



## 2010-2011 BOCC STAFFING CHANGES

### *Appendix*

Dept Title	Job Title	Number of positions
<b>New positions</b>		
<b>Ad Valorem Supported Positions</b>		
Animal Services	Animal Services Technician (FT)	1
Animal Services	Senior Animal Services Technician	1
Community Services Admin	Historical Resources Manager	1
County Administrator	Customer Service Specialist	1
County Administrator	Operations & Projects Officer	1
County Administrator	Receptionist	1
County Attorney	Legal Secretary	1
Parks & Recreation	Community Center Aide - Part Time	2
Planning	Planning Director	1
Public Works Administration	Deputy Public Works Director	1
<b>Charges for Services Supported Positions</b>		
Solid Waste Management/Litter	Code Compliance Officer	1
Solid Waste Management/Litter	Litter Control Supervisor	2
Utilities	Engineering Inspector	1
Utilities	Utility Compliance/Asset Coord	1
Utilities	Utility Field/Cadd Technician	1
Utilities	Utility Technician	3
Utilities	Utilities Maintenance Worker	1
Utilities	Utilities Operator I	1
Utilities	Utilities Operator II	1
Utilities	Water Conservation Specialist	1
Utilities	Water Resource Technician	1
<b>Total New Positions</b>		<b>25</b>



## 2010-2011 BOCC STAFFING CHANGES

### *Appendix*

Dept Title	Job Title	Number of positions
<b>Deleted positions</b>		
<b>Ad Valorem Supported Positions</b>		
Animal Services	Animal Services Technician (PT)	(2)
Animal Services	Clerk Typist	(1)
Aquatic Services	Aquatic Operations Manager	(1)
Code Compliance	Code Compliance Officer	(1)
County Attorney	Assistant County Attorney	(1)
Engineering	Secretary	(1)
Engineering	Engineering Inspector	(1)
Engineering	Senior Engineering Inspector	(1)
Engineering	Professional Land Surveyor	(1)
Extension Services	Extension Program Secretary	(1)
Geographic Information System	GIS/Cadd Technician	(1)
Geographic Information System	Utility Field/Cadd Technician	(1)
Land Development	Assistant Land Development Director	(1)
Land Development	Development Review/Permitting Spec	(2)
Management & Budget	Senior Management/Budget Analyst	(1)
Planning	Senior Planner	(1)
Planning	Environmental Planner	(1)
Planning	Concurrency/Impact Fee Coord	(1)
Public Works Administration	Construction Manager	(1)
Road Maintenance	Litter Control Supervisor	(2)
Systems Management	Service Support Technician	(1)
<b>Charges for Services Supported Positions</b>		
Solid Waste Management	Asst Solid Waste Director	(1)
Solid Waste Management	Maintenance Worker	(1)
Building Department	Construction Inspector	(1)
Building Department	Plans Examiner	(1)
<b>Total Deleted Positions</b>		<b>(28)</b>
<b>Net Position Changes</b>		<b>(3)</b>



## 2010-2011 CAPITAL IMPROVEMENT PROJECTS

*Appendix*

### AVIATION CIP

59100	CCF INV GRANT MATCH	48,949
59100	CCF INV RELOCATE BLDG	100,000
59100	CRYSTAL RIVER RUNWAY SAFETY	3,750
59100	INV - CONSTRUCT T & COPR HANG	110,000
59100	INVERNESS AIRCRAFT RAMPS	100,000
		<b>362,699</b>

### BOATING IMPROVEMENTS

56326	CCF BARGE CANAL BOAT RAMP	200,000
		<b>200,000</b>

### CAPITAL IMPROVEMENT PROG

53100	CCF BUILDING 22	4,801
56200	CCF BUILDING 22	46,083
56200	CCF COURTHOUSE RE ROOF	50,000
56300	CCF EUGENE MARTIN	300,000
53100	CCF FT ISLAND BEACH RENOUR	65,000
56300	CCF FT ISLAND BEACH RENOUR	35,000
55275	CCF HANSEN SOFTWARE	3,946
56300	CCF LECANTO FUEL SITE FIRE SUP	50,000
56100	CCF PUBLIC LAND ACQ	330,709
54604	CCRC EXTERIOR PAINTING	55,000
56300	CCRC PARKING/ROAD	50,000
56200	CHASSAHOWITZKA CAMPGROUND	30,000
56200	FIRE SPRINKLER - JAIL	120,000
56200	RE-ROOF AUDITORIUM	100,000
55275	REPLACE HANSEN SYSTEM	100,000
		<b>1,340,539</b>

### CCU UTIL REN/REPLCMT

53100	CCF SWM WASTEWATER LIFT STAT	92,000
56300	CCF SWM WASTEWATER LIFT STAT	508,000
56300	CCF WELL REHABS	97,975
53100	MISC. RENEWAL/REPLACEMENT	56,900
56300	MISC. RENEWAL/REPLACEMENT	608,500
56400	MISC. RENEWAL/REPLACEMENT	400,997
		<b>1,764,372</b>

