



Capital Improvement Program (CIP)

Citrus County maintains a Capital Improvement Program (CIP) that covers a five-year period and is updated annually in conjunction with the operating budget. The projects included in this program will enable the County to meet the needs of existing and future residents by providing a high level of service and enhanced quality of life. Funding levels for capital construction projects are based on the merits of a particular project together with the available funding from all financing sources. The Board of County Commissioners reviews the cash requirements for capital project financing annually. Funding for current fiscal year projects is included in the adopted budget.

A capital improvement project is defined as any new building, equipment, additions to existing structures, purchase of structures, the purchase of land in conjunction with new or existing structures, and road and bridge projects that would normally have a life of at least ten (10) years and a initial cost of greater than \$50,000.

There are many features that distinguish Citrus County's operating budget from the capital budget. The operating budget includes expenses that are generally of a recurring nature and are appropriated annually. It provides for the provision of all County services, but does not result in physical assets for the County. Annual changes in the operating budget are expected to be fairly stable and represent incremental changes in the cost of doing business. Taxes, user fees, and other inter-governmental revenues, that generally recur annually, provide resources for the operating budget.

The capital budget includes one-time costs for projects that may last several years. The projects result in physical assets in the County. Bond or loan proceeds, impact fees, grants, and taxes generally provide resources for the capital budget. In spite of these differences, the operating and capital budgets are closely linked. The operating budget assumes the cost of maintaining and operating new facilities that are constructed under the capital budget, including debt service on these facilities.

Capital Planning

The CIP serves as a planning guide for the construction of general purpose and public utility facilities in the County. The CIP process provides a framework for development of reliable capital expenditure and revenue estimates and the timely scheduling of bond/loan issuance. The CIP is designed to balance the need for public facilities as expressed by the Citrus County Comprehensive Plan. A comprehensive plan is a written document that identifies the goals, objectives, principles, guidelines, policies, standards, and strategies for the growth and development of the community.

Capital Improvement Element (CIE)

The CIE is the element of the Comprehensive Plan that outlines the capital needs of the community as it relates to infrastructure needs and adopted level of service. It is updated annually and is sent to the State of Florida Department of Community Affairs for approval. Only projects that either increase or maintain level of service standards are included in the CIE. The CIE must have committed funding sources that are available immediately to fund CIP projects. These sources include ad valorem taxes, gas taxes, approved bonds, state and federal funds, impact fees, water/wastewater connection fees and enforceable developer agreements. Florida Statute chapter 163 requires counties to track the capacity of its public facilities. The county is required to ensure that capacity is available concurrent with growth and uses the adopted level of service standards as a base to measure each facility.

Capital Operational Impact

The capital and operating budgets affect each other in a number of ways. The amount of debt that can be supported by the operating budget helps determine the amount of the bonds that can be issued in any given fiscal year. Operating budget resources, as governed by the County's revenue and by its budget stability and debt management policies, determine the level and composition of the County's capital budget. The County's debt policy contains guidelines to help the County stay within a sound fiscal framework despite year-to-year variations in the amount of resources available for debt service.



Capital budget decisions affect the operating budget in several ways. First and foremost is the amount of operating budget revenue that must be used to provide for debt service payments on any debt issued to fund capital projects.

A second impact the capital budget has on the operating budget consists of the operating and maintenance costs associated with the completed facilities. The greatest operating impacts occur with a new facility, such as the opening of a new park. In such instances, costs relating to new maintenance and support staff and additional operating and utility expenses must all be included in the operating budget.

Other types of capital projects may have a relatively small impact on the operating budget. Renovations rarely increase operating costs much, if at all. Road, storm drainage, and other infrastructure projects do not normally result in the need for additional costs. However, when such projects reach a critical mass, additional maintenance staff will be needed, and at some point in the future, resurfacing and other expensive maintenance activities will be required.

