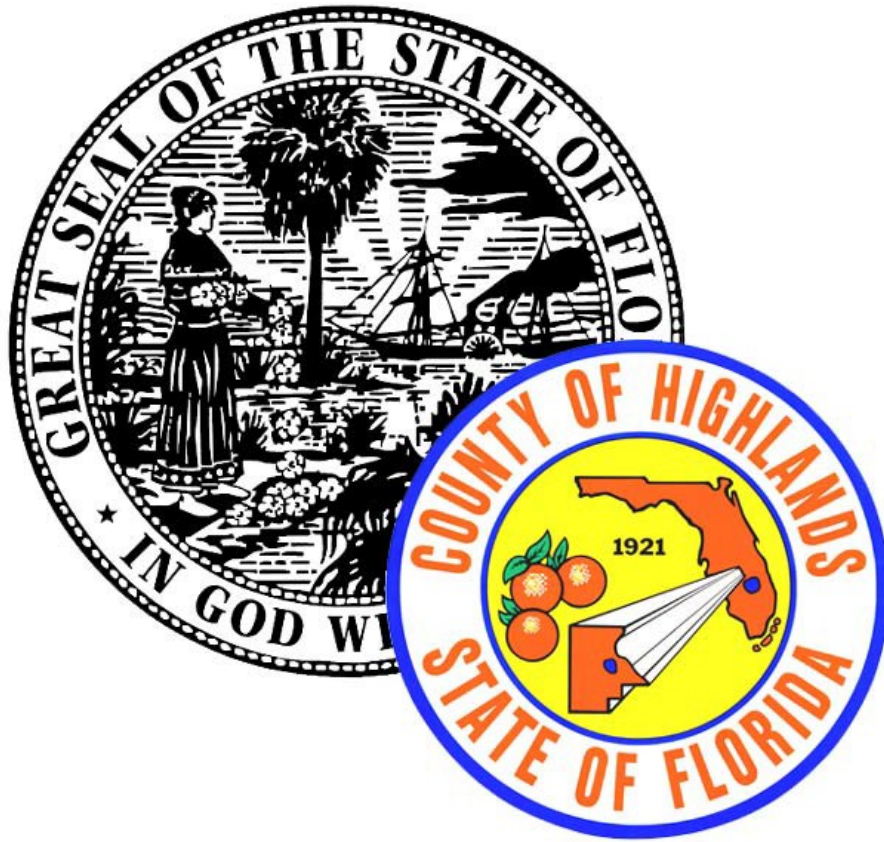


Highlands County Government

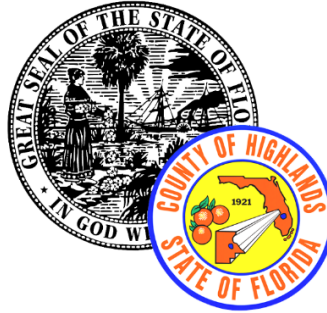


FY 2021-2022

Adopted Executive Summary

Highlands County Government

FY2021-2022 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

Randal Vosburg, County Administrator

Laurie Hurner, Assistant County Administrator

Tanya Cannady, Business Services Director

Support Personnel

David Nitz, OMB Manager






Angela Bollinger, Sr Budget Analyst

Valerie Fleeger, Budget Analyst II/NAV

Amy Dow, Budget Analyst II

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 2021-2022 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 FY2021-2022 Budget is \$157,374,201. County staff, as directed by the County Administrator, formulated the Adopted FY2021-2022 Budget. This budget was presented to the Board of County Commissioners on September 21, 2021.

The Adopted FY2021-2022 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 FY2021-2022 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.

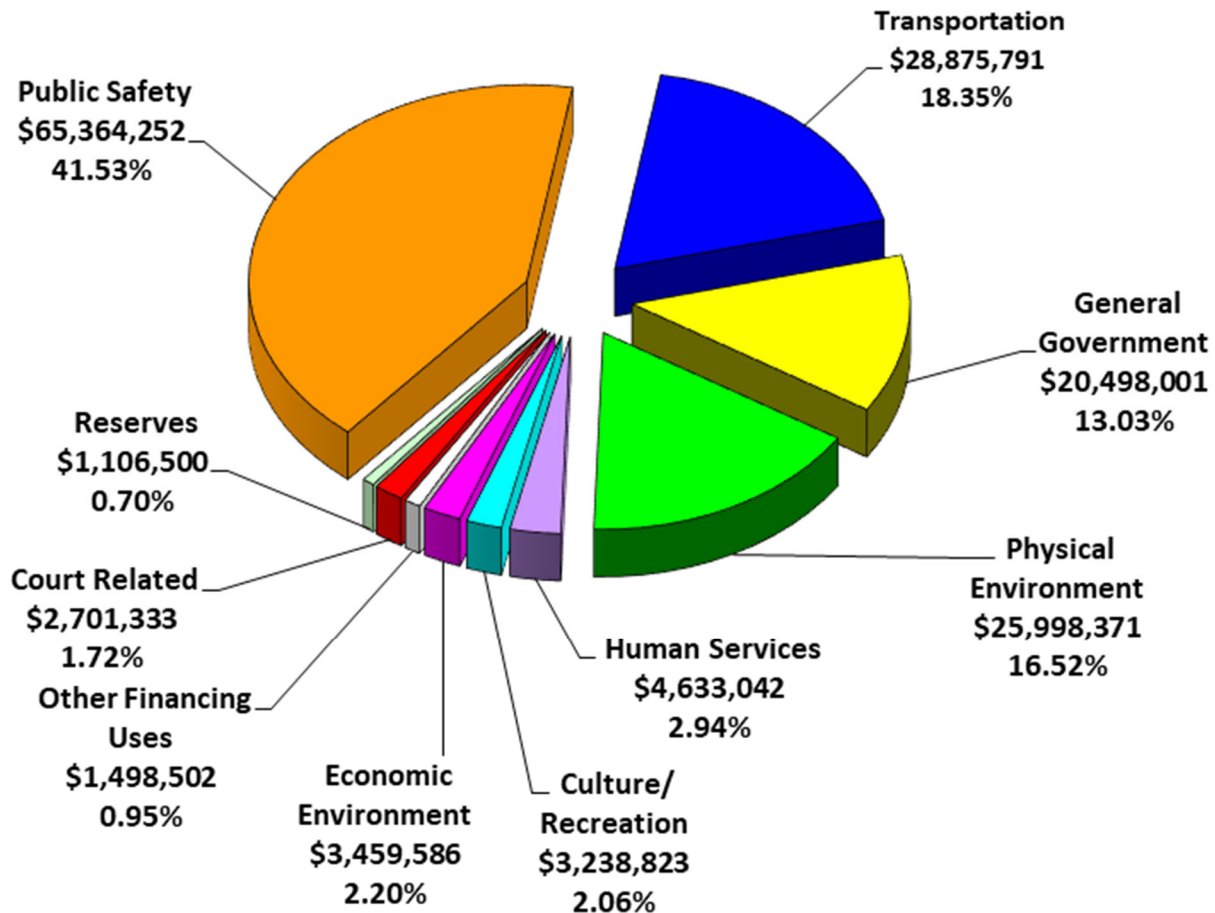
The Board of County Commissioners, Sheriff, Clerk of Circuit Court, Property Appraiser, Tax Collector, and the Supervisor of Elections maintain separate accounting systems and budgets. Expenditures by the Constitutional Officers (Sheriff, Clerk of Circuit Court, Property Appraiser, Tax Collector, and 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 FY2021-2022 Budget, including both capital and operating expenditures, totals \$157,374,201. The expenditures grouped by functional area are as follows:

EXPENDITURE CATEGORY	% to TOTAL	AMOUNT
Public Safety	41.53%	\$65,364,252
Transportation	18.35%	28,875,791
General Government	13.03%	20,498,001
Physical Environment	16.52%	25,998,371
Human Services	2.94%	4,633,042
Culture/ Recreation	2.06%	3,238,823
Economic Environment	2.20%	3,459,586
Other Financing Uses	0.95%	1,498,502
Court Related	1.72%	2,701,333
Reserves	0.70%	1,106,500
Total	100.00%	\$157,374,201



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.

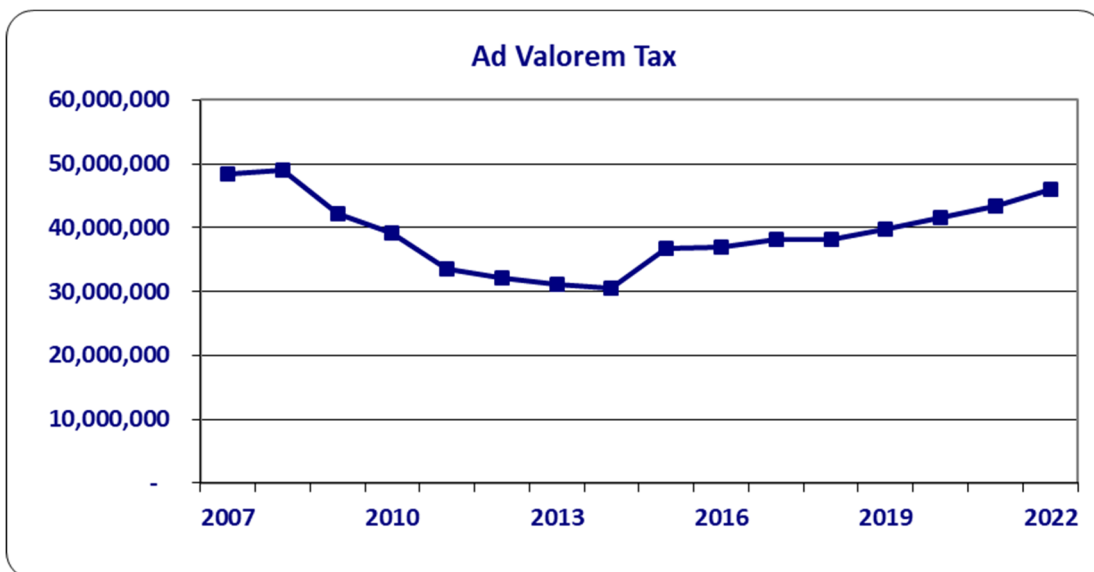
Reserves: This functional area provides reserves for contingencies for unanticipated events and associated expenditures (i.e. natural disasters).

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

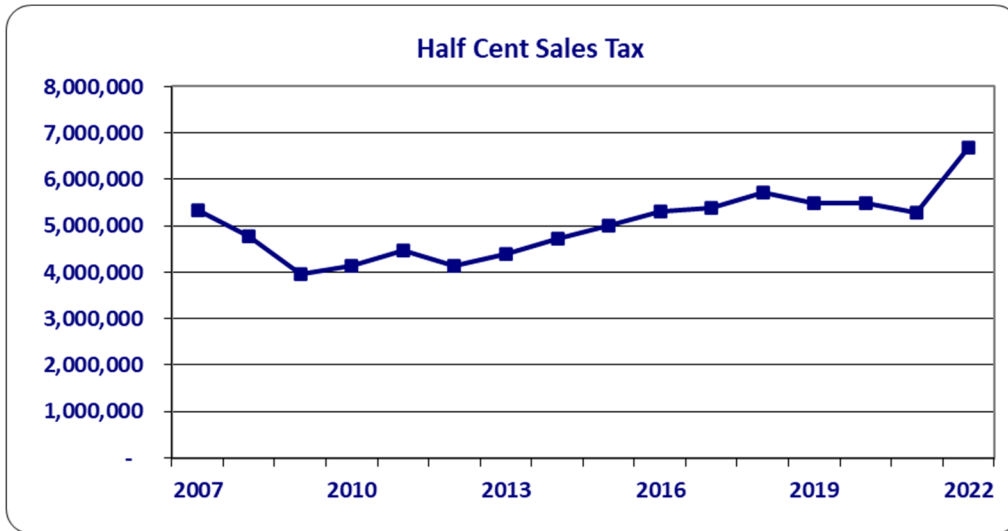
Budget Revenue Highlights

The County's FY2021-2022 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, and Solid Waste Assessment. 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.

