BOARD OF COUNTY COMMISSIONERS
CITRUS COUNTY, FLORIDA
FY26/27 BUDGET WORKSHOP

Lecanto Government Building
3600 W. Sovereign Path, Room 166
Lecanto, Florida 34461

AGENDA

July 6, 2026 - 9:00 AM

Diana Finegan, Chair, District 2
Janet Barek, 1st Vice Chair, District 3
Jeff Kinnard D.C. 2nd Vice Chair, District 1
Holly L. Davis, Commissioner, District 5
Rebecca Bays, Commissioner, District 4

Steve L. Howard, County Administrator
Denise A. Dymond Lyn, County Attorney
Traci Perry, Clerk of the Circuit Court and Comptroller

MISSION

To manage growth and foster prosperity by prioritizing the protection of environmental assets, the development and maintenance of infrastructure, and the health, safety, and well-being of its citizens.

All persons desiring to address the County Commission will be asked to limit their comments to the specific subject being discussed. The Board gives citizens multiple opportunities for PUBLIC INPUT. All members of the public wishing to speak at the "Open To The Public" portion of a meeting will have three (3) minutes per person to make their request or presentation or five (5) minutes if they represent an organization with the appropriate documentation on file with the Clerk of Courts. If the request or presentation deals with a matter that requires investigation by County Staff, the Chairman will refer it to the County Administrator to follow-up with the person making the request. Any person who decides to appeal any decision of the Governing Body with respect to any matter considered at this meeting will need a record of the proceedings and for such purpose may need to provide that a verbatim record of proceeding is made which record includes testimony and evidence upon which the appeal is to be based. (Section 286.0105 Florida Statutes) Any person requiring reasonable accommodation at this meeting because of a disability or physical impairment should contact the County Administrator's Office, Lecanto Government Bldg., 3600 W. Sovereign Path, Suite 267, Lecanto, FL 34461 (352) 527-5210, If you are hearing or speech impaired, dial 7-1-1, 1-800-955-8771 (TTY) or 1-800-955-8770 (v), via Florida Relay Service at least two days before the meeting.

A. CALL TO ORDER

A.1. Invocation

A.2. Pledge of Allegiance

A.3. Roll Call

B. BUDGET WORKSHOP FY 26/27

B.1. FY 26/27 Budget Development

Provide direction for the development of the fiscal year 2026/2027 budget. **(Tammy Wilson, Management & Budget Director)**

B.2. Citrus County Clerk of the Circuit Court and Comptroller 2027 Budget Request

2027 Budget Request — Citrus County Clerk of the Circuit Court and Comptroller, **(Traci Perry, Clerk of the Courts)**

B.3. Strategic Performance Management Framework: Building a Culture of Accountability and Continuous Improvement

Presentation only **(Steve L. Howard, County Administrator)**

C. OPEN TO THE PUBLIC

D. ADJOURN

B.1.

AGENDA MEMORANDUM

FROM:	Tammy Wilson, Management & Budget Director
SUBJECT:	FY 26/27 Budget Development
AGENDA DATE:	**July 6, 2026**

BRIEF OVERVIEW:
In light of the most recent figures provided by the Property Appraiser on June 12, 2026, and the Fund Balance resolution approved by the Board of County Commissioners on June 11, 2026, we would like to obtain direction toward the development of the fiscal year 2026/2027 budget.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

RECOMMENDED ACTION:
Provide direction for the development of the fiscal year 2026/2027 budget. **(Tammy Wilson, Management & Budget Director)**

