



IMPACT FEE DISTRICTS

The rapid rate of growth and new development in Citrus County requires a substantial increase in providing public facilities and services. 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 611	School Impact Fees
Fund 613	Road Impact Fees – District 8
Fund 614	Road Impact Fees – District 7
Fund 619	Law Enforcement Impact Fees
Fund 620	Fire Impact Fees
Fund 621	EMS Impact Fees
Fund 622	Library Impact Fees
Fund 623	Public Buildings Impact Fees
Fund 636	Park Impact Fees District 1
Fund 637	Park Impact Fees District 2
Fund 638	Park Impact Fees District 3
Fund 639	Park Impact Fees District 4
Fund 662	Road Impact Fees District A
Fund 663	Road Impact Fees District B
Fund 664	Road Impact Fees District C
Fund 665	Road Impact Fees District D



SCHOOL IMPACT FEES

FUND 611

	2008-2009 <i>Actual</i>	2009-2010 <i>Budget</i>	2010-2011 <i>Budget</i>
324000 IMPACT FEES	-	220,000	275,000
361200 SBA INTEREST	4,966	-	-
361300 INVEST INTEREST (INC/DEC)	(5,146)	-	-
363251 SCHOOL IMPACT FEES	307,875	-	-
Total Revenue Sources	307,694	220,000	275,000
400100 5% RESERVE	-	(11,000)	(13,750)
400200 CASH CARRY FORWARD	-	639,600	1,079,500
Total Revenue Sources Other	-	628,600	1,065,750
Total Revenues	<u>307,694</u>	<u>848,600</u>	<u>1,340,750</u>
Department Number: 2800			
53100 PROFESSIONAL SERVICES	-	45,752	-
Total Operating Expense	-	45,752	-
56400 MACHINERY & EQUIPMENT	18,551	-	-
Total Capital Outlay	18,551	-	-
59100 TRANSFERS	9,336	6,367	9,789
59123 TRANSFER - INDIRECT COST	178	175	301
61000 RESERVE CASH FORWARD	-	796,306	1,330,660
Total Non-Operating Expenses	9,514	802,848	1,340,750
Total Expenditures	<u>28,065</u>	<u>848,600</u>	<u>1,340,750</u>



ROAD IMPACT FEES/DIST 8

FUND 613

	2008-2009 Actual	2009-2010 Budget	2010-2011 Budget
361200 SBA INTEREST	8,697	-	-
361300 INVEST INTEREST (INC/DEC)	(7,637)	-	-
363241 ROAD IMPACT FEES	62,172	-	-
Total Revenue Sources	63,233	-	-
400200 CASH CARRY FORWARD	-	869,000	804,700
Total Revenue Sources Other	-	869,000	804,700
Total Revenues	63,233	869,000	804,700

Department Number: 2811

53100 PROFESSIONAL SERVICES	183,988	-	-
Total Operating Expense	183,988	-	-
61000 RESERVE CASH FORWARD	-	869,000	804,700
Total Non-Operating Expenses	-	869,000	804,700
Total Expenditures	183,988	869,000	804,700



ROAD IMPACT FEES/DST 7

FUND 614

	2008-2009 Actual	2009-2010 Budget	2010-2011 Budget
361200 SBA INTEREST	9,940	-	-
361300 INVEST INTEREST (INC/DEC)	(9,108)	-	-
363241 ROAD IMPACT FEES	66,447	-	-
Total Revenue Sources	67,279	-	-
400200 CASH CARRY FORWARD	-	1,081,000	883,600
Total Revenue Sources Other	-	1,081,000	883,600
Total Revenues	67,279	1,081,000	883,600

Department Number: 2812

56300 IMPROVE OTHER THAN BLDG	192,390	-	-
Total Capital Outlay	192,390	-	-
61000 RESERVE CASH FORWARD	-	1,081,000	883,600
Total Non-Operating Expenses	-	1,081,000	883,600
Total Expenditures	192,390	1,081,000	883,600



