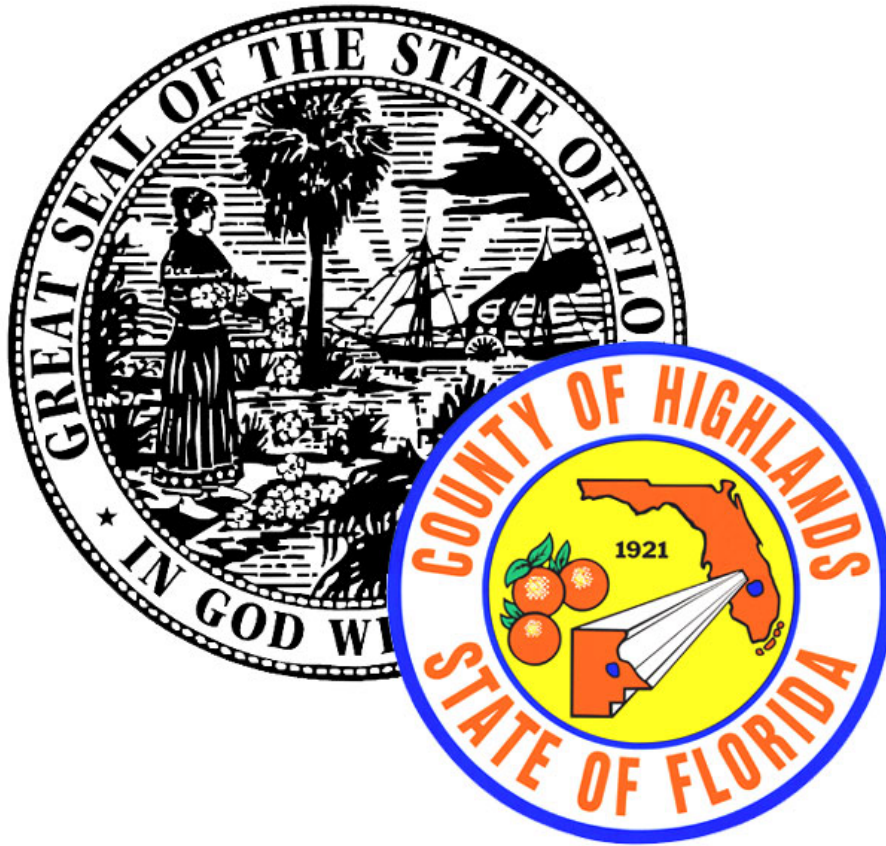


# Highlands County Government

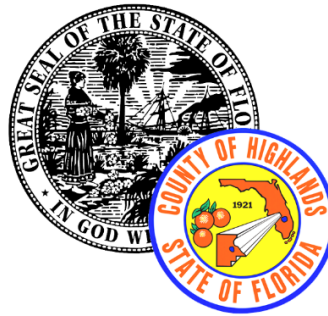


**FY 2022-2023**

**Adopted Budget**

# Highlands County Government

## FY2022-2023 Adopted Budget



## Highlands County Commission

Kevin Roberts	District 1
Kathy Rapp	District 2
Scott Kirouac	District 3
Arlene Tuck	District 4
Chris Campbell	District 5

Laurie Hurner, Interim County Administrator

Tanya Cannady, Business Services Director

### Support Personnel

David Nitz, OMB Manager






Angela Bollinger, Sr Budget Analyst

Valerie Fleeger, Budget Analyst II/NAV

Lindsey Barwick, Budget Analyst I

## Highlands County Board of County Commissioners

The vision of the Highlands County Board of County Commissioners is to preserve and enhance the outstanding quality of life which has made our community a desirable place to live, work and raise our children. Through the provisions of cost effective superior services, County Government will insure the promotion of orderly growth for the economic health and safety of its citizens.

DISTRICT	COMMISSIONER	IMAGE
District 1	Kevin Roberts	
District 2	Kathy Rapp	
District 3	Scott Kirouac	
District 4	Arlene Tuck	
District 5	Chris Campbell	

# FY 2022-2023 Adopted Budget

## General Information

The Office of Management and Budget (OMB) begins the planning for the development of the budget and adoption process in January. Through various meetings and interaction with Administration, funding priorities are reviewed, and financial policies are discussed and adjusted if deemed necessary. The OMB office develops the budget calendar for the approaching budget cycle. Financial history and current activities are uploaded from the financial software to the budget software. The funding priorities and various budget information of the BCC are translated into the budget instructions provided to the departments and constitutional officers.

The County budget process is based on an evaluation of the historical cost of providing selected services. Each department and agency develop detailed historical information for each cost center and what is needed in the budget for the upcoming year. Management determines whether funds are needed to accomplish the goals and objectives of a department. Revenues are broken into details based on any restrictions that apply to their use. Expenditures are divided based on any funding restrictions and based on how different types of expenditures must be reported to the State of Florida.

## Overview

The County's total Adopted FY2022-2023 Budget is \$168,372,520. County staff, as directed by the County Administrator, formulated the Adopted FY2022-2023 Budget. This budget was presented to the Board of County Commissioners on September 20, 2022.

The Adopted FY2022-2023 Budget for Highlands County is prepared in accordance with Chapter 129 of the Florida Statutes and TRUTH IN MILLAGE (TRIM) requirements as promulgated by the Department of Revenue. Specific requirements are detailed in the budget process calendar. The FY2022-2023 Budget is prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP). Governmental Funds are accounted for on the modified accrual basis of accounting.

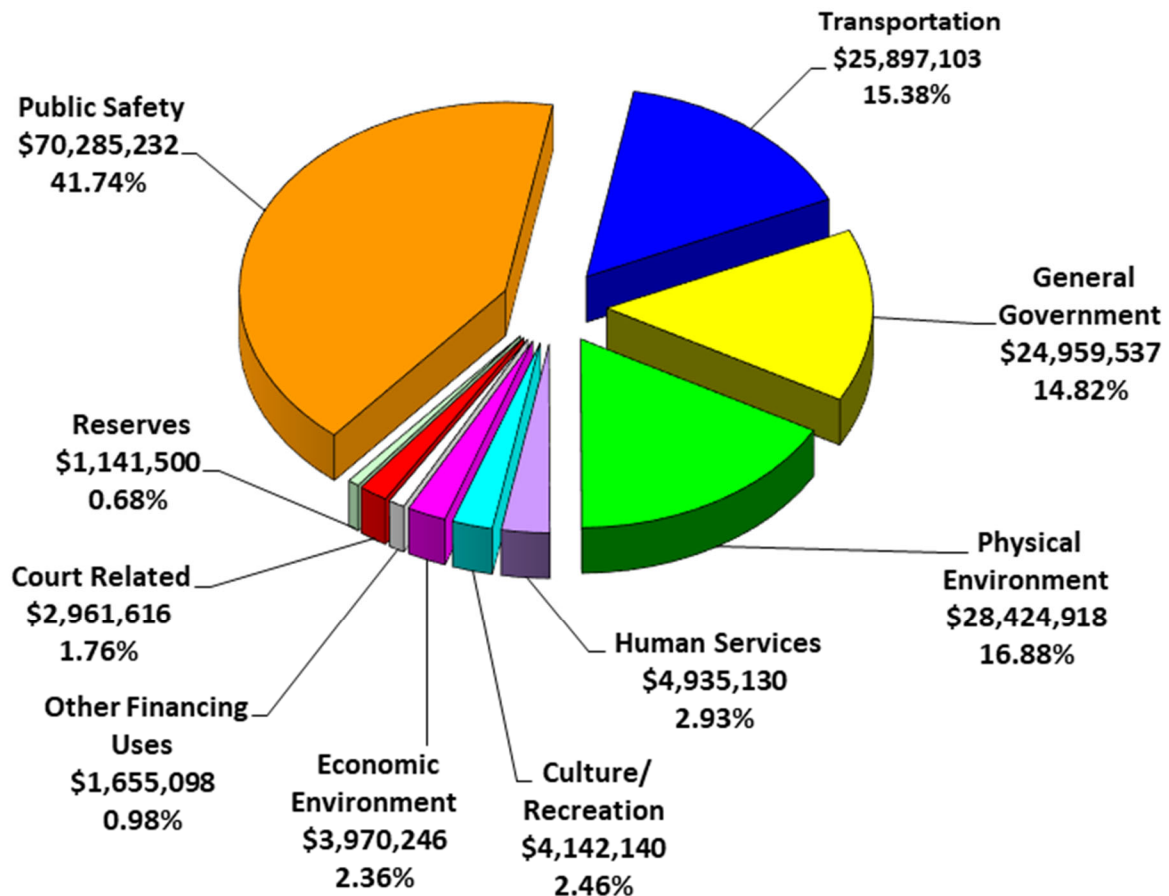
The Board of County Commissioners, Sheriff, Clerk of Circuit Court, Property Appraiser, Tax Collector, and the Supervisor of Elections maintain separate accounting systems and budgets. Expenditures by the Constitutional Officers (Sheriff, Clerk of Circuit Court, Property Appraiser, Tax Collector, and Supervisor of Elections) are controlled by appropriations in accordance with budget requirements set forth in the Florida Statutes.

The expenditure summary for the Adopted Budget is included beginning on page 29 of this summary.

# Budget Expenditures Highlights by Functional Area

The Adopted FY2022-2023 Budget, including both capital and operating expenditures, totals \$168,372,520. The expenditures grouped by functional area are as follows:

EXPENDITURE CATEGORY	% to TOTAL	AMOUNT
Public Safety	41.74%	\$70,285,232
Transportation	15.38%	25,897,103
General Government	14.82%	24,959,537
Physical Environment	16.88%	28,424,918
Human Services	2.93%	4,935,130
Culture/ Recreation	2.46%	4,142,140
Economic Environment	2.36%	3,970,246
Other Financing Uses	0.98%	1,655,098
Court Related	1.76%	2,961,616
Reserves	0.68%	1,141,500
<b>Total</b>	<b>100.00%</b>	<b>\$168,372,520</b>



Note: Percentages displayed in the chart may not total 100 percent due to rounding issues.

**Public Safety:** Services in this functional area are provided by Highlands County Board of County Commissioners and the Sheriff for the security of county residents and their properties. The major areas included are the Sheriff's Department, Emergency Medical Services, Emergency Management, and Fire Services.

**Transportation:** Services in this functional area are provided by Highlands County to offer safe and adequate flow of vehicles, travelers, and pedestrians. The major areas include the Engineering Services, the Road and Bridge Departments, Traffic Operations and the road improvement districts.

**General Government:** Services in this functional area are provided by the Legislative and Administrative branches of Highlands County Government for the benefit of the public and the County Government. The major areas include Board of County Commissioners, Tax Collector, Property Appraiser, Clerk of Courts, County Administrator, Office of Management and Budget, Purchasing, Facilities, Human Resources, Risk Management and Development Department.

**Physical Environment:** Services in this functional area are provided by Highlands County for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Solid waste operations comprise the majority of these services.

**Human Services:** This functional area provides health and human services. The major areas include the Highlands County Public Health Unit and Community Program Services Department.

**Culture/Recreation:** This functional area offers the provision and maintenance of cultural and recreational facilities and activities for the benefit of citizens and visitors of Highlands County. The major areas include Parks, Libraries and Recreation Departments.

**Economic Environment:** This functional area provides services that develop and improve the economic condition of the community. The major areas include Office of Economic Development, Tourist Development, State Housing Initiatives Partnership and Veterans Services.

**Court Related:** This functional area provides services for court administration, criminal court, civil court, juvenile court, traffic court, court reporting, courthouse security, and maintenance of court related facilities. This function is intended to quantify expenditures by the counties in the State of Florida in support of the state court system created by Article V of the state constitution Adopted in 1972.

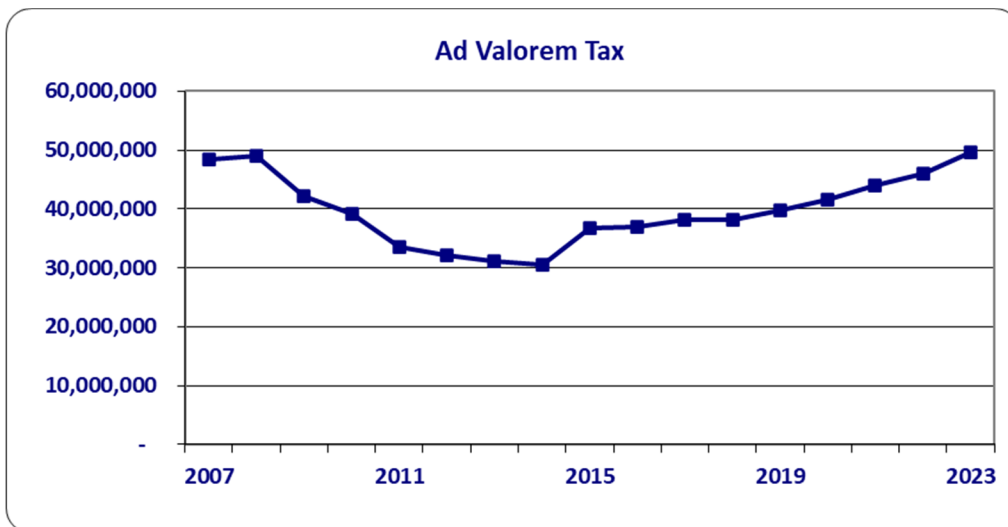
**Reserves:** This functional area provides reserves for contingencies for unanticipated events and associated expenditures (i.e. natural disasters).

**Interfund Transfers:** Includes transfers of moneys between funds, which are not classified as expenditures.

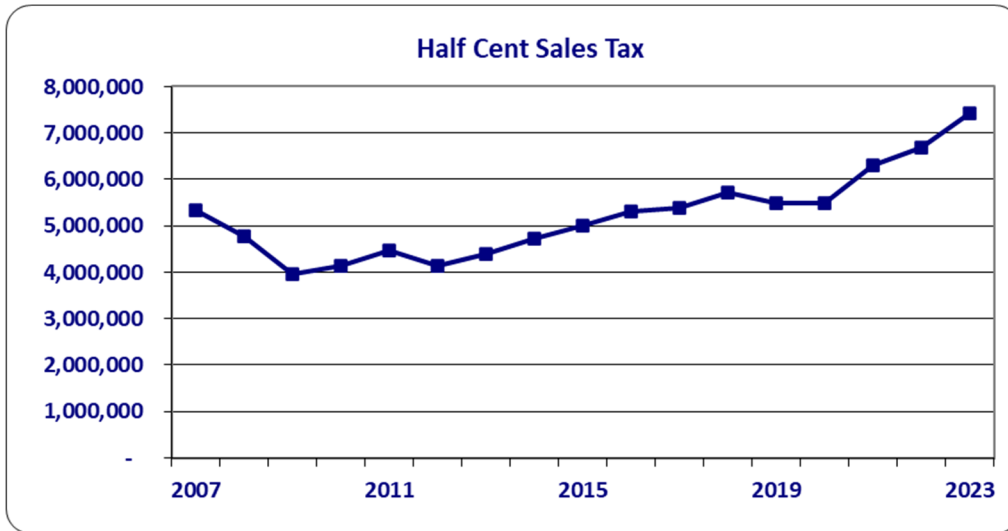
# Budget Revenue Highlights

The County's FY2022-2023 Adopted Budget is funded by a variety of revenue sources. The major revenue sources are: Ad Valorem (Property) Tax, Half Cent Sales Tax, State Revenue Sharing, Motor Fuel Taxes, Infrastructure Surtax, Solid Waste and Fire Assessments. The largest single source of revenue directly used for the operation and services of the County is the Ad Valorem Tax. The OMB office uses a variety of information and statistical methods to estimate these revenue sources. A database of monthly collection data has been developed that contains ten (10) years of information on the major revenue sources. The collections are monitored, and monthly reports are prepared for management review.

