

The Citrus County Board of County Commissioners met in special session for the purpose of conducting the first of two public hearings on the proposed budget for Fiscal Year 2003/2004. The Chairman called the meeting to order and Commissioner Wooten led in the Invocation and the Pledge of Allegiance to the U.S. Flag.

Commissioners: Commissioners Jim Fowler, Chairman; Gary Bartell, First Vice Chairman; Vicki Phillips, Second Vice Chairman; Josh Wooten and Roger Batchelor
County Administrator: Richard Wm. Wesch
Management & Budget Director: Cathy Taylor
Deputy Clerk: Theresa Steelfox

#2A **FY 2002/2003 COUNTY BUDGET**

Mr. Wesch made opening statements and read the anticipated millage rates into the record.

Current Year Aggregate Rolled-Back Rate	8.2145
Current Year Proposed Aggregate Millage Rate	8.5177
Percent Increase in Millage	3.69%

He responded to the Chairman's question by stating that if the Board desired, they could designate \$185,000 from the Contingency Fund to accomplish Phase II of the Lecanto Senior Center Project. He added that the current proposed Board contingency fund was \$757,678 and the Board would still be in excess of the budgetary guidelines if the \$185,000 were designated toward that project. He suggested that the Board include in the final motion that the funds be set-aside for that purpose.

#2B **BUDGET MODIFICATIONS**

Mr. Wesch reviewed the 2002/2003 budget, incorporating adjustments proposed from the Budget Workshop and other budget modifications.

Citrus County
2002/2003 Proposed Budget
Budget Modifications
Exhibit "A"

General Fund

1. This adjustment reduces the Property Appraiser's budget request in accordance with the approved budget submitted to the Department of Revenue on August 15, 2002.

	2211-54904	Commissions	(40,370)
Reserve for Contingency	001-247-200		40,370
2. This adjustment transfers funds to a reserve account in accordance with the Department of Revenue approved budget.			
	2211-54904	Commissions	(465,586)
	2211-247-200	Property Appraiser Reserve	465,586
3. This adjustment records the estimated excess fees to be returned by the Tax Collector.			
	001-341-610	Tax Collector - Excess Fees	25,000
	001-247-000	5% Reserve	(1,250)
Reserve for Contingency	001-247-200		23,750
4. To record revenues generated by the Florida Elections Reform Act.			
Elections	001-369-900	Florida Election Reform Act	65,625
5. To record rental revenue generated by the Beverly Hills Community Building.			
	001-347-522	Rental - Beverly Hills	2,775
6. To correct typographic error recording Fire Restitution revenues.			
	001-351-130	Fire Restitution	(68,400)
7. This adjustment records the State of Florida grant revenue for the restoration of the Historical Courthouse.			
	001-247-100	Cash Carry Forward	150,000
Reserve for Contingency	001-247-200		150,000
8. This adjustment records the funding to be received from the School Board for the new school resource officers.			

	001-342-100	Resource Officer	45,851
	001-247-000	5% Reserve	(2,293)
Reserve for Contingency	001-247-200		43,558

School Impact Fees

1. This adjustment budgets for distribution of School Impact Fees to the Citrus County School Board.

	611-247-100	Cash Carry Forward	750,000
	2800-56100	Land	750,000

Aquatic Services

1. This adjustment reduces the Aquatic Services budget due to the Cooperative Aquatic Plant Control grant being budgeted in a separate fund to allow better tracking of expenditures.

Revenues

	150-334-396	Aquatic Plant Control Grant	(1,199,000)
	150-247-000	5% Reserve	59,950
		Total Revenue	(1,139,050)

Expenditures

	6304-51200	Salaries & Wages	(163,115)
	6304-52100	FICA Taxes	(12,993)
	6304-52200	Retirement Contributions	(11,547)
	6304-52300	Life & Health Insurance	(19,206)
	6304-52400	Worker's Compensation	(28,764)
	6304-53400	Other Contractual Services	(654,425)
	6304-55207	Chemicals	(249,000)
		Total Expenditure	(1,139,050)

2. The Cooperative Aquatic Plant Control grant creates two grant funded Aquatic Services Technicians. The grant budget establishes the personnel accounts; therefore, no adjustments are necessary to the proposed budget.

Tourist Tax

1. This adjustment reflects the tourist development tax increase from 2% to 3%. Also, the part-time Secretary position increased to a full-time position and changed to a Senior Secretary.