Capital expenditures can also have positive impacts on the operating budget. For instance, infrastructure maintenance funded through the capital budget can result in substantial operating budget savings. An example is the resurfacing of roads using capital budget funds, which usually reduces the need for temporary repairs of potholes and other maintenance funded from the operating budget. Likewise, the renovation of an old facility will usually result in lower maintenance costs for that facility. New construction can also serve to reduce operating expenses if the new facility results in less need for rented or leased space.

Listed below are the operational impacts included in the Capital Improvement Program. These operational impacts include three positions added in FY 13/14 to maintain new park. Also included are the projected operating expenditures for the Utility emergency generators, fire hydrants and master lift station improvements.

	Operational Impacts					
	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	Totals
Operational Expenditures						
Personal Services	-	-	-	98,500	98,500	197,000
Operating	2,300	4,600	6,900	26,520	39,320	69,640
Debt Service Payments	-	-	-	-	-	-
Total Operational Impacts	2,300	4,600	6,900	125,020	127,820	266,640

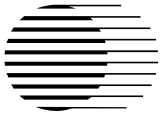
Capital Improvement Budget Summary

A detailed capital project listing is contained in the Citrus County Capital Improvement Program document, published separately. The following pages summarize the major projects for FY 2011. For purposes of this summary, major projects are considered to be non-routine projects.

Capital Improvement Project Summary

	<i>FY 10/11</i>	<i>FY 11/12</i>	<i>FY 12/13</i>	<i>FY 13/14</i>	<i>FY 14/15</i>	Totals
<i>Sources of Funding</i>						
General Fund Taxes	4,374,715	9,469,069	16,868,717	6,800,853	6,800,192	44,313,546
Fire District Taxes	-	630,000	2,100,000	1,075,000	890,000	4,695,000
Gas Taxes	13,423,364	7,200,000	7,200,000	7,200,000	7,200,000	42,223,364
Library District Taxes	212,985	229,185	229,185	229,185	329,185	1,229,725
Tipping Fees	624,500	687,000	2,180,000	1,118,600	925,000	5,535,100
Operating Fees	3,549,900	3,493,300	3,405,900	3,502,900	4,452,900	18,404,900
Water Connection Fees	154,000	154,000	154,000	154,000	154,000	770,000
Wastewater Connection Fee	270,000	241,000	253,000	265,000	279,000	1,308,000
Renewal and Replacement	1,066,397	1,095,474	1,189,789	1,225,808	1,262,582	5,840,050
Impact Fees	908,363	831,100	1,121,100	909,600	867,350	4,637,513
Grants	7,582,250	4,736,085	7,804,002	8,322,087	11,071,807	39,516,231
Loan	3,349,571	4,448,500	865,000	2,460,000	26,628,000	37,751,071
Other	1,742,715	4,992,715	5,447,715	3,231,115	2,047,715	17,461,975
Total Funding	37,258,760	38,207,428	48,818,408	36,494,148	62,907,731	223,686,475
<i>Capital Expenditures</i>						
Planning	1,868,571	3,833,400	2,297,372	3,221,355	4,007,050	15,227,748
Land	8,746,892	699,050	1,338,000	1,238,000	493,776	12,515,718
Construction	15,021,900	19,014,304	31,972,947	17,457,825	41,964,191	125,431,167
Equipment	952,997	2,205,074	1,092,589	2,447,668	4,276,364	10,974,692
Debt Service Payments	9,258,400	9,151,600	8,852,500	8,845,300	8,818,350	44,926,150
Other	1,410,000	3,304,000	3,265,000	3,284,000	3,348,000	14,611,000
Total Expenditures	37,258,760	38,207,428	48,818,408	36,494,148	62,907,731	223,686,475
<i>Capital Improvement Projects:</i>						
Aviation	1,125,000	4,235,304	2,288,919	5,246,880	5,473,976	18,370,079
Public Buildings	3,745,300	7,948,150	12,454,600	2,806,400	2,800,800	29,755,250
Citrus Springs MSBU	430,000	368,000	318,000	318,000	318,000	1,752,000
Fire Rescue	136,100	866,100	2,636,100	1,361,100	1,126,100	6,125,500
General Fund	1,352,400	1,874,700	654,200	680,660	1,130,223	5,692,183
Library District	432,700	432,900	432,900	432,900	1,032,900	2,764,300
Parks and Recreation	5,721,000	201,000	461,000	199,500	457,250	7,039,750
Solid Waste Management	624,500	687,000	2,180,000	2,352,000	7,125,000	12,968,500
Transportation Funds	13,796,892	10,768,000	7,850,000	7,850,000	19,693,000	59,957,892
Utilities Division	9,139,868	7,264,274	6,767,689	8,557,708	15,733,482	47,463,021
Water Quality	755,000	3,562,000	12,775,000	6,689,000	8,017,000	31,798,000

