



CITRUS COUNTY
BOARD OF COUNTY COMMISSIONERS
MINUTES • SEPTEMBER 9, 2021

Tentative Budget Hearing

Citrus County Courthouse

5:01 PM

Room 100, 110 N. Apopka Avenue, Inverness, FL 34450

A. CALL TO ORDER

September 09, 2021 Citrus County Courthouse

The meeting was called to order at 5:01 PM

- 1. Invocation**
- 2. Pledge of Allegiance**
- 3. Roll Call**

Attendee Name	Title	Status	Arrived
Scott Carnahan	Chair, District 4	Present	
Ronald E. Kitchen Jr.	1st Vice Chair, District 2	Present	
Ruthie Davis Schlabach	2nd Vice Chair, District 3	Present	
Jeff Kinnard D.C.	Commissioner District 1	Present	
Holly L. Davis	Commissioner, District 5	Present	
Denise A. Dymond Lyn	County Attorney	Present	
Charles R. Oliver	County Administrator	Present	
Amy Charley	Deputy Clerk	Present	

B. TENTATIVE BUDGET HEARING

First Vice Chairman Ronald E. Kitchen, Jr. requested documentation that there was zero members of the public in attendance except for Mike Wright from the Chronicle.

B.1. Discuss the purpose of the Public Hearing

Hearings are primarily for the purpose of explaining the budget, proposed tax levy, and any proposed amendments, as well as affording the general public the opportunity to participate in the budget process.

County Administrator Charles R. Oliver provided an overview of the purpose of the hearing.

B.2. Discuss Proposed Tentative Millage Rates for 2021-2022

The Board of County Commissioners proposed tentative aggregate millage rate of 7.7061 mills is 2.35% increase over the aggregate rolled-back rate of 7.5288 mills. The 2021-2022 proposed tentative millage produces \$86,650,251 in ad valorem tax revenue.

	FY 20/21	FY 21/22
	Millage	Millage
General Fund	6.2176	6.1937
Transportation	0.5988	0.5972
Health Department	0.0651	0.0626
Total County-Wide	6.8815	6.8535
Special Districts		
Library Services	0.3217	0.3207
Fire Taxing District	0.0000	0.0000
Fire MSTU	0.5881	0.5881
Stormwater MSTU	0.0974	0.0000
Total Special Districts	1.0072	0.9088
Total Proposed Tentative Millage	7.8887	7.7623

County Administrator Charles R. Oliver read the proposed tentative aggregate millage rates into the record.

B.3. Discuss Proposed Tentative Budget for 2021-2022

- a) The Proposed Tentative Budget is \$358,691,048 a 10.7% increase from fiscal year 2020/2021 budget of \$324,138,176.
- b) Presentation of budget modifications amending the 2021/2022 budget incorporating adjustments proposed at the Budget Workshop (Exhibit A), other budget modifications (Exhibit B), and Cash Carry Forward Projects (Exhibit C).

County Administrator Charles R. Oliver discussed the proposed tentative budget.

B.4. Receive Public Comments Regarding FY 21/22 Budget

Take comments and questions from the general public concerning the proposed millage and the tentative budget.

There were no public comments.

B.5. Accept any motions to adjust the tentative millage and proposed budget

Recalculate the proposed millage rates and percent increase/decrease in millage over the rolled-back rate.

County Administrator Charles R. Oliver provided an overview of the proposed tentative millage and proposed budget.

B.6. Set the Tentative Millage Rates for 2021-2022

Request Board adopt and authorize the Chairman to execute a resolution adopting the Board of County Commissioners tentative millage rates for the County-Wide millage, Library Services, Fire Taxing District, Fire Rescue/EMS MSTU, and Stormwater MSTU for 2021-2022.

Motion to adopt the Tentative Millage Rates for 2021-2022.

County Administrator Charles R. Oliver read the following proposed tentative millage rates into the record:

	<i>FY21/22</i>
	<i>Millage</i>
<i>General Fund</i>	<i>6.1937</i>
<i>Transportation</i>	<i>0.5972</i>
<i>Health Department</i>	<i>0.0626</i>
<i>Total County-Wide</i>	<i>6.8535</i>
<i>Special Districts</i>	
<i>Library Services</i>	<i>0.3207</i>
<i>Fire Taxing District</i>	<i>0.0000</i>
<i>Fire MSTU</i>	<i>0.5881</i>
<i>Stormwater MSTU</i>	<i>0.0000</i>
<i>Total Special Districts</i>	<i>0.9088</i>
<i>Total Proposed Tentative Millage</i>	<i>7.7623</i>

Proposed Tentative Aggregate Millage Rate of 7.7061 mills is 2.35% increase over the Aggregate Rolled-Back Rate of 7.5288 mills.

