

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
Tuesday, August 16, 2022
9:00 AM
600 S. Commerce Ave. Sebring, FL 33870
AGENDA

1 MEETING CALLED TO ORDER: Invitation to fill out “COMMENTS BY THE PUBLIC” forms.
Please silence all cell phones and devices.

2 INVOCATION

3 PLEDGE OF ALLEGIANCE

4 ANNOUNCEMENTS

The Highlands Soil & Water Conservation District will hold a Board meeting on Tuesday, August 16, 2022, at 3:00 p.m., in Conference room 3, of the Bert J. Harris, Jr. Agricultural Center, 4505 George Blvd., Sebring

The Children’s Services Council will hold a general body meeting on Wednesday, August 17, 2022, at 8:00 a.m., in the Board room, 600 S. Commerce Ave., Sebring, and via TEAMS Live, 1 (904) 638-2711, conference code 210 775 468#

The Recreation and Parks Advisory Committee will meet on Thursday, August 18, 2022, at 2:00 p.m., at the Highlands County Multi-Sports Complex, 216 Sheriff’s Tower Rd., Sebring

The Children’s Advocacy Center Advisory Board will hold a general body meeting on Monday, August 22, 2022, at 2:00 p.m., in the Engineering Training Room, 501 S. Commerce Ave., Sebring

The Healthy Families Highlands Advisory Board Subcommittee of Children’s Services Council will hold an Advisory Board meeting on Tuesday, August 23, 2022, at 9:00 a.m. at 7205 S. George Blvd., Sebring

The Affordable Housing Advisory Committee will meet on Wednesday, August 24, 2022, at 2:00 p.m., in the Building Department Conference room 501 S. Commerce Ave., Sebring

The Highlands County Hospital District Board of Commissioners will meet on Thursday, August 25, 2022, at 1:30 p.m., in the Board room, 600 S. Commerce Ave., Sebring

The Veteran’s Advisory Board will meet on Thursday, September 1, 2022, at 3:30 p.m., in the Veteran Services Office, 7209 S. George Blvd., Sebring

The Highlands County Board of County Commissioners will hold a Budget Public Hearing on Thursday, September 8, 2022, at 5:30 p.m., in the Board room, 600 S. Commerce Ave., Sebring

The Highlands County Board of County Commissioners will hold a Final Budget Public Hearing on Tuesday, September 20, 2022, at 5:30 p.m., in the Board room, 600 S. Commerce Ave., Sebring

5 CONSTITUTIONAL OFFICERS – ANNOUNCEMENTS:

6 RECOGNITIONS, PRESENTATIONS AND PROCLAMATIONS:

- 6.A *Presentation of Interim Financial Report of Key Operating Performance Measures for the 3rd Quarter of Fiscal Year 2022 (As of June 30, 2022)*
Clerk of Court's Senior Accountant Jackie Gabrus
No fiscal impact
[Q3 2022 Board Financial Presentation - Clerk's Accounting.pdf](#)

7 PUBLIC COMMENT

8 CONSENT AGENDA

- 8.A *Request approval to accept into the record the Court-related and other Miscellaneous Funds Revenue and Expenditures Summary, for the Quarter ended June 30, 2021*
Highlands County Clerk of Courts Senior Accountant Jackie Gabrus
No fiscal impact.
[FY 2022 Court-Related and Other Misc Funds Memo June 2022.pdf](#)
- 8.B *Request approval for the Interlocal Agreement between Highlands County, Florida and the Town of Lake Placid for Operation and Maintenance of the Recreational Facilities for FY 21/22.*
Tanya Cannady, Business Services Director
There is a fiscal impact of \$110,000, as this Recreation Interlocal Agreement was approved in the Adopted Budget for FY 21/22 to be reimbursed.
[LP Rec Interlocal FY21-22 8.16.22.pdf](#)
- 8.C *Request approval of Amendment 2 to the agreement between Highlands County and Excavation Point, Inc., for the construction of the CR 623 (Kenilworth Blvd) Mill and Resurfacing Project No. 18009, and ITB No. 21-003.*
Clinton Howerton, Jr., P.E., County Engineer
Kenya A. Anderson, MSP, Project Manager
The fiscal impact to Fund 151 (Infrastructure Surtax) and the overall budget will be \$7,523.00 as funding for this amendment is available in Project 18009 (CR623 From Haywood Taylor Blvd to Mini Ranch Rd) which was included in the FY 21/22 Adopted Budget, approved on September 21, 2021.
[21-003 Amendment No 2 CR 623.pdf](#)
- 8.D *Request approval of Budget Amendment 21-22-117 to realign funds within cost center 6102 Parks & Facilities and transfer funds from Parks & Facilities cost center to Courthouse Facilities 1031.*
Lance Marine, Parks & Facilities Director
The fiscal impact is a transfer funds within Fund 005 (General), realigning funds within cost center 6102 (Parks & Facilities), account 51200 (Salaries & Wages) to 53400 (Contractual Services) in the amount of \$18,000, and transferring funds from cost center 6102 to cost center 1031 (Courthouse Facilities), account 54600 (Repair &

Maintenance) in the amount of \$9,320.

[21-22-117 Realignment_Transfer of Funds 6102 1031 \(BA\).pdf](#)

- 8.E *Request approval of Budget Amendment 21-22-107 to realign funding within Fire Assessment.*

E. Laney Stearns, Public Safety Director

The Fiscal Impact to Fund 181 (Fire Assessment) is \$79,792.00 which is being moved from account 59900 (Reserve for Contingency) to account 55200 (Operating Supplies) in cost center 3217 (Fire Assessment).

[21-22-107 Fire Reserve to Operating Realignment \(BA\).pdf](#)

- 8.F *Request approval of Amendment 3 to the agreement between Highlands County and Excavation Point, Inc., for the construction of the CR 623 (Kenilworth Blvd) Mill and Resurfacing Project No. 18009, and ITB No. 21-003.*

Clinton Howerton, Jr., P.E., County Engineer

Kenya A. Anderson, MSP, Project Manager

The fiscal impact to Fund 151 (Infrastructure Surtax) and the overall budget will be \$20,255.00 as funding for this amendment is available in Project 18009 (CR623 From Haywood Taylor Blvd to Mini Ranch Rd) which was included in the FY 21/22 Adopted Budget, approved on September 21, 2021.

[CR 623 Construction Plan Set.pdf](#)

[21-003 Amendment 3 CR 623 Remilling.CEB signed by EPI 08.04.pdf](#)

- 8.G *City of Sebring Community Redevelopment Agency (A Component Unit of the City of Sebring, Florida) Financial Statements FYE 9/30/21*

Tanya Cannady, Business Services Director

There is no fiscal impact to accepting the City of Sebring Community Redevelopment Agency's Financial Statements and Auditor's Report into the record.

[City of Sebring CRA Financial Statements FYE 093021 8.16.22.pdf](#)

- 8.H *Request adoption of Resolution 21-22-155 for Budget Amendment 21-22-115 to Adjust and Close Projects 15072, 18034 and 20007.*

David Nitz, OMB Manager

Angela Bollinger, Sr. Budget Analyst

The fiscal impact for FY 21/22 is a decrease to the Fund 401 (Solid Waste) in the amount of (\$962.50), Fund 151 (Infrastructure Surtax) in the amount of (\$14,240.13) and Fund 355 (HCFPIRN LTD Capital) in the amount of (\$123,506.76) with an overall net budget decrease of (\$138,709.39).

[21-22-115 Non SBD Project Cleanup_Close \(BA\).pdf](#)

[21-22-115R Non SBD Project Cleanup_Close \(Resolution\).pdf](#)

- 8.I *Request approval of Budget Amendment 21-22-118 for 3rd quarter FY 22 reemployment charges.*

David Nitz, OMB Manager

There is no fiscal impact to Fund 005 (General) or the overall budget. This budget amendment is transferring funds from cost center 2111 (Central Services) to cost center 2700 (County Planning) in the amount of \$2,200.00. In addition, there is no fiscal impact to Fund 401 (Solid Waste) or the overall budget as this budget amendment is realigning \$346.00 in cost center 4210 (Refuse Disposal System). Lastly, there is no fiscal impact to Fund 180 (Building) or the overall budget as this budget amendment is realigning

\$2,367.00 in cost center 3440A (Building Division) from account 51200 (Regular Salaries & Wages) to account 52500 (Unemployment Compensation).

[21-22-118 Reemployment Tax - 3rd Q 22 \(BA\).pdf](#)

- 8.J *Request adoption of Resolution 21-22-158, pertaining to the Department of Transportation Safe Streets for All (SS4A) Action Plan grant.*

Liz Barber, Legislative Affairs & Grants Coordinator

Clinton Howerton, County Engineer

[Res._21.22.158_SS4A_Grant.SGS.pdf](#)

- 8.K *Request adoption of Resolution 21-22-159 for Budget Amendment 21-22-119 to appropriate Grant Funds to Project 21106 SCAAP 2020.*

Paul Blackman, Sheriff

The fiscal impact is an increase to the General Fund (005) and the overall budget in the amount of \$7,648; these funds were awarded above the budgetary estimate in the FY 21/22 Adopted Budget that was accounted for in the amount of \$20,000.00.

[21-22-119 Sheriff Project 21106 SCAAP 2020 \(BA\).pdf](#)

[21-22-119R Sheriff Project 21106 SCAAP 2020 \(Resolution\).pdf](#)

[AWARD ACCEPTANCE.08 03 22.pdf](#)

- 8.L *Request approval of Budget Amendment 21-22-120 to realign budget in cost center 2107 Human Resources.*

David Nitz, OMB Manager

There is no fiscal impact to Fund 005 (General) or the overall budget. This budget amendment is merely realigning funding in Cost Center 2107 (Human Resources) by transferring \$25,000 from account 51200 (Regular Salaries & Wages) to account 53100 (Professional Services).

[21-22-120 Human Resources Add'l Funding \(BA\).pdf](#)

- 8.M *Request Approval for Budget Amendment 20-21-113 to clean up Project 18366 and close out FY 19/20.*

Lucy Castillo, Housing Programs Coordinator

There is no fiscal impact to Fund 166 (SHIP) or the overall budget. This budget amendment is to clean up and zero out cost center 5366 (SHIP Admin) and close out FY 19/20.

[21-22-113 SHIP Project 18366 Cleanup \(BA\).pdf](#)

9 PUBLIC HEARING

- 9.A *Request adoption of Resolution 21-22-157, pertaining to the re-imposition of the Solid Waste Special Assessment*

Clinton Howerton Jr., P.E., County Engineer

The fiscal impact is an increase of approximately \$242,310 in assessment revenue to fund 401/Solid Waste Enterprise Fund.

[Resolution 21.22.157_FINAL solid waste assessment.pdf](#)

10 ACTION AGENDA

- 10.A *Request to Adopt Resolution No. 21-22-120 to Vacate a Drainage and Utility Easement – 428 Darter Street NW, Lake Placid, FL 33852*

Clinton Howerton Jr., P.E., County Engineer

- 10.B *Request approval of the supplement to the Local Agency Program (LAP) Agreement ("Supplement Agreement") between the State of Florida Department of Transportation (FDOT) and Highlands County and request adoption of Resolution 21-22-153 for Budget Amendment 21-22-112.*
Clinton Howerton, Jr., P.E., County Engineer
Kenya A. Anderson, MSP, Project Manager
The fiscal impact is an increase to Fund 151 (Infrastructure Surtax) in the amount of \$735,176 and being appropriated in Cost Center 4102A (Transportation Projects), Project 17034 (Memorial Dr. – Pompano to Sebring Parkway), Account No. 56301Z (Project Capital Improvements), which is being funded 100% through a grant from FDOT.
[Res. 21.22.144_FDOT Project 435067-1-38.58.68-01.SGS - final.pdf](#)
[435067-1 Supplemental Agreement #1.docx.pdf](#)
[21-22-112 Project 17034 Addl Grant Funds \(BA\).pdf](#)
[21-22-112R Project 17034 Addl Grant Funds \(Resolution\).pdf](#)
- 10.C *Request Adoption of Resolution 21-22-154 for Budget Amendment 21-22-114 to appropriate additional revenue from program income.*
Lucy Castillo, Housing Programs Coordinator
The Fiscal Impact is an increase to Fund 166 (SHIP) in the amount of \$255,264.51 which \$150,000.00 is being appropriated into cost center 5367 (SHIP Program), account 54910Z (Project Rehabilitation), \$60,900.00 into account 54911Z (Project Special Needs/Rental Development), and \$6,338.06 into account 54911Z (Project Foreclosure Int.). The balance, \$38,026.45 is being appropriated to cost center 5366 (SHIP Administration) into various accounts.
[21-22-114 Project 20366 SHIP realignment \(BA\).pdf](#)
[21-22-114R Project 20366 SHIP realignment \(Resolution\).pdf](#)
- 10.D *Presentation to consider the Proposed Budget for FY 22/23.*
Laurie Hurner, Interim County Administrator
David Nitz, OMB Manager
The fiscal impact for the Proposed Budget is the current budget amount of all funds totaling \$168,372,520.
[Proposed 22-23 Budget Presentation - 8-17-21.pdf](#)

11 COUNTY ADMINISTRATOR AND LEGAL

- 11.A *County Attorney Status Report.*
Sherry G. Sutphen, County Attorney
[COUNTY ATTORNEY LOG 2.docx](#)
- 11.B *Commissioner's Priorities and the Project Status Report.*
Laurie Hurner, Interim County Administrator
There is no fiscal impact.
[Status - Commissioner's Priorities \(FINAL\) 08.16.2022.pdf](#)
[Status - Project Updates \(FINAL\) 08.16.2022.pdf](#)

12 COMMISSIONERS

13 INFORMATIONAL

13.A *Board payables from August 2, 2022 to August 15, 2022*

14 ADJOURN

Any person who decides to appeal any decision made by this Board of County Commissioners of Highlands County, Florida, in public hearing or meeting is hereby advised that he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record will include the testimony and evidence upon which such appeal is to be based.

The Board of County Commissioners of Highlands County, Florida, does not discriminate upon the basis of any individual's disability status. This non-discrimination policy involves every aspect of the Board's functions, including one's access to, participation, employment or treatment in its programs or activities. "Anyone requiring reasonable accommodation as provided for in the Americans With Disabilities Act or Section 286.26 Florida Statutes should contact Human Resources, ADA Coordinator at: 863-402-6509 (voice), or via Florida Relay Service 711, or by e-mail: hrmanager@highlandsfl.gov." Requests for CART or interpreter services should be made as soon as possible but no later than 48 hours in advance to permit coordination of the service.

Please note our new website address: www.highlandsfl.gov/

Any invocation that may be offered before the official start of the Commission meeting shall be the voluntary offering of a private citizen, to and for the benefit of the Commission. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Commission, and the Commission is not allowed by law to endorse the religious beliefs or views of this, or any other speaker.

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: August 16, 2022

PRESENTER: Clerk of Court's Senior Accountant Jackie Gabrus

SUBJECT/TITLE: Presentation of Interim Financial Report of Key Operating Performance Measures for the 3rd Quarter of Fiscal Year 2022 (As of June 30, 2022)

STATEMENT OF ISSUE

Presentation of the Interim Financial Report of Key Operating Performance Measures as of June 30, 2022.

RECOMMENDED ACTION

Move to accept into the record the presentation of the Interim Financial Report of Key Operating Performance Measures as of June 30, 2022.

FISCAL IMPACT

No fiscal impact

Attachments: [Q3 2022 Board Financial Presentation - Clerk's Accounting.pdf](#)



Highlands *County* Florida Clerk*of*Courts

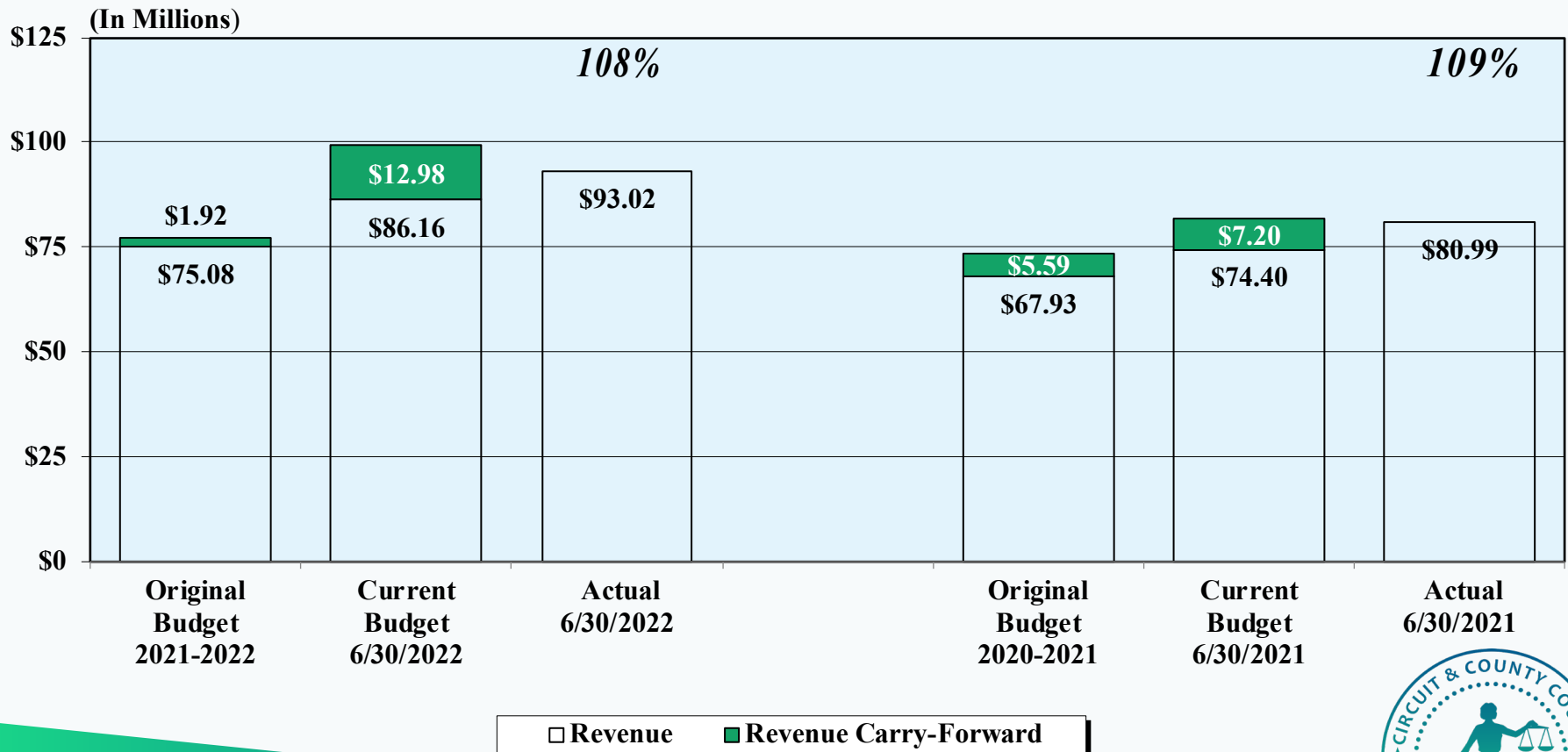
***INTERIM FINANCIAL REPORT
OF KEY OPERATING
PERFORMANCE MEASURES AS OF
June 30, 2022
(UNAUDITED)***



(UNAUDITED)

REVENUE – GENERAL FUND

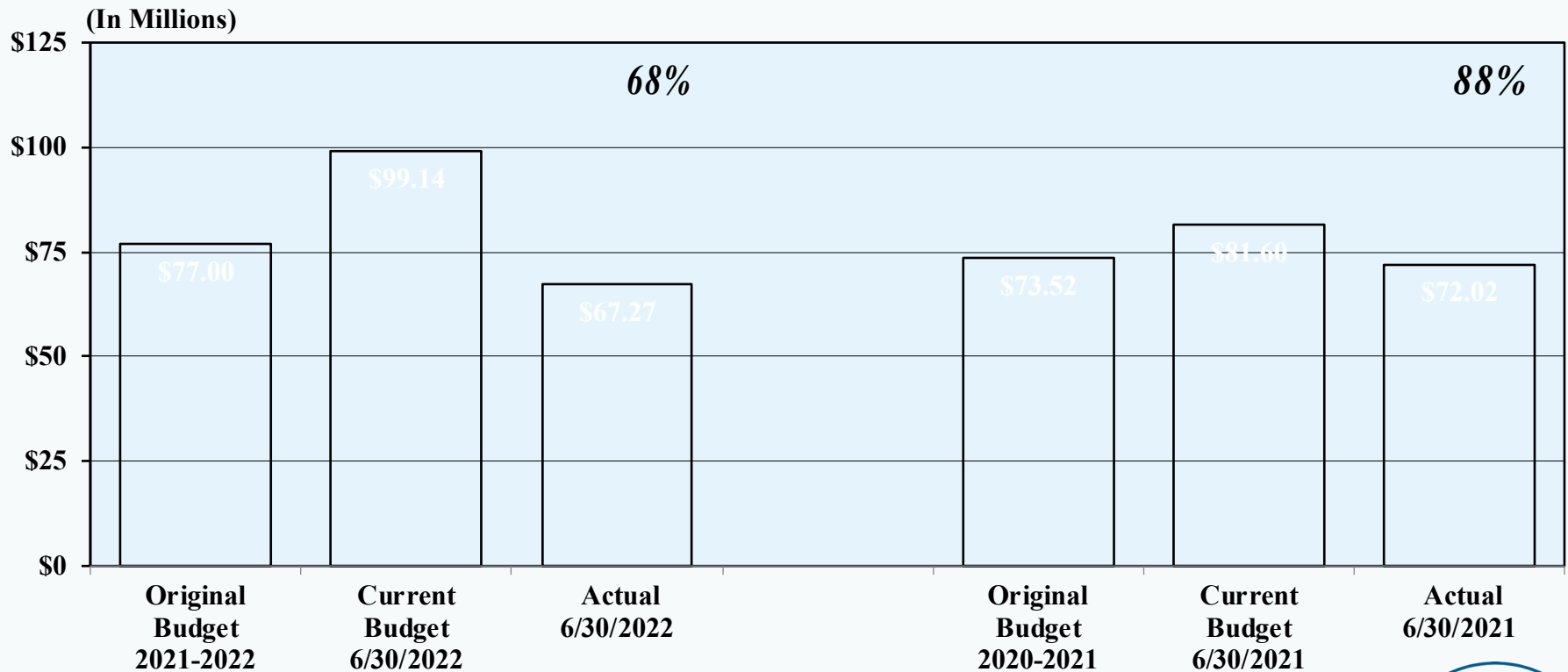
BUDGET – TO – ACTUAL



(UNAUDITED)

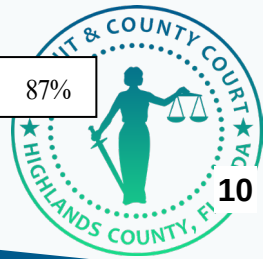
EXPENDITURES – GENERAL FUND

BUDGET – TO – ACTUAL & ENCUMBRANCES



Actual Less Encumbrances / Current Year: 65%

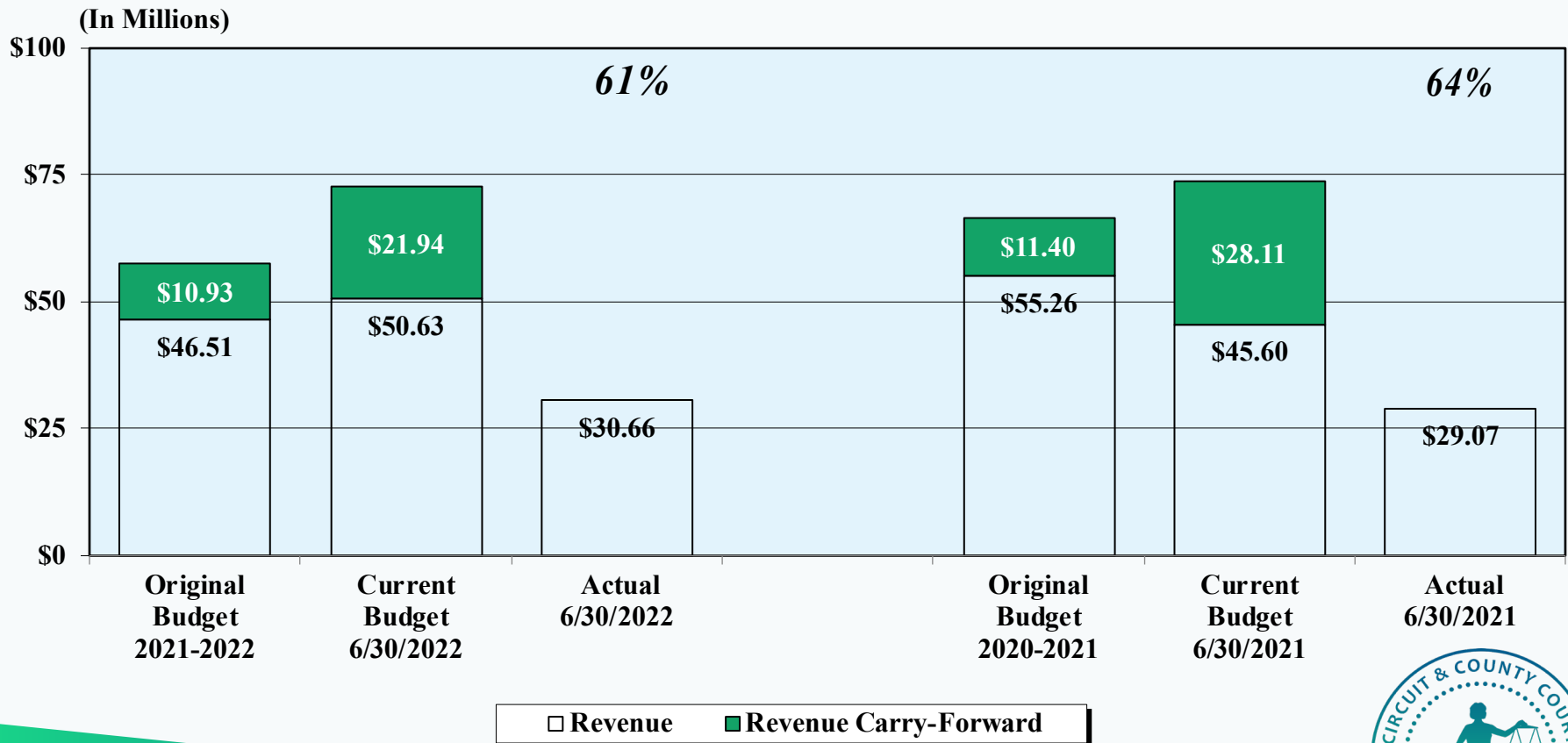
Actual Less Encumbrances / Prior Year: 87%



(UNAUDITED)

REVENUE – SPECIAL REVENUE FUNDS

BUDGET – TO – ACTUAL



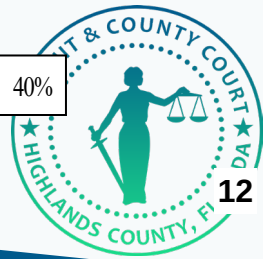
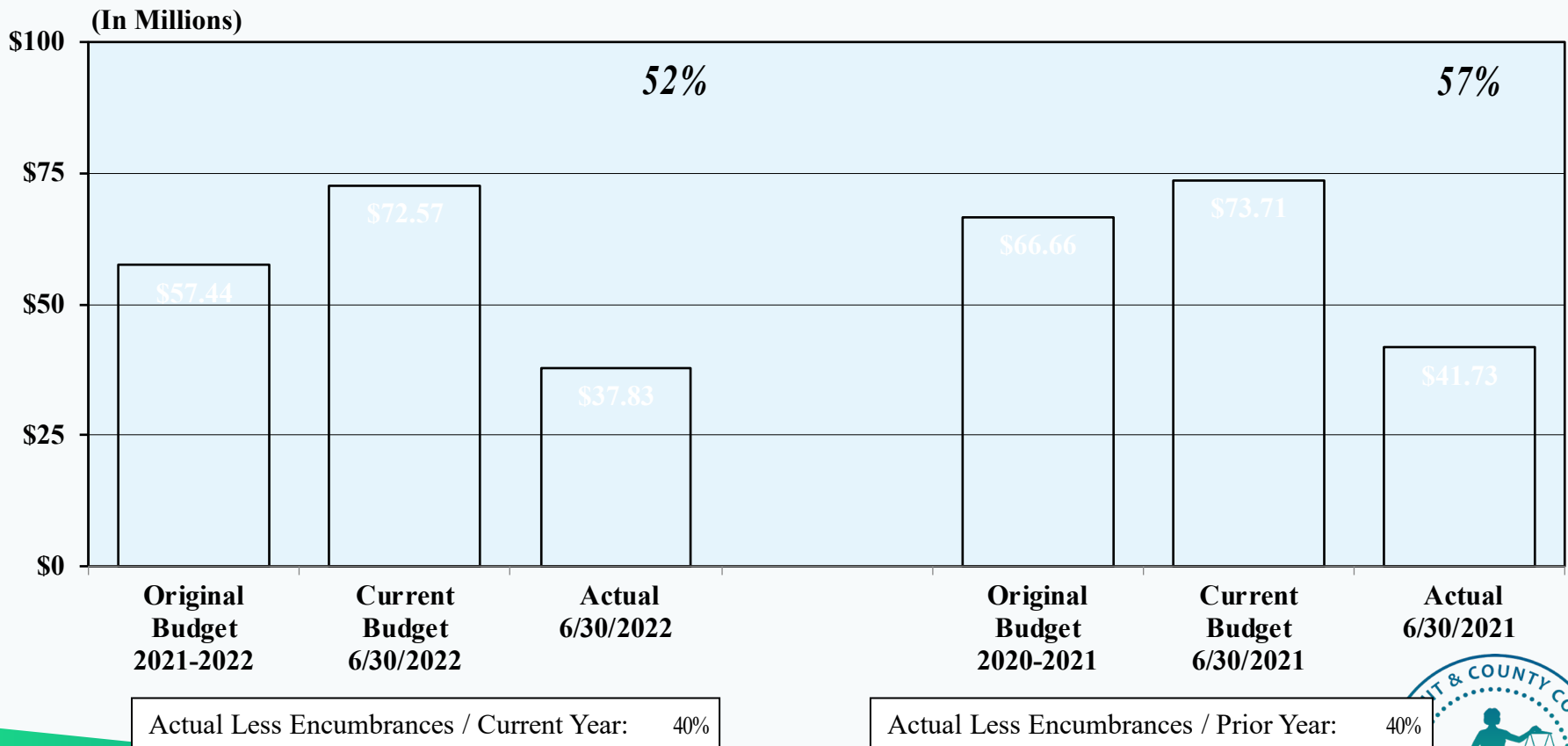
Note: State Revenue Sharing Funds lag 30 to 60 days



(UNAUDITED)

EXPENDITURES - SPECIAL REVENUE FUNDS

BUDGET – TO – ACTUAL & ENCUMBRANCES

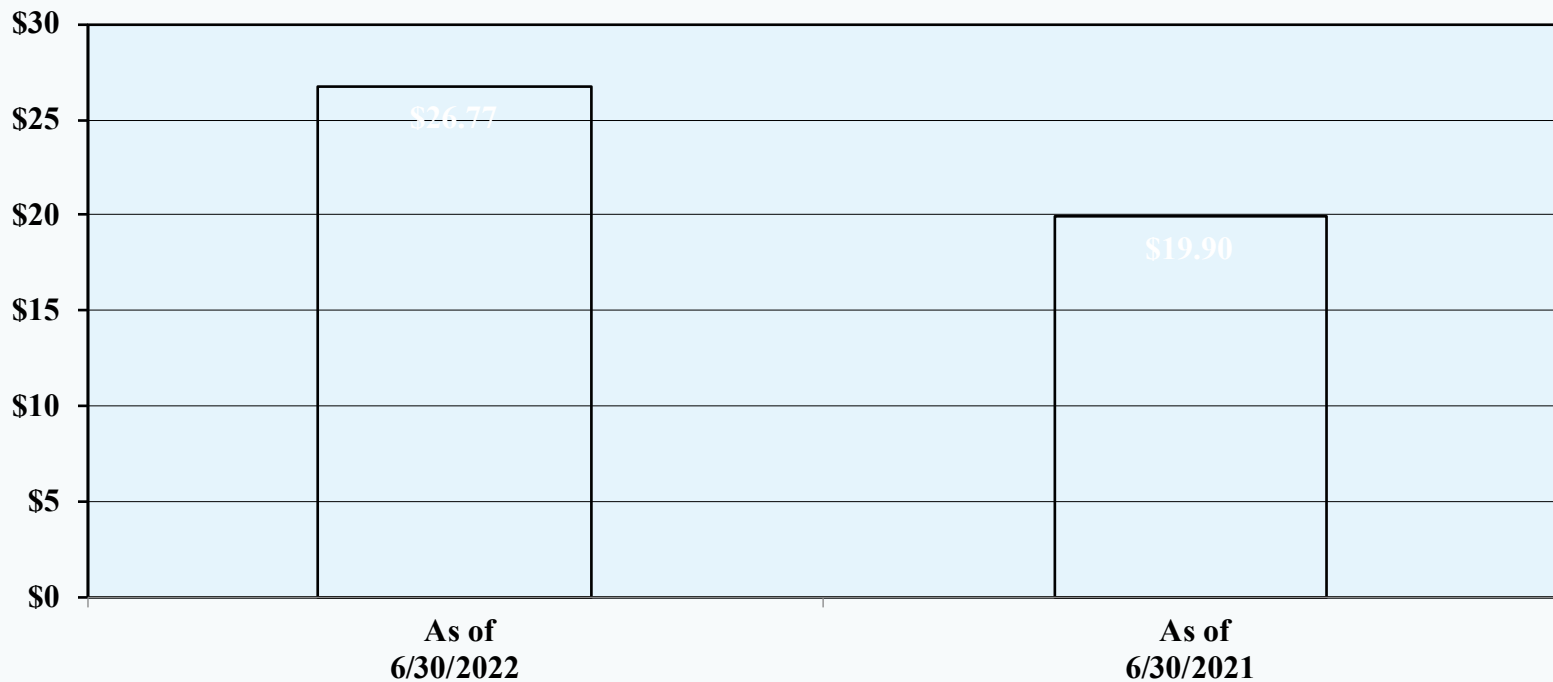


(UNAUDITED)



LONG-TERM DEBT GOVERNMENTAL FUNDS

(In Millions)



(UNAUDITED)



LONG-TERM DEBT GOVERNMENTAL FUNDS

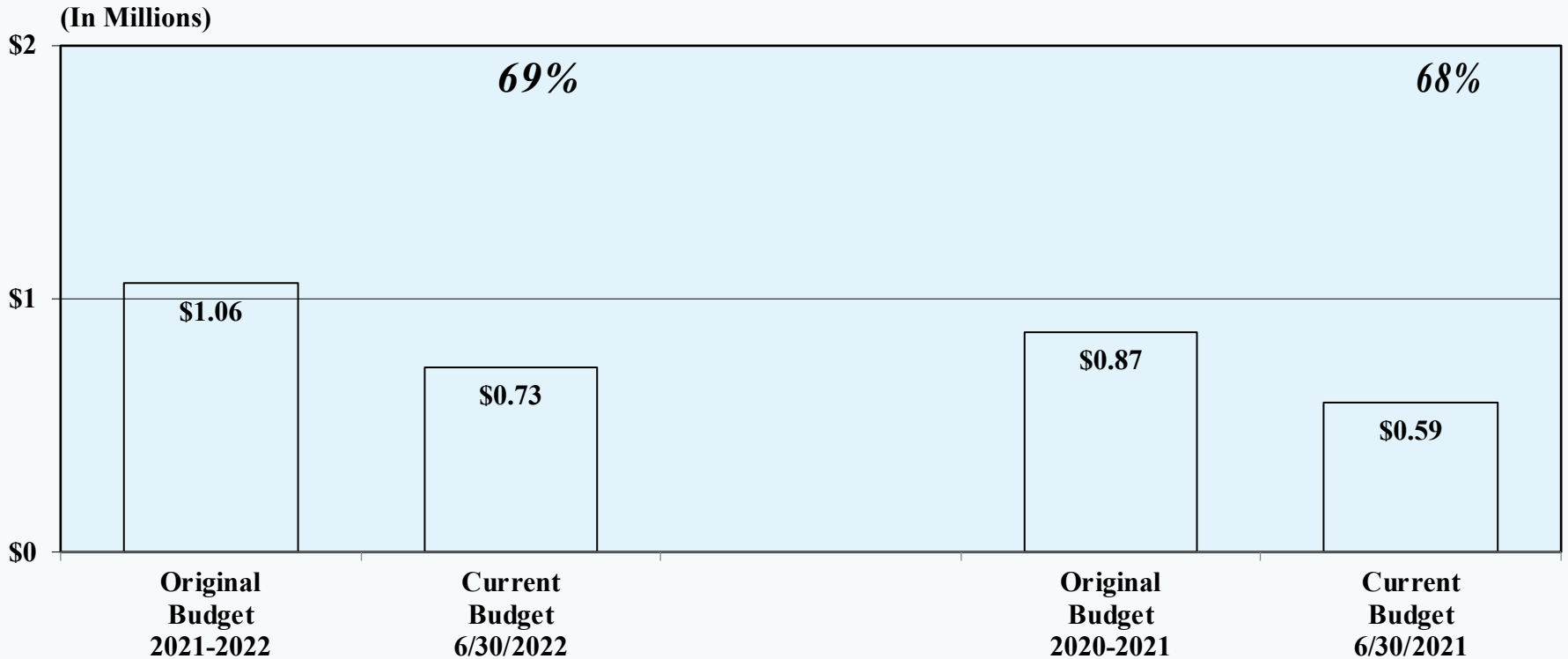
	Balance	Interest Rate	Final Payment	Holder of Note	
EMS LifePak Equipment Purchase (Fund 005 and 151)	*Paid Off*	2.169%	April 21, 2022	Flex Financial	Original Amount \$522,609.54 Dated – November 1, 2018
Public Improvement Revenue Note, Series 2019 (Fund 151)	5,155,000.00	2.08%	August 01, 2034	SunTrust	Original Amount \$5,500,000.00 Dated – September 19, 2019
ISS Refunding Revenue Note, 2021 (Fund 151)	21,614,000.00	1.52%	November 1, 2033	Regions Capital Advantage, Inc.	Original Amount \$21,614,000.00 Dated – November 10, 2021



(UNAUDITED)

RESERVE FOR CONTINGENCY

BEGINNING BUDGET TO CURRENT BUDGET



(UNAUDITED)



RESERVE FOR CONTINGENCY CHANGES DURING FISCAL YEAR

Budget Amendment	Amount	Description	Date Approved
21-22-002	\$ 957,000.00	Realign Year-End Budget Rollover for ARPA Projects	10/19/2021
21-22-003	(66,153.00)	Adjust Property Appraisers Budget for FRS and State Changes	10/19/2021
21-22-012	9,980.27	Realign Budget for VOCA Grant and COPS Hiring Program	11/16/2021
21-22-014	(45,000.00)	Realign Budget for Highway Lightning Project Expenditure Tracking	12/7/2021
21-22-028	(957,000.00)	Realign CFS Budget Rollover	12/21/2021
21-22-031	(23,451.02)	Realign Budget for EMS Grant County Match	1/18/2022
21-22-032	(68,815.00)	Realign Budget for Ag Center HVAC Unit	1/18/2022
21-22-039	(8,750.00)	Realign Budget for SWFWMD Cooperative Funding County Match	1/18/2022
21-22-069	(50,000.00)	Realign Budget for Board Department IT Purchases	4/5/2022



(UNAUDITED)