### CCU WATER CONN FEES

56300	CCF GOLDEN TERRACE	50,000
56300	CCF OAK FOREST	50,000
56300	CCF ROSEMONT ROLLING GREEN	61,000
56300	FIRE HYDRANTS	154,000
		<b>315,000</b>

### CCU WWTR CONN FEES

53100	BLACK DIAMOND REUSE	25,000
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## 2010-2011 CAPITAL IMPROVEMENT PROJECTS

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56300	BLACK DIAMOND REUSE	125,000
56300	CCF O&M HARDWARE TELEMTRY	150,000
56300	CCF SWM WASTEWATER LIFT STAT	122,600
53100	O&M TELEMTRY & SYSTEMS	10,800
56300	O&M TELEMTRY & SYSTEMS	109,200
		<b>542,600</b>

### CITRUS CO UTILITIES

54604	CCF CANTERBURY WWTP MAINT	4,000
54604	CCF CITRUS SPRINGS WWTP MAINT	6,400
53100	CCF FOXWOOD WATER CONN	15,000
54604	CCF SUGARMILL WWTP MAINT	20,000
53100	EASTSIDE WW MASTER PLAN	200,000
56300	FOXWOOD WATER CONNECT	75,000
53100	O&M HARDWARE & SYSTEMS	10,800
56300	O&M HARDWARE & SYSTEMS	109,200
		<b>440,400</b>

### CITRUS SPRINGS MSBU

54625	BLVD BEAUTIFICATION	40,000
56549	CCF ROAD RESURFACING	200,000
55216	DIRECTIONAL SIGNS	100,000
56305	FIRE HYDRANT	60,000
56549	ROAD RESURFACING	200,000
56300	STORM DRAIN IMPROVEMENTS	20,000
54306	STREET LIGHTS	10,000
		<b>630,000</b>

### COUNTY SYSTEM

56300	CCF BRENTWOOD LIFT STATION	1,400,000
56300	CCF REUSE TO SUGARMILL GOLF	735,844
53100	CR486 MC BLVD - BLK DIAMOND	199,571
53100	MASTER LIFT STATION	100,000
53100	US 19 GREEN ACRES TO CR	400,000
56300	WEST SIDE FIRE FLOW IMPROVE	650,000
56300	WESTSIDE SEWER IMPROVE	2,000,000
		<b>5,485,415</b>

### LIBRARIES

60080	CCF CENTRAL RIDGE WINDOW REP	80,000
		<b>80,000</b>

### LONG TERM CARE

56300	CCF REMEDIAL GAS VENTING	300,000
		<b>300,000</b>

### PARK IMPACT FEES/DIST 1

60170	CCF HUNTER SPRINGS	25,933
60170	CCF NW 2ND AVENUE	10,000



## 2010-2011 CAPITAL IMPROVEMENT PROJECTS

*Appendix*

		<b>35,933</b>
<b>PLANNING</b>		
53100	TRANSPORTATION PLANNING	20,000
		<b>20,000</b>
<b>RESIDENTIAL/MAJOR ROAD</b>		
56351	CCF CR486 FOREST RIDGE TO 44	3,434,023
56515	CCF CR491 & MUSTANG	128,207
56357	CCF CROFT RD INTERSECTION IMP	85,241
56320	CCF ISLAMIRADA DRAINAGE	614,475
56547	CCF MISC BRIDGE REPAIRS	374,061
56563	CCF MISC DRAINAGE	296,940
56515	CCF MISC INTERSECTION IMPROVE	98,296
56377	CCF OTTAWA TO QUARTZ CONN	621,472
56364	CCF PILOT POINT CROSSING	654,779
56376	CCF ROOSEVELT DRAINAGE	172,258
56374	CCF SCHOOL ROADWAY MODIF	82,923
56370	CCF WTIHLAPOKA CAUSEWAY	380,464
56339	COUNTY ROAD 491	2,700,000
56351	CR 486 - FOREST RIDGE TO SR 44	4,506,364
56357	CROFT ROAD	1,300,000
56515	INTERSECTION IMPROVEMENTS	100,000
56549	ROAD RESURFACING	2,589,000
56542	STRIPING	450,000
53100	TRANSPORTATION CONSULTANT	30,000
		<b>18,618,503</b>
<b>ROAD IMPACT FEES/DIST A</b>		
56339	CCF CR491 - SR44 TO CR486	500,000
56339	COUNTY ROAD 491	114,543
		<b>614,543</b>
<b>ROAD IMPACT FEES/DIST B</b>		
56339	COUNTY ROAD 491	26,653
		<b>26,653</b>
<b>ROAD IMPACT FEES/DIST C</b>		
56339	COUNTY ROAD 491	5,482
		<b>5,482</b>
<b>ROAD IMPACT FEES/DIST D</b>		
56339	COUNTY ROAD 491	73,850
		<b>73,850</b>
<b>SOLID WASTE CIP</b>		
53100	CCF CITIZEN SERVICE AREA	350,000
56300	CCF CITIZEN SERVICE AREA	900,000
56300	CCF PHASE 3 LANDFILL EXP	500,000