At the request of Commissioner Jeff Kinnard, D.C., Mr. Oliver confirmed the Total Proposed Tentative Millage Rate of 7.7623.

There were no public comments.

Resolution Number 2021-083

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Ronald E. Kitchen Jr., 1st Vice Chair, District 2
SECONDER:	Jeff Kinnard D.C., Commissioner District 1
AYES:	Carnahan, Kitchen Jr., Schlabach, Kinnard D.C., Davis

B.7. Set the Tentative Budget for 2021-2022

Request Board adopt and authorize the Chairman to execute the resolution adopting the 2021-2022 tentative budget for the County-Wide budget, Library Services, Fire Taxing District, Fire Rescue/EMS MSTU, and Stormwater MSTU.

Motion to approve and adopt and authorize the Chairman to execute the resolution to adopt the 2021-2022 Tentative Budget.

There were no public comments.

At the request of Commissioner Holly Davis, County Administrator Charles R. Oliver provided clarification regarding the current level of service.

Resolution Number 2021-084

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Ronald E. Kitchen Jr., 1st Vice Chair, District 2
SECONDER:	Jeff Kinnard D.C., Commissioner District 1
AYES:	Carnahan, Kitchen Jr., Schlabach, Kinnard D.C., Davis

B.8. Announce the date, time and location for the final budget hearing as follows:

DATE: September 28, 2021

TIME: 5:01 P.M.

LOCATION: County Commission Meeting Room

110 North Apopka Avenue

Inverness, FL

County Administrator Charles R. Oliver announced the date, time, and location of the final budget hearing.

C. UPCOMING MEETINGS

- | |
|---|
| <ol style="list-style-type: none">1. Regular Meeting: September 28, 2021 at 1:00 PM, Citrus County Courthouse, Room 100, 110 N. Apopka Avenue, Inverness, FL 344502. Regular Meeting: October 12, 2021 at 1:00 PM, Citrus County Courthouse, Room 100, 110 N. Apopka Avenue, Inverness, FL 34450 |
|---|

3. Regular Meeting: **October 26, 2021 at 1:00 PM**, Citrus County Courthouse, Room 100, 110 N. Apopka Avenue, Inverness, FL 34450

D. UPCOMING WORKSHOPS/SPECIAL MEETINGS

1. Final Budget Hearing: September 28, 2021, 5:01 PM, Citrus County Courthouse, Room 100, 110 N. Apopka Avenue, Inverness, FL. 34450

E. ADJOURN

The meeting was adjourned at 5:09 PM



AGENDA MEMORANDUM

FROM:	Colleen Scott, Management & Budget Director				
SUBJECT:	Discuss the purpose of the Public Hearing				
AGENDA DATE:	September 09, 2021				
<u>BRIEF OVERVIEW:</u>					
<u>BUDGET IMPACT/FUNDING SOURCE:</u>					
Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance
					\$0
<u>RECOMMENDED ACTION:</u> Hearings are primarily for the purpose of explaining the budget, proposed tax levy, and any proposed amendments, as well as affording the general public the opportunity to participate in the budget process.					



AGENDA MEMORANDUM

FROM:	Colleen Scott, Management & Budget Director
SUBJECT:	Discuss Proposed Tentative Millage Rates for 2021-2022
AGENDA DATE:	September 09, 2021

BRIEF OVERVIEW:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance
					\$0

RECOMMENDED ACTION:

The Board of County Commissioners proposed tentative aggregate millage rate of 7.7061 mills is 2.35% increase over the aggregate rolled-back rate of 7.5288 mills. The 2021-2022 proposed tentative millage produces \$86,650,251 in ad valorem tax revenue.

	FY 20/21 Millage	FY 21/22 Millage
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Fire MSTU	0.5881	0.5881
Stormwater MSTU	0.0974	0.0000
Total Special Districts	1.0072	0.9088
Total Proposed Tentative Millage	7.8887	7.7623

CITRUS COUNTY BOARD OF COUNTY COMMISSIONERS

TENTATIVE BUDGET HEARING SEPTEMBER 9, 2021

1. Discuss the purpose of the Public Hearing

Hearings are primarily for the purpose of explaining the budget, proposed tax levy, and any proposed amendments, as well as affording the general public the opportunity to participate in the budget process.