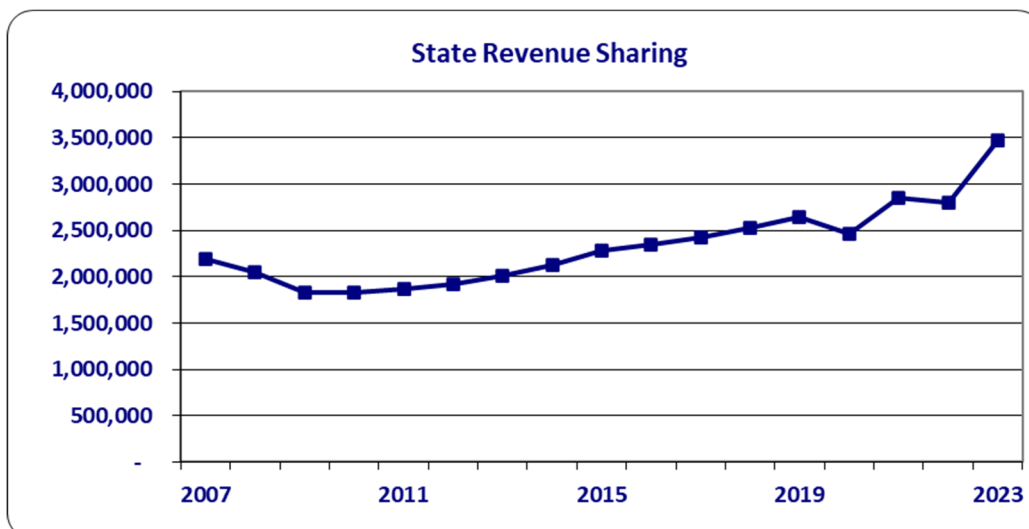
**Property Taxes:** For the FY2022-2023 Adopted Budget, the overall taxable value of property in Highlands County has increased for the ninth consecutive year. The State of Florida continues to see increases in property values as a whole, especially along the coastal areas. Highlands County has lagged the trends of the State of Florida and the coastal areas regarding property value in prior years but has seen larger increases the past few years. The estimated roll back millage rate for FY2022-2023 is 7.8141. The FY2022-2023 Adopted Budget for Highlands County includes a millage rate of 8.10 mils. The taxable value amount of Ad Valorem Property Taxes for FY2022-2023 increased 12.24% over last year and the growth from new construction is 1.95%. The combined increase in property tax value for FY2022-2023 is 14.19%. The comparison of ad valorem taxes between the final adjusted value for FY2021-2022 and the preliminary value for FY2022-2023 shows an increase of \$3,511,531. The growth from new construction, which is not part of the roll back millage rate calculation, will add \$480,026 to the ad valorem taxes collected while the non-new construction growth of ad valorem taxes for FY2022-2023 is an increase of \$3,031,505 from FY2021-2022. The Adopted millage rate (8.10 mils) will generate \$49,599,977 in property taxes at the 96.0% rate of anticipated revenue. The chart on page 25 provides a look at the growth of the ad valorem tax base from FY2002-03 to present. A minimum of 95% of the anticipated revenue from this source must be budgeted to comply with Truth In Millage (TRIM) requirements.



**Half-Cent Sales Tax:** The half-cent sales tax is collected by the State and distributed to local governments based on taxable sales within the County. The cities and county governments share the proceeds based on a population formula. Chapter 92-319 of the 1992 Amendments revised the sales tax on boats and expanded the sales tax base by including the sale of rare coins, detective, burglar protection, nonresidential cleaning, and nonresidential pest control services. The expanded sales tax base resulted in an increase in the amount of sales tax revenues collected by the State. However, Chapter 92-319 reduced the proportion of sales tax revenues deposited in the Local Government Half Cent Sales Tax Trust Fund to 9.653%. Chapter 2003-402, Laws of Florida further decreased the percentage to 8.814% as part of the funding reforms of the State court system. The additional reduction represented an 8.69% reduction in the amount transferred to the trust fund for distribution to the counties. In FY2022-2023, the half-cent sales tax is anticipated to provide \$7,433,395 which is a 11.2% increase of the FY2021-2022 estimate.

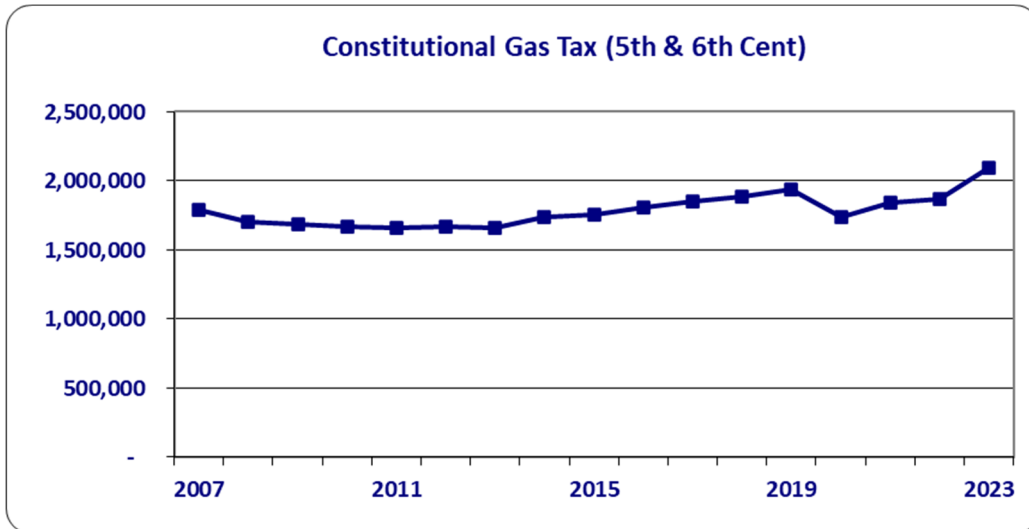


**State Revenue Sharing:** The State Revenue Sharing Act of 1972 established trust funds for certain State levied tax moneys to be shared with counties and municipalities. The formula for distribution is based upon population and sales tax collections. The legislative session of 2000 replaced the intangibles tax with a share of the state sales tax of 2.25%, to assist in recovering the loss of income. This still resulted in a major reduction in this source of revenue for FY2000-2001 and subsequent years. In addition, Chapter 2003-402, Laws of Florida decreased the percentage to 2.044%, which represents a reduction of 9.16%. The County anticipates revenues of \$3,475,775 in FY2022-2023, which is a 24.43% increase of the FY2021-2022 estimate.

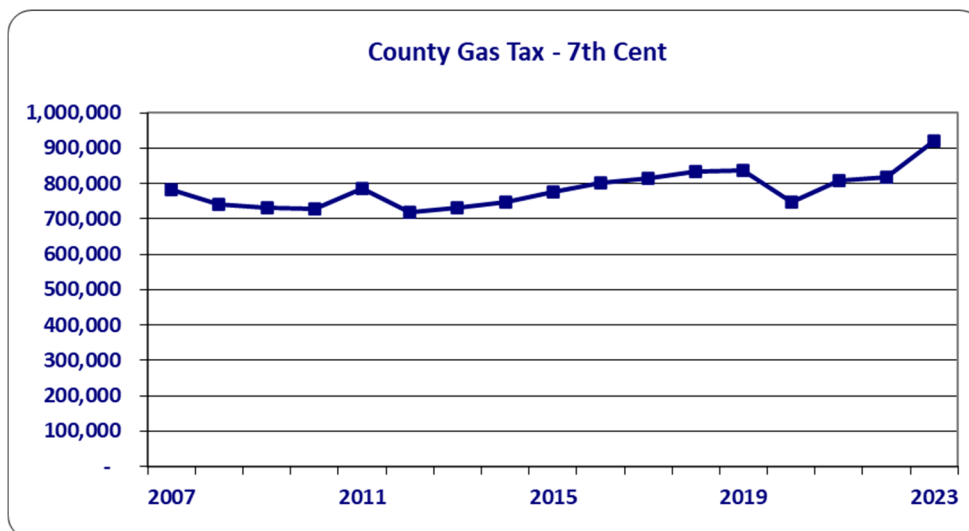


**Motor Fuel Taxes:** Five (5) types of motor fuel taxes comprise this source of revenue:

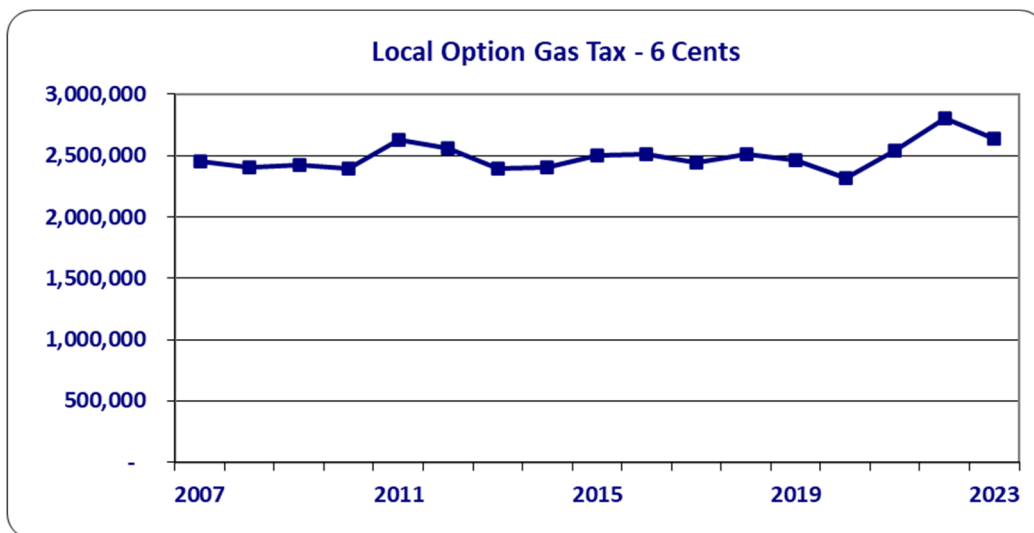
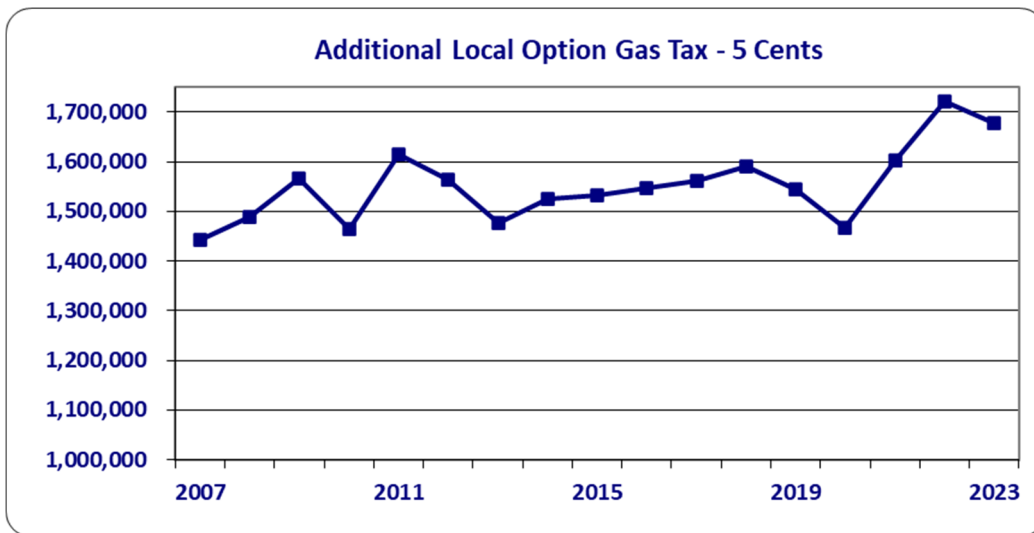
**The Constitutional Gas Tax** is a 2-cent tax imposed by the State and distributed to county governments effective July 1, 1978. The County may use this excise tax for the funding of new road construction, resurfacing, safety projects and improvements, purchases of right-of-way, bridge replacements and traffic signals on the 1,183 miles of the County road system, which includes about 206 miles of unpaved roads. Twenty percent (20%) of these funds are payable to the County as they are collected. The remaining eighty percent (80%) is first applied toward retirement of Road Revenue Bonds and any excess is remitted to the County. Highlands County does not have any Road Revenue Bonds outstanding. The County anticipates revenues of \$2,095,794 in FY2022-2023, which is an increase of 12.27% of the FY2021-2022 estimate.



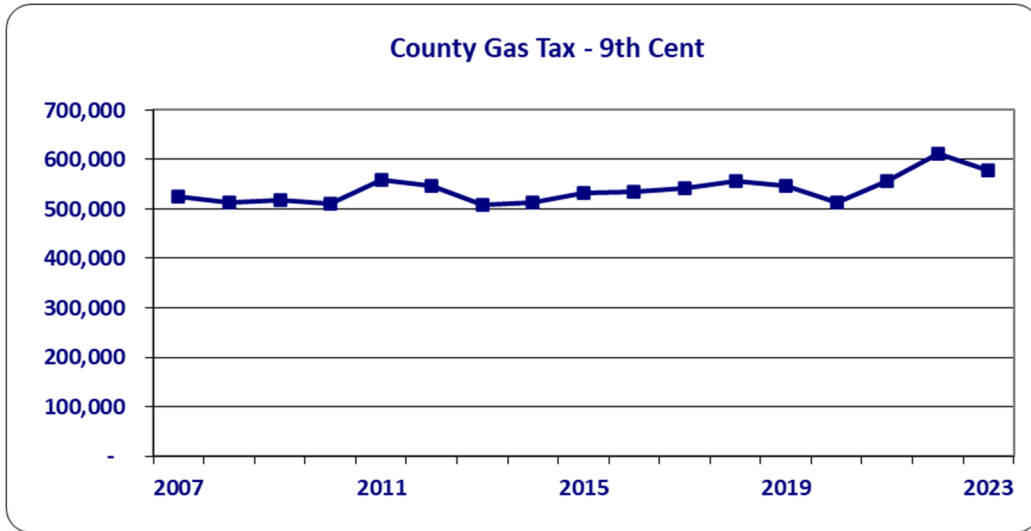
**The County Gas Tax** is a 1-cent tax imposed by the State and distributed to county governments for funding the acquisition of rights-of-way, the construction, reconstruction, operation, maintenance and repairs of transportation facilities, roads and bridges. The County anticipates revenues of \$920,159 in FY2022-2023, which is a 12.57% increase of the FY2021-2022 estimate.



**The Local Option Gas Taxes** are two separate levies. The first is a 0 to 6-cent gas tax imposed by County ordinance on all motor fuel and special fuel, collected by the State and distributed back to the cities and County based on an inter-local agreement. The first 6-cent local option gas tax will expire on December 31, 2045. The second tax is a 0 to 5-cent levy on motor fuel only. This additional tax was imposed by extraordinary vote of the Board of County Commissioners (majority plus one) at a rate of 3-cents effective on January 1 of 1993. The rate increased to 5-cents on January 1st of 2004 and will remain in effect until midnight on December 31st of 2025. This additional levy was enacted for the sixth five-year period when it was extended through 2025. The revenue that is anticipated is shown in the graph below. The County anticipates revenue of \$2,636,724 for the 6-cent gas tax in FY2022-2023, which is a 6.05% decrease of the FY2021-2022 estimate. The FY2022-2023 anticipated revenue for the 5-cent gas tax is \$1,678,265 which is a 2.54% decrease of the FY2021-2022 estimate.