ATTACHMENTS:
1. Budget Development

July 6, 2026

FY 2026/2027 Budget Development Workshop

Tammy Wilson,
Citrus County Management & Budget Director

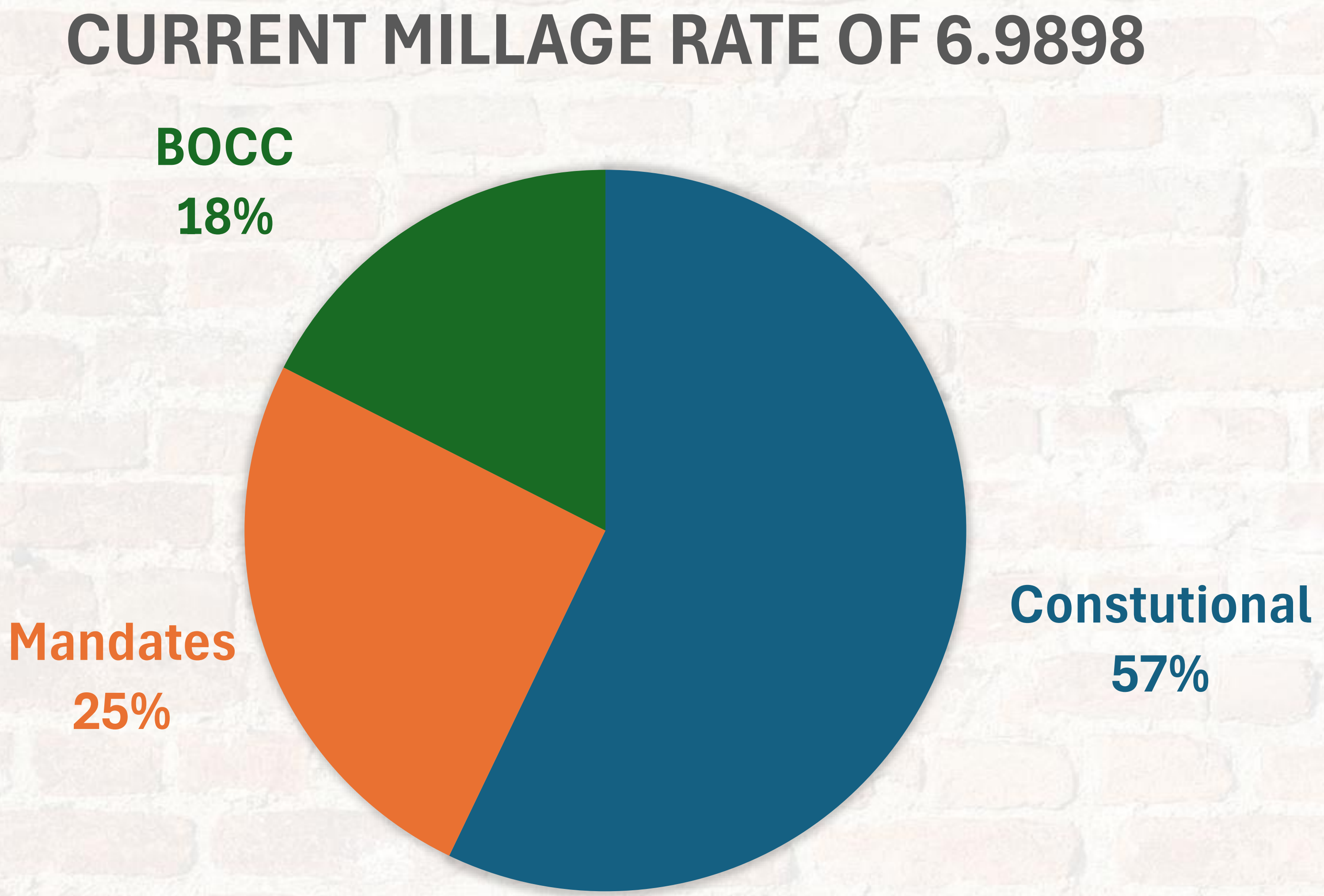
Millage Rate

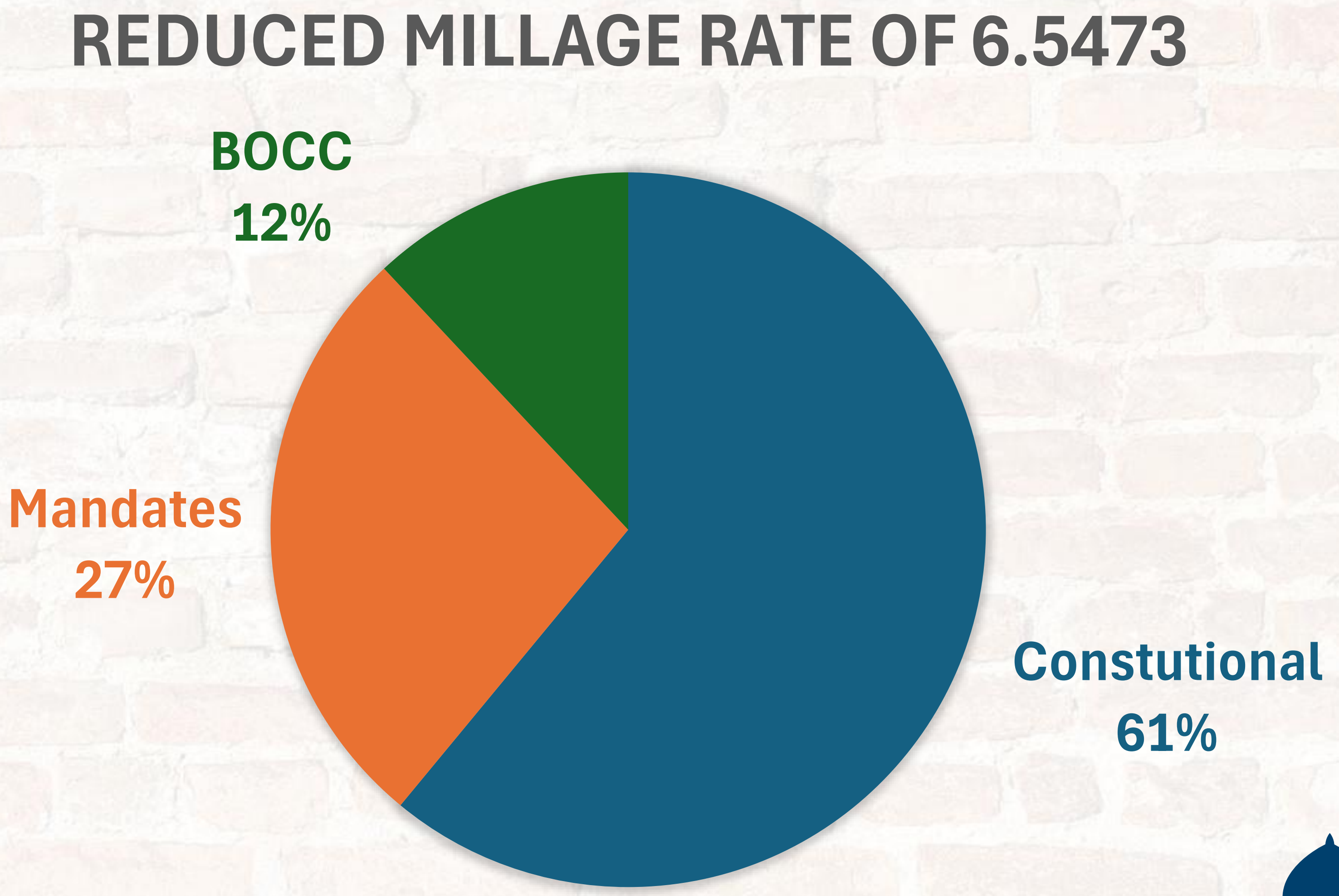
Millage Rate	Est. Taxable Value (June 1st)	Anticipated Taxes	Tax Change from FY 25/26 $112,705,726
6.9898	$17,044,000,000	$119,134,151	$6,425,425
6.5473	$17,044,000,000	$111,592,191	($1,113,545)
6.7947 roll back	$17,044,000,000	$115,808,867	$3,103,141

March 10, 2026 – Direction provided to develop the General Fund budget based on maintaining the current millage rate of 6.9898

June 11, 2026 – Direction provided to allocate true-up funds to reserves to support a reduction in the millage rate in FY 26/27

Constitutional and Mandate Millage Rate





Constitutional Officer Budget Requests

Sheriff's Office

	FY 2025/2026			FY 2026/2027		
	Adopted	Amended COPS Match	Adjusted Budget	Requested	Increase/ Decrease	%
General Operations	39,975,860	1,304,486	41,280,346	46,436,837	5,156,491	**12.5%**
Court Services	4,088,545	0	4,088,545	4,685,583	597,038	**14.6%**
Animal Control	767,085	0	767,085	779,201	12,116	**1.6%**
School Resource Officer	1,516,063	0	1,516,063	1,697,644	181,581	**12.0%**
Total Sheriff's Office	**$46,347,553**	**$1,304,486**	**$47,652,039**	**$53,599,265**	**$5,947,226**	

Note: The above figures do not include the School's share of the School Resource Officer program or City Law Enforcement contracts.