LAW ENFORCEMENT IMP FEES

FUND 619

	2008-2009 <i>Actual</i>	2009-2010 <i>Budget</i>	2010-2011 <i>Budget</i>
324000 IMPACT FEES	-	60,000	40,000
361200 SBA INTEREST	1,339	-	-
361300 INVEST INTEREST (INC/DEC)	(1,093)	-	-
363221 LAW ENFORCEMENT IMP. FEES	91,860	-	-
Total Revenue Sources	92,106	60,000	40,000
400100 5% RESERVE	-	(3,000)	(2,000)
400200 CASH CARRY FORWARD	-	147,100	15,400
Total Revenue Sources Other	-	144,100	13,400
Total Revenues	92,106	204,100	53,400
Department Number: 2813			
53100 PROFESSIONAL SERVICES	-	18,301	-
Total Operating Expense	-	18,301	-
59100 TRANSFERS	1,133	1,735	1,424
59123 TRANSFER - INDIRECT COST	470	464	547
59133 TRANSFER - DEBT SERVICE	272,000	183,000	50,000
61000 RESERVE CASH FORWARD	-	600	1,429
Total Non-Operating Expenses	273,603	185,799	53,400
Total Expenditures	273,603	204,100	53,400



FIRE IMPACT FEES

FUND 620

	2008-2009 <i>Actual</i>	2009-2010 <i>Budget</i>	2010-2011 <i>Budget</i>
324000 IMPACT FEES	-	95,000	70,000
361200 SBA INTEREST	8,601	-	-
361300 INVEST INTEREST (INC/DEC)	(7,585)	-	-
363222 FIRE CONTROL/EMS IMP. FEE	141,527	-	-
Total Revenue Sources	142,543	95,000	70,000
400100 5% RESERVE	-	(4,750)	(3,500)
400200 CASH CARRY FORWARD	-	750,600	728,200
Total Revenue Sources Other	-	745,850	724,700
Total Revenues	142,543	840,850	794,700
Department Number: 2814			
53100 PROFESSIONAL SERVICES	-	14,641	-
Total Operating Expense	-	14,641	-
56400 MACHINERY & EQUIPMENT	95,694	-	-
Total Capital Outlay	95,694	-	-
57100 PRINCIPAL	-	70,000	106,500
57200 INTEREST	-	100,000	29,600
Total Debt Services	-	170,000	136,100
59100 TRANSFERS	1,916	2,747	2,490
59123 TRANSFER - INDIRECT COST	454	450	511
59133 TRANSFER - DEBT SERVICE	106,385	106,385	106,385
61000 RESERVE CASH FORWARD	-	546,627	549,214
Total Non-Operating Expenses	108,755	656,209	658,600
Total Expenditures	204,449	840,850	794,700



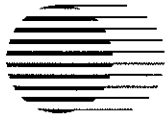
EMS IMPACT FEES

FUND 621

	2008-2009 <i>Actual</i>	2009-2010 <i>Budget</i>	2010-2011 <i>Budget</i>
324000 IMPACT FEES	-	13,000	10,000
361200 SBA INTEREST	1	-	-
363222 FIRE CONTROL/EMS IMP. FEE	21,793	-	-
<i>Total Revenue Sources</i>	21,793	13,000	10,000
400100 5% RESERVE	-	(650)	(500)
400200 CASH CARRY FORWARD	-	-	4,800
<i>Total Revenue Sources Other</i>	-	(650)	4,300
Total Revenues	<u>21,793</u>	<u>12,350</u>	<u>14,300</u>

Department Number: 2829

53100 PROFESSIONAL SERVICES	-	9,151	-
<i>Total Operating Expense</i>	-	9,151	-
59100 TRANSFERS	280	376	355
59123 TRANSFER - INDIRECT COST	189	186	232
59133 TRANSFER - DEBT SERVICE	18,768	2,000	12,000
61000 RESERVE CASH FORWARD	-	637	1,713
<i>Total Non-Operating Expenses</i>	19,237	3,199	14,300
Total Expenditures	<u>19,237</u>	<u>12,350</u>	<u>14,300</u>



LIBRARY IMPACT FEES

FUND 622

	2008-2009 Actual	2009-2010 Budget	2010-2011 Budget
324000 IMPACT FEES	-	29,000	30,000
363271 LIBRARY IMPACT FEES	37,658	-	-
Total Revenue Sources	37,658	29,000	30,000
400100 5% RESERVE	-	(1,450)	(1,500)
400200 CASH CARRY FORWARD	-	-	14,000
Total Revenue Sources Other	-	(1,450)	12,500
Total Revenues	37,658	27,550	42,500