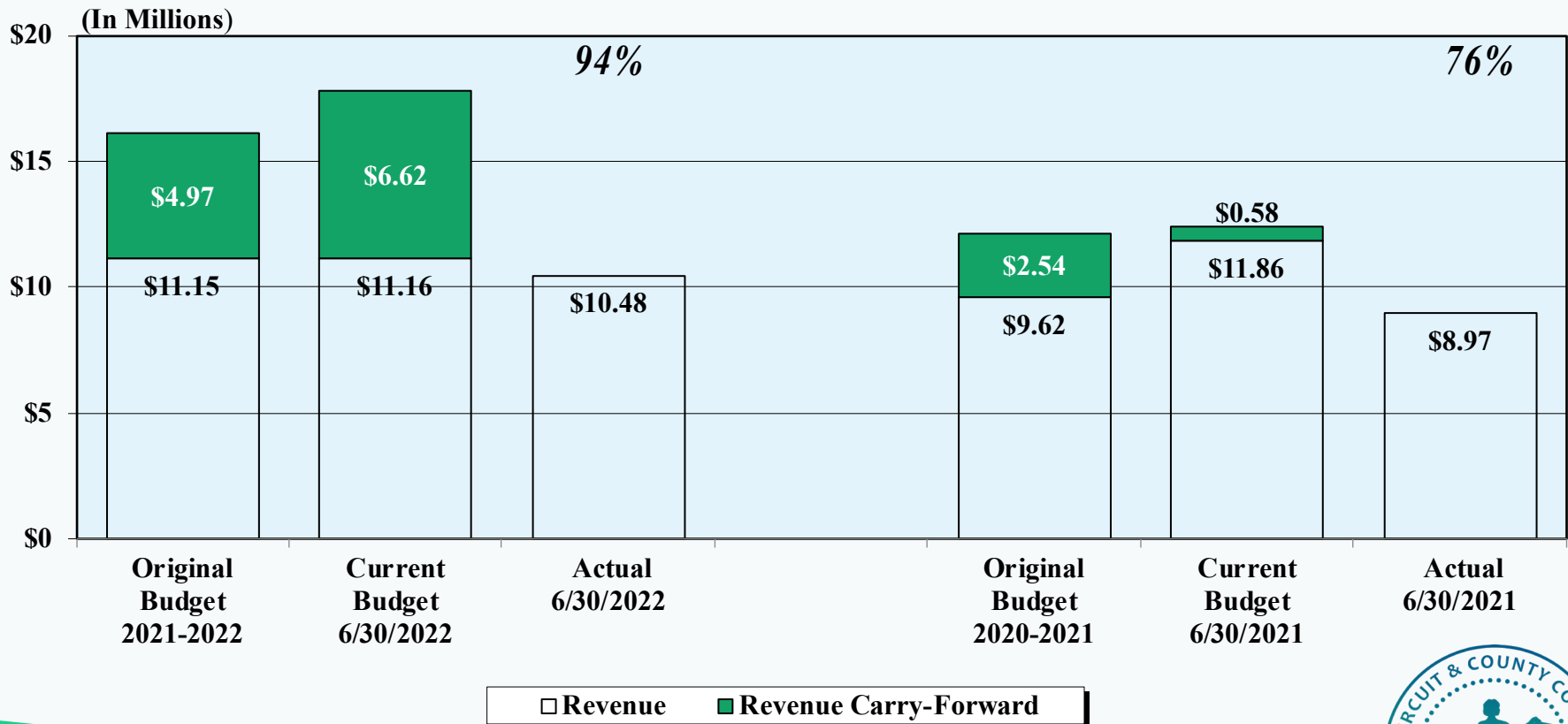
RESERVE FOR CONTINGENCY CHANGES DURING FISCAL YEAR

Budget Amendment	Amount	Description	Date Approved
21-22-074	\$ (8,600.00)	Reinstate Emergency Management Education and Training Budget	4/19/2022
21-22-076	(40,705.00)	Realign Budget for Additional Debt Service Payment	5/3/2022
21-22-083	(35,177.00)	Realign Budget for EMS Grant County Match	6/7/2022



(UNAUDITED)

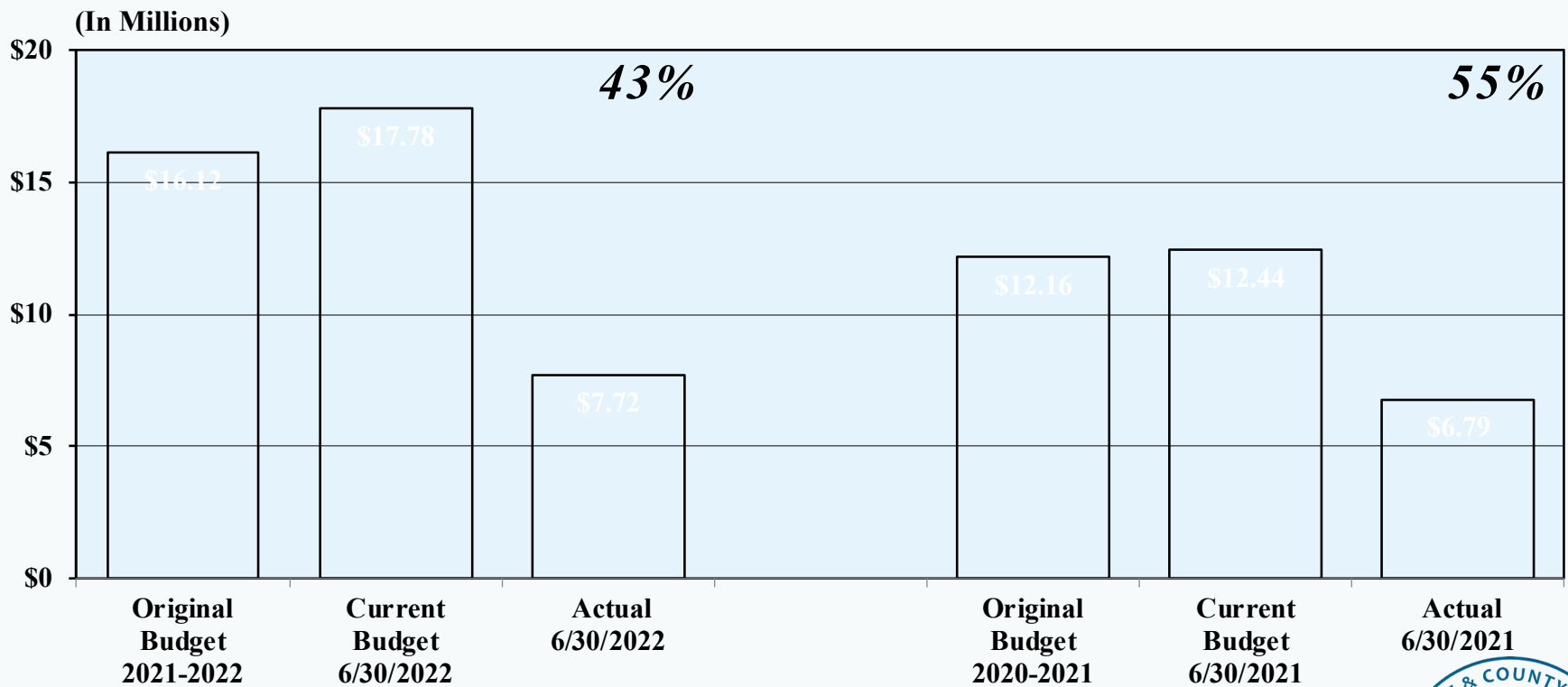
REVENUE – SOLID WASTE BUDGET – TO – ACTUAL



(UNAUDITED)

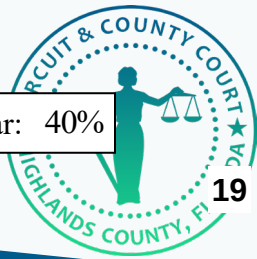
EXPENSES – SOLID WASTE

BUDGET – TO – ACTUAL AND ENCUMBRANCES



Actual Less Encumbrances / Current Year: 37%

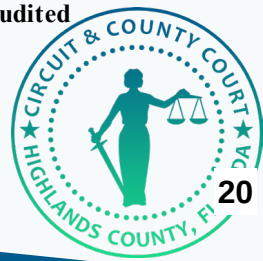
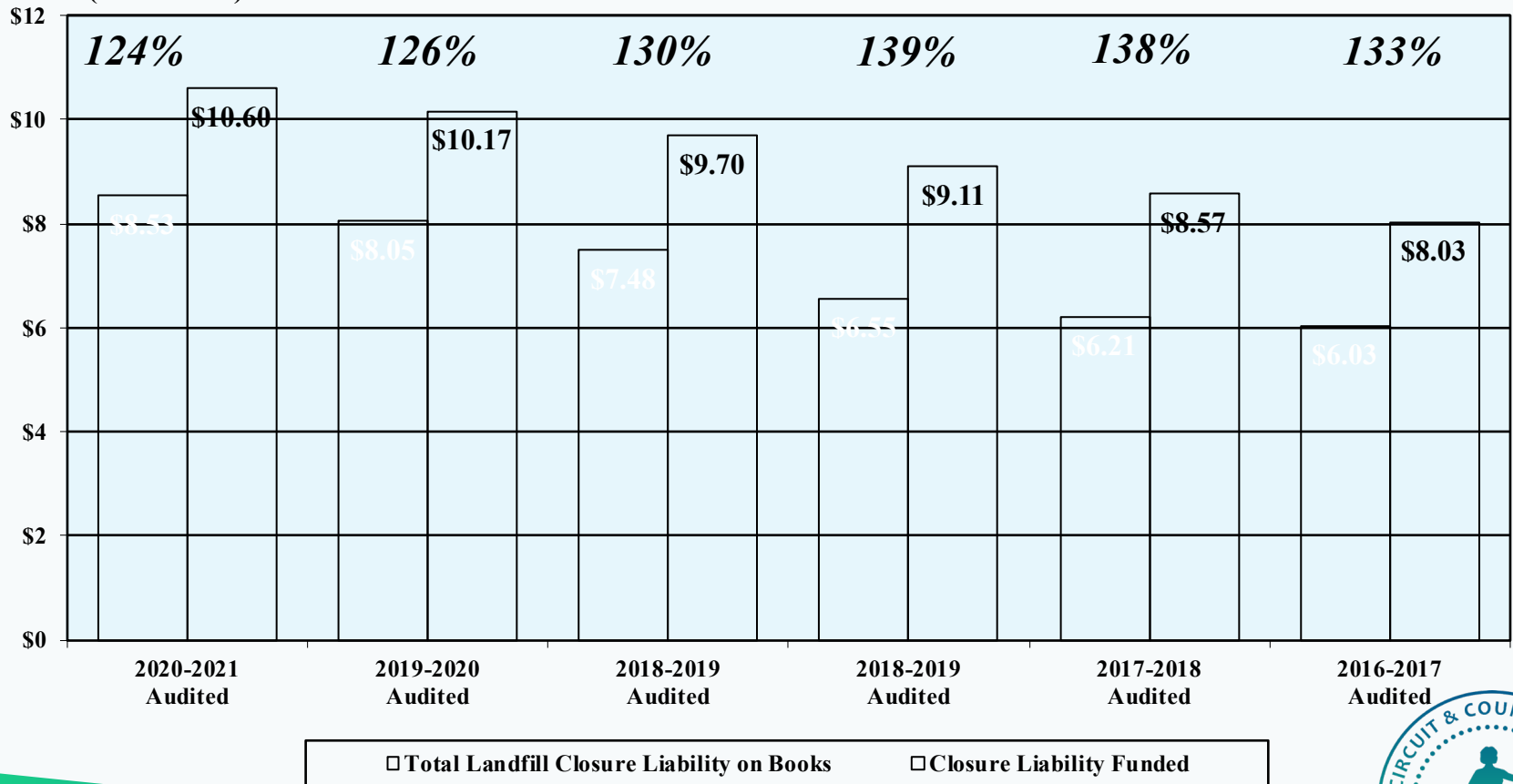
Actual Less Encumbrances / Prior Year: 40%



LANDFILL CLOSURE LIABILITY

Percent Funded Six Fiscal Years

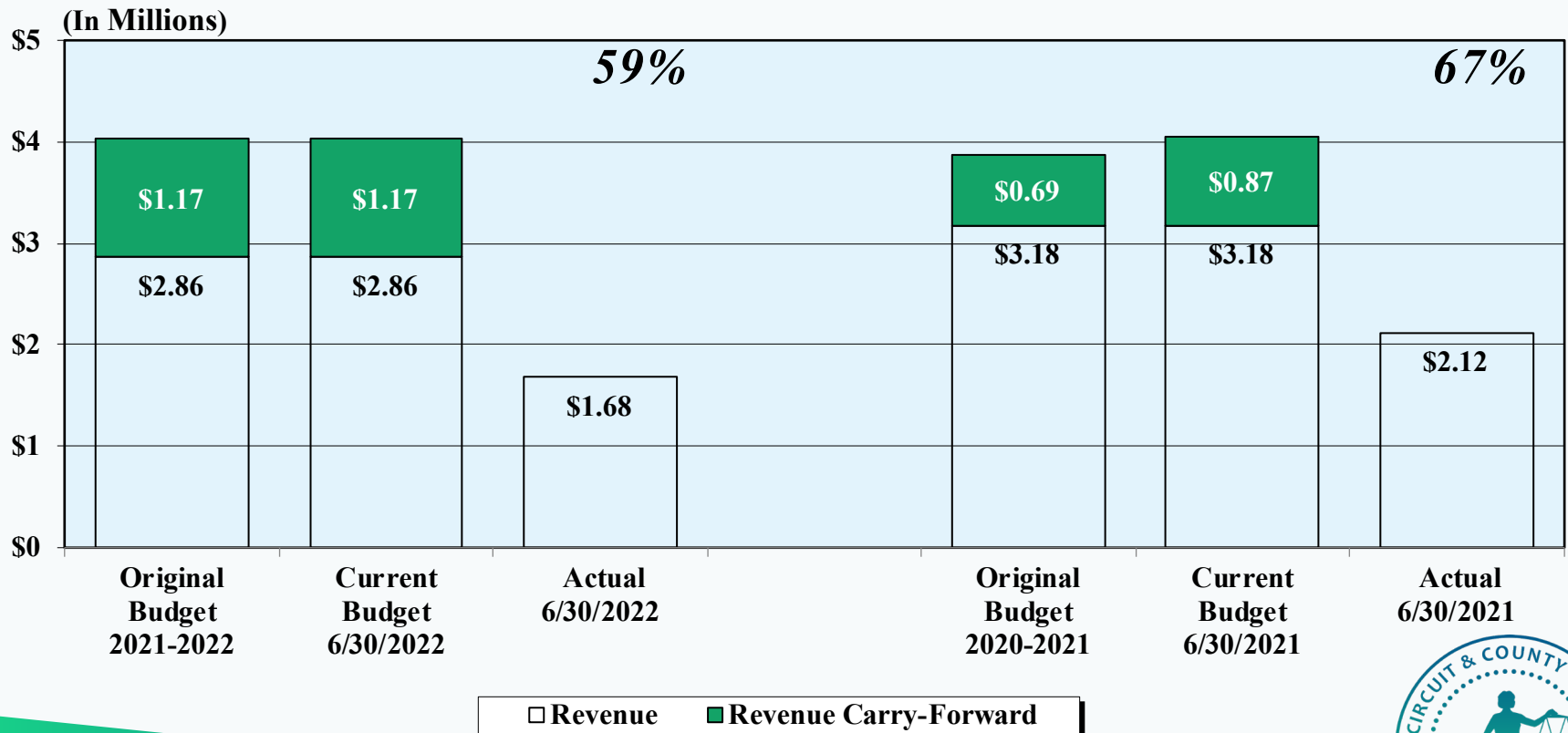
(In Millions)



(UNAUDITED)

REVENUE – ENERGY RECOVERY FUND

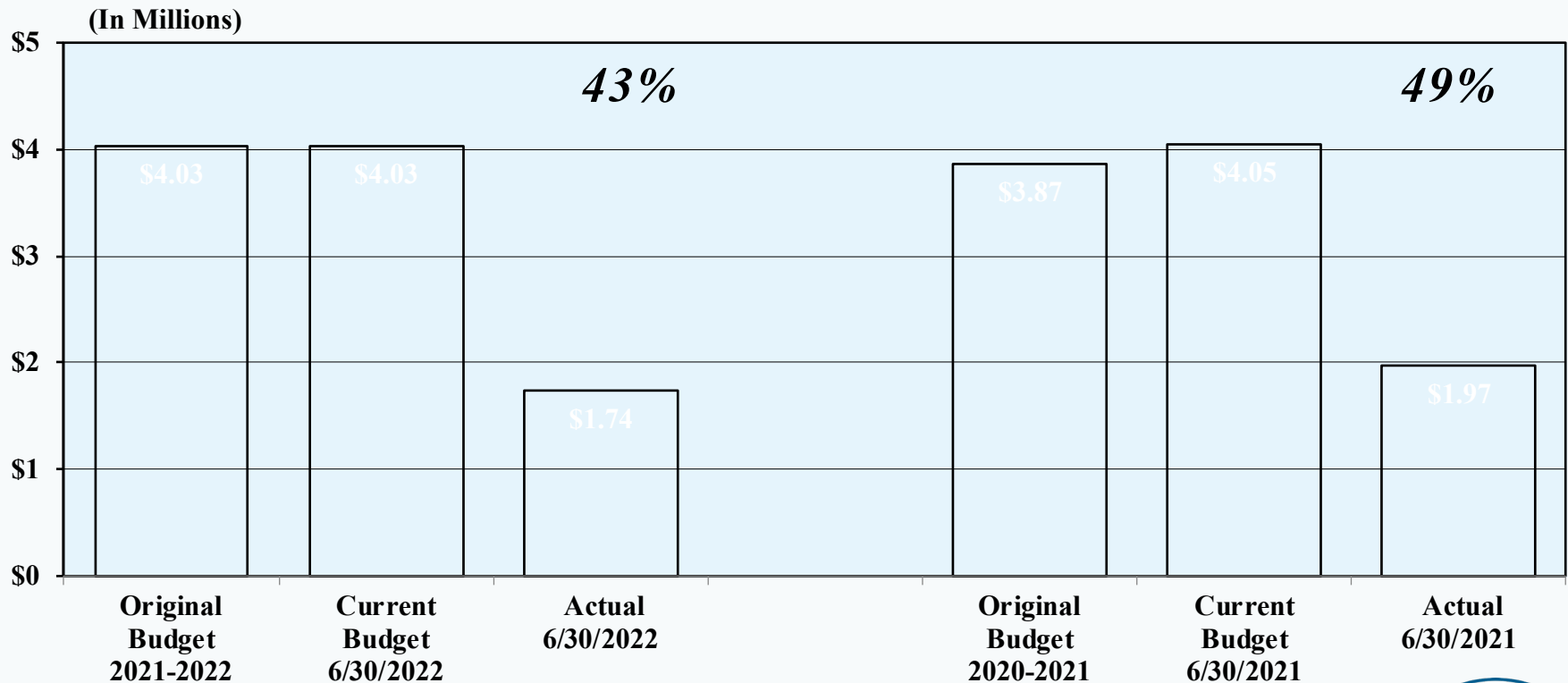
BUDGET – TO – ACTUAL



(UNAUDITED)

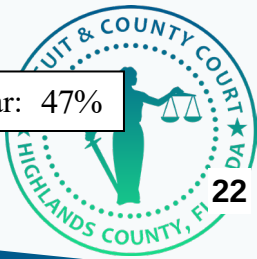
EXPENSES – ENERGY RECOVERY FUND

BUDGET – TO – ACTUAL AND ENCUMBRANCES



Actual Less Encumbrances / Current Year : 42%

Actual Less Encumbrances / Prior Year: 47%



(UNAUDITED)

FUND SUMMARY

3rd QUARTER



REVENUES		
Fund	Percent Collected / Billed	Percentage Points Above/ Below Target of 75%
General	108%	33 Percentage Points Above Target
Special Revenue	61%	14 Percentage Points Below Target
Solid Waste	94%	19 Percentage Points Above Target
Energy Recovery	59%	16 Percentage Points Below Target
EXPENDITURES		
Fund	Percent Expended & Encumbered	Percentage Points Above/ Below Target of 75%
General	68%	7 Percentage Points Below Target
Special Revenue	52%	23 Percentage Points Below Target
Solid Waste	43%	32 Percentage Points Below Target
Energy Recovery	43%	32 Percentage Points Below Target



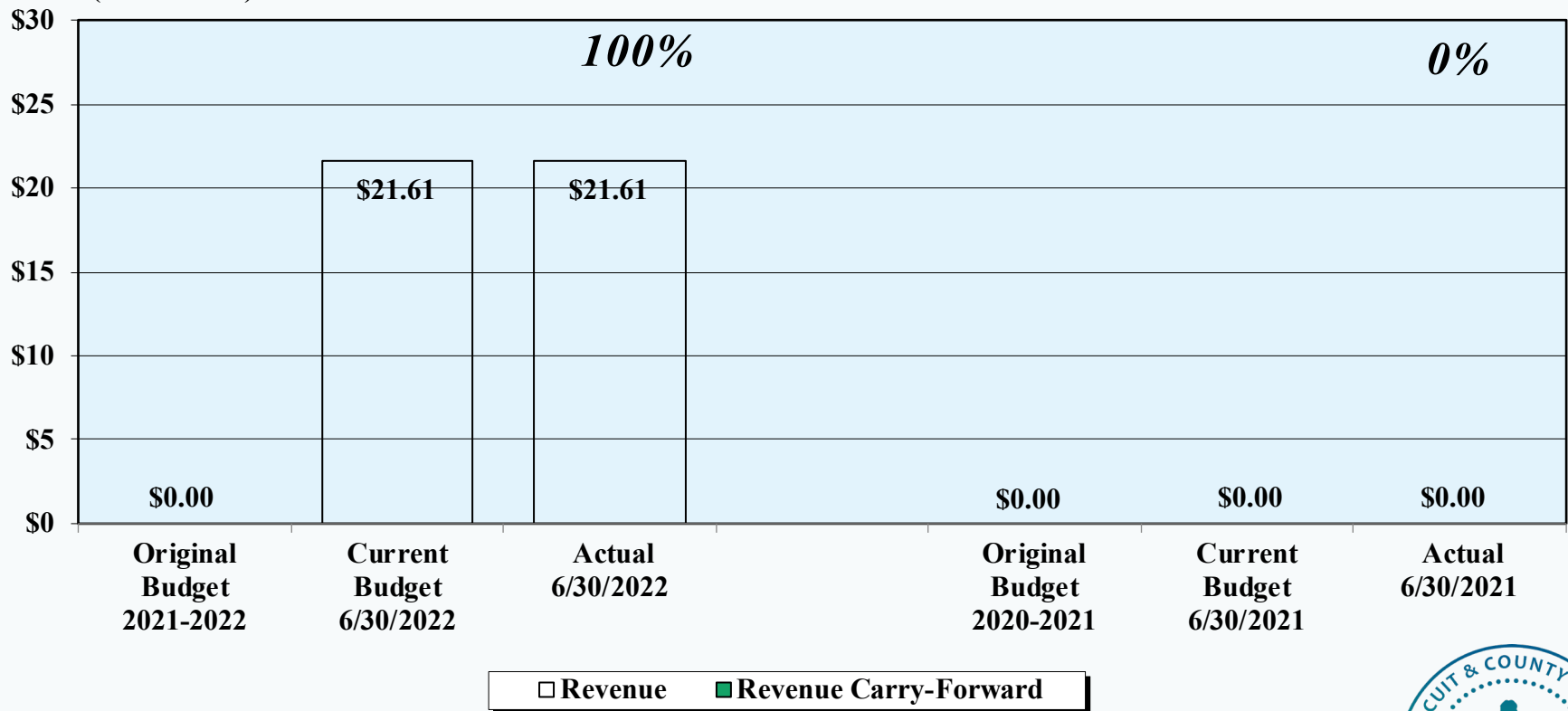
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REVENUE

ISSRRN CAPITAL PROJECT FUND

BUDGET – TO – ACTUAL

(In Millions)



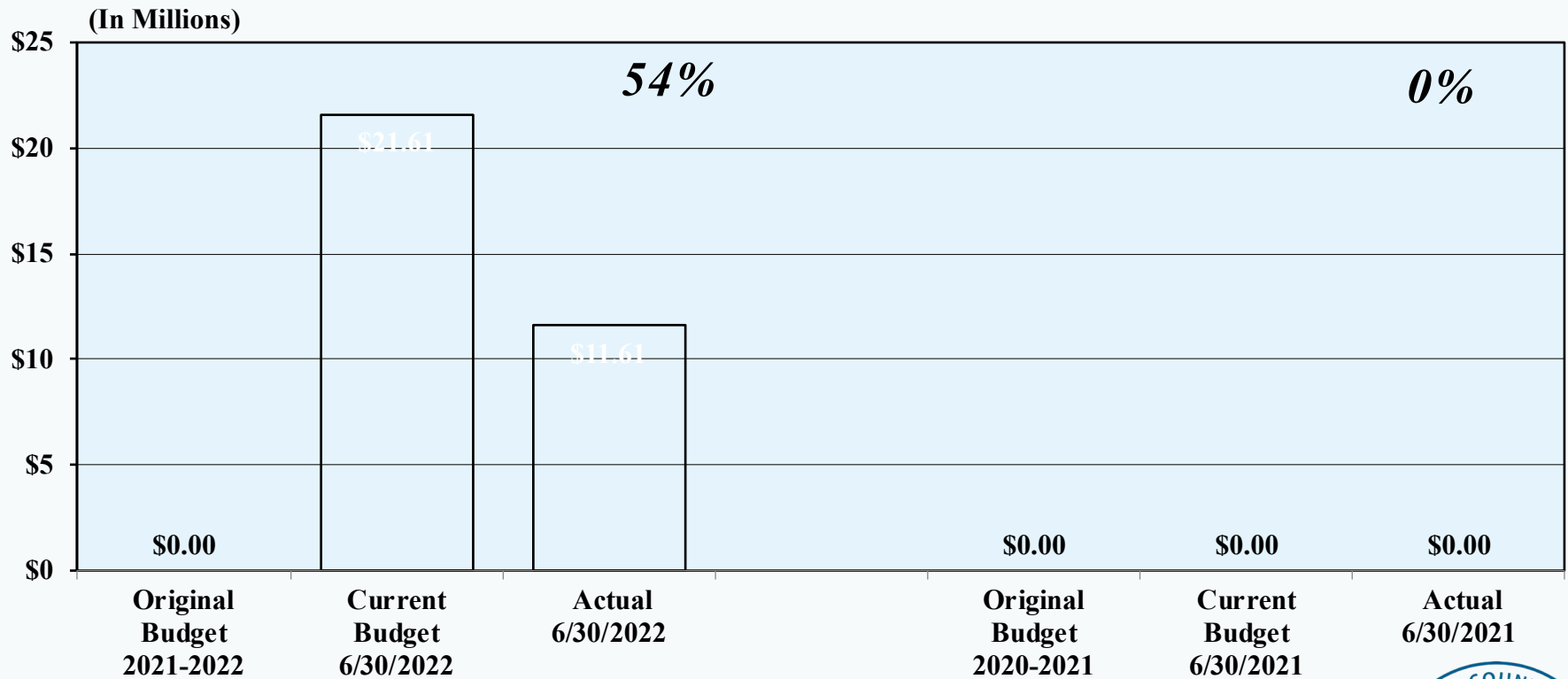
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EXPENDITURES

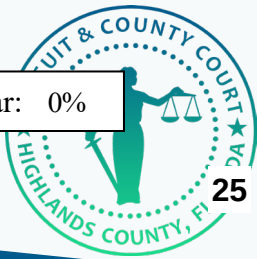
ISSRRN CAPITAL PROJECT FUND

BUDGET – TO – ACTUAL AND ENCUMBRANCES



Actual Less Encumbrances / Current Year : 54%

Actual Less Encumbrances / Prior Year: 0%



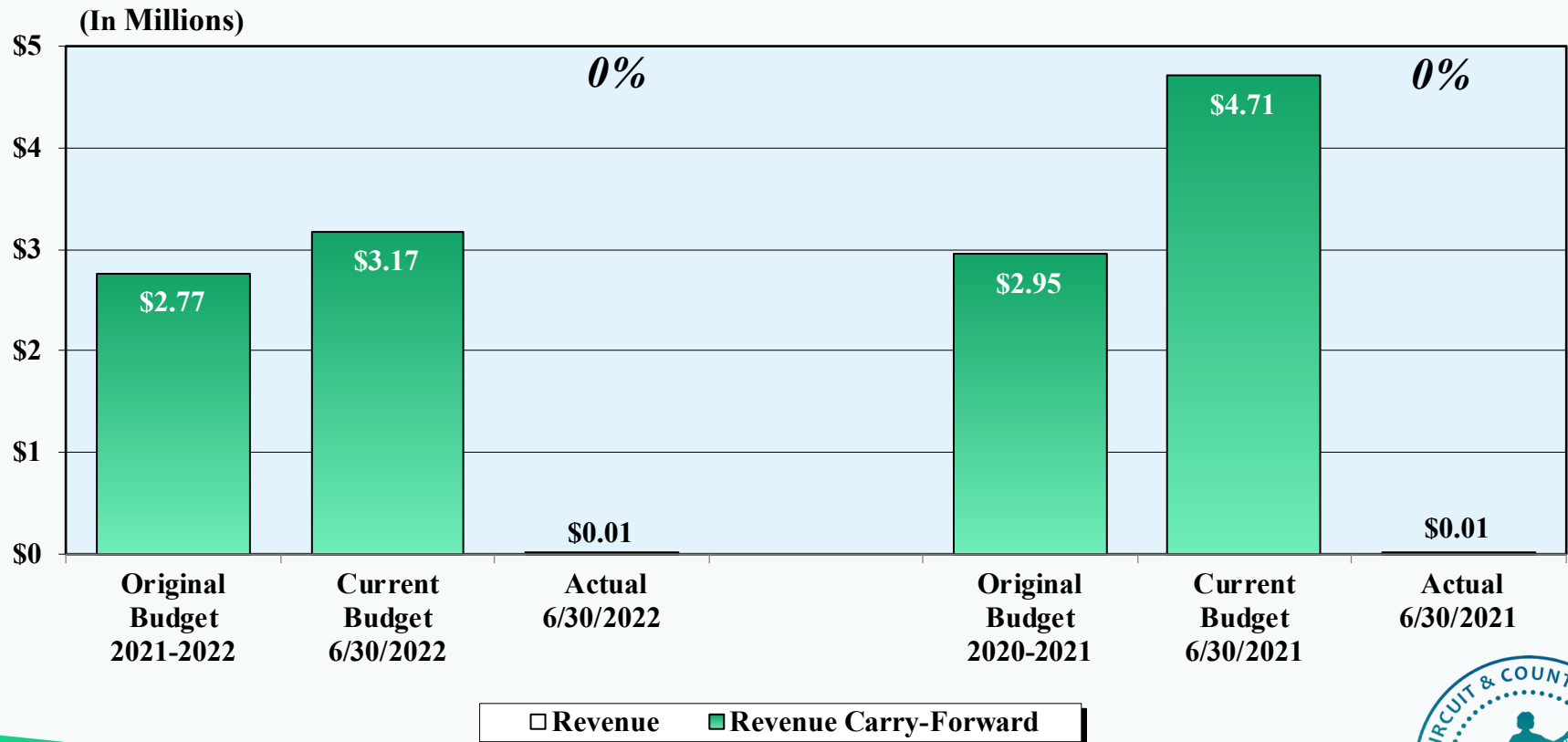
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REVENUE

PIRN CAPITAL PROJECT FUND

BUDGET – TO – ACTUAL



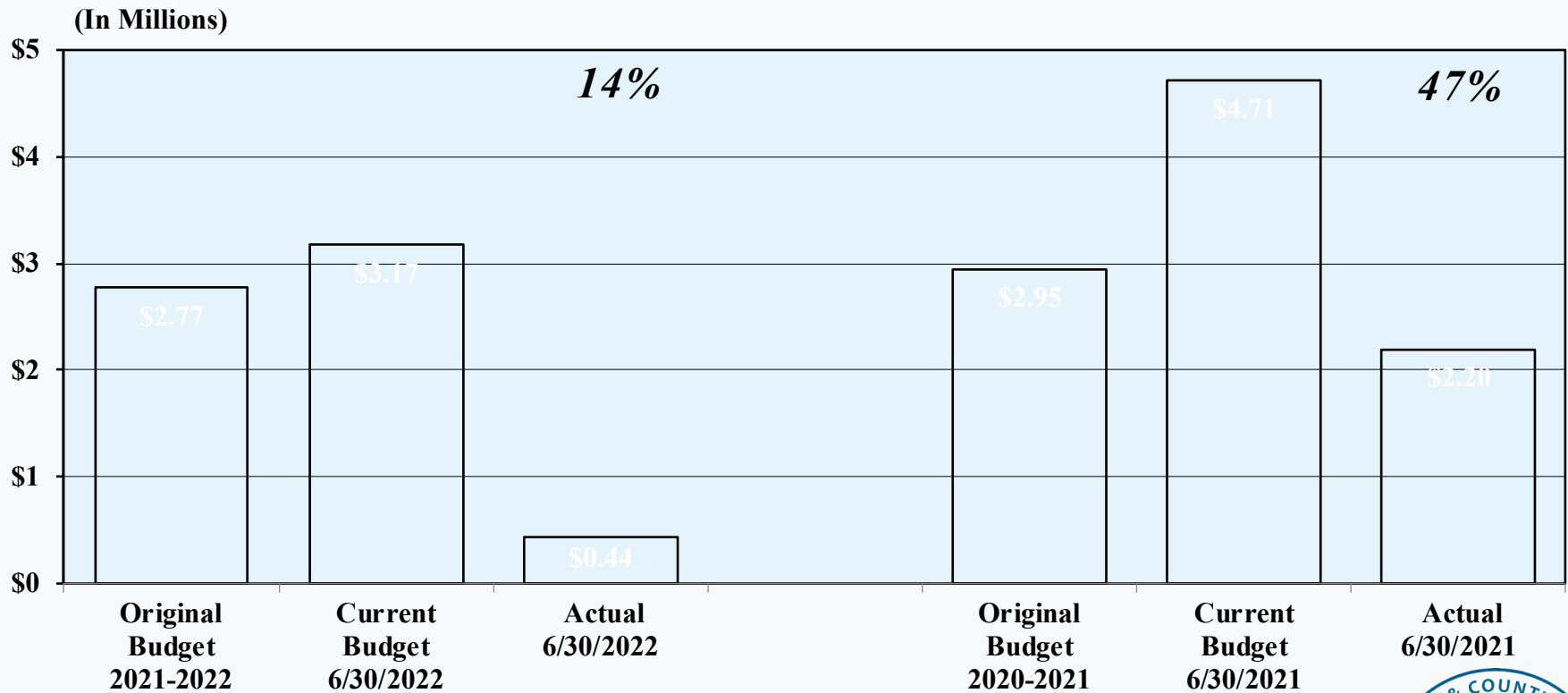
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EXPENDITURES

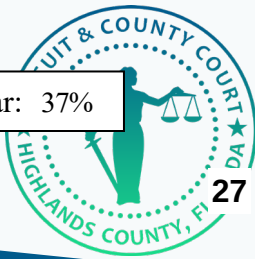
PIRN CAPITAL PROJECT FUND

BUDGET – TO – ACTUAL AND ENCUMBRANCES



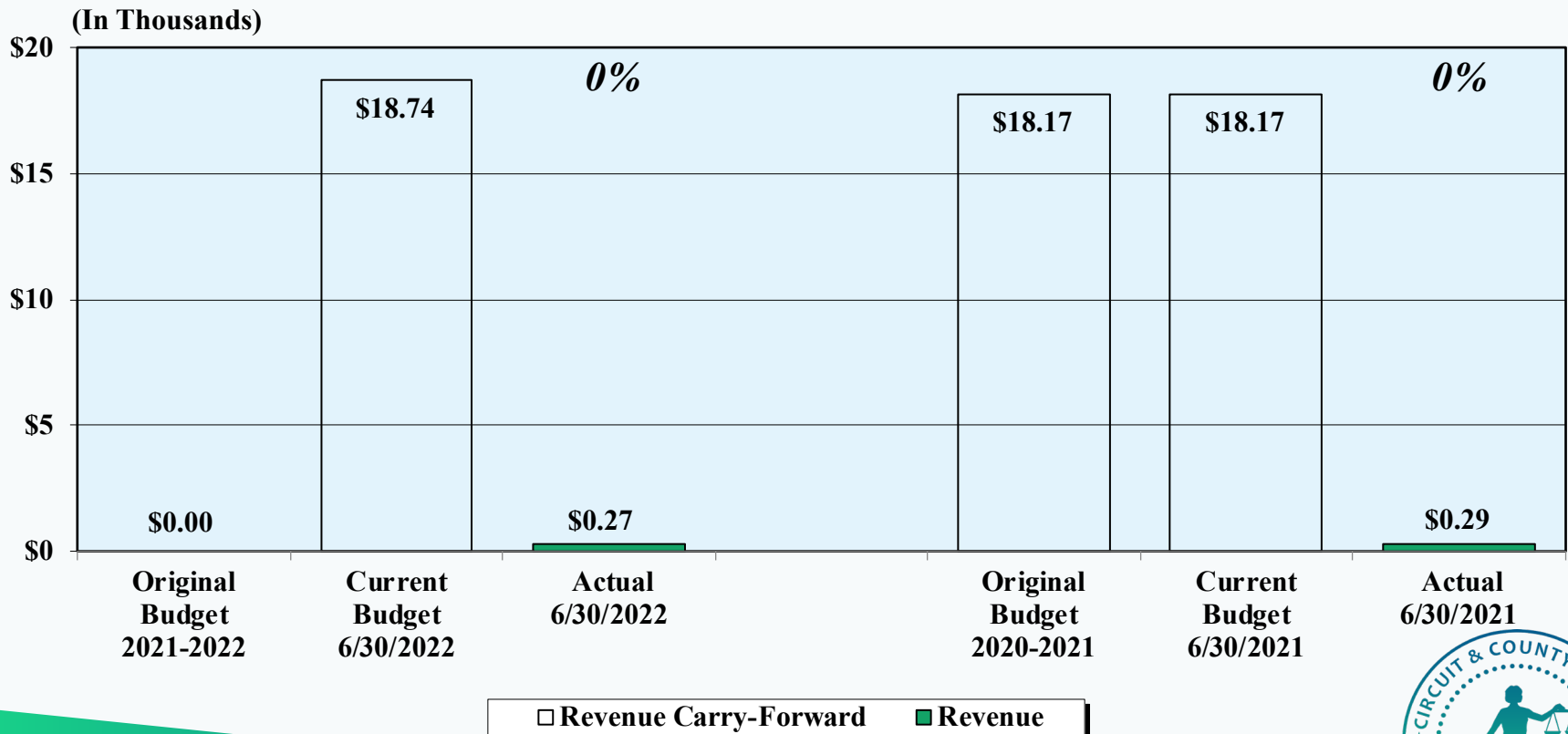
Actual Less Encumbrances /Current Year : 2%

Actual Less Encumbrances / Prior Year: 37%



(UNAUDITED)

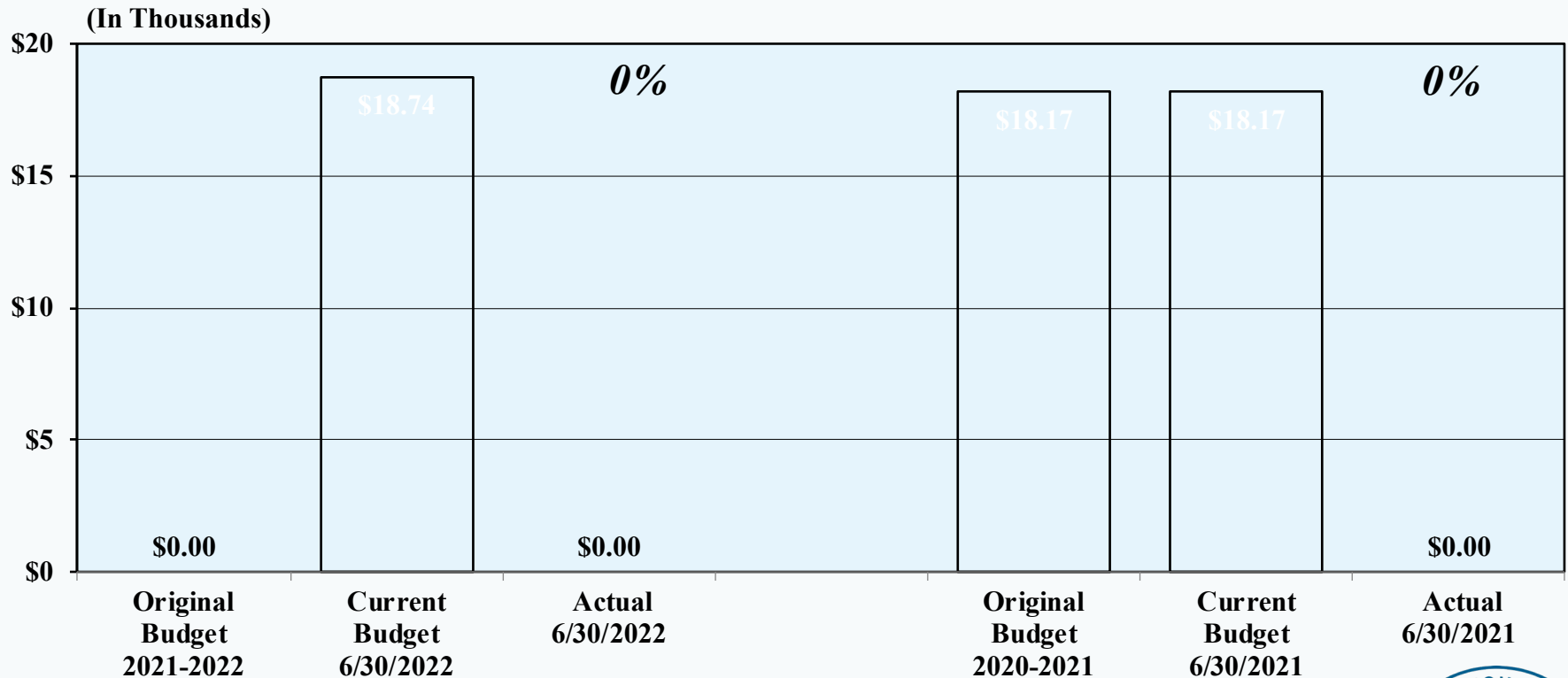
REVENUE – IMPACT FEES BUDGET – TO – ACTUAL