The percentage change from the original FY 25/26 adopted budget to the FY 26/27 budget request is 15.6%

General Fund Ad Valorem (Sheriff's Office)

	FY 25/26 6.9898	FY 26/27 6.9898 Current Milage	FY 26/27 6.5473 Reduced Millage
Ad Valorem	$112,705,726	$119,134,151	$111,592,191
Sheriff's Office	($47,652,039)	($53,599,265)	($53,599,265)
Balance after Sheriff's Office	**$65,053,687**	**$65,534,886**	**$57,992,916**

Constitutional Officer Budget Requests

Clerk's Office

	FY 2025/2026	FY 2026/2027		
	Adopted	Requested	Increase/ Decrease	%
Clerk of Court	32,083	35,428	3,345	**10.4%**
Clerk to the Board	3,859,996	4,311,622	451,626	**11.7%**
Total Recurring	**$3,892,079**	**$4,347,050**	**$454,971**	
Non-Recurring	1,567,320	221,513	(1,345,807)	**(85.9%)**
Total Clerk's Office	**$5,459,399**	**$4,568,563**	**($884,823)**	

***The Clerk will now give a brief presentation.*

General Fund Ad Valorem (Clerk’s Office)

	FY 25/26 6.9898	FY 26/27 6.9898 Current Milage	FY 26/27 6.5473 Reduced Millage
Balance after Sheriff’s Office	$65,053,687	$65,534,886	$57,992,916
Clerk’s Office	($5,459,399)	($4,568,563)	($4,568,563)
Balance after Clerk’s Office	**$59,594,288**	**$60,966,323**	**$53,424,353**

Constitutional Officer Budget Requests

Election's Office

	FY 2025/2026	FY 2026/2027		
	Adopted	Requested	Increase/ Decrease	%
Operations	1,752,372	1,879,032	126,660	**7.2%**
Elections	1,010,316	850,038	(160,278)	**(15.9%)**
Total Recurring	**$2,762,688**	**$2,729,070**	**($33,618)**	
Special Election	356,947	0	(356,947)	**(100%)**
Non-Recurring	67,801	317,460	249,659	**368.2%**
Total Election's Office	**$3,187,436**	**$3,046,530**	**($161,576)**	

***Non-Recurring expense for EViD Edge 3's (electronic poll books), network switches & portable generator*

General Fund Ad Valorem (Election's Office)

	FY 25/26 6.9898	FY 26/27 6.9898 Current Millage	FY 26/27 6.5473 Reduced Millage
Balance after Clerk's Office	$59,594,288	$60,966,323	$53,424,353
Election's Office	($3,187,436)	($3,046,530)	($3,046,530)
Balance after Election's Office	**$56,406,852**	**$57,919,793**	**$50,377,823**

Constitutional Officer Budget Requests

Budgets approved by the Florida Department of Revenue F.S. 195.087

	FY 2025/2026	FY 2026/2027		
	Adopted	Requested	Increase/ Decrease	%
Property Appraiser	$4,190,123	$4,325,583	$135,460	3.2%
Tax Collector*	$4,332,638	$4,548,091	$215,453	5.0%

Note: The Property Appraiser's budget is due July 1st to BOCC & DOR
The Tax Collector's budget is due August 1st to BOCC & DOR

***Estimated**

General Fund Ad Valorem (PA & TC)

	FY 25/26 6.9898	FY 26/27 6.9898 Current Millage	FY 26/27 6.5473 Reduced Millage
Balance after Election's Office	$56,406,852	$57,919,793	$50,377,823
Property Appraiser	($4,190,123)	($4,325,583)	($4,325,583)
Tax Collector	($4,332,638)	($4,548,091)	($4,548,091)
Balance after PA & TC	**$47,884,091**	**$49,046,119**	**$41,504,149**

General Fund Ad Valorem Constitutional Recap

	FY 25/26 6.9898	FY 26/27 6.9898 Current Millage	FY 26/27 6.5473 Reduced Millage
Ad Valorem	$112,705,726	$119,134,151	$111,592,191
Sheriff's Office	($46,347,553)	($53,599,265)	($53,599,265)
Clerk's Office	($5,459,399)	($4,568,563)	($4,568,563)
Election's Office	($3,187,436)	($3,046,530)	($3,046,530)
Property Appraiser	($4,190,123)	($4,325,583)	($4,325,583)
Tax Collector	($4,332,638)	($4,548,091)	($4,548,091)
Balance after Constitutionals	**$47,884,091**	**$49,046,119**	**$41,504,149**

State Mandates

	FY 2025/2026	FY 2026/2027		
	Adopted	Requested	Inc/Dec	%
Land Development	1,365,028	1,425,778	60,750	**4.5%**
Detention Facility	17,103,721	17,729,812	626,091	**3.7%**
Medicaid	3,131,734	3,308,137	176,403	**5.6%**
Mental Health/Baker Act	1,030,000	1,030,000	0	**0%**
Medical Examiner	1,531,968	1,860,115	328,147	**21.4%**
Forensic Exams/Burials	87,500	87,500	0	**0%**
Dept of Juvenile Justice	839,064	881,017	41,953	**5%**
EMS Subsidy	1,750,000	0	(1,750,000)	**(100%)**
Forestry/Planning Councils	70,320	68,125	(2,195)	**(3.1%)**
Tax Bill/Tax Deed Postage	165,000	175,000	10,000	**6.1%**
Audits/Unemployment/FDLE	241,000	236,000	(5,000)	**0%**
Property Ins/Work Comp	725,000	725,000	0	**0%**
CRA Tax Increments to Cities	1,226,500	1,226,500	0	**0%**
Total State Mandates	**$29,266,835**	**$28,752,984**	**($513,851)**	

General Fund Ad Valorem (Judicial & State Mandates)

	FY 25/26 6.9898	FY 26/27 6.9898 Current Millage	FY 26/27 6.5473 Reduced Millage
Balance after Constitutionals	$47,884,091	$49,046,119	$41,504,149
Judicial Services	($629,381)	($675,526)	($675,526)
State Mandates	($29,266,835)	($28,752,984)	($28,752,984)
Balance after Judicial & State Mandates	**$17,987,875**	**$19,617,609**	**$12,075,639**

**This is the balance available for county services*

General Fund Ad Valorem for County Services

FY 26/27 6.9898 Current Millage	FY 26/27 6.5473 Reduced Millage
$19,617,609	**$12,075,639**