Department Number: 2816

53100 PROFESSIONAL SERVICES	-	12,811	-
Total Operating Expense	-	12,811	-
59100 TRANSFERS	1,108	839	1,069
59123 TRANSFER - INDIRECT COST	277	303	339
59133 TRANSFER - DEBT SERVICE	35,917	13,000	40,000
61000 RESERVE CASH FORWARD	-	597	1,092
Total Non-Operating Expenses	37,302	14,739	42,500
Total Expenditures	37,302	27,550	42,500



PUBLIC BLDGS IMPACT FEE

FUND 623

	<i>2008-2009 Actual</i>	<i>2009-2010 Budget</i>	<i>2010-2011 Budget</i>
324000 IMPACT FEES	-	125,000	100,000
361200 SBA INTEREST	544	-	-
361300 INVEST INTEREST (INC/DEC)	(18)	-	-
363252 PUBLIC BLDGS IMPACT FEES	243,244	-	-
<i>Total Revenue Sources</i>	243,770	125,000	100,000
400100 5% RESERVE	-	(6,250)	(5,000)
400200 CASH CARRY FORWARD	-	16,900	108,400
<i>Total Revenue Sources Other</i>	-	10,650	103,400
Total Revenues	<u>243,770</u>	<u>135,650</u>	<u>203,400</u>
Department Number: 2830			
53100 PROFESSIONAL SERVICES	-	10,981	-
<i>Total Operating Expense</i>	-	10,981	-
59100 TRANSFERS	2,765	3,616	3,559
59123 TRANSFER - INDIRECT COST	211	208	261
59133 TRANSFER - DEBT SERVICE	592,700	120,000	198,000
61000 RESERVE CASH FORWARD	-	845	1,580
<i>Total Non-Operating Expenses</i>	595,676	124,669	203,400
Total Expenditures	<u>595,676</u>	<u>135,650</u>	<u>203,400</u>



PARK IMPACT FEES/DIST 1

FUND 636

	2008-2009 Actual	2009-2010 Budget	2010-2011 Budget
324000 IMPACT FEES	-	12,000	45,000
361200 SBA INTEREST	3,858	-	-
361300 INVEST INTEREST (INC/DEC)	(3,111)	-	-
363272 PARK IMPACT FEES	10,955	-	-
Total Revenue Sources	11,702	12,000	45,000
400100 5% RESERVE	-	(600)	(2,250)
400200 CASH CARRY FORWARD	-	254,533	355,033
Total Revenue Sources Other	-	253,933	352,783
Total Revenues	11,702	265,933	397,783
Department Number: 2836			
53100 PROFESSIONAL SERVICES	25,249	29,118	-
Total Operating Expense	25,249	29,118	-
56300 IMPROVE OTHER THAN BLDG	143,020	-	-
Total Capital Outlay	143,020	-	-
59100 TRANSFERS	251	346	1,600
59123 TRANSFER - INDIRECT COST	1,599	388	1,017
60170 RESERVE FOR CITY PROJECTS	-	35,933	35,933
61000 RESERVE CASH FORWARD	-	200,148	359,233
Total Non-Operating Expenses	1,850	236,815	397,783
Total Expenditures	170,118	265,933	397,783



PARK IMPACT FEES/DIST 2

FUND 637

	2008-2009 Actual	2009-2010 Budget	2010-2011 Budget
324000 IMPACT FEES	-	59,000	25,000
361200 SBA INTEREST	2,238	-	-
361300 INVEST INTEREST (INC/DEC)	(1,796)	-	-
363272 PARK IMPACT FEES	76,954	-	-
Total Revenue Sources	77,396	59,000	25,000
400100 5% RESERVE	-	(2,950)	(1,250)
400200 CASH CARRY FORWARD	-	126,100	53,700
Total Revenue Sources Other	-	123,150	52,450
Total Revenues	77,396	182,150	77,450
Department Number: 2837			
53100 PROFESSIONAL SERVICES	23,097	4,118	-
Total Operating Expense	23,097	4,118	-
56300 IMPROVE OTHER THAN BLDG	19,540	5,000	-
Total Capital Outlay	19,540	5,000	-
57100 PRINCIPAL	64,266	66,850	-
57200 INTEREST	26,342	23,850	-
Total Debt Services	90,608	90,700	-
59100 TRANSFERS	1,594	1,708	890
59123 TRANSFER - INDIRECT COST	3,416	2,131	888
59133 TRANSFER - DEBT SERVICE	-	-	75,000
61000 RESERVE CASH FORWARD	-	78,493	672
Total Non-Operating Expenses	5,010	82,332	77,450
Total Expenditures	138,255	182,150	77,450



