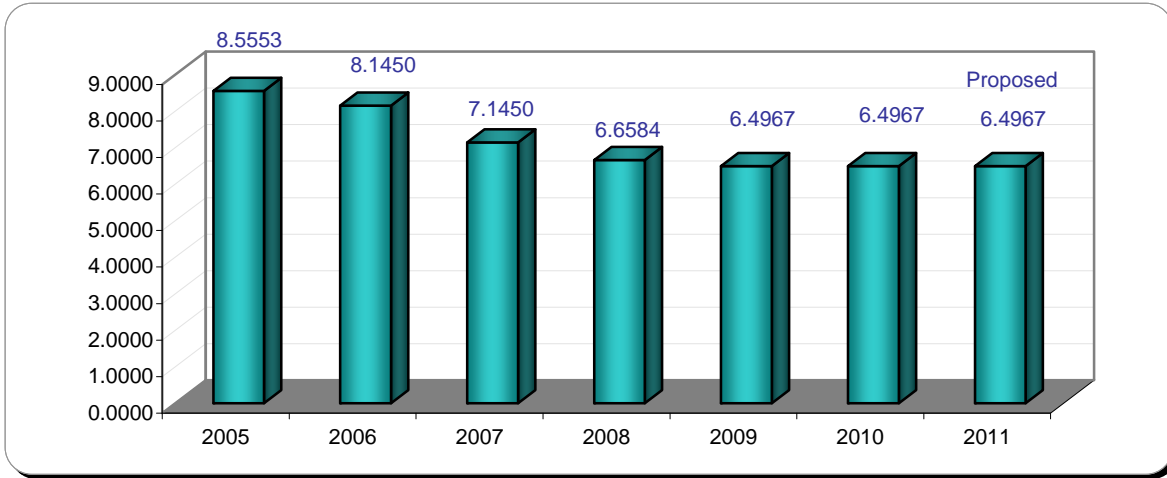


Schedule of Ad Valorem Taxes and Required Millage

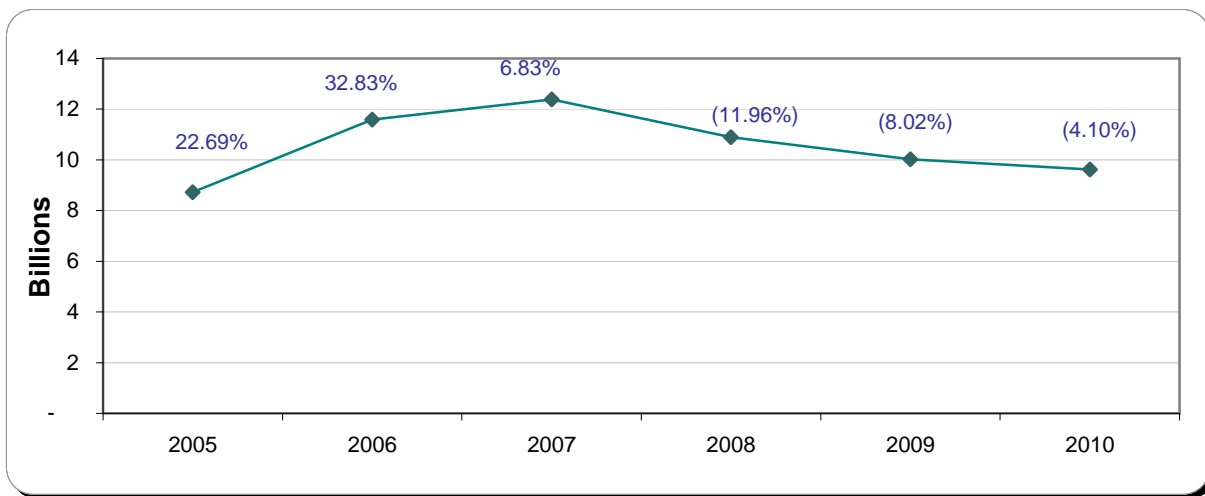
	<i>2009/2010</i>		<i>2010/2011</i>	
	REVENUE	MILLAGE	REVENUE	MILLAGE
<i>BOCC County-Wide</i>				
General Fund	\$ 49,817,772	4.9447	\$ 47,539,858	4.9447
Road & Bridge	6,923,178	0.6872	6,606,951	0.6872
Health Department	987,342	0.0980	942,202	0.0980
<i>BOCC County-Wide Total</i>	<i>\$ 57,728,292</i>	<i>5.7299</i>	<i>\$ 55,089,011</i>	<i>5.7299</i>
<i>Special Districts</i>				
Library Services	\$ 3,125,241	0.3102	\$ 2,982,358	0.3102
Fire Rescue	4,383,090	0.4566	4,173,807	0.4566
<i>Special Districts Total</i>	<i>\$ 7,508,331</i>	<i>0.7668</i>	<i>\$ 7,156,165</i>	<i>0.7668</i>
<i>Total Millage</i>	<i>\$ 65,236,623</i>	<i>6.4967</i>	<i>\$ 62,245,176</i>	<i>6.4967</i>

