

BOARD OF COUNTY COMMISSIONERS OF CITRUS COUNTY, FLORIDA
Citrus County Courthouse
Room 100, 110 N. Apopka Avenue, Inverness, FL 34450

AGENDA

September 8, 2022 5:01 PM

Ronald E. Kitchen Jr., Chair, District 2 Ruthie Davis Schlabach, 1st Vice Chair, District 3 Holly L. Davis, 2nd Vice Chair, District 5 Jeff Kinnard D.C., Commissioner District 1 Scott Carnahan, Commissioner, District 4	Angela Vick, Clerk of the Circuit Court Charles R. Oliver, County Administrator Denise A. Dymond Lyn, County Attorney
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MISSION

Citrus County Government is a value-driven organization dedicated to responsive citizen service by providing quality programs, services and facilities to build a strong community and promote the best quality of life for our 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, TTY (352) 527-5312 at least two days before the meeting.

A. CALL TO ORDER**A.1. Invocation****A.2. Pledge of Allegiance****B. TENTATIVE BUDGET HEARING****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.

B.2. Discuss Proposed Tentative Millage Rates for 2022-2023

The Board of County Commissioners proposed tentative aggregate millage rate of 8.1907 mills is 13.64% increase over the aggregate rolled-back rate of 7.2074 mills. The 2022-2023 proposed tentative millage produces \$99,814,108 in ad valorem tax revenue.

	FY 21/22	FY 22/23
	Millage	Millage
General Fund	6.1937	6.5057
Transportation	0.5972	0.7860
Health Department	0.0626	0.0614
Total County-Wide	6.8535	7.3531
Special Districts		
Library Services	0.3207	0.3147
Fire Taxing District	0.0000	0.0000
Fire MSTU	0.5881	0.5780
Stormwater MSTU	0.0000	0.0000
Total Special Districts	0.9088	0.8927
Total Proposed Tentative Millage	7.7623	8.2458

B.3. Discuss Proposed Tentative Budget for 2022-2023

a) The Proposed Tentative Budget is \$390,911,484 a 1.9% decrease from fiscal year 2021/2022 budget of \$398,490,010.

b) Presentation of budget modifications amending the 2022/2023 budget incorporating adjustments proposed at the Budget Workshop (Exhibit A), other budget modifications (Exhibit B), and Cash Carry Forward Projects (Exhibit C).

B.4. Receive Public Comments Regarding FY 22/23 Budget

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

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

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

B.6. Set the Tentative Millage Rates for 2022-2023

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 MSBU for 2022-2023.

B.7. Set the Tentative Budget for 2022-2023

Request Board adopt and authorize the Chairman to execute the resolution adopting the 2022-2023 tentative budget for the County-Wide budget, Library Services, Fire Taxing District, Fire Rescue/EMS MSTU, and Stormwater MSBU.

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

DATE: September 27, 2022
TIME: 5:01 P.M.
LOCATION: County Commission Meeting Room
110 North Apopka Avenue
Inverness, FL

C. UPCOMING MEETINGS

Regular Meeting: September 13, 2022 at 1:00PM, Citrus County Courthouse, Room 100, 110 N. Apopka Avenue, Inverness, FL. 34450

D. UPCOMING WORKSHOPS/SPECIAL MEETINGS

Final Budget Hearing: September 27, 2022, 5:01PM, Citrus County Courthouse, Room 100, 110 N. Apopka Avenue, Inverness, FL. 34450.

E. ADJOURN



AGENDA MEMORANDUM

FROM:	Colleen Scott, Management & Budget Director				
SUBJECT:	Discuss the purpose of the Public Hearing				
AGENDA DATE:	September 08, 2022				
<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 2022-2023				
AGENDA DATE:	September 08, 2022				
<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>					
The Board of County Commissioners proposed tentative aggregate millage rate of 8.1907 mills is 13.64% increase over the aggregate rolled-back rate of 7.2074 mills. The 2022-2023 proposed tentative millage produces \$99,814,108 in ad valorem tax revenue.					
		FY 21/22 Millage		FY 22/23 Millage	
General Fund		6.1937		6.5057	
Transportation		0.5972		0.7860	
Health Department		0.0626		0.0614	
Total County-Wide		6.8535		7.3531	
Special Districts					
Library Services		0.3207		0.3147	
Fire Taxing District		0.0000		0.0000	
Fire MSTU		0.5881		0.5780	
Stormwater MSTU		0.0000		0.0000	
Total Special Districts		0.9088		0.8927	
Total Proposed Tentative Millage		7.7623		8.2458	