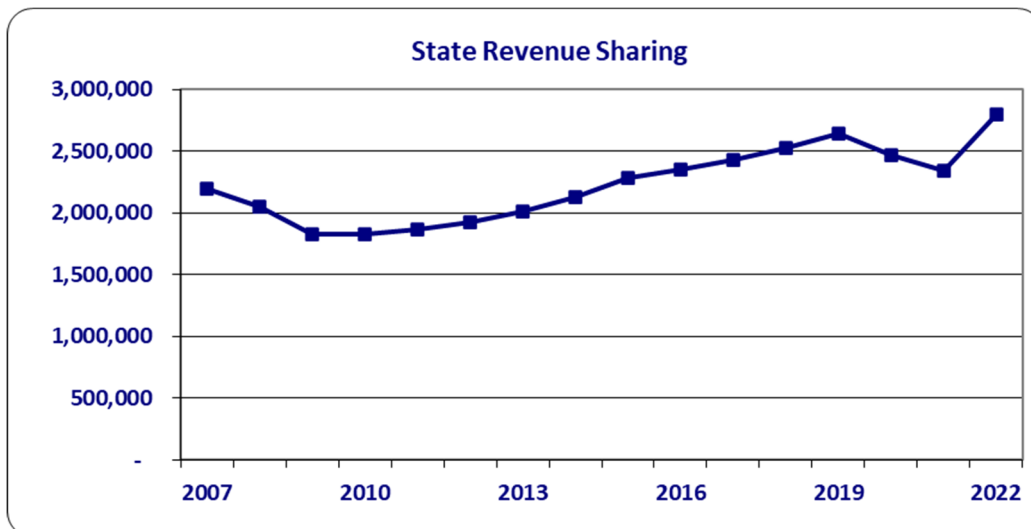
Property Taxes: For the FY2021-2022 Adopted Budget, the overall taxable value of property in Highlands County has increased for the eighth consecutive year. The State of Florida continues to see increases in property values as a whole, especially along the coastal areas. Highlands County lags the trends of the State of Florida and the coastal areas regarding property value. The estimated roll back millage rate for FY2021-2022 is 8.2982. The FY2021-2022 Adopted Budget for Highlands County includes a millage rate of 8.55 mils. The taxable value amount of Ad Valorem Property Taxes for FY2021-2022 increased 5.44% over last year and the growth from new construction is 1.40%. The combined increase in property tax value for FY2021-2022 is 6.84%. The comparison of ad valorem taxes between the final adjusted value for FY2020-2021 and the preliminary value for FY2021-2022 shows an increase of \$2,726,764. The growth from new construction, which is not part of the roll back millage rate calculation, will add \$558,169 to the ad valorem taxes collected while the non-new construction growth of ad valorem taxes for FY2021-2022 is an increase of \$2,168,595 from FY2020-2021. The Adopted millage rate (8.55 mils) will generate \$46,088,445 in property taxes at the 96.5% rate of anticipated revenue. The chart on page 25 provides a look at the growth of the ad valorem tax base from FY1997-98 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 FY2021-2022, the half-cent sales tax is anticipated to provide \$6,685,443 which is a 26.7% increase of the FY2020-2021 estimate.

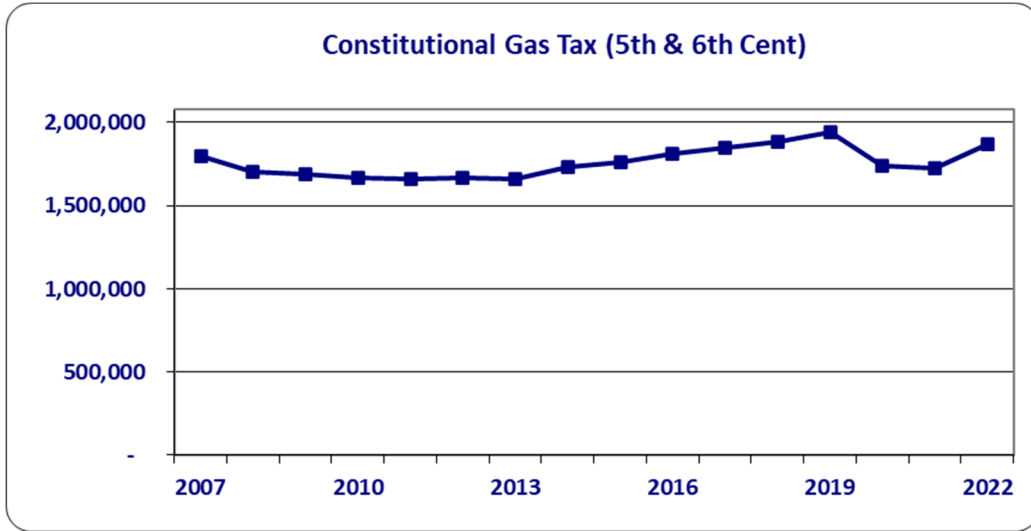


State Revenue Sharing: The State Revenue Sharing Act of 1972 established trust funds for certain State levied tax moneys to be shared with counties and municipalities. The formula for distribution is based upon population and sales tax collections. The legislative session of 2000 replaced the intangibles 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 \$2,793,295 in FY2021-2022, which is a 19.36% increase of the FY2020-2021 estimate.

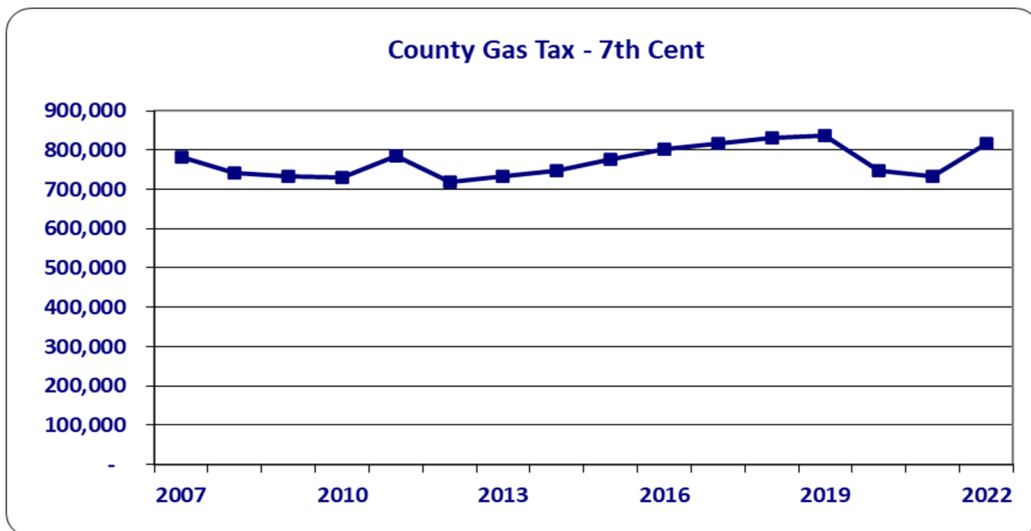


Motor Fuel Taxes: Five (5) types of motor fuel taxes comprise this source of revenue:

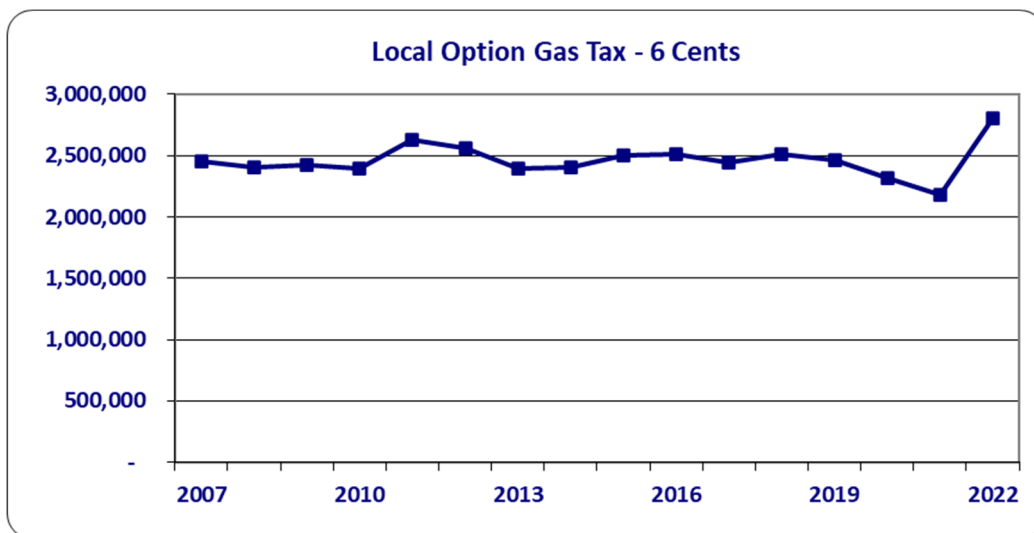
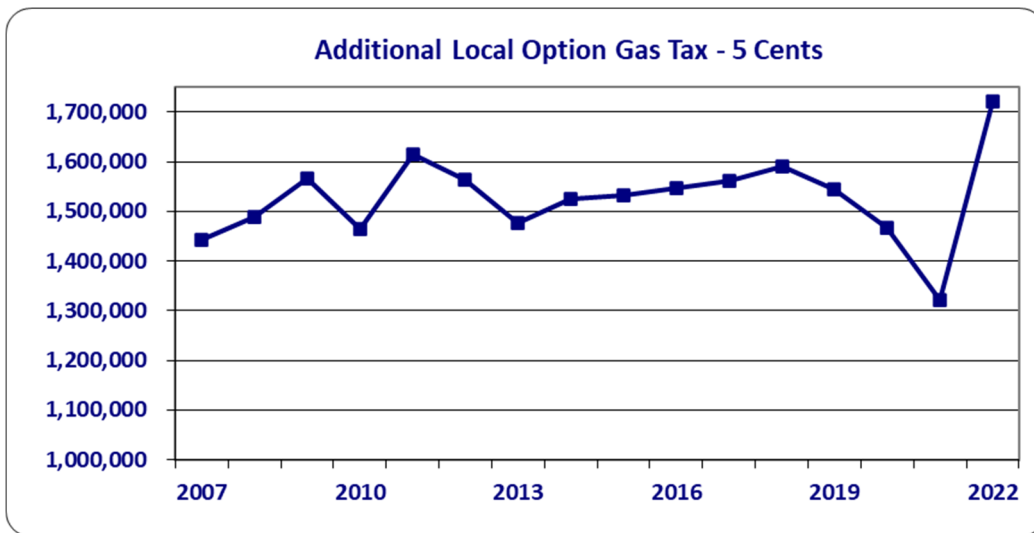
The Constitutional Gas Tax is a 2-cent tax imposed by the State and distributed to county governments effective July 1, 1978. The County may use this excise tax for the funding of new road construction, resurfacing, safety projects and improvements, purchases of right-of-way, bridge replacements and 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 \$1,866,757 in FY2021-2022, which is an increase of 8.20% of the FY2020-2021 estimate.