Millage Rate History



The above chart represents the adopted and proposed county-wide millage rates. The proposed millage rate of 6.4967 is unchanged from last year. While the proposed millage rate remains the same, less ad valorem taxes will be generated due to the taxable value decrease of approximately 4.1%.

Taxable Value History



The above chart represents the historical taxable value with the percentage increase/(decrease) from the prior year. The chart depicts a three year decline of 22.3 percent.

Summary of Total Budget

	2009/2010	2010/2011
General Fund	\$ 85,763,064	\$ 80,059,658
Health Department	1,001,849	964,752
Transportation Funds	27,685,616	21,827,566
Debt Service Funds	2,470,000	3,829,200
Special Revenue Funds	8,970,968	8,349,093
Internal Service Funds	12,492,693	12,574,206
Enterprise Funds	76,319,599	65,763,827
Special Assessments	6,804,029	6,069,507
Impact Fees	8,801,069	5,098,419
Library Services	4,936,603	4,184,390
Fire Rescue	<u>5,402,947</u>	<u>4,968,053</u>
TOTAL BUDGET	\$ 240,648,437	\$ 213,688,671

Summary of Total Budget by Category

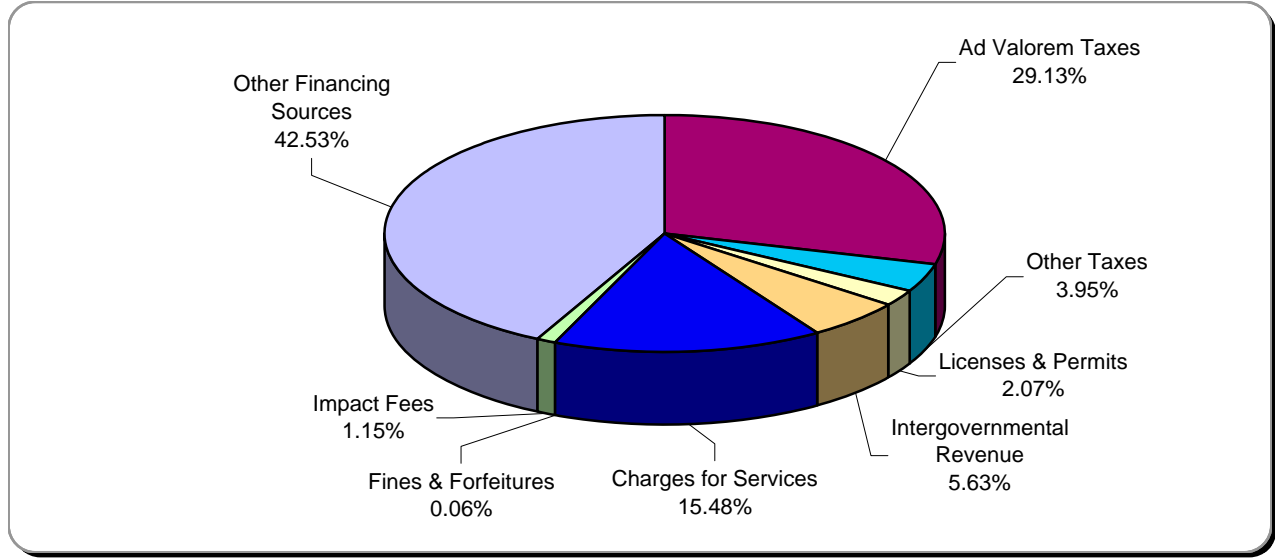
	<i>FY 09/10 Adopted Budget</i>	<i>FY 10/11 Recommended Budget</i>
REVENUES		
Ad Valorem Taxes	\$ 65,236,623	\$ 62,245,176
Other Taxes	8,074,549	8,451,193
Licenses and Permits	4,860,948	4,427,744
Intergovernmental Revenue	11,173,448	12,022,531
Charges for Services	33,225,190	33,073,917
Fines and Forfeitures	118,350	131,400
Miscellaneous Revenues	3,143,144	2,453,231
Other Non Operating Revenue	314,000	318,600
Loan Proceeds	-	
Statutory Reserves	(6,040,645)	(5,802,871)
<i>Sub-total</i>	<u>120,105,607</u>	<u>117,320,921</u>
Cash Carry Forward	111,180,160	82,139,747
Interfund Transfers	<u>9,362,670</u>	<u>14,228,003</u>
TOTAL	\$ 240,648,437	\$ 213,688,671
 EXPENDITURES		
Personal Services	\$ 60,307,111	\$ 59,029,633
Operating Expenses	51,910,112	46,251,428
Capital Outlay	52,319,764	21,632,561
Grants in Aid	2,508,984	2,220,028
Debt Service	12,182,403	10,534,703
<i>Sub-total</i>	<u>179,228,374</u>	<u>139,668,353</u>
Budgeted Reserves	50,691,090	58,400,872
Interfund Transfers	<u>10,728,973</u>	<u>15,619,446</u>
TOTAL	\$ 240,648,437	\$ 213,688,671