Total Projects **223,686,475**



Capital Revenue and Expenditure Category Descriptions

REVENUES

General Fund Taxes

Revenue derived from ad valorem taxes.

Fire District Taxes

Revenue derived from fire special taxing ad valorem taxes and may be used for any fire related purpose.

Road and Bridge Taxes

Revenue derived from transportation ad valorem taxes.

Gas Taxes

Revenue derived from motor fuel sales within the County and proceeds must be used for road projects only.

Library District Taxes

Revenue derived from library special taxing ad valorem taxes and may be used for any library function.

Tipping Fees

Charges for the use of the County landfill.

Operating Fees

Charges for water and wastewater sales.

System Expansion

Water and wastewater connection fees.

Renewal and Replacement Fees

Charges for water and wastewater sales, as set aside for renewal and replacement.

Impact Fees

A one time assessment made against all new development that contributes to the burden of public facilities and services.

Grants

Grants or entitlements for goods and services provided by governmental agencies or other entities.

Loan

Funds obtained from the issuing of debt.

Other

Assessments, boating improvement funds, buy-back agreements and other miscellaneous funding sources.

EXPENDITURES

Planning and Design

Engineering, architectural, appraisal, and other services procured as independent professional assistance.

Land

Land acquisition, easements, and right of way costs.

Construction

All costs associated with building structures, parks, roads, and other such improvements.

Equipment

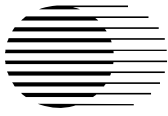
County transit buses, fire apparatus and other heavy machinery and equipment.

Debt Service

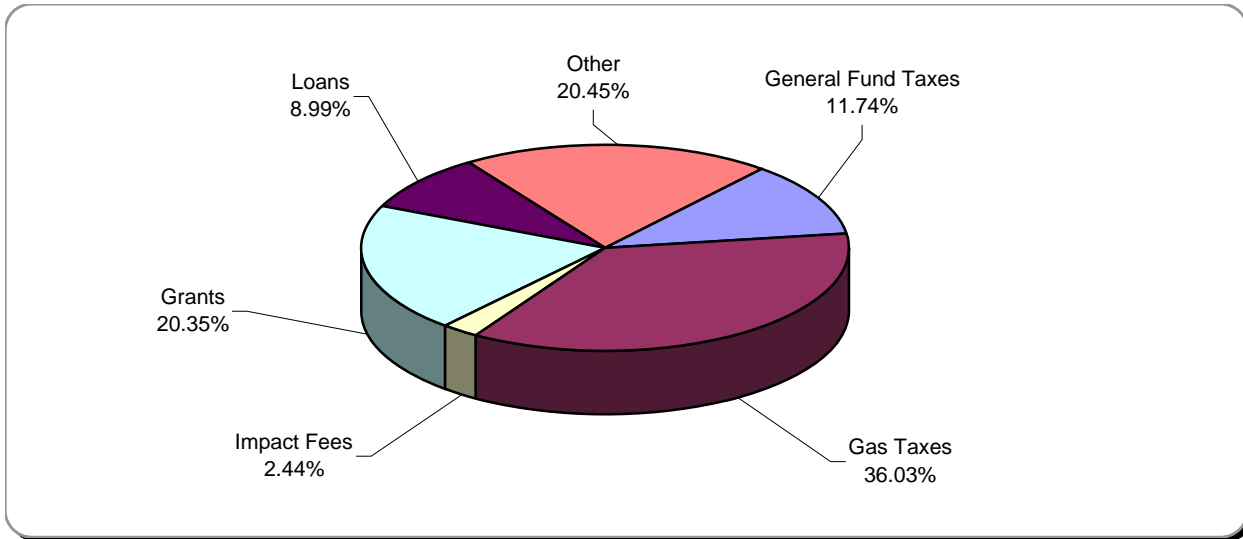
Accounts for principal and interest payment of debt.

