

Table of Contents

BUDGET MESSAGE

▪ County Administrator's Budget Message.....	1
▪ Strategic Map.....	6
▪ Key Performance Indicators.....	10
▪ Planning Processes.....	13

GENERAL INFORMATION

▪ Map	15
▪ Citrus County History	16
▪ About the Area (Topography, Climate, Demographics)	17
▪ Organizational Chart	20
▪ Budget Calendar.....	21
▪ Financial Management Policies.....	23
▪ Citrus County Fund Structure	30
▪ Revenue & Expenditure Categories	32
▪ Financial Organizational Chart	33

BUDGET SUMMARY

▪ Schedule of Ad Valorem Taxes	35
▪ Millage Rates	36
▪ Taxable Value.....	36
▪ Average Property Tax Bill	37
▪ Budget Summary.....	38
▪ Budget Summary by Category	39
▪ Budget Summary by Major Funds.....	40
▪ Budget Summary by Fund Type.....	41
▪ Revenue Summary	42
▪ Expenditure Summary.....	42
▪ Category Summary	43
▪ Summary of Positions	43
▪ General Fund Revenue Summary.....	44
▪ General Fund Expenditure Summary.....	44
▪ State Mandate Summary	45
▪ Workforce History.....	46
▪ Major Revenues	48
▪ Long Term Debt.....	57
▪ Debt Service Schedules.....	61
▪ Fund Balance	63
▪ Fund Balance Schedule.....	64
▪ Grants and Grant Match	67

GENERAL FUND

▪ Revenue.....	69
▪ Expenditure Summary.....	72
▪ Accounts Receivable.....	74
▪ Administrative Services.....	76
▪ Animal Services.....	78
▪ Aquatic Services.....	80
▪ Aviation	82

Table of Contents

▪ Aviation CIP	84
▪ Board of County Commissioners.....	86
▪ Capital Improvement Program.....	88
▪ Circuit Court Judge.....	90
▪ Clerk to the Board	92
▪ Clerk of County Courts.....	94
▪ Code Compliance.....	96
▪ Community & Recreation Programs.....	98
▪ Community Agencies	100
▪ Community Centers	102
▪ Community Services Administration.....	104
▪ County Administrator.....	106
▪ County Attorney.....	108
▪ County Planning	110
▪ Development Services	112
▪ Supervisor of Elections.....	114
▪ Elections	116
▪ Extension Center	118
▪ Facilities Management	120
▪ Fire Prevention	122
▪ Division of Forestry.....	124
▪ Geographic Information System	126
▪ Grounds Maintenance.....	128
▪ Guardian Ad Litem	130
▪ Housing Services	132
▪ Human Resources	134
▪ Land Development	136
▪ Management & Budget	138
▪ Medical Examiner	140
▪ Mental Health.....	142
▪ Parks and Recreation.....	144
▪ Parks and Recreation CIP	146
▪ Planning.....	148
▪ Property Appraiser	150
▪ Public Defender.....	152
▪ Sheriff-General Operating.....	154
▪ Sheriff-Court Services	156
▪ Sheriff-City of Crystal River	158
▪ Sheriff-City of Inverness	160
▪ Social Services	162
▪ State Attorney	164
▪ State/County Welfare (Nursing).....	166
▪ State/County Welfare (Hospital)	168
▪ Systems Management	170
▪ Tax Collector.....	172
▪ Veterans Service	174
▪ Reserves and Transfers.....	176

COUNTY TRANSPORTATION FUNDS

▪ Revenue.....	177
▪ Road Maintenance	178
▪ Public Works Administration	180

Table of Contents

▪ Engineering.....	182
▪ Reserves and Transfers.....	184
▪ 5 Year Road Program	185

DEBT SERVICE

▪ Debt Service	187
▪ Criminal Justice Facility.....	188
▪ Lecanto Office Building	189
▪ 2001 B Bonds	190
▪ 2001 A Bonds	191
▪ 2004 Bonds.....	192
▪ Transportation 2010 Bonds	193

STREET LIGHTING DISTRICTS

▪ Street Lighting Districts	195
▪ Kensington Estates 1 & 2.....	196
▪ Cedar Lake Estates.....	197
▪ Carpenter's Country Square	198
▪ Lovelace Lodges	199
▪ Crystal Oaks 7 & 8.....	200
▪ Southern Woods Phase IIA & III.....	201
▪ Southern Woods.....	202
▪ Southern Woods Phase IIB	203
▪ Southern Woods Phase IV	204
▪ Hampton Hills	205
▪ Castle Lake Park	206
▪ Connell Heights	207
▪ Dixie Shores	208
▪ Emerald Oaks.....	209
▪ Apache Shores	210
▪ Crystal Oaks	211
▪ Cypress Village.....	212
▪ Foxwood	213
▪ Riverhaven Village.....	214
▪ Crystal Paradise	215
▪ Crystal Glen	216
▪ Crystal Glen Phase IIA.....	217
▪ Cinnamon Ridge.....	218
▪ Water Oaks Subdivision.....	219
▪ Flying Dutchman.....	220
▪ Oak Forest	221
▪ Spring Gardens	222