Administrative Support General Fund

	FY 2025/2026	FY 2026/2027		
	Adopted	Requested	Inc/Dec	%
Board of County Comm	891,490	919,825	28,335	**3.2%**
Business Services*	541,301	550,000	8,699	**1.6%**
Communication Services	429,119	406,462	(22,657)	**(5.3%)**
County Administration	1,086,292	1,114,651	28,359	**2.6%**
County Attorney**	937,593	839,915	(97,678)	**(10.4%)**
Human Resources***	893,287	1,147,732	254,445	**28.5%**
Management & Budget***	1,725,125	1,486,807	(238,318)	**(13.8%)**
Systems Management	4,154,370	4,295,000	140,630	**3.4%**
GIS	783,116	805,000	21,884	**2.7%**
Total Administrative Support	***$11,441,693***	***$11,565,392***	***$123,699***	***1.1%***

**Estimated*
***County Attorney – Reduction of temp position no longer needed in 26/27*
***Human Resources/Mgmt & Budget – Risk Mgmt moved from DMB to HR*

Community Services General Fund

	FY 2025/2026	FY 2026/2027		
	Adopted	Requested	Inc/Dec	%
Animal Services*	1,873,051	1,860,935	(12,116)	**(0.6%)**
Comm & Support Services	955,440	1,045,443	90,003	**9.4%**
Community Centers	260,879	277,417	16,538	**6.3%**
Transit & Senior Svc Grant Match	943,043	1,055,925	112,882	**12.0%**
Extension Services	402,653	417,439	14,786	**3.7%**
Housing Services	338,756	338,375	(381)	**(0.1%)**
Parks & Grounds Maintenance**	4,704,841	5,398,119	693,278	**14.7%**
Support Serv Court Programs*	204,593	210,000	5,407	**2.6%**
Veteran's Services	365,157	377,173	12,016	**3.3%**
Total Community Services	***$10,048,413***	***$10,980,826***	***$932,413***	***9.3%***

**Estimated*
***Field Renovations/Turf Maintenance*

Growth Management General Fund

	FY 2025/2026 Adopted	FY 2026/2027 Requested	Inc/Dec	%
Code Enforcement	1,086,890	1,038,022	(48,958)	**(5.2%)**
Growth Management*	247,577	133,367	(114,210)	**(46.1%)**
Total Growth Management	***$1,334,467***	***$1,164,017***	***($163,168)***	***(12.2%)***

**Percentage of Director position move to Enterprise Funds (Buildings)*

Public Works General Fund

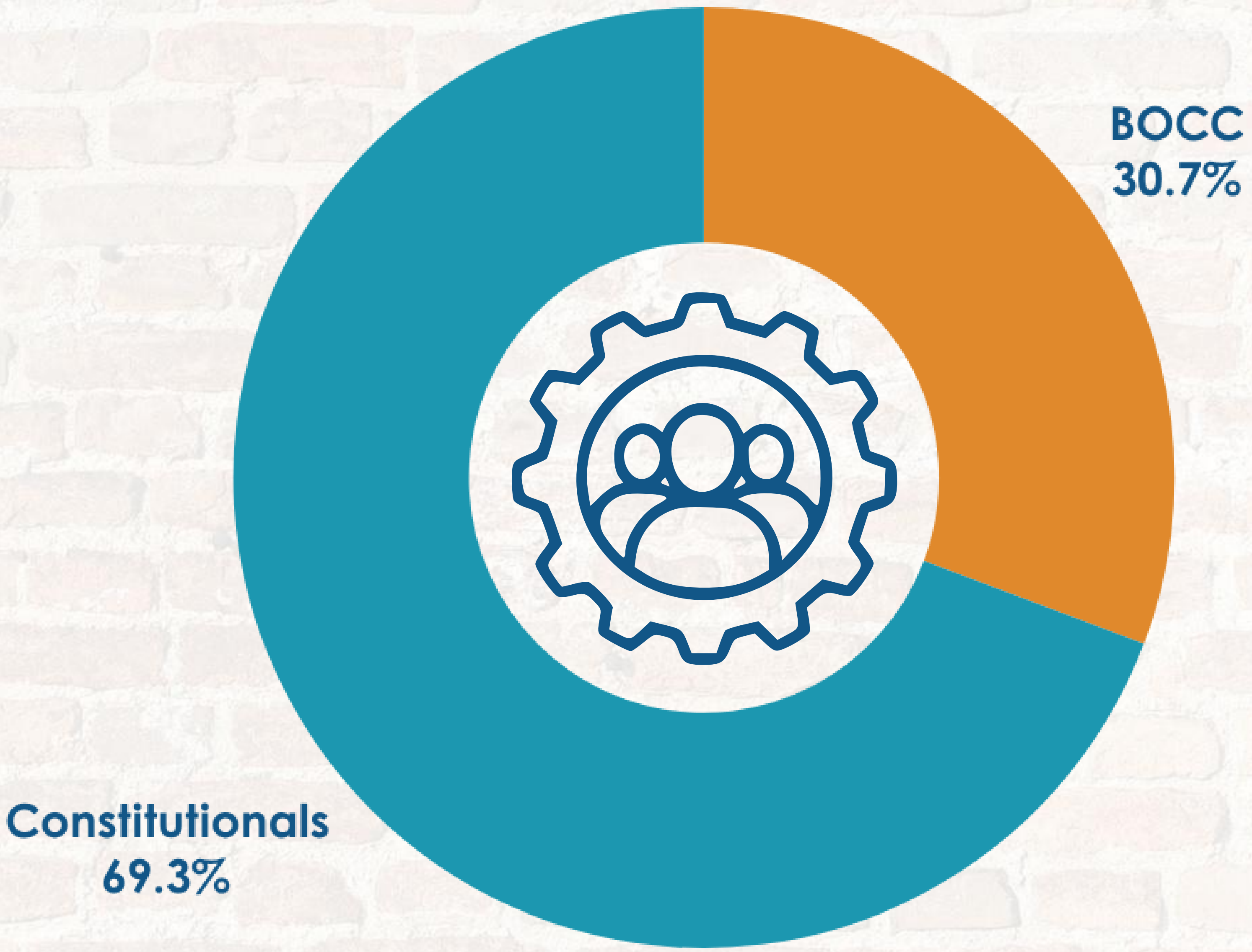
	FY 2025/2026	FY 2026/2027		
	Adopted	Requested	Inc/Dec	%
Aquatic Service Grant Match	957,994	970,000	12,006	**1.3%**
Aviation*	822,699	835,000	12,301	**1.5%**
Facilities Management	6,143,161	6,526,865	383,704	**6.2%**
Fleet and Vehicle Trust*	583,336	635,000	51,664	**8.9%**
Total GF Public Works	***$8,507,190***	***$8,966,865***	***$459,675***	***5.4%***