2. Discuss Proposed Tentative Millage Rates for 2021-2022

The Board of County Commissioners proposed tentative aggregate millage rate of 7.7061 mills is 2.35% increase over the aggregate rolled-back rate of 7.5288 mills. The 2021-2022 proposed tentative millage produces \$86,650,251 in ad valorem tax revenue.

	FY 20/21 Millage	FY 21/22 Millage
General Fund	6.2176	6.1937
Transportation	0.5988	0.5972
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Total County-Wide	6.8815	6.8535
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Library Services	0.3217	0.3207
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Fire MSTU	0.5881	0.5881
Stormwater MSTU	<u>0.0974</u>	<u>0.0000</u>
Total Special Districts	1.0072	0.9088
Total Proposed Tentative Millage	7.8887	7.7623

3. Discuss Proposed Tentative Budget for 2021-2022

a) The Proposed Tentative Budget is \$358,691,048 or a 10.7% increase from 2020/2021 budget of \$324,138,176.

b) Presentation of budget modifications amending the 2021/2022 budget incorporating adjustments proposed at the Budget Workshop (Exhibit A), and other budget modifications (Exhibit B), and Cash Carry Forward Projects (Exhibit C). (pages 3-10)

4. Take comments and questions from the general public concerning the proposed millage and the tentative budget.
5. Accept any motions to adjust the tentative millage and proposed budget.

Recalculate the proposed millage rates and percent increase/decrease in millage over the rolled-back rate.

6. Set the Tentative Millage Rates for 2021-2022

Request Board adopt and authorize the Chairman to execute a resolution adopting the Board of County Commissioners tentative millage rates for the County-Wide millage, Library Services, Fire Taxing District, Fire Rescue/EMS MSTU, and Stormwater MSTU for 2021-2022. (pages 11-12)

7. Set the Tentative Budget for 2021-2022

Request Board adopt and authorize the Chairman to execute the resolution adopting the 2021-2022 tentative budget for the County-Wide budget, Library Services, Fire Taxing District, Fire Rescue/EMS MSTU, and Stormwater MSTU. (page 13)

8. Announce the date, time and location for the final budget hearing as follows:

DATE: Tuesday, September 28, 2021
 TIME: 5:01 P.M.
 LOCATION: County Commission Meeting Room
 110 North Apopka Avenue
 Inverness, FL

TENTATIVE BUDGET HEARING

SEPTEMBER 9, 2021

Fiscal Year 2021-2022



Millage Discussion

Millage Rates

Florida Statute 200.065 Requires:

Name of taxing Authority: **Citrus County**

Aggregate Rolled Back Rate: **7.5288**

Percentage of increase over the aggregate rolled back rate: **2.35%**

Tentative aggregate millage rate: **7.7061**

Calculation of Aggregate Millage Rate

FY 2021-22	Taxable Value	Tentative Millage Rate	Taxes Levied
County	11,244,430,716	6.1937	\$69,644,631
Transportation	11,244,430,716	0.5972	6,715,174
Health	11,244,430,716	0.0626	703,901
Library	11,244,430,716	0.3207	3,606,089
Fire	10,169,114,446	<u>0.5881</u>	<u>5,980,456</u>
Total		7.7623	\$86,650,251

Calculation of Aggregate Millage Rate:

Total of Taxes Levied	\$86,650,251 /
Taxable Value	11,244,430,716
Aggregate Millage Rate	7.7061

Budget Discussion

Public Comments

Motions

Millage Motion

Following the motion, the millage and rolled-back rates must be publicly read into the minutes

County-wide

General Fund	6.1937
Transportation	0.5972
Health Dept.	<u>0.0626</u>
County-wide Total	6.8535

Special Districts

Library Services	0.3207
Fire Rescue Taxing	0.0000
Fire Rescue MSTU	0.5881
Stormwater MSTU	<u>0.0000</u>
Special Districts Total	0.9088

Total Millage	7.7623
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The aggregate rolled-back rate is 7.5288 mills and the proposed aggregate millage rate is 7.7061 mills, therefore, the percentage millage increase is 2.35%.