## 2010-2011 CAPITAL IMPROVEMENT PROJECTS

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56100	CCF RECYCLING CENTER	50,000
56300	CCF RECYCLING CENTER	35,000
53100	LEACHATE TREATMENT	70,000
53100	REPLACE RECYCLING CENTERS	25,500
56100	REPLACE RECYCLING CENTERS	20,000
56300	REPLACE RECYCLING CENTERS	37,000
		<b>1,987,500</b>

### SOLID WASTE MGMT FLEET

56400	MULTI TERRAIN LOADER	72,000
		<b>72,000</b>
		<b>32,915,489</b>



## 2010-2011 DEBT SERVICE

*Appendix*

### 1999 PROJECTS

57100	2001B BONDS	345,000
57200	2001B BONDS	187,200
		<b>532,200</b>

### 2001 PROJECTS

57100	2001A BONDS	230,000
57200	2001A BONDS	124,500
		<b>354,500</b>

### 2004 BONDS DEBT SERVICE

57100	2004 A&B BONDS	326,600
57200	2004 A&B BONDS	277,500
		<b>604,100</b>

### AVIATION CIP

57100	CORPORATE HANGAR	5,000
57200	CORPORATE HANGAR	2,850
		<b>7,850</b>

### BENNETT PT PRIVATE ROAD

57100	2004 PRIVATE ROAD	2,950
57200	2004 PRIVATE ROAD	450
		<b>3,400</b>

### BOW N ARROW LP PRIVATE RD

57100	2004 PRIVATE ROAD	8,300
57200	2004 PRIVATE ROAD	1,250
		<b>9,550</b>

### CAPITAL IMPROVEMENT PROG

57100	COURTHOUSE ANNEX	282,750
57200	COURTHOUSE ANNEX	9,950
57100	EOC	359,600
57200	EOC	499,500
57100	RADIO SYSTEM	429,250
57200	RADIO SYSTEM	18,200
		<b>1,599,250</b>

### CARAVAN PATH PRIVATE ROAD

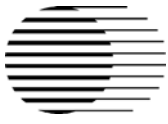
57100	2004 PRIVATE ROAD	5,250
57200	2004 PRIVATE ROAD	800
		<b>6,050</b>

### CIP - PARKS & RECREATION

57100	CENTRAL RIDGE PARK	69,450
57200	CENTRAL RIDGE PARK	21,200
		<b>90,650</b>

### CITRUS CO UTILITIES

57100	2007 WATER & SEWER BONDS	1,025,000
57200	2007 WATER & SEWER BONDS	2,129,900
57100	CHASS WATER SRF	88,150
57200	CHASS WATER SRF	51,100
57100	HALLS RIVER SRF	141,100



## 2010-2011 DEBT SERVICE

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57200	HALLS RIVER SRF	17,100
57100	LINE ASSESSMENT	250,000
57200	LINE ASSESSMENT	205,100
		<b>3,907,450</b>
<b>CRIMINAL JUSTICE FACILITY</b>		
57100	2003 BONDS	630,000
57200	2003 BONDS	20,000
		<b>650,000</b>
<b>FIRE IMPACT FEES</b>		
57100	AERIAL APPARATUS	106,500
57200	AERIAL APPARATUS	29,600
		<b>136,100</b>
<b>HARTLEY CT SKEETER PRI RD</b>		
57100	2004 PRIVATE ROAD	2,100
57200	2004 PRIVATE ROAD	350
		<b>2,450</b>
<b>HIGH RIDGE EST PRIV RD AS</b>		
57100	2003 PRIVATE ROAD	10,300
57200	2003 PRIVATE ROAD	1,550
		<b>11,850</b>
<b>HULL TERR PRIVATE ROAD</b>		
57100	2004 PRIVATE ROAD	1,600
57200	2004 PRIVATE ROAD	250
		<b>1,850</b>
<b>KEN/OWENS/RAL/RAY PRIV RD</b>		
57100	2004 PRIVATE ROAD	16,700
57200	2004 PRIVATE ROAD	2,500
		<b>19,200</b>
<b>LECANTO OFFICE BLD</b>		
57100	2008 BONDS	365,000
57200	2008 BONDS	82,600
		<b>447,600</b>
<b>LIBRARIES</b>		
57100	FLORAL CITY LIBRARY	30,450
57200	FLORAL CITY LIBRARY	42,250
57100	HOMOSASSA LIBRARY	301,100
57200	HOMOSASSA LIBRARY	58,350
		<b>432,150</b>
<b>PARK IMPACT FEES/DIST 3</b>		
57100	BICENTENNIAL PARK	62,200
57200	BICENTENNIAL PARK	8,150
		<b>70,350</b>
<b>RESIDENTIAL/MAJOR ROAD</b>		
57100	486 IMPROVEMENTS 2004	170,000
57200	486 IMPROVEMENTS 2004	20,000
		<b>190,000</b>