(UNAUDITED)

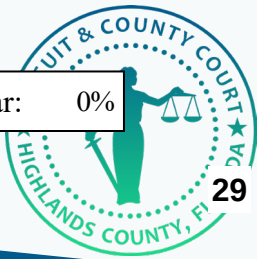
EXPENDITURES – IMPACT FEES

BUDGET – TO – ACTUAL AND ENCUMBRANCES



Actual Less Encumbrances / Current Year : 0%

Actual Less Encumbrances / Prior Year: 0%



(UNAUDITED)

IMPACT FEES

COLLECTION & EXPENDITURE SUMMARY

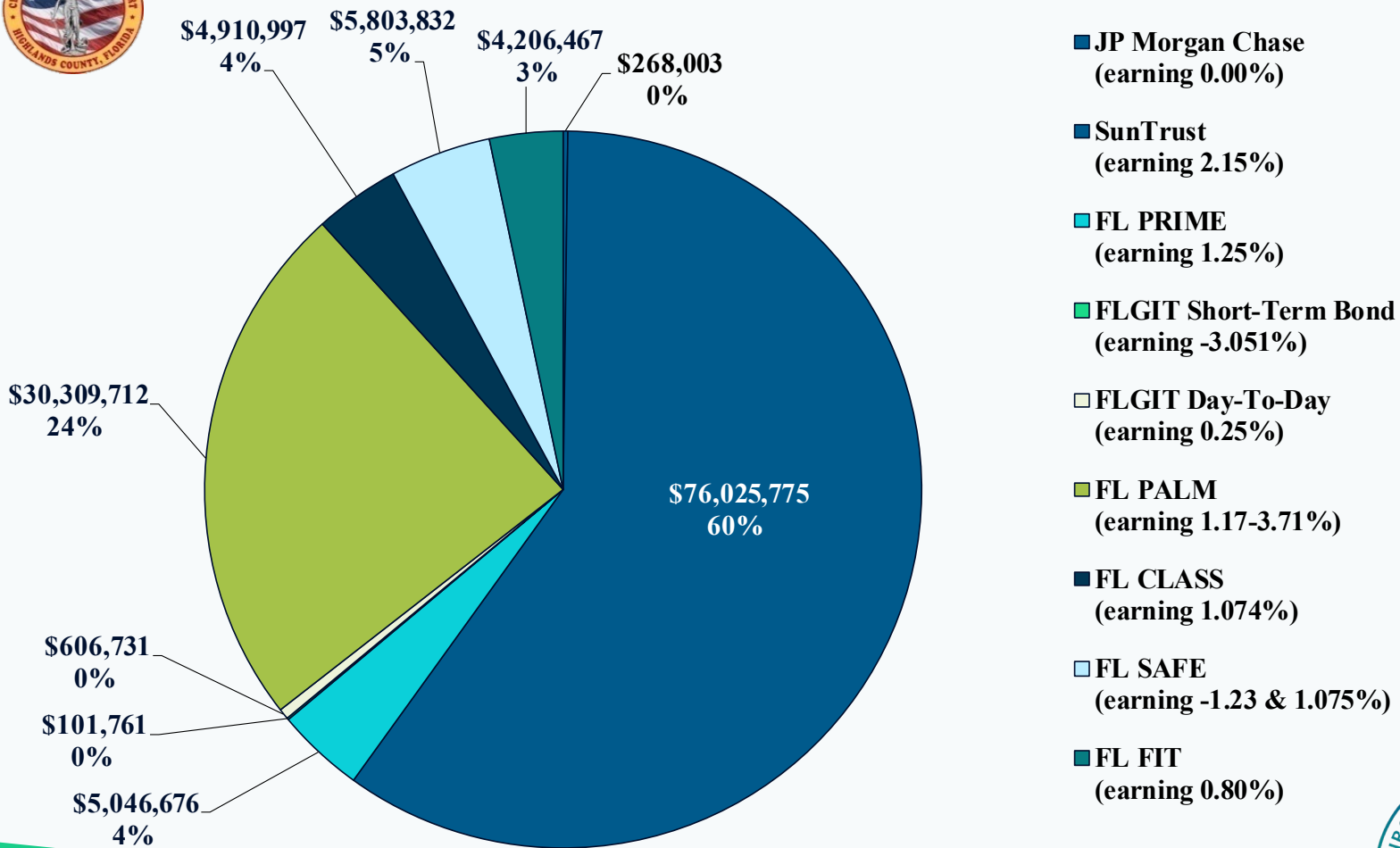
Fund	Collections	Expended / Encumbered	Unspent Balance
FY 2008 Collections, Expended by 9/30/2014			
Parks & Rec. Avon Park	\$ 6,494.48	\$ (4,623.89)	\$ 1,870.59
FY 2009 Collections, Expended by 9/30/2015			
Transporation Lake Placid	62,147.41	(13,134.44)	49,012.97
Parks & Rec. Avon Park	2,415.54	0.00	2,415.54
Corrections Facilities	10,289.43	(7,349.64)	2,939.79
Libraries	3,658.77	(2,693.98)	964.79
Law Enforcement	3,201.05	(2,476.89)	724.16
EMS	1,700.77	(1,259.85)	440.92
FY 2011 Collections, Expended by 9/30/2017			
Transporation Lake Placid	0.00	(49,012.97)	(49,012.97)
Fire	4,053.27	(832.97)	3,220.30
EMS	365.94	0.00	365.94
TOTAL			\$ 12,942.03



(UNAUDITED)

BOCC INVESTMENT PORTFOLIO

As of June 30, 2022



TOTAL: \$127,279,954



(UNAUDITED)

BOCC INVESTMENT PORTFOLIO

As of June 30, 2022



Investment	Book Value	Market Value	Rate of Return		Investment Earnings		Quarterly Fees	Credit Rating	Purchase Date	Maturity Date	Average Maturity (In Days)	% of Total Portfolio
	General Ledger Balance	Statement Balance	30-day	12-Month	Quarter	YTD						
JP Morgan Chase - Cigna	\$ 268,002.80	\$ 268,002.80	0.000%	0.000%	\$ -	\$ -	\$ -	(a) 5 stars	N/A	N/A	0	0.21%
Truist Bank - Clearing	75,841,036.21	75,984,907.04	0.179%	2.150%	467,764.15	1,398,958.82	-	(a) 4 stars	N/A	N/A	0	59.69%
Truist Bank - Sweep	43,517.19	40,867.78	0.179%	2.150%	191.00	527.64	-	(a) 4 stars	N/A	N/A	0	0.03%
FL PRIME	5,046,675.69	5,046,675.69	0.103%	1.250%	10,675.99	14,063.84	(c)	(b) AAAm	Various	N/A	1	3.97%
FLGIT - Short-Term Bond	101,761.67	101,761.67	-0.496%	-3.051%	(7,629.97)	(45,842.25)	(c)	(b) AAaf	Various	N/A	3	0.08%
FLGIT - Day to Day Fund	606,731.19	606,731.19	0.094%	0.250%	1,176.69	1,492.80	(c)	(b) AAAmmf	Various	N/A	1	0.48%
FL PALM	309,711.87	309,711.87	0.098%	1.170%	5,653.37	7,042.83	(c)	(b) AAAm	Various	N/A	1	0.24%
FL PALM Term	5,000,000.00	5,000,000.00	0.102%	1.220%	-	-	(c)	(b) AAaf	4/29/2022	7/25/2022	25	3.93%
FL PALM Term	5,000,000.00	5,000,000.00	0.196%	2.350%	-	-	(c)	(b) AAaf	6/22/2022	10/21/2022	113	3.93%
FL PALM Term	5,000,000.00	5,000,000.00	0.269%	3.230%	-	-	(c)	(b) AAaf	6/22/2022	3/20/2023	263	3.93%
FL PALM Term	5,000,000.00	5,000,000.00	0.219%	2.630%	-	-	(c)	(b) AAaf	5/5/2022	5/2/2023	306	3.93%
FL PALM Term	5,000,000.00	5,000,000.00	0.309%	3.710%	-	-	(c)	(b) AAaf	6/16/2022	6/15/2023	350	3.93%
FL PALM Term	5,000,000.00	5,000,000.00	0.294%	3.530%	-	-	(c)	(b) AAaf	6/22/2022	6/22/2023	357	3.93%
FL CLASS	4,910,997.39	4,910,997.39	0.088%	1.074%	9,331.15	11,930.40	(c)	(b) AAAm	Various	N/A	1	3.86%
FL SAFE - Stable NAV	5,686,509.70	5,686,509.70	0.090%	1.075%	8,281.40	9,384.91	(c)	(b) AAAm	Various	N/A	1	4.47%
FL SAFE - Variable NAV	117,322.16	117,322.16	-0.208%	-1.230%	(7,877.84)	(38,177.84)	(c)	(b) AAaf	11/1/2017	9/30/2022	92	0.09%
FL FIT - Cash Pool	4,206,466.88	4,206,466.88	0.066%	0.800%	5,960.26	8,974.22	(c)	(b) AAaf	Various	N/A	1	3.30%
	\$ 127,138,732.75	\$ 127,279,954.17	0.175%	2.105%	\$ 493,526.20	\$ 1,368,355.37	\$ -			(b) WAM	56	100.00%

Benchmark (a)	0.077%	0.920%
Above/(Below) Benchmark	0.098%	1.185%

(a) S&P Rated GIP Index/Government Net Yield Benchmark (as of July 1, 2022)

(b) WAM (Weighted Average Maturity)

(c) At Bauer Financial, banks are rated by stars. As of 3/31/2022, JP Morgan Chase was rated 5 stars and Truist Bank was rated 4 stars. The rating system is: 5 star is Superior; 4 star is Excellent; 3 1/2 star is Good; 3 star is Adequate; 2 star is Problematic; 1 star is Troubled.

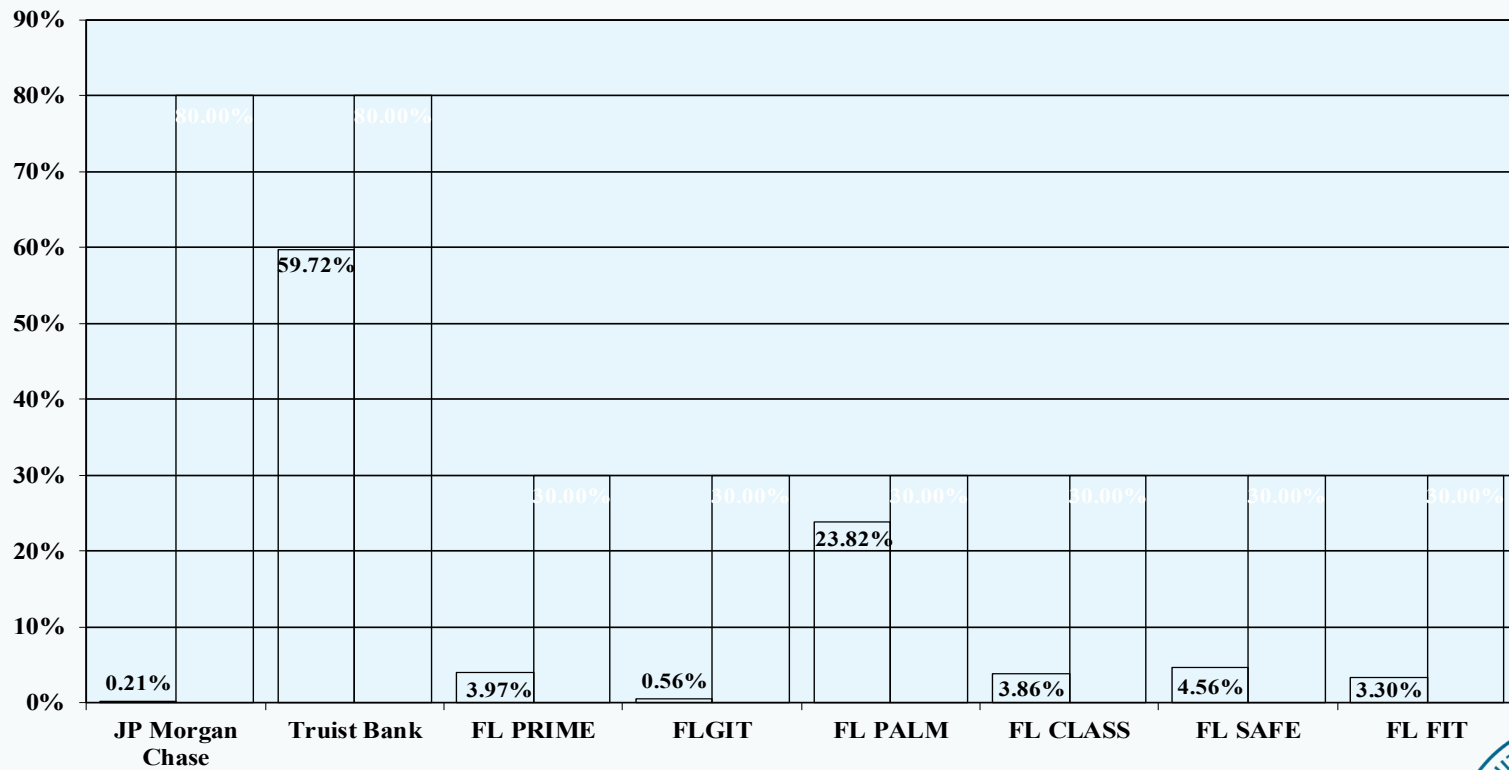
(d) The Standard & Poor's rating scale (excellent to poor) is as follows: AAA, AA+, AA, AA-, A+, A, A-, BBB+, BBB, BBB-, BB+, BB, BB-, B+, B, B-, CCC+, CCC, CCC-, CC, C, D. Any rating lower than a BBB- is considered a speculative or junk bond.

(e) All rates of return are reported net of fees.

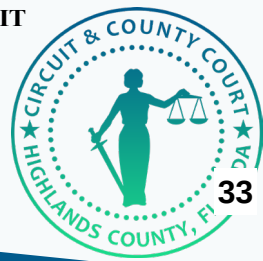
(UNAUDITED)

BOCC INVESTMENT PORTFOLIO ISSUER LIMITATIONS

As of June 30, 2022



□ Actual □ Policy Limit

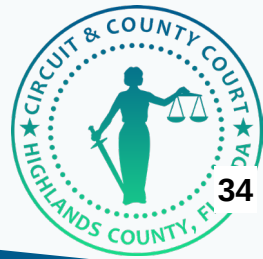
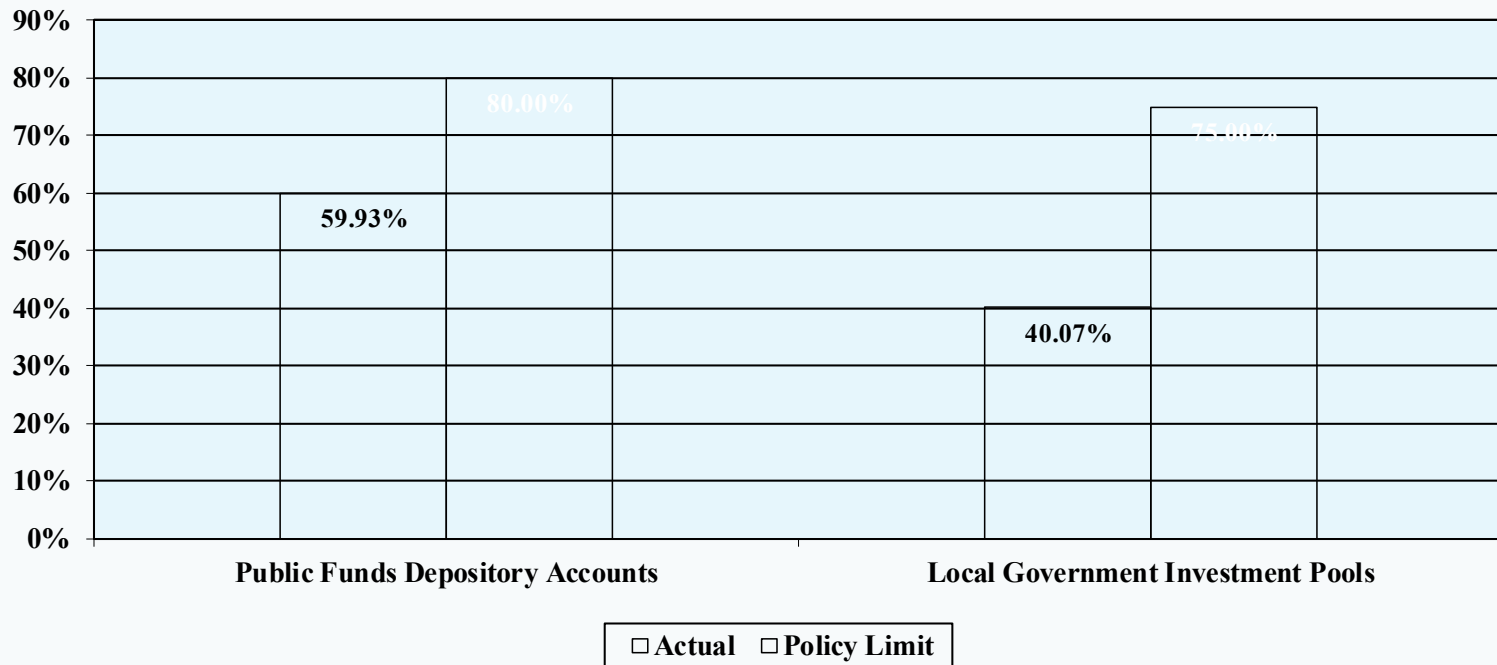


(UNAUDITED)



BOCC INVESTMENT PORTFOLIO TYPE LIMITATIONS

As of June 30, 2022

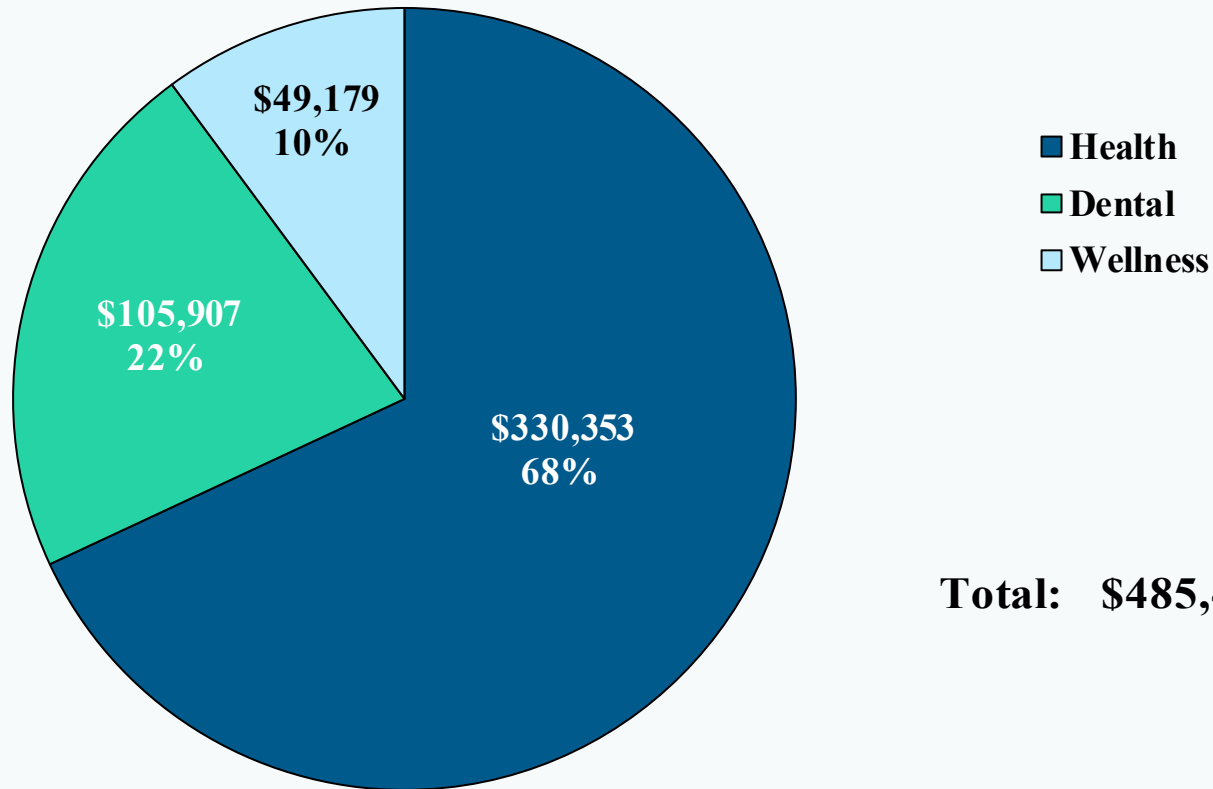


(UNAUDITED)

EMPLOYEE BENEFIT FUND

FUND BALANCE

As of June 30, 2022



Total: \$485,439



**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: August 16, 2022

PRESENTER: Highlands County Clerk of Courts Senior Accountant Jackie Gabrus

SUBJECT/TITLE: Request approval to accept into the record the Court-related and other Miscellaneous Funds Revenue and Expenditures Summary, for the Quarter ended June 30,2021

STATEMENT OF ISSUE

This summary report is being provided in accordance with section 318.18(13) and 939.185 Florida Statutes, and Section 2.5 and 2.8 of the Highlands County Code of Ordinances.

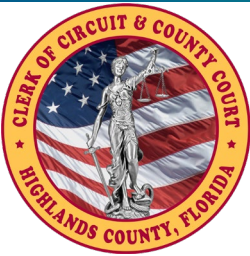
RECOMMENDED ACTION

Move approval to accept into the record the Court-related and other Miscellaneous Funds Revenue and Expenditures Summary, for the Quarter ended June 30,2021.

FISCAL IMPACT

No fiscal impact.

Attachments: [FY 2022 Court-Related and Other Misc Funds Memo June 2022.pdf](#)



Jerome Kaszubowski
Clerk of Circuit Court & Comptroller
Highlands County, Florida

CLERK OF CIRCUIT COURT
CLERK OF COUNTY COURT
COUNTY AUDITOR
COUNTY RECORDER
CLERK TO THE BOARD OF COUNTY COMMISSIONERS

590 S COMMERCE AVE
SEBRING FL 33870-3867
PHONE (863) 402-6565
FAX (863) 402-6768

MEMORANDUM

Date: **August 16, 2022**

To: **Highlands County Board of County Commissioners**

From: **Sally B. Hood, Accounting and Finance Director
Highlands County Clerk of Courts**

Subject: **Court-Related and Other Miscellaneous Funds Revenue and Expenditures for the
Board of County Commissioners**

Following is a summary of various court-related and other miscellaneous funds revenue and expenditures for April through June 2022.

Fund	Reference	Quarterly Revenues	Quarterly Expenditures	Fiscal Year Expenditure Budget Balance
122	E911 Operations Fund	\$ 525,876.62(a)	\$ 403,319.68	\$ 913,403.14
131	Intergovernmental Radio Communications Fund	27,604.90	0.00	0.49
140	Law Enforcement Education Trust Fund (Ord. No. 98-16 and 98-17)	7,710.08	0.00	24,950.00
149	Dori Slosberg Driver Education Safety Act (Ord. No. 02-03-2 and 10-11-03)	7,843.60	0.00	27,250.00
176	State Court Facilities Trust Fund (F.S. 318.18 and Ord. No. 02-03-23)	46,817.05	65,033.90	109,498.11
177	Court Innovations (F.S. 939.185 and Ord. No.03-04-23)	6,302.71	0.00	51,400.00
177A	Law Library (F.S. 939.185 and Ord. No.03-04-23)	6,103.48	6,103.48	7,301.48
177B	Legal Aid Program (F.S. 939.185 and Ord. No.03-04-23)	6,094.75	14,030.76	18,585.73
177C	Juvenile Alternative Program (F.S. 939.185 and Ord. No.03-04-23)	6,165.18	0.00	25,400.00
160	Teen Court – F.S. 939.19(5) (Clerk Fund)	5,583.16	4,953.00	N/A

(a) Revenues received from the state lag 2-3 months.

Please contact our office if you need additional information.

Thank you.

cc: Jerome Kaszubowski, Clerk of Courts
Laurie Hurner, Acting County Administrator
David Ontermma, Senior Director of Court Services
Paul Blackman, Sheriff
Garrett Roberts, General Counsel, Sheriff's Office



**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: August 16, 2022

PRESENTER: Tanya Cannady, Business Services Director

SUBJECT/TITLE: Request approval for the Interlocal Agreement between Highlands County, Florida and the Town of Lake Placid for Operation and Maintenance of the Recreational Facilities for FY 21/22.

STATEMENT OF ISSUE

The Board of County Commissioners (BCC) approved on September 21, 2021 a total of \$330,000 for FY 21/22 recreation reimbursements for the municipalities: \$110,000 for Sebring, \$110,000 for Avon Park and \$110,000 for Lake Placid.

Now, we are bringing before the Board the Recreation Interlocal Agreement for the Town of Lake Placid.

RECOMMENDED ACTION

Move to approve the Interlocal Agreement between Highlands County, Florida and the Town of Lake Placid for Operation and Maintenance of the Recreational Facilities for FY 21/22.

FISCAL IMPACT

There is a fiscal impact of \$110,000, as this Recreation Interlocal Agreement was approved in the Adopted Budget for FY 21/22 to be reimbursed.

Attachments: [LP Rec Interlocal FY21-22 8.16.22.pdf](#)

**INTERLOCAL AGREEMENT
BETWEEN HIGHLANDS COUNTY, FLORIDA
AND THE TOWN OF LAKE PLACID FOR OPERATION AND MAINTENANCE OF
RECREATIONAL FACILITIES**

THIS INTERLOCAL AGREEMENT (hereinafter referred to as "Interlocal Agreement") is made by and between the TOWN OF LAKE PLACID, 1069 US Highway 27 North, Lake Placid, FL 33852, hereinafter referred to as the "TOWN", and HIGHLANDS COUNTY, a political subdivision of the State of Florida, 600 South Commerce Avenue, Sebring, Florida 33870, hereinafter referred to as the "COUNTY".

WHEREAS, the Town and County cooperate and work together for the purpose of funding for the maintenance and operation of certain recreational facilities; and

WHEREAS, Florida Statute Section 163 authorizes the Town and County to enter into such an interlocal agreement; and

WHEREAS, the Town and County have determined that it is their best interest to enter into an interlocal agreement for the purpose of allocating the funds necessary for maintenance of the designated recreational;

NOW THEREFORE, for and in consideration of the mutual covenants and conditions contained herein, the TOWN and the COUNTY hereby agree as follows:

The following terms used in this Interlocal Agreement are defined as follows:

- A. "Maintenance" means all reasonable and necessary costs of custodial and groundskeeping services and normal repairs to facilities, including materials used by and salaries and benefits of staff performing custodial and groundskeeping services. Specifically excluded are costs associated with providing pass-through programs including salaries and benefits for staff involved in those activities, capital expenditures, and major renovations. This exclusion applies to vendors that contract to provide those programs and services and vendors that receive financial assistance for providing programs.
- B. "Operation" means costs associated with providing the facility for public use, such as utilities (water, sewer, electric, etc.) and operating supplies. Specifically excluded are costs associated with providing pass-through programs including salaries and benefits for staff involved in those activities, capital expenditures, and major renovations. This exclusion applies to

vendors that contract to provide those programs and services and vendors that receive financial assistance for providing programs.

- C. "Pass-through programs" means any programs or services provided by vendors that contract with the TOWN to provide programs or services other than maintenance services. This includes vendors that receive financial assistance for providing programs.
- D. "Capital expenditure" means any expenditure for any item or group of similar items costing more than \$1,000.00.

1. Recitals. The above recitals are true and correct and incorporated herein.

2. Purpose. The purpose of this Interlocal Agreement is to provide for cooperative funding for the maintenance and operation of recreational facilities located within the TOWN and used by TOWN and COUNTY residents.

3. Procurement. The parties agree that, where applicable, the TOWN shall be responsible for all bidding, contracting and supervision of any outside vendors. The TOWN agrees to follow its adopted procedures for the awarding of contracts for work of this nature. The TOWN is responsible for obtaining all permits, licenses, agreements, leases, etc. required for these purposes.

4. Terms.

- A. The TOWN maintains public recreation facilities located in the incorporated area of the TOWN. Those recreational facilities are used by residents of the COUNTY, many of whom are not residents of the TOWN. The TOWN has requested that the COUNTY assist the TOWN in providing the funding required to operate and maintain the public recreation facilities listed on Exhibit "A" to this Agreement during its fiscal year ending September 30, 2022.
- B. The COUNTY agrees to obligate and make available to the TOWN up to \$110,000 to be used for actual operation and maintenance expenditures as provided in the TOWN adopted recreation budget as contained in Exhibit "B" for the recreation facilities listed on Exhibit "A".
- C. This Interlocal Agreement shall become effective upon the execution by the TOWN and the COUNTY.

5. Accounting. The TOWN shall document all expenditures of public money in detail sufficient for a proper pre-audit and post-audit report. The TOWN shall retain all records for supporting Project costs for three (3) years after the fiscal year in which the final payment was released by the TOWN, or until final resolution of matters resulting from any litigation, claim, or audit that started prior to the expiration of the three (3) year record retention period.

6. Inspections/Audits. The COUNTY reserves the right to inspect the Project, as well as the right to audit any and all financial records pertaining to the Project at any reasonable time. This Interlocal Agreement can be unilaterally canceled by the COUNTY if the TOWN refuses to allow public access to all documents, papers, letters, or other material made or received in conjunction with this Interlocal Agreement pursuant to the provisions of Chapter 119, Florida Statutes. Following receipt of an audit report identifying any reimbursement due the COUNTY, the TOWN will be allowed a maximum of sixty (60) days to submit additional documentation to offset the amount identified or to return the amount due.

7. Terminate. The COUNTY shall have the right to terminate this Interlocal Agreement and demand refund of all funds for the TOWN's non-compliance with the terms and conditions of this Interlocal Agreement if the TOWN fails to cure such material non-compliance within ten (10) days after receiving notice thereof from the COUNTY or within such additional time as the COUNTY may allow. If the TOWN fails to cure such material non-compliance within the time allowed, the TOWN agrees to return those funds to the COUNTY within sixty (60) days after the termination and demand for refund by the COUNTY.

8. E-verify. The TOWN recognizes that employment of unauthorized aliens is a violation of Federal Law. To ensure compliance with the law the TOWN shall:

- A. Utilize the U.S. Immigration and Customs Enforcement E-Verify System to determine employment eligibility of all new hires and validation of Social Security numbers.
- B. Require all contractors and subcontractors working on behalf of the TOWN on projects that will be submitted for reimbursement pursuant to this Interlocal Agreement to: (i) include, and to require the inclusion of, this paragraph 16, substituting the name of the contractor or subcontractor for the word TOWN, in each contract and subcontract for work that will be submitted for payment reimbursement pursuant to this Interlocal Agreement and (ii) supply to the TOWN documented proof that the contractor or subcontractor is enrolled in the E-verify System to verify employment eligibility of its employees.

9. Default. Upon the occurrence of any event of default by the TOWN, all obligations on the part of the COUNTY to make any further payments of funds pursuant to this Interlocal Agreement shall if the COUNTY so elects, terminate, but the COUNTY may make any payments or parts of payments after the happening of any event of default without thereby waiving the right to exercise any remedy which it may have without becoming liable to make any further payment.

10. Indemnification and Sovereign Immunity.

- A. As to any legal action brought by persons or entities who are not a party to this Agreement, to the extent permitted by law, the TOWN agrees to be liable for any and all damages, losses, and expenses incurred by the COUNTY, caused by the acts and/or omissions of the TOWN arising out of or in any way connected with this Agreement or any future modifications hereof. For acts or omissions caused by the TOWN, the TOWN shall defend and hold the COUNTY

harmless from any and all legal actions, claims, demands by any person, arising out of or in any way connected with this Agreement or any future modifications hereof.

- B. As to any legal action brought by persons or entities who are not a party to this Agreement, to the extent permitted by law, the COUNTY agrees to be liable for any and all damages, losses, and expenses incurred by the TOWN, caused by the acts and/or omissions of the COUNTY arising out of or in any way connected with this Agreement or any future modifications hereof. For acts or omissions caused by the COUNTY, the COUNTY shall defend and hold the TOWN harmless from any and all legal actions, claims, demands by any person, arising out of or in any way connected with this Agreement or any future modifications hereof.
- C. The COUNTY and the TOWN expressly retain all rights, benefits and immunities of sovereign immunity in accordance with Section 768.28, Florida Statutes. Notwithstanding anything set forth in any section, article or paragraph of this Agreement to the contrary, nothing in this Agreement shall be deemed as a waiver of sovereign immunity or limits of liability which may have been adopted by the Florida Legislature or may be adopted by the Florida Legislature, and the cap on the amount and liability of the COUNTY or TOWN for damages, attorney fees and costs, regardless of the number or nature of claims in tort, equity or contract, shall not exceed the dollar amount set by the Florida Legislature for tort. Nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim against the COUNTY or the TOWN which would otherwise be barred under the Doctrine of Sovereign Immunity or operation of law.

11. Entire Agreement. This Agreement, and any amendments hereto, constitutes the entire Agreement between the parties relating to the specific matters set forth herein, and no other prior agreements or understandings shall have any force or affect whatsoever on this Agreement or the parties hereto.

12. Notice. The parties hereto agree and understand that written notice, mailed or delivered to the last known mailing address, shall constitute sufficient notice to the COUNTY and to the TOWN. All notices required and/or made pursuant to this Agreement to be given to the COUNTY and the TOWN shall be in writing and given by way of hand delivery or the United States Postal Service, first class mail, postage prepaid, addressed to the following addresses of record:

COUNTY: Highlands County
 Attention: County Administrator
 600 S. Commerce Ave.
 Sebring, Florida 33870

TOWN: Town of Lake Placid
 Attention: Town Manager
 1069 US Highway 27 North
 Lake Placid, Florida 33852

13. Governing Law and Venue. The laws of the State of Florida shall govern all aspects of this Agreement. In the event it is necessary for either party to initiate legal action regarding this Agreement, venue shall lie in Highlands County, Florida.

14. Waiver. Failure of the parties to insist upon strict performance of any of the covenants, terms, provisions, or conditions of this Agreement or to exercise any right of option herein contained, shall not be construed as a waiver or a relinquishment for the future of any such covenant, term, provision, or condition, or right of election, but same shall remain in full force and effect.

15. Amendment. The covenants, terms, and provisions of this Agreement may be modified by way of a written instrument, mutually accepted by the parties hereto. In the event of a conflict between the covenants, terms, and/or provisions of this Agreement and any written Amendment(s) hereto, the provisions of the latest executed instrument shall take precedence.

16. Severability. All clauses found herein shall act independently of each other. If a clause is found to be illegal or unenforceable, it shall have no effect on any other provision of this Agreement. It is understood by the parties hereto that if any part, term, or provision of this Agreement is by the courts held to be illegal or in conflict with any law of the State of Florida or the United States, the validity of the remaining portions or provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular part, term, or provision held to be invalid. If necessary, to preserve the intent of the parties, the parties shall negotiate in good faith to amend this Agreement, adopting a substitute provision for the one deemed invalid or unenforceable that is legally binding and enforceable. Nothing in this Interlocal Agreement shall be construed to benefit any person or entity not a party to this Interlocal Agreement.

17. Joint Negotiations. This Agreement shall be construed as resulting from joint negotiation and authorship. No part of this Agreement shall be construed as the product of any one of the parties hereto.

18. Recording. The COUNTY shall record this Agreement as required by the Act immediately following the execution by all of the parties, and thereafter provide a copy evidencing recordation to the TOWN.

(Signatures on following page)

IN WITNESS WHEREOF, this Interlocal Agreement is hereby effective on the date signed by the last party.

DATED this _____ day of _____, 2022.

HIGHLANDS COUNTY, a political
subdivision of the State of Florida

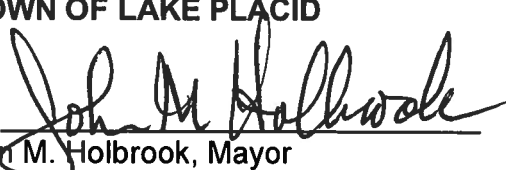
By: _____
Kathleen G. Rapp, Chairperson

Attest:

Jerome Kaszubowski, Clerk

DATED this 22 day of July, 2022

TOWN OF LAKE PLACID

By: 
John M. Holbrook, Mayor

Attest:


Eva Cooper Hapeman, Town Clerk

EXHIBIT "A"

Municipal and Improvement District Recreation Facilities Inventory

Town of Lake Placid

TOWN OF LAKE PLACID FACILITIES	Address	Location/ Address	Property Owner	Parcel Number	Acreage	Facilities																			Comments/Notes		
						Basket- ball Court	Tennis Court	Nature Park	Ball Field	Softball Field	Baseball Field	Soccer Field	Football Field	Multi- Purpose Field	Swimming Pool	Swimming Area	Boat Ramp	Fishing Pier	Play- ground	Club- house	Picnic Area/ Facilities	Restroom	Board- walk	Off- Road Bike Trails		Nature Trails	Bird Watching
Lake June Park/Sports Complex	501 Jackson Rd.	Lake Placid	Town of Lake Placid	P36362909000410000	37.95				4	2		4	1			X	X				X	3					
John's Park	213 East Interlake Blvd.	Lake Placid	Town of Lake Placid	P31363003000400290																							
Stuart Park	131 East Interlake Blvd.	Lake Placid	Town of Lake Placid	P31363007000600000																	X	1					Shuffleboard
Devane Park	115 West Interlake Blvd.	Lake Placid	Town of Lake Placid	P36362902000A00000																							
Jerry's Park	8 North Oak Street	Lake Placid	Town of Lake Placid	P313607A01000050																							
Bicentennial Park	151 Dal Hall Blvd.	Lake Placid	Town of Lake Placid	P313607802800100															X								
Spruce Park	216 Gladiola St.	Lake Placid	Town of Lake Placid	P06373007000200080															X								
Hillcrest Park	619 Hillcrest Ave.	Lake Placid	Town of Lake Placid	P313630A0006000000																							
Taylor Park	106 Serenity Ave.	Lake Placid	Town of Lake Placid	P36362921000E00121															X								
Taylor Park	111 Grove St.	Lake Placid	Town of Lake Placid	P36362921000E00120															X								
Taylor Park	110 Serenity Ave.	Lake Placid	Town of Lake Placid	P36362921000E00111															X								
Taylor Park	112 Serenity Ave.	Lake Placid	Town of Lake Placid	P36362921000E00110															X								
Taylor Park	114 Serenity Ave.	Lake Placid	Town of Lake Placid	P36362921000E00101															X								
Taylor Park	116 Serenity Ave.	Lake Placid	Town of Lake Placid	P36362921000E00100															X								
Basketball Courts	201 West Interlake Blvd.	Lake Placid	Town of Lake Placid	P36362912000C00080		1																					
Bishop Park	10 Lake June Clubhouse Rd.	Lake Placid	Town of Lake Placid	C253629A0002400000	4.51																						

EXHIBIT "B"
ORDINANCE NO. 2021-7

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN
 OF LAKE PLACID, FLORIDA, ADOPTING THE FINAL
 BUDGET FOR FISCAL YEAR 2021-2022; ALLOWING FOR
 LINE-ITEM ADJUSTMENTS DURING THE YEAR AS
 NEEDED; AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Town Council of the Town of Lake Placid, Florida on September 20, 2021 held a public hearing as required by Florida Statute 200.065; and

WHEREAS, notice of this proposed Ordinance was published at least ten (10) days prior to adoption in a newspaper of general circulation in the Town of Lake Placid; and

WHEREAS, two public hearings were held by the Town Council on said proposed Ordinance as required by Florida Statute 200.065 on:

The 13th day of September 2021; and
 The 20th day of September 2021

WHEREAS, the Town Council of the Town of Lake Placid, Florida set forth the appropriations and revenue estimate for the budget for Fiscal Year 2021-2022 in the amount of \$ 6,353,500.