Budget Motion

Motion to approve the tentative
Budget for FY 2021/2022

Important Dates

September 28th – Final Budget Hearing



AGENDA MEMORANDUM

FROM:	Colleen Scott, Management & Budget Director				
SUBJECT:	Discuss Proposed Tentative Budget for 2021-2022				
AGENDA DATE:	September 09, 2021				
<u>BRIEF OVERVIEW:</u>					
<u>BUDGET IMPACT/FUNDING SOURCE:</u>					
Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance
					\$0
<u>RECOMMENDED ACTION:</u>					
a) The Proposed Tentative Budget is \$358,691,048 a 10.7% increase from fiscal year 2020/2021 budget of \$324,138,176. b) Presentation of budget modifications amending the 2021/2022 budget incorporating adjustments proposed at the Budget Workshop (Exhibit A), other budget modifications (Exhibit B), and Cash Carry Forward Projects (Exhibit C).					

Citrus County
2021/2022 Proposed Budget
Budget Modifications
Exhibit "A"

General Fund

1. This adjustment modifies the Stormwater's budget in accordance with BOCC direction at the July 28 budget workshop.

102-311-400	Stormwater Ad Valorem Taxes	(981,431)
102-325-100	Stormwater MSBU	981,431

Attachment: Exhibits (17205 : Discuss Proposed Tentative Budget for 2021-2022)

Citrus County
2021/2022 Proposed Budget
Budget Modifications
Exhibit "A"

General Fund

1. This adjustment modifies various ad valorem tax accounts based on the certified Department of Revenue TRIM forms.

001-311-100	Ad Valorem Taxes	(440)
001-335-120	State Revenue Sharing	440
102-311-100	Ad Valorem Taxes	(270)
102-369-900	Other Misc Revenue	270
131-311-100	Ad Valorem Taxes	(417)
131-369-900	Other Misc Revenue	417

2. This adjustment modifies the City of Inverness Law Enforcement adding one additional full-time position in accordance with the executed contract.

001-342-130	City of Inverness Law Enforcement	107,615
3104-51000	Personnel Services	80,676
3104-53000	Operating Expense	13,318
3104-56000	Capital Outlay	13,621
	Total Expenditures	<u>107,615</u>

3. This adjustment moves the portion of vehicle maintenance associated with Veteran Services into the correct department.

5225-54603	Community Services - Vehicle Maintenance	(500)
2991-54603	Veteran Services - Vehicle Maintenance	500

4. This adjustment modifies the high-speed internet service cost for the Citrus County Courthouse to coincide with the execute service order.

2150-54100	Communication Services	1,600
9999-60050	Reserve for Contingency	(1,600)

5. This adjustment modifies various revenue account number to be in compliance with the State of Florida, Uniform Chart of Accounts.

001-315-000	Communication Service Tax	(1,500,000)
001-315-100	State Communication Service Tax	1,500,000
160-312-120	Tourist Tax	(1,500,000)
160-312-130	Tourist Tax	1,500,000

Attachment: Exhibits (17205 : Discuss Proposed Tentative Budget for 2021-2022)

Citrus County
2021/2022 Proposed Budget
Budget Modifications
Exhibit "A"

160H-312-121	1st Cent Tourist Tax	(350,000)
160H-312-131	1st Cent Tourist Tax	350,000
001-335-120	State Revenue Sharing	(3,500,440)
001-335-121	State Revenue Sharing	3,500,440

Solid Waste Management

1. This adjustment allocates the additional funds in accordance with the fee and assessment rates adopted by the Board of July 27, 2021. The additional revenues will be used to offset the cost of the landfill cover material, waste tire and recycling drop-off and household hazardous waste collection fees.

401-343-405	Residential Solid Waste Assessment	140,000
401-400-100	5% Reserve	(7,000)
	Total Revenues	133,000
5212-53400	Landfill - Other Contractual Services	45,000
5218-53400	Recycling - Other Contractual Services	44,000
5219-53400	Hazardous Waster - Other Contractual Svc	44,000
	Total Expenditures	133,000

Limerock Road Paving Special Assessment

1. This adjustment establishes the budget for the 2021 Limerock Road Paving Program as approved by the BOCC on July 27, 2021.