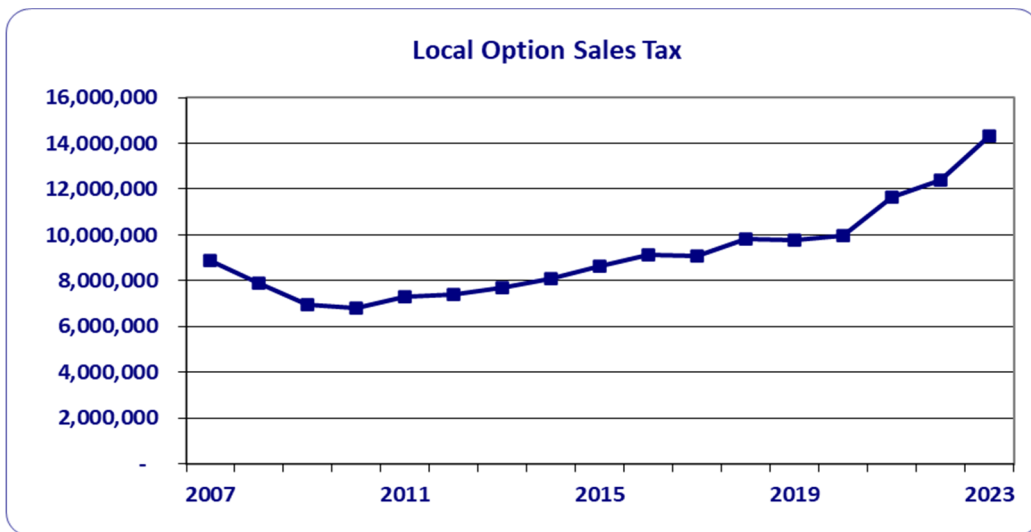
**The Ninth Cent Gas Tax** is a 1-cent gas tax on motor fuel and diesel fuel. This tax is mandatory on diesel fuel effective January 1, 1994 (F.S. 336.021(6)). The Board of County Commissioners has elected to impose this tax on motor fuel also by extraordinary vote and is scheduled to sunset on December 31, 2025. The Board elected to extend the Ordinance for an additional five (5) years in 2019. The County anticipates revenue of \$578,990 in FY2022-2023, which is a 5.38% decrease of the FY2021-2022 estimate.



These five gas taxes are expected to yield \$7,909,932 in FY2022-2023 which is 1.09% more than the current fiscal year estimates. County road projects for FY2022-2023 include reconstructing or paving approximately 3.75 miles of county road segments classified as below standard or unpaved condition and resurfacing approximately 14.75 miles of county paved roads as well as performing routine maintenance.

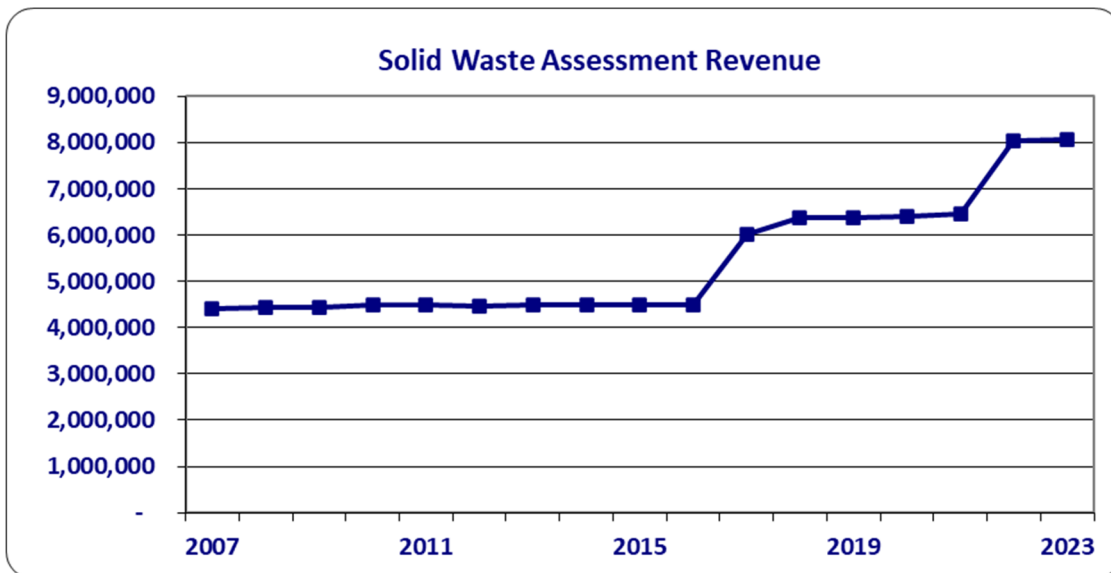
### Infrastructure Surtax

**Infrastructure Surtax:** The infrastructure surtax is a 1-cent sales tax levied by Highlands County based on a referendum vote for the purpose of construction, reconstruction, or improvement of public facilities pursuant to Chapter 212.055 Florida Statutes. The infrastructure surtax is anticipated to generate \$14,334,750 in FY2022-2023 which is a 15.7% increase from FY2021-2022 estimated collections.



**Solid Waste Assessment** The solid waste assessment, currently at \$210.00 per year, is levied by County ordinance against each residential dwelling unit in the unincorporated area of Highlands County. The solid waste assessment funds mandatory garbage collection and disposal, landfill operations, and recycling programs. For the current 2021-2022 Fiscal Year, the solid waste assessment revenue is up 21.93% compared to the same time one year ago due to an assessment increase from \$173.00. The County anticipates revenue of \$8,075,550 in FY2022-2023.

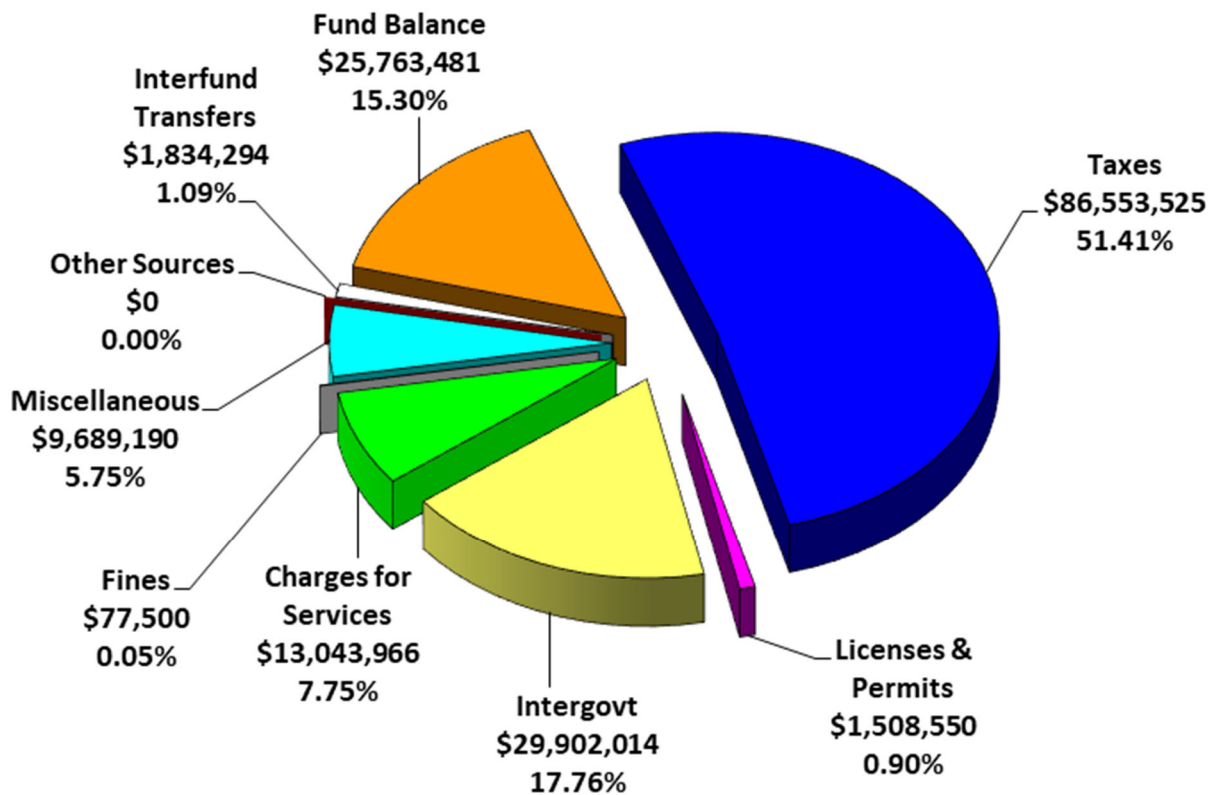
During Fiscal Year 1999-2000 contracts were re-bid to waste haulers with the result being to retain the haulers in both districts. However, there was no increase of fees required and an increase of service was obtained, namely, to remove yard waste twice a month instead of the previous once a month schedule. In Fiscal Year 2005-2006, the contract was amended to utilize a single hauler for the same services and assessment amount. The contract was re-bid in FY2010-2011 with no increase in the assessment and then in FY2015-2016 a new contract for recycling was agreed upon with the franchise hauler which included an increase in the solid waste assessment for the first time in twenty-one years. Due to increases in operating and capital costs at the landfill, the Board approved to increase the assessment from \$173.00 to \$210.00 for FY2021-2022.



These revenues mentioned above represent some of the major funding sources for county operations on an annual basis.

The comparison of all revenue sources by category reveals the composition of those sources.

REVENUE SOURCE	% to TOTAL	AMOUNT
Taxes	51.41%	\$86,553,525
Licenses & Permits	0.90%	1,508,550
Intergovernmental	17.76%	29,902,014
Charges for Services	7.75%	13,043,966
Fines	0.05%	77,500
Miscellaneous	5.75%	9,689,190
Other Sources	0.00%	0
Interfund Transfers	1.09%	1,834,294
Fund Balance	15.30%	25,763,481
<b>Total</b>	<b>100.00%</b>	<b>\$168,372,520</b>



Note: Percentages displayed in the chart may not total 100 percent due to rounding issues.

**Taxes:** The largest source of revenue is from taxes. This category includes ad valorem taxes, sales and uses taxes, gas taxes and franchise fees.

**Intergovernmental Revenues:** These are comprised of state and federal grants, as well as state shared revenues such as the half-cent sales tax, motor fuel tax, and the cigarette tax.

**Miscellaneous:** Revenues considered in the miscellaneous category are interest earnings, rents and royalties, special assessments, disposition of fixed assets, sales of surplus material, and contributions from private organizations.

**Charges for services:** This category encompasses ambulance fees, clerk of court fees, public safety inspection fees, and other fees that are charged by various departments for operating services rendered.

**Licenses and Permits:** Revenues from licenses and permits include professional/occupational licenses, building permits, and other licenses and permits.

**Fines and forfeitures:** Library fines, violations of local ordinances, and other fines and forfeitures are included in this designation.

## Budgetary Funds

In order to budget and account for governmental receipts and expenditures, the Board of County Commissioners has created various "funds" within the budget. Fund accounting is required by State and Federal regulations as well as by Generally Accepted Accounting Principles (GAAP).

This budget uses the following types of funds to account for revenues and expenditures:

**General Fund:** This fund accounts for 49.77% of the Adopted FY2022-2023 budget and supports the vast majority of County government services as well as the budgets of the Elected Officials.

**Special Revenue Funds:** These funds are used to account for revenues that are restricted in their use by the State or Board of County Commissioners and must be kept separate from other County revenues. These funds include Transportation Trust Fund, Public Improvement Districts, E-911 Operations, Infrastructure Surtax and Impact Fee Funds.

**Debt Service Funds:** These funds are used to separately account for the principal and interest payments on 2015 Revenue Note. The Board of County Commissioners utilizes the distributions from the Infrastructure Sales Surtax to retire the notes.

**Capital Project Funds:** These funds record expenditures for capital projects. During FY2022-2023, there will be several capital projects under construction.

**Enterprise Funds:** These funds are used to account for certain self-supporting public services provided by County Government - services that generate their own revenues from fees, charges, and other receipts. The Solid Waste Enterprise Fund was implemented in FY94-95. The Asphalt Plant was constructed and operating in FY07-08 at the landfill site. The Water and Sewer Utilities ownership and operations were transferred to the Town of Lake Placid on June 1, 2012. Currently, the County does not have any responsibility or interest in any utility systems.

A more detailed explanation of the revenues, expenditures, and services provided through each fund is contained in the following pages.

In addition to the budgetary funds, the BCC maintains two Internal Service Funds for the financing of goods or services provided by one department or agency to other departments or agencies of the BCC and to other governmental units, on a cost reimbursement basis. Those funds are:

**Risk Retention** - to account for the fiscal activity related to an insurance trust program for general liability, property and workers' compensation needs of the County departments and elected officials currently through Preferred Governmental Insurance Trust (PGIT). Claims for this insurance coverage are administered by PGIT.

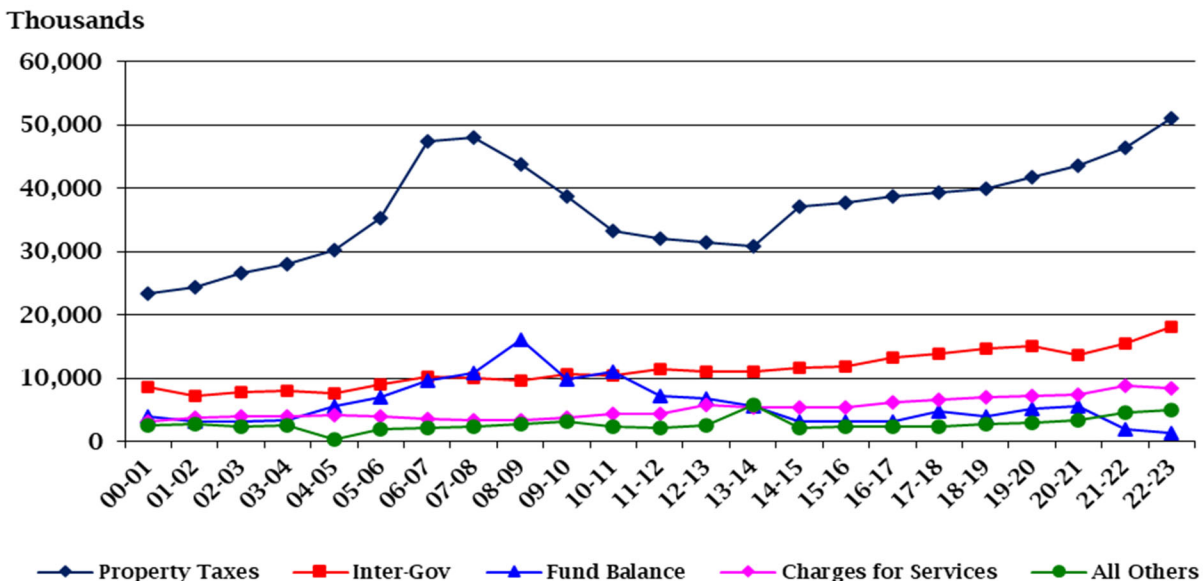
**Employee Benefit** - to account for employer and employee contributions to the County's medical insurance plan and the payment of insurance premiums. Prior to FY 2019/2020, health benefits had been provided by the County through Blue Cross Blue Shield of Florida network and Blue Cross Blue Shield had been our plan administrator for the past fourteen years. However, commencing in FY 2019/2020, the County decided to move this coverage to Cigna. FY 2022/2023 will be the fourth year that health care benefits will be provided by Cigna.