WHEREAS, from time to time the Town Council may consider the status of the Budget for the Town of Lake Placid and upon thorough review of the budget, if the Town Council determines there needs to be line-item adjustments made within the budget the Town Council may do so through an Ordinance; and

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Lake Placid, Florida, that:

1. The Fiscal Year 2021-2022 Final Budget (attached as Exhibit A) is adopted.
2. The Town Council from time to time may review the status of the budget for the Town and if they determine there needs to be line-item adjustments the Council may make the adjustments through an Ordinance adopted by the Council.
3. This Ordinance shall take effect on October 1, 2021.

DULY ADOPTED on the 20th day of September 2021.



TOWN OF LAKE PLACID

BY: _____

John M. Holbrook, Mayor

Attest: _____

Eva Cooper Hapeman, Town Clerk

	A	B	C	D	E	F	H
	ACCOUNTS BY LINE ITEM	ACCOUNTS DESCRIPTION FOR TOWN OF LAKE PLACID	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ADOPTED)	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU JUNE 30, 2021 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU SEPTEMBER 30, 2021 (ADOPTED)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 THRU SEPTEMBER 30, 2022 (ADOPTED)
1							
2							
3		GENERAL FUND REVENUE					
4	001-300-000	GENERAL BUDGET FUND BALANCE	-	-	-	245,595.00	101,247
5	001-300-001	GEN LAKE JUNE COMPLEX CAP IMPRT FUND BALANCE	-	-	-	0.0	24,847
6	001-311-000	GENERAL AD VALOREM TAXES	704,934.30	704,934.30	745,190.39	737,536.00	781,538
7	001-312-410	GENERAL FIRST LOCAL OPTION FUEL TA	57,358.98	57,358.98	40,835.76	58,883.00	60,193
8	001-312-420	GENERAL SECOND LOCAL OPTION FUEL T	34,132.73	34,132.73	27,962.97	35,983.00	40,691
9	001-314-100	GENERAL UTILITY SERVICE TAX - ELEC	294,384.47	265,546.47	177,639.37	210,000.00	275,500
10	001-314-800	GENERAL UTILITY SERVICE TAX - PROP	11,189.01	11,189.01	8,492.44	11,000.00	11,000
11	001-315-000	GENERAL COMMUNICATION SERVICE (CST)	99,677.02	99,677.02	72,861.70	91,427.00	113,448
12	001-316-012	GENERAL LOCAL BUSINESS TAX	15,433.25	15,433.25	4,382.50	15,225.00	15,155
14	001-323-100	GENERAL FRANCHISE FEE - ELECTRICITY	228,241.80	205,915.00	136,488.96	190,000.00	215,000
15	001-324-620	GENERAL RECREATON USER FEES	6,400.00	6,400.00	3,960.00	11,000.00	8,000
16	001-329-000	GENERAL ZONING-VARIANCE PERMITS	1,000.00	1,000.00	-	2,000.00	1,000
17	001-329-100	GENERAL SIGN PERMIT FEES	150.00	150.00	700.00	500.00	200
18	001-331-100	STREETS&ROADS FDOT FED GRANT	473,497.38	503,189.40	84,828.65	0.0	-
19	001-334-101	GENERAL FDOT-NORTH US MAINTENANCE	18,653.60	18,653.60	4,391.99	17,568.00	17,568
20	001-331-210	GEN STATE GRANT - DRUG	-	1,000.00	-	1,500.00	1,000
21	001-331-220	GENERAL GRANT - FDLE	-	-	-	1,000.00	1,000
27	001-334-502	ST & RD STATE GRANT - DEPT OFFICE OF	1,139.51	1,139.51	-	0.0	0
28	001-334-504	REC STATE GRANT - DEPT OFFICE OF	2,941.16	2,941.16	-	0.0	0
29	001-334-505	POLICE STATE GRANT - DEPT OFFICE OF	830.78	830.78	-	0.0	0
30	001-334-713	GENERAL COUNTY CULTURE/RECREATION	110,000.00	110,000.00	-	110,000.00	110,000
31	001-334-900	GRANT LOCAL - ARPAC	277,700.00	277,700.00	-	0.0	140,801
32	001-335-120	GENERAL STATE REVENUE SHARING PROC	76,246.55	76,246.55	50,658.44	75,483.00	93,458
34	001-335-140	GENERAL MOBILE HOME LICENSES	2,375.00	2,375.00	1,811.73	2,000.00	2,000
35	001-335-150	GENERAL ALCOHOLIC BEVERAGE LICENSE	7,159.81	7,159.81	6,656.57	6,000.00	8,000
36	001-335-180	GENERAL LOCAL GOVT. HALF CENT SALE	143,041.26	131,554.00	97,792.20	127,235.00	169,720

	A	B	C	D	E	F	H
	ACCOUNTS BY LINE ITEM	ACCOUNTS DESCRIPTION FOR TOWN OF LAKE PLACID	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ADOPTED)	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU JUNE 30, 2021 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU SEPTEMBER 30, 2021 (ADOPTED)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 THRU SEPTEMBER 30, 2022 (ADOPTED)
1							
2							
37	001-335-900	GEN STATE LIGHT MAINTENANCE FE	12,062.30	-	-	12,062.00	13,801
38	001-340-100	POLICE PUBLIC RECORDS	125.82	125.82	-	0.0	-
39	001-341-900	GENERAL ELECTION ASSESSMENT	24.00	24.00	-	0.0	-
40	001-342-100	POLICE REPORT FEE	382.15	382.15	707.45	450.00	450
41	001-342-101	POLICE PARKING TICKET	534.56	534.56	620.00	500.00	500
42	001-342-102	SPECIAL DETAIL - POLICING	-	-	-	0.00	-
43	001-342-900	POLICE CODE PENALTIES	-	-	500.00	500.00	500
44	001-342-907	CODE ENFORCEMENT MAGISTRATE FINES	-	-	-	200.00	200
45	001-342-909	CODE ENFORCEMENT MAGISTRATE ADMIN	100.00	100.00	-	0.0	-
46	001-342-910	P.D. MUNICIPAL LIEN RESEARCH F	290.00	-	1,975.00	0.0	3,000
47	001-347-200	REC TOWN PARKS RENTAL CHARGES	-	(300.00)	(425.00)	0.0	-
48	001-347-900	REC USER FEE	-	(75.00)	-	0.0	-
49	001-351-100	POLICE FINES-FORFEITURES	19,165.19	19,165.19	18,358.19	22,154.00	22,154
50	001-351-300	POLICE EDUCATION ASSESSMENT	794.95	794.95	946.53	800.00	800
51	001-358-001	RECREATION TOWN PARKS RENTAL -US	350.00	725.00	3,680.20	1,500.00	1,500
52	001-358-002	T,H. BUILDING RENTAL (RESER	400.00	1,152.33	(1,275.00)	0.00	-
53	001-359-000	P.D. OTHER FINES & CHARGES	-	-	83.33	-	-
54	001-361-000	GENERAL INTEREST INCOME	8901.41	8901.41	2,011.35	35,000.00	5,000
55	001-361-001	GENERAL INTEREST INCOME: CD & MM	825.51	825.51	545.85	1,000.00	1,000
56	001-362-007	GENERAL BUILDING RENT: WATER	17700	17700	10,325.00	17,700.00	17,700
57	001-362-008	GENERAL BUILDING RENT: SANITA	4023	4023	2,349.75	4,023.00	4,023
58	001-362-009	GENERAL BUILDING RENT: WASTEW	10500	10500	6,125.00	10,500.00	10,500
59	001-362-010	GENERAL BUILDING RENT: CEMETE	1060	1060	618.38	1,060.00	1,060
60	001-362-011	GENERAL BUILDING RENT: 1069 US HWY 27 N	937.33	185	1,480.00	-	-
62	001-365-002	STREETS&ROADS SALE OF SURPLUS ASSET	194.20	194.20	66.80	-	-
63	001-365-005	POLICE SALE OF SURPLUS ASSETS	-	-	1,000.00	-	-
64	001-366-200	POLICE DONATIONS FROM PRIVATE SO	3,930.00	3,930.00	2,794.25	-	-

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	ACCOUNTS BY LINE ITEM	ACCOUNTS DESCRIPTION FOR TOWN OF LAKE PLACID	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ADOPTED)	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU JUNE 30, 2021 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU SEPTEMBER 30, 2021 (ADOPTED)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 THRU SEPTEMBER 30, 2022 (ADOPTED)
1							
2							
65	001-366-202	POLICE FINGERPRINTING FEES	-	-	20.00	-	-
66	001-366-203	POLICE CAR SEAT DONATIONS	2,752.90	2,752.90	3,313.40	-	-
68	001-366-206	POLICE CONCEALED WEAPON CLASS	600.00	600.00	1,160.00	-	-
69	001-366-207	POLICE TOY DRIVE	2,898.00	2,898.00	-	-	-
70	001-366-208	POLICE NO SHAVE NOVEMBER	-	-	100.00	-	-
72	001-366-341	ST&RD DONATIONS FROM CHAMBER	-	-	17,000.00	-	-
73	001-369-010	GENERAL MISCELLANEOUS REVENUE	2,592.58	2,372.37	80.35	3,000.00	3,000
74	001-369-100	POLICE EMPLOYEE REIMBURSEMENT FOR AUTO USE	1,087.53	1,087.53	-	-	-
75	001-381-901	GENERAL TRANSFER IN - SANITATION	-	-	-	-	27,886
77	001-381-999	GENERAL TRANSFER-IN INFRA	-	-	-	90,000.00	-
79	001-381-999	GENERAL TRANSFER-IN INFRA	-	-	41,000.00	-	-
80	001-392-004	RECREATION INSURANCE PROCEEDS	-	-	77,766.00	-	-
81	001-392-005	POLICE INSURANCE PROCEEDS	-	-	615.60	-	-
82		TOTAL GENERAL FUND REVENUE	2,658,718.04	2,614,185.49	1,658,196.10	2,150,384.12	2,304,441
83		INFRASTRUCTURE REVENUE					
84	101-300-000	INFRASTRUCTURE FUND BALANCE	-	-	-	141,327.00	-
85	101-312-600	INFRASTRUCTURE DISCRETIONARY SALES SUR	277,396.61	288,025.77	151,786.52	250,000.00	342,078
86	101-334-400	INFRA STATE GRANT	383,670.00	383,669.98	90,294.00	0.0	-
87	101-361-010	INFRASTRUCTURE INTEREST INCOME	6,193.62	6,193.62	1,328.26	7,500.0	3,500
88	101-381-016	INFRASTRUCTURE OPERATING TRANSFER-IN	29,692.00	-	-	0.0	-
89	101-381-401	INFRASTRUCTURE TRANSFER - IN WA	30,515.00	30,515.00	-	0.0	-
90	101-381-402	INFRASTRUCTURE TRANSFER - IN SANITATION	-	-	-	65,776.00	85,140
91	101-381-403	INFRASTRUCTURE TRANSFER - IN WW	-	-	-	6,910.00	-
92	101-381-409	INFRASTRUCTURE TRANSFER - IN CEM	-	-	-	57,255.00	-
93		TOTAL INFRASTRUCTURE REVENUE	727,467.23	708,404.37	243,408.78	528,768.03	430,718
94		TOWN OF LAKE PLACID - CRA (TRUST)					

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	ACCOUNTS BY LINE ITEM	ACCOUNTS DESCRIPTION FOR TOWN OF LAKE PLACID	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ADOPTED)	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU JUNE 30, 2021 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU SEPTEMBER 30, 2021 (ADOPTED)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 THRU SEPTEMBER 30, 2022 (ADOPTED)
1							
2							
95	103-386-000	FUND BALANCE	-	-	-	18,096.00	-
98	103-361-000	CRA INTEREST - CRA	155.08	203.08	25.09	0.0	-
100	103-381-999	TRANSFER IN - GF	10,537.00	16,092.00	12,679.00	10,537.00	18,397
101	103-386-700	HCBCC TAX INCREMENT	25,717.00	38,261.00	32,602.00	25,717.00	48,398
102		TOTAL CRA REVENUE	36,409.08	54,556.08	45,306.09	54,350.01	66,795
103		SPECIAL REVENUE-GRANT PROJECTS					
106	300-361-000	GRANT INTEREST INCOME	59.84	59.84	3.62	0.0	-
111		TOTAL SPECIAL REVENUE-GRANT PROJECTS	59.84	59.84	3.62	0.0	-
112		WATER SYSTEMS REVENUE					
114	401-324-210	WA IMPACT FEE- RESIDENTIAL (WA	39,600.00	39,600.00	26,325.00	20,000.0	20,000
115	401-324-220	WA IMPACT FEE - COMMERCIAL	-	-	6,300.00	0.0	-
119	401-334-500	WA STATE ECONOMIC ENVIRONMEN	1,340.18	1,340.18	-	0.0	-
120	401-342-200	WA FIRE PROTECTION	2,040.00	2,040.00	300.00	3,600.0	3,600
121	401-343-300	WATER UTILITY REVENUE	1,296,879.00	1,535,985.55	866,122.41	1,341,890.0	1,388,930
122	401-343-350	WATER PENALTIES	1,176.58	1,176.58	1,357.78	3,500.0	1,500
124	401-343-900	WA SERVICE CONNECTION FEES	30,205.00	30,205.00	24,172.50	50,000.0	25,000
125	401-361-000	WA INTEREST INCOME	6,384.74	6,384.74	1,038.40	12,000.0	3,000
128	401-369-000	WA MISCELLANEOUS INCOME	3,006.79	3,006.79	3,105.32	0.0	3,000
129	401-369-200	WA SETTING/REPAIRING METERS	10,475.00	10,475.00	9,425.00	8,000.0	10,000
130	401-369-900	WA MUNICIPAL LIEN RESEARCH	820.00	765.00	1,910.00	0.0	-
134	401-381-402	WA CONTRIB. CAPITAL - IN	128,433.52	-	-	0.0	-
136		TOTAL WATER SYSTEMS REVENUE	1,520,360.81	1,630,978.84	940,056.41	1,438,990.06	1,455,030
137		WASTEWATER REVENUE					
138	402-300-000	WW FUND BALANCE	-	-	-	2,120.00	-
140	402-324-110	WW SDC RESIDENTIAL	6,400.00	6,400.00	-	4,500.00	4,500
141	402-324-120	WW SDC - COMMERCIAL	-	-	23,060.00	1,500.00	1,500
144	402-334-500	WW STATE ECONOMIC ENVIRONMEN	250.87	250.87	67,788.00	0.0	-

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1							
2							
145	402-343-350	WW SEWER PENALTIES	673.06	673.06	944.74	1,400.00	1,400
147	402-343-500	WW SEWER SERVICE FEES	854,558.16	862,593.26	629,015.22	808,431.00	872,277
149	402-343-504	WW SEWER AVAILABILITY FEE	18,100.58	18,100.58	13,737.43	19,057.00	18,258
150	402-361-000	WW INTEREST INCOME	1,002.92	1,002.92	197.47	2,000.00	500
153		TOTAL WASTEWATER REVENUE	880,985.59	889,020.69	734,742.86	839,008.01	898,434
154		CEMETERY REVENUE					
155	403-300-000	CEM FUND BALANCE	-	-	-	0.0	4,334
158	403-343-700	CEM MAUSOLEUM SALES	3,100.00	3,100.00	-	0.0	-
160	403-343-801	CEM CREMAIN LOT 4X4	800.00	800.00	800.00	0	-
161	403-343-802	CEM MEMORIAL LOT 3.6X10	6,300.00	6,300.00	6,900.00	6,400	6,400
162	403-343-803	CEM TRADITIONAL 4X11	21,000.00	21,000.00	15,300.00	15,000	15,000
164	403-343-999	CEM DEED TRANSFER FEE	60.00	60.00	-	0	-
165	403-361-000	CEM INTEREST ON C.D. & MONEY MARKE	234.11	234.11	65.17	1,000	300
166	403-369-020	CEM PERPETUAL CARE FEES	22,800.00	22,800.00	21,600.00	18,000	18,000
167	403-369-030	CEM CRYPT VASES	6,400.00	6,400.00	10,400.00	0	-
168	403-369-040	CEM NICHE VASES	6,750.00	6,750.00	5,500.00	0	-
169	403-369-041	CEM CRYPT - VASE	300.00	300.00	300.00	5,000	300
170	403-369-042	CEM NICHE - VASE	-	-	300.00	2,000	2,000
171	403-369-050	CEM CEM OPENING-CLOSING CRYPTS	1,200.00	1,200.00	900.00	1,000.00	1,000
172	403-369-051	CEM CEM OPENING-CLOSING NICHES	1,275.00	1,275.00	1,350.00	1,000.00	1,000
173	403-369-901	CEM CEM MARKING FEE BURIAL	5,050.00	5,050.00	5,850.00	6,000.00	6,000
174	403-369-902	CEM MARKING FEE HEADSTONE	1,150.00	1,150.00	1,600.00	2,000.00	2,000
177		TOTAL CEMETERY REVENUE	76,419.11	76,419.11	70,865.17	57,400.06	56,334
178		WATER SEWER CAPITAL IMPROVEMENT					
179	404-300-000	W/S CAP. BUDGET FUND BALANCE	-	-	-	25,776.00	-
181	404-361-000	W/S CAP. INTEREST	5,323.15	5,323.15	1,117.76	12,000.00	3,000
182	404-361-002	W/S CAP. INTERST - WA (Plant Expansion)	1,120.48	1,120.48	236.82	1,000.00	500
183	404-361-003	W/S CAP. INTERST - WW (Plant Expansion)	646.74	646.74	347.57	1,000.00	500
184	404-369-220	W/S CAP. IMPACT FEES - WATER	31,300.00	31,300.00	39,600.00	20,000.00	20,000

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1							
2							
185	404-369-221	W/S CAP. IMPACT FEES - SEWER	3,200.00	3,200.00	6,400.00	6,000.00	6,000
186	404-369-700	W/S CAP. TRANSFER IN - SEWER REV	30,387.00	30,387.00	132,819.00	0.0	-
187	404-381-000	W/S CAP. TRANSFER IN - WATER REV	330,300.00	330,300.00	113,400.00	0.0	-
190	404-381-700	W/S CAP. SEWER PLANTS EXPANSION	230,141.67	230,141.67	-	0.0	-
191		TOTAL WATER SEWER CAPITAL IMPROVEMENT	632,419.04	632,419.04	293,921.15	65,776	30,000
198		SANITATION REVENUE					
199	409-300-003	SA FUND BALANCE - 409	-	-	-	44,243.00	215,598
201	409-334-500	SA STATE ECONOMIC ENVIRONMENT	1,109.53	1,109.53	-	-	-
202	409-343-350	SANITATION PENALTIES	498.56	498.56	399.17	1,000.00	1,000
203	409-343-400	SA GARBAGE/SOLID WASTE DUMPSTER R	448,005.33	454,720.67	372,139.81	433,278.00	512,000
204	409-343-401	SA GARBAGE/SOLID WASTE RESIDENTIA	164,956.40	164,956.40	113,119.09	160,000.00	172,320
205	409-343-410	SA EXTRA/BULK TRASH PICKUP	17,867.48	17,867.48	11,485.66	12,600.00	12,600
206	409-343-430	SANITATION SETUP FEE	225.00	225.00	125.00	1,000.00	1,000
207	409-361-000	SA INTEREST INCOME	418.46	418.46	78.76	1,000.00	1,000
208	409-365-000	SA SALE OF SURPLUS ASSETS	-	500.00	100.80	-	-
209	409-369-900	SA OTHER MISCELLANEOUS REVENUES	-	500.00	-	-	-
210	409-381-100	SA OPERATING TRANSFER IN - INFRA	-	100.00	139414.2	376327	50,000
211		TOTAL SANITATION REVENUE	633,080.76	640,896.10	636,862.49	1,029,448.00	965,518
212		WASTEWATER LOAN REPAYMENT ACCOUNT					
213	412-361-000	WW LOAN INTEREST INCOME	552.14	552.14	98.04	1,500.00	200
214	412-381-001	WW LOAN TRANSFER IN LOAN I	66,669.00	66,669.00	38,890.25	66,669.00	66,669
215	412-381-002	WW LOAN TRANSFER IN LOAN II	61,362.00	61,362.00	35,794.50	61,361.00	61,361
216		TOTAL WASTEWATER LOAN REPAYMENT ACCOUNT	128,583.14	128,583.14	74,782.79	129,530.00	128,230
217		CEMETERY TRUST					
218	413-300-000	FUND BALANCE	-	-	-	20,000.00	-
219	413-361-010	CEM TST INTEREST INCOME	2,173.48	2,173.48	387.38	2,000.00	-

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1							
2							
220	413-381-010	CEM TST TRANSFER IN-CEMETERY	-	-	100.00	18,000.00	18,000
221		TOTAL CEMETERY TRUST	2,173.48	2,173.48	487.38	40,000	18,000
222							
223		COMBINED GOVERNMENTAL REVENUE	7,296,676.12	7,377,696.18	4,698,632.84	6,333,654	6,353,500
224							
228		GOVERNMENTAL EXPENSES					
229							
230		ADMINISTRATIVE EXPENSES					
231	001-513-012	ADM. REG WAGES	72,796.33	60,144.75	47,335.84	71,355.00	72,776
232	001-513-013	OTHER SALARIES AND WAGES	-	-	40.00	0.0	65
233	001-513-014	ADM. OT WAGES	12.24	12.24	65.31	65.0	5,000
234	001-513-016	ADM. VACATION LEAVE	4,143.73	4,143.73	2,488.03	0.0	-
235	001-513-017	ADM. SICK LEAVE	1,573.58	1,573.58	1,188.23	0.0	-
236	001-513-023	ADM. HEALTH-LIFE INSURANCE	53,545.55	53,451.88	40,665.78	58,008.00	53,386
238	001-513-121	ADM. AUTO USE	637.50	637.50	480.00	720.00	720
239	001-513-210	ADM. SOCIAL SECURITY/MEDICARE	4,766.06	4,766.06	3,748.92	5,459.00	5,950
240	001-513-220	ADM. RETIREMENT	16,745.56	16,745.56	13,507.68	19,079.00	21,433
241	001-513-250	ADM. UNEMPLOYMENT COMP	29.22	29.22	-	0.0	-
242	001-513-310	ADM. LEGALS	8,288.50	4,379.98	3,105.50	8,000.00	6,000
243	001-513-311	ADM. SIMPLEFILE E-RECORDING	2,479.50	2,479.50	2,296.20	5,000.00	2,500
244	001-513-312	ADM. RESEARCH (TLO)	-	-	-	360.00	-
245	001-513-313	ADM. CLEANING SERVICES	-	-	6,375.00	0.01	810
246	001-513-320	ADM. ACCOUNTING & AUDITING	1,743.00	1,743.00	417.75	1,715.00	1,245
247	001-513-322	ADM. IT SERVICES	-	-	180.00	1,000.00	1,000
248	001-513-410	ADM. COMMUNICATION	1,268.66	1,274.64	1,493.85	2,000.00	2,000
249	001-513-420	ADM. POSTAGE	226.76	226.76	108.44	1,500.00	500
250	001-513-430	ADM. ELECTRICITY	800.50	800.50	472.86	1,500.00	1,000

	A	B	C	D	E	F	H
1	ACCOUNTS BY LINE ITEM	ACCOUNTS DESCRIPTION FOR TOWN OF LAKE PLACID	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ADOPTED)	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU JUNE 30, 2021 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU SEPTEMBER 30, 2021 (ADOPTED)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 THRU SEPTEMBER 30, 2022 (ADOPTED)
2							
251	001-513-450	ADM. TOWN INSURANCE	4,933.17	4,933.17	5,595.09	5,275.00	5,522
252	001-513-461	ADM. REPAIR & MAINTENANCE	759.30	752.30	385.71	1,000.00	1,000
253	001-513-470	ADM. CODIFICATION	4,203.05	3,978.05	1,295.00	4,000.00	5,000
254	001-513-471	ADM. COPIER, PRINTING & BINDIN	-	-	92.86	0.0	-
255	001-513-480	ADM. ADVERTISEMENT	4,157.45	4,157.45	605.78	5,000.00	5,000
256	001-513-490	ADM. OTHER CURRENT CHARGES	3,779.53	7,729.48	225.51	5,000.00	5,000
257	001-513-491	ADM. TRIBUTES	629.94	544.99	-	500.00	500
258	001-513-493	ADM. ELECTION	24.00	24.00	-	0.01	3,000
259	001-513-496	ADM. CHAMBER EVENTS	-	-	2,500.00	2,500.00	2,500
260	001-513-497	ADM. HIGHLANDS CTY HUMAN RES D	-	-	-	0.0	1,000
261	001-513-499	ADM. MISCELLANEOUS EXPENSE	2.14	2.14	-	0.0	-
262	001-513-510	ADM. OFFICE SUPPLIES	498.19	498.19	371.39	1,500.00	600
263	001-513-520	ADM. OPERATING SUPPLIES	2,078.17	2,085.17	1,159.50	1,500.00	2,000
264	001-513-522	ADM. FUEL	84.56	84.56	23.82	150.00	150
265	001-513-527	ADM. SAFETY PROGRAM	8.36	8.36	-	200.00	200
266	001-513-529	ADM. SOFTWARE ANNUAL MAINTENAN	574.60	434.60	-	174.00	270
267	001-513-540	ADM. BOOKS, DUES, PUB, TRAVEL,	831.80	825.82	1,401.12	1,200.00	1,200
268	001-513-541	ADM. ATHLETIC FACILITY MEMBERS	-	-	-	300.00	300
269	001-513-550	ADM. TRAINING & EDUCATION	484.91	484.91	303.29	3,000.00	3,000
271	001-513-581	ADM. NODS	-3332.89	-3332.89	35430.01	0.01	-
272	001-513-600	ADM. CAPITAL IMPROVEMENTS	2,064.61	1,920.00	651.69	2,000.00	15,000
273	001-513-601	ADM. CRA LAKE PLACID	10,537.00	10,537.00	12,679.00	12,679.00	18,397
275	001-513-603	ADM. CAPITAL IMPROVEMENTS: OTH	-	-	59.32	510.00	-
279	001-513-911	ADM. INTRAGOV'T TRANSFER CRA - HCBCC	-	-	-	32,602.00	48,398
280	001-513-999	ADM. UNCATEGORIZED EXPENSES	280,651.00	280,651	-	0.01	-
281		ADMINISTRATIVE EXPENSES	482,025.58	468,727.20	186,748.48	254,851.13	292,422

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	ACCOUNTS BY LINE ITEM	ACCOUNTS DESCRIPTION FOR TOWN OF LAKE PLACID	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ADOPTED)	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU JUNE 30, 2021 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU SEPTEMBER 30, 2021 (ADOPTED)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 THRU SEPTEMBER 30, 2022 (ADOPTED)
1							
2							
282		LEGAL COUNCIL					
283	001-514-310	ADM. LEGAL COUNSEL	-	408.52	-	1,000.00	1,000
284	001-514-313	ADM. LEGAL COUNSEL: MAGISTRATE	-	-	-	100.00	100
285		LEGAL COUNCIL EXPENSES	-	408.52	-	1,100.00	1,100
286		PLANNING AND ZONING					
287	001-515-000	ADM. ZONING/PLANNING CONSULTAN	35000	35000	26,250.00	35,000.00	35,000
288	001-515-100	ADM. ZONING/PLANNING: ENG. REV	406.8	406.8	(1,765.00)	1,000.00	1,000
289		PLANNING AND ZONING EXPENSES	35,406.80	35,406.80	24,485.00	36,000.00	36,000
290		TOTAL ADMINISTRATIVE EXPENSES	517,432.38	504,542.52	211,233.48	291,951.13	329,522
291		PUBLIC SAFETY (POLICE)					
292	001-521-012	P.D. REG WAGES	361,905.11	351,283.21	238,277.93	408,888.00	414,555
293	001-521-013	P.D. OTHER PAY	-	-	180.50	716.00	716
294	001-521-014	P.D. OT WAGES	9,155.99	9,155.99	9,524.55	0.0	12,000
295	001-521-016	P.D. VACATION	16,398.30	16,398.30	1,820.00	0.0	-
296	001-521-015	P.D. SPECIAL DETAIL	-	-	12,333.21	0.0	-
297	001-521-017	P.D. SICK LEAVE	11,726.42	11,726.42	11,042.69	0.0	-
298	001-521-023	P.D. HEALTH-LIFE INSURANCE	68,518.28	68,518.28	49,903.56	67,400.00	67,607
300	001-521-121	P.D. AUTO USE	425.00	425.00	320.00	480.00	480
301	001-521-210	P.D. SOCIAL SECURITY/MEDICARE	29,373.80	29,373.80	20,659.22	31,280.0	32,631
302	001-521-220	P.D. RETIREMENT	86,627.16	86,627.16	52,888.08	78,144.0	89,297
304	001-521-310	P.D. LEGAL COUNSEL	5,168.75	5,168.75	5,682.35	3,000.0	2,500
305	001-521-319	P.D. CLEANING SERVICES	-	-	2,100.00	0.0	648
306	001-521-320	P.D. ACCOUNTING FEES & SERVICE	996.00	996.00	251.00	980.0	996
307	001-521-322	P.D. IT SERVICES	-	-	-	0.0	100
308	001-521-340	P.D. OTHER SERVICES	700.00	600.00	868.60	0.0	-
309	001-521-350	P.D. INVESTIGATION	-	-	-	0.0	200

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1							
2							
310	001-521-410	P.D. COMMUNICATIONS	12,172.15	15,428.15	14,060.01	19,000.00	19,000
311	001-521-413	P.D. SMART COP CARDS	3,256.00	-	-	0.0	3,219
312	001-521-414	P.D. TELEPHONE SYSTEM MAIN. CO	-	-	-	1,100.00	1,097
313	001-521-416	P.D. SMART COP CONTRACT	-	-	-	3,200.00	5,300
314	001-521-420	P.D. POSTAGE	1,409.60	1,355.05	574.52	1,500.00	1,500
315	001-521-430	P.D. ELECTRICITY	5,125.99	5,125.99	3,928.20	5,000.00	5,300
316	001-521-450	P.D. TOWN INSURANCE	10,566.34	10,666.34	11,190.18	10,550.00	11,043
317	001-521-460	P.D. BUILDING REPAIR	3,320.21	3,320.21	203.32	0.0	3,500
318	001-521-463	P.D. EQUIPMENT REPAIR	15,417.46	15,353.45	12,084.58	10,000.00	21,000
319	001-521-471	P.D. COPIER, PRINTING & BINDIN	-	-	52.60	0.0	-
320	001-521-480	P.D. ADVERTISEMENT	250.33	239.25	493.99	250.00	250
321	001-521-490	P.D. OTHER CURRENT CHARGES	1,164.86	1,174.45	266.08	1,000.00	1,000
322	001-521-491	P.D. BACK TO SCHOOL SUPPLIES	-	-	-	0.0	-
323	001-521-492	P.D. TRIBUTES	14.62	5.03	159.95	150.00	150
324	001-521-510	P.D. OFFICE SUPPLIES	1,631.81	1,680.74	794.11	2,000.00	2,000
325	001-521-511	P.D. COPIER CHARGE	2,899.91	2,899.91	2,331.92	2,500.00	1,800
326	001-521-512	P.D. CAR SEAT PURCHASE	546.73	546.73	5,879.20	0.0	-
327	001-521-513	P.D. TOY DRIVE	2,822.62	2,822.62	-	0.0	-
329	001-521-515	P.D. BIKE RODEO EXPENSES	917.54	917.54	-	0.0	-
330	001-521-519	P.D. OPE. SUPPLIES-DONATIONS	850.92	850.92	1,380.90	0.0	-
331	001-521-521	P.D. FUEL	14,043.98	14,043.98	10,008.00	16,000.00	20,000
332	001-521-523	P.D. OPERATING SUPPLIES	25,788.51	26,914.76	18,294.64	14,000.00	15,200
333	001-521-524	P.D. UNIFORMS/BOOTS /SAFETY	1,366.23	239.98	182.72	600.00	525
334	001-521-525	P.D. SOFTWARE ANNUAL MAINTENAN	3,108.45	608.44	545.00	435.00	540
335	001-521-540	P.D. BOOKS, DUES, PUB, TRAVEL,	1,326.33	3,826.34	6,061.78	5,000.00	6,000
336	001-521-541	P.D. ATHLETIC FACILITY MEMBERS	161.24	161.24	332.84	500.00	500

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2							
337	001-521-550	P.D. TRAINING & EDUCATION	3,528.59	3,528.59	1,723.88	6,000.00	6,000
338	001-521-600	P.D. GRANT EXPENSE	-	5.62	-	1,500.00	-
339	001-521-610	P.D. CAPITAL OUTLAY	1,461.16	1,368.00	10,839.00	11,520.00	-
343	001-521-640	P.D. CAPITAL OUTLAY: MACHINERY	-	-	9,713.41	11,000.00	-
344	001-521-640	P.D. CAPITAL OUTLAY: EQUIP	2,368.00	2,432.01	-	0.0	27,526
345	001-521-643	P.D. CAPITAL OUTLAY: VEHICLE	-	-	81,881.83	45,000.0	-
346	001-521-999	P.D. TRANSFER OUT - FL. SAFE S	25,000.00	25,000.00	-	0.0	25,000
347		POLICE EXPENSES	731,514.39	720,788.25	598,834.35	758,693.19	799,180
348		CODE ENFORCEMENT					
349	001-529-012	C.E. REG WAGES	39,594.20	39,594.20	57,412.35	83,350.00	89,990
350	001-529-013	C.E. OTHER PAY	-	-	20.50	91.00	91
351	001-529-014	C.E. OT WAGES	168.22	168.22	1,597.40	0.0	-
352	001-529-016	C.E. VACATION	1,585.39	1,585.39	4,318.09	0.0	-
353	001-529-017	C.E. SICK	179.89	179.89	412.25	0.0	-
354	001-529-023	C.E. HEALTH-LIFE INSURANCE	8,966.78	8,966.78	12,334.03	16,666.00	16,901
355	001-529-210	C.E. SOCIAL SECURITY/MEDICARE	3,143.40	3,143.40	4,845.43	6,376.00	6,884
356	001-529-220	C.E. RETIREMENT	7,484.56	7,484.56	13,546.26	17,287.00	19,674
357	001-529-310	C.E. LEGAL COUNSEL	916.15	916.15	139.36	500.00	500
358	001-529-320	C.E. ACCOUNTING AND AUDITING	-	-	50.00	0.0	249
359	001-529-322	C.E. IT SERVICES	-	-	-	0.0	500
360	001-529-323	C.E. CLEANING SERVICES	-	-	-	0.0	162
361	001-529-410	C.E. COMMUNICATIONS	873.02	885.41	1,116.54	1,000.00	1,000
362	001-529-420	C.E. POSTAGE	8.15	8.15	7.66	100.00	500
363	001-529-430	C.E. ELECTRIC	70.64	69.33	56.60	100.00	100
364	001-529-450	C.E. TOWN INSURANCE	-	-	-	0.0	1,841
365	001-529-460	C.E. REPAIR / MAINT	44.72	31.97	8.02	100.00	1,000
366	001-529-510	C.E. OFFICE SUPPLIES	53.50	52.38	11.10	0.0	500
367	001-529-520	C.E. FUEL	1,598.58	1,598.58	79.75	500.00	1,500

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1							
2							
368	001-529-524	C.E. UNIFORMS/BOOTS /SAFETY	-	-	-	0.0	375
369	001-529-525	C.E. SOFTWARE ANNUAL MAINTENAN	-	-	-	0.0	270
370	001-529-540	C.E. BOOKS, DUES, PUB, TRAVEL,	15.88	15.88	965.75	1,500.00	1,000
371	001-529-541	C.E. ATHLETIC FACILITY MEMBERS	-	-	-	0.0	-
372	001-529-550	C.E. TRAINING & EDUCATION	116.43	116.43	9.18	1,000.00	1,000
373	001-529-600	C.E. CAPITAL IMP	59.42	62.29	2.10	1,000.00	-
374	001-529-643	C.E. CAPITAL OUTLAY: VEHICLE	-	-	4,482.31	4,500.00	-
375		CODE ENFORCEMENT EXPENSES	64,878.93	64,879.01	101,414.68	134,070.11	144,037
376		TOTAL PUBLIC SAFETY EXPENSES	796,393.32	785,667.26	700,249.03	892,763.30	943,216
377		STREETS & ROADS					
378	001-541-012	ST & RD REG WAGES	141,195.83	137,620.29	107,429.68	182,039.00	126,975
379	001-541-013	ST & RD OTHER PAY	-	-	113.00	325.00	267
380	001-541-014	ST & RD OT WAGES	4,201.42	4,201.42	3,412.84	0.0	3,250
381	001-541-016	ST & RD VACATION LEAVE	7,052.71	7,052.71	7,645.98	0.0	-
382	001-541-017	ST & RD SICK LEAVE	5,899.25	5,899.25	5,083.83	0.0	-
383	001-541-023	ST & RD HEALTH-LIFE INSURANCE	40,803.64	40,803.64	29,199.61	59,757.00	49,809
385	001-541-121	ST & RD AUTO USE	297.50	297.50	224.00	336.00	336
386	001-541-210	ST & RD SOCIAL SECURITY/MEDICA	11,563.79	11,563.79	9,218.74	13,926.00	9,962
387	001-541-220	ST & RD RETIREMENT	19,510.22	18,987.13	16,065.13	25,550.0	25,740
388	001-541-251	ST & RD UNEMPLOYMENT	373.98	373.98	-	0.0	-
389	001-541-310	ST & RD LEGAL COUNSEL	1,509.83	1,509.83	384.20	2,500.0	2,500
391	001-541-319	ST & RD CLEANING SERVICES	-	-	-	0.0	810
392	001-541-320	ST & RD ACCOUNTING AND AUDITING	996.00	996.00	211.57	980.0	1,245
394	001-541-410	ST & RD COMMUNICATIONS	4,736.47	4,729.47	3,278.16	3,500.00	4,000
395	001-541-420	ST & RD POSTAGE	52.37	52.37	47.76	150.00	150
396	001-541-430	ST & RD ELECTRICITY	44,201.75	44,201.75	31,537.18	50,000.00	50,000
397	001-541-450	ST & RD TOWN INSURANCE	3,288.78	3,288.78	3,730.06	3,517.00	3,681

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2							
398	001-541-461	ST & RD REPAIR RAILROAD CROSSI	3,583.77	3,583.77	3,788.22	3,600.00	4,000
399	001-541-463	ST & RD REPAIR & MAINT. - EQUI	14,652.03	14,507.79	9,443.25	17,500.00	19,000
400	001-541-464	ST & RD SAFETY	892.36	892.36	614.91	2,000.00	2,000
401	001-541-465	ST & RD REPAIR & MAINT. - VEHI	787.04	787.04	1,479.76	1,500.00	1,500
402	001-541-471	ST & RD COPIER, PRINTING & BIN	-	-	332.10	0.0	500
403	001-541-480	ST & RD ADVERTISEMENT	1,123.93	1,123.93	517.19	500.00	700
404	001-541-490	ST & RD OTHER CURRENT CHARGES	4,983.57	4,981.57	908.25	1,500.00	1,500
405	001-541-510	ST & RD OFFICE SUPPLIES	266.31	261.57	204.15	2,000.00	1,500
407	001-541-520	ST & RD OPERATING SUPPLIES	3,802.90	4,165.58	1,658.08	5,000.00	5,000
408	001-541-521	ST & RD SOFTWARE ANNUAL MAINTEN	608.44	608.44	-	522.00	810
409	001-541-523	ST & RD UNIFORMS	2,899.68	2,899.68	1,683.93	3,000.00	3,000
410	001-541-524	ST & RD FUEL	1,948.95	1,676.56	1,359.39	2,000.00	2,000
411	001-541-525	ST & RD CHEMICALS	-	-	2,420.00	1,000.00	2,000
412	001-541-530	ST & RD ROAD MATERIALS AND SUP	7,850.31	7,850.31	2,194.31	12,500.00	12,500
414	001-541-540	ST & RD BOOKS, DUES, PUB, TRAV	14.60	14.60	49.17	500.00	500
415	001-541-541	ST & RD ATHLETIC FACILITY MEM	94.67	94.67	66.70	100.0	100
416	001-541-550	ST & RD TRAINING AND EDUCATION	676.28	676.28	374.52	1,000.0	1,000
417	001-541-581	ST & RD MISCELLANEOUS EXPENSE	42.25	42.25	-	0.0	-
418	001-541-600	ST & RD CAPITAL IMPROVEMENTS	2,138.90	2,069.64	297.76	2,000.0	2,000
419	001-541-601	ST & RD SOFTWARE - PUBLIC RECO	-	-	58.76	0.0	-
420	001-541-630	ST & RD ROAD PAVING	575,036.67	575,037.03	-	0.0	-
421	001-541-640	ST & RD MACHINERY AND EQUIPMEN	12,256.65	12,310.60	106.44	4,340.0	5,000
424	001-541-641	ST & RD MACHINERY - VEHICLE	-	-	22,688.00	23,500.00	23,500
425		TOTAL STREETS & ROADS EXPENSES	919,342.85	915,161.58	267,826.63	426,642.09	366,835
426		PARKS AND RECREATION					
427	001-572-012	REC. REG WAGES	69,662.66	64,315.29	35,231.26	50,714.00	70,991