Other

Expenditures that do not fall in above categories. For example: other contractual services, large building maintenance projects and transfers to other funds.



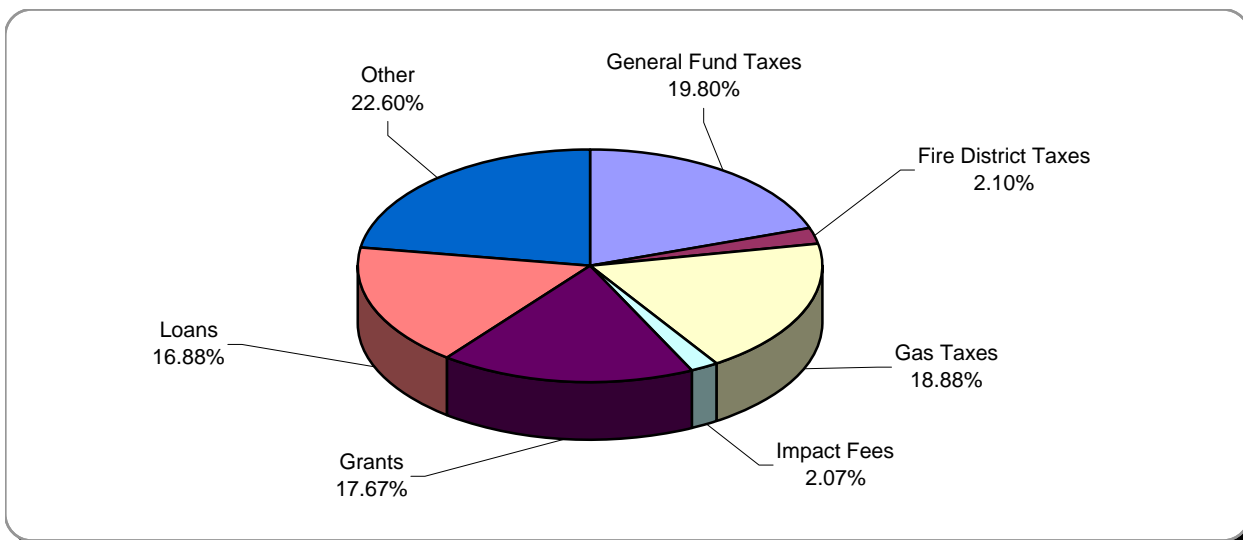
Capital Improvement Projects by Revenue FY 2011