CITRUS COUNTY BOARD OF COUNTY COMMISSIONERS

TENTATIVE BUDGET HEARING SEPTEMBER 8, 2022

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 2022-2023

The Board of County Commissioners proposed tentative aggregate millage rate of 8.1907 mills is 13.64% increase over the aggregate rolled-back rate of 7.2074 mills. The 2022-2023 proposed tentative millage produces \$99,814,108 in ad valorem tax revenue.

	FY 21/22 Millage	FY 22/23 Millage
General Fund	6.1937	6.5057
Transportation	0.5972	0.7860
Health Department	<u>0.0626</u>	<u>0.0614</u>
Total County-Wide	6.8535	7.3531
Special Districts		
Library Services	0.3207	0.3147
Fire Taxing District	0.0000	0.0000
Fire MSTU	0.5881	0.5780
Stormwater MSTU	<u>0.0000</u>	<u>0.0000</u>
Total Special Districts	0.9088	0.8927
Total Proposed Tentative Millage	7.7623	8.2458

3. Discuss Proposed Tentative Budget for 2022-2023

a) The Proposed Tentative Budget is \$390,911,484 or a 1.9% decrease from 2021/2022 budget of \$398,490,010.

b) Presentation of budget modifications amending the 2022/2023 budget incorporating adjustments proposed at the Budget Workshop (Exhibit A), and other budget modifications (Exhibit B), and Cash Carry Forward Projects (Exhibit C). (pages 3-11)

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 2022-2023

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 2022-2023. (pages 12-13)

7. Set the Tentative Budget for 2022-2023

Request Board adopt and authorize the Chairman to execute the resolution adopting the 2022-2023 tentative budget for the County-Wide budget, Library Services, Fire Taxing District, Fire Rescue/EMS MSTU, and Stormwater MSTU. (page 14)

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

DATE: Tuesday, September 27, 2022
 TIME: 5:01 P.M.
 LOCATION: County Commission Meeting Room
 110 North Apopka Avenue
 Inverness, FL

Citrus County
2022/2023 Proposed Budget
Budget Modifications
Exhibit "A"

General Fund

1. This adjustment modifies the Sheriff General Operating budget in accordance with BOCC direction at the July 26 budget workshop.

001-311-100	Ad Valorem Taxes	(260,786)
001-400-100	5% Reserve	13,039
	Total Revenues	<u>(247,747)</u>
3101-51000	Personnel Services	(98,692)
3101-56300	Operating Expenses	(268,194)
3101-56000	Capital Outlay	(594,573)
3103-51000	Personnel Services	239,914
9999-59100	Transfer for Animal Services	(11,584)
9999-60050	Reserve for Contingency	485,382
	Total Expenditures	<u>(247,747)</u>
106-381-001	Transfer from General Fund	(11,584)
5106-51000	Personnel Services	(11,584)

Attachment: Tentative Agenda (20672 : Discuss Proposed Tentative Millage Rates for 2022-2023)

Citrus County
2022/2023 Proposed Budget
Budget Modifications
Exhibit "B"

General Fund

1. This adjustment modifies the Division of Forestry budget for the contract amendment approved by the BOCC on August 30, 2022.

3213-58115	Fire District Assessment	(3,219)
9999-60050	Reserve for Contingency	3,219

2. This adjustment increases the amount budgeted for Arbitrage Rebate Compliance services as approved by the BOCC on August 30, 2022.