SPECIAL ASSESSMENTS

▪ Special Assessment Districts.....	223
▪ Limerock Road Program	224
▪ River Road & Stokes Ferry Private Road Program	225
▪ Tsala Apopka Gardens	226
▪ High Ridge Estates Private Road Program.....	227
▪ Suburban Acres Private Road Program.....	228

Table of Contents

▪ Bennett Private Road Program.....	229
▪ Bow N Arrow Loop Private Road Program	230
▪ Caravan Path Private Road Program.....	231
▪ Hartley Court & Skeeter Terrace Private Road Program	232
▪ Hull Terrace Private Road Program	233
▪ Kenvera Loop, Owens Trail, Raleigh Court & Raymar Lane Private Road Program	234
▪ Citrus Springs MSBU	235
▪ Halls River Road Assessment	238
▪ Chassahowitzka Water Assessment.....	239
▪ Lake Spivey Point Waster Special Assessment	240
▪ Chassahowitzka Sewer Assessment	241
▪ Anchorage Wastewater Assessment	242
▪ Citrus Springs Water Line Assessment.....	243
▪ Citrus Springs Water Line Assessment #2	244
▪ Riverhaven MSBU	245
▪ Beverly Hills MSBU	246

LIBRARIES

▪ Revenue.....	247
▪ Library Services.....	248

FIRE DISTRICTS

▪ Revenue.....	251
▪ Fire Rescue	252
▪ Fire Capital Improvement.....	254
▪ Reserves and Transfers.....	255
▪ Beverly Hills MSBU	256

SPECIAL REVENUE FUNDS

▪ Special Revenue Funds.....	257
▪ FI Gas Reforestation	258
▪ Drug Court	259
▪ County Court Mediation	262
▪ Water Quality Capital Projects.....	263
▪ Boating Improvement	264
▪ Teen Court.....	265
▪ Crime Prevention Programs	268
▪ Article V - Technology	269
▪ Article V - Facilities	278
▪ Article V - Legal Aid	279
▪ Article V - Law Library	280
▪ Article V - Juvenile	281
▪ Article V - Drug Court	282
▪ Article V - Law Enforcement	284
▪ Parks - Special Programs	285
▪ Extension - Special Programs	286
▪ Chassahowitzka RV Campground	291
▪ Business License	294
▪ Fishing Improvement.....	295
▪ Visitor & Convention Bureau.....	296

Table of Contents

▪ Water/Wastewater Infrastructure Match.....	299
▪ Health Department	300
▪ Utility Fee Trust Account	302

INTERNAL SERVICE FUNDS

▪ Internal Service Funds	305
▪ Health Insurance	306
▪ Insurance Trust.....	307
▪ Dental Insurance	308
▪ Fleet Management	309
▪ Fleet Vehicle Trust Fund.....	312

ENTERPRISE FUNDS

▪ Landfill	313
▪ Long Term Care	317
▪ Litter Program	319
▪ Recycling	321
▪ Hazardous Waste.....	323
▪ Landfill Fleet Trust	325
▪ Landfill Capital Improvement	326
▪ Citrus County Utilities	327
▪ Utilities – Neighbor Helping Neighbor	331
▪ Water Expansion	332
▪ Wastewater Expansion	333
▪ Renewal and Replacement.....	334
▪ WRWSA Renewal and Replacement.....	335
▪ Utilities Fleet Trust.....	336
▪ Utilities Bond Proceeds	337
▪ Building Department.....	339
▪ Building Fleet Trust.....	342

IMPACT FEES

▪ Impact Fees	343
▪ School Impact Fees.....	344
▪ Road Impact Fees District 8.....	345
▪ Road Impact Fees District 7.....	346
▪ Law Enforcement Impact Fees.....	347
▪ Fire Impact Fees.....	348
▪ EMS Impact Fees.....	349
▪ Library Impact Fees.....	340
▪ Public Buildings Impact Fees.....	351
▪ Park Impact Fees District 1	352
▪ Park Impact Fees District 2	353
▪ Park Impact Fees District 3.....	354
▪ Park Impact Fees District 4.....	355
▪ Road Impact Fees District A	356
▪ Road Impact Fees District B	357
▪ Road Impact Fees District C.....	358
▪ Road Impact Fees District D.....	359

Table of Contents

CAPITAL IMPROVEMENT PROGRAM

▪ Capital Improvement Program.....	361
▪ Capital Improvement Project Summary	363
▪ Capital Revenue and Expenditure Categories.....	364
▪ Projects by Revenue	365
▪ Projects by Expenditure	366
▪ 2010 Capital Improvement Projects	367

APPENDIX

▪ BOCC Staffing Changes	373
▪ Capital Improvement Projects.....	375
▪ Debt Service	379
▪ Machinery & Equipment.....	382
▪ Glossary	385
▪ Directory of Acronyms	389