	A	B	C	D	E	F	H
	ACCOUNTS BY LINE ITEM	ACCOUNTS DESCRIPTION FOR TOWN OF LAKE PLACID	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ADOPTED)	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU JUNE 30, 2021 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU SEPTEMBER 30, 2021 (ADOPTED)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 THRU SEPTEMBER 30, 2022 (ADOPTED)
1							
2							
428	001-572-013	REC. OTHER PAY	-	-	27.00	80.00	93
429	001-572-014	REC. OT WAGES	1,384.25	1,384.25	720.67	0.00	500
430	001-572-016	REC. VACATION	2,881.30	2,881.30	2,115.44	0.00	-
431	001-572-017	REC. SICK LEAVE	4,663.35	4,663.35	1,151.61	0.00	-
432	001-572-023	REC. HEALTH-LIFE INSURANCE	19,995.30	19,995.30	8,782.48	14,732.00	16,902
434	001-572-121	REC AUTO USE	212.50	212.50	160.00	240.00	240
435	001-572-210	REC. SOCIAL SECURITY/MEDICARE	5,459.91	5,459.91	2,947.00	3,880.00	5,469
436	001-572-220	REC. RETIREMENT	8,540.38	8,540.38	5,573.80	6,915.00	10,549
438	001-572-310	REC. LEGAL COUNSEL	1,102.23	1,102.23	322.90	3,500.00	3,500
440	001-572-319	REC. CLEANING SERVICES	-	-	-	0.00	648
441	001-572-320	REC. ACCOUNTING AND AUDITING	1,245.00	1,245.00	550.00	1,225.00	996
443	001-572-410	REC. COMMUNICATIONS	5,635.07	5,624.07	5,411.12	4,000.00	6,000
444	001-572-420	REC. POSTAGE	143.37	143.37	130.19	300.00	300
445	001-572-430	REC. ELECTRICITY	14,536.20	14,536.20	4,733.53	18,000.00	4,000
446	001-572-450	REC. TOWN INSURANCE	16,443.90	16,443.90	18,650.30	17,583.00	18,405
447	001-572-460	REC. REPAIR & MAINTENANCE	21,310.57	21,259.37	10,159.64	24,000.00	24,000
448	001-572-461	REC. REPAIR EQUIPMENT	3,368.34	3,103.19	834.42	3,000.00	3,000
449	001-572-462	REC. REPAIR VEHICLE	599.60	599.60	1,193.51	2,500.00	2,500
450	001-572-463	REC. SAFETY EQUIPMENT	849.11	849.11	24.99	500.00	500
451	001-572-464	REC. REPAIR & MAINT. LK JUNE	3,600.00	3,600.00	-	0.00	-
455	001-572-471	REC. COPIER, PRINTING & BINDIN	-	-	275.90	0.00	500
456	001-572-480	REC. ADVERTISEMENT	222.96	222.96	907.13	500.00	1,000
457	001-572-490	REC. OTHER CURRENT CHARGES	2,191.73	2,372.53	397.94	1,000.00	1,000
458	001-572-491	REC. PARK HOLIDAY EQUIPMENT	16,884.56	16,884.56	2,643.17	2,000.00	17,000
459	001-572-492	REC. PK SPECIAL EVENTS - FIREW	-	-	3,000.00	3,000.00	3,000
460	001-572-510	REC. OFFICE SUPPLIES	377.28	377.28	188.76	1,000.00	2,000

	A	B	C	D	E	F	H
	ACCOUNTS BY LINE ITEM	ACCOUNTS DESCRIPTION FOR TOWN OF LAKE PLACID	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ADOPTED)	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU JUNE 30, 2021 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU SEPTEMBER 30, 2021 (ADOPTED)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 THRU SEPTEMBER 30, 2022 (ADOPTED)
1							
2							
461	001-572-520	REC. OPERATING SUPPLIES	3,239.85	3,250.75	3,361.18	3,000.00	3,200
462	001-572-521	REC. FUEL	2,075.68	2,075.68	1,657.20	2,500.00	2,500
463	001-572-522	REC. UNIFORMS	873.39	873.39	608.96	1,500.00	1,500
466	001-572-525	REC. SOFTWARE ANNUAL MAINTENAN	1,043.04	1,043.04	-	430.00	540
467	001-572-526	REC. CHEMICALS	-	-	620.00	1,400.00	1,200
469	001-572-540	REC. BOOKS, DUES, PUB, TRAVEL,	53.56	37.96	114.28	500.00	500
470	001-572-541	REC. ATHLETIC FACILITY MEMBERS	47.34	47.34	-	150.00	150
471	001-572-550	REC. TRAINING AND EDUCATION	272.28	272.28	395.70	1,000.00	1,000
472	001-572-600	REC. CAPITAL OUTLAY (SOFTWARE)	1,516.05	1,516.05	273.49	1,000.00	1,000
473	001-572-610	REC. CAPITAL OUTLAY	821.80	624.80	708.06	10,000.00	20,000
474	001-572-630	REC. CAPITAL PROJECT - LIGHTEN	-	-	-	129,610.00	-
475	001-572-640	REC. MACHINERY AND EQUIPMENT	22,094.59	22,234.84	1,918.98	8,700.00	10,000
479	001-572-641	REC. MACHINERY - VEHICLE	-	-	22,688.00	23,000.00	-
480	001-572-650	REC. LK JUNE CONSTRUCTION	23,774.06	23,774.06	-	0.00	-
481		TOTAL PARKS AND RECREATION EXPENSES	257,121.21	251,565.84	138,478.61	341,459.01	234,683
482		CULTURAL SERVICES					
483	001-573-012	CULT. REG WAGES	31,088.36	31,088.36	16,008.67	25,533.00	26,742
484	001-573-013	CULT. OTHER PAY	-	-	12.50	90.00	102
485	001-573-014	CULT. OT WAGES	204.39	204.39	68.21	0.00	250
486	001-573-016	CULT. VACATION	1,635.99	1,635.99	523.78	0.00	-
487	001-573-017	CULT. SICK	2,404.96	2,404.96	829.43	0.00	-
488	001-573-023	CULT. HEALTH-LIFE INSURANCE	9,055.54	9,055.54	921.91	7,090.00	7,041
489	001-573-121	CULT. AUTO USE	85.00	85.00	64.00	96.00	96
490	001-573-210	CUTL. SOCIAL SECURITY/MEDICARE	2,577.37	2,577.37	1,422.24	1,953.00	2,065
491	001-573-220	CULT. RETIREMENT	3,433.54	3,433.54	1,935.12	2,871.00	3,276
492	001-573-310	CULT. LEGAL COUNSEL	151.09	20.67	79.29	100.00	100

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	ACCOUNTS BY LINE ITEM	ACCOUNTS DESCRIPTION FOR TOWN OF LAKE PLACID	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ADOPTED)	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU JUNE 30, 2021 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU SEPTEMBER 30, 2021 (ADOPTED)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 THRU SEPTEMBER 30, 2022 (ADOPTED)
1							
2							
493	001-573-319	CULT. CLEANING SERVICES	-	-	-	0.00	162
494	001-573-320	CULT. ACCOUNTING AND AUDITING	-	-	49.90	0.00	249
496	001-573-410	CULT. COMMUNICATIONS	1,280.43	1,023.39	373.32	2,000.00	1,500
497	001-573-420	CULT. POSTAGE	3.02	3.02	7.66	0.00	50
498	001-573-430	CULT. ELECTRICITY	4,023.40	3,921.73	11,245.38	2,000.00	14,000
499	001-573-450	CULT. TOWN INSURANCE	-	-	-	0.00	1,841
500	001-573-462	CULT. REPAIR LK JUNE COMPLEX	382.59	382.59	1,189.85	1,000.00	1,000
501	001-573-464	CULT. REPAIR & MAINT	12,340.98	12,458.68	4,411.32	12,000.00	14,000
502	001-573-465	CULT. EQUIPMENT REPAIR	1,371.03	1,371.03	828.15	2,000.00	-
503	001-573-466	CULT. SAFETY EQUIP	-	-	429.99	100.00	100
504	001-573-471	CULT. COPIER, PRINTING & BINDI	-	-	11.09	0.00	-
505	001-573-480	CULT. ADVERTISEMENT	19.79	19.79	25.12	100.00	100
506	001-573-510	CULT. OFFICE SUPPLIES	-	-	-	0.00	200
507	001-573-520	CULT. OPERATING SUPPLIES	1,265.56	1,710.89	1,636.65	1,000.00	800
508	001-573-522	CULT. UNIFORMS	162.12	162.12	-	250.00	250
509	001-573-524	CULT. FUEL	475.16	387.42	423.82	500.00	500
510	001-573-525	CULT. SOFTWARE ANNUAL MAINTENAN	-	-	-	0.00	135
511	001-573-526	CULT. CHEMICALS	939.79	939.79	-	2,500.00	2,500
512	001-573-540	CULT. BOOKS, DUES, PUB, TRAVEL,	3.44	3.44	9.17	250.00	100
513	001-573-541	CULT. ATHLETIC FACILITY MEMBERS	-	-	-	100.00	100
514	001-573-550	CULT. TRAINING AND EDUCATION	162.40	162.40	649.59	500.00	500
515	001-573-600	CULT. CAPITAL	9,197.88	9,188.00	1,601.27	0.0	165,649
516	001-573-640	CULT. MACHINERY AND EQUIP	-	-	-	0.0	36,754
517	001-573-640	CULT. MACHINERY AND EQUIP	-	12.72	103,708.54	0.0	8,072
518		CULTURAL SERVICES EXPENSES	82,263.83	82,252.83	148,465.97	62,033.01	288,233
519		TOTAL PARKS AND RECREATION EXPENSES	339,385.04	333,818.67	286,944.58	403,492.02	522,917

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1							
2							
520							
521		HORTICULTURE					
522	001-579-012	HORT. REG WAGES	36,506.42	36,506.42	43,962.38	73,800.00	77,315
523	001-579-013	HORT. OTHER PAY	-	-	38.00	77.00	77
524	001-579-014	HORT. OT WAGES	-	-	272.68	0.00	750
525	001-579-016	HORT. VACATION	-	-	1,223.62	0.00	-
526	001-579-017	HORT. SICK	-	-	2,497.20	0.00	-
527	001-579-023	HORT. HEALTH-LIFE INSURANCE	9,283.06	9,283.06	11,704.83	20,993.00	21,141
528	001-579-024	HORT. WRK COMP	-	-	-	0.00	-
529	001-579-121	HORT. AUTO USE	85.00	85.00	64.00	96.00	96
530	001-579-210	HORT. SOCIAL SECURITY/MEDICARE	2,762.08	2,762.08	3,566.23	5,646.00	5,972
531	001-579-220	HORT. RETIREMENT	3,513.81	3,513.81	4,976.32	7,648.00	8,742
532	001-579-250	HORT. UNEMPLOYMENT COMP	-	-	-	0.00	-
533	001-579-310	HORT. LEGAL COUNSEL	214.88	214.88	159.93	500.00	250
534	001-579-319	HORT. CLEANING SERVICES	-	-	-	0.00	162
535	001-579-320	HORT. ACCOUNTING AND AUDITING	249.00	249.00	128.60	245.00	249
536	001-579-322	HORT. IT SERVICES	-	-	-	0.00	-
537	001-579-410	HORT. COMMUNICATIONS	1,628.90	1,626.90	1,297.52	3,600.00	2,000
538	001-579-420	HORT. POSTAGE	31.77	31.77	28.97	100.00	100
539	001-579-430	HORT. ELECTRICITY	1,311.33	624.05	1,313.81	1,000.00	1,500
540	001-579-450	HORT. TOWN INSURANCE	3,288.78	3,288.78	3,730.06	3,517.00	1,841
541	001-579-460	HORT. REPAIR & MAINTENANCE	4,631.19	4,598.40	3,629.57	8,000.00	8,000
542	001-579-461	HORT. REPAIR & MAINT. - EQUIP	808.46	808.46	2,315.52	2,000.00	-
543	001-579-462	HORT. REPAIR & MAINT. - IRRIGA	100.36	100.36	385.00	1,000.00	-
544	001-579-463	HORT. SAFETY EQUIPMENT	98.80	98.80	111.39	200.00	200
545	001-579-471	HORT. COPIER, PRINTING & BINDI	-	-	28.59	0.00	-
546	001-579-480	HORT. ADVERTISEMENT	51.96	51.96	222.27	100.00	100
547	001-579-490	HORT. OTHER CURRENT CHARGES	1,002.46	1,693.08	247.93	300.00	300
548	001-579-510	HORT. OFFICE SUPPLIES	53.86	53.86	31.29	300.00	300
549	001-579-520	HORT. INMATE EXPENSES	11.86	11.86	4.91	0.00	-
550	001-579-521	HORT. FUEL	748.04	116.57	980.26	750.00	1,000

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1							
2							
551	001-579-522	HORT. UNIFORMS	152.13	152.13	362.75	500.00	500
552	001-579-523	HORT. OPERATING SUPPLES	350.50	350.50	1,109.32	1,000.00	1,000
553	001-579-524	HORT. CHEMICALS	391.79	1,023.26	374.79	1,500.00	1,500
554	001-579-525	HORT. SOFTWARE ANNUAL MAINTENA	260.76	260.76	-	174.00	135
555	001-579-540	HORT. BOOKS, DUES, PUB AND TRA	12.22	8.88	26.24	100.00	100
556	001-579-541	HORT. ATHLETIC FACILITY MEMBERSHIP	-	-	-	50.00	50
557	001-579-550	HORT. TRAINING AND EDUCATION	24.43	24.43	115.20	500.00	500
558	001-579-600	HORT. CAPITAL OUTLAY - SOFTWARE	992.29	992.29	63.94	0.00	-
559	001-579-601	HORT. CAPITAL OUTLAY - SIDEWALK	-	-	-	0.00	-
560	001-579-610	HORT. CAPITAL OUTLAY - LAWN MOWER	230.12	185.12	161.57	0.00	-
562	001-579-640	HORT. MACHINE AND EQUIPMENT	6,249.86	6,282.65	25,794.74	1,840.00	8,072
565		TOTAL HORTICULTURE EXPENSES	75,046.12	74,999.12	110,929.43	135,536.01	141,951
566		TOTAL GOVERNMENTAL EXPENSES	2,647,599.71	2,614,189.15	1,577,183.15	2,150,384.55	2,304,441
567		INFRASTRUCTURE					
572	101-521-644	INFRA VEHICLE - LPPD	-	-	41,000.00	45,000.00	-
573	101-534-640	INFRA GARBAGE TRUCK LOAN	-	-	-	376,327.00	-
574	101-541-633	INFRA ROADS/SIDEWALKS/PATH	600,355.01	507,100.65	10,507.00	0.00	-
579	101-581-910	INFRA UNCATEGORIZED EXPENSES	-	201,304.00	-	107,441.00	380,718
580	101-581-999	INFRA TRANSFER OUT	-	14,645.00	-	0.00	50,000
581		TOTAL INFRASTRUCTURE EXPENSES	600,355.01	723,049.65	51,507.00	528,768	430,718
582		CRA EXPENSES					
583	103-513-320	CRA AUDITING AND ACCOUNTING	-	-	-	2,500.00	2,500
584	103-513-490	CRA OTHER CURRENT CHARGES (REPORTING FEE)	175.00	175.00	175.00	350.00	175
585	103-513-550	CRA TRAINING AND TRAVEL	-	-	-	1,000.00	1,000
586	103-541-600	CRA SIDEWALK, STREETS & ROADS PROJECTS	-	-	11,103.00	50,500.00	18,000
587	103-541-600	CRA SIDEWALK, STREETS & ROADS PROJECTS	39,736.50	39,736.50	-	0.00	8,000
588	103-541-600	CRA SIDEWALKS, STREETS & ROADS PROJECTS	-	-	-	0.00	12,000

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2							
589	103-541-600	CRA SIDEWALKS, STREETS & ROADS PROJECTS	-	-	-	0.00	12,000
590	103-541-601	CRA STORMWATER PROJECTS	-	-	-	0.00	-
591	103-581-000	CRA UNCATEGORIZED EXPENSE (FUND BALANCE)	-	-	-	0.00	13,120
592		TOTAL CRA EXPENSES	39,911.50	39,911.50	11,278.00	54,350.01	66,795
593		CAPTIAL PROJECT FUND - GRANT					
605	300-581-402	GRANT TRANSFER OUT WW	10,000.02	60.00	-	-	-
606	300-581-999	UNCATEGORIZED EXPENSES	-	-	-	-	-
607		TOTAL CAPTIAL PROJECT FUND - GRANT EXPENSES	10,000.02	60.00	-	-	-
608		WATER SYSTEMS					
609	401-533-012	REG WAGES	377,779.99	368,146.47	310,202.75	488,588.00	545,906
610	401-533-013	OTHER PAY	-	-	175.00	617.00	617
611	401-533-014	OT WAGES	29,948.46	29,948.46	23,281.43	0.00	30,000
612	401-533-016	VACATION LEAVE	17,207.68	17,207.68	14,182.13	0.00	-
613	401-533-017	SICK LEAVE	15,323.62	15,323.62	8,501.56	0.00	-
614	401-533-023	HEALTH-LIFE INSURANCE	94,255.12	94,255.12	74,655.93	122,737.00	130,901
616	401-533-121	AUTO USE	1,502.50	1,502.50	3,088.00	4,632.00	4,632
617	401-533-210	SOCIAL SECURITY/MEDICARE	32,070.90	32,070.90	26,617.80	37,377.00	44,057
618	401-533-220	RETIREMENT	56,604.75	56,604.75	50,065.63	74,505.00	90,092
619	401-533-250	UNEMPLOYMENT COMPENSATION	-	-	3,162.50	0.00	-
620	401-533-310	LEGAL COUNCIL	15,568.16	15,568.16	8,708.27	15,000.00	15,000
621	401-533-311	ENGINEERING	-	7,740.00	-	15,000.00	15,000
623	401-533-320	ACCOUNTING & AUDITING	10,458.00	10,458.00	4,681.82	10,290.00	10,458
624	401-533-340	CONTRACTUAL SERVICES	1,800.00	4,345.48	6,380.44	1,500.00	2,500
625	401-533-341	LAB TESTING	11,288.00	11,288.00	2,896.00	5,000.00	10,000
626	401-533-342	WATER TANK MAINTENANCE	56,157.97	56,157.97	43,116.87	51,900.00	56,158
627	401-533-343	COMPUTER SERVICES	-	-	-	0.00	-

	A	B	C	D	E	F	H
1	ACCOUNTS BY LINE ITEM	ACCOUNTS DESCRIPTION FOR TOWN OF LAKE PLACID	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ADOPTED)	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU JUNE 30, 2021 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU SEPTEMBER 30, 2021 (ADOPTED)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 THRU SEPTEMBER 30, 2022 (ADOPTED)
2							
628	401-533-344	CLEANING SERVICES	-	-	-	0.00	6,804
629	401-533-410	COMMUNICATION	22,920.54	22,793.54	17,489.27	20,000.00	23,000
630	401-533-420	POSTAGE	8,718.09	8,666.27	6,239.62	9,000.00	7,500
631	401-533-430	ELECTRICITY	61,157.25	61,157.25	43,626.66	60,000.00	60,000
632	401-533-450	TOWN INSURANCE	69,064.38	69,064.38	78,331.26	73,850.00	77,303
633	401-533-460	REPAIR AND MAINTENANCE - OTHER	23,078.88	31,004.67	4,150.35	15,000.00	10,000
634	401-533-461	CROSS CONNECTION	12,805.00	12,805.00	1,250.00	10,000.00	5,000
635	401-533-462	DISTRIBUTION LINE REPAIR	17,666.75	17,666.75	31,582.06	25,000.00	30,000
636	401-533-463	EMERGENCY GENERATOR	4,198.00	4,198.00	6,942.65	5,000.00	12,000
638	401-533-465	HYDRANT REPAIR	1,829.50	1,829.50	-	5,000.00	2,000
639	401-533-466	VEHICLE REPAIR	7,796.94	7,686.34	7,999.03	15,000.00	15,000
640	401-533-467	SAFETY PRORAM	740.69	740.69	963.61	1,500.00	1,500
641	401-533-469	WATER PLANT MAINTENANCE	39,777.33	39,777.33	18,713.50	25,000.00	25,000
642	401-533-471	COPIER, PRINTING & BINDING	-	-	1,040.47	0.00	-
643	401-533-480	LEGAL ADVERTISEMENT	6,050.77	6,050.77	4,456.34	7,500.00	7,000
644	401-533-490	OTHER CURRENT CHARGES	5,837.10	8,320.60	553.29	5,000.00	1,000
645	401-533-494	PLANT LICENSES RENEWAL	650.00	650.00	-	0.00	650
646	401-533-499	BAD DEBT	-	1,000.00	-	0.00	-
647	401-533-510	OFFICE SUPPLIES	3,959.04	3,905.99	2,015.66	5,000.00	3,000
648	401-533-520	OPERATING SUPPLIES	14,284.12	16,131.09	15,754.42	10,000.00	15,000
649	401-533-521	FUEL	21,396.21	21,396.21	13,847.93	25,000.00	25,000
650	401-533-522	UNIFORMS	3,791.75	3,791.75	2,753.75	4,000.00	4,000
651	401-533-525	CHEMICALS	41,023.59	38,478.11	16,560.81	40,000.00	35,000
652	401-533-526	ADMINISTRATIVE COSTS	17,700.00	17,700.00	11,800.00	17,700.00	17,700
653	401-533-529	SOFTWARE ANNUAL MAINTENANCE	3,216.04	3,216.04	-	3,651.00	5,667
654	401-533-540	DUES, SUBSCRIPTION, MEMBERSHIP	2,026.78	1,523.05	2,824.27	3,000.00	3,500
655	401-533-541	ATHLETIC FACILITY MEMBERSHIP	-	-	-	300.00	300

	A	B	C	D	E	F	H
	ACCOUNTS BY LINE ITEM	ACCOUNTS DESCRIPTION FOR TOWN OF LAKE PLACID	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ADOPTED)	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU JUNE 30, 2021 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU SEPTEMBER 30, 2021 (ADOPTED)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 THRU SEPTEMBER 30, 2022 (ADOPTED)
1							
2							
656	401-533-550	TRAINING AND EDUCATION	3,597.72	3,597.72	4,236.77	6,000.00	5,000
657	401-533-560	MISCELLANEOUS EXPENSE	645.13	645.13	45.78	500.00	500
658	401-533-590	DEPRECIATION	411,020.64	-	-	0.00	-
659	401-533-600	CAPITAL IMPROVEMENTS	3,696.85	11,384.95	39,563.59	80,703.00	9,286
661	401-533-631	REPLACE/NEW METERS AND LINES	2,576.22	2,576.22	2,751.01	10,000.00	10,000
662	401-533-643	LOCATING EQUIPMENT	303.47	303.47	-	0.00	-
663	401-533-644	NEW EQUIPMENT	1,926.06	8,114.92	1,392.32	48,140.00	-
666	401-533-645	VEHICLE PURCHASE	5.46	5.46	-	55,000.00	55,000
667	401-533-653	SYSTEM/PROGRAM	8,530.77	8,530.77	6,667.97	6,000.00	7,000
668	401-533-909	INTRAGOV'T TRANSFER PLNT WATER	-	113,400.00	-	0.00	-
673	401-581-006	TRANSFER SYS DEVELOPMENT FEE	31,950.00	31,950.00	39,600.00	20,000.00	20,000
675	401-581-010	TRANSFER OPERATING OUT	330,300.00	330,300.00	113,400.00	0.00	-
677		TOTAL WATER SYSTEMS EXPENSES	1,904,206.22	1,630,979.08	1,076,268.52	1,438,990.01	1,455,030
678		WASTEWATER (SEWER)					
679	402-535-012	REG WAGES	121,312.16	120,733.65	103,512.15	156,587.00	205,636
680	402-535-013	OTHER PAY	-	-	64.50	165.00	165
681	402-535-014	OT WAGES	8,891.19	8,891.19	6,006.05	0.00	11,650
682	402-535-016	VACATION LEAVE	6,794.73	6,794.73	5,022.79	0.00	-
683	402-535-017	SICK LEAVE	4,555.06	4,555.06	2,948.44	0.00	-
684	402-535-023	HEALTH-LIFE INSURANCE	24,722.24	24,722.24	21,625.43	30,385.00	38,475
686	402-535-121	AUTO USE	1,030.00	1,030.00	2,080.00	3,120.00	3,120
687	402-535-210	SOCIAL SECURITY/MEDICARE	10,469.89	10,469.89	8,790.05	11,979.00	16,622
688	402-535-220	RETIREMENT	22,993.86	22,993.86	19,769.61	20,618.00	29,543
690	402-535-310	LEGAL COUNSEL	9,165.12	9,165.12	19,345.66	10,000.00	7,500
691	402-535-312	ENGINEERING	14,000.00	14,000.00	400.00	7,500.00	5,000
692	402-535-320	ACCOUNTING & AUDITING	6,225.00	6,225.00	2,724.01	6,125.00	6,225

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1	ACCOUNTS BY LINE ITEM	ACCOUNTS DESCRIPTION FOR TOWN OF LAKE PLACID	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ADOPTED)	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU JUNE 30, 2021 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU SEPTEMBER 30, 2021 (ADOPTED)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 THRU SEPTEMBER 30, 2022 (ADOPTED)
2							
693	402-535-322	IT SERVICES	-	-	-	0.00	-
694	402-535-323	CLEANING SERVICES	-	-	-	0.00	4,050
695	402-535-340	CONTRACTUAL SERVICES	3,000.00	3,000.00	3,029.96	5,000.00	5,000
696	402-535-410	COMMUNICATION	12,411.53	12,275.58	10,982.07	9,000.00	14,000
697	402-535-420	POSTAGE	3,216.74	3,216.74	2,583.61	3,000.00	3,000
698	402-535-430	ELECTRICITY	60,721.43	59,346.76	41,120.97	61,000.00	60,000
699	402-535-450	TOWN INSURANCE	39,465.36	39,465.36	44,789.72	42,200.00	44,173
700	402-535-460	REPAIR & MAINTENANCE	17,965.00	15,272.82	3,199.60	15,000.00	7,500
701	402-535-463	REPAIR VEHICLE	970.30	970.30	8,086.60	1,500.00	2,500
702	402-535-464	REPAIR GRAVITY (LIFT STATION)	17,092.83	17,092.83	42,766.49	15,000.00	35,000
703	402-535-465	REPAIR WWTP GENERATORS	23,726.32	23,726.32	3,711.39	15,000.00	7,500
704	402-535-466	REPAIR WWTP	19,137.02	19,137.02	17,680.90	40,000.00	40,000
706	402-535-480	LEGAL ADVERTISEMENT	1,962.92	1,962.92	2,380.29	2,000.00	3,500
707	402-535-490	MISCELLANEOUS EXPENSES	768.82	873.59	55.68	500.00	500
708	402-535-493	OTHER CURRENT CHARGES	1,194.59	2,067.07	263.69	3,500.00	2,000
709	402-535-510	OFFICE SUPPLIES	1,884.10	1,822.92	897.57	2,000.00	1,500
710	402-535-520	OPERATING SUPPLIES	8,233.25	9,231.29	8,899.97	10,000.00	10,000
711	402-535-521	FUEL	1,485.62	1,485.62	2,525.68	2,500.00	2,500
712	402-535-522	UNIFORMS	630.86	630.86	464.16	1,000.00	750
713	402-535-524	SLUDGE	69,714.00	69,714.00	42,462.00	90,000.00	45,000
714	402-535-525	LAB	21,180.18	21,180.18	19,107.96	25,000.00	25,000
715	402-535-526	SAFETY	2,868.55	2,868.55	91.25	1,500.00	1,000
716	402-535-527	CHEMICALS	17,168.99	17,168.99	11,191.65	16,000.00	20,000
717	402-535-528	ADMINISTRATIVE COSTS	10,500.00	10,500.00	7,000.00	10,500.00	10,500
718	402-535-529	SOFTWARE ANNUAL MAINTENANCE	4,572.56	1,564.56	-	2,087.00	3,238
719	402-535-540	DUES, SUBSCRIPTION, MEMBERSHIP	258.78	187.96	856.63	500.00	600
720	402-535-541	ATHLETIC FACILITY MEMBERSHIP	-	-	-	150.00	150

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1							
2							
721	402-535-550	TRAINING AND EDUCATION	1,207.27	1,207.27	1,446.89	3,000.00	3,000
722	402-535-560	MISCELLANEOUS EXPENSES	8.52	8.52	-	0.00	1,000
724	402-535-590	DEPRECIATION	222,637.63	-	-	0.00	-
725	402-535-600	CAPITAL IMPROVEMENTS	2,301.08	14,655.05	107,870.45	71,480.00	93,506
728	402-535-608	SYSTEM/SOFTWARE	-	2,945.00	1,354.54	3,000.00	-
729	402-535-644	NEW EQUIPMENT	127.20	2,488.76	781.41	3,000.00	-
732	402-535-700	DEBT - DEP LOAN I	66,669.00	66,669.00	44,446.00	66,669.00	66,669
733	402-535-701	DEBT - DEP LOAN II	61,362.00	61,362.00	40,908.00	61,362.00	61,362
734	402-535-720	INTEREST EXPENSE	8,935.88	8,935.88	-	0.00	-
735	402-535-909	INTRAGOV'T TRANSFER PLNT SEWER	-	132,819.00	132,819.00	0.00	-
737	402-535-911	INTRAGOV'T TRANSFER - W/S CAP S	-	-	-	4,080.00	-
741	402-581-005	TRANSFER OUT- W/S SYS DEVELOPM	3,200.00	3,200.00	6,400.00	6,000.00	-
742	402-581-999	UNCATEGORIZED EXPENSES	30,387.00	30,387.00	-	0.00	-
743		TOTAL WASTEWATER (SEWER) EXPENSES	967,124.58	889,020.46	803,068.20	839,007.01	898,435
744			839,094.10				
745		CEMETERY					
746	403-580-012	REG WAGES	15,659.29	15,659.29	10,988.96	16,780.00	9,607
747	403-580-013	OTHER PAY	-	-	5.00	23.00	18
748	403-580-014	OT WAGES	864.80	864.80	443.89	0.00	-
749	403-580-016	VACATION LEAVE	514.88	514.88	681.53	0.00	-
750	403-580-017	SICK LEAVE	348.59	348.59	286.81	0.00	-
751	403-580-023	HEALTH-LIFE INSURANCE	3,996.53	3,996.53	1,732.08	4,143.00	3,268
753	403-580-121	AUTO USE	-	-	-	0.00	-
754	403-580-210	SOCIAL SECURITY/MEDICARE	1,321.36	1,321.36	943.64	1,284.00	735
755	403-580-220	RETIREMENT	2,101.11	2,101.11	1,554.25	1,236.00	1,775
756	403-580-250	UNEMPLOYMENT COMP	-	-	-	0.00	-

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1	ACCOUNTS BY LINE ITEM	ACCOUNTS DESCRIPTION FOR TOWN OF LAKE PLACID	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ADOPTED)	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU JUNE 30, 2021 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU SEPTEMBER 30, 2021 (ADOPTED)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 THRU SEPTEMBER 30, 2022 (ADOPTED)
2							
757	403-580-310	ACCOUNTING & AUDIT	249.00	250.96	216.05	245.00	249
758	403-580-311	LEGAL COUNSEL	145.29	143.33	15.07	300.00	300
759	403-580-312	LAND SURVEYOR/APPRaiser	-	-	600.00	1,000.00	3,500
760	403-580-313	ENGINEERING	-	3,240.00	-	0.00	-
761	403-580-319	CLEANING SERVICES	-	-	-	0.00	162
762	403-580-322	IT SERVICES	-	-	-	0.00	-
763	403-580-410	COMMUNICATIONS	936.35	934.35	599.72	800.00	900
764	403-580-420	POSTAGE	26.05	26.05	24.52	50.00	50
765	403-580-430	ELECTRICITY	3,520.43	3,520.43	3,047.80	4,000.00	4,000
766	403-580-450	TOWN INSURANCE	3,288.78	3,288.78	3,730.06	3,517.00	1,841
767	403-580-460	REPAIR & MAINTENANCE	1,773.09	1,751.22	917.33	2,000.00	2,500
768	403-580-463	SAFETY EQUIPMENT	18.72	18.72	9.84	50.00	50
769	403-580-471	COPIER, PRINTING & BINDING	-	-	138.71	0.00	500
770	403-580-480	ADVERTISEMENT	35.40	35.40	95.67	50.00	50
771	403-580-490	OTHER CURRENT CHARGES	390.52	543.21	54.85	150.00	150
772	403-580-491	ENGRAVING	-	-	-	0.00	500
773	403-580-510	OFFICE SUPPLIES	84.98	83.06	48.28	300.00	300
774	403-580-520	OPERATING SUPPLIES	666.24	714.64	806.20	500.00	600
775	403-580-521	FUEL	668.87	668.87	453.99	500.00	700
776	403-580-522	UNIFORMS	314.54	316.10	155.68	350.00	350
777	403-580-523	CHEMICALS	124.00	124.00	-	500.00	500
778	403-580-525	ADMINISTRATIVE COSTS	1,060.00	1,060.00	706.72	1,060.00	1,060
779	403-580-529	SOFTWARE ANNUAL MAINTENANCE	86.92	86.92	-	174.00	270
780	403-580-540	DUES, SUBSCRIPTION, MEMBERSHIP	8.15	5.92	19.55	50.00	50
781	403-580-541	ATHLETIC FACILITY MEMBERSHIP	-	-	-	50.00	50
782	403-580-550	TRAINING AND EDUCATION	144.99	144.99	5.12	300.00	300
783	403-580-590	DEPRECIATION	3,451.88	-	-	0.00	-

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1							
2							
784	403-580-600	CAPITAL IMPROVEMENTS	83.02	353.51	99.91	340.00	4,000
787	403-580-601	CAPITAL - SOFTWARE	-	-	42.65	0.00	-
788	403-580-630	CAPITAL OUTLAY	1,821.53	-	-	0.00	-
789	403-580-899	COST OF SALES	-	-	-	0.00	-
790	403-580-910	INTRAGOV'T TRANSFER - CEM TRST	-	34,302.00	100.00	0.00	18,000
791	403-580-997	TRANSFER OUT - INFRA LP GOVERNMENT CENTER	-	-	-	6,910.00	-
792	403-580-999	TRANSFER OUT	-	-	-	10,739.00	-
793		TOTAL CEMETERY EXPENSES	43,705.31	76,419.02	28,523.88	57,401.02	56,334
794		WATER/SEWER CAPITAL IMP					
797	404-533-600	CAPITAL CAPITAL OUTLAY	-	30,515.00	-	65,776.00	-
803	404-533-650	CAPITAL INTERCONNECT (HWY&TOMOKA)	-	119,237.60	-	0.00	-
808	404-581-003	CAPITAL TRANSFER OUT	149,752.60	-	-	0.00	-
809	404-581-999	CAPITAL UNCATEGORIZED EXPENSES	0.68	482,666.00	-	0.00	30,000
810		TOTAL WATER/SEWER CAPITAL IMP EXPENSES	149,753.28	632,418.60	-	65,776.01	30,000
815		SANITATION/REFUSE					
816	409-534-012	REG WAGES	154,182.54	151,867.42	116,922.22	201,316.00	315,166
817	409-534-013	OTHER PAY	-	-	74.00	268.00	383
818	409-534-014	OT WAGES	6,301.81	6,301.81	3,992.21	0.00	15,000
819	409-534-016	VACATION LEAVE	7,185.09	7,185.09	6,375.36	0.00	-
820	409-534-017	SICK LEAVE	5,282.97	5,282.97	4,779.77	0.00	-
821	409-534-023	HEALTH-LIFE INSURANCE	41,260.34	41,260.00	26,580.11	49,261.00	70,688
822	409-534-024	WRK COMP	-	-	-	0.00	-
823	409-534-121	AUTO USE	425.00	425.00	320.00	480.00	480
824	409-534-210	SOCIAL SECURITY TAXES	12,770.62	12,770.62	9,976.45	15,401.00	25,258
825	409-534-220	RETIREMENT	21,654.66	21,654.66	17,847.99	25,575.00	40,580
826	409-534-250	UNEMPLOYMENT COMPENSATION	890.34	890.34	2,560.17	0.00	-

	A	B	C	D	E	F	H
	ACCOUNTS BY LINE ITEM	ACCOUNTS DESCRIPTION FOR TOWN OF LAKE PLACID	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ADOPTED)	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU JUNE 30, 2021 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU SEPTEMBER 30, 2021 (ADOPTED)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 THRU SEPTEMBER 30, 2022 (ADOPTED)
1							
2							
827	409-534-310	LEGAL COUNSEL	4,589.21	1,138.26	2,548.23	4,500.00	4,500
828	409-534-313	LEGAL ADVERTISEMENT	-	1,834.74	-	0.00	-
829	409-534-319	CLEANING SERVICES	-	-	-	0.00	1,782
830	409-534-320	ACCOUNTING & AUDITING	2,739.00	2,739.00	849.59	2,695.00	2,739
831	409-534-410	COMMUNICATION	5,879.62	5,856.62	4,720.26	5,000.00	6,000
832	409-534-420	POSTAGE	1,136.44	1,136.44	959.25	1,200.00	1,200
833	409-534-430	ELECTRICITY	2,983.89	2,983.89	1,790.55	3,000.00	3,000
834	409-534-450	TOWN INSURANCE	14,799.51	14,799.51	16,785.27	15,825.00	16,565
835	409-534-460	REPAIR & MAINT. - TRUCKS / VE	40,569.94	42,186.15	44,319.32	40,000.00	45,000
836	409-534-461	REPAIR & MAINT. - DUMPSTER / C	2,965.18	2,965.18	1,772.89	3,000.00	4,000
837	409-534-462	REPAIR & MAINTENANCE: EQUIPMEN	2,886.33	2,652.93	589.92	5,600.00	5,600
838	409-534-463	LANDFILL FEE	130,857.29	130,857.29	113,249.08	120,000.00	160,000
839	409-534-464	SAFETY EQUIPMENT	1,140.40	1,140.40	402.04	1,500.00	1,500
840	409-534-471	COPIER, PRINTING & BINDING	-	-	485.97	0.00	-
841	409-534-480	LEGAL ADVERTISEMENT	647.67	647.67	952.83	1,000.00	1,200
842	409-534-490	OTHER CURRENT CHARGES	1,776.08	2,249.66	1,062.28	1,000.00	1,500
843	409-534-499	SA BAD DEBT	-	1,000.00	-	0.00	-
844	409-534-510	OFFICE SUPPLIES	720.52	701.49	333.20	2,000.00	2,000
845	409-534-521	FUEL	32,044.12	32,044.12	19,547.04	28,000.00	32,000
846	409-534-522	UNIFORMS	2,839.75	2,839.75	1,770.62	3,000.00	3,000
847	409-534-523	SOFTWARE ANNUAL MAINTENANCE	1,759.40	869.20	-	1,043.00	1,619
848	409-534-526	ADMINISTRATIVE COSTS	4,023.00	4,023.00	2,685.00	4,023.00	4,023
849	409-534-527	OPERATING SUPPLIES: OTHER	3,652.28	4,742.90	3,117.01	1,500.00	1,600
850	409-534-540	MEMBERSHIP, DUES, TRAVEL & SUB	80.68	58.59	176.45	100.00	100
851	409-534-541	ATHLETIC FACILITY MEMBERSHIP	94.67	94.67	66.68	50.00	50
852	409-534-550	TRAINING AND EDUCATION	1,145.98	1,145.98	539.02	700.00	700
853	409-534-590	DEPRECIATION	42,013.97	-	-	0.00	-

	A	B	C	D	E	F	H
	ACCOUNTS BY LINE ITEM	ACCOUNTS DESCRIPTION FOR TOWN OF LAKE PLACID	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 THRU SEPTEMBER 30, 2020 (ADOPTED)	TOWN OF LAKE PLACID ACTIVITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU JUNE 30, 2021 (ACTUAL)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 THRU SEPTEMBER 30, 2021 (ADOPTED)	TOWN OF LAKE PLACID BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 THRU SEPTEMBER 30, 2022 (ADOPTED)
1							
2							
854	409-534-600	CAPITAL IMP/OUTLAY	717.91	2,256.69	1,412.70	39,300.00	50,000
855	409-534-601	CAPITAL OUTLAY - NTH	4,670.23	-	-	0.00	-
857	409-534-610	TRUCK PURCHASE	-	-	139,414.20	376,327.00	-
858	409-534-620	DUMPSTER REPLACEMENT	-	9,666.00	9,321.00	15,000.00	15,000
859	409-534-641	MACHINERY AND EQUIPMENT	-	216.45	-	4,530.00	4,500
861	409-534-641	MACHINERY AND EQUIPMENT	-	-	-	0.00	43,645
864	409-581-997	TRANSFER OUT - INFRA LP GOVT CENTER	-	-	-	13,729.00	13,729
865	409-581-998	TRANSFER OUT - INFRA Garbage Tk 2019-21	-	-	-	43,525.00	43,525
866	409-581-999	TRANSFER OUT - GF Garbage Tk 2013	-	120,410.00	-	-	27,886
867		TOTAL SANITATION/REFUSE EXPENSES	556,686.44	640,894.49	558,298.68	1,029,448.01	965,518
868		WASTEWATER LOAN REPAYMENT ACCOUNT					
869	412-535-730	DEBT - DEP LOAN I	66,669.00	66,669.00	33,334.60	66,669.00	66,669
870	412-535-731	DEBT - DEP LOAN II	61,362.00	61,362.00	30,680.66	61,361.00	61,361
871	412-581-000	DEBT UNCATEGORIZED EXPENSES RESERVE	-	552.00	-	1,500.00	200
872		TOTAL WASTEWATER LOAN REPAYMENT EXPENSES	128,031.00	128,583.00	64,015.26	129,530.00	128,230
873		CEMETERY TRUST					
874	413-581-901	CEMETERY TST TRANSFER OUT	-	-	-	40,000.00	-
875	413-581-999	CEMETERY TST UNCATEGORIZED EXPENSES (FUND BAL	-	2,173.00	-	0.00	18,000
876		TOTAL CEMETERY TRUST EXPENSES	-	2,173.00	-	40,000.00	18,000
877							
878		COMBINED GOVERNMENTAL EXPENSES	7,047,373.07	7,377,697.95	4,170,142.69	6,333,655	6,353,500

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: August 16, 2022

PRESENTER: Clinton Howerton, Jr., P.E., County Engineer
Kenya A. Anderson, MSP, Project Manager

SUBJECT/TITLE: Request approval of Amendment 2 to the agreement between Highlands County and Excavation Point, Inc., for the construction of the CR 623 (Kenilworth Blvd) Mill and Resurfacing Project No. 18009, and ITB No. 21-003.