***Estimated**

General Fund Ad Valorem (BOCC Departments)

	FY 25/26 6.9898	FY 26/27 6.9898 Current Millage	FY 26/27 6.5473 Reduced Millage
Balance after Constitutionals & State Mandates	$17,987,875	$19,617,609	$12,075,639
Administrative Support	($11,441,693)	($11,565,392)	($11,565,392)
Community Service	($10,048,413)	($10,980,826)	($10,980,826)
Growth Management	($1,334,557)	($1,171,389)	($1,171,389)
Public Works	($8,507,190)	($8,966,865)	($8,966,865)
Balance after BOCC Dept	**($13,343,978)**	**($13,066,863)**	**($20,608,833)**

Breakdown of General Fund Positions



BOCC Positions

31% 238

Constitutional Office Positions

69% 536

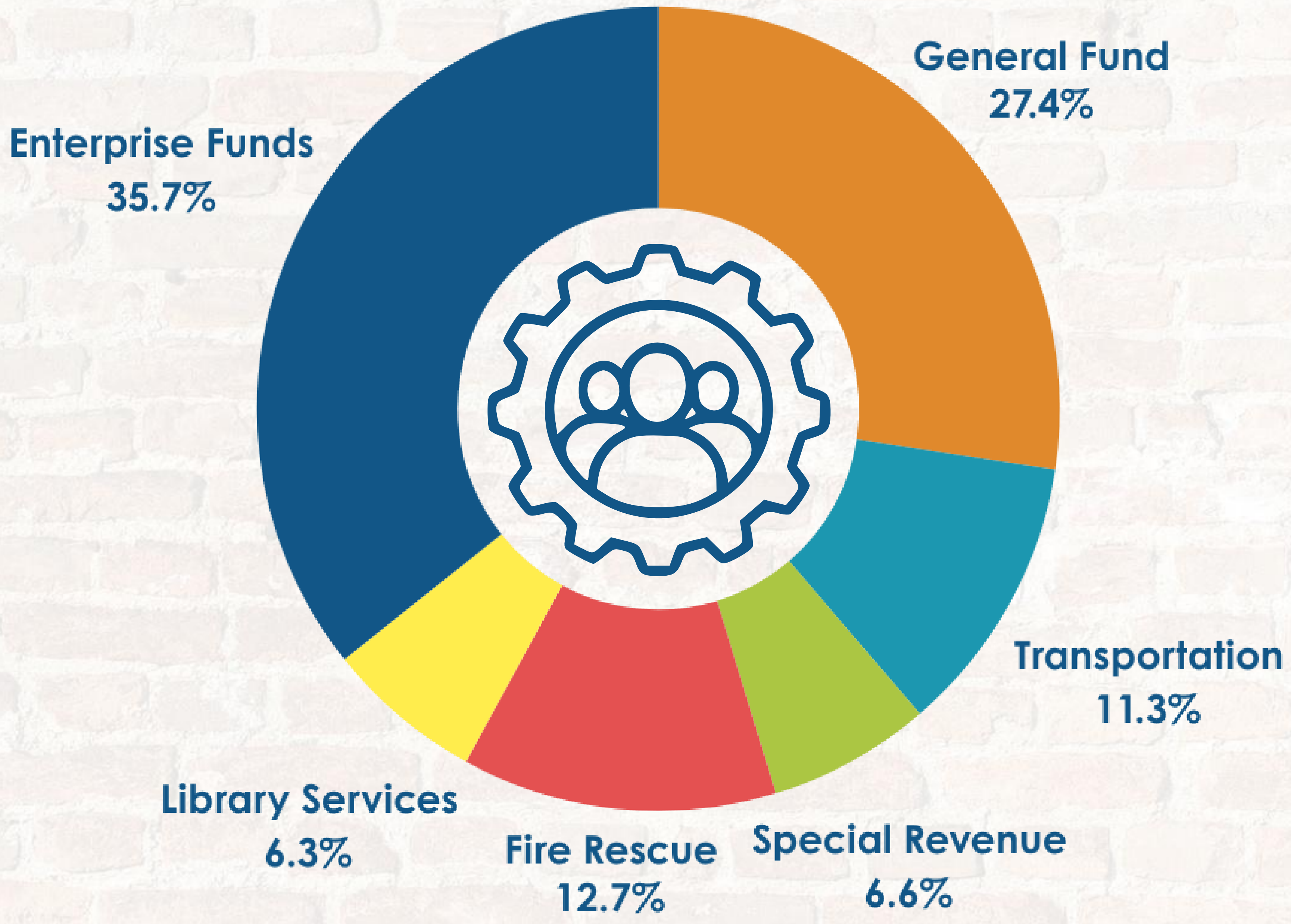
What do these positions support?

BOCC Positions

31% 238

- Animal Services
- Veterans Services
- Support & Senior Services
- Parks & Recreation
- Code Compliance
- Housing Services
- Grounds Maintenance
- Growth Management
- Human Resources
- Management & Budget
- Community Centers
- County Attorney’s Office
- Facilities Management
- Systems Management & GIS
- Aviation & Aquatic Services
- Communications Services
- Detention Facility
- Extension Services
- County Administration
- Commissioners

How are BOCC positions funded?



Enterprise Funds - Non ad valorem
35.7% 310 User fees from Utilities, Building, EMS and Solid Waste

General Fund - Ad valorem
27.4% 238

Fire Rescue - Ad valorem
12.7% 110 Funded by MSTU and MSBU

Transportation - Ad valorem
11.3% 98

Special Revenue - Non ad valorem
6.6% 57

Library Services - Ad valorem
6.3% 55

*This graph represents positions under the Board of County Commissioners, not constitutional offices

Capital Improvement Program (CIP)

General Government CIP

Project	General	Grants/Other	*Total*
Citrus County Transit Buses	230,399	921,595	*1,151,994*
Courthouse Generator	750,000		*750,000*
Fuel Site Expansion	1,628,643	2,187,362	*3,816,005*
Morgue	305,000		*305,000*
Radio Equipment Replacement	117,350	245,150	*362,500*
Clerk's Hardware & Software Replacement	324,000		*324,000*
Sheriff Administration Window Replacement	250,000		*250,000*
Grant Match	500,000		*500,000*
Historic Courthouse Elevator Modernization	250,000		*250,000*
Detention Facility Housing Pods Fac Coil Replacement (4)	180,000		*180,000*