2140-53100	Professional Services	100
9999-60050	Reserve for Contingency	(100)

3. This adjustment modifies the budget revenues associated with the budgeted transfers from Fire Services.

001-381-154	Transfer - Fire Services	7,308
9999-60050	Reserve for Contingency	7,308

4. This adjustment transfers the fund balance of Inverness Village Special Assessment.

001-381-200	Transfer - Special Assessments	70,721
9999-60050	Reserve for Contingency	70,721

5. This adjustment appropriates additional funding for the County's share of juvenile detention services based on the estimates provide by the Florida Department of Juvenile Justice.

3340-58130	Dept of Juvenile Justice	78,673
9999-60050	Reserve for Contingency	(78,673)

6. This adjustment appropriates additional funding for inmate medical charges and detention services while inmates are in a medical facility.

2101A-53106	Medical Services	200,000
9999-60050	Reserve for Contingency	(200,000)

7. This adjustment appropriates funding for various remodeling projects in the Lecanto Government Building.

2670-54626	Facility Maintenance Projects	50,000
9999-60050	Reserve for Contingency	(50,000)

Attachment: Tentative Agenda (20672 : Discuss Proposed Tentative Millage Rates for 2022-2023)

Citrus County
2022/2023 Proposed Budget
Budget Modifications
Exhibit "B"

8. This adjustment appropriates funding for repair/replacement of the Ozello Fishing Pier.

6120-56300	Improvements other than Buildings	40,000
9999-60050	Reserve for Contingency	(40,000)

9. This adjustment appropriates funding for the Clerk's Office Meadowcrest renovation.

2140-56200	Buildings	82,000
9999-60050	Reserve for Contingency	(82,000)

10. This adjustment appropriates funding for repairs at the Eden Park Fishing Pier.

6120-56300	Improvements other than Buildings	81,000
9999-60050	Reserve for Contingency	(81,000)

11. This adjustment appropriates the estimated funding for the replacement of the underground storage tank at the Detention Facility.

2140-56300	Improvements other than Buildings	125,000
9999-60050	Reserve for Contingency	(125,000)

Sea Otter Path Special Assessment

1. This adjustment establishes the budget for the Montezuma Waters Sewer Special Assessment as approved by the BOCC on August 9, 2022.

780-325-100	Special Assessment	5,992
780-400-100	5% Reserve	(300)
	Total Revenues	<u>5,692</u>
7810-54907	Property Appraiser Commissions	330
7810-54908	Tax Collector Commissions	120
7810-61000	Reserve Budgeted Fund Balance	<u>5,542</u>
	Total Expenditures	5,992

Attachment: Tentative Agenda (20672 : Discuss Proposed Tentative Millage Rates for 2022-2023)

Citrus County
2022/2023 Proposed Budget
Budget Modifications
Exhibit "B"

Property Abatement Special Assessment

1. This adjustment establishes the budget for the 2022 Property Abatement Program as approved by the BOCC on August 30, 2022.

001D-325-100	Special Assessment	105,446
001D-400-100	5% Reserve	<u>(5,273)</u>
	Total Revenues	100,173
7102-54907	Property Appraiser Commissions	3,315
7102-54908	Tax Collector Commissions	2,110
7102-61000	Reserve Budgeted Fund Balance	<u>94,748</u>
	Total Expenditures	100,173

Fleet Management

1. This adjustment allocates additional funds for the required retirement contribution due to an employee entering the DROP program.

9999-60050	Reserve for Contingency	(2,909)
9999-59100	Transfer	2,909
550-381-001	Transfer from General Fund	2,909
4150-52200	Retirement Contribution	2,909

Attachment: Tentative Agenda (20672 : Discuss Proposed Tentative Millage Rates for 2022-2023)

General Fund - Reserve for Contingency
2022/2023 Proposed Budget
including adjustments from Exhibit "A" & "B"