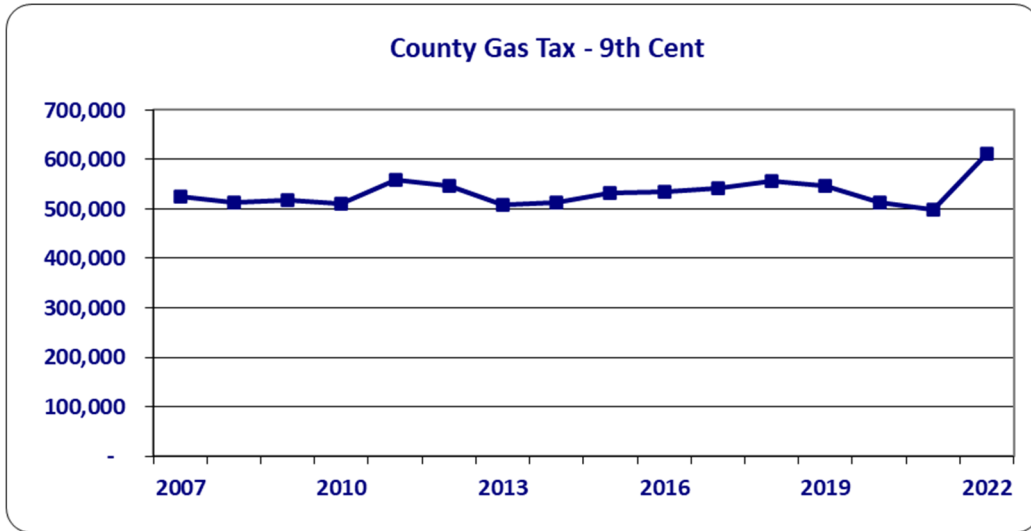
The County Gas Tax is a 1-cent tax imposed by the State and distributed to county governments for funding the acquisition of rights-of-way, the construction, reconstruction, operation, maintenance and repairs of transportation facilities, roads and bridges. The County anticipates revenues of \$817,420 in FY2021-2022, which is a 11.58% increase of the FY2020-2021 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 \$2,806,650 for the 6-cent gas tax in FY2021-2022, which is a 29.06% increase of the FY2020-2021 estimate because of the change in the distribution percentages with the municipalities and the County. The FY2021-2022 anticipated revenue for the 5-cent gas tax is \$1,722,081 which is a 30.42% increase of the FY2020-2021 estimate.



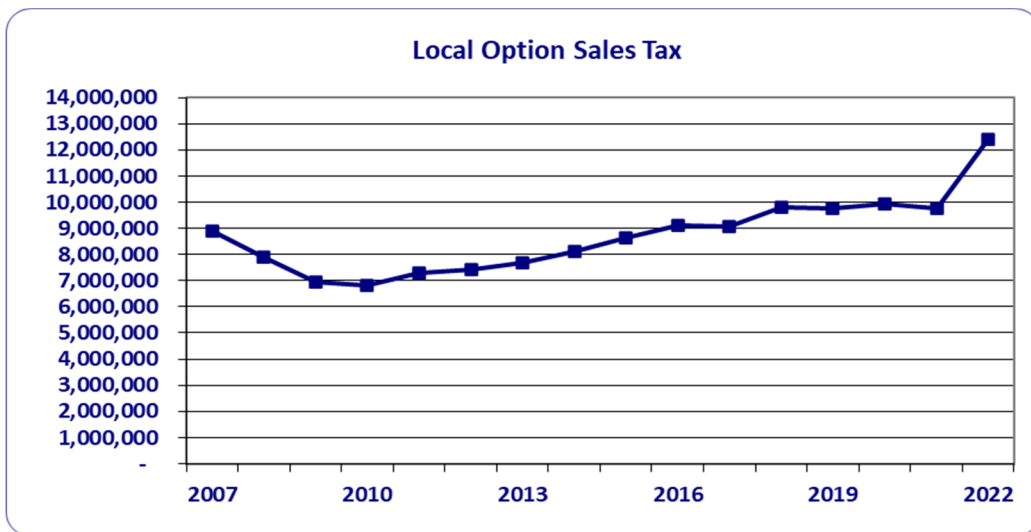
The Ninth Cent Gas Tax is a 1-cent gas tax on motor fuel and diesel fuel. This tax is mandatory on diesel fuel effective January 1, 1994 (F.S. 336.021(6)). The Board of County Commissioners has elected to impose this tax on motor fuel also by extraordinary vote and is scheduled to sunset on December 31, 2025. The Board elected to extend the Ordinance for an additional five (5) years in 2019. The County anticipates revenue of \$611,920 in FY2021-2022, which is a 22.53% increase of the FY2020-2021 estimate.



These five gas taxes are expected to yield \$7,824,828 in FY2021-2022 which is 21.27% more than the current fiscal year estimates. County road projects for FY2021-2022 include reconstructing or paving approximately 2.25 miles of county road segments classified as below standard or unpaved condition and resurfacing approximately thirty-two (32) miles of county paved roads as well as performing routine maintenance.

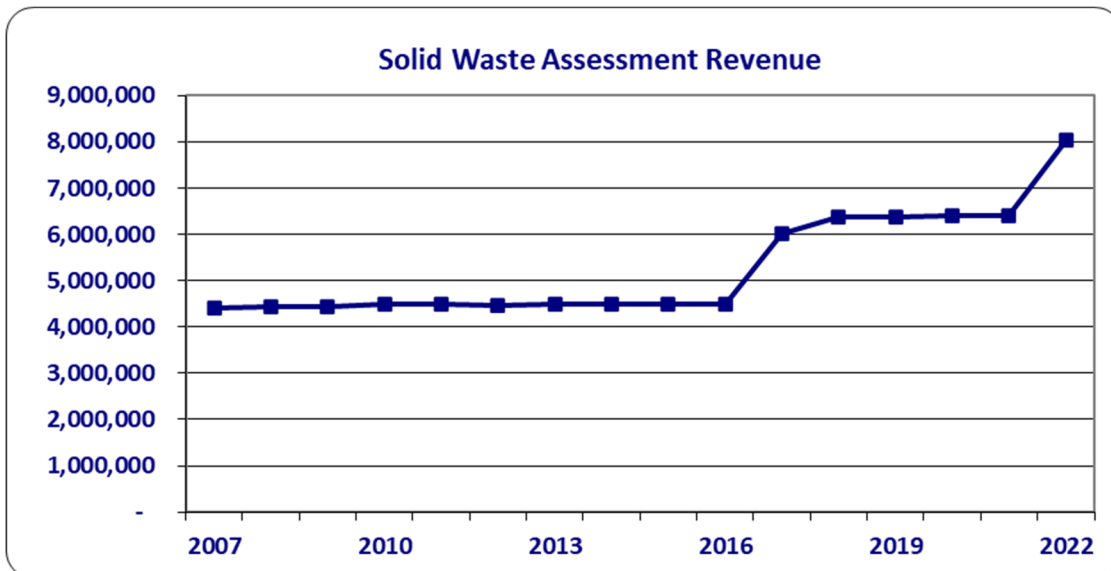
Infrastructure Surtax

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 \$12,387,220 in FY2021-2022 which is a 26.8% increase from FY2020-2021 estimated collections.



Solid Waste Assessment The solid waste assessment is a \$210.00 assessment 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 2020-2021 Fiscal Year, the solid waste assessment revenue is up 0.75% compared to the same time one year ago but is anticipated to increase 25.67% for FY2021-2022 due to an assessment increase from \$173.00. The County anticipates revenue of \$8,043,000 in FY2021-2022.

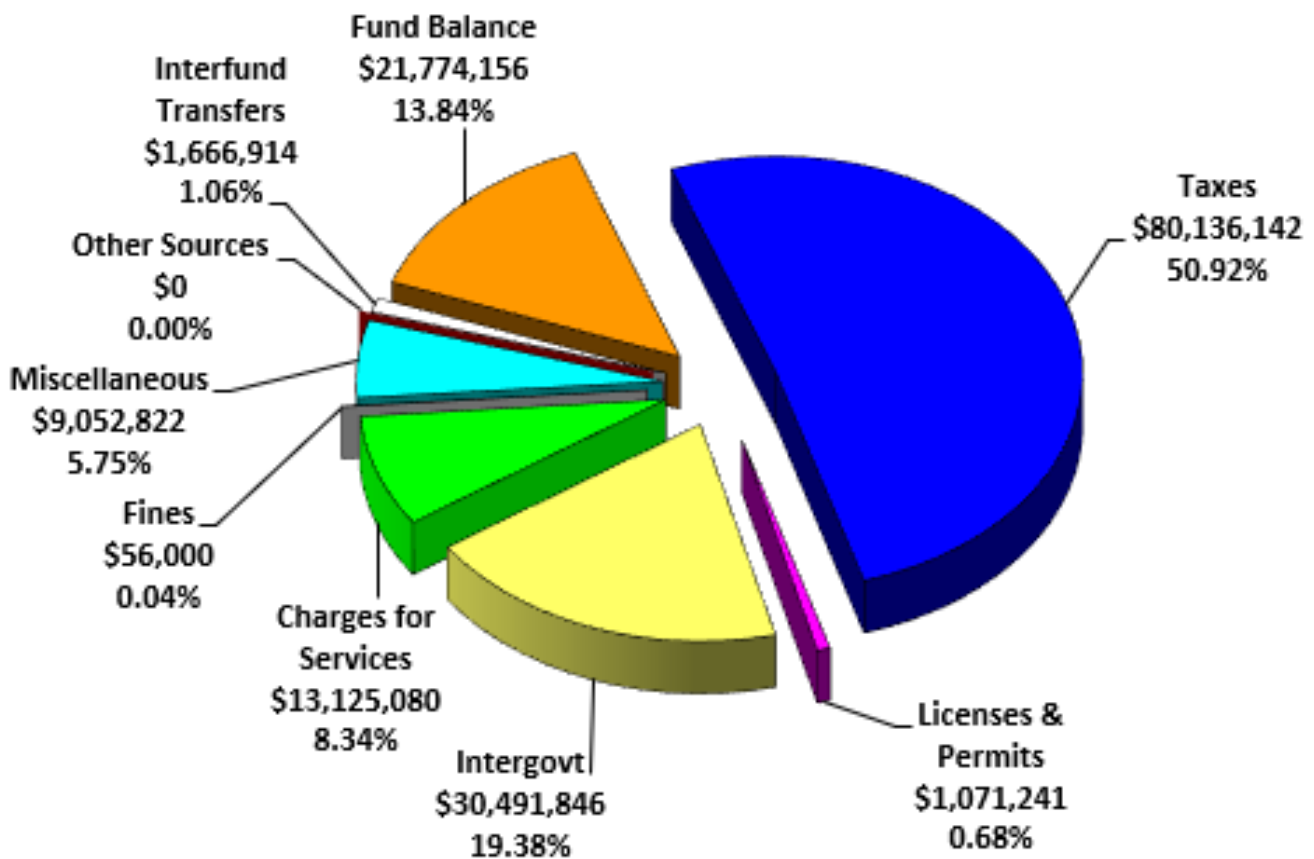
During Fiscal Year 1999-2000 contracts were re-bid to waste haulers with the result being to retain the haulers in both districts. However, there was no increase of fees required and an increase of service was obtained, namely, to remove yard waste twice a month instead of the previous once a month schedule. 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 recently approved to increase the assessment from \$173.00 to \$210.00.



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	50.92%	\$80,136,142
Licenses & Permits	0.68%	1,071,241
Intergovernmental	19.38%	30,491,846
Charges for Services	8.34%	13,125,080
Fines	0.04%	56,000
Miscellaneous	5.75%	9,052,822
Other Sources	0.00%	0
Interfund Transfers	1.06%	1,666,914
Fund Balance	13.84%	21,774,156
Total	100.00%	\$157,374,201



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 48.93% of the Adopted FY2021-2022 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 FY2021-2022, 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.