# General Fund

The General Fund contains the operating expenditures for services that are countywide in nature, as well as, the budgets of the Constitutional Officers. The projected revenues by category for the General Fund are as follows:

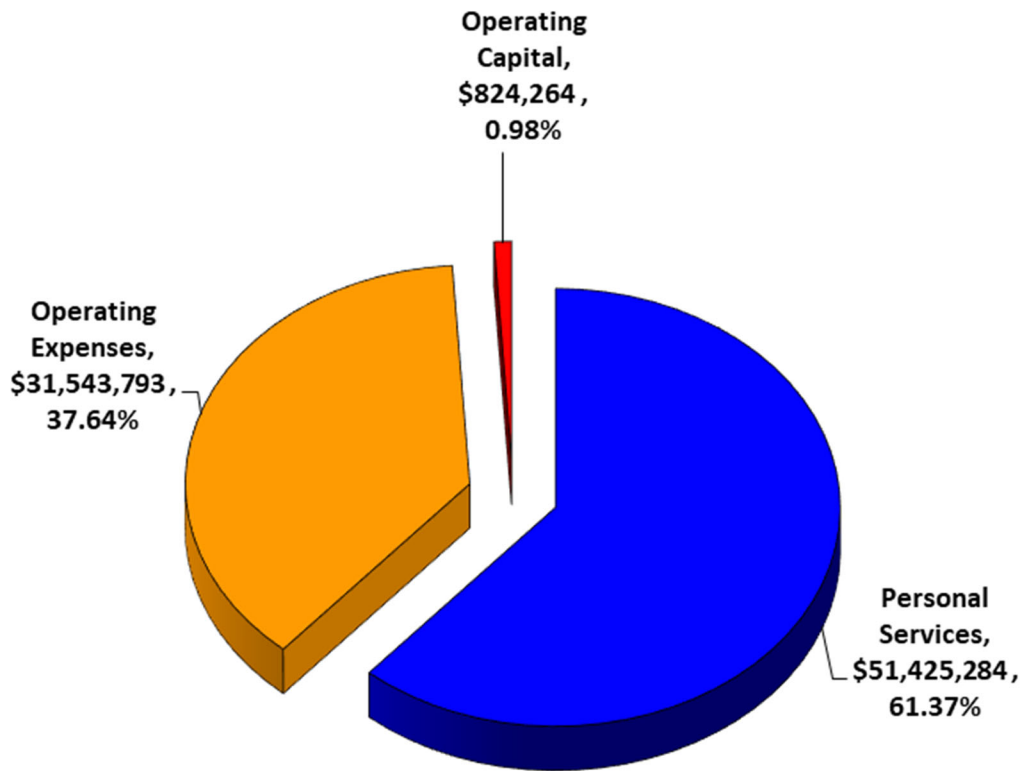
**Property Taxes** are moneys collected through an ad valorem levy on all non-exempt property in the County. **Intergovernmental** revenues include sales tax and State revenue sharing from the State of Florida. **Charges for services** are primarily fees charged for Emergency Medical Services. **Other taxes** are the franchise fees received by the County. **Miscellaneous** revenues include interest, administrative fees, building rentals, and miscellaneous reimbursements. **Fines and forfeitures** include all court and library fines. **Interfund Transfers** represent an operating transfer in from other funds. **Licenses and permits** include animal control licenses. **Fund Balance** is the fund balance brought forward for budgetary purposes.

REVENUE SOURCE	% to TOTAL	AMOUNT
Property Taxes	59.55%	\$49,899,977
Licenses & Permits	0.00%	1,000
Intergovernmental	21.52%	18,035,859
Charges for Services	9.94%	8,331,786
Fines & Forfeitures	0.09%	77,500
Communications Services	0.55%	465,000
Fund Balance	3.12%	2,610,539
Interfund Transfers	0.18%	154,296
Miscellaneous	5.03%	4,217,384
<b>Total</b>	<b>100.00%</b>	<b>\$83,793,341</b>



The Adopted General Fund expenditures by major categories are as follows:

EXPENDITURE CATEGORY	% to TOTAL	AMOUNT
Personal Services	61.37%	\$51,425,284
Operating Expenses	37.64%	31,543,793
Operating Capital	0.98%	824,264
<b>Total</b>	<b>100.00%</b>	<b>\$83,793,341</b>

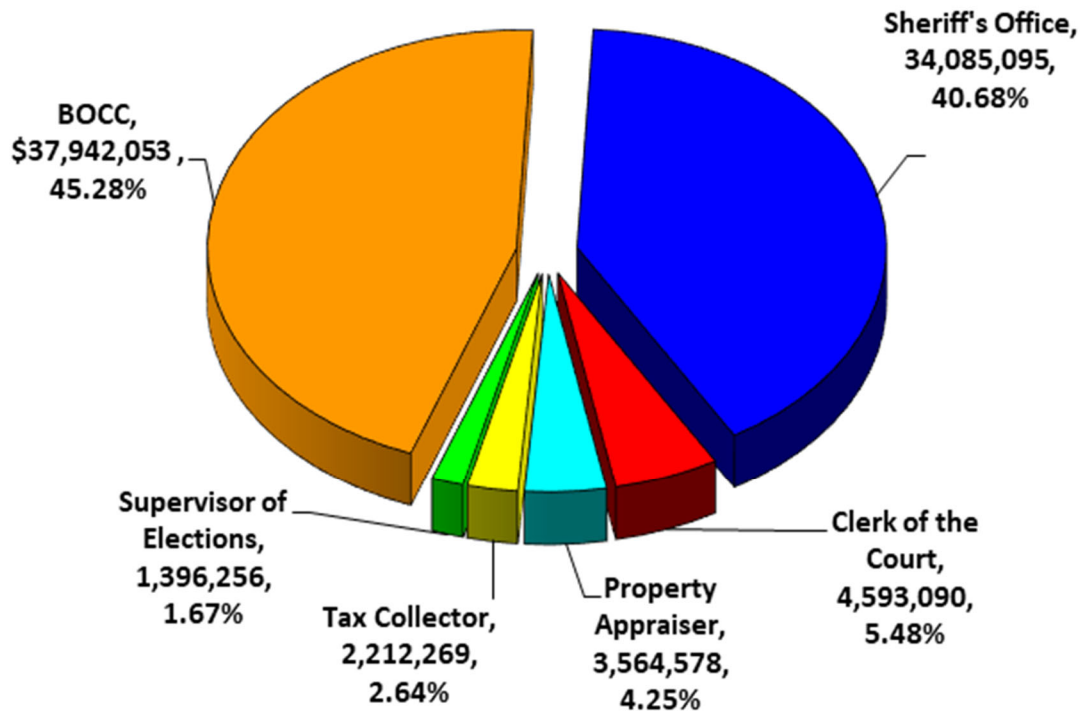


**Note:** Percentages displayed in the chart may not total 100 percent due to rounding issues.

Services budgeted in the General Fund include General Administrative Services, Business Services, Public Safety Services, Parks & Facilities, Community Programs, and Development Services. Additionally, the General Fund supports the budgets of the five Constitutional Officers: the Sheriff, Clerk of the Court, Supervisor of Elections, Property Appraiser, and Tax Collector. The operations of these elected officials are funded by, but not controlled by, the Board of County Commissioners.

General Fund expenses are distributed as follows among the operating departments and the various elected officials:

<b>CONSTITUTIONAL OFFICER</b>	<b>% to TOTAL</b>	<b>AMOUNT</b>
BOCC	45.28%	\$37,942,053
Sheriff's Office	40.68%	34,085,095
Clerk of the Court	5.48%	4,593,090
Property Appraiser	4.25%	3,564,578
Tax Collector	2.64%	2,212,269
Supervisor of Elections	1.67%	1,396,256
<b>Total</b>	<b>100.00%</b>	<b>\$83,793,341</b>

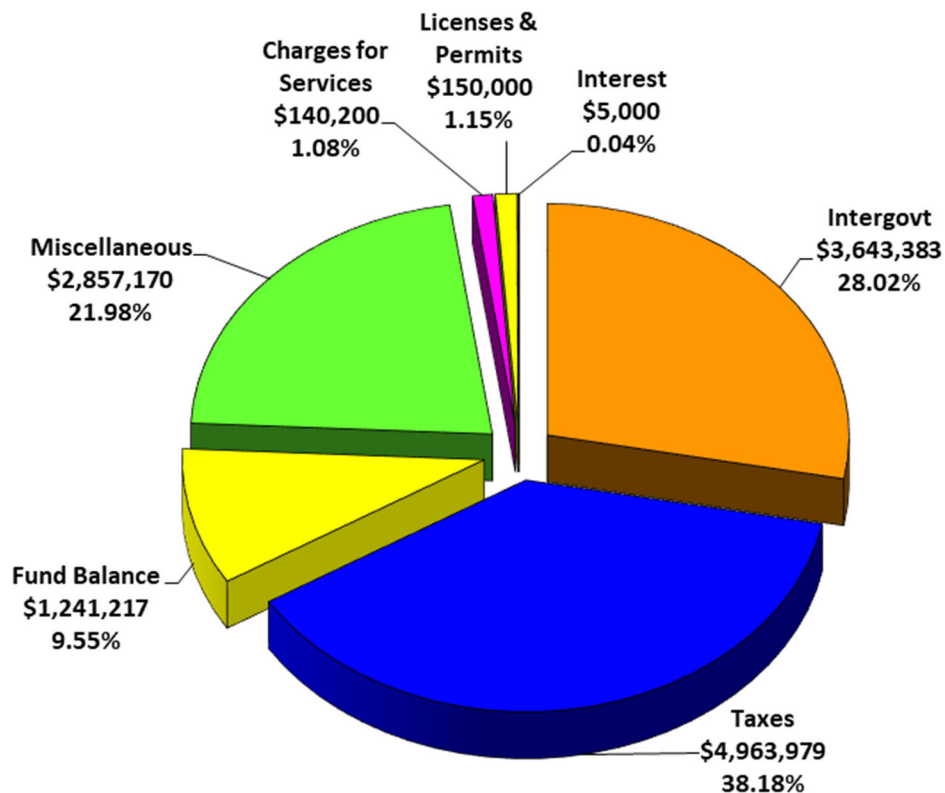


Note: The Reserves for Contingency for the various Elected Officials are contained within the BCC Operating Department's cost centers.

## Transportation Trust Fund

The Transportation Trust Fund contains the operating expenditures for services related to construction and maintenance of the County road system. The projected revenues by category for the Transportation Trust Fund are as follows:

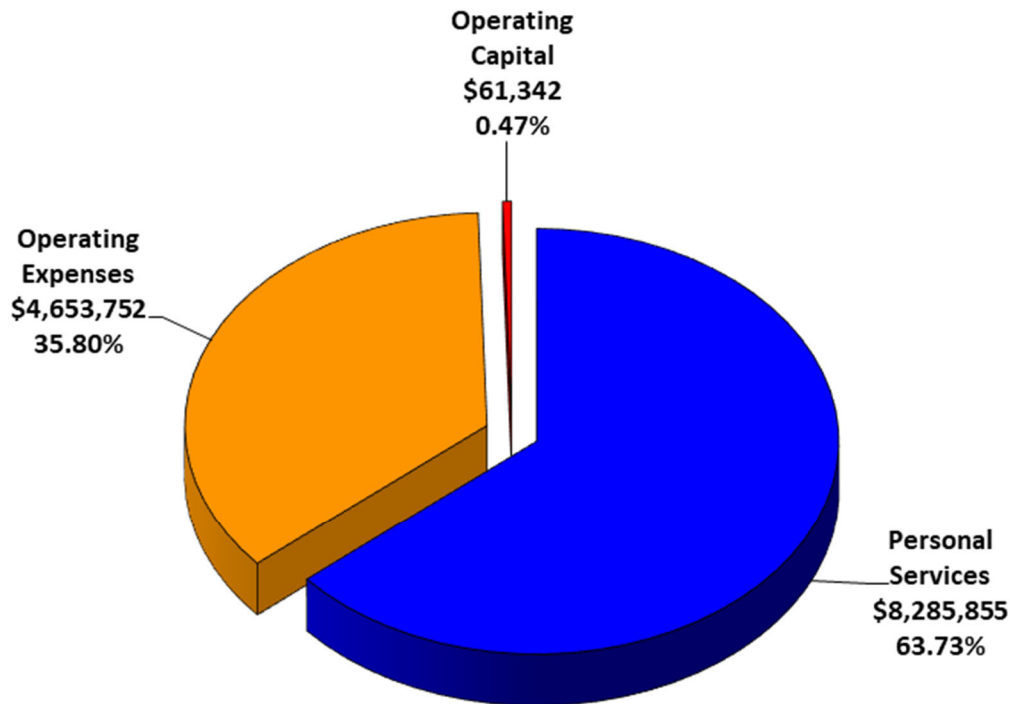
REVENUE SOURCES	% to TOTAL	AMOUNT
Intergovernmental	28.02%	\$3,643,383
Taxes	38.18%	4,963,979
Fund Balance	9.55%	1,241,217
Miscellaneous	21.98%	2,857,170
Charges for Services	1.08%	140,200
Licenses & Permits	1.15%	150,000
Interest	0.04%	5,000
<b>Total</b>	<b>100.00%</b>	<b>\$13,000,949</b>



**Intergovernmental** revenues include Constitutional Gas Tax, County Gas Tax distributions, and miscellaneous reimbursements. **Taxes** category is comprised of the Local Option Gas Tax and Communication Services Tax. **Internal Services** are the fund balances utilized for budgetary purposes. **Miscellaneous** includes reimbursements from General Fund departments for services provided and for road resurfacing and road construction reimbursements from the Infrastructure Sales Surtax Fund. **Charges for Services** are inspection fees. **Interfund Transfers** represent an operating transfer in from other funds. **Licenses and Permits** are driveway permit fee collections. **Interest** represents the anticipated earnings on funds on deposit.

The Transportation Trust Fund expenditures by major category are as follows:

EXPENDITURE CATEGORY	% to TOTAL	AMOUNT
Personal Services	63.73%	\$8,285,855
Operating Expenses	35.80%	4,653,752
Operating Capital	0.47%	61,342
<b>Total</b>	<b>100.00%</b>	<b>\$13,000,949</b>



**Note: Percentages displayed in the chart may not total 100 percent due to rounding issues.**

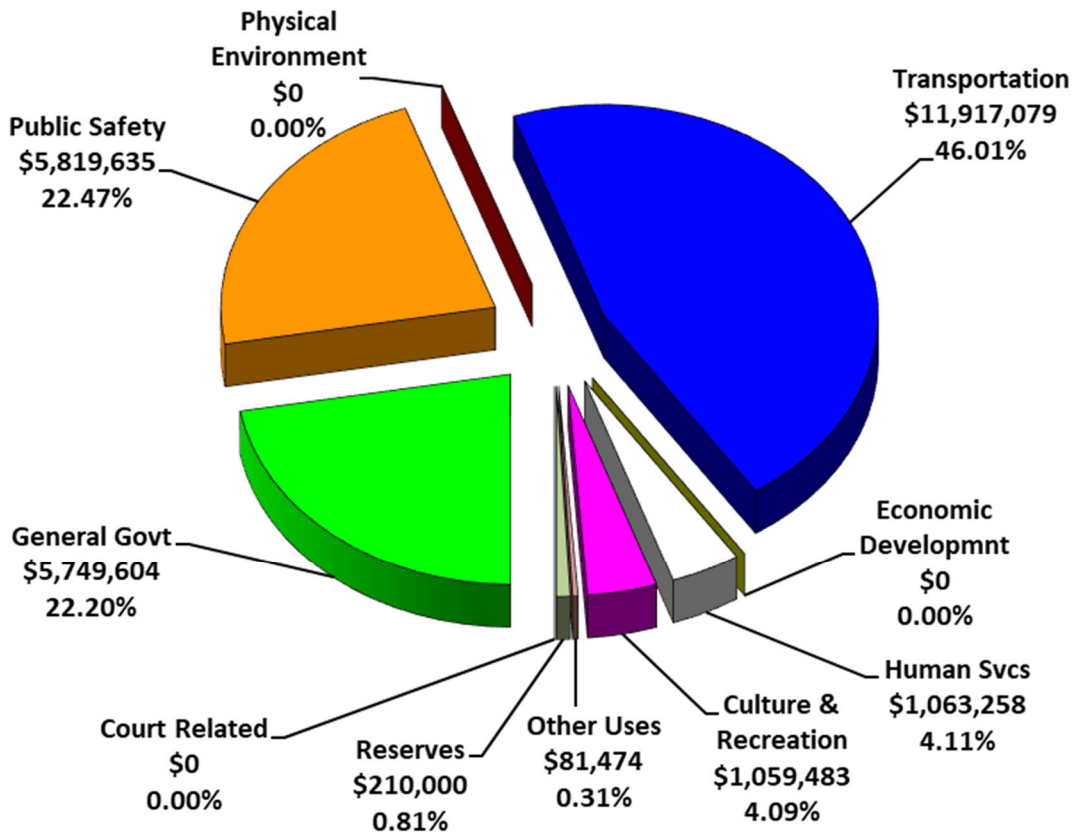
The departments funded in the Transportation Trust Fund include Road & Bridge and County Engineering Services. Services provided include road maintenance, road construction, surveying for road and drainage projects, fleet maintenance, carpentry shop, traffic operations (sign and signal maintenance), roadside mowing, shell pit operations, geographic information systems, and multi-use paths/sidewalks.