Beginning Balance		1,000,000
Budget Adjustment from 7/26 Meeting	485,382	
Forestry Contract Amendment	3,219	
Arbitrage Rebate Compliance Services	(100)	
Fire Services Budgeted Transfer	7,308	
Inverness Village Special Assessment	70,721	
Juvenile Detention Services	(78,673)	
Inmate Medical Charges and Coverage	(200,000)	
Lecanto Gov't Building Remodelling Projects	(50,000)	
Ozello Fishing Pier	(40,000)	
Transfer to Fleet Management	(2,909)	
Clerk's Office Meadowcrest Renovation	(82,000)	
Eden Park Fishing Pier	(81,000)	
Underground Storage Tank replacement	(125,000)	
Net Adjustments		(93,052)
Ending Balance		906,948

Exhibit "C"
2022/2023 Proposed Budget
Carry Forward Projects

Fund / Division	Project Description	Account Number	Account Title	Amount
GENERAL FUND - 001				
<u>Revenues</u>				
			Cash Carry Forward	1,919,06
<u>Expenditures</u>				
Capital Improvement Prog	Lecanto Parking Lot Restriping	2140-54600	Repair & Maintenance	79,31
Capital Improvement Prog	Animal Services Bldg Maintenance	2140-54604	Building Maintenance	121,00
Capital Improvement Prog	West Citrus Reroof	2140-56200	Buildings	70,12
Capital Improvement Prog	Resource Center Reroof	2140-56200	Buildings	70,12
Capital Improvement Prog	Resource Center Exterior Painting	2140-56200	Buildings	65,00
Capital Improvement Prog	Sheriff Ops Building Windows	2140-56200	Buildings	195,00
Capital Improvement Prog	Courthouse Generator	2140-56400	Machinery & Equipment	500,00
Capital Improvement Prog	Sheriff Ops Building Elevator	2140-56400	Machinery & Equipment	60,00
Maintenance Operations	Carpet Replacement	2670-54626	Facilities Management	10,00
Maintenance Operations	East Citrus Community Ctr Bathroom	2670-56200	Buildings	21,80
Aviation CIP	Inv - Construct T & Corp Hangar	2105-53100	Professional Services	500,00
Aviation CIP	Inv - Obstruction Clearing Match	2105-59100	Transfer	10,00
Aviation CIP	CR - Venable Tree Clearing Match	2105-59100	Transfer	16,30
Aviation CIP	CR - Environmental Assessment	2105-59100	Transfer	10,00
Aviation CIP	CR - Mill & Overlay Match	2105-59100	Transfer	128,00
Aviation CIP	Inv - Relocate Taxiway Match	2105-59100	Transfer	26,40
Aviation	Inv Building Maintenance	7201-54604	Building Maintenance	13,00
Aviation	CR Building Maintenance	7201-54604	Building Maintenance	23,00
GENERAL FUND CIP - 001A				
<u>Revenues</u>				
			Cash Carry Forward	1,554,12
<u>Expenditures</u>				
General Fund CIP	Ft Island Trail Design	3120-53100	Professional Services	10,00
General Fund CIP	Annual CAD Maintenance	3120-54615	Software Support	31,46
General Fund CIP	Guardrail Replacement	3120-56300	Improve O/T Buildings	200,00
General Fund CIP	Ozello Trail Black Creek Culvert	3120-56300	Improve O/T Buildings	60,00
General Fund CIP	Ft Island Trail Multi Purpose Match	3120-59100	Transfer	752,66
General Fund CIP	Fuel Site Expansion Match	3120-59100	Transfer	500,00
5 YEAR ROAD PROGRAM - 326				
<u>Revenues</u>				
			Cash Carry Forward	3,945,00
<u>Expenditures</u>				
5 Year Road Program	Turner Camp Guardrail Replacement	4110-56300	Improve O/T Buildings	445,00
5 Year Road Program	CR491 Widening Project	4110-56339	CR491 - SR 44 to CR 486	2,000,00
5 Year Road Program	Road Resurfacing	4110-56549	Road Resurfacing	1,500,00
BOATING IMPROVEMENT - 065				
<u>Revenues</u>				
			Cash Carry Forward	315,00
<u>Expenditures</u>				
	Barge Canal Boat Ramp	6115-56300	Improve O/T Buildings	315,00

Attachment: Tentative Agenda (20672 : Discuss Proposed Tentative Millage Rates for 2022-2023)