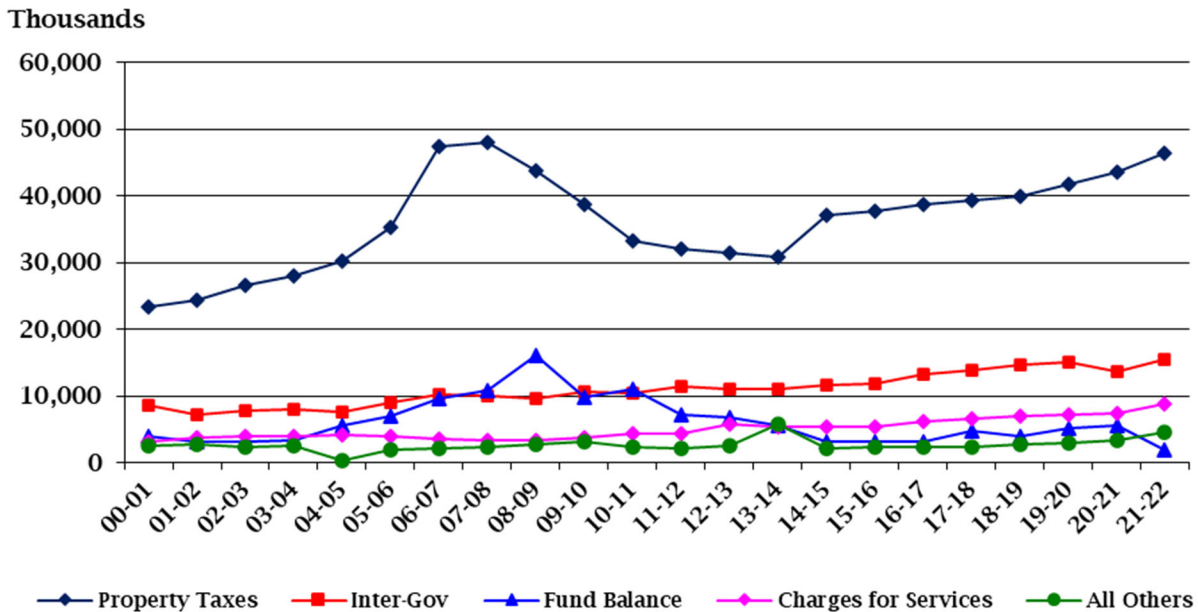
Employee Benefit - to account for employer and employee contributions to the County's medical insurance plan and the payment of insurance premiums. Prior to FY 2019/2020, health benefits had been provided by the County through Blue Cross Blue Shield of Florida network and Blue Cross Blue Shield had been our plan administrator for the past fourteen years. However, commencing in FY 2019/2020, the County decided to move this coverage to Cigna. FY 2021/2022 will be the third 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:

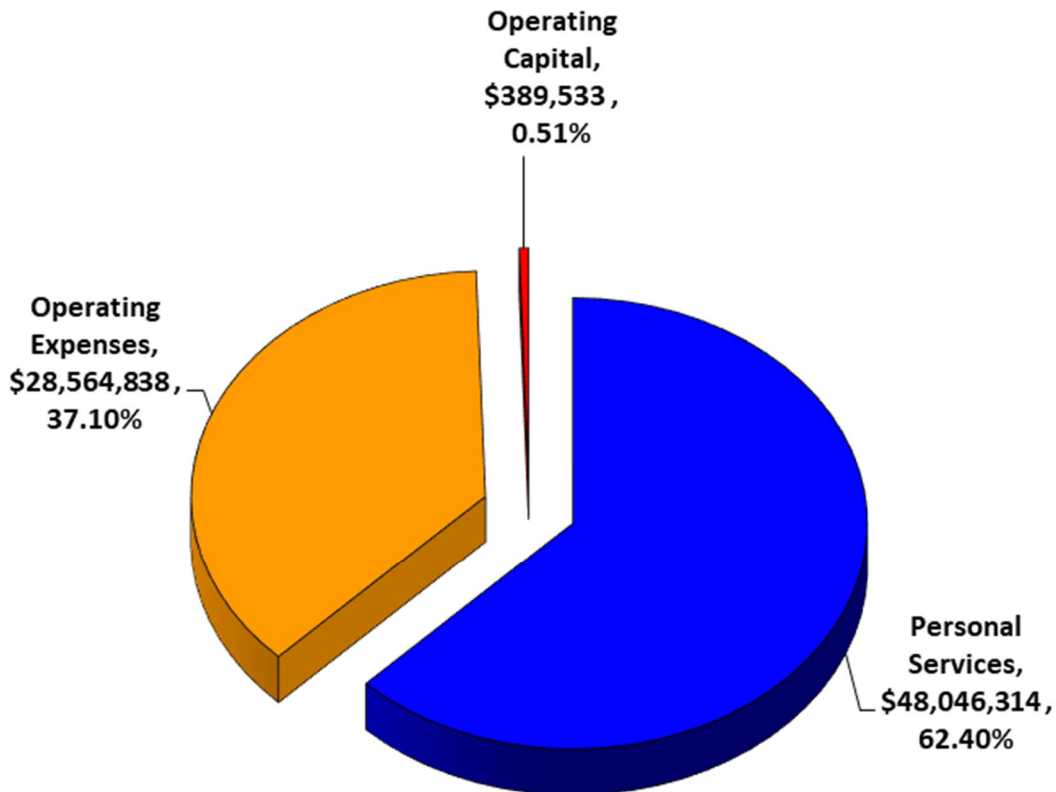
Property Taxes are moneys collected through an ad valorem levy on all non-exempt property in the County. **Intergovernmental** revenues include sales tax and State revenue sharing from the State of Florida. **Charges for services** are primarily fees charged for Emergency Medical Services. **Other taxes** 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	60.18%	\$46,338,445
Licenses & Permits	0.00%	1,000
Intergovernmental	20.21%	15,559,509
Charges for Services	11.31%	8,709,882
Fines & Forfeitures	0.07%	56,000
Communications Services	0.59%	452,290
Fund Balance	2.50%	1,921,332
Interfund Transfers	0.19%	143,012
Miscellaneous	4.96%	3,819,215
Total	100.00%	\$77,000,685



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

EXPENDITURE CATEGORY	% to TOTAL	AMOUNT
Personal Services	62.40%	\$48,046,314
Operating Expenses	37.10%	28,564,838
Operating Capital	0.51%	389,533
Total	100.00%	\$77,000,685

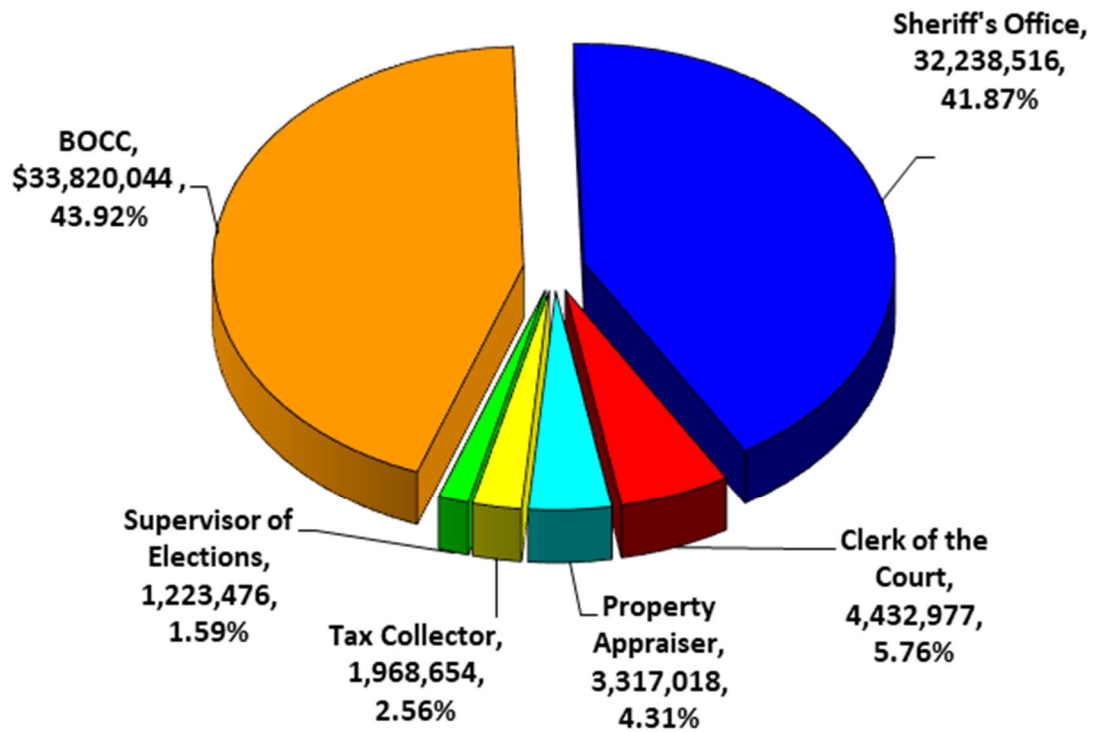


Note: Percentages displayed in the chart may not total 100 percent due to rounding issues.

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:

CONSTITUTIONAL OFFICER	% to TOTAL	AMOUNT
BOCC	43.92%	\$33,820,044
Sheriff's Office	41.87%	32,238,516
Clerk of the Court	5.76%	4,432,977
Property Appraiser	4.31%	3,317,018
Tax Collector	2.56%	1,968,654
Supervisor of Elections	1.59%	1,223,476
Total	100.00%	\$77,000,685

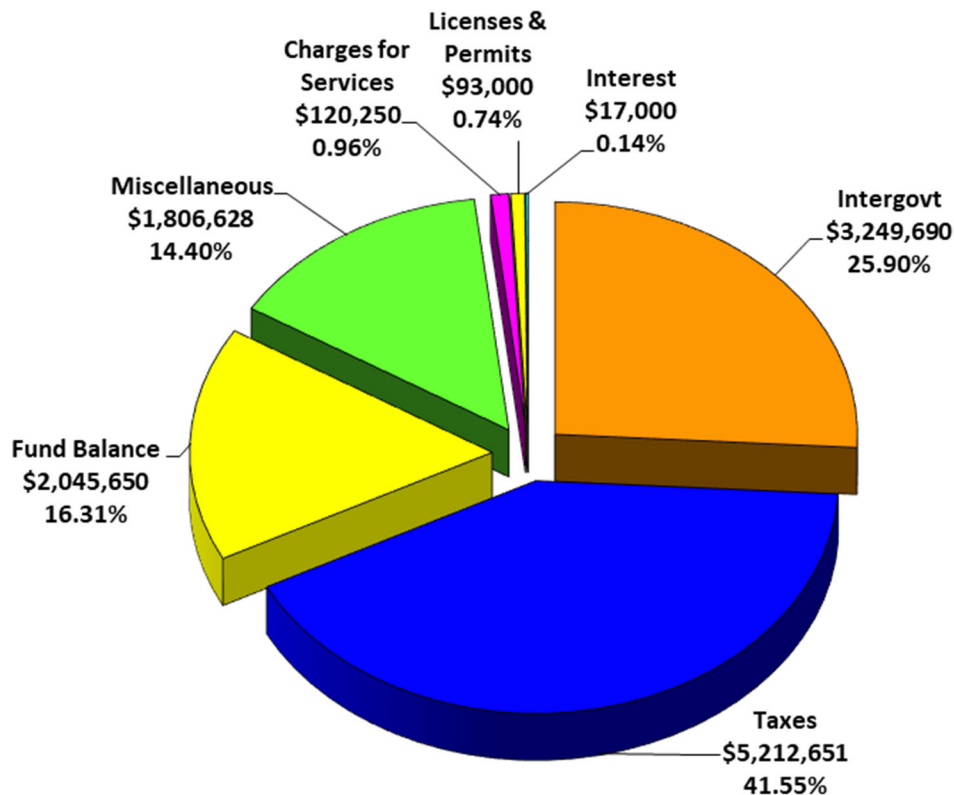


Note: The Reserves for Contingency for the various Elected Officials are contained within the BCC Operating Department's cost centers.