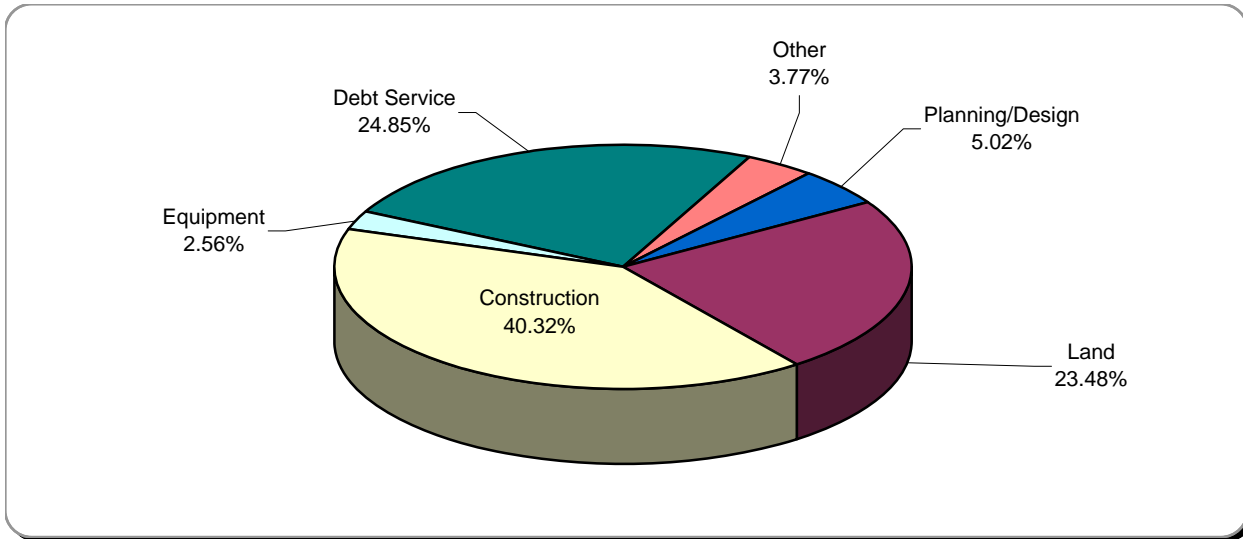
The pie chart above represents the revenue sources, which total \$37,258,760, that the Board of County Commissioners committed for fiscal year 2011.

Below represents a breakdown of the revenue sources which comprise the total of \$223,686,475 for Citrus County's five-year Capital Improvement Program for fiscal years 2011-2015.

FY 2011-2015



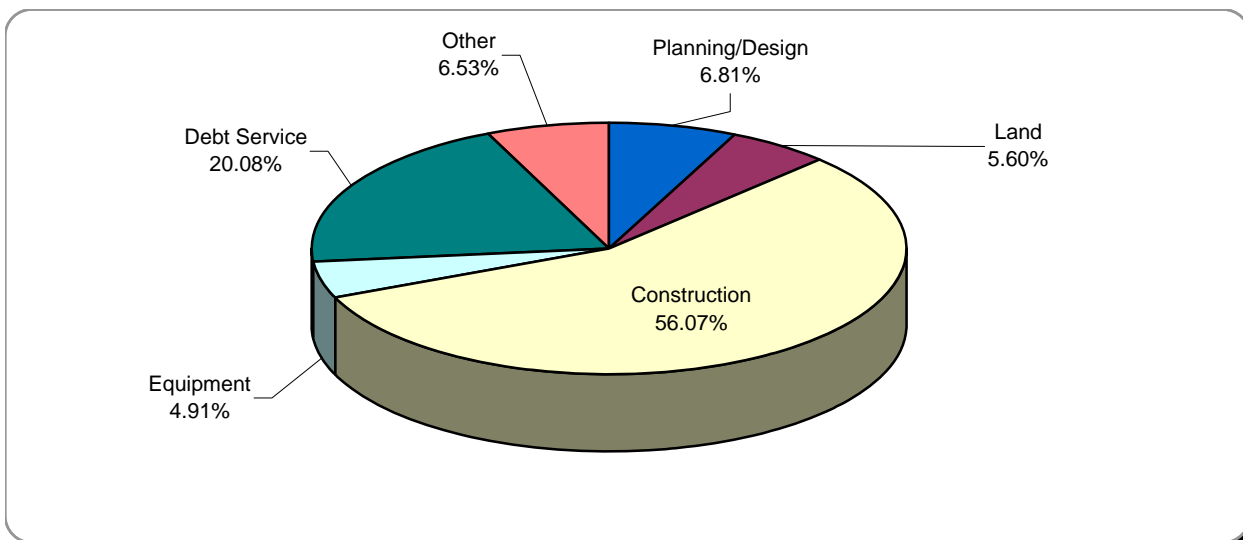
Capital Improvement Projects by Expenditure FY 2011

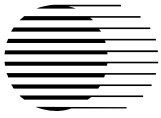


The pie chart above represents the capital expenditures, which total \$37,258,760, that the Board of County Commissioners committed for fiscal year 2011.