Projects normally completed by the Transportation Trust Fund include resurfacing approximately 14.75 miles of county paved roads and reconstructing approximately 3.75 miles of county roads classified in below standard condition, as well as routine maintenance of the remaining portion of the county road system. The county road system consists of approximately 1,200 miles of county-maintained roads, which includes about 1,000 miles of paved and about 206 miles of unpaved roads. Funding for Capital Improvement Projects is provided by the Local Option Sales Tax. Operational costs are funded through the Transportation Trust Fund.

## Other Fund Highlights

Local Option Sales Tax Fund (Infrastructure Surtax): The Infrastructure Surtax Fund accounts for the majority of the expenditures included in the Capital Financial Strategy (CFS) for FY2022-2023. The Adopted CFS project budget appropriations for FY 2022-2023 are as follows:

EXPENDITURE CATEGORY	% to TOTAL	AMOUNT
General Govt	22.20%	\$5,749,604
Public Safety	22.47%	5,819,635
Physical Environment	0.00%	0
Transportation	46.01%	11,917,079
Economic Development	0.00%	0
Human Services	4.11%	1,063,258
Culture & Recreation	4.09%	1,059,483
Other Uses	0.31%	81,474
Reserves	0.81%	210,000
Court Related	0.00%	0
<b>Total</b>	<b>100.00%</b>	<b>\$25,900,533</b>



Note: Percentages displayed in the chart may not total 100 percent due to rounding issues.

Detailed descriptions of the individual projects are contained in the CFS Plan. Copies of the plan are available for review or purchase from the Office of Management and Budget (OMB).

As previously mentioned, road resurfacing, road construction and reconstruction are funded through the infrastructure surtax fund. Some projects in the budget are: construction of Parkway Phase IIA & IIB, the EOC building expansion, new Traffic Ops building, Technology Improvements and Animal Control building.

**Enterprise Funds:** There are two enterprise funds contained in the budget. These funds are used to account for certain self-supporting public services provided by County Government - services that generate their own revenues from fees, charges, and other receipts. The Solid Waste Enterprise Fund was implemented in FY 1994-95. The Energy Recovery Fund was created in FY 2007-08. The Water and Sewer Utilities ownership and operations were transferred to the Town of Lake Placid on June 1, 2012. Currently, the County does not have any responsibility or interest in any utility systems.

### **The Solid Waste Enterprise Fund**

This fund includes projects for the operation of the Arbuckle Landfill site, recycling operations at the Desoto City site, and maintenance of a wetlands mitigation area at the Arbuckle site.

The mandatory garbage collection program is also operated from this fund. One private company has an exclusive franchise for residential garbage collection service. A non-ad valorem assessment of \$210.00 is levied for each residential unit annually. This assessment covers the cost of curbside pickup of municipal solid waste and recycling, disposal of the garbage in the landfill, and removal of yard waste. This assessment will provide for additional funds for future expansion at the landfill.

Construction of Cell 3 at the Arbuckle Creek Road facility was completed during FY 2002-03. This cell is twice as large as the two previous cells that were constructed and completes the base of the first pyramid for the above ground landfill. The projection for the capacity of the combined cells is approximately 20 years and could reach capacity within the next year or two. Funds for the construction of Cell 5 are being budgeted in FY 2021-22 and FY 2022-23.

### **Landfill Closure and Post-Closure Care Cost**

Highlands County has four landfill sites that are comprised of a total of ten cells, five of which are currently in operation. State and Federal laws and regulations require the County to place a final cover on the five cells currently in use when they are closed and to perform maintenance and monitoring functions for all landfill sites for thirty years after closure. Landfill operations and landfill closure and post-closure care costs are accounted for in the Solid Waste Enterprise Fund. Although closure and post-closure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports as a liability a portion of closure and post-closure care costs based on landfill capacity used as of the balance sheet date. The landfill closure and post-closure care liability of \$8,534,953 at September 30, 2021 represents the cumulative amount reported to date based on an average use of 56% of the total estimated capacity. The portion of the liability related to 2021 usage is an increase of \$489,728. It is estimated that an additional liability totaling \$6,818,948 for Arbuckle Creek Cell IA, IB, Cell 3, Arbuckle Creek Cell C&D, and Arbuckle Creek Cell Agriculture Plastic will be recognized between the balance sheet date and the dates these cells will be filled to capacity in the years 2024, 2024, 2024, 2031 and 2099, respectively. Actual costs may differ due to inflation, changes in technology, or changes in landfill laws and regulations.

The County is required by State and Federal laws and regulations to make annual contributions to a landfill management escrow account to finance closure and post-closure care financial assurance requirements. The County is in compliance with these requirements as of September 30, 2021, with cash and investments of \$10,597,171 held for these purposes.

The County expects that future inflation costs will be paid from future contributions and interest earnings on these contributions. In the event closure escrows and interest earnings prove inadequate due to higher than expected inflation, changes in technology or changes in laws or regulations, these costs may need to be financed by future landfill users or future tax revenue.

## **Energy Recovery Fund**

This fund accounts for the operation of the Asphalt Plant that was approved and constructed in FY2007-2008. The Asphalt Plant was constructed at the landfill site to use methane gas produced by the landfill as an energy source for powering the plant. The amount of materials that can be recycled from the landfill in the making of asphalt can reduce the price of the asphalt. This will allow the County to pave additional roads and better maintain the road system due to the savings in producing our own asphalt.

## **Impact Fee Funds**

Highlands County adopted impact fees on September 5, 2006. Tindale-Oliver & Associates, Inc. provided an impact fees study with the estimated cost for eight different impact fees. Transportation, Parks & Recreation, Correctional Facilities, Fire, Libraries, Law Enforcement, EMS, and Public Schools were all adopted impact fees by the Board of County Commissioners. All impact fees except for the Public Schools are at 30% of Tindale-Oliver & Associates, Inc. estimated impact fees. The Public Schools impact fees were implemented at 50% of Tindale-Oliver & Associates, Inc. estimated impact fees. The Board of County Commissioners voted unanimously to approve the impact fees with indexing of the fees being evaluated each year. The Board of County Commissioners agreed to revisit the impact fees annually and make any adjustments to the implementation percentage or indexing for inflation. In June of 2010 the Board of County Commissioners adopted the methodology of Duncan and Duncan to replace and update the original Tindale-Oliver & Associates, Inc. study. In June of 2009 the Board of County Commissioners suspended impact fees for one-year effective July 1, 2009. In June of 2010, 2011, 2012 and in 2013, the Board of County Commissioners agreed to suspend impact fees for an additional year thru June 30, 2014. On June 17, 2014, the Board of County Commissioners agreed to suspend fees for three (3) years until July 1, 2017; then on June 20, 2017 and June 5, 2018, Impact fees were suspended until June 30, 2018 and June 30, 2019, respectively. Then on May 21, 2019, the Board agreed to suspend impact fees thru June 30, 2020. Most recently, on April 21, 2020, the Board approved the suspension of impact fees for three (3) years effective July 1, 2020 thru June 30, 2023. A new impact fee study is scheduled for FY 2022-2023.

For the Fiscal Year 2022-2023 Adopted Budget, only the Impact Fees fund balances are budgeted.

## **Debt Service**

Debt service is comprised of notes payable, revenue certificates, and certificates of indebtedness. The debt service information is contained in Section O.

## Cash Management

Throughout the year, the Clerk of Court's Investment Advisory Group invests county funds in excess of those required to meet current expenses. In accordance with the investment policy adopted by the Board in December 2016, these funds are invested in various local government investment pools, certificates of deposit and a Truist (Sun Trust) checking account used for daily operations.

The local government investment pools were established to assist units of local government in maximizing net earnings on invested surplus funds, reducing the need for the imposition of additional taxes on county taxpayers. By pooling funds, participating governments benefit from economies of scale, full-time portfolio management, diversification, and liquidity. Investment managers of the pools typically allocate interest to the participants daily proportionate to the size of each government's investment. Local government investment pools offer various liquidity options. Some provide more immediate availabilities of funds while others offer longer term options with maturities ranging anywhere from one-month to a year. Investments consist of U.S. Government and agency repurchase agreements and certain corporate short-term obligations. The pooled fund minimizes interest rate risk by keeping average maturities short.

The Board utilizes a Truist (SunTrust) checking account for daily operations. The funds are in a Public Funds Interest Checking Account (collateralized per Florida Statutes Chapter 280), and the account is guaranteed to earn 2.15 basis points and no service fees for the first three (3) years which expires in February 2023. After February 2023 when pricing is restored, an Earnings Credit Rate of 2.00% will be applied and the interest rate will remain at 2.15 basis points.

Interest earned on pooled investments is allocated to the participating funds based on their average monthly balances.

## Risk Management

### **Risk Retention Fund:**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disaster. Effective April 1, 2009, the County became a member of Preferred Governmental Insurance Trust (PGIT), a local government liability risk trust. PGIT administers insurance activities relating to property, general liability, public official's and employment practices liability, worker's compensation, crime, and auto physical damage. PGIT provides insurance coverage directly with insurance providers for insurance coverage of the County but the County is liable for the deductible on certain coverages.

### **Employee Benefit Fund:**

On October 1, 1977, the County established the Employee Benefit Fund to self-insure County employees and their dependents for group medical costs. In 1989, the County transferred its assets, liabilities and fund equity to an internal service fund. Medical claims are paid for by the premiums generated by employee contributions for dependents and contributions by the County for employees. This Fund was reestablished during FY 2012-2013.

The County has approved medical insurance coverage through Cigna for employees and optional coverage for spouse and dependents for FY2022-2023. This is an insured plan that also includes optional dental coverage; \$15,000 in life insurance is also provided for each employee and is included in the premium for health coverage.

## Retirement Plan

All full-time employees of the County are participants in the Florida Retirement System (FRS), a defined benefit, multiple employer cost sharing public retirement system, which is controlled by the State Legislature and administered by the State of Florida, Department of Administration, and Division of Retirement. The FRS plan covers over 635,000 active members including 458,689 Pension Plan members and 179,577 Investment Plan members of various governmental units within the State of Florida. Since FY 2002-2003, employees have had the option to convert to an alternative plan referred to as the Public Employees Optional Retirement Plan (PEORP) or FRS Investment Plan. This plan provides for vesting after one (1) year of employment and provides portability if the employee leaves employment within the FRS system. The PEORP provides the employee with various investment options at the discretion of the employee. Such control of the investment of retirement benefits is not permitted under the FRS Pension Plan. Members of the FRS Investment Plan are not eligible for the Deferred Retirement Option Program (DROP).

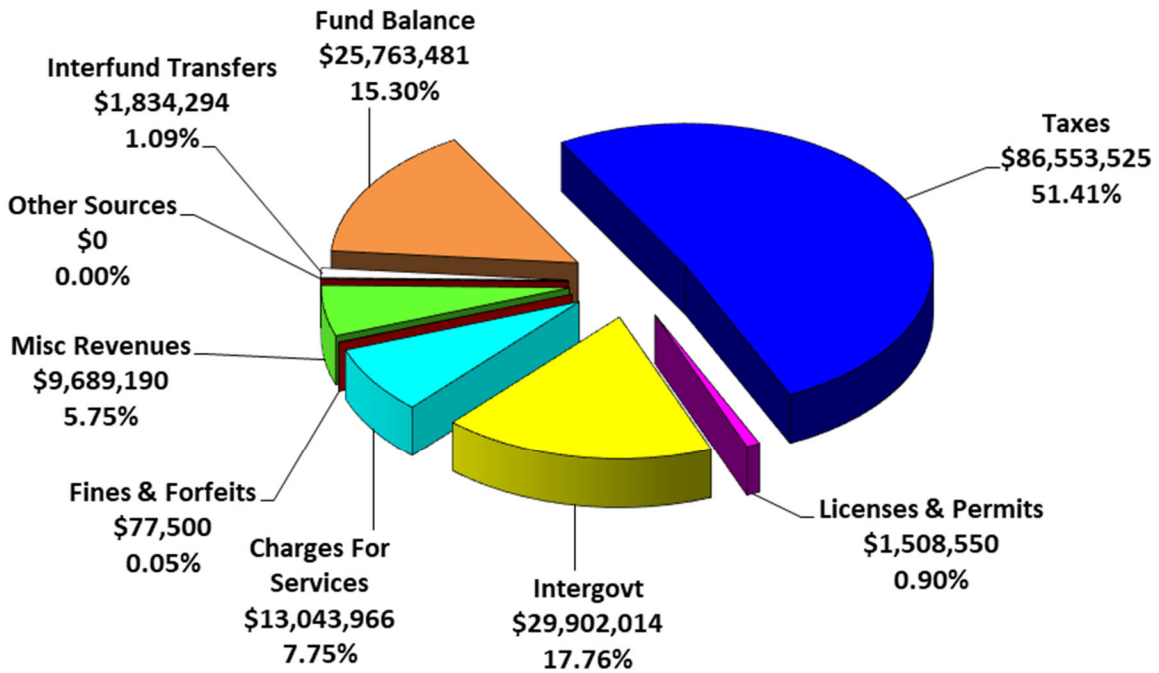
The FRS Pension Plan provides for vesting of benefits after 6 years of creditable service for employees hired prior to July 1, 2011 and vesting of benefits after 8 years for employees hired after June 30, 2011. Effective July 1, 2011, all FRS members must contribute 3% of their salary as retirement contributions, on a pre-tax basis to the retirement plan. For FRS members hired before July 1, 2011, normal retirement benefits are available to employees who retire at or after age 62 with 6 or more years of service. Early retirement is available after 6 years of service with a 5% reduction of benefits for each year prior to the normal retirement age. There is no age restriction or penalty for early retirement after 30 years of service. For FRS members hired after June 30, 2011, normal retirement benefits are available to employees who retire at or after age 65 with 8 or more years of services. The average final compensation used in calculating retirement benefits will be the highest 8 fiscal years of salary. Maximum benefits are earned after 33 years of service for Regular class, Senior Management Service Class and Elected Officers' Class. The DROP program permits employees with 30 or more years of service to process their retirement yet continue to work. The monthly benefits for the participants are placed in an investment account for the period of time the employee participates in DROP. The maximum period that an employee may participate in the DROP program is 5 years. Employees in the DROP program do not contribute 3% of their salary to the FRS retirement system. Participating employer contributions are based upon statewide rates established by the Legislature for FY2022-2023. The current rates applied to employee salaries are as follows:

Membership Class		Final Rate 7/1/2021	Normal Cost 7/1/2022	Unfunded Actuarial Liabilities	HIS **	PEORP Admin	Final Rate 7/1/2022
Regular	HA	10.82%	5.96%	4.23%	1.66%	0.06%	11.91%
Special Risk	HB	25.89%	16.44%	9.67%	1.66%	0.06%	27.83%
Special Risk Admin	HJ	37.76%	10.77%	26.16%	1.66%	0.06%	38.65%
Elected Officials	HI	51.42%	11.30%	43.98%	1.66%	0.06%	57.00%
Senior Mgmt.	HM	29.01%	7.70%	22.15%	1.66%	0.06%	31.57%
DROP *	DP	18.34%	7.79%	9.15%	1.66%	0.00%	18.60%