Exhibit "C"
2022/2023 Proposed Budget
Carry Forward Projects

Fund / Division	Project Description	Account Number	Account Title	Amount
ROAD IMPACT FEES/DISTRICT A - 662				
<u>Revenues</u>				
			Cash Carry Forward	216,30
<u>Expenditures</u>				
	CR491 Widening Project	2831-56339	CR491 - SR 44 to CR 486	216,30
ROAD IMPACT FEES/DISTRICT B - 663				
<u>Revenues</u>				
			Cash Carry Forward	590,00
<u>Expenditures</u>				
	CR491 Widening Project	2832-56339	CR491 - SR 44 to CR 486	590,00
ROAD IMPACT FEES/DISTRICT D - 665				
<u>Revenues</u>				
			Cash Carry Forward	136,80
<u>Expenditures</u>				
	Stovall Bldg Add'l Parking	2834-53100	Professional Services	50,00
	CR491 Widening Project	2834-56339	CR491 - SR 44 to CR 486	86,80
SOLID WASTE MANAGEMENT CIP - 405				
<u>Revenues</u>				
			Cash Carry Forward	12,466,36
<u>Expenditures</u>				
	Landfill Expansion	5215-56100	Land	11,980,42
	Citizen Service Area Repairs	5215-53100	Professional Services	100,00
	Citizen Service Area Repairs	5215-56300	Improve O/T Buildings	385,93
UTILITIES - 450				
<u>Revenues</u>				
			Cash Carry Forward	2,436,00
<u>Expenditures</u>				
	CR491 Widening Project	9500-56300	Improve O/T Buildings	2,436,00
WATER EXPANSION SYSTEM - 451				
<u>Revenues</u>				
			Cash Carry Forward	2,036,00
<u>Expenditures</u>				
	Dawson to Independence	9600-56300	Improve O/T Buildings	550,00
	NW Quad Water Extension	9600-56300	Improve O/T Buildings	636,00
	CR491 Widening Project	9600-56300	Improve O/T Buildings	850,00
WASTEWATER EXPANSION SYSTEM - 451A				
<u>Revenues</u>				
			Cash Carry Forward	915,00
<u>Expenditures</u>				
	CR491 Widening Project	9601A-56300	Improve O/T Buildings	915,00

Attachment: Tentative Agenda (20672 : Discuss Proposed Tentative Millage Rates for 2022-2023)

Exhibit "C"
2022/2023 Proposed Budget
Carry Forward Projects

Fund / Division	Project Description	Account Number	Account Title	Amount
UTILITIES VEHICLE TRUST - 456				
<u>Revenues</u>				
			Cash Carry Forward	40,00
<u>Expenditures</u>				
	Van Rplmt Ford E350 #20331	9100-56400	Machinery & Equipment	40,00
WATER/WASTEWATER INFRASTRUCTURE - 365				
<u>Revenues</u>				
			Cash Carry Forward	458,62
<u>Expenditures</u>				
	Coop Watershed Mgmt	4116-53400	Other Contractual Services	458,62
VISITOR & CONVENTION BUREAU - 160H				
<u>Revenues</u>				
			Cash Carry Forward	650,00
<u>Expenditures</u>				
	Ft Island Multi Use Path	2122H-553400	Other Contractual Svcs	400,00
	Kings Bay River Walk	2122H-58100	Aid to Governmental Agency	150,00
	Crystal River National Wildlife Refuge	2122H-58200	Funds to Other Org	100,00
ARTICLE V FACILITIES - 094				
<u>Revenues</u>				
			Cash Carry Forward	547,28
<u>Expenditures</u>				
	Judicial Infrastructure	5704-53400	Aid to Governmental Agency	145,52
	Judicial Infrastructure	5704-56400	Funds to Other Org	401,76
ANIMAL SERVICES - 106				
<u>Revenues</u>				
			Cash Carry Forward	51,90
<u>Expenditures</u>				
	Petco Grant	5106-55200	Operating Supplies	6,17
	Teller Trust	5106-56400	Machinery & Equipment	45,72
AMERICAN RESCUE PLAN ACT - 002J				
<u>Revenues</u>				
			Cash Carry Forward	13,714,59
<u>Expenditures</u>				
	Lecanto Bldg AHU 2-4	2100J-56400	Machinery & Equipment	39,00
	Lecanto Bldg AHU 2-2	2100J-56400	Machinery & Equipment	49,00
	Lecanto Bldg AHU 2-1	2100J-56400	Machinery & Equipment	49,00
	Central Ridge Ctr HVAC #2	2100J-56400	Machinery & Equipment	15,00
	Central Ridge Ctr HVAC #3	2100J-56400	Machinery & Equipment	18,00
	Central Ridge Ctr HVAC #4	2100J-56400	Machinery & Equipment	26,00
	EOC Chiller #1	2100J-56400	Machinery & Equipment	135,00
	Floral City Library HVAC (2)	2100J-56400	Machinery & Equipment	125,00
	Detention Facility Housing HVAC	2100J-56400	Machinery & Equipment	448,00
	Detention Facility Air Handlers	2100J-56400	Machinery & Equipment	175,00