General Government CIP

Project	General	Grants/Other	*Total*
West Citrus Government Center (TC & PA) HVAC Unit 1 & 2	200,000		*200,000*
Courthouse Annex Elevator Modernization	115,000		*115,000*
Radio Tower Upgrades	2,050,000	650,000	*2,700,000*
Satellite 5 Parking Lot Resurfacing	30,500		*30,500*
Lecanto Maintenance Complex Frontage DRA Fencing Replace	50,000		*50,000*
Courthouse HVAC Controls Upgrade	600,000		*600,000*
Lecanto Government Building 2nd Floor Remodel	200,000		*200,000*
Courthouse Front Entry	200,000		*200,000*
Coke Building Generator	600,000		*600,000*
Detention Facility Sprinkler System	500,000		*500,000*
Total	*$9,080,892*	*$4,004,107*	*$13,084,999*

General Government Debt

Project	Maturity	General
Long Term Debt - Emergency Operations Center	10/2029	793,000
2013 Note - Energy Saving Project	10/2028	279,250
2014A & 2014C Note - West Government Building	10/2034	244,100
2020 Note - Detention Facility Bonds	10/2030	901,725
2026 Bond - Animal Facility Bonds (estimate)	7/2041	517,740
Total		*$2,735,815*

Aviation CIP

Project	General	Grants	Total
Inverness - Rehab Airfield Security Fence & Gates	102,400	409,600	*512,000*
Inverness - Runway Approach Obstruction Clearing - EA	4,500	445,500	*450,000*
Crystal River - Wetland Removal Along Runway 9-27 - Design	3,000	27,000	*30,000*
Inverness - Replace Fuel Tanks	600,000	2,400,000	*3,000,000*
Crystal River - Acquire Parcels North of Runway 18-36	294,800	1,179,200	*1,474,000*
Crystal River - Rehab Airfield Pavement	703	69,548	*70,251*
Total	*$1,005,403*	*$4,530,848*	*$5,536,251*

Parks & Rec CIP

Project	General	Impact Fees	Total
Ft Island Beach - Beach Renourishment	400,000		*400,000*
Court Resurfacing	50,000		*50,000*
Play Structure Incidentals	50,000		*50,000*
LED Field Lighting Program	125,000	500,000	*625,000*
Central Ridge Community Park - New ADA Restrooms	300,000		*300,000*
Central Ridge Community Park - Outdoor Space		180,000	*180,000*
Bicentennial Park - Softball Area New Play Features		50,000	*50,000*
Kayak Launch		30,000	*30,000*
Hernando Beach Shelters/Pavilion	65,000		*65,000*

Parks & Rec CIP

Project	General	Impact Fees/Other	*Total*
Alexander Park - Playground Replacement	70,000		*70,000*
Hernando Beach - Restroom Refurbishment	35,000		*35,000*
Hernando Beach - Beach Renourishment	250,000		*250,000*
Central Ridge District Park - Playground Replacement	75,000		*75,000*
Bicentennial Park - Shade Structure	60,000		*60,000*
Central Ridge District Park - Field Expansion Plan		250,000	*250,000*
Boat Ramp Improvement Program	200,000	250,000	*450,000*
Ft Island Trail Park Renovation - Parking & Amenities	350,000		*350,000*
Total	*$2,030,000*	*$1,260,000*	*$3,290,000*

CIP RECAP

	FY 2025/2026	FY 2026/2027		
	Adopted	Requested	Inc/Dec	%
General Government	6,962,093	9,080,892	2,118,799	30.4%
General Government Debt	2,295,092	2,735,815	440,723	19.2%
Aviation	1,045,948	1,005,403	(40,545)	(3.9%)
Parks & Recreation	1,070,000	2,030,000	960,000	89.7%
Transfer to Transportation	2,000,000	0	(2,000,000)	(100%)
Total General Fund CIP	$13,373,133	$14,852,110	$1,478,977	11.1%

General Fund Ad Valorem (Capital Projects)

	FY 25/26 6.9898	FY 26/27 6.9898 Current Millage	FY 26/27 6.5473 Reduced Millage
Balance after BOCC Departments	($13,343,978)	($13,066,863)	($20,608,833)
General Government	($6,962,093)	($9,080,892)	($9,080,892)
General Gov Debt	($2,295,092)	($2,735,815)	($2,735,815)
Aviation	($1,045,948)	($1,005,403)	($1,005,403)
Parks & Recreation	($1,070,000)	($2,030,000)	($2,030,000)
Transfer to Trans & Carryovers	($9,855,780)		
Balance after CIP	**($34,572,891)**	**($27,918,973)**	**($35,460,943)**

Miscellaneous Expenditures & Reserves

	FY 2025/2026	FY 2026/2027		
	Adopted	Requested	Inc/Dec	%
Whispering Pines Park	310,745	310,745	0	**0%**
MSBU Exemptions*	204,593	210,000	7,765	**2.6%**
Insurance Transfer (Health/Trust/Liability)	780,258	2,051,745	1,271,487	**163%**
General Fund CIP (Special Projects)	2,185,000	2,185,000	0	**0%**
Grant Match Transfer*	2,364,097	1,500,000	(864,097)	**(36.6%)**
Reserve for Commissioner's Grant Match	1,500,000	2,000,000	500,000	**33.3%**
Reserve for Contingency	2,316,391	1,500,000	(816,391)	**(35.2%)**
Total Misc & Reserve	***$9,758,726***	***$9,857,490***	***$98,764***	

**Estimated*

General Fund Ad Valorem (Transfers & Reserves)

	FY 25/26 6.9898	FY 26/27 6.9898 Current Millage	FY 26/27 6.5473 Reduced Millage
Balance after Capital Improvement	($34,572,891)	($27,918,973)	($35,460,943)
Misc./Transfers	($3,578,238)	($4,857,490)	($4,857,490)
Reserves	($6,180,488)	($5,000,000)	($5,000,000)
Balance after Tfr & Reserves	**($44,331,617)**	**($37,776,463)**	**($45,318,433)**