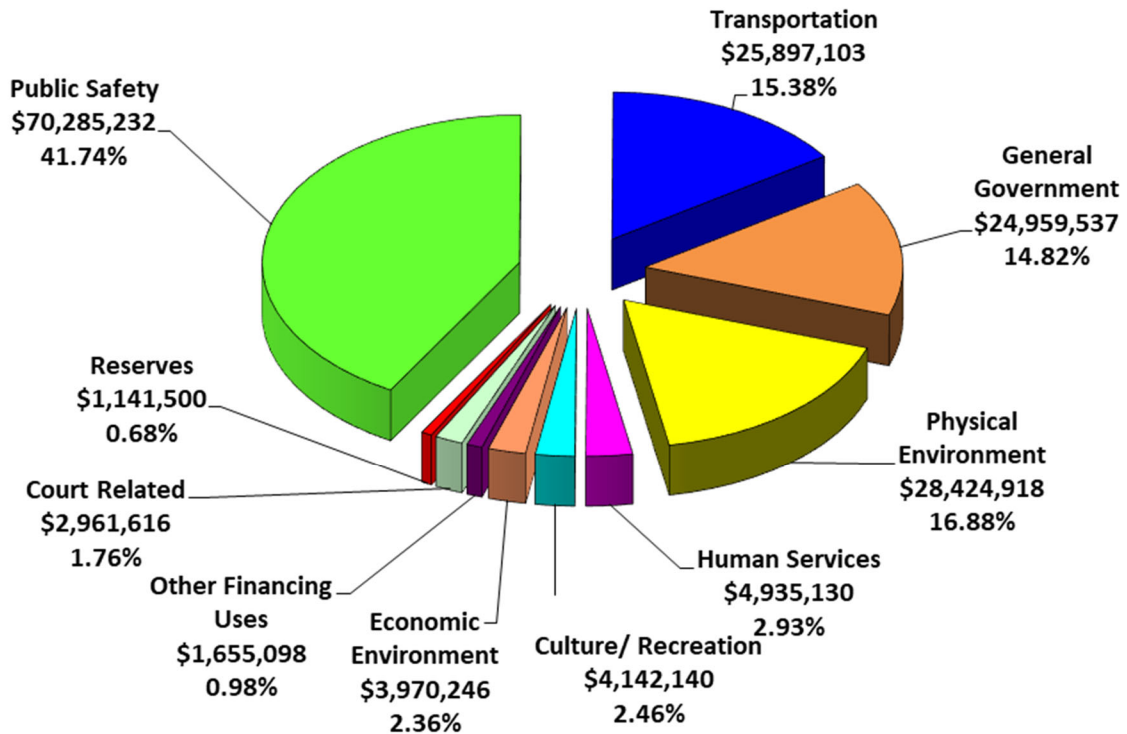
\*DROP denotes Deferred Retirement Option Program

\*\*H.I.S. denotes a Health Insurance Subsidy

## WHERE THE MONEY COMES FROM



## WHERE THE MONEY GOES



**FY 2022/2023 ADOPTED BUDGET \$168,372,520**

Please Note: The Sum of ALL percent of total may not always be equal to 100.00% due to rounding.

## HIGHLANDS COUNTY

### GENERAL FUND ALLOCATION

<b>Operating Departments</b>	\$ 32,579,510	38.88%
<b>Law Enforcement - BOCC</b>	5,362,543	6.40%
<b>Sheriff</b>	34,085,095	40.68%
<b>Clerk of Courts</b>	4,593,090	5.48%
<b>Property Appraiser</b>	3,564,578	4.25%
<b>Tax Collector</b>	2,212,269	2.64%
<b>Supervisor of Elections</b>	1,396,256	1.67%
<b>Total General Fund</b>	<b>\$ 83,793,341</b>	<b>100.00%</b>

### MANDATORY COMPONENTS

Detention Medical	\$ 997,460
State County Assistance	1,637,572
County Jail Building Maintenance	743,766
CRAs	1,699,496
Mental Health	530,865
HCRA	100,000
County Audit	235,745
Division of Forestry	34,579
Court Communications	44,514
Medical Examiner	473,530
<b>Total</b>	<b>\$ 6,497,527</b>
Outside Agencies	879,731
Board Departments	23,223,654
Transfers to Other Funds	1,497,098
Reserve for Contingency	481,500
<b>Total Operating Departments:</b>	<b>\$ 32,579,510</b>

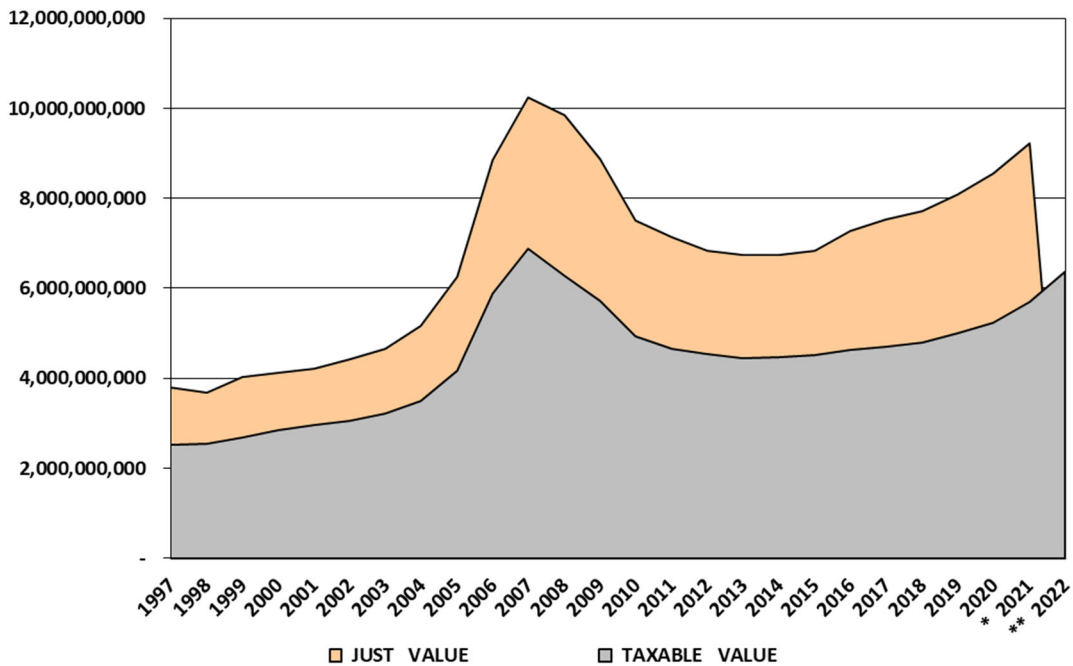
## AD VALOREM TAX DATA

TAXROLL YEAR	FISCAL YEAR	ACTUAL REVENUE	RATE	\$/MILL	JUST VALUE	TAXABLE VALUE	RATIO OF TAXABLE vs. ASSESSED
2002	02/03	26,161,332	9.0000	2,906,815	4,430,315,520	3,054,559,139	69%
2003	03/04	27,562,147	9.0000	3,062,461	4,659,794,289	3,205,620,639	69%
2004	04/05	30,208,582	9.0000	3,356,509	5,164,892,765	3,482,922,775	67%
2005	05/06	35,749,748	9.0000	3,972,194	6,244,394,728	4,166,834,074	67%
2006	06/07	48,301,755	8.5000	5,682,559	8,847,036,549	5,887,483,997	67%
2007	07/08	48,909,129	7.3544	6,650,322	10,241,108,372	6,867,770,115	67%
2008	08/09	42,105,026	7.1000	5,930,285	9,834,084,705	6,274,707,840	64%
2009	09/10	39,077,186	7.1000	5,503,829	8,879,070,978	5,717,032,184	64%
2010	10/11	33,603,010	7.1000	4,732,818	7,506,346,367	4,921,416,247	66%
2011	11/12	32,121,427	7.1000	4,524,145	7,130,916,862	4,662,113,828	65%
2012	12/13	31,164,910	7.1000	4,389,424	6,830,031,493	4,547,821,035	67%
2013	13/14	30,409,671	7.1000	4,283,052	6,727,859,938	4,449,817,579	66%
2014	14/15	36,749,842	8.5500	4,298,227	6,736,715,214	4,464,136,645	66%
2015	15/16	37,041,673	8.5500	4,332,359	6,832,894,561	4,524,927,756	66%
2016	16/17	38,208,835	8.5500	4,468,870	7,268,749,938	4,631,162,983	64%
2017	17/18	38,103,839	8.5500	4,456,589	7,537,030,402	4,700,629,795	62%
2018	18/19	39,687,630	8.5500	4,641,828	7,710,012,562	4,793,259,399	62%
2019	19/20	41,605,275	8.5500	4,866,114	8,077,650,962	5,011,801,866	62%
2020	20/21	43,944,783	8.5500	5,139,741	8,543,016,454	5,228,393,499	61%
* 2021	21/22	46,088,445	8.5500	5,390,461	9,219,047,028	5,690,040,067	62%
** 2022	22/23	49,599,977	8.1000	6,123,454		6,378,597,815	

\* This data is unaudited until revenue collections are complete and Certification of Final Taxable Value from the Department of Revenue is received. Includes reductions from Value Adjustments Board

\*\* Calculated from the DR420 from the Property Appraiser.

## AD VALOREM TAX GRAPH



## PERSONNEL REQUESTS - BY FUND

### Fund 005

Cost Center	Position Title	REQUESTED FY 22/23	ADOPTED FY 22/23
2810	Economic Development Coord (@ 6 mos)	62,125	32,755
3400	Administrative Assistant (split w/Bldg)	24,506	25,309
3995	Admin Sec to CAC Coord. UPGRADE	13,400	11,969
5105	Promotions to Dual Cert. (7 @ 56%)	38,967	38,967
5105	Position Conversions (3)	0	0
	<b>FUND 005 TOTALS</b>	<b>\$ 138,998</b>	<b>\$ 109,000</b>

### Fund 110

4101	Engineering Admin Assistant	52,000	0
4101	Jr Driveway & Utility Inspector (split w/Bldg)	86,137	44,106
4102	Admin Coord to R&B Administrator UPGRADE	4,800	3,020
4102	Cartegrpah Tech to Cartegrph Analyst UPGRADE	3,800	2,507
4998	GIS Analyst	62,972	0
	<b>FUND 110 TOTALS</b>	<b>\$209,709</b>	<b>\$49,633</b>

### Fund 180

3400	Administrative Assistant (split w/Dev Svcs)	24,506	25,309
3440A	Jr Driveway & Utility Inspector (split w/Eng)	0	44,106
3440A	<del>Two (2)</del> One (1) New Building Inspector II	218,726	159,890
3440A	Two (2) New Dev. Specialists (1 @ 6 mos)	92,918	73,596
	<b>FUND 180 TOTALS</b>	<b>\$311,644</b>	<b>\$302,901</b>

### Fund 181

3217	Promotions to Dual Cert. (7)	30,617	30,617
3217	Position Conversions (3)	0	0
(Conversion of Shift Commander (Battalion Chief) Position to Division Chief)			
	<b>FUND 181 TOTALS</b>	<b>\$30,617</b>	<b>\$30,617</b>

	<b>TOTAL REQUESTS:</b>	<b>\$690,968</b>	<b>\$492,151</b>
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## STAFFING SUMMARY

COST CENTER	FY19-20 Adopted	FY20-21 Adopted	FY21-22 Adopted	FY22-23 Contin- uation	FY22-23 Issues	FY22-23 Adopted
<b>BOARD OF COUNTY COMMISSIONERS:</b>						
Judicial Technology	2.00	2.00	2.00	2.00	0.00	2.00
State Attorney Technology	1.00	1.00	1.00	1.00	0.00	1.00
Public Defender Technology	0.00	0.00	0.00	0.00	1.00	1.00
Court Facilities	2.50	2.50	2.50	2.50	0.00	2.50
Business Services	2.00	2.00	2.00	2.00	0.00	2.00
Board of Commissioners	5.00	5.00	5.00	5.00	0.00	5.00
County Attorney	3.00	3.00	2.00	2.00	0.00	2.00
County Administrator	5.00	5.00	4.00	4.00	0.00	4.00
Office of Management & Budget	4.25	4.75	4.40	4.40	-1.15	3.25
Human Resources	5.00	5.00	5.00	6.00	0.00	6.00
Risk Management	1.00	1.00	1.00	0.00	0.00	0.00
Non-ad Valorem Assessments	1.75	1.25	1.60	1.60	0.15	1.75
Public Information	1.50	1.34	2.34	2.34	-0.29	2.05
Purchasing	4.00	4.00	4.00	4.00	0.00	4.00
Facilities Management	18.50	18.50	20.50	21.50	0.00	21.50
County Planning/Development	5.00	5.00	5.00	9.00	0.00	9.00
Office of Economic Development	2.00	2.00	2.00	2.00	1.00	3.00
Veterans Service	4.00	4.00	4.00	4.00	0.00	4.00
Community/Public Safety	0.60	0.56	0.56	0.56	0.00	0.56
Fire Safety Inspections	0.00	0.20	0.20	0.20	0.00	0.20
Fire Assessments	45.40	33.64	33.64	39.40	0.29	39.69
Development Services	1.00	1.00	1.00	1.00	0.50	1.50
Zoning	10.00	10.00	10.00	6.25	0.00	6.25
Building	9.00	9.33	11.33	13.09	3.91	17.00
Emergency Management	4.00	4.00	4.00	4.00	0.00	4.00
Children's Advocacy Center	5.00	5.00	5.00	5.00	0.00	5.00
County Engineer	1.00	1.00	1.00	1.00	-0.25	0.75
Engineering Services	19.30	19.55	19.30	19.30	0.43	19.73
Road and Bridge	65.20	64.20	64.20	64.00	0.00	64.00
Bridge and Concrete	6.00	6.00	6.00	6.00	0.00	6.00
Maintenance Shop & Warehouse	11.80	11.80	11.80	11.00	0.00	11.00
Traffic Operations	10.00	12.00	14.00	14.00	0.00	14.00
ROW Maintenance	10.00	10.00	10.00	10.00	0.00	10.00
Shell Pit	2.00	2.00	2.00	2.00	0.00	2.00
Road & Bridge Director	1.00	1.00	1.00	1.00	-0.30	0.70
Solid Waste	26.20	26.78	27.03	26.03	0.24	26.27
Asphalt Plant	0.00	1.00	1.00	1.00	0.00	1.00
Geographic Information System	3.00	3.00	2.00	2.00	0.00	2.00
Emergency Medical Service	71.00	65.60	65.60	63.00	0.00	63.00
Community Programs	1.00	1.00	1.00	1.00	0.00	1.00
Healthy Families Highlands	8.00	8.00	8.00	8.00	0.00	8.00
Tourist Development	1.00	1.00	1.00	1.00	0.00	1.00
Community Program Services	1.00	1.00	1.00	1.00	-0.33	0.67
State Housing Initiatives Partnership Admin	1.00	1.00	1.00	1.00	0.33	1.33
Parks	15.00	15.00	15.00	15.00	0.00	15.00