## 2010-2011 DEBT SERVICE

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### RIVER RD & STOKES FER PRA

57100	2003 PRIVATE ROAD	5,750
57200	2003 PRIVATE ROAD	900
		<b>6,650</b>

### SUBURBAN ACRS PRA

57100	2003 PRIVATE ROAD	51,600
57200	2003 PRIVATE ROAD	7,650
		<b>59,250</b>

### TRANSPORTATION 2010 BONDS

57200	2010 BONDS	1,180,800
		<b>1,180,800</b>

### TSALA APOPKA GRD SP ASSES

57100	LAKE TSALA GARDENS	23,900
57200	LAKE TSALA GARDENS	2,350
		<b>26,250</b>

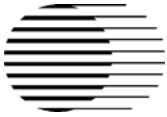
**10,349,500**



## 2010-2011 MACHINERY & EQUIPMENT

*Appendix*

	Quantity	Total Cost
<b>CCU UTIL REN/REPLCMT</b>		
MISC. RENEWAL/REPLACEMENT	1	400,997
		<b>400,997</b>
<b>CIRCUIT COURT</b>		
EQUIPMENT FOR CIRCUIT COURT	1	16,500
		<b>16,500</b>
<b>CITRUS CO UTILITIES</b>		
1 TON UTILITY BODY TRUCK	1	36,000
CLEAR WATER DOPPLER	1	8,500
COMPUTER MONITOR	1	255
INVERTS FOR 5 TRUCKS	5	6,000
KNOCKOUT KIT	1	1,800
PORTABLE VELOCITY FLOW METER	1	3,500
PUSH CAMERA	1	5,500
SAFETY LIGHT TRAILER	1	15,000
VEHICLE CHARGERS	8	3,200
		<b>79,755</b>
<b>ELECTIONS</b>		
ACCU VOTE UNITS	3	15,600
BALLOT ON DEMAND SYSTEM	1	22,000
		<b>37,600</b>
<b>ENGINEERING</b>		
MOTOROLA 2-WAY PORTABLE RADIO	1	2,500
MOTOROLA VEHICLE 2 WAY RADIO	1	3,099
		<b>5,599</b>
<b>FIRE PREVENTION</b>		
BUNKER GEAR	1	2,000
		<b>2,000</b>
<b>FIRE RESCUE</b>		
BUNKER GEAR	15	30,000
BUNKER GEAR	2	4,000
CARGO (STEP) VAN	2	40,000
PORTABLE RADIOS	10	28,000
REPEATER	1	10,000
		<b>112,000</b>
<b>FLEET &amp; TRANS MANAGEMENT</b>		
SCAN TOOL	1	9,100
TIRE BALANCER	1	22,000
		<b>31,100</b>
<b>FLEET VEHICLE TRUST FUND</b>		
1 TON UTILITY #9383	1	23,870
1/2 TON PICKUP #20025	1	20,450



## 2010-2011 MACHINERY & EQUIPMENT

*Appendix*

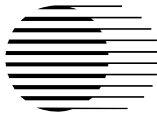
	Quantity	Total Cost
AIRBOAT #9409	1	32,400
ASPHALT TRUCK #20044	1	105,000
BATWING MOWER #20002	1	13,150
BATWING MOWER #20003	1	13,150
BATWING MOWER #20004	1	13,150
BATWING MOWER #20005	1	13,150
BOOMAXE #1049	1	70,960
CHIPPER #9180	1	40,000
DUMP TRAILER #9412	1	19,400
GRADER #1016	1	98,000
GRADER #1046	1	175,000
LIBRARY COURIER VAN #20038	1	19,000
LOADER #1043	1	178,000
LOADER #20083	1	176,680
ROLLER #7092	1	85,000
SEDAN #9460	1	17,000
TRACTOR #20019	1	30,000
TRACTOR #20020	1	30,000
TRAILER #9410	1	2,850
UTILITY VEHICLE #9467	1	18,000
UTILITY VEHICLE #9468	1	15,400
WATER TRUCK #9477	1	65,400
ZTR MOWER #16636	1	9,500
ZTR MOWER #16768	1	9,500
		<b>1,294,010</b>
<b>GUARDIAN AD LITEM</b>		
LAPTOP	1	1,500
		<b>1,500</b>
<b>HAZARDOUS WASTE</b>		
HAND-HELD RADIO	1	2,670
RADIO PROGRAMMING	1	35
RAPID, DESKTOP CHARGER	1	85
		<b>2,790</b>
<b>LANDFILL</b>		
COMPRESSOR FOR SERVICE TRUCK	1	4,000
HAND HELD RADIO	1	2,670
RADIO PROGRAMMING	1	35
		<b>6,705</b>
<b>LIBRARIES</b>		
BATTERY BACKUP-SERVER VA SMART	1	1,600
		<b>1,600</b>
<b>LONG TERM CARE</b>		
LR LEVEL TRANSMITTER	1	1,500