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:

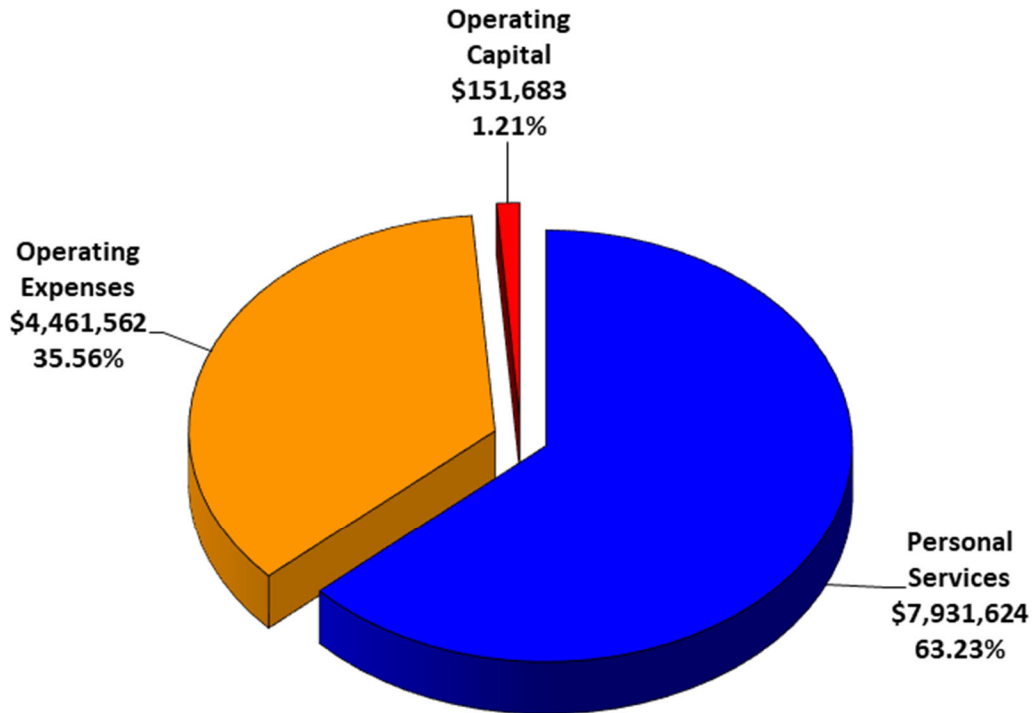
REVENUE SOURCES	% to TOTAL	AMOUNT
Intergovernmental	25.90%	\$3,249,690
Taxes	41.55%	5,212,651
Fund Balance	16.31%	2,045,650
Miscellaneous	14.40%	1,806,628
Charges for Services	0.96%	120,250
Licenses & Permits	0.74%	93,000
Interest	0.14%	17,000
Total	100.00%	\$12,544,869



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	63.23%	\$7,931,624
Operating Expenses	35.56%	4,461,562
Operating Capital	1.21%	151,683
Total	100%	\$12,544,869



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

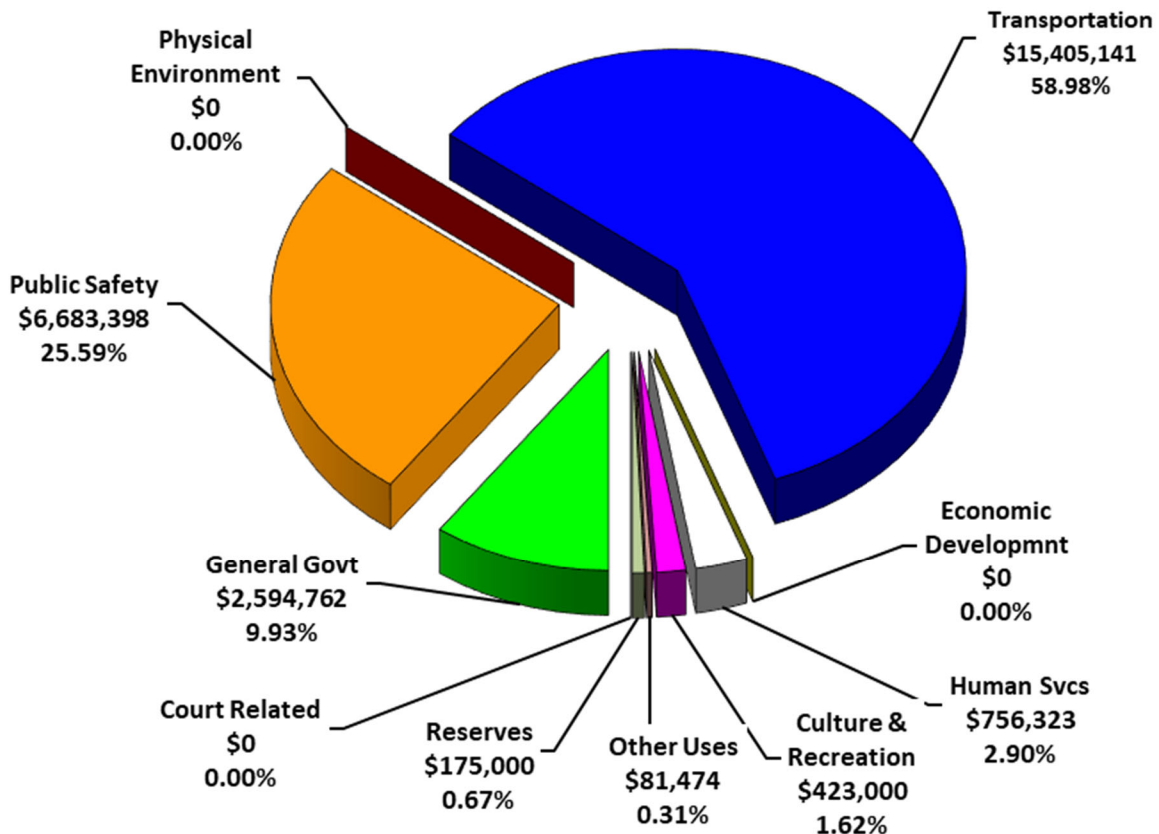
The departments funded in the Transportation Trust Fund include Road & Bridge and County Engineering Services. Services provided include road maintenance, road construction, surveying for road and drainage projects, fleet maintenance, carpentry shop, traffic operations (sign and signal maintenance),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

Projects normally completed by the Transportation Trust Fund include resurfacing approximately thirty (32) miles of county paved roads and reconstructing approximately 2.25 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 FY2021-2022. The Adopted CFS project budget appropriations for FY 2021-2022 are as follows:

EXPENDITURE CATEGORY	% to TOTAL	AMOUNT
General Govt	9.93%	\$2,594,762
Public Safety	25.59%	6,683,398
Physical Environment	0.00%	0
Transportation	58.98%	15,405,141
Economic Development	0.00%	0
Human Services	2.90%	756,323
Culture & Recreation	1.62%	423,000
Other Uses	0.31%	81,474
Reserves	0.67%	175,000
Court Related	0.00%	0
Total	100.00%	\$26,119,098



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 \$8,045,225 at September 30, 2020 represents the cumulative amount reported to date based on an average use of 53% of the total estimated capacity. The portion of the liability related to 2020 usage is an increase of \$562,048. It is estimated that an additional liability totaling \$7,095,368 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, 2020, with cash and investments of \$10,170,215 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.

For the Fiscal Year 2021-2022 Adopted Budget, there is no revenue budgeted for impact fees. The miniscule Impact Fees fund balance is not budgeted for FY2021-2022.

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 for the first three (3) years.

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 FY2021-2022. 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 620,000 active members including 514,629 Pension Plan members and 108,662 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).

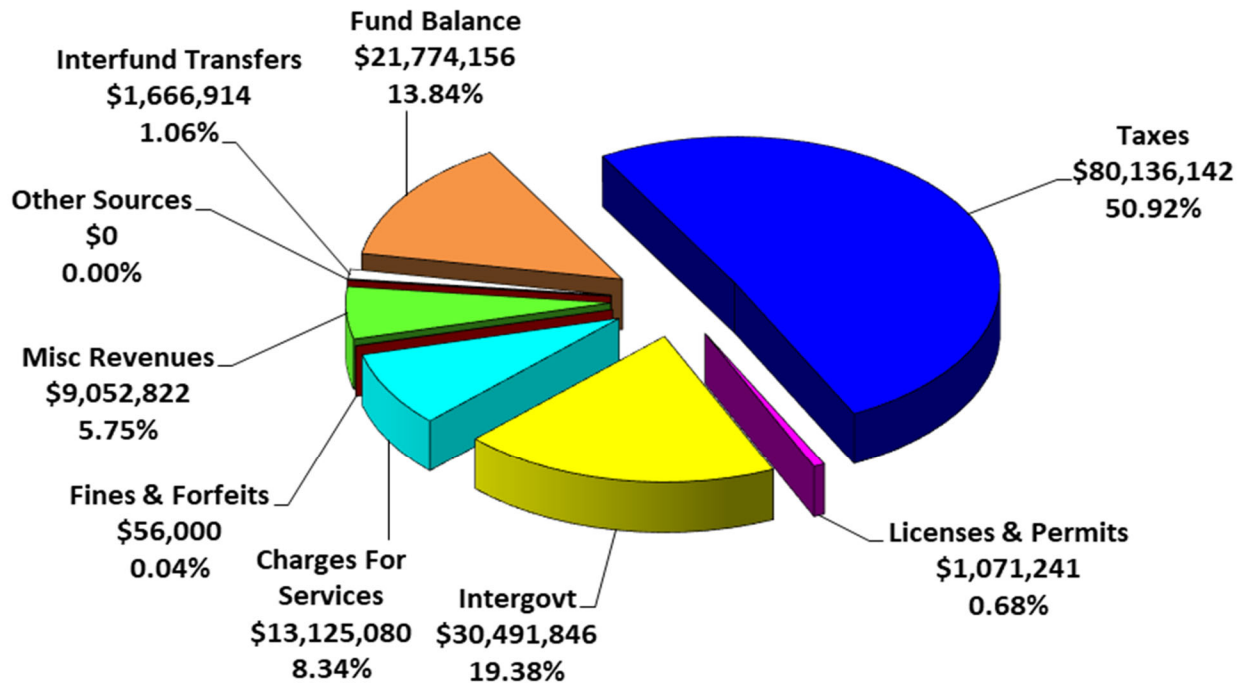
The FRS Pension Plan provides for vesting of benefits after 6 years of creditable service for employees hired prior to July 1, 2011 and vesting of benefits after 8 years for employees hired after June 30, 2011. Effective July 1, 2011, all FRS members must contribute 3% of their salary as retirement contributions, 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 FY2021-2022. The current rates applied to employee salaries are as follows:

Membership Class		Final Rate 7/1/2020	Adopted Rate 7/1/2021	Unfunded Actuarial Liabilities	HIS **	PEORP Admin	Final Rate 7/1/2021
Regular	HA	10.00%	4.91%	4.19%	1.66%	0.06%	10.82%
Special Risk	HB	24.45%	15.27%	8.90%	1.66%	0.06%	25.89%
Special Risk Admin	HJ	35.84%	9.73%	26.31%	1.66%	0.06%	37.76%
Elected Officials	HI	49.18%	10.28%	39.42%	1.66%	0.06%	51.42%
Senior Mgmt.	HM	27.29%	6.49%	20.80%	1.66%	0.06%	29.01%
DROP *	DP	16.98%	7.23%	9.45%	1.66%	0.00%	18.34%

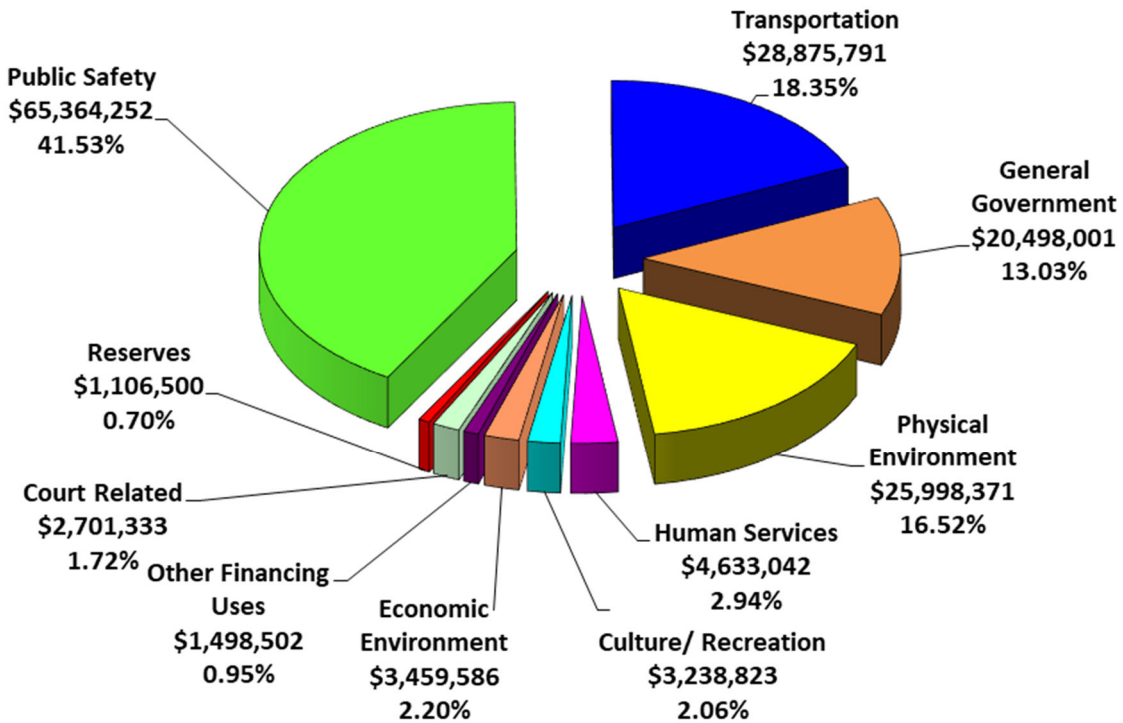
*DROP denotes Deferred Retirement Option Program