COST CENTER	FY19-20 Adopted	FY20-21 Adopted	FY21-22 Adopted	FY22-23 Contin- uation	FY22-23 Issues	FY22-23 Adopted
Sports Complex	2.00	2.00	2.00	2.00	0.00	2.00
Heartland Library Coop	1.00	1.29	1.29	1.29	0.00	1.29
Library-Avon Park	3.00	3.00	3.00	3.00	0.00	3.00
Library-Sebring	7.00	6.71	6.71	6.71	0.00	6.71
Library-Lake Placid	3.00	3.00	3.00	3.00	0.00	3.00
Library-Countywide	2.00	2.00	2.00	2.00	0.00	2.00
County Extension	6.00	6.00	6.00	0.00	0.00	0.00
Natural Resources	3.00	4.00	4.00	4.00	0.15	4.15
Weed Control	7.00	7.00	7.00	7.00	0.15	7.15
<b>BOARD TOTAL</b>	<b>430.00</b>	<b>417.00</b>	<b>421.00</b>	<b>419.17</b>	<b>5.83</b>	<b>425.00</b>
<b>ELECTED OFFICIALS:</b>						
Clerk of Courts: Board Funded Positions	45.33	49.53	0.00	51.00	1.10	52.10
Clerk of Courts: State Funded Positions	27.17	28.26	0.00	29.09	2.99	32.08
Clerk of Courts: Trust Funded Positions	8.50	7.21	0.00	6.91	-0.09	6.82
Clerk of Courts: IT Internal Svc Fnd Positions	0.00	0.00	0.00	0.00	3.00	3.00
Property Appraiser	29.00	29.00	29.00	29.00	0.00	29.00
Sheriff : Board Funded Positions	328.20	334.10	0.00	340.10	4.50	344.60
Sheriff : Grant Funded Positions	59.80	54.90	0.00	48.90	-0.50	48.40
Supervisor of Elections	6.00	7.00	7.00	8.00	0.00	8.00
Tax Collector	43.00	43.00	43.00	45.00	1.00	46.00
<b>OFFICIALS TOTAL</b>	<b>547.00</b>	<b>553.00</b>	<b>555.00</b>	<b>558.00</b>	<b>12.00</b>	<b>570.00</b>
<b>STAFFING TOTAL</b>	<b>977.00</b>	<b>970.00</b>	<b>976.00</b>	<b>977.17</b>	<b>17.83</b>	<b>995.00</b>

Budget Summary: Title	FY 2019-20 Adopted	FY 2020-21 Adopted	FY 2021-22 Adopted	CONT Adopted	ISSUE Adopted	FY 2022-23 Adopted	Percent Change
<b>GENERAL ADMINISTRATION</b>							
Board of County Commissioners	472,352	481,907	501,461	517,535	0	517,535	3.21%
County Administrator	615,428	637,573	577,169	609,760	0	609,760	5.65%
<b>Total</b>	<b>1,087,780</b>	<b>1,119,480</b>	<b>1,078,630</b>	<b>1,127,295</b>	<b>0</b>	<b>1,127,295</b>	<b>4.51%</b>
<b>ADMINISTRATIVE SERVICES</b>							
County Attorney	384,778	416,002	395,360	392,375	0	392,375	-0.76%
County Audits-CPA	191,300	193,300	234,050	235,745	0	235,745	0.72%
Business Services	204,624	235,671	218,924	236,610	0	236,610	8.08%
Office of Management & Budget	332,692	379,317	353,988	321,923	0	321,923	-9.06%
Human Resources	293,562	315,411	335,256	434,524	0	434,524	29.61%
Risk Management	93,403	99,390	91,118	0	0	0	-100.00%
Non-Ad Valorem Assessments	110,468	73,282	98,926	117,536	0	117,536	18.81%
Public Information	97,581	111,396	134,839	129,917	0	129,917	-3.65%
Purchasing	268,284	311,878	332,876	356,725	0	356,725	7.16%
Facilities Management	1,427,891	1,447,641	1,624,992	1,858,699	0	1,858,699	14.38%
Courthouse Facilities	168,170	184,650	196,250	201,193	0	201,193	2.52%
Court Facilities	250,435	280,986	242,545	285,563	0	285,563	17.74%
Central Services	1,420,810	1,442,861	1,505,860	1,709,716	0	1,709,716	13.54%
Interfund Transfers-005	1,328,546	1,372,878	1,335,704	1,497,098	0	1,497,098	12.08%
Budgetary Expenditure Accounts	481,500	476,500	481,500	481,500	0	481,500	0.00%
<b>Total</b>	<b>7,054,044</b>	<b>7,341,163</b>	<b>7,582,188</b>	<b>8,259,124</b>	<b>0</b>	<b>8,259,124</b>	<b>8.93%</b>
<b>COMMUNITY SERVICES</b>							
<b>COUNTY EXTENSION</b>							
County Extension	274,062	284,599	291,031	343,957	0	343,957	18.19%
<b>Subtotal</b>	<b>274,062</b>	<b>284,599</b>	<b>291,031</b>	<b>343,957</b>	<b>0</b>	<b>343,957</b>	<b>18.19%</b>
<b>EMERGENCY MANAGEMENT</b>							
Local Emergency Management Agency	518,618	530,979	512,254	538,690	27,577	566,267	10.54%
Intergovt Radio Communication	386,292	391,431	394,645	399,736	0	399,736	1.29%
E911 Program - Landlines	1,096,720	1,168,657	1,209,959	364,858	0	1,312,864	8.50%
Communications Program	108,475	100,246	91,938	90,508	0	90,508	-1.56%
Geographic Information System	95,000	94,500	100,694	72,336	0	72,336	-28.16%
<b>Subtotal</b>	<b>2,205,105</b>	<b>2,285,813</b>	<b>2,309,490</b>	<b>1,466,128</b>	<b>27,577</b>	<b>2,441,711</b>	<b>5.73%</b>

<b>Budget Summary: Title</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Adopted</b>	<b>FY 2021-22 Adopted</b>	<b>CONT Adopted</b>	<b>ISSUE Adopted</b>	<b>FY 2022-23 Adopted</b>	<b>Percent Change</b>
<b>PUBLIC SAFETY</b>							
Crime Prevention	45,014	59,215	62,353	61,290	0	61,290	-1.70%
Law Enforcement Education	15,169	22,595	24,950	0	0	0	-100.00%
Domestic Violence Training	5,300	5,700	8,750	0	0	0	-100.00%
Public Safety	85,894	81,160	83,395	73,075	0	73,075	-12.37%
Division of Forestry	35,180	35,180	35,180	34,579	0	34,579	-1.71%
Fire Safety Inspections	32,842	43,860	42,071	25,980	32,000	57,980	37.81%
Fire Assessments	8,670,595	5,934,148	6,066,517	6,982,077	317,675	7,299,752	20.33%
County Jail Maintenance	729,022	725,719	718,854	743,766	0	743,766	3.47%
Detention & Correction-Medical	998,960	998,960	994,460	997,460	0	997,460	0.30%
Law Enforcement Maintenance	284,382	286,874	285,841	285,841	0	285,841	0.00%
Detention & Correction-Other	130,000	130,000	181,266	130,000	0	130,000	-28.28%
Law Enforcement - Other	2,864,269	2,778,945	3,450,982	4,946,702	0	4,946,702	43.34%
Children's Advocacy Center	330,477	373,815	385,304	401,938	11,969	413,907	7.42%
Emergency Medical Service	6,781,913	7,533,513	7,408,679	8,153,539	231,394	8,384,933	13.18%
<b>Subtotal</b>	<b>21,009,017</b>	<b>19,009,684</b>	<b>19,748,602</b>	<b>22,836,247</b>	<b>593,038</b>	<b>23,429,285</b>	<b>18.64%</b>
<b>LIBRARIES</b>							
Libraries - Heartland Coop	85,017	110,608	117,503	121,001	0	121,001	2.98%
Libraries - Avon Park	189,671	180,849	187,988	209,350	0	209,350	11.36%
Libraries - Sebring	439,316	439,279	439,320	494,247	0	494,247	12.50%
Libraries - Lake Placid	203,773	218,839	227,822	243,970	0	243,970	7.09%
Libraries - Countywide	138,637	141,039	155,911	170,450	0	170,450	9.33%
<b>Subtotal</b>	<b>1,056,414</b>	<b>1,090,614</b>	<b>1,128,544</b>	<b>1,239,018</b>	<b>0</b>	<b>1,239,018</b>	<b>9.79%</b>
<b>PARKS AND RECREATION</b>							
Recreation Department	330,000	330,000	330,000	330,000	0	330,000	0.00%
Parks Department	982,931	992,076	977,771	1,038,310	3,000	1,041,310	6.50%
Florida Boating Improvement Program	108,714	74,678	72,670	48,000	0	48,000	-33.95%
Sports Complex	170,221	182,291	208,299	211,664	21,000	232,664	11.70%
<b>Subtotal</b>	<b>1,591,866</b>	<b>1,579,045</b>	<b>1,588,740</b>	<b>1,627,974</b>	<b>24,000</b>	<b>1,651,974</b>	<b>3.98%</b>

<b>Budget Summary: Title</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Adopted</b>	<b>FY 2021-22 Adopted</b>	<b>CONT Adopted</b>	<b>ISSUE Adopted</b>	<b>FY 2022-23 Adopted</b>	<b>Percent Change</b>
<b>HUMAN SERVICES</b>							
Hospital District	286,050	334,125	272,734	260,000	0	260,000	-4.67%
Veteran Service Office	220,685	222,814	252,190	263,716	0	263,716	4.57%
Mental Health	511,704	530,865	530,865	530,865	0	530,865	0.00%
Health Care Responsibility Act	125,000	100,000	100,000	100,000	0	100,000	0.00%
Community Programs	106,610	113,277	118,414	139,159	0	139,159	17.52%
Public Assistance Programs	65,738	68,993	70,189	83,576	0	83,576	19.07%
State-County Assistance Programs	1,752,443	1,773,708	1,652,005	1,637,572	0	1,637,572	-0.87%
Nu-Hope	42,045	42,886	46,886	46,886	0	46,886	0.00%
Non-Profit Community Agencies	30,000	30,600	30,000	30,000	0	30,000	0.00%
Transportation for Disadvantaged Program	193,533	198,309	183,430	198,430	0	198,430	8.18%
Drivers Ed Safety	18,045	20,000	27,250	27,500	0	27,500	0.92%
Healthy Families - Highlands	433,252	457,344	477,322	460,408	0	460,408	-3.54%
Community Program Services	42,111	54,723	58,754	42,055	0	42,055	-28.42%
Home Investment Partnership	0	615	553	0	0	0	-100.00%
State Housing Initiatives Partnership - Admin	109,742	66,276	69,597	101,411	0	101,411	45.71%
State Housing Initiatives Partnership - Program	274,158	323,191	297,760	142,500	0	142,500	-52.14%
<b>Subtotal</b>	<b>4,211,116</b>	<b>4,337,726</b>	<b>4,187,949</b>	<b>4,064,078</b>	<b>0</b>	<b>4,064,078</b>	<b>-2.96%</b>
<b>ENVIRONMENT</b>							
Natural Resources	711,745	441,290	409,434	715,853	0	715,853	74.84%
Cooperative Aquatic Plant Program	554,986	572,716	586,787	648,626	0	648,626	10.54%
Conservation Trust	59,000	55,998	58,338	49,704	0	49,704	-14.80%
<b>Subtotal</b>	<b>1,325,731</b>	<b>1,070,004</b>	<b>1,054,559</b>	<b>1,414,183</b>	<b>0</b>	<b>1,414,183</b>	<b>34.10%</b>
<b>Total</b>	<b>31,673,311</b>	<b>29,657,485</b>	<b>30,308,915</b>	<b>32,991,585</b>	<b>644,615</b>	<b>34,584,206</b>	<b>14.11%</b>
<b>GROWTH MANAGEMENT</b>							
<b>TRANSPORTATION</b>							
County Engineer	171,136	179,145	188,044	153,004	0	153,004	-18.63%
Engineering Services	1,644,261	1,707,851	1,752,900	1,797,186	44,106	1,841,292	5.04%
Road & Bridge Services	6,284,229	6,220,348	6,227,296	6,486,746	5,527	6,492,273	4.26%
Bridge & Concrete	367,078	374,851	396,468	427,403	0	427,403	7.80%
Maintenance Shop and Warehouse	869,026	877,577	891,416	865,371	0	865,371	-2.92%
Traffic Operations	1,171,639	1,684,121	1,505,344	1,608,674	7,000	1,615,674	7.33%
Mowing - Right of Ways	596,678	608,021	642,708	689,558	0	689,558	7.29%
County Shell Pit	252,060	253,408	256,930	285,693	0	285,693	11.19%

<b>Budget Summary: Title</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Adopted</b>	<b>FY 2021-22 Adopted</b>	<b>CONT Adopted</b>	<b>ISSUE Adopted</b>	<b>FY 2022-23 Adopted</b>	<b>Percent Change</b>
Sebring Parkway Maintenance	224,628	225,418	244,122	234,526	0	234,526	-3.93%
Multi Use Path / Sidewalks	97,340	10,000	85,683	46,366	0	46,366	-45.89%
Road & Bridge	148,801	155,770	130,458	110,480	0	110,480	-15.31%
Geographic Information System	262,259	260,178	186,298	197,309	0	197,309	5.91%
Interfund Transfers- 110	821,577	821,972	81,324	76,526	0	76,526	-5.90%
Budgetary Expenditure Accounts 110	200,000	200,000	200,000	200,000	0	200,000	0.00%
<b>Subtotal</b>	<b>13,110,712</b>	<b>13,578,660</b>	<b>12,788,991</b>	<b>13,178,842</b>	<b>56,633</b>	<b>13,235,475</b>	<b>3.49%</b>
<b>SOLID WASTE</b>							
Refuse Disposal System	4,880,450	6,550,532	10,977,277	6,530,275	6,411,000	12,941,275	17.89%
Waste Tire Processing	1,179	1,179	1,179	1,179	0	1,179	0.00%
Landfill Closure Program	43,027	74,777	42,777	43,662	0	43,662	2.07%
Recycling Grant	26,629	38,748	19,249	38,748	0	38,748	101.30%
Refuse Collection Program	4,723,006	4,866,601	4,834,116	5,151,803	0	5,151,803	6.57%
Asphalt Plant	5,076,294	3,869,470	4,033,108	3,189,019	0	3,189,019	-20.93%
Budgetary Expenditure Accounts-401	580,000	630,140	250,000	250,000	0	250,000	0.00%
<b>Subtotal</b>	<b>15,330,585</b>	<b>16,031,447</b>	<b>20,157,706</b>	<b>15,204,686</b>	<b>6,411,000</b>	<b>21,615,686</b>	<b>7.23%</b>
<b>DEVELOPMENT DEPARTMENT</b>							
County Planning and Zoning	830,773	389,533	678,894	620,651	0	620,651	-8.58%
Office of Economic Development	324,044	303,424	378,048	330,368	32,755	363,123	-3.95%
Development Services	149,383	144,911	167,556	174,478	25,309	199,787	19.24%
Code Enforcement	637,779	651,868	417,935	420,213	0	420,213	0.55%
Building Department - 180	988,300	991,800	1,300,239	1,217,520	643,677	1,861,197	43.14%
Nuisance Abatement	38,600	60,800	55,300	57,000	0	57,000	3.07%
Historic Preservation Commission	2,230	7,130	4,730	3,880	0	3,880	-17.97%
Tourist Development - Operations	146,467	142,190	147,252	168,642	0	168,642	14.53%
Tourist Development - Marketing & Promotion	682,559	532,625	682,748	881,358	0	881,358	29.09%
Tourist Development - Lakes	40,000	0	0	267,902	0	267,902	100.00%
Tourist Development - Promote/Advertise Lakes	3,286	8,035	0	0	0	0	0.00%
Tourist Development - Asset Development/Enhance	217,500	187,562	275,000	350,000	0	350,000	27.27%
<b>Subtotal</b>	<b>4,060,921</b>	<b>3,419,878</b>	<b>4,107,702</b>	<b>4,492,012</b>	<b>701,741</b>	<b>5,193,753</b>	<b>26.44%</b>
<b>Total</b>	<b>32,502,218</b>	<b>33,029,985</b>	<b>37,054,399</b>	<b>32,875,540</b>	<b>7,169,374</b>	<b>40,044,914</b>	<b>8.07%</b>