STATEMENT OF ISSUE

Attached for your approval is Amendment 2 between Highlands County and Excavation Point, Inc. to allow the contractor to amend the contract to raise the existing mitered end section and pipe, backfill with 57 stone, and construct rip rap around the mitered end section. Additionally, sod will be added to cover the remaining disturbed project areas. The net change order amount will be \$7,523.00.

The Board Attorney has reviewed and approved Agreement 2. Kenya A. Anderson is the project manager for this project. Daniel W. Schroeder, P.E. of AIM Engineering and Surveying, Inc., is the engineer of record.

RECOMMENDED ACTION

Move to approve Amendment 2 to the agreement between Highlands County and Excavation Point, Inc., for the construction of the CR 623 (Kenilworth Boulevard) Mill and Resurfacing Project No 18009, and ITB No. 21-003.

FISCAL IMPACT

The fiscal impact to Fund 151 (Infrastructure Surtax) and the overall budget will be \$7,523.00 as funding for this amendment is available in Project 18009 (CR623 From Haywood Taylor Blvd to Mini Ranch Rd) which was included in the FY 21/22 Adopted Budget, approved on September 21, 2021.

Attachments: [21-003 Amendment No 2 CR 623.pdf](#)

AMENDMENT 2 TO AGREEMENT

THIS AMENDMENT 2 is made by and between Highlands County, Florida, a political subdivision of the State of Florida, 600 S. Commerce Avenue, Sebring, Florida 33870 (County), and Excavation Point, Inc. (Contractor), and shall modify the terms and conditions of that Agreement between the parties dated November 29, 2021, approved by the County on December 7, 2021 (Agreement).

WHEREAS, pursuant to the Contractor is responsible for milling and resurfacing Kenilworth Boulevard and Mini Ranch Road West and Haywood Taylor Boulevard; and

WHEREAS, the parties have determined that it is in their mutual best interest to amend the Agreement.

NOW THEREFORE, in consideration of the mutual covenants contained herein, the County and Contractor agree as follows:

1. Exhibit "A", Compensation, as provided for in Exhibit "A" of the Agreement and revised pursuant to Amendment 1 dated June 7, 2022 is amended due to the change in scope as provided in ITB 21-003, incorporated as Exhibit "A" as follows:

STA 517+73

**Raise existing mitered end section and pipe, backfill with 57 stone
Construct rip rap around mitered end section, approx. 4' perimeter**

57 Stone, 9CY	\$ 515.00
2-6" Rip Rap, 18CY	\$ 625.00
Crew Labor with Equipment, Trucks, and Tools 4 Hour @ \$350.00/Hr	\$ 1,400.00
ADD	\$ 2,540.00

Modify the Easterly Star Farms connection STA 522. Plans call for remove and replace 10' concrete transition 6" thickness. Existing DW construction is 8" 5000psi on 12" limerick base.

Cut/mill a wedged connection minimum 2" thickness below finish surface at the 10' tie in point. The attached picture will be helpful; the straight edge represents the finish surface. Clean the concrete surface, tack, and overbuild with asphalt to create transition slope instead of remove and replace. I believe that the mass of wedged asphalt, 7"+ to minimum 2" over the existing concrete and base will provide similar or better results.

The benefits of this method are minimal inconvenience to the business owner and cost savings to the County

Item 522-2-129: Deduct 110 SY 6" Concrete @ \$62.10/SY	<\$ 6,831.00>
Item 334-1-13-4: Add 28 Ton 12.5 Overbuild @ \$113.00/Ton	\$ 3,164.00
Additional Cut/Mill	\$ 850.00
DEDUCT	\$ 2,817.00

Plan quantity of sod will not cover the remaining disturbed areas, calculate approx. 3000SY deficient

Item 570-1-2: Add 3000SY Performance Turf, Sod @ \$2.60/SY	\$ 7,800.00
ADD	\$ 7,800.00

ADD CHANGE ORDER **\$ 7,523.00**

2. All of the terms and conditions of the Agreement shall remain in full force and effect, and to the extent of any conflict between this Amendment 1 and any previous Agreements between the parties, this Amendment 1 shall prevail.

IN WITNESS WHEREOF, the parties hereto have set their hands and seal this _____ day of _____, 2022.

**BOARD OF COUNTY COMMISSIONERS OF
HIGHLANDS COUNTY**

Kathleen G. Rapp, Chairperson

ATTEST:

Jerome Kaszubowski, Clerk

EXCAVATION POINT, INC.

Tal J. Rancourt

Print: Tal J. Rancourt

Title: President

**STATE OF FLORIDA
COUNTY OF HIGHLANDS**

The foregoing instrument was acknowledged before me by means of [X] physical presence or [] online notarization of Tal J. Rancourt, as President, of Excavation Point, Inc., who personally swore or affirmed that he/she is authorized to execute this Agreement and thereby bind the Corporation, and who is personally known to me or who produced _____ as identification, and who did/did not take an oath this 28 day of July, 2022.



Levi J. Anderson
Notary Public
State of Florida
Comm# HH023988
Expires 7/27/2024

Levi J. Anderson
NOTARY PUBLIC, State of Florida

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: August 16, 2022

PRESENTER: Lance Marine, Parks & Facilities Director

SUBJECT/TITLE: Request approval of Budget Amendment 21-22-117 to realign funds within cost center 6102 Parks & Facilities and transfer funds from Parks & Facilities cost center to Courthouse Facilities 1031.

STATEMENT OF ISSUE

The Parks and Facilities Department has identified several County owned properties with large Oak trees that need immediate attention to mitigate risk and safety concerns. Given staff vacancies this year and the need for a certified professional arborist to protect these large oak trees, we are requesting quotes from local tree trimming contractors to perform the necessary services. Through the current year budget, we are addressing the highest safety risk area, which is HL Bishop Park, specifically around the playground and swim area; however, this project will exhaust our tree trimming budget. In the last few weeks deadwood has fallen out of trees at several property locations including the Government Center and has caused damage to vehicles and property. We have identified the next two properties which pose the greatest concern to be the trees around both the Courthouse and Government Center. Lowest bids for the tree trimming for the Government center is \$9,600 and Courthouse is \$8,400.00 with a total cost of approximately \$18,000. While this is a significant investment to mitigate the risk, but once properly trimmed these trees can be more easily maintained by County staff and only require significant work every 4-5 years.

Additionally, in the Highlands County Courthouse there are four courtrooms in the new side of the Courthouse. For the last few years the carpet has started to show significant wear and tear. Courtroom 2B carpet is the worst – the carpet has started to become unglued causing ripples in the carpet which creates a trip hazard. We have contracted several repairs (regluing), but these short-term fixes only last a few weeks before the ripples return. In this year's budget there was \$7,300 for carpet replacement, however given the admin reduction of \$8,000 we do not have the funds to replace the carpet. The estimated replacement cost for Courtroom 2B is \$9,320.

RECOMMENDED ACTION

Move to approve Budget Amendment 21-22-117 to realign funds within cost center 6102 Parks & Facilities and transfer funds from Parks & Facilities cost center to Courthouse Facilities 1031.

FISCAL IMPACT

The fiscal impact is a transfer funds within Fund 005 (General), realigning funds within cost center 6102 (Parks & Facilities), account 51200 (Salaries & Wages) to 53400 (Contractual Services) in the amount of \$18,000, and transferring funds from cost center 6102 to cost center 1031 (Courthouse Facilities), account 54600 (Repair & Maintenance) in the amount of \$9,320.

Attachments: [21-22-117 Realignment_Transfer of Funds 6102 1031 \(BA\).pdf](#)

August 4, 2022

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

(Transfers over \$5,000 require Board approval)

DATE: 8/1/2022

SUBMITTED BY: Lance Marine

FUND(S): 005 FUND TITLE(S): General COST CENTER(S) #: 6102; 1031

PROJECT(S) #: _____ PROJECT TITLE(S): _____ COST CENTER TITLE(S): Parks Department; Courthouse Facilities

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	005	6102	51200	Regular Salaries & Wages		517,699.00		27,320.00	490,379.00
E	005	6102	53400	Contractual Services		2,200.00	18,000.00		20,200.00
E	005	1031	54600	Repair & Maintenance		3,700.00	9,320.00		13,020.00

REASON: To transfer funds from cost center 6102, account 51200 to account 53400 for the expenses needed to trim trees at Gov't Center and Courthouse. Also, transfer to cost center 1031 for new carpet in Courtroom 2B.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 21-22-117

TRANSFER TYPE:

Approval

ACTION:

XX ITEM TO ITEM

Board _____ Approved _____ Denied _____

RESERVE

County Administrator _____ Approved _____ Denied _____

BY RESOLUTION

SUPPLEMENTAL BUDGET

SIGNATURE: _____

Signature: _____

DATE: ____ / ____ / ____

Posted by Clerk: _____

Form Revised 08/05/2020

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: August 16, 2022

PRESENTER: E. Laney Stearns, Public Safety Director

SUBJECT/TITLE: Request approval of Budget Amendment 21-22-107 to realign funding within Fire Assessment.

STATEMENT OF ISSUE

To move funds from 59900 Reserve for Contingency to 55200 Operating Supplies to allow for the purchase of nozzles, thermal imaging cameras and cribbing needed for Fire Rescue Stations.

RECOMMENDED ACTION

Move to approve Budget Amendment 21-22-107 to realign funding within Fire Assessment.

FISCAL IMPACT

The Fiscal Impact to Fund 181 (Fire Assessment) is \$79,792.00 which is being moved from account 59900 (Reserve for Contingency) to account 55200 (Operating Supplies) in cost center 3217 (Fire Assessment).

Attachments: [21-22-107 Fire Reserve to Operating Realignment \(BA\).pdf](#)

July 15, 2022

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

(Transfers over \$5,000 require Board approval)

DATE: 7/14/2022

SUBMITTED BY: E. Laney Stearns

FUND(S): 181 FUND TITLE(S): Fire Assessment COST CENTER(S) #: 3217

PROJECT(S) #: _____ PROJECT TITLE(S): _____ COST CENTER TITLE(S): Fire Assessment

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	181	3217	59900	Reserve for Contingency		79,792.00		79,792.00	0.00
E	181	3217	55200	Operating Supplies		473,543.50	79,792.00		553,335.50
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00

REASON: To move funds from 59900 Reserve for Contingency to 55200 Operating Supplies to allow for the purchase of nozzles, thermal imaging cameras and cribbing needed for Fire Rescue Stations.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 21-22-107

TRANSFER TYPE:

Approval

ACTION:

Board _____ Approved _____ Denied _____
County Administrator _____ Approved _____ Denied _____

ITEM TO ITEM
RESERVE
BY RESOLUTION
SUPPLEMENTAL BUDGET

SIGNATURE: _____

DATE: ____ / ____ / ____

Signature: _____

Posted by Clerk: _____

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: August 16, 2022

PRESENTER: Clinton Howerton, Jr., P.E., County Engineer
Kenya A. Anderson, MSP, Project Manager

SUBJECT/TITLE: Request approval of Amendment 3 to the agreement between Highlands County and Excavation Point, Inc., for the construction of the CR 623 (Kenilworth Blvd) Mill and Resurfacing Project No. 18009, and ITB No. 21-003.

STATEMENT OF ISSUE

Attached for your approval is Amendment 3 between Highlands County and Excavation Point, Inc. to allow the contractor to amend the contract to add shoulder reconstruction at the intersection of CR 623 and Haywood Taylor Boulevard and to add 30 days to the total contract time. The net change order amount will be \$20,255.00.

The Board Attorney has reviewed and approved Agreement 3. Kenya A. Anderson is the project manager for this project. Daniel W. Schroeder, P.E. of AIM Engineering and Surveying, Inc., is the engineer of record.

RECOMMENDED ACTION

Move to approve Amendment 3 to the agreement between Highlands County and Excavation Point, Inc., for the construction of the CR 623 (Kenilworth Boulevard) Mill and Resurfacing Project No 18009, and ITB No. 21-003.

FISCAL IMPACT

The fiscal impact to Fund 151 (Infrastructure Surtax) and the overall budget will be \$20,255.00 as funding for this amendment is available in Project 18009 (CR623 From Haywood Taylor Blvd to Mini Ranch Rd) which was included in the FY 21/22 Adopted Budget, approved on September 21, 2021.

Attachments: [CR 623 Construction Plan Set.pdf](#)
[21-003 Amendment 3 CR 623 Remilling.CEB signed by EPI 08.04.pdf](#)

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS

CONSTRUCTION PLANS

FOR

C.R. 623 (KENILWORTH BOULEVARD) SHOULDER RECONSTRUCTION

FDOT FINANCIAL PROJECT ID 436643-1-54-01

HIGHLANDS COUNTY PROJECT NO. 18009

sunshine state

ONE CALL

811

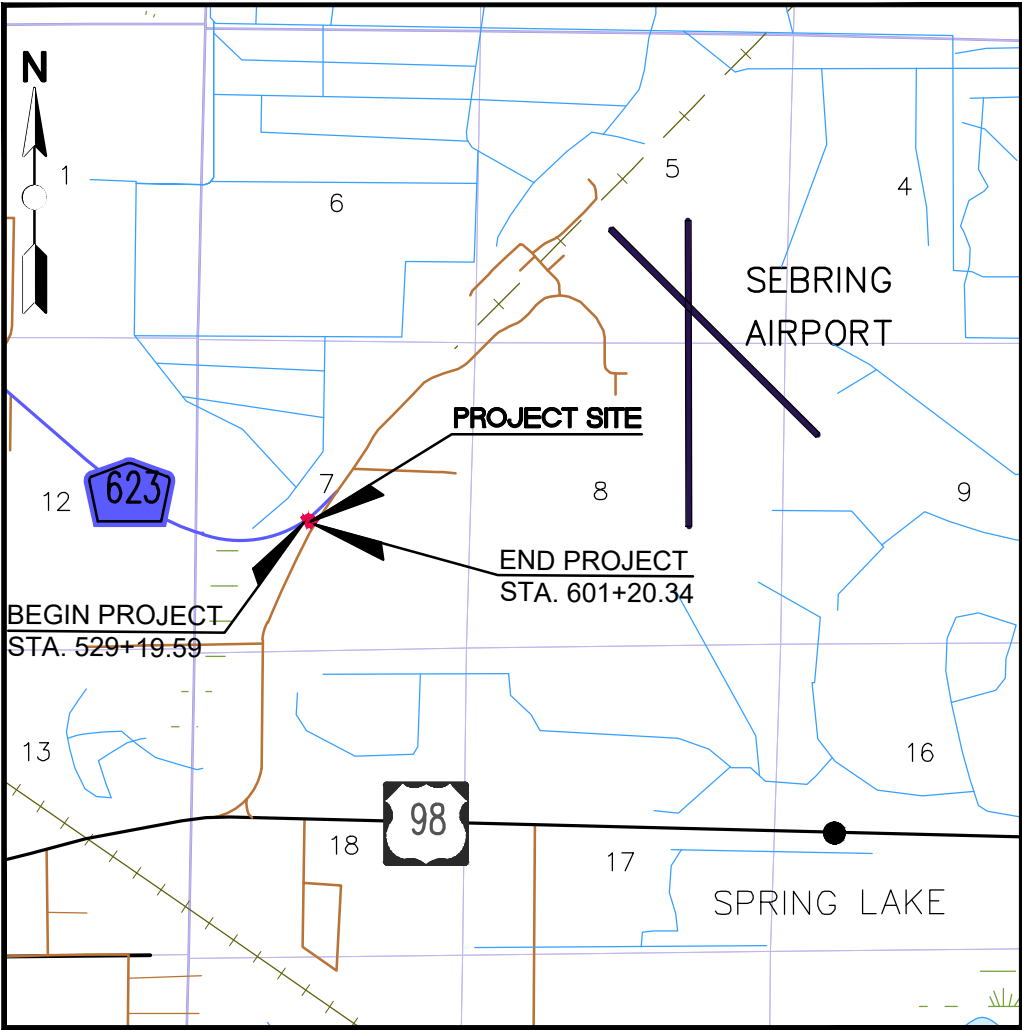
DIAL 811

Local No. 1-800-432-4770

Notification #

Call 48 hours before you dig.

STATE LAW REQUIRES EXCAVATORS TO CALL 811 BEFORE DIGGING PER THE "UNDERGROUND FACILITY DAMAGE PREVENTION AND SAFETY ACT" CHAPTER 556, FLORIDA STATUTES. FAILURE TO CALL CAN RESULT IN FINES FROM \$250 TO \$5,000.



PROJECT LOCATION MAP
(NOT TO SCALE)

GOVERNING STANDARD PLANS:

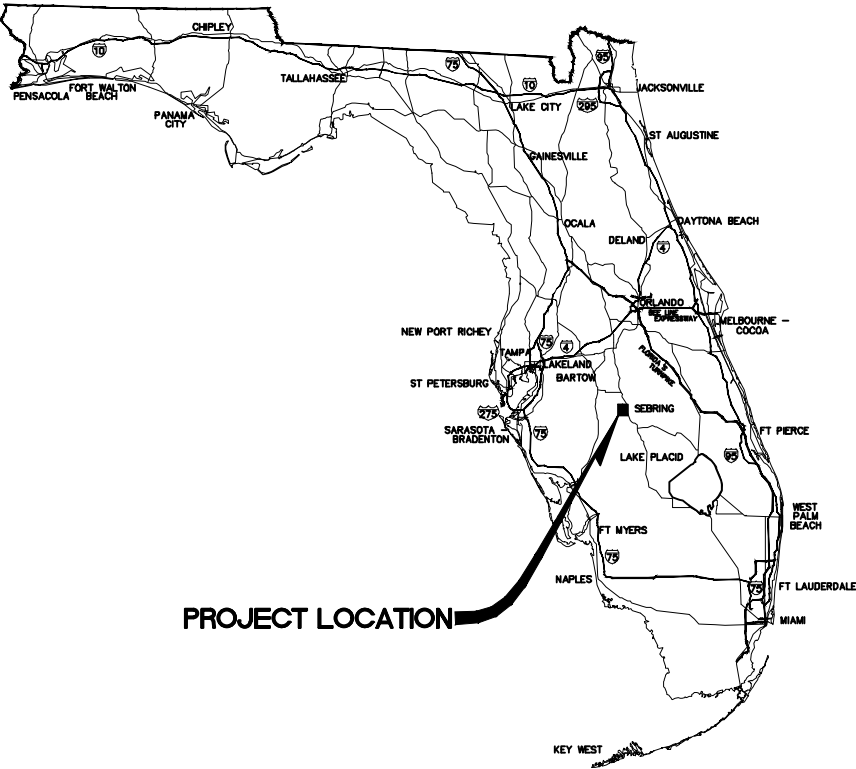
Florida Department of Transportation, FY2022-23 Standard Plans for Road and Bridge Construction and applicable Interim Revisions (IRs).

Standard Plans for Road Construction and associated IRs are available at the following website:
<http://www.fdot.gov/design/standardplans>

GOVERNING SPECIFICATIONS:

Florida Department of Transportation, January 2022 Standard Specifications for Road and Bridge Construction at the following website:
<http://www.fdot.gov/programmanagement/implemented/SpecBooks>

RIGHT-OF-WAY WIDTH =VARIES (50' MIN.)
APPROXIMATE PROJECT LENGTH = 285 LF (0.05 MILE)

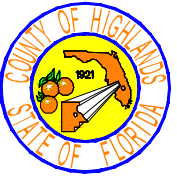


ROADWAY PLANS ENGINEER OF RECORD:

JAMES D. LANGFORD, JR., P.E. NO.: 78402
HIGHLANDS COUNTY ENGINEERING
505 S. COMMERCE AVE.
SEBRING, FL 33870
(863) 402-6877

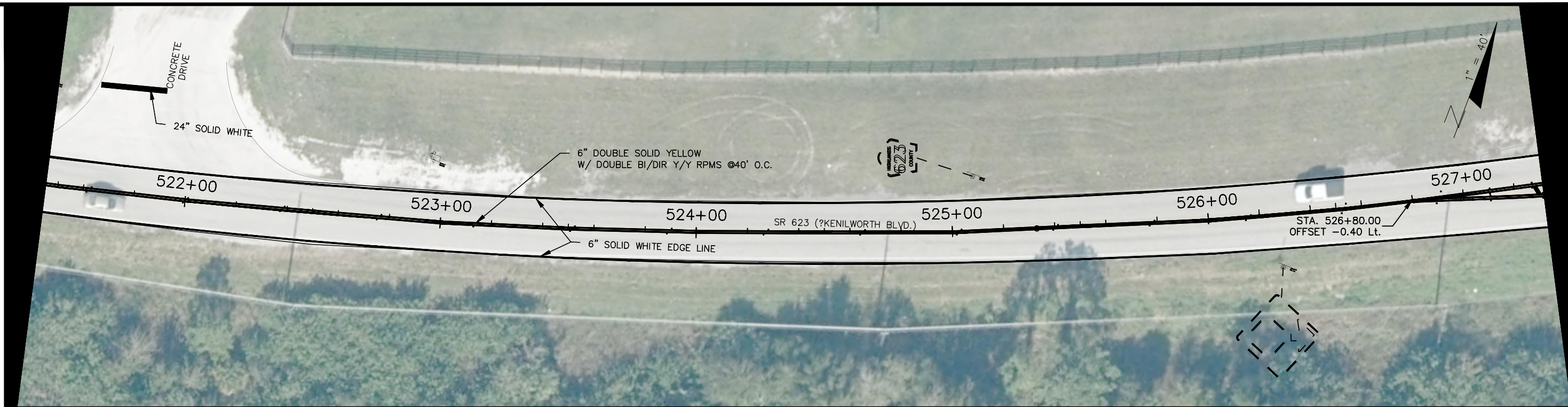
PLANS PREPARED BY HIGHLANDS COUNTY ENGINEERING DEPARTMENT.

ATTENTION IS DIRECTED TO THE FACT THAT THESE PLANS MAY HAVE BEEN ALTERED IN SIZE BY REPRODUCTION. THIS MUST BE CONSIDERED WHEN OBTAINING SCALED DATA.

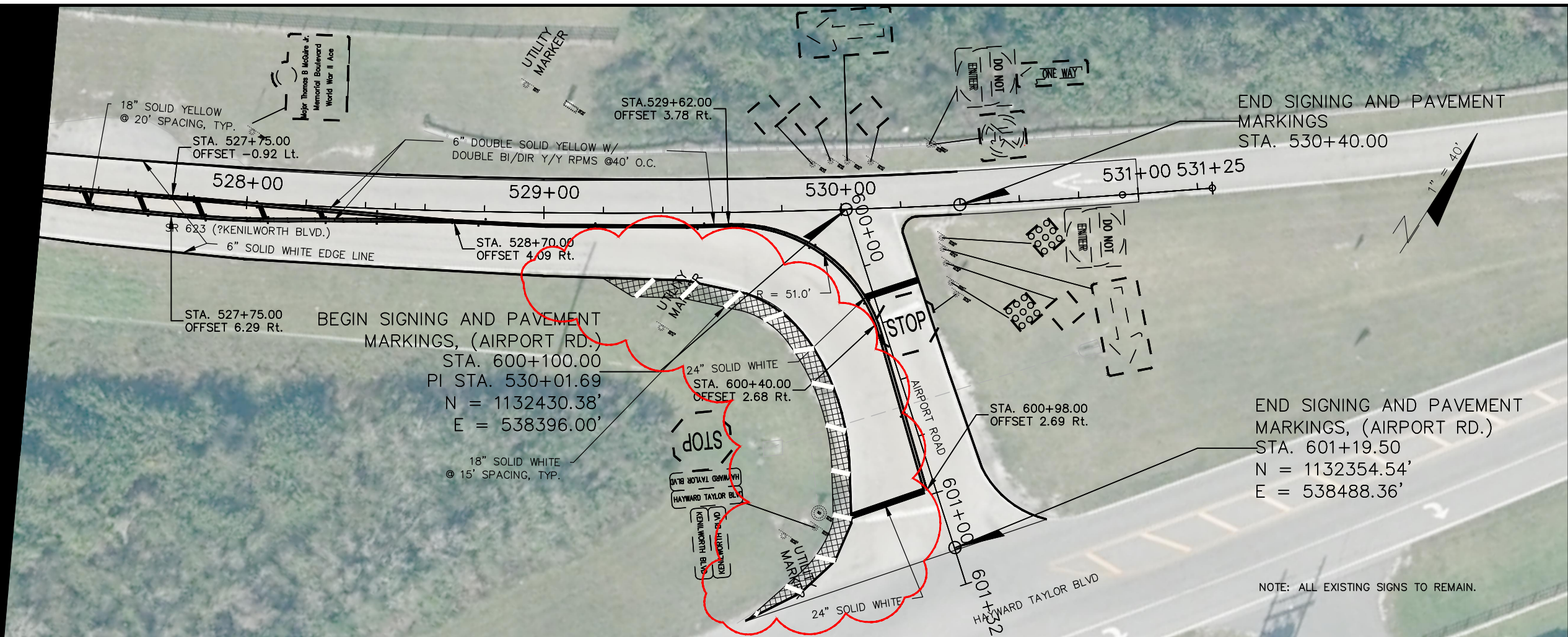
REVISIONS			STATUS	HIGHLANDS COUNTY ENGINEERING DEPARTMENT 505 S. COMMERCE AVENUE SEBRING, FLORIDA 33870			C.R.623 (KENILWORTH BLVD. & AIRPORT ROAD) SHOULDER RECONSTRUCTION COVER		SCALE: HORIZ. N/A VERT. N/A	
DATE	BY	DESCRIPTION							PROJECT NO. 18009	REV. 0
			FOR CONSTRUCTION	APPROVED BY: JAMES D. LANGFORD, JR., P.E. FLORIDA REGISTRATION NO.: 78402		DATE: 7/6/2022			SHEET 1 OF 5	

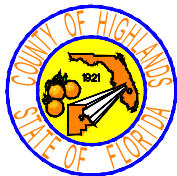
\\PROJECTS\2018\18009 CR 623 Haywood Taylor to Mini Ranch\Drawings\Design\CR 623 Kenilworth Revised 6-29-22\Construction Plans\Cover & Notes.dwg, 1 DOW, Dorey, Bruce Colors As Black Except Gray Colors.ctb

See Below Left

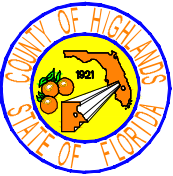


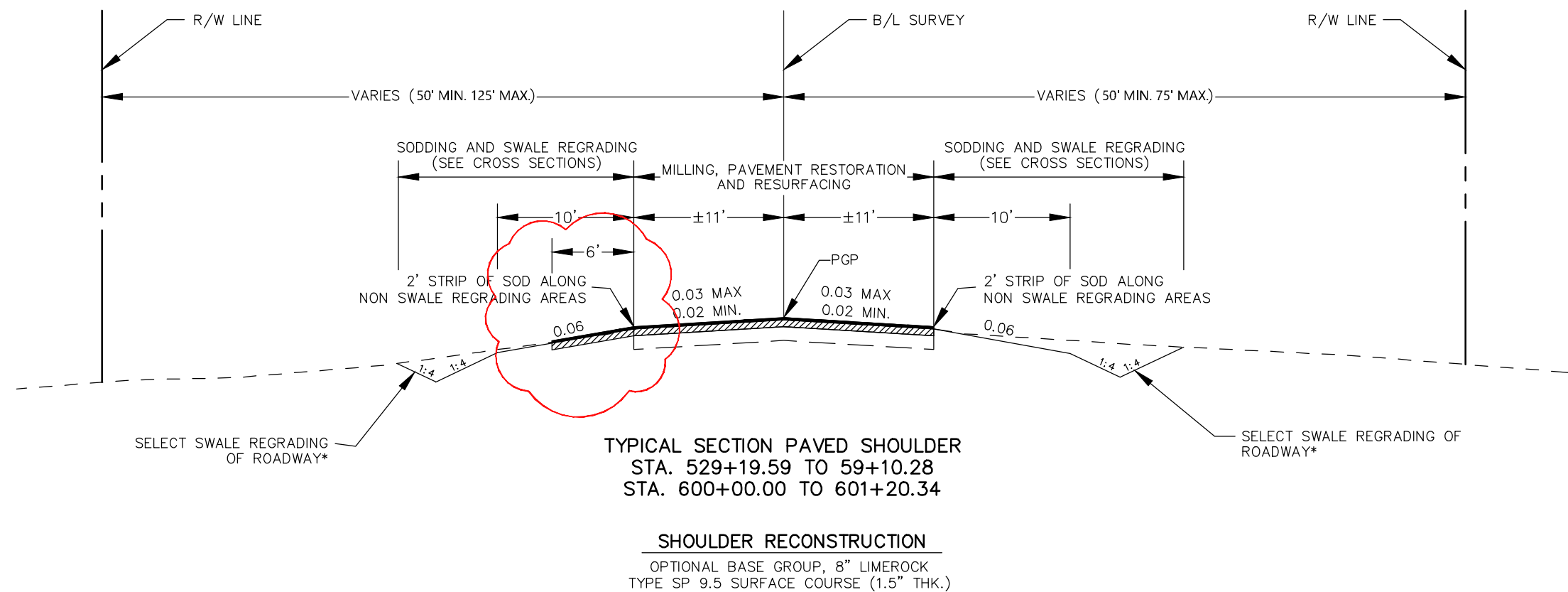
See Above Right



REVISIONS			STATUS	DESIGNED BY: J.D. LANGFORD, JR., P.E. DRAWN BY: BRUCE DOREY CHECKED BY: J.D. LANGFORD, JR., P.E. IN CHARGE: J.D. LANGFORD, JR., P.E. DATE: 7/6/2022	HIGHLANDS COUNTY ENGINEERING DEPARTMENT 505 S. COMMERCE AVENUE SEBRING, FLORIDA 33870		C.R.623 (KENILWORTH BLVD. & AIRPORT ROAD) SHOULDER RECONSTRUCTION PAVEMENT MARKING	SCALE: HORIZ. 1"=40' VERT. N/A	PROJECT NO. 18009	REV. 0	SHEET 5 OF 5
DATE	BY	DESCRIPTION									
G:\PROJECTS\2018\18009 CR 623 Haywood Taylor to Mini Ranch\Drawings\Design\CR 623 Kenilworth Revised 6-29-22\Sign Pavement Markings\Sign & Pavement Marking.dwg, SHT 5, Dorey, Bruce FDOT.stb			FOR CONSTRUCTION		APPROVED BY: JAMES D. LANGFORD, JR., P.E. FLORIDA REGISTRATION NO.: 78402	DATE:					

CR 623 ROAD IMPROVEMENTS			
HIGHLANDS COUNTY PROJECT NO. 18009			
PAY ITEM NO.	SUMMARY OF PAY ITEMS	QUANTITY	UNIT
101-1	MOBILIZATION, SURVEY AND PRE_CONSTRUCTIO VIDEO	1	LS
102-1	MAINTENANCE OF TRAFFIC	1	LS
285-706	OPTIONAL BASE, BASE GROUP 6 (8" COMPACTED THICKNESS)	110	SY
334-1-13-1	SUPERPAVE ASPHALTIC CONCRETE, TYPE SP-9.5, 1½" COMPACTED THICKNESS (RAP 30% MAXIMUM)	11	TN
710-11-224	TEMPORARY PAINTED PAVEMENT MARKINGS, STD, WHITE, SOLID, 18"	78	LF
711-11-224	THERMOPLASTIC, STANDARD, WHITE, SOLID, 18"	78	LF
570-1-2	PERFORMANCE TURF (SOD)	59	SY

REVISIONS			STATUS		DESIGNED BY: J.D. LANGFORD, JR., P.E.		HIGHLANDS COUNTY ENGINEERING DEPARTMENT 505 S. COMMERCE AVENUE SEBRING, FLORIDA 33870			C.R.623 (KENILWORTH BLVD. & AIRPORT ROAD) SHOULDER RECONSTRUCTION SUMMARY OF PAY ITEMS		SCALE: HORIZ. N/A VERT. N/A	
DATE	BY	DESCRIPTION	FOR CONSTRUCTION	DRAWN BY: BRUCE DOREY	PROJECT NO. 18009							REV. 0	
				CHECKED BY: J.D. LANGFORD, JR., P.E.									
				IN CHARGE: J.D. LANGFORD, JR., P.E.									
				DATE: 7/6/2022	APPROVED BY: JAMES D. LANGFORD, JR., P.E. FLORIDA REGISTRATION NO.: 78402								
G:\PROJECTS\2018\18009 CR 623 Haywood Taylor to Mini Ranch\Drawings\Design\CR 623 Kenilworth Revised 6-29-22\Construction Plans\Cover & Notes.dwg, 2 PAY ITEMS, Dorey, Bruce Colors As Black Except Gray Colors.ctb								DATE:		SHEET 2 OF 5			



REVISIONS			STATUS	DESIGNED BY: J.D. LANGFORD, JR., P.E. DRAWN BY: BRUCE DOREY CHECKED BY: J.D. LANGFORD, JR., P.E. IN CHARGE: J.D. LANGFORD, JR., P.E. DATE: 7/6/2022	HIGHLANDS COUNTY ENGINEERING DEPARTMENT 505 S. COMMERCE AVENUE SEBRING, FLORIDA 33870		C.R.623 (KENILWORTH BLVD. & AIRPORT ROAD) SHOULDER RECONSTRUCTION TYPICAL SECTION	SCALE: HORIZ. N/A VERT. N/A	
DATE	BY	DESCRIPTION						PROJECT NO. 18009	REV. 0
G:\PROJECTS\2018\18009 CR 623 Haywood Taylor to Mini Ranch\Drawings\Design\CR 623 Kenilworth Revised 6-29-22\Construction Plans\Cover & Notes.dwg, 11x17 TYP SEC, Dorey, Bruce Colors As Black Except Gray Colors.ctb			FOR CONSTRUCTION		APPROVED BY: JAMES D. LANGFORD, JR., P.E. FLORIDA REGISTRATION NO.: 78402		DATE:	SHEET 3 OF 5	

AMENDMENT 3 TO AGREEMENT

THIS AMENDMENT 3 is made by and between Highlands County, Florida, a political subdivision of the State of Florida, 600 S. Commerce Avenue, Sebring, Florida 33870 (County), and Excavation Point, Inc. (Contractor), and shall modify the terms and conditions of that Agreement between the parties dated November 29, 2021, approved by the County on December 7, 2021 (Agreement).

WHEREAS, pursuant to the Contractor is responsible for milling and resurfacing Kenilworth Boulevard and Mini Ranch Road West and Haywood Taylor Boulevard; and

WHEREAS, the parties have determined that it is in their mutual best interest to amend the Agreement.

NOW THEREFORE, in consideration of the mutual covenants contained herein, the County and Contractor agree as follows:

1. Exhibit "A", Compensation, as provided for in Exhibit "A" of the Agreement and revised pursuant to Amendment 1 dated June 7, 2022 is amended due to the change in scope as provided in ITB 21-003, incorporated as Exhibit "A" as follows:

AMENDMENT NO. 3

Project Name: CR 623 (Kenilworth Boulevard) Mill & Resurfacing
Between Mini Ranch Road West & Haywood Taylor Blvd
FDOT Project No. - FM# 436643-1-54-01, ITB No. 21-003

Shoulder Reconstruction per plan by Highlands County Engineering dated 7/6/22 at Intersection of CR623 (Kenilworth Blvd) and Haywood Taylor Blvd STA 529+19.59 to STA 601+20.34

Item 101-1: Mobilization/Survey/Bond	\$ 1,400.00
Item 102-1: Maintenance of Traffic	\$ 3,100.00
Item 285-706: Optional Base, Base Group 6 110SY @ \$72.73/SY	\$ 8,000.00
Item 334-1-13-1: Superpave AC, Type SP9.5, 1-1/2" 11Ton @ \$430.91/Ton	\$ 4,740.00
Item 710-11-224: Temp Painted PM, STD, White, Solid 18" 78LF @ \$5.39/LF	\$ 420.00
Item 711-11-224: Thermoplastic, STD, White, Solid 18" 78LF @ \$26.54/LF	\$ 2,070.00
Item 570-1-2: Performance Turf, Sod 59SY @ \$8.90/SY	\$ 525.00
TOTAL ADD PER PLAN	\$ 20,255.00

Request contract time extension of **30 days** to complete the above work

2. All of the terms and conditions of the Agreement shall remain in full force and effect, and to the extent of any conflict between this Amendment 1 and any previous Agreements between the parties, this Amendment 1 shall prevail.

IN WITNESS WHEREOF, the parties hereto have set their hands and seal this 16th day of August 2022.

BOARD OF COUNTY COMMISSIONERS OF
HIGHLANDS COUNTY

Kathleen G. Rapp, Chairperson

ATTEST:

Jerome Kaszubowski, Clerk

EXCAVATION POINT, INC.

Print: Tal J. Rancourt

Title: President

STATE OF FLORIDA
COUNTY OF Highladns

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization of Tal J. Rancourt, as President, of Excavation Point, Inc., who personally swore or affirmed that he/she is authorized to execute this Agreement and thereby bind the Corporation, and who is personally known to me or who produced _____ as identification, and who did/did not take an oath this 4 day of August, 2022.