710-325-100	Special Assessment	932
710-400-100	5% Reserve	(47)
	Total Revenues	885
7102-54907	Property Appraiser Commissions	123
7102-54908	Tax Collector Commissions	19
7102-61000	Reserve Cash Forward	743
	Total Expenditures	885

Citrus Springs 2021 Special Assessment

1. This adjustment establishes the budget for the 2021 Citrus Springs Waterline Extension Special Assessment as approved by the BOCC on July 27, 2021.

Citrus County
2021/2022 Proposed Budget
Budget Modifications
Exhibit "A"

740J-325-100	Special Assessment	15,188
740J-400-100	5% Reserve	(760)
	Total Revenues	<u>14,428</u>
7440J-54201	Postage	87
7440J-59421	Advertising	204
7102-54907	Property Appraiser Commissions	446
7102-54908	Tax Collector Commissions	304
7102-61000	Reserve Cash Forward	13,387
	Total Expenditures	<u>14,428</u>

Montezuma Waters Sewer Special Assessment

1. This adjustment establishes the budget for the Montezuma Waters Sewer Special Assessment as approved by the BOCC on July 27, 2021.

749-325-100	Special Assessment	56,269
749-400-100	5% Reserve	(2,814)
	Total Revenues	<u>53,455</u>
7440J-54201	Postage	7
7440J-59421	Advertising	100
7102-54907	Property Appraiser Commissions	1,275
7102-54908	Tax Collector Commissions	1,130
7102-61000	Reserve Cash Forward	50,943
	Total Expenditures	<u>53,455</u>

Property Abatement Special Assessment

1. This adjustment establishes the budget for the 2021 Property Abatement Program as approved by the BOCC on July 27, 2021.

710-325-100	Special Assessment	9,208
710-400-100	5% Reserve	(461)
	Total Revenues	<u>8,747</u>
7102-54907	Property Appraiser Commissions	291
7102-54908	Tax Collector Commissions	185
7102-61000	Reserve Cash Forward	8,271
	Total Expenditures	<u>8,747</u>

Attachment: Exhibits (17205 : Discuss Proposed Tentative Budget for 2021-2022)

General Fund - Reserve for Contingency
2021/2022 Proposed Budget
including adjustments from Exhibit "A" & "B"

Beginning Balance		955,000
Couthouse High-Speed Internet	(1,600)	
Net Adjustments	(1,600)	
Ending Balance		953,400

Attachment: Exhibits (17205 : Discuss Proposed Tentative Budget for 2021-2022)

Exhibit "C"
2021/2022 Proposed Budget
Carry Forward Projects

Fund / Division	Project Description	Account Number	Account Title	Amount
GENERAL FUND - 001				
<u>Revenues</u>				
			Cash Carry Forward	956,049
<u>Expenditures</u>				
Capital Improvement Prog	Detention Facility HVAC	2140-56400	Machinery & Equipment	862,749
Aviation	CR - Obstruction Clearing Match	2105-59100	Transfer	26,600
Aviation	CR - Venable Tree Clearing Match	2105-59100	Transfer	16,300
Aviation	CR - Mill & Overlay Match	2105-59100	Transfer	24,000
Aviation	Inv - Relocate Taxiway Match	2105-59100	Transfer	26,400
GENERAL FUND CIP - 001A				
<u>Revenues</u>				
			Cash Carry Forward	31,464
<u>Expenditures</u>				
General Fund CIP	Annual CAD Maintenance	3120-54604	Equipment Maintenance	31,464
5 YEAR ROAD PROGRAM - 326				
<u>Revenues</u>				
			Cash Carry Forward	2,000,000
<u>Expenditures</u>				
5 Year Road Program	CR491 Widening Project	4110-56339	CR491 - SR 44 to CR 486	2,000,000
SCHOOL IMPACT FEES - 611				
<u>Revenues</u>				
			Cash Carry Forward	750,000
<u>Expenditures</u>				
	Lecanto Complex Emergency Evac	2800-53100	Professional Services	50,000
	Lecanto Complex Emergency Evac	2800-56300	Improve O/T Buildings	700,000
ROAD IMPACT FEES/DISTRICT A - 662				
<u>Revenues</u>				
			Cash Carry Forward	250,750
<u>Expenditures</u>				
	CR491 Widening Project	2831-56339	CR491 - SR 44 to CR 486	250,750
ROAD IMPACT FEES/DISTRICT B - 663				
<u>Revenues</u>				
			Cash Carry Forward	590,000
<u>Expenditures</u>				
	CR491 Widening Project	2832-56339	CR491 - SR 44 to CR 486	590,000
ROAD IMPACT FEES/DISTRICT D - 665				
<u>Revenues</u>				
			Cash Carry Forward	86,800
<u>Expenditures</u>				
	CR491 Widening Project	2834-56339	CR491 - SR 44 to CR 486	86,800
SOLID WASTE MANAGEMENT CIP - 405				