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

WHERE THE MONEY COMES FROM



WHERE THE MONEY GOES



FY 2021/2022 ADOPTED BUDGET \$157,374,201

HIGHLANDS COUNTY

GENERAL FUND ALLOCATION

Operating Departments	\$ 29,901,955	38.83%
Law Enforcement - BOCC	3,918,089	5.09%
Sheriff	32,238,516	41.87%
Clerk of Courts	4,432,977	5.76%
Property Appraiser	3,317,018	4.31%
Tax Collector	1,968,654	2.56%
Supervisor of Elections	1,223,476	1.59%
Total General Fund	\$ 77,000,685	100.00%

MANDATORY COMPONENTS

Detention Medical	\$ 994,460
State County Assistance	1,652,005
County Jail Building Maintenance	718,854
CRAs	1,356,438
Mental Health	530,865
HCRA	100,000
County CPA	234,050
Division of Forestry	35,180
Court Communications	39,725
Medical Examiner	463,345
Total	\$ 6,124,922
Outside Agencies	864,806
Board Departments	21,095,023
Transfers to Other Funds	1,335,704
Reserve for Contingency	481,500
Total Operating Departments:	\$ 29,901,955

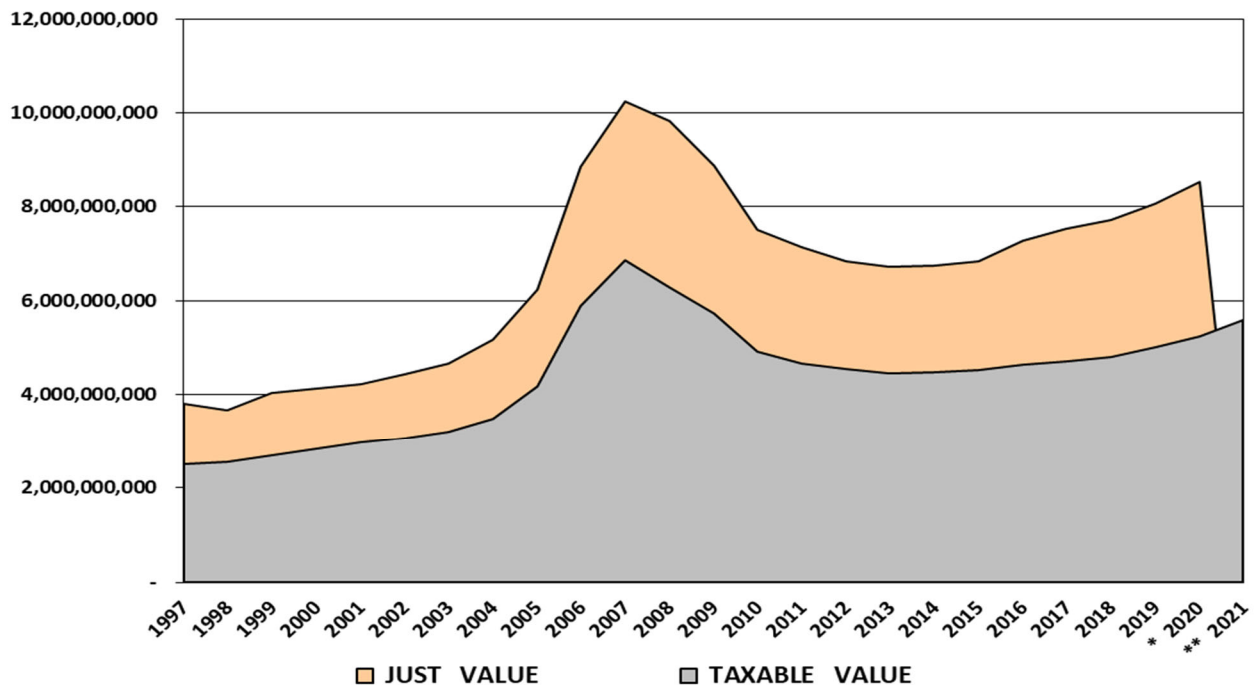
AD VALOREM TAX DATA

TAXROLL YEAR	FISCAL YEAR	ACTUAL REVENUE	RATE	\$/MILL	JUST VALUE	TAXABLE VALUE	RATIO OF TAXABLE vs. ASSESSED
2001	01/02	23,974,780	8.5000	2,820,562	4,208,911,531	2,961,506,938	70%
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	39,752,897	8.5500	4,649,462	7,710,012,562	4,793,259,399	62%
2019	19/20	41,565,379	8.5500	4,861,448	8,077,650,962	5,011,801,866	62%
* 2020	20/21	43,361,681	8.5500	5,071,542	8,543,016,454	5,228,393,499	61%
** 2021	21/22	46,088,445	8.5500	5,390,461		5,585,970,381	

* 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 21/22	ADOPTED FY 21/22
2672	Building Maintenance Specialist	132,081	132,081*
3439	Standard Housing Enf. Official II	104,950	0
6102	Rec Dist: Park Maint. Tech & Groundskeeper	190,515	0
5105	DUAL CERTIFICATION (5 @ 56%)	39,548	28,020
5105	New FF/Paramedics (12 @ 56%)	620,693	0
	FUND 005 TOTALS	\$1,087,787	\$ 160,709
* \$70,000 Vehicle out of PFM CFS Equipment Allotment.			

Fund 110

4105	Traffic Technicians II & III	108,802	108,952
4101	Project Admin Assistant	51,912	0
4101	Proj Mgr Traffic & Spc Events Coord	83,465	0
	FUND 110 TOTALS	\$ 244,179	\$ 108,952

Fund 180

3440A	Building Inspector II	97,269	97,973
3440A	Development Specialist	46,122	46,928
	FUND 180 TOTALS	\$ 143,391	\$ 144,901

Fund 181

3217	DUAL CERTIFICATION (5 @ 44%)	31,073	22,015
3217	New FF/Paramedics (12 @ 44%)	487,687	0
3217	Community Risk Reduction Official	73,322	0
	FUND 181 TOTALS	\$ 592,082	\$ 22,015

	TOTAL REQUESTS:	\$2,067,439	\$ 436,577
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STAFFING SUMMARY

COST CENTER	FY18-19 Adopted	FY19-20 Adopted	FY20-21 Adopted	FY21-22 Continu.	FY21-22 Issues	FY21-22 Adopted
BOARD OF COUNTY COMMISSIONERS:						
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
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	3.00	2.00	0.00	2.00
County Administrator	4.00	5.00	5.00	4.00	0.00	4.00
Office of Management & Budget	4.25	4.25	4.75	4.75	0.00	4.75
Human Resources	4.00	5.00	5.00	5.00	0.00	5.00
Risk Management	1.00	1.00	1.00	1.00	0.00	1.00
Non-ad Valorem Assessments	0.75	1.75	1.25	1.25	0.00	1.25
Public Information	1.00	1.50	1.34	2.34	0.00	2.34
Purchasing	3.00	4.00	4.00	4.00	0.00	4.00
Facilities Management	18.50	18.50	18.50	19.50	1.00	20.50
County Planning/Development	5.00	5.00	5.00	5.00	0.00	5.00
Office of Economic Development	2.00	2.00	2.00	2.00	0.00	2.00
Veterans Service	3.00	4.00	4.00	4.00	0.00	4.00
Community/Public Safety	1.00	0.60	0.56	0.56	0.00	0.56
Fire Safety Inspections	0.00	0.00	0.20	0.20	0.00	0.20
Fire Assessments	27.00	45.40	33.64	33.64	0.00	33.64
Development Services	1.00	1.00	1.00	1.00	0.00	1.00
Zoning	9.00	10.00	10.00	10.00	0.00	10.00
Building	8.00	9.00	9.33	9.33	2.00	11.33
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	0.00	1.00
Engineering Services	17.25	19.30	19.55	19.30	0.00	19.30
Road and Bridge	65.20	65.20	64.20	64.20	0.00	64.20
Bridge and Concrete	6.00	6.00	6.00	6.00	0.00	6.00
Maintenance Shop & Warehouse	11.80	11.80	11.80	11.80	0.00	11.80
Traffic Operations	9.00	10.00	12.00	12.00	2.00	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	0.00	1.00
Solid Waste	18.75	26.20	26.78	27.03	0.00	27.03
Asphalt Plant	0.00	0.00	1.00	1.00	0.00	1.00
Geographic Information System	3.00	3.00	3.00	2.00	0.00	2.00
Emergency Medical Service	68.00	71.00	65.60	65.60	0.00	65.60
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	0.00	1.00
State Housing Initiatives Partnership Admin	1.00	1.00	1.00	1.00	0.00	1.00
Parks	15.00	15.00	15.00	15.00	0.00	15.00
Sports Complex	2.00	2.00	2.00	2.00	0.00	2.00

COST CENTER	FY18-19 Adopted	FY19-20 Adopted	FY20-21 Adopted	FY21-22 Continu.	FY21-22 Issues	FY21-22 Adopted
Heartland Library Coop	2.00	1.00	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	7.00	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	6.00	0.00	6.00
Natural Resources	3.00	3.00	4.00	4.00	0.00	4.00
Weed Control	7.00	7.00	7.00	7.00	0.00	7.00
BOARD TOTAL	393.00	430.00	417.00	416.00	5.00	421.00
SPECIAL ASSESSMENT DISTRICTS:						
Desoto City Fire District	0.00	0.00	0.00	0.00	0.00	0.00
Highlands Lakes Fire District	0.00	0.00	0.00	0.00	0.00	0.00
Lake Placid Spc Ben Dist	0.00	0.00	0.00	0.00	0.00	0.00
Placid Lakes Special Benefit District	0.00	0.00	0.00	0.00	0.00	0.00
Sun n Lakes Lake Placid VFD	0.00	0.00	0.00	0.00	0.00	0.00
West Sebring Special Benefit Fire District	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL DISTRICTS TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
ELECTED OFFICIALS:						
Clerk of Courts : Board Funded Positions	43.67	45.33	49.53	51.00	0.00	0.00
Clerk of Courts : State Funded Positions	27.98	27.17	28.26	29.09	0.00	0.00
Clerk of Courts : Trust Funded Positions	8.35	8.50	7.21	6.91	0.00	0.00
Property Appraiser	29.00	29.00	29.00	29.00	0.00	29.00
Sheriff : Board Funded Positions	321.50	328.20	334.10	340.10	0.00	0.00
Sheriff : Grant Funded Positions	54.50	59.80	54.90	48.90	0.00	0.00
Supervisor of Elections	6.00	6.00	7.00	7.00	0.00	7.00
Tax Collector	42.00	43.00	43.00	43.00	0.00	43.00
OFFICIALS TOTAL	533.00	547.00	553.00	555.00	0.00	555.00
STAFFING TOTAL	926.00	977.00	970.00	971.00	5.00	976.00