Additional Revenues

	FY 2025/2026	FY 2026/2027		
	Adopted	Requested	Inc/Dec	%
Sales Tax	11,700,000	11,700,000	0	**0%**
State Revenue Sharing	5,900,000	5,900,000	0	**0%**
Other Intergovernmental	252,500	252,500	0	**0%**
Communication Service Tax	1,500,000	1,500,000	0	**0%**
Charges for Services	1,187,094	1,187,094	0	**0%**
US Marshall Fees	374,400	162,500	(211,900)	**(56.6%)**
Code Enforcement Fines	275,000	275,000	0	**0%**
Transfers from Other Funds	7,086,555	5,086,555	(2,000,000)	**(28.2%)**
Total Additional Revenues	***$29,508,980***	***$27,297,080***	***($2,211,900)***	

General Fund with additional revenues

	FY 25/26 6.9898	FY 26/27 6.9898 Current Millage	FY 26/27 6.5473 Reduced Millage
Balance after Tfr & Reserves	($44,331,617)	($37,776,463)	($45,318,433)
Additional Revenues	$29,508,980	$27,297,080	$27,297,080
Estimate for uncollected Revenues	($7,169,436)	($7,561,920)	($7,123,150)
Balance adding Additional Revenues	**($21,992,073)**	**($18,041,303)**	**($25,144,503)**

General Fund with carryovers

	FY 25/26 6.9898	FY 26/27 6.9898 Current Millage	FY 26/27 6.5473 Reduced Millage
Balance adding Additional Revenues	($21,992,073)	($18,041,303)	($25,144,503)
Carryover reserved for prior year projects	$13,006,688	$16,500,000	$16,500,000
True Cash Carryforward	$24,729,967	$22,590,601	$22,590,601
Reserve Level	**$15,744,582**	**$21,049,298**	**$13,946,098**

***25/26 original reserve $17,049,068 reduced by COPS grant for CCSO*

Reserve and Carry Forward

Administrative Regulation 6.04-4

Established a minimum unassigned fund balance in the General Fund of **8%** and a maximum of **17%** of the General Fund operating budget.

FY 26/27 Current Millage Rate

The estimated reserve level would be $21,049,298 or **11.8%** of operating budget.

43 days

FY 26/27 Reduced Millage Rate

The estimated reserve level would be $13,946,098 or **8.2%** of operating budget.

30 days

Budget Workshop 10% Reduction Exercise

- Capital Improvement Program: ($8.8 million)
- Department requests: ($1.3 million)
- New Position requests: ($3.2 million)
  - General Fund ($1.5 million)
  - Other Funds ($1.7 million)
- Property Insurance Reduction: ($0.3 million)
- **Total General Fund reductions: ($11.6 million)**

Board Direction Requested:

- Millage Rate
- Reserve Level
- Constitutional Officers
- General Fund CIP for Special Projects. The current balance: $3,467,762
- Commissioners Grant Match. The current balance: $1,500,000
- CIP Projects

Important Dates

- Budget Workshop – July 22, 2026

  Vote on proposed millage to be included on the TRIM notices.

- Tentative Hearing – September 10, 2026

  Public hearing on the proposed millage rate and the tentative budget. The tentative millage cannot exceed the proposed millage rate set in July unless a revised TRIM notice is mailed to each taxpayer.

- Final Hearing – September 21, 2026

  Public hearing on the final millage rates and the final budget. The final millage cannot exceed the tentatively adopted millage rate.

B.2.

AGENDA MEMORANDUM

FROM:	Traci Perry, Clerk of the Circuit Court and Comptroller
SUBJECT:	Citrus County Clerk of the Circuit Court and Comptroller 2027 Budget Request
AGENDA DATE:	**July 6, 2026**

BRIEF OVERVIEW:
2027 Budget Request Clerk of Courts

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

RECOMMENDED ACTION:
2027 Budget Request — Citrus County Clerk of the Circuit Court and Comptroller, **(Traci Perry, Clerk of the Courts)**

ATTACHMENTS:
1. Budget Presentation-2027

CITRUS COUNTY CLERK OF THE CIRCUIT COURT AND COMPTROLLER

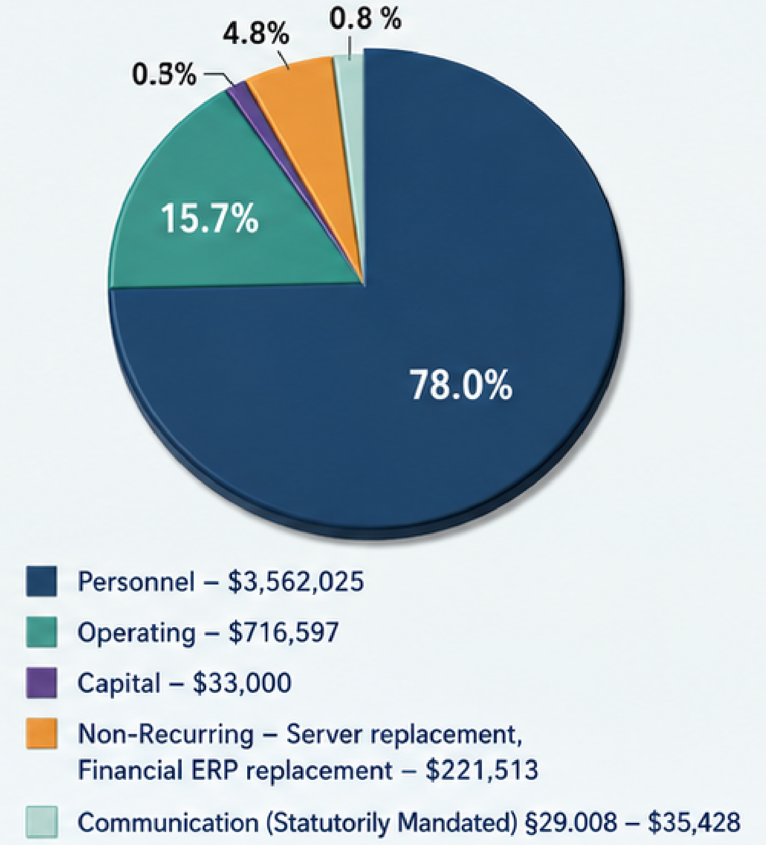
2027 BUDGET REQUEST

Traci Perry, CPM

FY 2027 BUDGET SUMMARY

A RESPONSIBLE INVESTMENT IN ACCOUNTABILITY, TECHNOLOGY & SERVICE

CATEGORY	FY 2027 REQUEST	% OF TOTAL
Personnel	$3,562,025	78.0%
Operating	$716,597	15.7%
Capital	$33,000	0.7%
Non-Recurring – Server replacement, Financial ERP replacement	$221,513	4.8%
Communication (Statutorily Mandated) §29.008	$35,428	0.8%
SUBTOTAL	**$4,568,563**	**100%**
TOTAL REQUEST FROM BOARD	**$4,568,563**	**100%**



- Communication costs are statutorily mandated under §29.008, Florida Statutes.
- Total budget request reflects the addition of $35,428 for communication as required by statute.