Attachment: Tentative Agenda (20672 : Discuss Proposed Tentative Millage Rates for 2022-2023)

Exhibit "C"
2022/2023 Proposed Budget
Carry Forward Projects

Fund / Division	Project Description	Account Number	Account Title	Amount
	Detention Facility HVAC	2100J-56400	Machinery & Equipment	862,74
	Judicial Expansion	2100J1-56200	Buildings	1,644,84
	Bicentennial Park Sewer Connection	2100J2-56300	Improve O/T Buildings	500,00
	CR 480 Forcemain	2100J3-56300	Improve O/T Buildings	450,00
	Independence to Lakeview	2100J4-56300	Improve O/T Buildings	1,500,00
	Cardinal Force Main Ext	2100J6-56300	Improve O/T Buildings	2,000,00
	NW Quad Water Extension	2100J8-56300	Improve O/T Buildings	4,264,00
	Brentwood Upgrades	2100J14-56300	Improve O/T Buildings	1,414,00
LIBRARY SERVICES - 131				
<u>Revenues</u>				
			Cash Carry Forward	49,80
<u>Expenditures</u>				
	Homosassa Library Exterior Painting	6212-54604	Building Maintenance	49,80
PARK IMPACT FEES/DISTRICT 1 - 636				
<u>Revenues</u>				
			Cash Carry Forward	180,00
<u>Expenditures</u>				
	Ft Island Beach Car Parking	2836-56300	Improve O/T Buildings	180,00
PARK IMPACT FEES COUNTYWIDE - 640				
<u>Revenues</u>				
			Cash Carry Forward	125,00
<u>Expenditures</u>				
	Ft Island Beach Car Parking	6640-56300	Improve O/T Buildings	125,00
COUNTY COVID GRANT PROGRAM - 001C				
<u>Revenues</u>				
			Cash Carry Forward	609,20
<u>Expenditures</u>				
	Inverness Airport Business Park	3110-56200	Buildings	325,91
	Aid to Other Organizations	3110-58200	Aid to Other Organizations	283,29

Attachment: Tentative Agenda (20672 : Discuss Proposed Tentative Millage Rates for 2022-2023)

RESOLUTION NO. 2022-

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 2022/2023.

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 2022/2023; 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 8th day of September 2022, 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 2022 Tax Rolls of Citrus County.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF CITRUS COUNTY, FLORIDA

ANGELA VICK, CLERK

RONALD E. KITCHEN JR., CHAIRMAN

APPROVED FOR THE RELIANCE OF
CITRUS COUNTY ONLY:

DENISE A. DYMOND LYN,
COUNTY ATTORNEY

Attachment: Tentative Agenda (20672 : Discuss Proposed Tentative Millage Rates for 2022-2023)

EXHIBIT A

	Millage for FY 22/23
<i>County-Wide</i>	
General Fund	6.5057
Transportation	0.7860
Health Department	0.0614
 <i>Special Districts</i>	
Library Services	0.3147
Fire Taxing District	0.0000
Fire MSTU	0.5780
Stormwater MSTU	0.0000

The aggregate rolled-back rate is 7.2074 mills and the proposed aggregate millage rate is 8.1907 mills, therefore, the percentage millage increase is 13.64%.