Budget Summary: Title	FY 2018-19 Adopted	FY 2019-20 Adopted	FY 2020-21 Adopted	CONT Adopted	ISSUE Adopted	FY 2021-22 Adopted	Percent Change
GENERAL ADMINISTRATION							
Board of County Commissioners	450,908	472,352	481,907	501,461	0	501,461	4.06%
County Administrator	518,828	615,428	637,573	577,169	0	577,169	-9.47%
Total	969,736	1,087,780	1,119,480	1,078,630	0	1,078,630	-3.65%
ADMINISTRATIVE SERVICES							
County Attorney	382,558	384,778	416,002	395,360	0	395,360	-4.96%
County Audits-CPA	189,300	191,300	193,300	234,050	0	234,050	21.08%
Business Services	187,765	204,624	235,671	218,924	0	218,924	-7.11%
Office of Management & Budget	298,933	332,692	379,317	353,988	0	353,988	-6.68%
Human Resources	251,344	293,562	315,411	335,256	0	335,256	6.29%
Risk Management	91,033	93,403	99,390	91,118	0	91,118	-8.32%
Non-Ad Valorem Assessments	58,036	110,468	73,282	98,926	0	98,926	34.99%
Public Information	78,820	97,581	111,396	134,839	0	134,839	21.04%
Purchasing	212,925	268,284	311,878	332,876	0	332,876	6.73%
Facilities Management	1,499,560	1,427,891	1,447,641	1,538,932	86,060	1,624,992	12.25%
Courthouse Facilities	169,466	168,170	184,650	196,250	0	196,250	6.28%
Court Facilities	259,486	250,435	280,986	242,545	0	242,545	-13.68%
Central Services	1,405,353	1,420,810	1,442,861	1,505,860	0	1,505,860	4.37%
Interfund Transfers-005	1,159,591	1,328,546	1,372,878	1,335,704	0	1,335,704	-2.71%
Budgetary Expenditure Accounts	481,500	481,500	476,500	481,500	0	481,500	1.05%
Total	6,725,670	7,054,044	7,341,163	7,496,128	86,060	7,582,188	3.28%
COMMUNITY SERVICES							
COUNTY EXTENSION							
County Extension	259,207	274,062	284,599	291,031	0	291,031	2.26%
Subtotal	259,207	274,062	284,599	291,031	0	291,031	2.26%
EMERGENCY MANAGEMENT							
Local Emergency Management Agency	510,960	518,618	530,979	512,254	0	512,254	-3.53%
Intergovt Radio Communication	381,329	386,292	391,431	394,645	0	394,645	0.82%
E911 Program - Landlines	1,033,589	1,096,720	1,168,657	1,209,959	0	1,209,959	3.53%
Communications Program	103,981	108,475	100,246	91,938	0	91,938	-8.29%
Geographic Information System	95,000	95,000	94,500	100,694	0	100,694	6.55%
Subtotal	2,124,859	2,205,105	2,285,813	2,309,490	0	2,309,490	1.04%
PUBLIC SAFETY							
Crime Prevention	40,487	45,014	59,215	62,353	0	62,353	5.30%
Law Enforcement Education	15,200	15,169	22,595	24,950	0	24,950	10.42%

Budget Summary: Title	FY 2018-19 Adopted	FY 2019-20 Adopted	FY 2020-21 Adopted	CONT Adopted	ISSUE Adopted	FY 2021-22 Adopted	Percent Change
Domestic Violence Training	5,700	5,300	5,700	8,750	0	8,750	53.51%
Public Safety	89,544	85,894	81,160	83,395	0	83,395	2.75%
County Fire Coordinator	290,209	0	0	0	0	0	0.00%
Division of Forestry	35,180	35,180	35,180	35,180	0	35,180	0.00%
Fire Safety Inspections	27,625	32,842	43,860	42,071	0	42,071	-4.08%
Fire Assessments	4,845,938	8,670,595	5,934,148	5,746,585	319,932	6,066,517	2.23%
County Jail Maintenance	667,624	729,022	725,719	718,854	0	718,854	-0.95%
Detention & Correction-Medical	960,460	998,960	998,960	994,460	0	994,460	-0.45%
Law Enforcement Maintenance	280,429	284,382	286,874	285,841	0	285,841	-0.36%
Detention & Correction-Other	86,667	130,000	130,000	181,266	0	181,266	39.44%
Law Enforcement - Other	2,979,887	2,864,269	2,778,945	3,450,982	0	3,450,982	24.18%
Children's Advocacy Center	247,042	330,477	373,815	385,304	0	385,304	3.07%
Emergency Medical Service	6,331,353	6,781,913	7,533,513	7,234,183	174,496	7,408,679	-1.66%
Subtotal	16,903,345	21,009,017	19,009,684	19,254,174	494,428	19,748,602	3.89%
LIBRARIES							
Libraries - Heartland Coop	137,145	85,017	110,608	117,503	0	117,503	6.23%
Libraries - Avon Park	192,021	189,671	180,849	187,988	0	187,988	3.95%
Libraries - Sebring	398,033	439,316	439,279	439,320	0	439,320	0.01%
Libraries - Lake Placid	194,208	203,773	218,839	227,822	0	227,822	4.10%
Libraries - Countywide	144,439	138,637	141,039	155,911	0	155,911	10.54%
Subtotal	1,065,846	1,056,414	1,090,614	1,128,544	0	1,128,544	3.48%
PARKS AND RECREATION							
Recreation Department	330,000	330,000	330,000	330,000	0	330,000	0.00%
Parks Department	949,856	982,931	992,076	977,771	0	977,771	-1.44%
Florida Boating Improvement Program	67,647	108,714	74,678	72,670	0	72,670	-2.69%
Sports Complex	170,590	170,221	182,291	185,510	22,789	208,299	14.27%
Subtotal	1,518,093	1,591,866	1,579,045	1,565,951	22,789	1,588,740	0.61%
HUMAN SERVICES							
Hospital District	0	286,050	334,125	272,734	0	272,734	-18.37%
Veteran Service Office	184,031	220,685	222,814	252,190	0	252,190	13.18%
Mental Health	500,834	511,704	530,865	530,865	0	530,865	0.00%
Health Care Responsibility Act	150,000	125,000	100,000	100,000	0	100,000	0.00%
Community Programs	107,201	106,610	113,277	118,414	0	118,414	4.53%
Public Assistance Programs	71,365	65,738	68,993	70,189	0	70,189	1.73%
State-County Assistance Programs	1,622,978	1,752,443	1,773,708	1,652,005	0	1,652,005	-6.86%
Nu-Hope	42,045	42,045	42,886	46,886	0	46,886	9.33%

Budget Summary: Title	FY 2018-19 Adopted	FY 2019-20 Adopted	FY 2020-21 Adopted	CONT Adopted	ISSUE Adopted	FY 2021-22 Adopted	Percent Change
Non-Profit Community Agencies	31,350	30,000	30,600	30,000	0	30,000	-1.96%
Transportation for Disadvantaged Program	201,751	193,533	198,309	183,430	0	183,430	-7.50%
Drivers Ed Safety	18,000	18,045	20,000	27,250	0	27,250	36.25%
Healthy Families - Highlands	399,738	433,252	457,344	477,322	0	477,322	4.37%
Community Program Services	42,261	42,111	54,723	58,754	0	58,754	7.37%
Home Investment Partnership	0	0	615	553	0	553	-10.08%
State Housing Initiatives Partnership - Admin	76,003	109,742	66,276	69,597	0	69,597	5.01%
State Housing Initiatives Partnership - Program	340,163	274,158	323,191	297,760	0	297,760	-7.87%
Subtotal	3,787,720	4,211,116	4,337,726	4,187,949	0	4,187,949	-3.45%
ENVIRONMENT							
Natural Resources	505,919	711,745	441,290	409,434	0	409,434	-7.22%
Cooperative Aquatic Plant Program	549,549	554,986	572,716	586,787	0	586,787	2.46%
Conservation Trust	61,460	59,000	55,998	58,338	0	58,338	4.18%
Subtotal	1,116,928	1,325,731	1,070,004	1,054,559	0	1,054,559	-1.44%
Total	26,775,998	31,673,311	29,657,485	29,791,698	517,217	30,308,915	2.20%
GROWTH MANAGEMENT							
TRANSPORTATION							
County Engineer	160,156	171,136	179,145	188,044	0	188,044	4.97%
Engineering Services	1,482,645	1,644,261	1,707,851	1,752,900	0	1,752,900	2.64%
Road & Bridge	5,724,502	6,284,229	6,220,348	6,227,296	0	6,227,296	0.11%
Bridge & Concrete	354,562	367,078	374,851	396,468	0	396,468	5.77%
Maintenance Shop and Warehouse	802,906	869,026	877,577	891,416	0	891,416	1.58%
Traffic Operations	1,076,215	1,171,639	1,684,121	1,398,320	107,024	1,505,344	-10.62%
Mowing - Right of Ways	578,553	596,678	608,021	642,708	0	642,708	5.70%
County Shell Pit	247,344	252,060	253,408	256,930	0	256,930	1.39%
Sebring Parkway Maintenance	214,283	224,628	225,418	209,122	35,000	244,122	8.30%
Multi Use Path / Sidewalks	47,040	97,340	10,000	85,683	0	85,683	756.83%
Road & Bridge Superintendent	140,540	148,801	155,770	130,458	0	130,458	-16.25%
Geographic Information System	252,317	262,259	260,178	186,298	0	186,298	-28.40%
Interfund Transfers- 110	816,404	821,577	821,972	81,324	0	81,324	-90.11%
Budgetary Expenditure Accounts 110	205,389	200,000	200,000	200,000	0	200,000	0.00%
Subtotal	12,102,856	13,110,712	13,578,660	12,646,967	142,024	12,788,991	-5.82%
SOLID WASTE							
Refuse Disposal System	4,802,228	4,880,450	6,550,532	5,284,277	5,693,000	10,977,277	67.58%
Waste Tire Processing	1,179	1,179	1,179	1,179	0	1,179	0.00%
Landfill Closure Program	39,802	43,027	74,777	42,777	0	42,777	-42.79%

Budget Summary: Title	FY 2018-19 Adopted	FY 2019-20 Adopted	FY 2020-21 Adopted	CONT Adopted	ISSUE Adopted	FY 2021-22 Adopted	Percent Change
Recycling Grant	38,748	26,629	38,748	19,249	0	19,249	-50.32%
Refuse Collection Program	4,546,017	4,723,006	4,866,601	4,834,116	0	4,834,116	-0.67%
Asphalt Plant	4,977,606	5,076,294	3,869,470	4,033,108	0	4,033,108	4.23%
Budgetary Expenditure Accounts-401	289,744	580,000	630,140	250,000	0	250,000	-60.33%
Subtotal	14,695,324	15,330,585	16,031,447	14,464,706	5,693,000	20,157,706	25.74%

DEVELOPMENT DEPARTMENT

County Planning and Zoning	838,144	830,773	389,533	678,894	0	678,894	74.28%
Office of Economic Development	345,888	324,044	303,424	378,048	0	378,048	24.59%
Development Services	141,061	149,383	144,911	167,556	0	167,556	15.63%
Code Enforcement	563,015	637,779	651,868	417,935	0	417,935	-35.89%
Building Department - 180	928,200	988,300	991,800	975,371	324,868	1,300,239	31.10%
Nuisance Abatement	78,600	38,600	60,800	55,300	0	55,300	-9.05%
Historic Preservation Commission	2,466	2,230	7,130	4,730	0	4,730	-33.66%
Tourist Development - Operations	147,541	146,467	142,190	147,252	0	147,252	3.56%
Tourist Development - Arts & Culture	164,100	0	0	0	0	0	0.00%
Tourist Development - Marketing & Promotion	512,459	682,559	532,625	682,748	0	682,748	28.19%
Tourist Development - Lakes	40,000	40,000	0	0	0	0	0.00%
Tourist Development - Promote/Advertise Lakes	3,286	3,286	8,035	0	0	0	-100.00%
Tourist Development - Asset Development/Enhance	220,000	217,500	187,562	275,000	0	275,000	46.62%
Subtotal	3,984,760	4,060,921	3,419,878	3,782,834	324,868	4,107,702	20.11%
Total	30,782,940	32,502,218	33,029,985	30,894,507	6,159,892	37,054,399	12.18%