## 2010-2011 MACHINERY & EQUIPMENT

*Appendix*

	Quantity	Total Cost
		<b>1,500</b>
<b>PARKS</b>		
POOL BLANKET	1	3,000
		<b>3,000</b>
<b>PUBLIC DEFENDER</b>		
DESKTOP COMPUTER	5	5,000
LAPTOP	1	1,400
PRO RATA SHARE OF FILE SERVER	1	1,100
		<b>7,500</b>
<b>ROAD MAINTENANCE</b>		
R/M COPIER	1	10,000
RADIO PURCHASE/INSTALL	5	16,500
SIGNAL CONTROLLERS	10	24,350
SIGNAL MONITOR	20	13,800
		<b>64,650</b>
<b>SOLID WASTE MGMT FLEET</b>		
ALL TERRAIN VEHICLE #20315	1	15,000
LOADER #20426	1	285,000
LOADER #20427	1	285,000
MULTI TERRAIN LOADER	1	72,000
TRACTOR #20033	1	21,573
		<b>678,573</b>
<b>SUPERVISOR OF ELECTIONS</b>		
PRINTER REPLACEMENT	1	9,000
REPLACEMENT COMPUTERS	1	7,000
WATCHGUARD FIREBOX	1	2,500
		<b>18,500</b>
<b>SYSTEMS MANAGEMENT</b>		
DEPT COMPUTER REQUESTS	1	10,900
WAN COMPUTER REQUESTS	1	75,010
		<b>85,910</b>
<b>UTILITIES FLEET</b>		
1 TON PICKUP W/CRANE #20009	1	24,030
1 TON UTILITY #1020	1	24,030
1 TON UTILITY #1053	1	24,030
1 TON UTILITY #20008	1	24,030
1/2 TON PICKUP #20057	1	30,000
1/2 TON PICKUP #20058	1	30,000
		<b>156,120</b>
		<b>3,007,909</b>



**Accrual Basis of Accounting-** Under the accrual basis, revenues are recognized when they are earned and become measurable. Revenue is earned when the government has provided the service. Expenses are recognized when they are incurred, if measurable. For an expense to be incurred the item purchased must be received and used or the service purchased must be performed. For an expense to be measurable, the amount must be determined. This determination is typically made when the invoice is received.

**Ad Valorem Tax-** A tax levied on the assessed value or real property (also known as “Property taxes”). These taxes are the primary source of revenue for the County.

**Adjusted Final Millage-** Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage sometimes does not change from the levy set by the taxing authority.

**Adjusted Taxable Value-** The value of the portion of a jurisdiction’s taxable property for a new year which represents only the increased value of property on the tax roll from the previous year, and excludes the assessed value of new construction.

**Adopted Budget-** The financial plan of revenues and expenditures for a fiscal year as approved by the Board of County Commissioners.

**Aggregate Millage Rate-** A rate obtained by dividing the sum of all revenue generated by ad valorem taxes levied by the governing body (Board of County Commissioners) by the taxable value of all assess property in the County. This represents a weighted average tax rate expressed in mills. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 of assessed taxable value.

**Appropriation-** A legal authorization granted by a governing body (Board of County Commissioners) to incur obligations and make expenditures for specific purposes.

**Asset-** Resources owned or held by Citrus County which have a monetary value.

**Assessed Value-** A valuation set upon real estate or personal property by the County’s Property Appraiser as a basis for levying taxes. The assessed value less any exemptions allowed by law is the “taxable value”.

**Board of County Commissioners-** The legislative governing body of Citrus County composed of five persons elected Countywide. Also referred to as the “County Commission”.

**Bond-** A certificate of debt containing a promise to pay a sum of money on a specified date at a specified interest rate as authorized by ordinance and detailed in the bond document. Bonds are typically used to finance capital projects.

**Bond Refinancing-** The issuance of bonds to obtain better interest rates and/or bond conditions by paying off older bonds.

**Budget-** A comprehensive plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

**Budget Adjustment-** A revision to the adopted budget occurring during the affected fiscal year as approved by the Board of County Commissioners by an amendment or transfer.

**Budget Amendment-** An increase in the budget from a source not anticipated in the budget and received for a specific purpose, including but not limited to grants, donations, and reimbursement for damages. Any change which decreases the budget requires a budget amendment.

**Budget Calendar-** The schedule of key dates involved in the process of adopting and executing an adopted budget.

**Budget Document-** The instrument used to present the comprehensive financial plan approved by the governing body upon the completion of the two public hearings required by Florida Statute. Includes planned revenues and expenditures as well as narrative descriptions of programs.