RESOLUTION NO. 2021-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CITRUS COUNTY, FLORIDA, ADOPTING ITS TENTATIVE BUDGET FOR FISCAL YEAR 2022/2023

WHEREAS, the Board held a public hearing with respect to its tentative millage and tentative budget on September 8, 2022, 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 8th day of September 2022, as follows:

1. The Board does hereby adopt its tentative budget which shall serve for the 2022-2023 fiscal year.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF CITRUS COUNTY, FLORIDA

ANGELA VICK, CLERK

RONALD E. KITCHEN JR., CHAIRMAN

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Attachment: Tentative Agenda (20672 : Discuss Proposed Tentative Millage Rates for 2022-2023)



AGENDA MEMORANDUM

FROM:	Colleen Scott, Management & Budget Director				
SUBJECT:	Discuss Proposed Tentative Budget for 2022-2023				
AGENDA DATE:	September 08, 2022				
<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 \$390,911,484 a 1.9% decrease from fiscal year 2021/2022 budget of \$398,490,010. b) Presentation of budget modifications amending the 2022/2023 budget incorporating adjustments proposed at the Budget Workshop (Exhibit A), other budget modifications (Exhibit B), and Cash Carry Forward Projects (Exhibit C).					



AGENDA MEMORANDUM

FROM:	Colleen Scott, Management & Budget Director
SUBJECT:	Receive Public Comments Regarding FY 22/23 Budget
AGENDA DATE:	September 08, 2022

BRIEF OVERVIEW:

Receive 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:

Receive 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 08, 2022												
<u>BRIEF OVERVIEW:</u> Recalculate the proposed millage rates and percent increase/decrease in millage over the rolled-back rate.													
<u>BUDGET IMPACT/FUNDING SOURCE:</u> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Account No.</th> <th style="width: 25%;">Account Title</th> <th style="width: 15%;">Current Budget</th> <th style="width: 15%;">YTD Expenditures</th> <th style="width: 15%;">Encumbrances</th> <th style="width: 15%;">Available Balance</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td>\$0</td> </tr> </tbody> </table>		Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance						\$0
Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance								
					\$0								
<u>RECOMMENDED ACTION:</u> Accept 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 2022-2023				
AGENDA DATE:	September 08, 2022				
<u>BRIEF OVERVIEW:</u>					
Set the tentative millage rates for fiscal year 2022-2023.					
<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 MSBU for 2022-2023.					



AGENDA MEMORANDUM

FROM:	Colleen Scott, Management & Budget Director
SUBJECT:	Set the Tentative Budget for 2022-2023
AGENDA DATE:	September 08, 2022

BRIEF OVERVIEW:

Set the tentative budget for the County-wide budget, Library Services, Fire Taxing District, Fire Rescue/EMS MSTU, and Stormwater MSBU.

BUDGET IMPACT/FUNDING SOURCE:

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

RECOMMENDED ACTION:

Request Board adopt and authorize the Chairman to execute the resolution adopting the 2022-2023 tentative budget for the County-Wide budget, Library Services, Fire Taxing District, Fire Rescue/EMS MSTU, and Stormwater MSBU.



AGENDA MEMORANDUM

FROM:	Colleen Scott, Management & Budget Director				
SUBJECT:	Announce the date, time and location for the final budget				
AGENDA DATE:	September 08, 2022				
<u>BRIEF OVERVIEW:</u>					
Announce date, time, and location for the final budget hearing.					
<u>BUDGET IMPACT/FUNDING SOURCE:</u>					
Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance
					\$0
<u>RECOMMENDED ACTION:</u>					
DATE: September 27, 2022					
TIME: 5:01 P.M.					
LOCATION: County Commission Meeting Room					
110 North Apopka Avenue					
Inverness, FL					