Below represents a breakdown of the capital expenditures which comprise the total of \$223,686,475 for Citrus County's five-year Capital Improvement Program for fiscal years 2011-2015.

FY 2011-2015





FY11 Capital Projects Summary

GENERAL FUND

Citrus County Transit Buses

Purchase four 6 passenger wheelchair and stretcher accessible and two 12 passenger wheelchair accessible buses. This project will replace 40 para-transit buses over the next 5 years.

FY11 Project Cost:	\$480,000
Future Project Cost:	\$2,652,300
Impact on FY11 Operating Budget:	\$0 (bus drivers are grant funded employees)
Project Duration:	Ongoing
Funding Sources:	General Fund Taxes and Grants

Citrus County Resource Center

Paint exterior of building to complete the restoration.

FY11 Project Cost:	\$55,000
Future Project Cost:	\$0
Impact on FY11 Operating Budget:	\$0
Funding Sources:	General Fund Taxes

Fire Sprinkler System Renovation at Detention Facility

Remove existing 4" and 6" black pipe in the dry pipe system, replace with 4" and 6" schedule 40 galvanized.

FY11 Project Cost:	\$120,000
Future Project Cost:	\$0
Impact on FY11 Operating Budget:	\$0
Project Duration:	Completion by September 2011
Funding Sources:	General Fund Taxes

Re-roof Auditorium

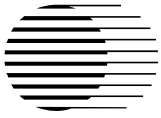
Re-roof the Auditorium, remove existing roofing and insulation, installation of metal roof panels, insulation and gutters.

FY11 Project Cost:	\$100,000
Future Project Cost:	\$0
Impact on FY11 Operating Budget:	\$0
Project Duration:	Completion by September 2011
Funding Sources:	General Fund Taxes

Citrus County Resource Center Parking/Loop Road

The loop road would connect two existing travel lanes within existing parking lots. The new road would have parking incorporated which would accommodate up to 105 additional parking spaces and provide two way traffic.

FY11 Project Cost:	\$50,000
Future Project Cost:	\$400,000
Impact on FY11 Operating Budget:	\$0
Project Duration:	Completion by September 2012
Funding Sources:	General Fund Taxes



Replacement of the Hansen System

The Hansen system is the core package for many of our critical operations including but not limited to Building Permits and Geographical Information Systems (GIS). Systems Management staff will complete the conversion in-house.

FY11 Project Cost:	\$100,000
Future Project Cost:	\$0
Impact on FY11 Operating Budget:	\$0
Project Duration:	2010-2011
Funding Sources:	General Fund Taxes

AVIATION

Crystal River Airport – Runway Safety

The project will remove the existing runway lights and concrete pads located along the side of the runway backfill area, provide the proper grade, and install new medium intensity runway lights.

FY11 Project Cost:	\$75,000
Future Project Cost:	\$865,000
Impact on FY11 Operating Budget:	\$0
Project Duration:	2011-2012
Funding Sources:	General Fund Taxes and Grant Funds

Inverness Airport – Construct Aircraft Ramps

This project will provide airfield access to allow for ample maneuvering room for taxiing aircraft between the FBO facilities and Taxiway A and will provide additional resident and itinerant aircraft tie-down spaces in relation to the new runway/taxiway.

FY11 Project Cost:	\$500,000
Future Project Cost:	\$823,407
Impact on FY11 Operating Budget:	\$0
Project Duration:	2010-2014
Funding Sources:	General Fund Taxes and Grants

Inverness Airport – Construct T & Corporate Hangars

Construct T and Corporate Hangars provide one of the basic services at a general aviation airport and are a good source of revenue toward making the airport self funded.