**Budget Hearing-** The public hearing conducted by the Board of County Commissioners to consider and adopt the annual budget.

**Budget Message-** General discussion of the budget presented by the County Administrator in writing as part of or a supplement to the budget document. The budget message explains principal budget issues and provides policy recommendations to the Board of County Commissioners.

**Budget Transfer-** A transfer of appropriations or revenues between two or more accounts within the same fund. The budgeted fund total is not changed.

**Capital Equipment-** Fixed Assets with a value in excess of \$750 and an expected life of more than one year such as automobiles, computers, and furniture.

**Capital Improvement Program (CIP)-** A five-year plan for capital expenditures to be incurred each year over five years to meet anticipated capital needs arising from the County’s long-term requirements.

**Capital Improvement Project-** A non-recurring expenditure of \$50,000 or more for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land including the time frame for completion, the location, description, the estimated total expenditure, and the proposed method of financing.

**Capital Outlay-** Expenditures which result in the acquisition of, or addition to, fixed assets such as buildings, land, and roads.

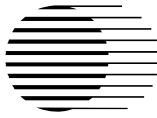
**Capital Project Fund-** A fund established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary or Trust Funds).

**Cash Carry Forward-** Projects budgeted in the current fiscal year that will not be encumbered by year-end. The project amount should be at least \$5,000.

**Comprehensive Plan-** Required under Chapter 163 of the Florida Statutes, the Plan shall prescribe principles, guidelines and standards for the orderly and balanced future economic, social, physical, environmental and fiscal development of the County.

**Contingency-** Funds which are set aside to cover emergencies or unforeseen events that occur during the fiscal year, such as new federal mandates, shortfalls in revenue and unanticipated expenditures.

**County Administrator-** The Chief Executive Officer of the County appointed by the Board of County Commissioners.



**Debt Service-** Payment of interest and principal on an obligation resulting from the issuance of bonds or other forms of debt.

**Debt Service Fund-** A fund used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

**Deficit-** The excess of budgeted expenditures over estimated revenues and receipts.

**Department-** Citrus County's organizational structure groups programs or divisions into departments by functional similarities. Departments report to the County Administrator.

**Dependent Special District-** A special district, whose governing body or whose budget is established by the governing body of the County to which it is dependent, i.e., Municipal Service Benefit Unit (MSBU), Municipal Service Taxing Unit (MSTU).

**Dependent Taxing Districts-** Taxing Districts that appear separately on the tax bill and are under County control, i.e., Library and Fire Services.

**Depreciation-** Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. Depreciation is a requirement in proprietary type funds (such as enterprise and internal service funds).

**Division-** Divisions are the units of government, which provide services directly to the public and other agencies. Divisions are organized within Departments by functional similarity.

**Encumbrance-**The commitment and setting aside, but not yet expended, of appropriated funds to purchase an item or service.

**Enterprise Fund-** A fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing the goods or services be financed primarily through charges and fees, thus removing the expense from the tax rate i.e., Water and Wastewater charges.

**Exemption-** A reduction to the assessed value of property. The most common exception is the \$25,000 homestead allowed if the owner uses the property as the principal residence. Other exemptions apply to agricultural land and property owned by widows, the blind, the permanently and totally disabled people who meet certain income criteria, disabled veterans, and non-profit owned property.

**Expenditure-** Decreases in fund financial resources through actual payments or transfers for the procurement of assets, or the cost of goods and/or services received.

**Final Millage-** The tax rate adopted in the final public budget hearing of a taxing authority.

**Fiscal Year-** A twelve-month financial period used by the County, which begins October 1 and ends September 30 of the following year.

**Fixed Assets-** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, i.e., recreation facilities, parking lots, etc.; machinery and equipment with a life expectancy of one year or more.

**Franchise Fee-** A fee levied on a public service corporation in return for granting a privilege or permitting the use of public

property. These fees are usually passed on to the corporation's customers as a cost of doing business. Services subject to franchise fees include but are not limited to electricity, telephone, and natural gas.

**Function-** A major class or grouping of tasks directed toward a common goal, such as general government, public safety, physical environment, etc. For the purposes utilized in budgetary analysis, the State of Florida has established these categories of functions and financial reports must be grouped according to those established functions.

**Fund-** An accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives, in accordance with special regulations, restrictions, or limitations.

**Fund Balance-** The excess of fund assets over liabilities available within a fund at the close of a fiscal period, which can be carried over as non-recurring revenue for the upcoming fiscal period.

**General Fund-**The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges, and other general revenues to provide countywide operating services.

**Generally Accepted Accounting Principles (GAAP)-** Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time.

**General Revenue-** The revenues of a government other than those derived from and retained in a Proprietary, Special Revenue, or Trust and Agency Fund.

**Grant-** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

**Gross Budget-** The total of all items shown on the revenue and expenditure side of the budget, including transfers, internal services, cash balances, non-expendable trust funds, and amounts carried forward from prior years.