(stamp)

Levi J. Anderson
NOTARY PUBLIC, State of Florida



Levi J. Anderson
Notary Public
State of Florida
Comm# HH023988
Expires 7/27/2024

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: August 16, 2022

PRESENTER: Tanya Cannady, Business Services Director

SUBJECT/TITLE: City of Sebring Community Redevelopment Agency (A Component Unit of the City of Sebring, Florida) Financial Statements FYE 9/30/21

STATEMENT OF ISSUE

City of Sebring Community Redevelopment Agency has submitted their Financial Statements and Independent Auditor's Report for the FYE September 30, 2021.

RECOMMENDED ACTION

Move to accept into the record the Annual Financial Statements and Auditor's Report for FYE September 30, 2021 for City of Sebring Community Redevelopment Agency.

FISCAL IMPACT

There is no fiscal impact to accepting the City of Sebring Community Redevelopment Agency's Financial Statements and Auditor's Report into the record.

Attachments: [City of Sebring CRA Financial Statements FYE 093021 8.16.22.pdf](#)

**CITY OF SEBRING COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)**

FINANCIAL STATEMENTS

FISCAL YEAR ENDED SEPTEMBER 30, 2021



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAAconnect.com

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
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INDEPENDENT AUDITORS' REPORT

Board of Directors
City of Sebring Community
Redevelopment Agency
Sebring, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the general fund of the City of Sebring Community Redevelopment Agency (CRA), a component unit of the City of Sebring, Florida as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the CRA as of September 30, 2021, and the respective changes in financial position and budgetary comparison for the general fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 15, 2022, on our consideration of the CRA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CRA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CRA's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Sebring, Florida
July 15, 2022

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2021**

As management of the City of Sebring Community Redevelopment Agency (CRA), we offer the readers of the CRA's basic financial statements this narrative overview and analysis of the financial activities of the CRA for the year ended September 30, 2021. We encourage readers to consider the information presented here in conjunction with the CRA's financial statements.

Financial Highlights

- The assets of the CRA exceeds its liabilities as of September 30, 2021 by \$1,742,354 (Net Position).
- The CRA's total assets as of September 30, 2021 were \$3,163,157.
- The CRA's total revenue was \$816,071, consisting primarily of CRA Incremental Tax Revenue.
- The CRA's total expenses came to \$750,983.
- The increase in net position was \$65,088.

Overview of Financial Statements

This discussion and analysis is intended to serve as an introduction to the CRA's basic financial statements. The CRA's basic financial statements comprise three components: government-wide financial statements, fund financial statements, and notes to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the CRA's finances using the accrual basis of accounting. The CRA's government-wide financial statements include the following:

- Statement of Net Position – reports the CRA's assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position at the end of the fiscal year and provides information about the nature and amounts of investment of resources and obligations to creditors.
- Statement of Activities – reports the results of activity over the course of the fiscal year. It details the costs associated with operating the CRA and how those costs were funded. It also provides an explanation of the change in net position from the previous fiscal year-end to the current fiscal year-end.
- The basic financial statements also include notes that provide required disclosures and other information necessary to gather the full meaning of the material presented in the statements.

The analysis of net position, revenue, and expenses are detailed and provide a comprehensive portrayal of financial conditions and related trends. The analysis includes all assets and liabilities using the accrual basis of accounting. Accrual accounting is similar to the accounting used by most private sector companies. Accrual accounting recognizes revenue and expenses when earned or incurred regardless of when cash is received or paid.

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2021**

Our analysis presents the CRA's net position, which can be thought of as the difference between what the CRA owns (assets) and what the CRA owes (liabilities). The net position analysis will allow the reader to measure the health or financial position of the CRA. The CRA's net position consists of restricted net position that can only be spent for specific purposes because of constraints imposed by external sources (such as grantors, bondholders, and higher levels of government), or imposed by constitutional provisions or enabling legislation.

Over time, significant changes to the CRA's net position are an indicator of whether its financial health is improving or deteriorating. To fully assess the financial health of any CRA, the reader must also consider other nonfinancial factors such as fluctuations in the local economy.

The government-wide financial statements can be found on pages 8 through 9 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The CRA, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The CRA is accounted for as a governmental fund.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

The CRA adopts an annual appropriated budget. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with the budget.

The governmental fund financial statements can be found on pages 10 through 11 of this report

Notes to the Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2021**

Government-Wide Financial Analysis

Summary of Net Position:

	2021	2020
ASSETS		
Current Assets	\$ 3,163,157	\$ 1,730,835
LIABILITIES		
Current Liabilities	29,348	53,569
Noncurrent Liabilities	1,391,455	-
Total Liabilities	1,420,803	53,569
Net Position		
Restricted for Community Redevelopment	\$ 1,742,354	\$ 1,677,266

Assets increased \$1,432,322 from the prior year related to an increase in assets available for sale for property purchased for redevelopment. Liabilities increased by \$1,367,234 from the prior year related to debt incurred to purchase assets available for sale. There was an increase in net position of \$65,088 in the current year.

Summary of Revenues, Expenses, and Changes in Net Position:

	2021	2020
REVENUES		
Taxes	\$ 801,647	\$ 775,657
Intergovernmental	25,000	-
Investment Earnings	(10,965)	19,577
Miscellaneous	389	1,000
Total Revenues	816,071	796,234
EXPENSES		
Economic Development	750,983	789,181
CHANGE IN NET POSITION	65,088	7,053
Net Position - Beginning of Year	1,677,266	1,670,213
NET POSITION - END OF YEAR	\$ 1,742,354	\$ 1,677,266

In fiscal year 2021, total revenue was \$816,071, while total expenses were \$750,983. This resulted in a total net position of \$1,742,354.

The taxable value of property located within the CRA District increased \$4,302,824 in fiscal year 2021 resulting in Ad Valorem proceeds decreasing \$25,990 over the previous year. Investment earnings

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2021**

decreased \$30,542 due to a decrease in the value of assets available for sale, for a total fiscal year 2021 revenue decrease of \$19,837.

Expenses decreased \$38,198 in fiscal year 2021 due largely to decreased expenses for contributions toward the City's capital projects, offset by an increase in grants awarded during the year and professional services. A comparison of expenses by category is as follows:

	<u>2021</u>	<u>2020</u>	<u>Change</u>
Contributions to the City:			
Capital Projects	\$ 27,795	\$ 311,383	\$ (283,588)
Other Projects	25,000	40,000	(15,000)
Grant Programs	151,077	99,426	51,651
Other Expenses	547,111	338,372	208,739
Total Expenses	<u>\$ 750,983</u>	<u>\$ 789,181</u>	<u>\$ (38,198)</u>

Governmental Fund Financial Analysis

General Fund

The general fund reported ending fund balance of \$3,133,809, an increase of \$1,444,991 over the prior year. The entire fund balance is restricted for community redevelopment. The significant changes in general fund activity are discussed in the government-wide analysis above.

General Fund Budgetary Highlights

The General Fund budget to actual statement is presented in the basic financial statements. The schedule shows the original adopted budget, the final budget, actual results, and the positive or negative variance between the final budget and actual results. After the original budget is approved, it may be amended for various reasons such as unanticipated revenues, unforeseen expenditures, or new grant awards.

- The actual net change in the fund balance of the General Fund compared to the final budget was a positive variance of \$2,756,315.
- General Fund revenues were \$9,424 more than the final budgeted amount.
- Actual expenditures in the General Fund were \$2,746,891 less than the final budget. Significant variances are due to projects that were budgeted but did not occur in the current year.

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2021**

Economic Factors and Next Year's Budget and Rates

The City of Sebring Community Redevelopment Agency (CRA) is reported as a discretely presented component unit of the City of Sebring. Its annual budget was approved on September 14, 2020. The following factors were considered in preparing the CRA's budget for the 2022 fiscal year:

- The City of Sebring is the largest city in Highlands County.
- An economic forecast estimates the City's population growth to be 4.6% per year for the remainder of the decade.
- Property values are forecast to increase by 8.5% in fiscal year 2022.

The CRA is committed to the redevelopment of the downtown district and undertaking initiatives that augment the permanent and visiting populace in order to compete with surrounding markets. The CRA has taken a progressive approach to redevelopment in the area by focusing their efforts on the acquisition and redevelopment of prime properties within the district. At present the CRA has acquired (5) parcels that are poised for redevelopment within the downtown core. These vacant, blighted properties will be redeveloped into food and drink establishments that will encourage additional pedestrian and vehicular traffic to increase the economic vitality of the district. The CRA also recently secured \$6 million in debt to invest into the district.

The CRA recently updated their redevelopment master plan that will be utilized to guide the CRA's efforts for the next 20 years. The updated master plan extended the operations of the CRA until 2043, and highlighted projects, initiatives, and objectives to progress the district.

A key project for the City and the CRA is the redevelopment of the City's waterfront park area located on the shores of the City's centerpiece, Lake Jackson. The waterfront redevelopment project is a key revitalization effort for the City as the existing waterfront is underutilized due to inadequate design and discordant features. Lake Jackson is the waterfront bookend of the downtown Sebring Circle, and the focus of the waterfront redevelopment project in order to offer the community a variety of commercially standard recreational amenities. The goal of the project is to create a focal waterfront amenity for Sebring and create a public space for recreation that is a connection to downtown. The CRA completed the draft design of the project and is working with the City towards the next step in the process to revitalize the park.

Requests for Information

This financial report is designed to provide a general overview of the CRA's finances for all those with an interest. Questions concerning any of the information provided on this report or requests for additional information should be addressed as follows:

Kristie Vazquez
Executive Director
City of Sebring Community
Redevelopment Agency
309 Circle Park Drive
Sebring, Florida 33870.

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

ASSETS

Cash and Investments	\$ 1,710,073
Assets Available for Sale	<u>1,453,084</u>
Total Assets	<u>3,163,157</u>

LIABILITIES

Accounts Payable	27,035
Accrued Liabilities	2,313
Noncurrent Liabilities:	
Due Within One Year:	461,455
Due in More than One Year	<u>930,000</u>
Total Liabilities	<u>1,420,803</u>

NET POSITION

Restricted for Community Redevelopment	<u>1,742,354</u>
Total Net Position	<u><u>\$ 1,742,354</u></u>

See accompanying Notes to Financial Statements.

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2021**

EXPENSES

Economic Development	\$ 750,983
----------------------	------------

GENERAL REVENUES

Taxes	801,647
Intergovernmental	25,000
Investment Earnings	(10,965)
Miscellaneous	389
Total General Revenues	816,071

CHANGE IN NET POSITION

65,088

Net Position - Beginning of Year

1,677,266

NET POSITION - END OF YEAR

\$ 1,742,354

See accompanying Notes to Financial Statements.

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
BALANCE SHEET
GENERAL FUND
SEPTEMBER 30, 2021**

ASSETS

Cash and Investments	\$ 1,710,073
Assets Available for Sale	<u>1,453,084</u>
Total Assets	<u><u>\$ 3,163,157</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts Payable	\$ 27,035
Accrued Liabilities	<u>2,313</u>
Total Liabilities	29,348
Fund Balance:	
Restricted for Community Redevelopment	<u>3,133,809</u>
Total Liabilities and Fund Balance	<u><u>\$ 3,163,157</u></u>

RECONCILIATION OF FUND BALANCE TO NET POSITION

Fund Balance - General Fund	\$ 3,133,809
-----------------------------	--------------

**AMOUNTS REPORTED FOR GOVERNMENTAL ACTIVITIES IN THE
STATEMENT OF NET POSITION ARE DIFFERENT BECAUSE:**

Certain liabilities are not due and payable in the current period, and, therefore, are not reported in the funds.	
Notes Payable	(1,380,000)
Compensated absence are not due and payable in the current period and, therefore, are not reported in the fund financial statements.	<u>(11,455)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 1,742,354</u></u>
--	----------------------------

See accompanying Notes to Financial Statements.

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021**

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 801,647	\$ 801,647	\$ 801,647	\$ -
Intergovernmental	5,000	5,000	25,000	20,000
Miscellaneous:				
Investment Earnings	-	-	(10,965)	(10,965)
Other	-	-	389	389
Total Revenues	<u>806,647</u>	<u>806,647</u>	<u>816,071</u>	<u>9,424</u>
EXPENDITURES				
Current:				
Personnel Expenditures	191,240	193,640	192,007	1,633
Professional Services	258,000	268,000	183,117	84,883
Operating Expenditures	347,480	208,994	99,084	109,910
Events	20,000	20,000	17,493	2,507
Promotional Marketing	7,500	10,236	10,110	126
Payments to the City - Operating	25,000	25,000	25,000	-
Grant Programs	61,500	196,132	151,077	45,055
Payments to the City - Capital Projects	680,700	2,518,572	27,795	2,490,777
Debt Service:				
Principal	315,227	120,000	120,000	-
Interest	-	17,897	17,897	-
Other Debt Service	-	39,500	27,500	12,000
Total Expenditures	<u>1,906,647</u>	<u>3,617,971</u>	<u>871,080</u>	<u>2,746,891</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,100,000)	(2,811,324)	(55,009)	2,756,315
OTHER FINANCING SOURCES				
Proceeds from Issuance of Debt	-	1,500,000	1,500,000	-
NET CHANGE IN FUND BALANCE	(1,100,000)	(1,311,324)	1,444,991	2,756,315
Fund Balance - Beginning of Year	<u>1,688,818</u>	<u>1,688,818</u>	<u>1,688,818</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 588,818</u>	<u>\$ 377,494</u>	<u>\$ 3,133,809</u>	<u>\$ 2,756,315</u>

See accompanying Notes to Financial Statements.

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2021**

**AMOUNTS REPORTED FOR GOVERNMENTAL ACTIVITIES IN THE
STATEMENT OF ACTIVITIES ARE DIFFERENT BECAUSE:**

Net Change in Fund Balance - General Fund	\$ 1,444,991
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. The following are differences in the treatment of long-term debt and related items.

Proceeds from Borrowing	(1,500,000)
Payments on Debt	120,000

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Net Change in Accrued Compensated Absences	97
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

	\$ 65,088
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**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The City of Sebring Community Redevelopment Agency (CRA), a component unit of the City of Sebring, was established by City Resolution on September 1, 1981, as authorized by Chapter 163, Florida Statutes, to grow and develop the City of Sebring. The CRA's mission is:

- To bring about the economic revitalization of an established target area.
- To create a re-investment environment that attracts private investors into the area.
- To promote improvements within the redevelopment area through renovation and restoration of buildings, as well as to encourage new construction.
- To acquire the funding necessary to make the infrastructure improvements necessary to attract investment dollars and improve the assessed taxable value of district properties.
- To assist the Chamber of Commerce and Downtown Merchants in their efforts to market the downtown businesses.

The CRA district encompasses the downtown circle extending to the lake front; includes the blocks on either side of South Commerce Street to Highlands Avenue; extends north to Eucalyptus Street encompassing Park, Maple, Pomegranate, North Ridgewood, Grapefruit and Lemon Avenues; and jumps across the rail line to include much of the Washington Heights neighborhood. The area also includes nearby industrial uses and deteriorated residential areas in need of redevelopment in the vicinity of downtown Sebring. The district is approximately 650 acres which includes streets and rights-of-way.

The CRA is governed by a board that is comprised of seven community members that live or work in the City of Sebring. The commissioners are appointed by the City of Sebring City Council. Staff of the CRA are employed by the City of Sebring. The CRA is considered to be a discretely presented component unit in the City's financial statements.

As required by accounting principles generally accepted in the United States of America, these financial statements present the CRA and component units for which the CRA is financially accountable. The application of these criteria provides for identification of any entities for which the CRA is financially accountable and other organizations that the nature and significance of their relationship with the CRA are such that exclusion would cause the CRA's basic financial statements to be misleading or incomplete. Based on the application of these criteria, the CRA has determined that there are no component units.

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation

The accounts of the CRA are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Currently, the CRA has only one fund, the General Fund. The General Fund is a major fund and is the operating fund of the CRA. It is used to account for all financial resources and expenditures.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on activities of the CRA. The CRA reports only governmental activities; it does not have any business-type activities.

Government-Wide and Fund Financial Statements

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues consist of charges for services, grants and contributions that are restricted to meeting an operational or capital requirement of a particular function. Payments received from taxes, insurance proceeds and other items not properly included as program revenues are reported as general revenues.

Separate financial information is provided for the governmental fund.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the CRA considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets and Budgetary Data

The Following are the procedures in establishing the budget:

The CRA's executive director prepares the annual fiscal operating budget. The proposed budget is then presented to the CRA's board of directors for changes and final approval. Once adopted, the budget serves as legal authorization for expenditures.

Formal budgetary integration is employed as a management control device during the year for all governmental fund types. Budgets for the general fund are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

Incremental Property Tax Revenue

The CRA's primary source of revenue is tax-increment funding. This revenue is computed by applying the respective tax rates for the City and Highlands County (County) multiplied by the increased value of property tax located within the boundaries of the redevelopment areas of the CRA in excess of the base property value.

The tax levy is established prior to October 1 of each year and the Highlands County Property Appraiser incorporates the millages established by the City and County into the total tax levy. All property is reassessed according to its fair value on January 1 of each year. All taxes are due and payable on November 1 (levy date) of each year or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, and 1% in the month of February. The taxes paid in March are without discount.

Delinquent taxes on real property bear interest of up to 18% per year. On or prior to June 1 following the tax year, certificates are sold for all delinquent taxes on real property. Application for a tax deed on any unredeemed tax certificates may be made by the certificate holder after a period of two years. Unsold certificates are held by the County.

Assets Available for Sale

Assets available for sale including land, buildings and improvements are recorded at the lower of cost or net realizable value. Cost is determined by acquisition price if purchased, or at estimated acquisition value at the date of contribution, if contributed.

At September 30, 2021, \$1,453,084 represents the value of the property that is held for resale.

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

It is the CRA's policy to permit full-time employees to accumulate limited amounts of earned vacation leave and earned sick leave. Upon separation from service, employees receive payment for all unused vacation leave. No sick leave benefits of any kind are granted upon termination of employment and therefore no liability is recorded for unpaid accumulated sick leave. Vacation pay is reported as an expense and liability when earned by the employee in the government-wide and proprietary fund financial statements and is considered a current liability. The liability for compensated absences is liquidated in the fund in which an employee's payroll expense is normally recorded.

Fund Balances

Governmental fund equity is classified as fund balance. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. "Not in spendable form" includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and generally long-term items such as advances to other funds or amounts that are required to be maintained intact (corpus of a permanent fund).

Restricted – Amounts that can be spent only for specific purposes stipulated by (a) external resources providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes determined by a formal action (resolution) of the Board, the CRA's highest level of decision-making authority. Commitments may be changed or lifted only by the Board taking the same formal action (resolution) that imposed the constraints originally. Resources accumulated pursuant to stabilization arrangements are reported in this category only if they are specific and nonrecurring.

Assigned – Amounts intended to be used by the CRA for specific purposes. According to the CRA's fund balance policy, this includes spendable fund balance amounts established by the Board or CRA Management that are neither restricted nor committed. The CRA's fund balance policy does not describe the specific action required to assign fund balance.

Unassigned – Includes the residual classification for the general fund. This classification represents fund balance that is spendable and that has not been restricted, committed, or assigned to specific purposes within the general fund.

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balances (Continued)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the CRA considers restricted to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the CRA considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

The CRA's fund balance is restricted for community redevelopment.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the CRA or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 DEPOSITS AND INVESTMENTS

Cash and cash equivalents as of September 30, 2021 consisted of:

Deposits	\$ 1,058,934
Florida PRIME	651,139
Total	<u>\$ 1,710,073</u>

Custodial Credit Risk is defined as the risk that, in the event of failure of the counterparty, the CRA will not be able to recover the value of its deposits and securities that are in the possession of an outside party. Bank balances of the CRA's deposits at September 30, 2021 were \$1,058,934.

All balances in excess of the Federal Deposit Insurance Corporation (FDIC) for demand and time deposits are fully collateralized pursuant to Chapter 280, Florida Statutes. The City's investment policy requires that the deposit be entirely covered by federal depository insurance or by collateral pledged with the State Treasurer pursuant to Chapter 280, Florida Statutes. Under this Chapter, in the event of default by a participating financial institution (a qualified public depository), all participating institutions are obligated to reimburse the governmental entity for the loss. Other than the preceding, the CRA has no policy on custodial credit risk.

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

The CRA invests funds throughout the year with Florida PRIME, an investment pool administered by the State Board of Administration, under the regulatory oversight of the state of Florida. Investments in Florida PRIME are made pursuant to Chapter 125.31, Florida Statutes. The investments are not categorized because they are not evidenced by securities that exist in physical or book entry form.

Throughout the year and as of September 30, 2021, Florida PRIME contained certain floating and adjustable rate securities which were indexed based on the prime rate and/or one and three-month London Interbank Offered Rate (LIBOR) rates. These investments represented 4.4% of Florida PRIME's portfolio at September 30, 2021.

Florida PRIME meets all of the necessary criteria to elect to measure all of the investments in Florida PRIME at amortized cost, as a cash equivalent.

The dollar weighted average days to maturity (WAM) of Florida PRIME as of September 30, 2021 was 49 days. Next interest rate reset dates for floating securities are used in the calculation of the WAM. The weighted average life (WAL) of the Florida PRIME at September 30, 2021 was 64 days. Investments in Florida PRIME must carry an "AAAm" rating from Standard and Poor's. On September 30, 2021, Standard and Poor's Ratings Services assigned the Florida PRIME an "AAAm" principal stability funding rating.

With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days."

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2021, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

NOTE 3 COMMITMENTS

The following is a summary of the projects in process and other commitments remaining at September 30, 2021:

	Commitment Authorized	Expended to September 30, 2021	Remaining Commitment
General Fund:			
Parking Lot Improvements	\$ 141,159	\$ 90,525	\$ 50,634

Other significant commitments include encumbrances outstanding totaling \$88,530.

NOTE 4 LONG-TERM DEBT

Long-term liability activity for the CRA for the year ending September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year	Long-Term Portion
<u>Governmental Activities</u>						
Direct Placements	\$ -	\$ 1,500,000	\$ 120,000	\$ 1,380,000	\$ 450,000	\$ 930,000
Compensated Absences	11,552	11,455	11,552	11,455	11,455	-
Total	<u>\$ 11,552</u>	<u>\$ 1,511,455</u>	<u>\$ 131,552</u>	<u>\$ 1,391,455</u>	<u>\$ 461,455</u>	<u>\$ 930,000</u>

For governmental activities, compensated absences are liquidated by the General Fund.

**CITY OF SEBRING
COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE
CITY OF SEBRING, FLORIDA)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

NOTE 4 LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the debt outstanding as of September 30, 2021 were as follows:

Year Ending <u>September 30,</u>	Direct Placements		
	Principal	Interest	Total
2022	\$ 450,000	\$ 21,704	\$ 471,704
2023	460,000	13,438	473,438
2024	470,000	4,990	474,990
Total	<u>\$ 1,380,000</u>	<u>\$ 40,132</u>	<u>\$ 1,420,132</u>

Direct Placement – Capital Improvement Revenue Note, Series 2020

\$1,500,000 Capital Improvement Revenue Note, Series 2020, payable at 1.82% to Truist Bank; annual principal payments between \$120,000 and \$470,000 beginning February 1, 2021 through April 1, 2024; interest paid monthly; secured by incremental tax revenues. In the event of default, the Note shall bear interest at the default rate and all payments made on the note during such period shall be applied first to interest and then to principal.

\$ 1,380,000

NOTE 5 RISK MANAGEMENT

The CRA 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 disasters. To protect against this risk the CRA is insured through the City's policy with Public Risk Management of Florida (PRM). The CRA is liable for the risk of loss of \$10,000 per occurrence. Insurance settlements have not exceeded insurance coverage in any of the three prior fiscal years.

NOTE 6 SUBSEQUENT EVENTS

On May 27, 2022, the CRA entered into a direct placement agreement with a financial institution for \$6 million, the Capital Improvement and Refunding Revenue Note, Series 2022. The 2022 note refunded the 2020 Capital Improvement Revenue Note and will be used to finance the cost of various community redevelopment projects within the CRA district. Interest at 4% is payable semi-annually, with annual principal installments beginning April 1, 2023, with a final payment due April 1, 2042.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
City of Sebring Community
Redevelopment Agency
Sebring, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the general fund of the City of Sebring Community Redevelopment Agency (CRA), a component unit of the City of Sebring, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements, and have issued our report thereon dated July 15, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the CRA's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the CRA's internal control. Accordingly, we do not express an opinion on the effectiveness of the CRA's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the CRA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CRA's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CRA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Sebring, Florida
July 15, 2022



MANAGEMENT LETTER

Board of Directors
City of Sebring Community
Redevelopment Agency
Sebring, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Sebring Community Redevelopment Agency (CRA), a component unit of the City of Sebring, as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated July 15, 2022.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated July 15, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Information regarding the specific legal authority for the entity is contained in Note 1 to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the CRA has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions(s) met. In connection with our audit, we determined that the CRA did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the CRA. It is management's responsibility to monitor the CRA's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)(2), Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. The CRA contains no component units.

Special District Specific Information

As required by Section 218.39 (3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the CRA reported:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as 3.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 0.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$138,306.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$0.
- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as \$0.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, can be found in the Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund.

Additional Matters

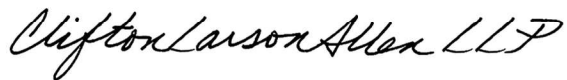
Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants

City of Sebring, Florida
Community Redevelopment Agency
and the Florida Auditor General

the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the CRA's Board of Directors and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Sebring, Florida
July 15, 2022



INDEPENDENT ACCOUNTANTS' REPORT

Board of Directors
City of Sebring Community
Redevelopment Agency
and the Florida Auditor General
Sebring, Florida

We have examined the City of Sebring Community Redevelopment Agency's (CRA) compliance with Section 218.415, Florida Statutes, regarding the investment of public funds, and Sections 163.387(6) and (7), Florida Statutes, regarding community redevelopment agencies, during the year ended September 30, 2021. Management of the CRA is responsible for the CRA's compliance with the specified requirements. Our responsibility is to express an opinion on the CRA's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the CRA complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the CRA complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

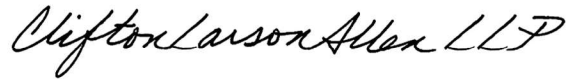
We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the CRA's compliance with specified requirements.

In our opinion, the CRA complied, in all material respects, with Section 218.415, Florida Statutes, regarding the investment of public funds; and Sections 163.387(6) and (7), Florida Statutes, regarding community redevelopment agencies; during the year ended September 30, 2021.

Board of Directors
City of Sebring Community
Redevelopment Agency
and the Florida Auditor General

This report is intended solely for the information and use of the CRA and the Auditor General, state of Florida, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Sebring, Florida
July 15, 2022

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: August 16, 2022

PRESENTER: David Nitz, OMB Manager
Angela Bollinger, Sr. Budget Analyst

SUBJECT/TITLE: Request adoption of Resolution 21-22-155 for Budget Amendment 21-22-115 to Adjust and Close Projects 15072, 18034 and 20007.

STATEMENT OF ISSUE

This budget amendment is necessary to make adjustments to clean up accounts and remove balances to close Projects 15072, 18034 and 20007 in the current fiscal year 21/22.

RECOMMENDED ACTION

Move to adopt resolution 21-22-155 for budget amendment 21-22-115.

FISCAL IMPACT

The fiscal impact for FY 21/22 is a decrease to the Fund 401 (Solid Waste) in the amount of (\$962.50), Fund 151 (Infrastructure Surtax) in the amount of (\$14,240.13) and Fund 355 (HCFPIRN LTD Capital) in the amount of (\$123,506.76) with an overall net budget decrease of (\$138,709.39).

Attachments: [21-22-115 Non SBD Project Cleanup_Close \(BA\).pdf](#)
[21-22-115R Non SBD Project Cleanup_Close \(Resolution\).pdf](#)

August 3, 2022

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

(Transfers over \$5,000 require Board approval)

DATE: 7/27/2022

SUBMITTED BY: OMB

FUND(S): 401; 151; 355 FUND TITLE(S): Solid Waste; Infrastructure Surtax; HCFPIRN LTD Capital COST CENTER(S) #: 4210; 2672A; 2685
PROJECT(S) #: 15072; 18034; 20007 PROJECT TITLE(S): Co. Camera Sys.; Fire/EMS Admin Bldg; Spring Lk Airport ST 20 COST CENTER TITLE(S): Refuse Disposal System; Facilities Management 151; HCFPIRN LTD Capital Exps
*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	401		3999100Z	Project Fd Bal Forward	15072	1,694.52		962.50	732.02
E	401	4210	54600Z	Project Repair & Maintenance	15072	0.00	392.89		392.89
E	401	4210	56400Z	Project Equipment	15072	1,694.52		1,355.39	339.13
R	151		3999100Z	Project Fd Bal Forward	18034	14,724.97		14,240.13	484.84
E	151	2672A	56200Z	Project Buildings	18034	14,724.97		14,240.13	484.84
R	355		3999100Z	Project Fd Bal Forward	18034	49,993.45		49,706.76	286.69
E	355	2685	56200Z	Project Buildings	18034	51,793.45		49,706.76	2,086.69

REASON: To clean up accounts in accordance with actual expenditures and remove balances to close out projects.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 21-22-115

TRANSFER TYPE:

Approval

ACTION:

Denial

Board Approved Denied
County Administrator Approved Denied

XX ITEM TO ITEM
RESERVE
XX BY RESOLUTION
SUPPLEMENTAL BUDGET

SIGNATURE: _____

DATE: / /

Signature: _____

Posted by Clerk: _____

BOARD OF COUNTY COMMISSIONERS

PAGE 2 of 2

BUDGET AMENDMENTS

REQUEST NUMBER 21-22-115

[illegible]

Form Revised 10/11/2010

RESOLUTION NO. 21-22-155

A RESOLUTION OF HIGHLANDS COUNTY, FLORIDA PERTAINING TO BUDGET AMENDMENT 21-22-115 TO THE SOLID WASTE, THE HCFPIRN LTD CAPITAL, AND THE INFRASTRUCTURE SURTAX FUNDS; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR APPROVAL OF BUDGET AMENDMENT; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Florida Statutes, Section 129.06, (Execution and Amendment of Budget) provides that the Board of County Commissioners may by resolution amend its budget; and

WHEREAS, Highlands County has determined that the following budget amendment is necessary and proper within the Solid Waste, the HCFPIRN LTD Capital, and the Infrastructure Surtax Funds.

NOW, THEREFORE, BE IT RESOLVED BY HIGHLANDS COUNTY, FLORIDA AS FOLLOWS:

SECTION 1. Legislative Findings and Intent. Highlands County has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

SECTION 2. Approval of Budget Amendment. Budget Amendment 21-22-115 is hereby approved and authorized to make adjustments to clean up accounts and remove balances to close projects 15072, 18034 and 20007 in the current fiscal year 21/22 for a net decrease in the amount of \$138,709.39.

SECTION 3. Implementation of Administrative Actions. The County Administrator is hereby authorized and directed to take such action as may be deemed necessary and appropriate in order to implement the provisions of this Resolution. The County Administrator may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

SECTION 4. Savings Clause. All prior actions of Highlands County pertaining to the budget amendment approved hereby, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 5. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the County Administrator and County Attorney, may be corrected.

SECTION 6. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 7. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 8. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 16th day of August, 2022.

HIGHLANDS COUNTY, FLORIDA

By: _____
Kathleen G. Rapp, Chairperson

ATTEST:

Jerome Kaszubowski, Clerk of Court

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: Aug 16, 2022

PRESENTER: David Nitz, OMB Manager

SUBJECT/TITLE: Request approval of Budget Amendment 21-22-118 for 3rd quarter FY 22 reemployment charges.

STATEMENT OF ISSUE

The Unemployment Compensation charges for the Board of County Commissioners for the 3rd quarter of FY 21/22 are \$4,913.00. The Cost Centers listed on the attached budget amendment have unemployment claims being charged against them that currently do not have funds available as Board departments do not budget for unemployment charges unless there were anticipated reductions to staff as part of the FY 21/22 Adopted Budget. Budget Amendment 21-22-118 will transfer funds from the Central Services (Insurance account) in the General Fund and the Regular Salaries & Wages account for the Solid Waste and Building Funds to the affected departments' Unemployment Compensation account to pay for the 3rd quarter's unemployment claims for FY 21/22.

RECOMMENDED ACTION

Move to approve budget amendment 21-22-118 for the 3rd quarter unemployment claims for FY 21/22.

FISCAL IMPACT

There is no fiscal impact to Fund 005 (General) or the overall budget. This budget amendment is transferring funds from cost center 2111 (Central Services) to cost center 2700 (County Planning) in the amount of \$2,200.00. In addition, there is no fiscal impact to Fund 401 (Solid Waste) or the overall budget as this budget amendment is realigning \$346.00 in cost center 4210 (Refuse Disposal System). Lastly, there is no fiscal impact to Fund 180 (Building) or the overall budget as this budget amendment is realigning \$2,367.00 in cost center 3440A (Building Division) from account 51200 (Regular Salaries & Wages) to account 52500 (Unemployment Compensation).

Attachments: [21-22-118 Reemployment Tax - 3rd Q 22 \(BA\).pdf](#)

August 4, 2022

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

(Transfers over \$5,000 require Board approval)

DATE: 8/4/2022

SUBMITTED BY: OMB

FUND(S): 005, 180, 401 FUND TITLE(S): General, Building, Solid Waste COST CENTER(S) #: 2111, 2700, 3440A, 4210

PROJECT(S) #: PROJECT TITLE(S): COST CENTER TITLE(S): Central Svcs, Planning, Building Division, Refuse Disposal System
*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	005	2111	54500	Insurance		894,553.11		2,200.00	892,353.11
E	005	2700	52500	Unemployment Compensation		48.64	2,200.00		2,248.64
E	180	3440A	51200	Regular Salary & Wages		517,528.00		2,367.00	515,161.00
E	180	3440A	52500	Unemployment Compensation		789.00	2,367.00		3,156.00
E	401	4210	51200	Regular Salary & Wages		557,811.61		346.00	557,465.61
E	401	4210	52500	Unemployment Compensation		72.39	346.00		418.39
									0.00
									0.00

REASON: To adjust the budget for reemployment claims for the 3rd Quarter of FY 21/22.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 21-22-118

TRANSFER TYPE:

Approval

ACTION:

XX ITEM TO ITEM
RESERVE
BY RESOLUTION
SUPPLEMENTAL BUDGET

Board Approved Denied
County Administrator Approved Denied

Denial

SIGNATURE:

Signature:

DATE: / /

Posted by Clerk:

Form Revised 08/05/2020

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: August 16, 2022

PRESENTER: Liz Barber, Legislative Affairs & Grants Coordinator
Clinton Howerton, County Engineer

SUBJECT/TITLE: Request adoption of Resolution 21-22-158, pertaining to the Department of Transportation Safe Streets for All (SS4A) Action Plan grant.

STATEMENT OF ISSUE

In conjunction with the county's federal grant consultants, Merchant McIntyre, the Legislative Affairs & Grants Coordinator has been working with the County's directors and division staff to locate and match federal grants that can directly assist our county to meet our goals and prosper.

The Department of Transportation's Safe Streets and Roads for All (SS4A) federal grants program was established to take action against the rise in deaths on streets and roads. The federal government plans to fund up to \$1 billion in SS4A-applicable projects by the end of this year or early 2023 to those who qualify, with applications due mid-September.

The SS4A grants require a federally-approved Action Plan for traffic safety, which the County does not have available at our disposal at this time. This grant will allow us to complete an Action Plan that meets the Fed's standard, and will allow us to qualify to apply for an implementation grant of up to \$50,000,000 in future grant cycles.

Therefore, we respectfully ask that the commissioners move to approve this resolution to show support of this forthcoming grant application.

RECOMMENDED ACTION

Move to adopt Resolution 21-22-158, pertaining to the Department of Transportation Safe Streets for All (SS4A) Action Plan grant.

Attachments: [Res. 21.22.158_SS4A_Grant.SGS.pdf](#)

RESOLUTION NO. 21-22-158

A RESOLUTION OF HIGHLANDS COUNTY, FLORIDA PERTAINING TO THE DEPARTMENT OF TRANSPORTATION SAFE STREETS AND ROADS FOR ALL (SS4A) PLANNING GRANT; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR COMMITMENT; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, approximately twenty-three people are killed in traffic-related accidents every year in Highlands County and

WHEREAS, fatalities and serious injuries caused by traffic-related accidents are devastating and a serious public safety concern that necessitates public action; and

WHEREAS, Highlands County recognizes that traffic-related fatalities and serious injuries are preventable, not inevitable; and

WHEREAS, the Department of Transportation provides a grant program for securing action plan grants with the goal of reducing traffic related fatalities; and

WHEREAS, Highlands County has determined that it is in its best interest of the public safety for it to apply for and secure a Department of Transportation SS4A Action Plan Grant.

NOW, THEREFORE, BE IT RESOLVED BY HIGHLANDS COUNTY, FLORIDA AS FOLLOWS:

SECTION 1. Legislative Findings and Intent. Highlands County has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

SECTION 2. Commitment.

A. Highlands County hereby commits to developing a Comprehensive Safety Action Plan to identify and implement programs, designed to reduce the potential for serious traffic-related injuries and fatalities.

B. Highlands County hereby commits to the goals of "Vision Zero" and pledges to work towards the objective of zero deaths in Highlands County by the year of 2027.

SECTION 3. Implementation of Administrative Actions. The County Administrator is hereby authorized and directed to take such action as may be deemed

necessary and appropriate in order to implement the provisions of this Resolution. The County Administrator may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

SECTION 4. Savings Clause. All prior actions of Highlands County pertaining to the Department of Transportation SS4A Planning Grant, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 5. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the County Administrator and County Attorney, may be corrected.

SECTION 6. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 7. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 8. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this ____ day of _____, 2022.

HIGHLANDS COUNTY, FLORIDA

By: _____
Kathleen G. Rapp, Chairperson

ATTEST:

Jerome Kaszubowski, Clerk of Court

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: Aug 16, 2022

PRESENTER: Paul Blackman, Sheriff

SUBJECT/TITLE: Request adoption of Resolution 21-22-159 for Budget Amendment 21-22-119 to appropriate Grant Funds to Project 21106 SCAAP 2020.

STATEMENT OF ISSUE

Highlands County has been awarded \$27,648 from the Bureau of Justice Assistance for the 2020 State Criminal Alien Assistance Program (SCAAP). This resolution and budget amendment are necessary to remove the original budgetary estimates in the amount of \$20,000.00 and appropriate the actual awarded funds in the amount of \$27,648.00 into Project 21106 SCAAP 2020 for a net Fiscal Impact of \$7,648.00.

RECOMMENDED ACTION

Move to adopt resolution 21-22-159 for budget amendment 21-22-119 to appropriate budgeted grant/project funds to Project 21106 SCAAP 2020.

FISCAL IMPACT

The fiscal impact is an increase to the General Fund (005) and the overall budget in the amount of \$7,648; these funds were awarded above the budgetary estimate in the FY 21/22 Adopted Budget that was accounted for in the amount of \$20,000.00.

Attachments: [21-22-119 Sheriff Project 21106 SCAAP 2020 \(BA\).pdf](#)
[21-22-119R Sheriff Project 21106 SCAAP 2020 \(Resolution\).pdf](#)
[AWARD ACCEPTANCE.08 03 22.pdf](#)

August 9, 2022

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

(Transfers over \$5,000 require Board approval)

DATE: 8/8/2022

SUBMITTED BY: Sheriff

FUND(S): 005 FUND TITLE(S): General COST CENTER(S) #: 3323, 3326

PROJECT(S) #: 21106 PROJECT TITLE(S): SCAAP 2020 COST CENTER TITLE(S): Detention and Correction, Detention & Corrections Other

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	005		3312902Z	SCAAP Program Revenue		20,000.00		20,000.00	0.00
R	005		3312902Z	SCAAP Program Revenue	21106	0.00	27,648.00		27,648.00
									0.00
E	005	3326	54900Z	Project Other Chg & Obligations		20,000.00		20,000.00	0.00
E	005	3323	51001Z	Project Personal Services Elected	21106	0.00	27,648.00		27,648.00
									0.00

REASON: To remove the estimated grant funds set up during the budget process and appropriate the actual grant/project funds awarded for SCAAP 2020 (21106) on 6/15/22.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 21-22-119

TRANSFER TYPE:

Approval

ACTION:

Board Approved Denied
County Administrator Approved Denied

ITEM TO ITEM
RESERVE
XX BY RESOLUTION
SUPPLEMENTAL BUDGET

Denial

SIGNATURE: _____

DATE: / /

Signature: _____

Posted by Clerk: _____

Form Revised 08/05/2020

RESOLUTION NO. 21-22-159

A RESOLUTION OF HIGHLANDS COUNTY, FLORIDA PERTAINING TO BUDGET AMENDMENT 21-22-119 TO THE GENERAL FUND; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR APPROVAL OF BUDGET AMENDMENT; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Florida Statutes, Section 129.06, (Execution and Amendment of Budget) provides that the Board of County Commissioners may by resolution amend its budget; and

WHEREAS, Highlands County has determined that the following budget amendment is necessary and proper within the General Fund.