Attachment: Exhibits (17205 : Discuss Proposed Tentative Budget for 2021-2022)

Exhibit "C"
2021/2022 Proposed Budget
Carry Forward Projects

Fund / Division	Project Description	Account Number	Account Title	Amount
<u>Revenues</u>				
			Cash Carry Forward	8,580,428
<u>Expenditures</u>				
	Landfill Expansion	5215-56100	Land	7,980,428
	Citizen Service Area Repairs	5215-53100	Professional Services	100,000
	Citizen Service Area Repairs	5215-56300	Improve O/T Buildings	500,000
UTILITIES - 450				
<u>Revenues</u>				
			Cash Carry Forward	1,786,558
<u>Expenditures</u>				
	US 19 County Line to Green Acres	9000-56300	Improve O/T Buildings	661,558
	Brentwood Upgrades	9000-56300	Improve O/T Buildings	700,000
	CR491 Widening Project	9000-56300	Improve O/T Buildings	425,000
WATER EXPANSION SYSTEM - 451				
<u>Revenues</u>				
			Cash Carry Forward	1,400,000
<u>Expenditures</u>				
	Dawson to Independence	9600-56300	Improve O/T Buildings	550,000
	Independence to Lakeview	9600-56300	Improve O/T Buildings	850,000
WASTEWATER EXPANSION SYSTEM - 451A				
<u>Revenues</u>				
			Cash Carry Forward	2,882,750
<u>Expenditures</u>				
	NW Quad Wastewater Extension	9601A-56300	Improve O/T Buildings	1,133,750
	Meadowcrest WWTF Upgrades	9601A-56300	Improve O/T Buildings	350,000
	Brentwood Upgrades	9601A-56300	Improve O/T Buildings	714,000
	Brentwood WWTP to Meadowcrest	9601A-56300	Improve O/T Buildings	685,000
FIRE RESCUE - 154				
<u>Revenues</u>				
			Cash Carry Forward	31,464
<u>Expenditures</u>				
	Annual CAD Maintenance	3200-54604	Equipment Maintenance	31,464
WATER/WASTEWATER INFRASTRUCTURE - 365				
<u>Revenues</u>				
			Cash Carry Forward	536,446
<u>Expenditures</u>				
	Coop Watershed Mgmt	4116-53400	Other Contractual Services	536,446
VISITOR & CONVENTION BUREAU - 160				
<u>Revenues</u>				
			Cash Carry Forward	350,000
<u>Expenditures</u>				
	Kings Bay River Walk	2122-58100	Aid to Governmental Agency	350,000

Attachment: Exhibits (17205 : Discuss Proposed Tentative Budget for 2021-2022)

Exhibit "C"
2021/2022 Proposed Budget
Carry Forward Projects

Fund / Division	Project Description	Account Number	Account Title	Amount
VISITOR & CONVENTION BUREAU - 160H				
<u>Revenues</u>				
			Cash Carry Forward	250,000
<u>Expenditures</u>				
	Kings Bay River Walk	2122H-58100	Aid to Governmental Agency	150,000
	Crystal River National Wildlife Refuge	2122H-58200	Funds to Other Org	100,000
ARTICLE V FACILITIES - 094				
<u>Revenues</u>				
			Cash Carry Forward	345,654
<u>Expenditures</u>				
	Judicial Infrastructure	5704-53400	Aid to Governmental Agency	91,908
	Judicial Infrastructure	5704-56400	Funds to Other Org	253,746

Attachment: Exhibits (17205 : Discuss Proposed Tentative Budget for 2021-2022)



AGENDA MEMORANDUM

FROM:	Colleen Scott, Management & Budget Director
SUBJECT:	Receive Public Comments Regarding FY 21/22 Budget
AGENDA DATE:	September 09, 2021

BRIEF OVERVIEW:

Take comments and questions from the general public concerning the proposed millage and the tentative budget.