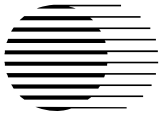
FY11 Project Cost:	\$550,000
Future Project Cost:	\$3,267,577
Impact on FY11 Operating Budget:	\$0
Project Duration:	Ongoing
Funding Sources:	General Fund Taxes and Grants

PARKS AND RECREATION

Chassahowitzka River Campground Improvements

Updating the existing Campground Pavilion, replacing the existing signage, replace and repair the Managers' house roof, repaint and install gutters to all structures within the Campground, expand the Store to include additional storage space and an office, replace and enlarge the existing bath house and laundry facility, replace the existing barn storage area, and install a playground system with fencing. It is anticipated that Southwest Florida Water Management District (SWFWMD) will provide half of the funding for the project.

FY11 Project Cost:	\$60,000
Future Project Cost:	\$140,000
Impact on FY11 Operating Budget:	\$0
Project Duration:	Completion by September 2013
Funding Sources:	General Fund Taxes and Grants



Barge Canal Boat Ramp

Update the conceptual design for the Cross Florida Barge Canal Boat Ramp which was originally completed in 2005. Modify the draft lease agreement between Citrus County and FDEP and renew a working relationship with FDEP, Progress Energy, FDOT and other State and Federal agencies to develop support for construction. It is anticipated that a Florida Boating Improvement Grant would be applied for from the Florida Fish & Wildlife Conservation Commission.

FY11 Project Cost:	\$5,500,000
Future Project Cost:	\$0
Impact on FY11 Operating Budget:	\$0
Project Duration:	Design and permitting completed by September 2011
Funding Sources:	Boating Improvement Funds and Grants

WATER QUALITY

Homosassa Wastewater Collection Phase V

This project is to replace the septic tanks with a sanitary sewer collection system to help clean up the pollution of the Homosassa River and the adjoining area caused by septic tanks.

FY11 Project Cost:	\$755,000
Future Project Cost:	\$2,500,000
Impact on FY11 Operating Budget:	\$0
Project Duration:	Completion by September 2013
Funding Sources:	Grants and Special Assessments

TRANSPORTATION

Croft Avenue Intersection Improvement

The purpose of this project is to improve the intersection of Croft Road and State Road 44.

FY11 Project Cost:	\$1,300,000
Future Project Cost:	\$0
Impact on FY11 Operating Budget:	\$0
Project Duration:	Completion by 2011
Funding Sources:	Gas Taxes

CR491 Widening – SR44 to CR486

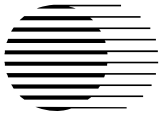
The purpose of this project is to improve CR491, approximately 2.6 miles, changing from a 2-lane rural to a 4-lane urban.

FY11 Project Cost:	\$2,920,528
Future Project Cost:	\$2,974,000
Impact on FY11 Operating Budget:	\$0
Funding Sources:	2010 Transportation Bonds

CR486/CR491 Widening Construction

The purpose of this project is to improve CR486 and CR491, approximately 2.5 miles, changing from a 2-lane rural to a 4-lane urban.

FY11 Project Cost:	\$4,506,364
Future Project Cost:	\$0
Impact on FY11 Operating Budget:	\$0
Funding Sources:	2010 Transportation Bonds and Grants



SOLID WASTE

Replace Recycling Centers

Replace remaining drop-off centers until all are located on County-owned property. Relocation to County-owned sites will reduce future relocation costs and provide stable site locations. Recycling collections have increased by 3 X in 6 years.

FY11 Project Cost:	\$82,500
Future Project Cost:	\$250,000
Impact on FY11 Operating Budget:	\$0
Project Duration:	3+ years
Funding Sources:	Landfill User Fees

Multi Terrain Loader

The project is the purchase of a piece of heavy equipment capable of performing multiple tasks. This vehicle will be capable of loading material, sweeping pavement, mowing and finish grading.

FY11 Project Cost:	\$72,000
Future Project Cost:	\$0
Impact on FY11 Operating Budget:	\$0
Project Duration:	1 year
Funding Sources:	Landfill User Fees

Closure and Long Term Care Escrow Deposits

The Florida Department of Environmental Protection requires that each solid waste landfill facility make annual deposits to a restricted fund for closure and long term care of the facility to ensure that sufficient funds are available for proper closure and for expenses for 30 years after closure.