CITRUS COUNTY BOARD OF COUNTY COMMISSIONERS

SUMMARY OF TOTAL BUDGET BY FUND TYPE

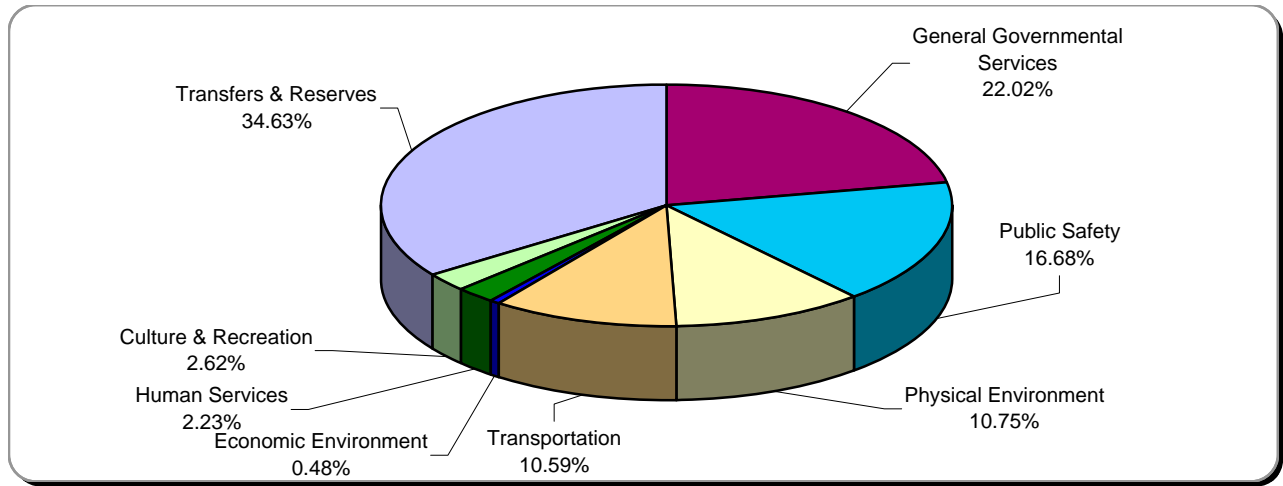
	<i>General Fund</i>	<i>Transportation</i>	<i>Fire/ Library</i>	<i>Enterprise</i>	<i>Special Revenue</i>	<i>Other</i>	<i>Total</i>
REVENUES							
Ad Valorem Taxes	\$ 47,539,858	\$ 6,606,951	\$ 7,156,165	\$ -	\$ 942,202	\$ -	\$ 62,245,176
Other Taxes	1,945,177	5,714,836	-	42,180	749,000	-	8,451,193
Licenses and Permits	60,360	-	-	1,200,000	-	3,167,384	4,427,744
Intergovernmental Revenue	9,026,000	2,484,994	75,000	37,500	99,999	299,038	12,022,531
Charges for Services	4,176,799	9,500	75,000	20,682,832	8,129,786	-	33,073,917
Fines and Forfeitures	79,000	-	-	-	52,400	-	131,400
Miscellaneous Revenues	619,468	142,000	53,410	611,730	1,018,323	8,300	2,453,231
Other Non Operating Revenue	-	-	-	318,600	-	-	318,600
Statutory Reserves	<u>(3,172,334)</u>	<u>(747,915)</u>	<u>(367,979)</u>	<u>(1,128,713)</u>	<u>(227,122)</u>	<u>(158,808)</u>	<u>(5,802,871)</u>
Sub-total	60,274,328	14,210,366	6,991,596	21,764,129	10,764,588	3,315,914	117,320,921
Cash Carry Forward	15,700,000	6,900,000	1,848,750	39,379,000	10,131,697	8,180,300	82,139,747