**Impact Fee-** A charge to a developer and/or owner/builder to offset the cost of providing capital facilities to meet growth demands. The County assesses impact fees for county owned capital facilities for parks, fire-rescue, library, law enforcement, public buildings, school and roads.

**Incorporated Area-** That portion of the County, which is within the boundaries of a municipality.

**Independent Taxing Districts-** Taxing districts that appear separately on the tax bill and are not under County control.

**Indirect Cost Allocation Plan-** A document, which includes a formula for charging costs to other funds, e.g. enterprise funds, for their share of central administration costs.

**Indirect Costs-** Costs associated with, but not directly attributable to the providing of a product or service. These are usually costs incurred by other departments in the support of operating departments.

**Interfund Transfers-** Budgeted amounts transferred from one governmental accounting fund to another for work or services



provided. These represent duplicate expenditures. Therefore, these amounts are deducted from the total County operating budget to calculate the "net" budget.

**Internal Service Fund**- A governmental accounting fund used to account for the financing of goods or services provided by one County department/division to another on a cost reimbursement basis.

**Liability**- Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

**Line item**- A specific item or group of similar items defined by detail in a unique account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.

**Long-Term Debt**- Debt with a maturity of more than one year after the date of issuance.

**Millage Rate**- The amount of tax levied for each \$1,000 of taxable valuation: one (1) mill equals \$1.00 of tax for each \$1,000 of taxable value.

**Modified Accrual Basis of Accounting**- Under the modified accrual basis, revenues are recognized when they are both measurable and available. Revenues are considered measurable if the amount of the transaction can be reasonably determined. Expenditures are normally recognized when the related liability is incurred. All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting.

**Municipal Services Benefit Unit (MSBU)**- A special district created to provide for projects and/or services to a specifically defined area of the County and financed by a special assessment to only those citizens receiving the benefits of those projects or services.

**Municipal Services Taxing Unit (MSTU)**- A taxing district covering a segment of the unincorporated area of the County, with individual assessed values and millage rates, which provides municipal-type services such as fire-rescue, or road and street improvements to residents of the area.

**Net Budget**- Represents the net new appropriations for expenditure in the coming year. To obtain this figure, cash balances, non-expendable trust funds, internal services and internal transfers (which otherwise would be double counted), and prior year project budgets (usually for capital projects) carried forward are subtracted from the gross budget amount.

**New Construction**- The value of improved property added to the tax roll within a jurisdiction during the tax year.

**Non-Ad Valorem Assessments**- Charges that are not based on property value but are levied for specific services on each parcel of property. Examples include charges for solid waste disposal, lighting, drainage and water.

**Non-Operating Expenditures**- The costs of government services, which are not directly attributable to a specific County Program or operation. Examples include debt service obligations.

**Non-Operating Revenues**- The incomes received by the government, which are not directly attributable to providing a service. An example is interest on investments.

**Non-Tax Revenues**- The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenues.

**Object Code**- An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personal Services, Operating Expenses/Expenditures, Capital Outlay and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.

**Operating Expenditures**- Expenditures directly related to service activities which are not for personnel costs or capital outlay costs.

**Personal Services**- Items of expenditures in the operating budget for salaries and wages paid for services performed by County employees, as well as the incidental fringe benefit costs.

**Property Appraiser**- The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

**Property (Ad Valorem) Taxes**- A revenue, which is collected on the basis of a tax rate, applied to the taxable valuation of real property.

**Proposed Budget**- The budget submitted by the County Administrator to the Board of County Commissioners 15 days after the certification of the ad valorem tax roll by the Property Appraiser.

**Proposed Millage**- The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty-five days after a county's tax roll is certified and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

**Proprietary Fund**- A set of segregated revenue and expenditure accounts, set up for the purpose of showing net income, financial position, and changes in financial position. Enterprise funds and internal service funds are proprietary funds.

**Real Property**- Land and the buildings and other structures attached to it that are taxable under state law.

**Reserve**- An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

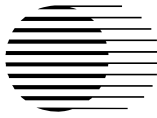
**Retained Earnings**- An equity account reflecting the accumulated earnings of an enterprise fund, internal service or similar trust fund.

**Revenue**- Funds that the government receives as income. It includes such items as tax payments, fees for services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**Revenue Bonds**- Bonds usually sold to finance the construction of a capital project. Reliable revenue other than ad valorem taxes is pledged as the source for funding to pay bond principal and interest.

**Revenue Estimate**- A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.

**Rolled-back Rate**- The millage rate which, exclusive of new construction, will provide the same property (ad valorem) tax



revenue for each taxing entity as was levied during the prior year. The rolled-back rate accounts for changes in the market value of property and represents "no tax increase." The only source of additional tax revenue under the rolled-back rate is taxes levied upon new construction.

**Save Our Homes-** An amendment to the Florida Constitution adopted in 1992 to limit the annual increases to 3% or the percentage change in the Consumer Price Index, whichever is lower, on the assessed value of property receiving a homestead exemption.