Revenues			
	160-312-120	Tourist Tax	168,421
	160-247-000	5% Reserve	(8,421)
		Total Revenue	160,000
Expenditures			
	2122-51200	Salaries & Wages	18,367
	2122-52100	FICA Taxes	1,406
	2122-52200	Retirement Contributions	1,306
	2122-52300	Life & Health Insurance	84
	2122-52400	Worker's Compensation	62
	2122-53441	Administration	4,400
	2122-54100	Communication Services	100
	2122-54160	Postage	2,000
	2122-54700	Printing & Binding	7,000
	2122-54800	Promotional Activities	(54,800)
	2122-54801	Ecotourism	(1,000)
	2122-54807	Print Advertising/Marketing	153,400
	2122-54809	Trade Show Promotion	500
	2122-55400	Dues, Books, Memberships	300
	2122-58200	Aid to Private Organization	(26,500)
	2122-58221	Special Projects	50,000
	2122-247-200	Reserve for Contingencies	3,375
		Total Expenditure	160,000

**General Fund - Reserve for Contingency
 FY 2002/2003
 including adjustments from Exhibit "A"**

Beginning Balance		500,000
	Historical Resources - State of Florida Grant	150,000
	Property Appraiser Commissions	40,370
	Tax Collector – Excess Fees	23,750
	School Resource Officer	43,558
Adjusted Balance		757,678

Discussion ensued regarding the low amount of excess fees returned from the Tax Collector's Office, believing that there would be more money returned this year, questioning what should be expected next year, requesting an explanation from the Tax Collector, etc.

Directive: Staff to send a letter of inquiry to the Tax Collector regarding excess fees.

#2C **PUBLIC HEARING**

The Chairman opened the public portion of the public hearing and asked for anyone to speak in favor or opposed. With no public comment, the Chairman closed the public portion of the public hearing.

Commissioner Phillips questioned the Tourist Tax Budget that was brought forward by the Tourist Development Council (TDC). She stated that she believed some of the money should be allocated for projects that were within the County that benefited tourists. She also stated that it was not wise to increase the tourist tax and put the majority of the money into personnel, benefits, and costs, and approximately \$76,000 in special projects and aid to organizations. She advised the Board that she did not support the allocation of funds, and read part of the statute that governed the tourist tax which said that some of the money could be used to finance beach park facilities, beach improvements, maintenance, re-nourishment, restoration, erosion control, etc.

Commissioner Wooten stated that he understood that there would be an impact to the County beaches, etc.; however he thought the TDC should be given a chance to promote Citrus County, and then look into allocating money toward projects next year. He added that he would relay Commissioner Phillips' comments to the TDC.

Commissioner Bartell commented that special projects would have to come back before the Board for approval, and the money from unapproved special projects could go towards water quality projects, etc.

Commissioner Wooten stated that the TDC was working on special projects, such as birding trails and infrastructure, and they were not ruling out projects such as water quality projects.

Mrs. Taylor replied to Commissioner Phillips' question by stating the purchasing regulations required projects at \$10,000 or above to come before the Board; however, the Board could agree to another amount whereby approval from the Board was required.

Commissioner Wooten assured the Board that oversight was required throughout the entire TDC Budget.

#2D **ADJUSTMENTS TO PROPOSED BUDGET**

Motion by Commissioner Fowler, seconded by Commissioner Bartell, to dedicate \$185,000 from the Contingency Fund to go toward Phase II of the Lecanto Senior Center Project.

Commissioner Wooten thanked staff for their hard work this year with the budget process.

Commissioner Bartell discussed the request from Gus Krayner, Chairman of the Water Quality Committee of the Citrus County Council on August 27, 2002, regarding \$15,000 funding toward a joint monitoring project with the Southwest Florida Water Management District (SWFWMD). He stated that he thought this water quality project would be a benefit to the County and requested the Board consider taking the \$15,000 from the Contingency Fund.

Discussion ensued regarding the money being transferred out of the Board Contingency Fund after the Joint Meeting with SWFWMD on September 16, 2002, taking the funding from the Water Quality Fund, deciding on the request at the final budget hearing, requesting staff to bring back an analysis of the Water Quality Fund, etc.

The Chairman called a question on the motion, and the motion carried unanimously.

#2E ***TENTATIVE MILLAGE RATES AND TENTATIVE BUDGET***

Mr. Wesch stated for the record the millage rates as follows:

General Fund	6.3960
Transportation	1.2019
Health Department	0.1431
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BOCC Total	7.7410
Special Districts:	
Fire Protection	0.4810
Library	0.3333
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All Districts	8.5553

Upon motion by Commissioner Fowler, seconded by Commissioner Bartell, and carried unanimously, the Board adopted the tentative millage rate at 8.5553.

Upon motion by Commissioner Batchelor, seconded by Commissioner Bartell, and carried unanimously, the Board approved the tentative budget as proposed.

#3 ***FINAL PUBLIC HEARING***

Mr. Wesch announced that the final budget hearing would be held on September 24, 2002, at 5:01 P.M. in the Commission Room, Masonic Building, 111 West Main Street, Inverness.

He also thanked staff for all of their hard work.

He replied to Commissioner Bartell's question regarding the leachate treatment system being placed back under Utilities by stating that information would be presented at the final budget hearing.

#4 There being no other business to come before the Board, the Chairman adjourned the meeting. (I-1060/5:35 P.M.)

ATTEST: _____, Clerk _____ Chairman