Interfund Transfers	<u>4,085,330</u>	<u>717,200</u>	<u>312,097</u>	<u>4,620,698</u>	<u>991,766</u>	<u>3,500,912</u>	<u>14,228,003</u>
TOTAL	\$80,059,658	\$21,827,566	\$9,152,443	\$65,763,827	\$21,888,051	\$14,997,126	\$213,688,671
EXPENDITURES							
Personal Services	\$ 35,639,558	\$ 5,271,820	\$ 5,473,020	\$ 5,329,324	\$ 7,248,657	\$ 67,254	\$ 59,029,633
Operating Expenses	27,607,365	2,566,427	1,988,715	7,747,569	5,381,743	959,609	46,251,428
Capital Outlay	1,674,355	11,715,613	424,815	5,934,340	1,382,910	500,528	21,632,561
Grants in Aid	2,070,424	-	35,004	4,600	110,000	-	2,220,028
Debt Service	<u>1,879,603</u>	<u>190,000</u>	<u>432,150</u>	<u>3,907,800</u>	<u>-</u>	<u>4,125,150</u>	<u>10,534,703</u>
Sub-total	68,871,305	19,743,860	8,353,704	22,923,633	14,123,310	5,652,541	139,668,353
Budgeted Reserves	6,799,140	379,183	509,410	37,804,981	5,114,127	7,794,031	58,400,872
Interfund Transfers	<u>4,389,213</u>	<u>1,704,523</u>	<u>289,329</u>	<u>5,035,213</u>	<u>2,650,614</u>	<u>1,550,554</u>	<u>15,619,446</u>
TOTAL	\$80,059,658	\$21,827,566	\$9,152,443	\$65,763,827	\$21,888,051	\$14,997,126	\$213,688,671