Budget Summary: Title	FY 2019-20 Adopted	FY 2020-21 Adopted	FY 2021-22 Adopted	CONT Adopted	ISSUE Adopted	FY 2022-23 Adopted	Percent Change
<b>COURTS AND ELECTED OFFICIALS</b>							
<b>COURTS</b>							
Circuit Court Administration	15,179	15,118	11,244	12,566	0	12,566	11.76%
Judicial Technology	141,877	142,815	206,321	223,394	0	223,394	8.27%
State Attorney	16,946	19,196	19,196	19,196	0	19,196	0.00%
State Attorney Technology	254,161	252,141	234,331	252,876	0	252,876	7.91%
Public Defender	6,011	6,033	6,245	8,700	0	8,700	39.31%
Public Defender Technology	96,982	96,182	99,518	165,242	0	165,242	66.04%
Pre-Trial Release Circuit Criminal	125,824	131,597	131,946	147,352	0	147,352	11.68%
Cir Ct Family Pro Se Services	89,919	58,080	36,091	38,768	0	38,768	7.42%
Guardian Ad Litem Circuit Juvenile	2,208	1,977	3,040	4,052	0	4,052	33.29%
Law Library - 177A	17,700	18,850	25,400	24,900	0	24,900	-1.97%
Law Library - 176	15,000	15,000	15,000	15,000	0	15,000	0.00%
Law Library CCC - 005	130,182	134,105	122,118	111,643	0	111,643	-8.58%
Legal Aid - 177B	50,500	51,800	52,335	58,886	0	58,886	12.52%
Teen Court - 177C	17,700	18,850	25,400	24,900	0	24,900	-1.97%
Innovations & Support	97,000	103,500	51,400	50,400	0	50,400	-1.95%
<b>Subtotal</b>	<b>1,077,189</b>	<b>1,065,244</b>	<b>1,039,585</b>	<b>1,157,875</b>	<b>0</b>	<b>1,157,875</b>	<b>11.38%</b>
<b>ELECTED OFFICIALS</b>							
Clerk to Board	3,124,174	3,161,955	3,285,629	3,998,209	0	3,998,209	21.69%
Clerk to Board - Other	689,263	777,806	857,193	297,118	0	297,118	-65.34%
Courthouse Security Sheriff	1,147,970	1,206,251	1,275,288	1,375,871	0	1,375,871	7.89%
Sheriff	18,500,286	19,293,659	20,302,109	20,909,428	0	20,909,428	2.99%
Detention and Correction	9,718,938	10,007,541	10,661,119	11,799,796	0	11,799,796	10.68%
Tax Collector	1,839,354	1,886,694	1,968,654	2,212,269	0	2,212,269	12.37%
Property Appraiser	3,255,577	3,221,865	3,317,018	3,564,578	0	3,564,578	7.46%
Supervisor of Elections	1,234,583	898,922	1,223,476	1,396,256	0	1,396,256	14.12%
<b>Subtotal</b>	<b>39,510,145</b>	<b>40,454,693</b>	<b>42,890,486</b>	<b>45,553,525</b>	<b>0</b>	<b>45,553,525</b>	<b>6.21%</b>
<b>Total</b>	<b>40,587,334</b>	<b>41,519,937</b>	<b>43,930,071</b>	<b>46,711,400</b>	<b>0</b>	<b>46,711,400</b>	<b>6.33%</b>

<b>Budget Summary: Title</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Adopted</b>	<b>FY 2021-22 Adopted</b>	<b>CONT Adopted</b>	<b>ISSUE Adopted</b>	<b>FY 2022-23 Adopted</b>	<b>Percent Change</b>
<b>OTHER AGENCIES</b>							
Medical Examiner	403,423	436,705	463,345	473,530	0	473,530	2.20%
County Health Dept	251,505	256,535	256,535	256,535	0	256,535	0.00%
Community Redevelopment Agency-Sebring	478,200	494,223	549,037	656,869	0	656,869	19.64%
Community Redevelopment Agency-Avon Park	176,547	213,693	250,431	354,360	0	354,360	41.50%
Sebring Regional Airport/Industrial Park CRA	392,301	395,536	390,155	424,016	0	424,016	8.68%
Community Redevelopment Agency-AP Airport	20,579	20,514	20,304	21,445	0	21,445	5.62%
Community Redevelopment Agency-AP Southside	51,575	67,861	98,113	136,840	0	136,840	39.47%
Community Redevelopment Agency-Lake Placid	25,717	32,602	48,398	105,966	0	105,966	118.95%
<b>Total</b>	<b>1,799,847</b>	<b>1,917,669</b>	<b>2,076,318</b>	<b>2,429,561</b>	<b>0</b>	<b>2,429,561</b>	<b>17.01%</b>
<b>DEBT SERVICE</b>							
Ball Field Complex Debt	156,482	0	0	0	0	0	0.00%
Long Term Notes - 151	2,542,129	3,134,590	3,134,590	3,139,010	0	3,139,010	0.14%
<b>Total</b>	<b>2,698,611</b>	<b>3,134,590</b>	<b>3,134,590</b>	<b>3,139,010</b>	<b>0</b>	<b>3,139,010</b>	<b>0.14%</b>
<b>INFRASTRUCTURE CAPITAL PROJECTS</b>							
HCFPIRN LTD Capital Fund	0	2,948,886	2,773,950	2,306,706	0	2,306,706	-16.84%
Transportation Projects -151	26,316,796	25,699,300	15,405,141	10,838,079	1,079,000	11,917,079	-22.64%
Recreation Department - 151	764,950	722,519	300,000	609,483	0	609,483	103.16%
Parks Projects - 151	92,275	110,208	123,000	150,000	300,000	450,000	265.85%
Natural Resources - 151	0	85,000	0	0	0	0	0.00%
Central Services - 151	1,112,000	1,008,750	1,318,587	1,861,707	111,828	1,973,535	49.67%
Elections - 151	0	0	0	0	96,515	96,515	100.00%
Building Operation & Maintenance - 151	2,873,646	2,068,744	1,276,175	3,310,054	369,500	3,679,554	188.33%
Sheriff - 151	400,000	360,000	505,000	757,260	0	757,260	49.95%
County Jail - 151	1,700,000	32,003	1,797,578	1,518,365	0	1,518,365	-15.53%
Emergency Operations Ctr - 151	108,487	380,000	987,000	50,000	0	50,000	-94.93%
Emergency Medical Services - 151	570,500	482,278	259,230	280,000	75,000	355,000	36.94%
Animal Control - 151	389,628	506,565	756,323	1,063,258	0	1,063,258	40.58%
Interfund Transfer - 151	81,474	81,474	81,474	81,474	0	81,474	0.00%
Budgetary Expenditure Accounts - 151	250,000	121,000	175,000	210,000	0	210,000	20.00%
<b>Total</b>	<b>35,602,525</b>	<b>34,606,727</b>	<b>25,758,458</b>	<b>23,036,386</b>	<b>2,031,843</b>	<b>25,068,229</b>	<b>-2.68%</b>

<b>Budget Summary: Title</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Adopted</b>	<b>FY 2021-22 Adopted</b>	<b>CONT Adopted</b>	<b>ISSUE Adopted</b>	<b>FY 2022-23 Adopted</b>	<b>Percent Change</b>
<b>IMPACT FEES</b>							
Parks & Rec Impact Fees - Avon Park	4,638	4,638	0	4,945	0	4,945	100.00%
Correctional Facilities Impact Fees	4,572	4,572	0	4,876	0	4,876	100.00%
Fire Services Impact Fees	4,848	4,848	0	5,164	0	5,164	100.00%
Library Impact Fees	1,734	1,734	0	1,852	0	1,852	100.00%
Law Enforcement Impact Fees	1,341	1,341	0	1,432	0	1,432	100.00%
Emergency Medical Services Impact Fees	1,037	1,037	0	1,109	0	1,109	100.00%
<b>Total</b>	<b>18,170</b>	<b>18,170</b>	<b>0</b>	<b>19,378</b>	<b>0</b>	<b>19,378</b>	<b>100.00%</b>
<b>SPECIAL DISTRICTS</b>							
<b>ROAD AND DRAINAGE DISTRICTS</b>							
Oak Manor Ave Road Paving	0	75,567	4,542	4,542	0	4,542	0.00%
Thunderbird Rd Wastewater Spc Ben Dist	17,195	17,200	18,700	18,350	0	18,350	-1.87%
Sun 'N Lakes 1-20 Improvement Trust	57,750	58,425	60,000	61,750	0	61,750	2.92%
Highlands Park Estates Spc Ben Dist	84,637	78,612	87,492	110,217	0	110,217	25.97%
Orange Blossom Unit 12 Spc Ben Dist	8,005	8,200	8,400	8,500	0	8,500	1.19%
Sebring Acres Spc Ben Dist	30,700	75,700	75,765	74,900	0	74,900	-1.14%
Sun'n Lakes of LP Spc Recreational Dist	86,603	104,468	93,809	180,988	0	180,988	92.93%
Orange Blossom Est Spc Ben Dist (1-19)	23,325	22,900	23,450	23,500	0	23,500	0.21%
Red Hill Farms Improve Dist	6,763	6,763	6,763	8,855	0	8,855	30.93%
Placid Lakes Spc Ben Dist	287,642	320,563	288,808	299,518	0	299,518	3.71%
Istokpoga Marsh Watershed Improve Dist	805,861	4,886,751	4,671,075	4,957,840	0	4,957,840	6.14%
Avon Park Estates Spc Ben Dist	92,400	92,400	275,500	292,500	0	292,500	6.17%
Hickory Hills Spc Ben Dist	25,600	23,417	0	0	0	0	0.00%
Highlands Park Estates Imp Trust	20,000	59,847	60,450	63,000	0	63,000	4.22%
<b>Subtotal</b>	<b>1,546,481</b>	<b>5,830,813</b>	<b>5,674,754</b>	<b>6,104,460</b>	<b>0</b>	<b>6,104,460</b>	<b>7.57%</b>
<b>LIGHTING DISTRICTS</b>							
Highway Park Spc Ben Dist	8,926	9,093	9,141	8,643	0	8,643	-5.45%
Lake Haven Estates Spc Ben Dist	11,458	11,658	11,725	12,700	0	12,700	8.32%
Sebring Hills Spc Ben Dist	25,883	25,883	26,047	25,120	0	25,120	-3.56%
Orange Villa MH Est Spc Ben Dist	1,720	1,775	1,900	2,030	0	2,030	6.84%
Sebring Country Estates Spc Ben Dist	23,000	23,000	23,000	25,300	0	25,300	10.00%
<b>Subtotal</b>	<b>70,987</b>	<b>71,409</b>	<b>71,813</b>	<b>73,793</b>	<b>0</b>	<b>73,793</b>	<b>2.76%</b>

<b>Budget Summary: Title</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Adopted</b>	<b>FY 2021-22 Adopted</b>	<b>CONT Adopted</b>	<b>ISSUE Adopted</b>	<b>FY 2022-23 Adopted</b>	<b>Percent Change</b>
<b>FIRE DISTRICTS</b>							
West Sebring Spc Ben Fire Dist	0	115,635	98,400	75,000	0	75,000	-23.78%
Lake Placid Spc Ben Fire Dist	0	410,100	410,000	406,868	0	406,868	-0.76%
Lorida Spc Ben Fire Dist	0	39,600	0	0	0	0	0.00%
Venus Spc Ben Fire Dist	0	78,602	47,492	104,098	0	104,098	119.19%
Desoto City Spc Ben Fire Dist	0	0	0	37,901	0	37,901	100.00%
Highlands Lakes Spc Tax Dist	0	126,870	0	0	0	0	0.00%
Leisure Lakes Spc Ben Fire Dist	0	109,772	117,338	128,414	0	128,414	9.44%
Highlands Park Spc Ben Fire Dist	0	52,890	30,835	58,869	0	58,869	90.92%
<b>Subtotal</b>	0	933,469	704,065	811,150	0	811,150	15.21%
<b>Total</b>	1,617,468	6,835,691	6,450,632	6,989,403	0	6,989,403	8.35%
<b>GRAND TOTAL</b>	<b>154,641,308</b>	<b>159,180,897</b>	<b>157,374,201</b>	<b>157,578,682</b>	<b>9,845,832</b>	<b>168,372,520</b>	<b>6.99%</b>

## AGENCY FUNDING

ORGANIZATION	FY17-18 ADOPTED	FY18-19 ADOPTED	FY19-20 ADOPTED	FY20-21 ADOPTED	FY21-22 ADOPTED	FY22-23 ADOPTED
<b>RECREATION:</b>						
AVON PARK RECREATION (INTERLOCAL)	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000
SEBRING RECREATION (INTERLOCAL)	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000
LAKE PLACID RECREATION (INTERLOCAL)	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000
<b>OTHER AGENCIES:</b>						
NU-HOPE	\$42,045	\$42,045	\$42,045	\$42,886	\$46,886	\$46,886
IDA-ECONOMIC DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$0
HEALTH UNIT	\$243,000	\$243,000	\$251,505	\$256,535	\$256,535	\$256,535
SAFEHOUSE	\$30,000	\$30,000	\$30,000	\$30,600	\$30,000	\$30,000
<b>TOTAL</b>	<b>\$645,045</b>	<b>\$645,045</b>	<b>\$653,550</b>	<b>\$660,021</b>	<b>\$663,421</b>	<b>\$663,421</b>

## POPULATION DATA FOR HIGHLANDS COUNTY

YEAR	FY	TOTAL COUNTY	UNINCORP	TOTAL POP % CHANGE	UNINCORP % CHANGE	INCORP
1991	92/93	70,609	52,308	3.18%	3.95%	18,301
1992	93/94	72,157	53,966	2.19%	3.17%	18,191
1993	94/95	73,203	54,793	1.45%	1.53%	18,410
1994	95/96	75,860	57,493	3.63%	4.93%	18,367
1995	96/97	77,270	58,832	1.86%	2.33%	18,438
1996	97/98	77,914	59,504	0.83%	1.14%	18,410
1997	98/99	79,465	61,099	1.99%	2.68%	18,366
1998	99/00	80,458	61,952	1.25%	1.40%	18,506
1999	00/01	81,143	62,713	0.85%	1.23%	18,430
<b>*2000</b>	<b>01/02</b>	<b>87,366</b>	<b>67,489</b>	<b>7.67%</b>	<b>7.62%</b>	<b>19,877</b>
2001	02/03	88,212	68,288	0.97%	1.18%	19,924
2002	03/04	89,038	69,011	0.94%	1.06%	20,027
2003	04/05	90,393	70,258	1.52%	1.81%	20,135
2004	05/06	92,057	71,531	1.84%	1.81%	20,526
2005	06/07	93,456	72,793	1.52%	1.76%	20,663
2006	07/08	96,672	75,900	3.44%	4.27%	20,772
2007	08/09	98,727	77,642	2.13%	2.30%	21,085
2008	09/10	100,207	79,150	1.50%	1.94%	21,057
2009	10/11	99,713	78,851	-0.49%	-0.38%	20,862
<b>*2010</b>	<b>11/12</b>	<b>98,786</b>	<b>77,236</b>	<b>-0.93%</b>	<b>-2.05%</b>	<b>21,550</b>
2011	12/13	98,712	77,132	-0.07%	-0.13%	21,580
2012	13/14	98,955	77,041	0.25%	-0.12%	21,914
2013	14/15	99,092	77,026	0.14%	-0.02%	22,066
2014	15/16	99,818	77,264	0.73%	0.31%	22,554
2015	16/17	100,748	76,662	0.93%	-0.78%	24,086
2016	17/18	101,531	77,007	0.78%	0.45%	24,524
2017	18/19	102,138	77,548	0.60%	0.70%	24,590
2018	19/20	102,441	77,535	0.30%	-0.02%	24,906
2019	20/21	103,342	78,371	0.88%	1.08%	24,971
<b>*2020</b>	<b>21/22</b>	<b>104,810</b>	<b>79,561</b>	<b>1.42%</b>	<b>1.52%</b>	<b>25,249</b>
<b>**2021</b>	<b>22/23</b>	<b>102,042</b>	<b>79,060</b>	<b>-2.64%</b>	<b>-0.63%</b>	<b>22,982</b>

\*Actual Census Count (once every 10 years).

\*\*Data Source: Office of Economic & Demographic Research (<http://www.state.fl.us/edr/population.htm>)

Note: All other population numbers are estimates/projections based upon data from the Bureau of Economic and Business Research (BEBR).

