Woods

SOH- Save Our Homes

SR- State Road

STEM– Science, Technology, Engineering and Math

SWFWMD- Southwest Florida Water Management District

SWM- Solid Waste Management

SWRWRF- Southwest Regional Water Reclamation Facility

-T-

TBRPC- Tampa Bay Regional Planning Council

TDC– Tourist Development Council

TRIM- Truth in Millage

-U-

USDA- United State Department of Agriculture

-V-

VA- Veterans Affairs

VASH- Veterans Affairs Supportive Housing

VCB- Visitor and Convention Bureau

-W-

WMD/Bio Terrorism – Weapons of Mass Destruction/Biological Terrorism

WRPC- Withlacoochee Regional Planning Council

WRWSA- Withlacoochee Regional Water Supply Authority