Total Budget Revenues



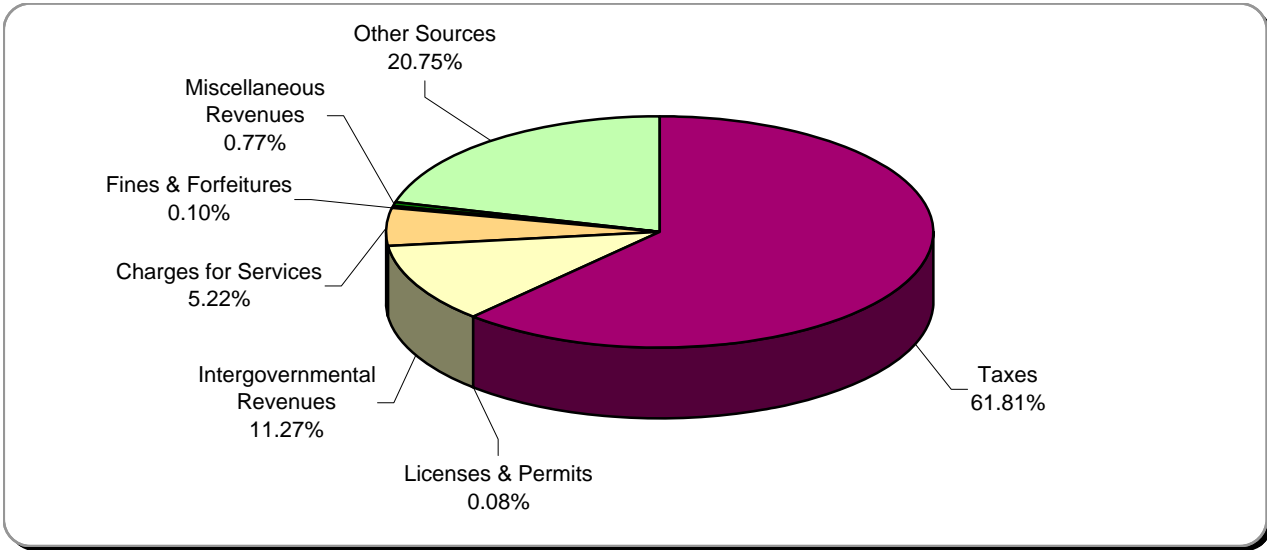
The above chart represents a breakdown of the total budget by revenue sources, for a total of \$213,688,671. The revenue reductions include approximately \$3 million in Ad Valorem Taxes and \$29 million Carry Forward Funds.

Total Budget Expenditures



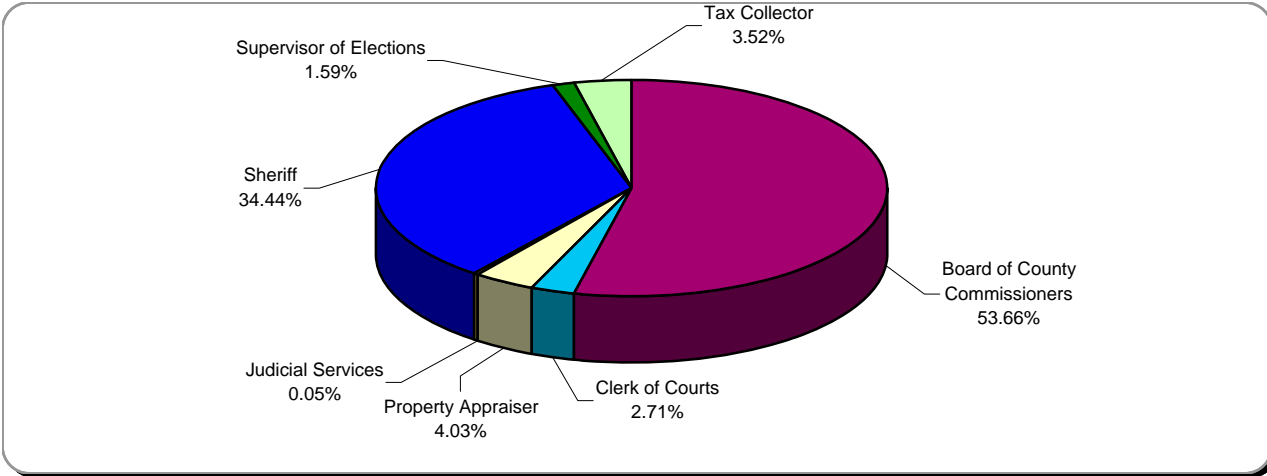
The above chart represents a breakdown of the total budget by expenditure categories, for a total of \$213,688,671. The proposed budget reductions include a General Fund decreased of \$5.7 million, Transportation of \$6 million, Enterprise Funds of \$10.5 and Impact Fees by \$3 million for a total reduction of approximately \$27 million from the fiscal year 2009/2010 budget.

General Fund Revenues



The above chart represents a breakdown of the General Fund by revenue sources, for a total of \$80,059,658.