PRUDENT STEWARDSHIP. OPERATIONAL EXCELLENCE. ACCOUNTABILITY TO OUR COMMUNITY.

FY27 BUDGET OVERVIEW

FISCAL RESPONSIBILITY. OPERATIONAL EFFICIENCY. ACCOUNTABILITY.

16.28% DECREASE
in total budget request (including non-recurring items) compared to last year.

We continue to focus on **FISCAL RESPONSIBILITY, OPERATIONAL EFFICIENCY,** and **ACCOUNTABILITY.**

NO NEW POSITIONS
are being requested.

Budget supports our constitutional and statutory responsibilities while maintaining service levels to the Board and citizens.

DRIVERS OF RECURRING BUDGET INCREASE

11.77%
increase in recurring funding is primarily driven by:

ERP SOFTWARE INVESTMENT
Software licensing costs for Aclarian and Paycor implementations.

PERSONNEL SERVICES
Personnel-related costs that are largely non-discretionary.

These are strategic investments necessary to maintain and improve services.

ERP SOFTWARE INVESTMENT

Software licensing increase reflects implementation of Aclarian and Paycor.

These systems will replace multiple existing software platforms used by both the Board and Clerk.

BENEFITS

- Streamlined workflows
- Reduced duplicate data entry
- Improved reporting and data accuracy
- Enhanced internal controls and transparency
- Elimination of inefficiencies associated with maintaining multiple systems

This investment positions both the Board and Clerk for long-term operational efficiency.

PERSONNEL SERVICES

6.7%
increase in Personnel Services overall.

INCREASE DRIVEN BY:

- Projected 7% increase in health insurance costs
- Cost-of-living adjustment consistent with County guidance
- Strategic succession planning initiatives

The 6.7% personnel increase remains below the projected increase in health insurance costs alone, demonstrating continued fiscal restraint while supporting employees and organizational continuity.

LOWER OVERALL BUDGET WHILE MAINTAINING SERVICES AND INVESTING FOR THE FUTURE.

FY 2027 NON-RECURRING FUNDING

ONE-TIME INVESTMENTS TO SUPPORT SYSTEM RELIABILITY AND CONTINUITY

These non-recurring investments strengthen our technology infrastructure and ensure operational continuity as we implement new systems and support growth.

$78,000

DATA SYSTEM UPGRADES

(NON-RECURRING)

One-time costs for necessary data system upgrades and additional capacity to support growth.

- Data switches
- Additional CPU capacity

Strengthens system performance, reliability, and ability to meet future demand.

$145,513

CONTINGENCY FUNDING

(BOARD APPROVAL ONLY IF NECESSARY)

Funds reserved for Board approval only if Aclarian is not live and fully implemented by October 1.

- Ensures operational continuity and minimizes service disruption risk.

Prudent safeguard to protect service delivery and readiness for FY 2027.

STRATEGIC INVESTMENTS TODAY. RELIABLE SERVICES TOMORROW.

HOW OUR OFFICE SUPPORTS THE BOARD

DEDICATED SERVICES. RELIABLE OPERATIONS. STRONGER TOGETHER.

INTERNAL AUDIT

- Authorized by Article VIII of Florida Constitution
- Annual Risk Assessment to determine areas to audit
- Reviews effectiveness of operations, compliance with laws, regulations and policies
- Average 3 – 5 audits per year
- Follow-ups conducted within 1 year
- Numerous other audits (cash handling, fixed asset inventories, guardianships)
- Red Flag Reporting

IT SUPPORT

BOARD MEETING AGENDAS, MINUTES, STREAMING & ARCHIVING

DISASTER PLANNING, RECOVERY & CONTINUITY OF OPERATIONS

FUND ACCOUNTING, FIXED ASSETS AND BUDGET SYSTEM

CASH RECEIPTING AND LEASE BILLING SYSTEM

TIME AND ATTENDANCE SYSTEM

VALUE ADJUSTMENT BOARD

ONLINE ACCOUNTS PAYABLE PROCESSING

HELP DESK

RED FLAG REPORTING

FINANCIAL INTEGRITY
Protecting public resources

OPERATIONAL EXCELLENCE
Delivering reliable services

ACCOUNTABILITY
Committed to transparency

Proudly Serving Citrus County

B.3.

AGENDA MEMORANDUM

FROM:	Steve L. Howard, County Administrator
SUBJECT:	Strategic Performance Management Framework: Building a Culture of Accountability and Continuous Improvement
AGENDA DATE:	**July 6, 2026**

BRIEF OVERVIEW:
Following adoption of the Board's Strategic Plan, staff has developed a systematic approach to aligning strategy, execution, performance, and transparency. The next phase of implementation introduces a continuous process improvement framework that uses performance data, lessons learned, and organizational feedback to refine priorities, improve operations, and strengthen future strategic planning efforts.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

RECOMMENDED ACTION:
Presentation only **(Steve L. Howard, County Administrator)**

ATTACHMENTS:
1. Strategic Performance Management

Strategic Performance Management

LEADERSHIP COMMITMENT

ORGANIZATIONAL ALIGNMENT

STRATEGIC PLANNING

- Define vision
- Identify strategic priorities
- Establish goals/objectives
- Prioritize initiatives

EXECUTION & PERFORMANCE

- Identify milestones
- Align project resources
- Launch initiatives
- Track progress/outcomes

Citrus County, Florida
Established 1887

- Analyze results
- Identify barriers
- Refine priorities/KPIs
- Drive improvement

PROCESS IMPROVEMENT

- Monitor performance
- Communicate progress
- Evaluate outcomes
- Inform stakeholders

TRANSPARENT COMMUNICATION

CULTURE OF ACCOUNTABILITY

DATA-DRIVEN DECISION MAKING

AWARD-WINNING STRATEGY

NACo EDGE
Excellence in
STRATEGIC PLANNING
2024
AWARD

Scan to visit our award-winning Strategic Planning Dashboard

Building a Culture of Accountability and Continuous Improvement