COURTS AND ELECTED OFFICIALS

COURTS

Circuit Court Administration	16,468	15,179	15,118	11,244	0	11,244	-25.63%
Judicial Technology	131,250	141,877	142,815	206,321	0	206,321	44.47%
State Attorney	16,748	16,946	19,196	19,196	0	19,196	0.00%
State Attorney Technology	251,889	254,161	252,141	234,331	0	234,331	-7.06%
Public Defender	6,011	6,011	6,033	6,245	0	6,245	3.51%
Public Defender Technology	95,380	96,982	96,182	99,518	0	99,518	3.47%
Pre-Trial Release Circuit Criminal	120,079	125,824	131,597	131,946	0	131,946	0.27%
Cir Ct Family Pro Se Services	108,153	89,919	58,080	36,091	0	36,091	-37.86%
Guardian Ad Litem Circuit Juvenile	1,699	2,208	1,977	3,040	0	3,040	53.77%
Law Library - 177A	17,600	17,700	18,850	25,400	0	25,400	34.75%
Law Library - 176	0	15,000	15,000	15,000	0	15,000	0.00%
Law Library CCC - 005	115,155	130,182	134,105	122,118	0	122,118	-8.94%
Legal Aid - 177B	49,901	50,500	51,800	52,335	0	52,335	1.03%
Teen Court - 177C	17,600	17,700	18,850	25,400	0	25,400	34.75%

Budget Summary: Title	FY 2018-19 Adopted	FY 2019-20 Adopted	FY 2020-21 Adopted	CONT Adopted	ISSUE Adopted	FY 2021-22 Adopted	Percent Change
Innovations & Support	95,750	97,000	103,500	51,400	0	51,400	-50.34%
Subtotal	1,043,683	1,077,189	1,065,244	1,039,585	0	1,039,585	-2.41%
ELECTED OFFICIALS							
Clerk to Board	2,979,395	3,124,174	3,161,955	3,285,629	0	3,285,629	3.91%
Clerk to Board - Other	670,246	689,263	777,806	857,193	0	857,193	10.21%
Courthouse Security Sheriff	1,034,030	1,147,970	1,206,251	1,275,288	0	1,275,288	5.72%
Sheriff	17,476,655	18,500,286	19,293,659	20,302,109	0	20,302,109	5.23%
Detention and Correction	9,115,832	9,718,938	10,007,541	10,661,119	0	10,661,119	6.53%
Tax Collector	1,795,488	1,839,354	1,886,694	1,968,654	0	1,968,654	4.34%
Property Appraiser	3,006,832	3,255,577	3,221,865	3,317,018	0	3,317,018	2.95%
Supervisor of Elections	849,917	1,234,583	898,922	1,223,476	0	1,223,476	36.10%
Subtotal	36,928,395	39,510,145	40,454,693	42,890,486	0	42,890,486	6.02%
Total	37,972,078	40,587,334	41,519,937	43,930,071	0	43,930,071	5.80%
OTHER AGENCIES							
Medical Examiner	392,479	403,423	436,705	463,345	0	463,345	6.10%
County Health Dept	243,000	251,505	256,535	256,535	0	256,535	0.00%
Community Redevelopment Agency-Sebring	513,149	478,200	494,223	549,037	0	549,037	11.09%
Community Redevelopment Agency-Avon Park	140,789	176,547	213,693	250,431	0	250,431	17.19%
Sebring Regional Airport/Industrial Park CRA	412,123	392,301	395,536	390,155	0	390,155	-1.36%
Community Redevelopment Agency-AP Airport	20,078	20,579	20,514	20,304	0	20,304	-1.02%
Community Redevelopment Agency-AP Southside	39,380	51,575	67,861	98,113	0	98,113	44.58%
Community Redevelopment Agency-Lake Placid	12,544	25,717	32,602	48,398	0	48,398	48.45%
Total	1,773,542	1,799,847	1,917,669	2,076,318	0	2,076,318	8.27%
DEBT SERVICE							
Ball Field Complex Debt	308,316	156,482	0	0	0	0	0.00%
Long Term Notes - 151	1,816,071	2,542,129	3,134,590	3,134,590	0	3,134,590	0.00%
Long Term Notes - 401	0	0	0	0	0	0	0.00%
Total	2,124,387	2,698,611	3,134,590	3,134,590	0	3,134,590	0.00%
INFRASTRUCTURE CAPITAL PROJECTS							
HCFPIRN LTD Capital Fund	0	0	2,948,886	2,773,950	0	2,773,950	-5.93%
Sebring Parkway Phase II	313,970	0	0	0	0	0	0.00%
Transportation Projects -151	23,306,815	26,316,796	25,699,300	13,090,641	2,314,500	15,405,141	-40.06%
Shell Pit Mitigation - 151	15,904	0	0	0	0	0	0.00%
Recreation Department - 151	562,417	764,950	722,519	300,000	0	300,000	-58.48%

Budget Summary: Title	FY 2018-19 Adopted	FY 2019-20 Adopted	FY 2020-21 Adopted	CONT Adopted	ISSUE Adopted	FY 2021-22 Adopted	Percent Change
Parks Projects - 151	144,200	92,275	110,208	0	123,000	123,000	11.61%
Natural Resources - 151	234,000	0	85,000	0	0	0	-100.00%
Libraries - Avon Park - 151	0	13,468	0	0	0	0	0.00%
Libraries - Sebring 151	0	13,471	0	0	0	0	0.00%
Libraries - Lake Placid - 151	0	13,471	0	0	0	0	0.00%
Central Services - 151	2,081,300	1,112,000	1,008,750	1,318,587	0	1,318,587	30.71%
Building Operation & Maintenance - 151	2,063,759	2,873,646	2,068,744	1,276,175	0	1,276,175	-38.31%
Sheriff - 151	400,000	400,000	360,000	505,000	0	505,000	40.28%
County Jail - 151	1,863,335	1,700,000	32,003	1,797,578	0	1,797,578	5516.90%
Emergency Operations Ctr - 151	68,538	108,487	380,000	987,000	0	987,000	159.74%
Communications Program - 151	859,360	902,359	0	0	0	0	0.00%
Emergency Medical Services - 151	711,932	570,500	482,278	259,230	0	259,230	-46.25%
Animal Control - 151	449,868	389,628	506,565	756,323	0	756,323	49.30%
Interfund Transfer - 151	81,475	81,474	81,474	81,474	0	81,474	0.00%
Budgetary Expenditure Accounts - 151	250,000	250,000	121,000	175,000	0	175,000	44.63%
Total	33,406,873	35,602,525	34,606,727	23,320,958	2,437,500	25,758,458	-25.57%

IMPACT FEES

Parks & Rec Impact Fees - Avon Park	4,615	4,638	4,638	0	0	0	-100.00%
Correctional Facilities Impact Fees	4,548	4,572	4,572	0	0	0	-100.00%
Fire Services Impact Fees	4,824	4,848	4,848	0	0	0	-100.00%
Library Impact Fees	1,726	1,734	1,734	0	0	0	-100.00%
Law Enforcement Impact Fees	1,335	1,341	1,341	0	0	0	-100.00%
Emergency Medical Services Impact Fees	1,033	1,037	1,037	0	0	0	-100.00%
Total	18,081	18,170	18,170	0	0	0	-100.00%

SPECIAL DISTRICTS

ROAD AND DRAINAGE DISTRICTS

Oak Manor Ave Road Paving	0	0	75,567	4,542	0	4,542	-93.99%
Thunderbird Rd Wastewater Spc Ben Dist	17,261	17,195	17,200	18,700	0	18,700	8.72%
Sun 'N Lakes 1-20 Improvement Trust	57,750	57,750	58,425	60,000	0	60,000	2.70%
Highlands Park Estates Spc Ben Dist	123,963	84,637	78,612	87,492	0	87,492	11.30%
Orange Blossom Unit 12 Spc Ben Dist	8,005	8,005	8,200	8,400	0	8,400	2.44%
Sebring Acres Spc Ben Dist	9,453	30,700	75,700	75,765	0	75,765	0.09%
Sun'n Lakes of LP Spc Recreational Dist	97,433	86,603	104,468	93,809	0	93,809	-10.20%
Orange Blossom Est Spc Ben Dist (1-19)	23,325	23,325	22,900	23,450	0	23,450	2.40%
Red Hill Farms Improve Dist	6,763	6,763	6,763	6,763	0	6,763	0.00%
Placid Lakes Spc Ben Dist	210,683	287,642	320,563	288,808	0	288,808	-9.91%
Istokpoga Marsh Watershed Improve Dist	98,986	805,861	4,886,751	4,671,075	0	4,671,075	-4.41%

Budget Summary: Title	FY 2018-19 Adopted	FY 2019-20 Adopted	FY 2020-21 Adopted	CONT Adopted	ISSUE Adopted	FY 2021-22 Adopted	Percent Change
Avon Park Estates Spc Ben Dist	88,628	92,400	92,400	275,500	0	275,500	198.16%
Hickory Hills Spc Ben Dist	12,400	25,600	23,417	0	0	0	-100.00%
Highlands Park Estates Imp Trust	20,000	20,000	59,847	60,450	0	60,450	1.01%
Subtotal	774,650	1,546,481	5,830,813	5,674,754	0	5,674,754	-2.68%
LIGHTING DISTRICTS							
Highway Park Spc Ben Dist	8,926	8,926	9,093	9,141	0	9,141	0.53%
Lake Haven Estates Spc Ben Dist	11,458	11,458	11,658	11,725	0	11,725	0.57%
Sebring Hills Spc Ben Dist	25,883	25,883	25,883	26,047	0	26,047	0.63%
Orange Villa MH Est Spc Ben Dist	1,732	1,720	1,775	1,900	0	1,900	7.04%
Sebring Country Estates Spc Ben Dist	22,000	23,000	23,000	23,000	0	23,000	0.00%
Subtotal	69,999	70,987	71,409	71,813	0	71,813	0.57%
FIRE DISTRICTS							
West Sebring Spc Ben Fire Dist	921,219	0	115,635	98,400	0	98,400	-14.90%
Lake Placid Spc Ben Fire Dist	426,712	0	410,100	410,000	0	410,000	-0.02%
Lorida Spc Ben Fire Dist	41,469	0	39,600	0	0	0	-100.00%
Venus Spc Ben Fire Dist	39,311	0	78,602	47,492	0	47,492	-39.58%
Sun 'N Lakes Est of LP Spc Ben Dist	349,308	0	0	0	0	0	0.00%
Desoto City Spc Ben Fire Dist	32,359	0	0	0	0	0	0.00%
Highlands Lakes Spc Tax Dist	163,138	0	126,870	0	0	0	-100.00%
Placid Lakes Spc Ben Fire Dist	207,175	0	0	0	0	0	0.00%
Leisure Lakes Spc Ben Fire Dist	73,362	0	109,772	117,338	0	117,338	6.89%
Highlands Park Spc Ben Fire Dist	98,001	0	52,890	30,835	0	30,835	-41.70%
Subtotal	2,352,054	0	933,469	704,065	0	704,065	-24.58%
Total	3,196,703	1,617,468	6,835,691	6,450,632	0	6,450,632	-5.63%
GRAND TOTAL	143,746,008	154,641,308	159,180,897	148,173,532	9,200,669	157,374,201	-1.13%

AGENCY FUNDING

ORGANIZATION	FY16-17 ADOPTED	FY17-18 ADOPTED	FY18-19 ADOPTED	FY19-20 ADOPTED	FY20-21 ADOPTED	FY21-22 ADOPTED
RECREATION:						
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
OTHER AGENCIES:						
NU-HOPE	\$42,045	\$42,045	\$42,045	\$42,045	\$42,886	\$46,886
IDA-ECONOMIC DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$0
HEALTH UNIT	\$243,000	\$243,000	\$243,000	\$251,505	\$256,535	\$256,535
SAFEHOUSE	\$30,000	\$30,000	\$30,000	\$30,000	\$30,600	\$30,000
TOTAL	\$645,045	\$645,045	\$645,045	\$653,550	\$660,021	\$663,421

POPULATION DATA FOR HIGHLANDS COUNTY

YEAR	FY	TOTAL COUNTY	UNINCORP	TOTAL POP % CHANGE	UNINCORP % CHANGE	INCORP
*1990	91/92	68,432	50,322	-0.95%	2.05%	18,110
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
*2000	01/02	87,366	67,489	7.67%	7.62%	19,877
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
*2010	11/12	98,786	77,236	-0.93%	-2.05%	21,550
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
**2020	21/22	104,810	79,561	1.42%	1.52%	25,249

*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).