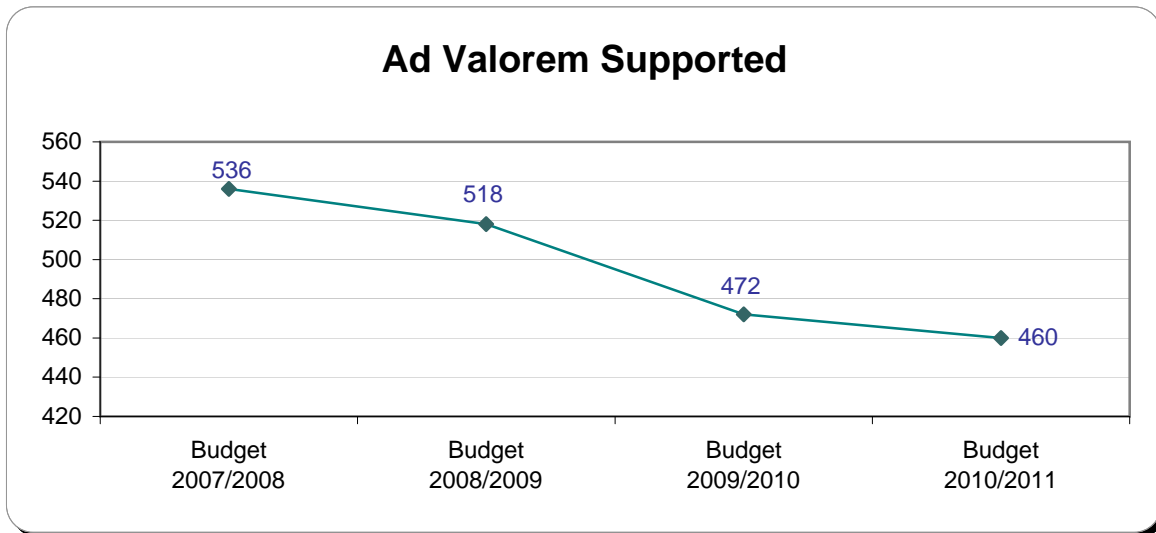
General Fund Expenditures



The above chart represents a breakdown of the General Fund expenditures, for a total of \$80,059,658. The proposed General Fund reductions include a Sheriff's Office decreased of \$2 million and the Board of County Commissioner by \$3.8 million for a total reduction of approximately \$5.8 million from the fiscal year 2009/2010 budget.

Summary of Positions

	Budget 2007/2008	Budget 2008/2009	Budget 2009/2010	Budget 2010/2011
Ad Valorem Taxes	403	388	344	332
Library Ad Valorem Taxes	67	66	66	66
Fire Ad Valorem Taxes	66	64	62	62
Special Revenues	38	40	37	37
Enterprise Funds	124	111	101	111
Total BOCC Positions	698	669	610	608



This chart shows a net decrease of 76 Ad Valorem supported positions in three years, or a decrease in the workforce of 14%.

BOCC Staffing Changes Ad Valorem Supported Positions

Dept Title	Job Title	Number of positions
New positions		
Community Services Admin	Historical Resources Manager	1
County Attorney	Legal Secretary	1
Public Works Administration	Deputy Public Works Director	1
Total New Positions		3
Deleted positions		
Aquatic Services	Aquatic Operations Manager	(1)
County Attorney	Assistant County Attorney	(1)
Engineering	Secretary	(1)
Engineering	Engineering Inspector	(1)
Engineering	Senior Engineering Inspector	(1)
Engineering	Professional Land Surveyor	(1)
Extension Services	Extension Program Secretary	(1)
Geographic Information System	GIS/Cadd Technician	(1)
Land Development	Development Review/Permitting Spec	(2)
Management & Budget	Senior Management/Budget Analyst	(1)
Planning	Senior Planner	(1)
Planning	Environmental Planner	(1)
Planning	Concurrency/Impact Fee Coord	(1)
Public Works Administration	Construction Manager	(1)
Systems Management	Systems Support Technician	(1)
Total Deleted Positions		(16)
Net Ad Valorem Position Changes		(13)