FY11 Project Cost:	\$400,000
Future Project Cost:	\$1,907,000
Impact on FY11 Operating Budget:	\$0
Project Duration:	5+ years
Funding Sources:	Landfill User Fees

Leachate Treatment Planning

Professional services study to review condition and capabilities of existing leachate treatment facilities, and determine the time-frame and/or conditions that would signal end of useful life of the facility without major modifications.

FY11 Project Cost:	\$70,000
Future Project Cost:	\$1,650,000
Impact on FY11 Operating Budget:	\$0
Project Duration:	3 years
Funding Sources:	Landfill User Fees

UTILITIES

Citrus Springs Topeka Line Extensions

This project is for the installation of water and wastewater mains to connect homes in the Citrus Springs community.

FY11 Project Cost:	\$100,000
Future Project Cost:	\$1,100,000
Impact on FY11 Operating Budget:	\$0
Project Duration:	Ongoing
Funding Sources:	Non Ad Valorem Tax Assessment



US 19 Sewer – Green Acres to Crystal River

This project will relocate, upsize, and expand gravity and force main sewer infrastructure in the area prior to road widening.

FY11 Project Cost:	\$400,000
Future Project Cost:	\$0
Impact on FY11 Operating Budget:	\$0
Project Duration:	1 year
Funding Sources:	Loan Proceeds

CR 486 – Meadowcrest Boulevard to Black Diamond Service Road

This project will relocate and upgrade the water distribution and wastewater collection infrastructures.

FY11 Project Cost:	\$199,571
Future Project Cost:	\$998,000
Impact on FY11 Operating Budget:	\$0
Project Duration:	2009-2012
Funding Sources:	Loan Proceeds

Foxwood Water Interconnect

This project provides the Foxwood Community an upgrade of their distribution line to a 6" water main.

FY11 Project Cost:	\$75,000
Future Project Cost:	\$0
Impact on FY11 Operating Budget:	\$0
Project Duration:	1 year
Funding Sources:	Operating Fees

West Side Sewer Improvements

This project is for master planning and construction of sewer improvements for the west side of the county. This includes all flows from areas west of CR491 that are currently or planned to be delivered to the Meadowcrest WWTP.

FY11 Project Cost:	\$2,000,000
Future Project Cost:	\$0
Impact on FY11 Operating Budget:	\$0
Project Duration:	Completion by 2011
Funding Sources:	Loan Proceeds

Black Diamond Reuse Extension

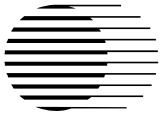
This project is to provide the design and construction of an extension to the existing reuse water main within Black Diamond Ranch.

FY11 Project Cost:	\$300,000
Future Project Cost:	\$0
Impact on FY11 Operating Budget:	\$0
Project Duration:	Completion by 2011
Funding Sources:	Wastewater Connection Fees and Grants

Eastside Wastewater Master Plan

This project will identify and assess the age and condition of the existing wastewater facilities, both County owned and non-County owned, and using projected future wastewater flows to develop a comprehensive plan for the sizing and routing of wastewater systems and facilities for the east side of Citrus County..

FY11 Project Cost:	\$200,000
Future Project Cost:	\$0
Impact on FY11 Operating Budget:	\$0
Project Duration:	Completion by 2011
Funding Sources:	Operating Fees



Westside Fire Flow Improvements

This project will design and construct improvements to pertinent sections of the water distribution system serving the west side of Citrus County.

FY11 Project Cost:	\$650,000
Future Project Cost:	\$0
Impact on FY11 Operating Budget:	\$0
Funding Sources:	Loan Proceeds

Master Lift Station & 16" Forcemain

This project is for design and construction of a new lift station and force main to maintain system reliability and accommodate the additional flows going into Meadowcrest Wastewater Treatment Facility.

FY11 Project Cost:	\$100,000
Future Project Cost:	\$2,890,000
Impact on FY11 Operating Budget:	\$0
Project Duration:	2009-2012
Funding Sources:	Loan Proceeds