PARK IMPACT FEES/DIST 3

FUND 638

	2008-2009 Actual	2009-2010 Budget	2010-2011 Budget
324000 IMPACT FEES	-	20,000	3,000
361200 SBA INTEREST	2,179	-	-
361300 INVEST INTEREST (INC/DEC)	(1,850)	-	-
363272 PARK IMPACT FEES	24,663	-	-
Total Revenue Sources	24,992	20,000	3,000
400100 5% RESERVE	-	(1,000)	(150)
400200 CASH CARRY FORWARD	-	202,600	133,100
Total Revenue Sources Other	-	201,600	132,950
Total Revenues	24,992	221,600	135,950

Department Number: 2838

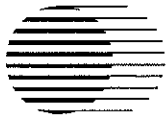
53100 PROFESSIONAL SERVICES	3,629	93,118	-
Total Operating Expense	3,629	93,118	-
57100 PRINCIPAL	58,320	60,250	62,200
57200 INTEREST	11,995	10,100	8,150
Total Debt Services	70,315	70,350	70,350
59100 TRANSFERS	795	579	106
59123 TRANSFER - INDIRECT COST	3,485	833	606
61000 RESERVE CASH FORWARD	-	56,720	64,888
Total Non-Operating Expenses	4,280	58,132	65,600
Total Expenditures	78,224	221,600	135,950



PARK IMPACT FEES/DIST 4

FUND 639

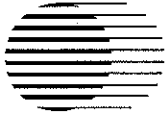
	2008-2009 <i>Actual</i>	2009-2010 <i>Budget</i>	2010-2011 <i>Budget</i>
324000 IMPACT FEES	-	7,900	6,000
361200 SBA INTEREST	2,916	-	-
361300 INVEST INTEREST (INC/DEC)	(2,183)	-	-
363272 PARK IMPACT FEES	11,584	-	-
Total Revenue Sources	12,317	7,900	6,000
400100 5% RESERVE	-	(395)	(300)
400200 CASH CARRY FORWARD	-	128,407	145,707
Total Revenue Sources Other	-	128,012	145,407
Total Revenues	12,317	135,912	151,407
Department Number: 2839			
53100 PROFESSIONAL SERVICES	6,062	71,345	-
Total Operating Expense	6,062	71,345	-
56200 BUILDINGS	-	6,180	-
56300 IMPROVE OTHER THAN BLDG	214,549	55,000	-
56400 MACHINERY & EQUIPMENT	12,553	-	-
Total Capital Outlay	227,101	61,180	-
59100 TRANSFERS	544	230	212
59123 TRANSFER - INDIRECT COST	4,050	1,560	402
61000 RESERVE CASH FORWARD	-	1,597	150,793
Total Non-Operating Expenses	4,594	3,387	151,407
Total Expenditures	237,757	135,912	151,407



ROAD IMPACT FEES/DIST A

FUND 662

	2008-2009 Actual	2009-2010 Budget	2010-2011 Budget
324000 IMPACT FEES	-	270,000	127,500
361200 SBA INTEREST	26,892	-	-
361300 INVEST INTEREST (INC/DEC)	(21,680)	-	-
363241 ROAD IMPACT FEES	306,750	-	-
Total Revenue Sources	311,962	270,000	127,500
400100 5% RESERVE	-	(13,500)	(6,375)
400200 CASH CARRY FORWARD	-	563,851	500,000
Total Revenue Sources Other	-	550,351	493,625
Total Revenues	<u>311,962</u>	<u>820,351</u>	<u>621,125</u>
Department Number: 2831			
53100 PROFESSIONAL SERVICES	1,294	13,726	-
Total Operating Expense	1,294	13,726	-
56339 CR491-CR486 TO SR44	325,993	563,851	614,543
56351 CR486 FOREST RIDGE TO 44	134,576	234,228	-
Total Capital Outlay	460,569	798,079	614,543
59100 TRANSFERS	7,943	7,812	6,049
59123 TRANSFER - INDIRECT COST	436	734	533
Total Non-Operating Expenses	8,379	8,546	6,582
Total Expenditures	<u>470,243</u>	<u>820,351</u>	<u>621,125</u>