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance
					\$0

RECOMMENDED ACTION:

Take comments and questions from the general public concerning the proposed millage and the tentative budget.



AGENDA MEMORANDUM

FROM:	Colleen Scott, Management & Budget Director				
SUBJECT:	Accept any motions to adjust the tentative millage and proposed budget				
AGENDA DATE:	September 09, 2021				
<u>BRIEF OVERVIEW:</u>					
<u>BUDGET IMPACT/FUNDING SOURCE:</u>					
Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance
					\$0
<u>RECOMMENDED ACTION:</u> Recalculate the proposed millage rates and percent increase/decrease in millage over the rolled-back rate.					



AGENDA MEMORANDUM

FROM:	Colleen Scott, Management & Budget Director				
SUBJECT:	Set the Tentative Millage Rates for 2021-2022				
AGENDA DATE:	September 09, 2021				
<u>BRIEF OVERVIEW:</u>					
<u>BUDGET IMPACT/FUNDING SOURCE:</u>					
Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance
					\$0
<u>RECOMMENDED ACTION:</u> Request Board adopt and authorize the Chairman to execute a resolution adopting the Board of County Commissioners tentative millage rates for the County-Wide millage, Library Services, Fire Taxing District, Fire Rescue/EMS MSTU, and Stormwater MSTU for 2021-2022.					

RESOLUTION NO. 2021-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CITRUS COUNTY, FLORIDA, ADOPTING THE TENTATIVE LEVYING OF AD VALOREM TAXES FOR CITRUS COUNTY GENERAL FUND, TRANSPORTATION BOARD, HEALTH BOARD, LIBRARY BOARD, FIRE MSTU, AND STORMWATER MSTU FOR FISCAL YEAR 2021/2022.

WHEREAS, the provisions of Chapter 129 and Chapter 200, Florida Statutes, provide the procedure for levying ad valorem millage and adopting the County's annual budget for Fiscal Year 2021/2022; the Board of County Commissioners of Citrus County, Florida, has complied with said laws and has provided for the adoption of said Budget, which said Budget includes all items that are necessary and proper as provided by law for the County; and

WHEREAS, the Citrus County Board of County Commissioners, pursuant to the authority vested in them under the laws of the State of Florida, is authorized to levy ad valorem taxes on property within the County; and

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Citrus County, Florida, in special session on the 9th day of September 2021, as follows:

1. That the said tax levy in the amount set forth on "Exhibit A", is hereby certified to the Citrus County Property Appraiser for extension on the 2021 Tax Rolls of Citrus County.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF CITRUS COUNTY, FLORIDA

ANGELA VICK, CLERK

SCOTT CARNAHAN, CHAIRMAN

APPROVED FOR THE RELIANCE OF
CITRUS COUNTY ONLY:

DENISE A. DYMOND LYN,
COUNTY ATTORNEY

Attachment: Millage Resolution (17210 : Set the Tentative Millage Rates for 2021-2022)

EXHIBIT A

	Millage for FY 21/22
<i>County-Wide</i>	
General Fund	6.1937
Transportation	0.5972
Health Department	0.0626
 <i>Special Districts</i>	
Library Services	0.3207
Fire Taxing District	0.0000
Fire MSTU	0.5881
Stormwater MSTU	0.0000

The aggregate rolled-back rate is 7.5288 mills and the proposed aggregate millage rate is 7.7061 mills, therefore, the percentage millage increase is 2.35%.



AGENDA MEMORANDUM

FROM:	Colleen Scott, Management & Budget Director				
SUBJECT:	Set the Tentative Budget for 2021-2022				
AGENDA DATE:	September 09, 2021				
<u>BRIEF OVERVIEW:</u>					
<u>BUDGET IMPACT/FUNDING SOURCE:</u>					
Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance
					\$0
<u>RECOMMENDED ACTION:</u> Request Board adopt and authorize the Chairman to execute the resolution adopting the 2021-2022 tentative budget for the County-Wide budget, Library Services, Fire Taxing District, Fire Rescue/EMS MSTU, and Stormwater MSTU.					