**Special Assessment-** A compulsory levy imposed on certain properties to defray part, or all, of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Fund-** A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Statute-** A written law enacted by a duly organized and constituted legislative body.

**Statutory Reserve-** FS 129.01 (2)(b) requires revenues to be budgeted at 95% of reasonably anticipated receipts.

**Tax Base-** The total property valuation on which each taxing authority levies its tax rates.

**Tax Collector-** The county officer charged with the collection of ad valorem taxes levied by the county, the school board, any special taxing districts within the county, and all municipalities within the county.

**Tax Rate-** Amount of tax stated in terms of a unit of the tax base. For example, 5 mills yield \$5 per \$1,000 of taxable value.

**Tax Rate Limit-** The maximum legal property tax rate at which a taxing authority may levy a tax. The limit may apply to taxes raised for a particular purpose or for all purposes.

**Tax Roll-** The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

**Tax Year-** The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2002 calendar year would be used to compute the ad valorem taxes levied for the FY 2002-2003 budget.

**Taxable Value-** The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. This value multiplied by the millage rate equals the property tax amount.

**Taxes-** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Does not include user fees or special assessments.

**Tentative Budget-** The budget which, after amendments to the proposed budget are approved by the Board of County Commissioners, is approved at the first public budget hearing as required by Statute.

**Tentative Millage-** The tax rate adopted in the first public budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.

**TRIM Notice-** The Florida Truth in Millage Law of 1980 requires a notice be sent annually to property taxpayers explaining any changes in the millage rate of each taxing authority from the prior year. The notice also includes the time and place of public hearings on proposed millage rates and is designed to keep the public informed about the taxing intentions of the various taxing authorities.

**Trust and Agency Fund-** A fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

**Unencumbered Balance-** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds still available for future needs.

**Uniform Accounting System-** The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

**Unincorporated Area-** That portion of the County, which is not within the boundaries of any municipality.

**User Fees-** The payment of a fee for direct receipt of a public service by those individuals benefiting from the service.

**Voted Millage-** Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.



## DIRECTORY OF ACRONYMS

*Appendix*

### **A**

ADA Americans with Disabilities Act

### **B**

BMP Bitmap Digital Images  
BOCC Board of County Commissioners

### **C**

CADD Computer Aided Design and Drafting  
CCC Citrus County Code  
CCE Community Care for the Elderly  
CCF Cash Carry Forward  
CDBG Community Development Block Grant  
CIE Capital Improvement Element  
CIP Capital Improvement Program

### **D**

DBA Doing Business As  
DCF Department of Children and Families  
DEP Department of Environmental Protection  
DJJ Department of Juvenile Justice

### **E**

EGIS Enterprise Geographic Information System  
EHEAP Emergency Home Energy Assistance Program  
EMS Emergency Medical Services  
EOC Emergency Operations Center  
EPA Environmental Protection Agency

### **F**

FAA Federal Aviation Administration  
FBO Fixed Base Operator  
FDOT Florida Department of Transportation  
FGUA Florida Governmental Utility Authority  
FICA Federal Insurance Contributions Act  
FYN Florida Yards and Neighborhoods

### **G**

GAAP Generally Accepted Accounting Principles  
GFOA Government Finance Officers Association  
GIS Geographical Information System

### **H**

HAZMAT Hazardous Materials  
HCE Home Care for the Elderly  
HCRA Health Care Responsibility Act  
HIS Hansen Information System



## DIRECTORY OF ACRONYMS

*Appendix*

HOPE	Homecare Options Provided for Everyone
HUD	Housing and Urban Development
<b>I</b>	
IFAS	Institute of Food and Agricultural Sciences (University of Florida)
ISO	International Standards Organization
<b>J</b>	
JPA	Joint Participation Agreement
<b>L</b>	
LCIR	Legislative Committee on Intergovernmental Relations
LDC	Land Development Code
<b>M</b>	
MPO	Metropolitan Planning Organization
MSBU	Municipal Service Benefit Unit
MSTU	Municipal Service Trust Unit
MWP	Medicaid Waiver Program
<b>N</b>	
NFPA	National Fire Protection Association
<b>O</b>	
OMB	Office of Management and Budget
OSM	Office of Systems Management
<b>P</b>	
PDRB	Planning and Development Review Board
PDO	Planned Development Overlay
<b>R</b>	
RSVP	Retired and Senior Volunteer Program
<b>S</b>	
SHIP	State Housing Initiatives Partnership
SLD	Street Lighting District
SWFWMD	Southwest Florida Water Management District
<b>T</b>	
TRIM	Truth in Millage
<b>U</b>	
USDA	United States Department of Agriculture



## DIRECTORY OF ACRONYMS

*Appendix*

### **V**

VA Veterans Affairs

### **W**

WMD/Bio Terrorism Weapons of Mass Destruction/Biological Terrorism