ROAD IMPACT FEES/DIST B

FUND 663

	2008-2009 Actual	2009-2010 Budget	2010-2011 Budget
324000 IMPACT FEES	-	40,000	30,000
361200 SBA INTEREST	1,208	-	-
361300 INVEST INTEREST (INC/DEC)	(1,215)	-	-
363241 ROAD IMPACT FEES	109,189	-	-
Total Revenue Sources	109,181	40,000	30,000
400100 5% RESERVE	-	(2,000)	(1,500)
Total Revenue Sources Other	-	(2,000)	(1,500)
Total Revenues	109,181	38,000	28,500

Department Number: 2832

53100 PROFESSIONAL SERVICES	1,294	13,726	-
Total Operating Expense	1,294	13,726	-
56339 CR491-CR486 TO SR44	-	-	26,653
56351 CR486 FOREST RIDGE TO 44	-	22,489	-
Total Capital Outlay	-	22,489	26,653
59100 TRANSFERS	2,361	1,159	1,424
59123 TRANSFER - INDIRECT COST	328	626	423
Total Non-Operating Expenses	2,689	1,785	1,847
Total Expenditures	3,983	38,000	28,500



ROAD IMPACT FEES/DIST C

FUND 664

	2008-2009 <i>Actual</i>	2009-2010 <i>Budget</i>	2010-2011 <i>Budget</i>
324000 IMPACT FEES	-	90,000	6,750
361200 SBA INTEREST	25,324	-	-
361300 INVEST INTEREST (INC/DEC)	(23,610)	-	-
363241 ROAD IMPACT FEES	367,243	-	-
<i>Total Revenue Sources</i>	368,957	90,000	6,750
400100 5% RESERVE	-	(4,500)	(338)
400200 CASH CARRY FORWARD	-	2,000,000	-
<i>Total Revenue Sources Other</i>	-	1,995,500	(338)
Total Revenues	<u>368,957</u>	<u>2,085,500</u>	<u>6,412</u>
Department Number: 2833			
53100 PROFESSIONAL SERVICES	1,294	13,726	-
<i>Total Operating Expense</i>	1,294	13,726	-
56339 CR491-CR486 TO SR44	-	2,000,000	5,482
56351 CR486 FOREST RIDGE TO 44	409,585	68,386	-
<i>Total Capital Outlay</i>	409,585	2,068,386	5,482
59100 TRANSFERS	6,015	2,604	319
59123 TRANSFER - INDIRECT COST	488	784	611
<i>Total Non-Operating Expenses</i>	6,503	3,388	930
Total Expenditures	<u>417,382</u>	<u>2,085,500</u>	<u>6,412</u>



ROAD IMPACT FEES/DIST D

FUND 665

	2008-2009 <i>Actual</i>	2009-2010 <i>Budget</i>	2010-2011 <i>Budget</i>
324000 IMPACT FEES	-	110,000	82,500
361200 SBA INTEREST	21,606	-	-
361300 INVEST INTEREST (INC/DEC)	(19,861)	-	-
363241 ROAD IMPACT FEES	154,626	-	-
<i>Total Revenue Sources</i>	156,371	110,000	82,500
400100 5% RESERVE	-	(5,500)	(4,125)
400200 CASH CARRY FORWARD	-	928,023	-
<i>Total Revenue Sources Other</i>	-	922,523	(4,125)
Total Revenues	<u>156,371</u>	<u>1,032,523</u>	<u>78,375</u>
Department Number: 2834			
53100 PROFESSIONAL SERVICES	1,294	13,726	-
<i>Total Operating Expense</i>	1,294	13,726	-
56339 CR491-CR486 TO SR44	-	-	73,850
56351 CR486 FOREST RIDGE TO 44	-	86,807	-
56357 CROFT ROAD	-	928,023	-
<i>Total Capital Outlay</i>	-	1,014,830	73,850
59100 TRANSFERS	5,154	3,183	3,914
59123 TRANSFER - INDIRECT COST	488	784	611
<i>Total Non-Operating Expenses</i>	5,642	3,967	4,525
Total Expenditures	<u>6,936</u>	<u>1,032,523</u>	<u>78,375</u>