RESOLUTION NO. 2021-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CITRUS COUNTY, FLORIDA, ADOPTING ITS TENTATIVE BUDGET FOR FISCAL YEAR 2021/2022

WHEREAS, the Board held a public hearing with respect to its tentative millage and tentative budget on September 9, 2021, at 5:01 p.m.; and

WHEREAS, the Board has complied with the provisions of Chapter 129 and Chapter 200, Florida Statutes, with respect to adopting its tentative budget and adopting its tentative millage levy; and

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Citrus County, Florida, in special session on the 9th day of September 2021, as follows:

1. The Board does hereby adopt its tentative budget which shall serve for the 2021-2022 fiscal year.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF CITRUS COUNTY, FLORIDA

ANGELA VICK, CLERK

SCOTT CARNAHAN, CHAIRMAN

APPROVED FOR THE RELIANCE OF
CITRUS COUNTY ONLY:

DENISE A. DYMOND LYN,
COUNTY ATTORNEY

Attachment: Budget Reolsution (17209 : Set the Tentative Budget for 2021-2022)



AGENDA MEMORANDUM

FROM:	Colleen Scott, Management & Budget Director				
SUBJECT:	Announce the date, time and location for the final budget hearing as follows:				
AGENDA DATE:	September 09, 2021				
<u>BRIEF OVERVIEW:</u>					
<u>BUDGET IMPACT/FUNDING SOURCE:</u>					
Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance
					\$0
<u>RECOMMENDED ACTION:</u>					
DATE: September 28, 2021					
TIME: 5:01 P.M.					
LOCATION: County Commission Meeting Room					
110 North Apopka Avenue					
Inverness, FL					

Proof of Publication

from the
CITRUS COUNTY CHRONICLE
Crystal River, Citrus County, Florida
PUBLISHED DAILY

STATE OF FLORIDA
COUNTY OF CITRUS

Before the undersigned authority personally appeared

Theresa Holland and/or Mary Ann Naczi and/or Tonya
Knight and/or Jeanne Ethridge

Of the Citrus County Chronicle, a newspaper published
daily at Crystal River, in Citrus County, Florida, that the
attached copy of advertisement being a public notice in the
matter of the Court,

5878-0902 THCRN PUBLIC NOTICE NOTICE IS
HEREBY GIVEN that the Citrus County Board of County
Commissioners will conduct a Special Meeting on
Thursday, September 9, 2021, at 5:01 P.M. in the Citrus
County Courthouse, 110 North Apopka Avenue, Inverness

was published in said newspaper in the issues of
September 2nd, 2021,

Affiant further says that the Citrus County Chronicle is a
Newspaper published at Crystal River in said Citrus County,
Florida, and that the said newspaper has heretofore been
continuously published in Citrus County, Marion County
and Levy County, Florida, each week and has been entered
as second class mail matter at the post office in Inverness in
said Citrus County, Florida, for a period of one year next
preceding the first publication of the attached copy of
advertisement; and affiant further says that he/she has
neither paid nor promised any person, firm or corporation
any discount, rebate, commission or refund for the purpose
of securing this advertisement for publication in the said
newspaper.

Jeanne Ethridge

The forgoing instrument was acknowledged before me.

This _____ day of _____
By: Theresa Holland and/or Mary Ann Naczi and/or Tonya
Knight and/or Jeanne Ethridge
who appeared by (X) means of physical presence or () via
online notarization.

Notary Public

5878-0902 THCRN
PUBLIC NOTICE

NOTICE IS HEREBY GIVEN that the Citrus County Board of County
Commissioners will conduct a **Special Meeting** on **Thursday, Sep-
tember 9, 2021, at 5:01 P.M.** in the Citrus County Courthouse, 110
North Apopka Avenue, Inverness, Florida, for the purpose of re-
viewing the tentative budget for the fiscal year beginning October 1,
2021 and ending September 30, 2022.

Any person requiring reasonable accommodation at this meeting be-
cause of a disability or physical impairment should contact the
County Administrator's Office, 3600 W. Sovereign Path, Suite 267,
Lecanto, FL 34461, (352) 527-5210, at least two days before the
meeting. 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 Ser-
vice.

If you need a Spanish Translator please make arrangements with the
County by telephone within two days of the publication notice at
352-527-5370

Si necesita un traductor de español por favor haga arreglos con el
Condado dentro de dos días de la notificación de la publicación
352-527-5370

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 pro-
vide that a verbatim record of the proceeding is made, which record
includes testimony and evidence upon which the appeal is to be
based. (Section 286.0101, Florida Statutes)

Published September 2, 2021

Communication: Proof of Publication (ADJOURN)

Order # 12978 7
\$19.92
SEP 8 '21 7:50am