NOW, THEREFORE, BE IT RESOLVED BY HIGHLANDS COUNTY, FLORIDA AS FOLLOWS:

SECTION 1. Legislative Findings and Intent. Highlands County has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

SECTION 2. Approval of Budget Amendment. Budget Amendment 21-22-119 is hereby approved and authorized to remove the original budgetary estimates in the amount of \$20,000.00 and appropriate the actual awarded funds in the amount of \$27,648.00 into Project 21106 SCAAP 2020 to be received from the Bureau of Justice Assistance for a net Fiscal Impact of \$7,648.00.

SECTION 3. Implementation of Administrative Actions. The County Administrator is hereby authorized and directed to take such action as may be deemed necessary and appropriate in order to implement the provisions of this Resolution. The County Administrator may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

SECTION 4. Savings Clause. All prior actions of Highlands County pertaining to the budget amendment approved hereby, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 5. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the County Administrator and County Attorney, may be corrected.

SECTION 6. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 7. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 8. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 16th day of August 2022.

HIGHLANDS COUNTY, FLORIDA

By: _____
Kathleen G. Rapp, Chairperson

ATTEST:

Jerome Kaszubowski, Clerk of Court

✓ Award Letter

June 15, 2022

Dear Robin Reed,

On behalf of Attorney General Merrick B. Garland, it is my pleasure to inform you that the Office of Justice Programs (OJP) has approved the application submitted by HIGHLANDS, COUNTY OF for a Payment Award (non-grant) under the funding opportunity entitled 2020 BJA FY 2020 State Criminal Alien Assistance Program Program Requirements and Application Instructions. The approved payment amount is \$27,648.

Review the award instrument below carefully and familiarize yourself with all requirements before accepting your payment award. The award instrument includes the payment award offer and award acceptance. In connection with this payment award, references to the term "award" should be understood as this payment award.

To accept the award, the Authorized Representative(s) must accept all parts of the award offer in the Justice Grants System (JustGrants), including by executing the required declaration and certification, within 45 days from the award date.

Congratulations on your payment award.

Maureen Henneberg
Deputy Assistant Attorney General

✓ Award Information

This award is offered subject to the conditions or limitations set forth in the award instrument.

Recipient Information

Recipient Name

HIGHLANDS, COUNTY OF

UEI

DVGCM AE96DX5

Street 1

600 S COMMERCE AVE STE B233

Street 2**City**

SEBRING

State/U.S. Territory

Florida

Zip/Postal Code

33870

Country

United States

County/Parish

Province

**Award Details****Payment Award Date**

6/15/22

Award Type

Initial

Award Number

15PBJA-20-RR-00303-SCAA

Supplement Number

00

Payment Award Amount

\$27,648.00

Funding Instrument Type

Reimbursement

Assistance Listing Number Assistance Listings Program Title

16.606

Statutory Authority

The FY 2020 program is authorized by 8 U.S.C. § 1231(i) and Consolidated Appropriations Act, 2020, Pub. L. No. 116-93, 133 Stat 2317, 240. See also 28 U.S.C. § 530C(a).



I have read and understand the information presented in this section of the award instrument.

✓ Award Conditions

This award is offered subject to the conditions or limitations set forth in the award instrument.



In accepting this award, the recipient declares and certifies, among other things, that any payment made will be used only for "correctional purposes", as required by 8 U.S.C. § 1231(i)(6).



In accepting this award, the recipient declares and certifies, among other things, that it has current information in the System for Award Management, as indicated in 2 C.F.R. Part 25.

☒ *I have read and understand the information presented in this section of the award instrument.*

✓ SCAAP Certifications

SCAAP Applicant Government and Submitting Government Official

On behalf of myself and the applicant government, and in support of this application to the FY 2020 program, I certify to OJP, under penalty of perjury, that the information on the applicant government and the submitting government official entered above as part of this online application to the FY 2020 program is true and correct to the best of my knowledge and belief, based upon diligent inquiry and review, and is provided in accordance with the requirements, definitions, and instructions set out in the OJP document entitled [State Criminal Alien Assistance Program: FY 2020 Program Requirements and Application Instructions](#). I further certify that I have the legal authority to make this certification to OJP, including from the chief executive of the applicant government.

I understand and acknowledge that OJP will rely upon this and all other certifications in this online application as material representations in any decision to make a SCAAP payment to the applicant government in response to this application.

I understand and acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the applicant "State" or "unit of local government" to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and §§ 3801-3812). I also understand and acknowledge that payments under OJP programs such as SCAAP, including

certifications provided in connections with such payments, are subject to review by USDOJ, including by OJP and the USDOJ Office of the Inspector General.

SCAAP Information on "Eligible Inmates"

On behalf of myself and the applicant government, and in support of this application to the FY 2020 program, I certify to OJP, under penalty of perjury, that the information on "eligible inmates" entered or uploaded as part of this online application to the FY 2020 program-- (1) was determined and is reported here using due diligence, and in accordance with the requirements, definitions, and instructions set out in the OJP document entitled [State Criminal Alien Assistance Program: FY 2020 Program Requirements and Application Instructions](#), and (2) is true and correct to the best of my knowledge and belief, based upon diligent inquiry and review. I further certify that I have the legal authority to make this certification to OJP, including from the chief executive of the applicant government.

I understand and acknowledge that OJP will rely upon this certification as a material representation in making any SCAAP payment under the FY 2020 program, and that this certification is subject to review by USDOJ. I also understand that, if this certification is false or otherwise inaccurate or misleading (including because of omission of a material fact), both I and the applicant government may be subject to criminal prosecution, civil penalties, and/or administrative remedies, including as described in the certification in this online application as to the "Applicant Government and Submitting Government Official."

SCAAP Information on "Correctional Officers" and "Facilities"

On behalf of myself and the applicant government, and in support of this application to the FY 2020 program, I certify to OJP, under penalty of perjury, that the information on "correctional officers" and "correctional facilities" entered or uploaded as part of this online application to the FY 2020 program-- (1) was determined and is reported here using due diligence, and in accordance with the requirements, definitions, and instructions set out in the OJP document entitled [State Criminal Alien Assistance Program: FY 2020 Program Requirements and Application Instructions](#), and (2) is true and correct to the best of my knowledge and belief, based upon diligent inquiry and review. I further certify that I have the legal authority to make this certification to OJP, including from the chief executive of the applicant government.

I understand and acknowledge that OJP will rely upon this certification as a material representation in making any SCAAP payment under the FY 2020 program, and that this certification is subject to review by USDOJ. I also understand that, if this certification is false or otherwise inaccurate or misleading (including because of omission of a material fact), both I and the applicant government may be subject to criminal prosecution, civil penalties, and/or administrative remedies, including as described in the certification in this online application as to the "Applicant Government and Submitting Government Official."



I have read and understand the information presented in this section of the award instrument.

SCAAP Use Of Funds

In accepting this award, the recipient declares and certifies, among other things, that any payment made will be used only for “correctional purposes,” as required by 8 U.S.C. § 1231(i)(6). Please select at least one of the options below to indicate that payment will be used for one of the following allowable “correctional purposes.”

- ☒ Salaries for corrections officers
- ☒ Overtime costs
- ☐ Corrections work force recruitment and retention
- ☐ Construction of corrections facilities
- ☐ Training/education for offenders
- ☐ Training for corrections officers related to offender population management
- ☐ Consultants involved with offender population
- ☒ Medical and mental health services
- ☐ Vehicle rental/purchase for transport of offenders
- ☐ Prison industries
- ☒ Pre-release/reentry programs
- ☐ Technology involving offender management/inter-agency information sharing
- ☐ Disaster preparedness continuity of operations for corrections facility

☒ *I have read and understand the information presented in this section of the award instrument.*

Award Acceptance

Declaration and Certification to the U.S. Department of Justice as to Acceptance

By checking the declaration and certification box below, I--

A. Declare to the U.S. Department of Justice (DOJ), under penalty of perjury, that I have authority to make this declaration and certification on behalf of the applicant.

B. Certify to DOJ, under penalty of perjury, on behalf of myself and the applicant,

to the best of my knowledge and belief, that the following are true as of the date of this award acceptance: (1) I have conducted or there was conducted (including by applicant's legal counsel as appropriate and made available to me) a diligent review of all terms and conditions of, and all supporting materials submitted in connection with, this award, including any assurances and certifications (including anything submitted in connection therewith by a person on behalf of the applicant before, after, or at the time of the application submission and any materials that accompany this acceptance and certification); and (2) I have the legal authority to accept this award on behalf of the applicant.

C. Accept this award on behalf of the applicant.

D. Declare the following to DOJ, under penalty of perjury, on behalf of myself and the applicant: (1) I understand that, in taking (or not taking) any action pursuant to this declaration and certification, DOJ will rely upon this declaration and certification as a material representation; and (2) I understand that any materially false, fictitious, or fraudulent information or statement in this declaration and certification (or concealment or omission of a material fact as to either) may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the applicant to civil penalties and administrative remedies under the federal False Claims Act (including under 31 U.S.C. §§ 3729-3730 and/or §§ 3801-3812) or otherwise.

Agency Approval

Title of Approving Official	Name of Approving Official	Signed Date And Time
Deputy Assistant Attorney General	Maureen Henneberg	6/14/22 1:13 PM

Authorized Representative

☒ Declaration and Certification

Entity Acceptance

Title of Authorized Entity Official

Business Administrator

Name of Authorized Entity Official

Robin Reed

Signed Date And Time

8/3/2022 2:08 PM

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: Aug 16, 2022

PRESENTER: David Nitz, OMB Manager

SUBJECT/TITLE: Request approval of Budget Amendment 21-22-120 to realign budget in cost center 2107 Human Resources.

STATEMENT OF ISSUE

Due to the Board of County Commissioners' decision to hire an outside consultant to assist in the procurement of the next County Administrator, the Human Resources operating budget has been depleted. This budget amendment will realign funding within cost center 2107 (Human Resources) to provide adequate funding for the balance of the year in the Operating Expenditure category.

RECOMMENDED ACTION

Move to approve budget amendment 21-22-120 to realign budget funding in cost center 2107.

FISCAL IMPACT

There is no fiscal impact to Fund 005 (General) or the overall budget. This budget amendment is merely realigning funding in Cost Center 2107 (Human Resources) by transferring \$25,000 from account 51200 (Regular Salaries & Wages) to account 53100 (Professional Services).

Attachments: [21-22-120 Human Resources Add'l Funding \(BA\).pdf](#)

BOARD OF COUNTY COMMISSIONERS

REVIEWED
O.M.B DEPARTMENT

August 9, 2022

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BUDGET AMENDMENTS

(Transfers over \$5,000 require Board approval)

DATE: 8/5/2022

SUBMITTED BY: OMB

FUND(S): 005 FUND TITLE(S): General COST CENTER(S) #: 2107

PROJECT(S) #: PROJECT TITLE(S): COST CENTER TITLE(S): Human Resources

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	005	2107	51200	Regular Salaries & Wages		265,808.00		25,000.00	240,808.00
E	005	2107	53100	Professional Services		0.00	25,000.00		25,000.00
									0.00
									0.00
									0.00
									0.00
									0.00

REASON: To realign funding within cost center 2107 due to unanticipated employee search expenditures.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 21-22-120

TRANSFER TYPE:

Approval

ACTION:

Board Approved Denied
County Administrator Approved Denied

XX ITEM TO ITEM
RESERVE
BY RESOLUTION
SUPPLEMENTAL BUDGET

Denial

SIGNATURE:

Signature:

DATE: / /

Posted by Clerk:

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: August 16, 2022

PRESENTER: Lucy Castillo, Housing Programs Coordinator

SUBJECT/TITLE: Request Approval for Budget Amendment 20-21-113 to clean up Project 18366 and close out FY 19/20.

STATEMENT OF ISSUE

The State Housing Initiatives Partnership (SHIP) is funded by the State of Florida Housing Trust Fund which derives its revenues from documentary stamp fees resulting from real estate transactions. State funds are distributed to Florida Counties based upon population. No revenue from local ad valorem taxes is used for these purposes.

Budget Amendment 20-21-113 is being proposed to zero out all accounts in Project 18366 SHIP Phase 27 and close out FY 19/20 of the SHIP program.

RECOMMENDED ACTION

Move to approve Budget Amendment 20-21-113 SHIP Project 18366 to Clean up SHIP Admin accounts and close out FY 19/20 of the SHIP program.

FISCAL IMPACT

There is no fiscal impact to Fund 166 (SHIP) or the overall budget. This budget amendment is to clean up and zero out cost center 5366 (SHIP Admin) and close out FY 19/20.

Attachments: [21-22-113 SHIP Project 18366 Cleanup \(BA\).pdf](#)

August 2, 2022

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

(Transfers over \$5,000 require Board approval)

DATE: 7/26/2022

SUBMITTED BY: OMB

FUND(S): 166 FUND TITLE(S): SHIP COST CENTER(S) #: 5366

PROJECT(S) #: 18366 PROJECT TITLE(S): SHIP Phase 27 COST CENTER TITLE(S): SHIP Administrative

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	166	5366	51200Z	Project Regular Salaries	18366	28,678.67	429.81		29,108.48
E	166	5366	51300Z	Project Other Salaries	18366	0.00	1,638.75		1,638.75
E	166	5366	52100Z	Project FICA Taxes	18366	1,662.00	315.00		1,977.00
E	166	5366	52200Z	Project Retirement Contribution	18366	2,351.00	798.59		3,149.59
E	166	5366	52300Z	Project Life & Health Insurance	18366	5,208.00	2,608.23		7,816.23
E	166	5366	52400Z	Project Workers' Comp	18366	37.00	3.02		40.02
E	166	5366	54000Z	Project Travel & Per Diem	18366	384.00		384.00	0.00

REASON: To realign Project 18366 SHIP ADMIN funds to zero out all accounts.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 21-22-113

TRANSFER TYPE:

Approval

ACTION:

Denial

Board

County Administrator

Approved

Denied

Approved

Denied

XX ITEM TO ITEM

RESERVE

BY RESOLUTION

SUPPLEMENTAL BUDGET

SIGNATURE: _____

Signature: _____

DATE: / /

Posted by Clerk: _____

Form Revised 08/05/2020

BOARD OF COUNTY COMMISSIONERS

PAGE 2 of 2

BUDGET AMENDMENTS

REQUEST NUMBER 21-22-113

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	166	5366	54100Z	Project Communications	18366	1,013.00		884.98	128.02
E	166	5366	54400Z	Rental & Leases - Project	18366	344.00		310.92	33.08
E	166	5366	54500Z	Insurance	18366	875.00		875.00	-
E	166	5366	54600Z	Project Repair & Maintenance	18366	475.00		475.00	-
E	166	5366	54900Z	Proj. Other Charges & Obligations	18366	100.00		100.00	-
E	166	5366	55100Z	Project Office Supplies	18366	500.00	1.50		501.50
E	166	5366	55200Z	Project Operating Supplies	18366	914.00		898.36	15.64
E	166	5366	55211Z	Project Gas & Oil	18366	138.00		99.64	38.36
E	166	5366	55403Z	Project Education & Training	18366	500.00		500.00	-
E	166	5366	55404Z	Project Dues & Memberships	18366	500.00		300.00	200.00
E	166	5366	59000	Other Uses	18366	967.00		967.00	-
									-
									-
									-
									-
									-

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: Aug 16, 2022 9:00 AM

PRESENTER: Clinton Howerton Jr., P.E., County Engineer

SUBJECT/TITLE: Request adoption of Resolution 21-22-157, pertaining to the re-imposition of the Solid Waste Special Assessment

STATEMENT OF ISSUE

Highlands County Code of Ordinances, Chapter 8.5, Solid Waste, Article III, Assessment, authorizes the annual imposition of a solid waste assessment for the purpose of providing for solid waste and recyclable materials collection services, disposal services, facilities and programs and the operation and management of a sanitary landfill within the County. The County desires to re-impose its annual solid waste assessment outside of the rates established in prior annual assessment Resolutions for funding solid waste and recyclable materials collection services, disposal services, facilities and programs and the operation and management of a sanitary landfill within the County. Due to a contractual increase as result of consumer price index and fuel index increases, there will be a 3% increase to the solid waste collections contracted rate. The operational expenses have also increased for the solid waste department during this time. The proposed adjustment of the annual solid waste assessment is to increase 3%, from \$210.00/unit to \$216.30/unit (a \$6.30 per year) to account for these increases.

RECOMMENDED ACTION

Move to adopt Resolution 21-22-157, re-imposing the Solid Waste Assessment as presented in the provided resolution.

FISCAL IMPACT

The fiscal impact is an increase of approximately \$242,310 in assessment revenue to fund 401/Solid Waste Enterprise Fund.

Attachments: [Resolution 21.22.157_FINAL solid waste assessment.pdf](#)

RESOLUTION NO. 21-22-157
(FINAL Solid Waste Assessment Fiscal Year 2022-23)

A RESOLUTION OF THE HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS (COUNTY), PERTAINING TO THE RE-IMPOSITION OF THE SOLID WASTE SPECIAL ASSESSMENT; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR IMPOSITION AND COMPUTATION OF THE SOLID WASTE ASSESSMENT; PROVIDING FOR CERTIFICATION OF ASSESSMENT ROLL; PROVIDING FOR METHOD OF COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Highlands County Code of Ordinances, Chapter 8.5, Solid Waste, Article III, Assessment (hereafter referred to as the "County Code" or "Ordinance"), authorizes the annual imposition of a solid waste assessment for the purpose of providing for solid waste and recyclable materials collection services, disposal services, facilities and programs and the operation and management of a sanitary landfill within the County; and

WHEREAS, the solid waste assessment is imposed each fiscal year in an equitable and efficient method of allocating and apportioning, based on residential dwelling units, in order to pay for the cost of providing solid waste and recyclable materials collection services, disposal services, facilities and programs and the operation and management of a sanitary landfill within the County; and

WHEREAS, on August 3, 2021, the County adopted the updated final Solid Waste assessment through Resolution No. 20-21-131 ("Updated Final Solid Waste Assessment Resolution"); and

WHEREAS, the Updated Final Solid Waste Assessment Resolution contemplated an annual increase in increments of not more than three percent (3%) each fiscal year, for the five (5) years following fiscal year 2021-2022, provided a public hearing is conducted prior to September 1 of each such year with the adoption of a Resolution reflecting the approved increase; and

WHEREAS, the legislative determinations of special benefit and fair apportionment embodied in the County's Code, and the Updated Final Solid Waste Assessment Resolution are affirmed and incorporated herein by reference; and

WHEREAS, following a public hearing, on July 19, 2022, the County adopted Resolution No. 21-22-141, pertaining to the contemplated three percent (3%) increase of the Solid Waste assessment for Fiscal Year 2022-23; and

WHEREAS, as set forth in Chapter 8.5, Article III (3), Section 8.5-46, of the Highlands County Code of Ordinances, the County Administrator caused a notice to be published, in a newspaper of general circulation in the County, advertising the public hearing to be held related to the proposed increase in the Fire Protection Assessment for Fiscal Year 2022-23, proof of publication attached hereto as **Exhibit “A”**; and

WHEREAS, in order to impose a Solid Waste Assessment for the Fiscal Year beginning October 1, 2022, the County Code require the County to adopt an Annual Assessment Resolution which establishes the rates of assessment and approves the assessment roll for the upcoming Fiscal Year, with such amendments as the County deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, by this final annual Solid Waste Assessment Resolution for Fiscal Year 2022-23, the County desires to impose the annual Solid Waste assessment pursuant to and in accordance with the increase parameters set forth in the Updated Final Solid Waste Assessment Resolution for the funding solid waste and recyclable materials collection services, disposal services, facilities and programs and the operation and management of a sanitary landfill within the County.

NOW, THEREFORE, BE IT RESOLVED BY HIGHLANDS COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. Legislative Findings and Intent. Highlands County has complied with all requirements and procedures of Florida law in processing this Resolution. The above findings are hereby adopted.

SECTION 2. Imposition and Computation of Solid Waste Assessment.

A. The following Solid Waste Assessment shall be imposed within the County in accordance with the County’s Code and the Updated Final Solid Waste Assessment Resolution and shall continue each year until discontinued or changed:

Property Category	Rate Per Dwelling Unit
Residential	\$216.00

B. The above stated Solid Waste Assessment rate may be increased annually in increments of not more than three percent (3%) each fiscal year, for the five (5) fiscal years following fiscal year 2021-2022, provided a public hearing is conducted prior to September 1 of each such year with the adoption of a Resolution reflecting the approved increase. Notice of the public hearing required hereunder shall be provided by publication only pursuant to Highlands County Code of Ordinances, Section 8.5-46.

SECTION 3. Certification of Assessment Roll. The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in Section 8.5-45 of the Highlands County Code of Ordinances (“Assessed Property”), shall be delivered to the

Tax Collector for collection using the Uniform Assessment Collection Act, as provided in the Code, for the Fiscal Year beginning October 1, 2022. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate of Non-Ad Valorem Assessment Roll in substantially the form attached hereto as **Exhibit “B”**.

SECTION 4. Method of Collection. It is hereby declared that the Solid Waste Assessment imposed on Assessed Property in the County shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2022. Solid Waste Assessments shall constitute a lien upon the Assessed Property and shall be equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien for a Solid Waste Assessment shall be deemed perfected upon the County’s adoption of this Annual Assessment Resolution. Upon perfection, the lien for a Solid Waste Assessment shall attach to the Assessed Property as of the prior January 1, the lien date for ad valorem taxes imposed under the tax roll.

SECTION 5. Application of Assessment Proceeds. Proceeds derived by the County from the solid waste assessment will be utilized for the provision of solid waste and recyclable materials collection services, disposal services, facilities and programs and the operation and management of a sanitary landfill within the County. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund solid waste and recyclable materials collection and disposal services, facilities and programs and the operation and management of a sanitary landfill within the County.

SECTION 6. Savings Clause. All prior actions of Highlands County pertaining to the solid waste assessment, which is the subject of this Resolution, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 7. Scrivener’s Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the County Administrator and County Attorney, may be corrected.

SECTION 8. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 9. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 10. Effective Date. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 16th day of August 2022.

**HIGHLANDS COUNTY BOARD OF
COUNTY COMMISSIONERS**

Kathleen G. Rapp, Chairperson

ATTEST:

Jerome Kaszubowski, Clerk of Court

Exhibit "A"
Proof of Publication

AFFIDAVIT OF PUBLICATION

HIGHLANDS NEWS-SUN

Published Daily

SEBRING, HIGHLANDS COUNTY, FLORIDA

**Case No. NOTICE OF HEARING TO RE-IMPOSE AND PROVIDE
FOR COLLECTION OF SOLID WASTE SPECIAL
ASSESSMENTS FISCAL YEAR 2022-23**

**STATE OF FLORIDA,
COUNTY OF HIGHLANDS**

Before the undersigned authority, Janet Emerson, personally appeared who on oath says that she is the Classified Advertising Legal Clerk of Highlands News-Sun, a newspaper published at Sebring in Highlands County, Florida; that the attached copy or reprint of the advertisement, to the right, being a Public Notice, was published in said newspaper by print in the issues of or by publication on the newspaper's website, if authorized, on:

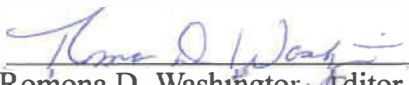
AUGUST 2, 2022

Affiant further says that the Highlands News-Sun newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
SIGNED:



Janet Emerson

Sworn to and subscribed before me this 2nd day of August, 2022 by Janet Emerson, who is personally know to me.



Romona D. Washington, Editor, Notary Number: GG 333543
Notary expires: June 20, 2023



ROMONAD WASHINGTON
Commission # GG 333543
Expires June 20, 2023
Bonded Thru Budget Notary Services

Exhibit “B”

**CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLLS**

I HEREBY CERTIFY that, I am the Chairman of the Highlands County Board of County Commissioners or other authorized agent of Highlands County, Florida (the “County”); that I am satisfied that all property included or includable on the **Highlands County Non-Ad Valorem Assessment Roll** for solid waste and associated services is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll **will be delivered to the Highlands County Tax Collector by September 15, 2022.**

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Highlands County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this ____ day of _____, 2022.

HIGHLANDS COUNTY, FLORIDA

FOR EXHIBIT ONLY

Kathleen G. Rapp, Chairperson

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: August 16, 2022

PRESENTER: Clinton Howerton Jr., P.E., County Engineer

SUBJECT/TITLE: Request to Adopt Resolution No. 21-22-120 to Vacate a Drainage and Utility Easement – 428 Darter Street NW, Lake Placid, FL 33852

STATEMENT OF ISSUE

Attached is Resolution No. 21-22-120 to vacate that portion of the boundary between Lot 2 and Lot 3 Block 29 of PLACID LAKES – SECTION NINETEEN, as recorded in Plat Book 9, Page 14 of the Public Records of Highlands County, Florida and being more particularly described as follows:

A Drainage & Utility Easement over and across the east 10.0 feet of Lot 2, Less the south 10.0 feet thereof, AND over and across the west 10.0 feet of Lot 3, Less the south 10.0 feet thereof, all being in Block 29 of PLACID LAKES – SECTION NINETEEN, as recorded in Plat Book 9, Page 14 of the Public Records of Highlands County, Florida. Parcel Identification Number: C-14-37-29-190-0290-0010.

SITE ADDRESS: 428 Darter Street NW, Lake Placid, FL 33852

All utility companies, as well as the pertinent County departments, have been notified and have no objections. Mark A. Stewart & Denise V. Berry have filed a petition to vacate that portion of the platted drainage and utility easement boundary between Lot 2 and Lot 3 Block 29 of PLACID LAKES – SECTION NINETEEN, as recorded in Plat Book 9, Page 14, of the Public Records of Highlands County, Florida.

The applicant's reason for vacating this portion of the easement is due to the applicant's desire to construct an addition to existing home for in-law quarters.

RECOMMENDED ACTION

Move to adopt Resolution No. 21-22-120 to vacate a portion of the existing drainage and utility easement as described in the resolution effectively closing, vacating, abandoning, and discontinuing all rights of the county and the public in and to the easement and any lands in connection herewith.

Attachments: [VOE - 428 Darter St NW Complete Agenda Packet.pdf](#)

RESOLUTION NO.: 21-22-120

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA, PERTAINING TO THE VACATION OF AN EASEMENT ON THE PLAT OF PLACID LAKES SECTION NINETEEN, AS PARTICULARLY DESCRIBED HEREIN, AS REQUIRED BY MARK A. STEWART AND DENISE V BERRY; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR THE VACATION OF RIGHT OF WAY; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE

WHEREAS, the petition of Mark A. Stewart and Denise V. Berry, requesting that Highlands County vacate an easement as described herein, and renounce and disclaim the rights of the County and of the public in and to said easement and the lands so described on the plat for Placid Lakes Section Nineteen, recorded in Plat Book 9, Page 14 of the official records of Highlands County, Florida, was presented to the County Engineer; and

WHEREAS, on July 27, 2022, and August 3, 2022, Mark A. Stewart & Denise V. Berry, published a notice of public hearing and intent to petition the County to vacate the easement described herein in the Highlands News Sun, a newspaper of general circulation in Highlands County, Florida; and

WHEREAS, on August 16, 2022, a public hearing was conducted and after full consideration, it has been determined that the statutory requirements have been complied with and the vacation of the easement and disclaimer of interest described herein will not adversely affect the ownership rights or any person or the right of convenient access of any person.

NOW, THEREFORE, BE IT RESOLVED BY HIGHLANDS COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. Legislative Findings and Intent. Highlands County has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

SECTION 2. Vacation of Easement. That Easement as described below is hereby vacated, abandoned, discontinued and closed, and all rights of the County and the public in and to the Easement and the lands so described are hereby renounced and forever disclaimed:

A Drainage & Utility Easement over and across the east 10.0 feet of Lot 2, Less the south 10.0 feet thereof, AND over and across the west 10.0 feet of Lot 3, Less the south 10.0 feet thereof, all being in Block 29 of PLACID LAKES – SECTION NINETEEN, as recorded in Plat Book 9, Page 14 of the Public Records of Highlands County, Florida.

SECTION 3. Implementing Administrative Actions. The County Administrator is hereby authorized and directed to take such action as may be deemed necessary and appropriate in order to implement the provisions of this Resolution. The County Administrator may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

SECTION 4. Savings Clause. All prior actions of Highlands County pertaining to the vacation of the Easement described herein, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 5. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the County Administrator and County Attorney, may be corrected.

SECTION 6. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 7. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 8. Effective Date. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 16th day of August, 2022.

**HIGHLANDS COUNTY BOARD OF
COUNTY COMMISSIONERS**

Kathleen G. Rapp, Chairperson

ATTEST:

Jerome Kaszubowski, Clerk of Court

PETITION

TO: HIGHLANDS COUNTY
BOARD OF COUNTY COMMISSIONERS
C/O ENGINEERING DEPARTMENT
505 SOUTH COMMERCE AVENUE
SEBRING, FLORIDA 33870

FROM: Mark A. Stewart & Denise V. Berry
428 Darter Street NW
Lake Placid, 33852

This is to Petition the Board of County Commissioners to consider vacating an easement, as shown on the attached map, legal description as follows:

A Drainage & Utility Easement over and across the east 10.0 feet of Lot 2, Less the south 10.0
feet thereof, AND over and across the west 10.0 feet of Lot 3, Less the south 10.0 feet thereof,
all being in Block 29 of PLACID LAKES - SECTION NINETEEN, as recorded in Plat Book 9, Page 14
of the Public Records of Highlands County, FL

The petition is being requested for the following reason:

Addition to existing home for in-law quarters.

I will publish the Notice of Public Hearing in not less than two weekly issues of a newspaper of general circulation in Highlands County prior to the date stated therein for such hearing and will have proof of publication in your office prior to the date of hearing.

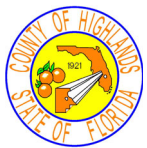
Mark A. Stewart Denise V. Berry

Signature of Petitioner

Attachments: (MAP)

Proof of Publication

Certificates Showing Taxes Paid



Highlands County Engineering Department

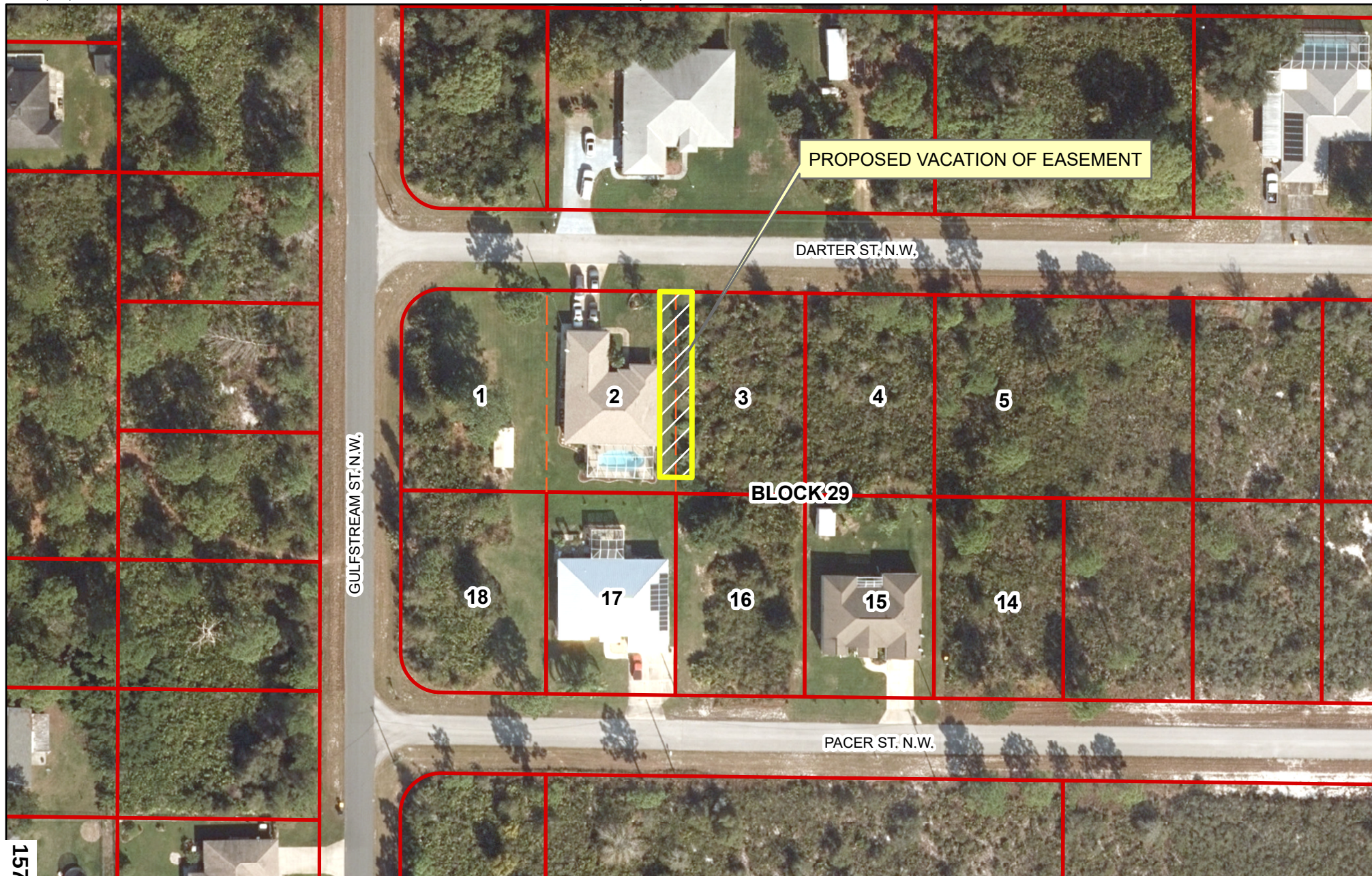


Reference Map
VACATION OF EASEMENT, A DRAINAGE & UTILITY EASEMENT OVER AND ACROSS THE EAST 10.0 FEET OF LOT 2, LESS THE SOUTH 10.0 FEET THEREOF, AND OVER AND ACROSS THE WEST 10.0 FEET OF LOT 3, LESS THE SOUTH 10.0 FEET THEREOF, ALL BEING IN BLOCK 29 OF PLACID LAKES – SECTION NINETEEN, AS RECORDED IN PLAT BOOK 9, PAGE 14 OF THE PUBLIC RECORDS OF HIGHLANDS COUNTY, FLORIDA.

Prepared By:
Highlands County Engineering Dept.
505 S. Commerce Ave
Sebring, FL 33870
Office: (863) 402-6877

For Reference Only - Not A Boundary Survey
Map Created: 3/23/2022

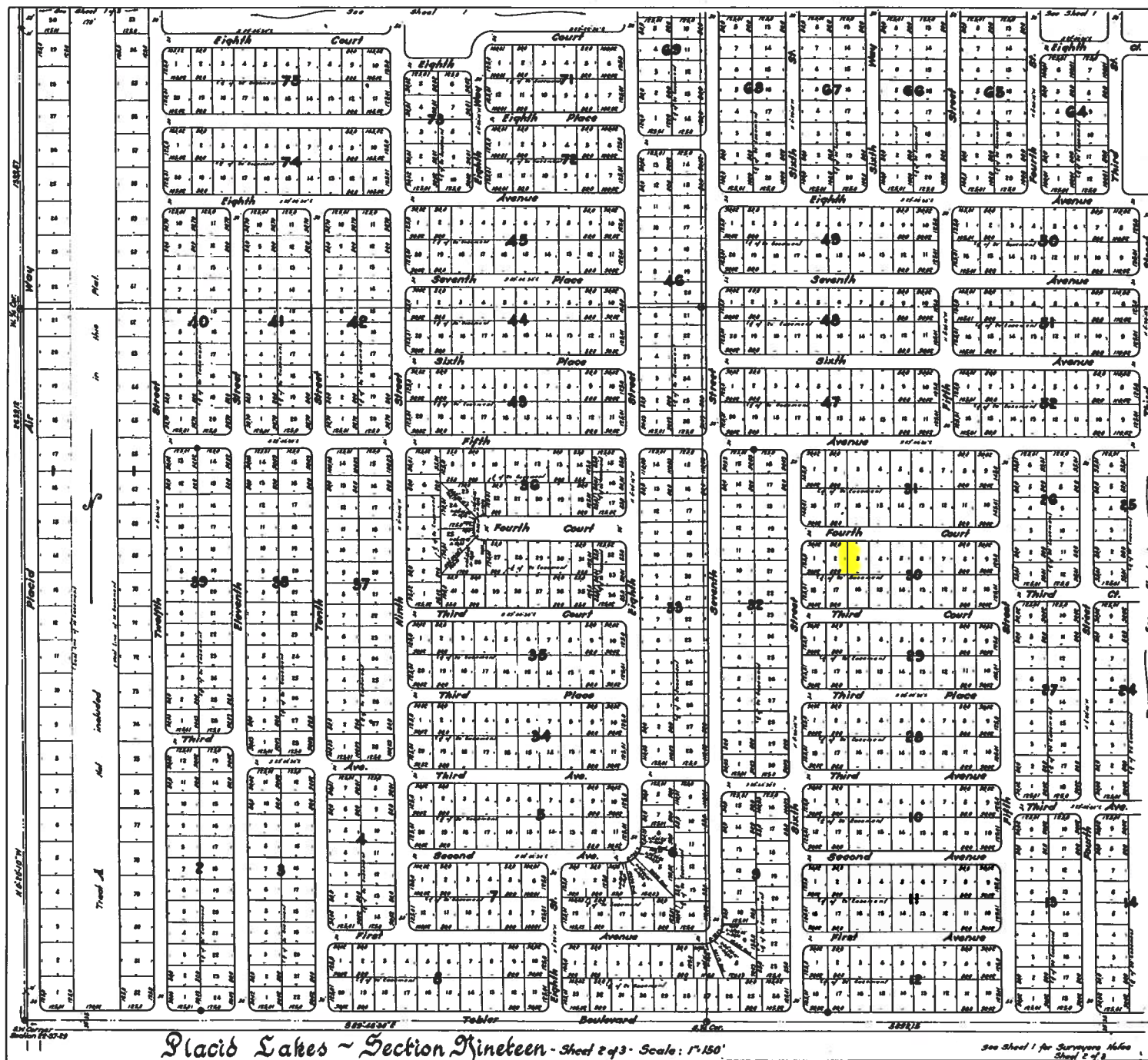
1 inch = 81 feet



* VACATING PART OF EASEMENT
PER OR BK #63 66-67

* Closing all of PLACED AIR WAY
per G.R. 66, 1499, B. 1032.

* Vacating certain Easements in Block 30
per G.R. Book 1197, page 1700.



HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: August 16, 2022

PRESENTER: Clinton Howerton, Jr., P.E., County Engineer
Kenya A. Anderson, MSP, Project Manager

SUBJECT/TITLE: Request approval of the supplement to the Local Agency Program (LAP) Agreement (“Supplement Agreement”) between the State of Florida Department of Transportation (FDOT) and Highlands County and request adoption of Resolution 21-22-153 for Budget Amendment 21-22-112.

STATEMENT OF ISSUE

Attached for approval is the Supplemental Agreement and resolution to allocate additional funds to FDOT Contract G1040 between FDOT and Highlands County for the design, construction, and CEI services of an 8’ sidewalk on the West side of Memorial Drive from Pompano Drive to Sebring Parkway for approximately 1.396 miles, in conjunction with Budget Amendment 21-22-112 and the accompanying Resolution.

FDOT is willing to provide the County with additional financial assistance under the FDOT Financial Project No. 435067-1-38/58/68-01, in the total amount of \$ 735,176 (Seven Hundred Thirty-five Thousand One-hundred and Seventy-Six Dollars) for construction and CEI services for the sidewalk along Memorial Drive from Pompano Drive to Sebring Parkway. The estimated completion date is December 2023.

The Board Attorney has reviewed and approved the Supplemental Agreement and the accompanying resolution. Kenya A. Anderson is the project manager for this project. John E. Howle, P.E. of CivilSurv Design Group, Inc., is the engineer of record.

RECOMMENDED ACTION

Move to approve the supplement to the Local Agency Program (LAP) Agreement (“Supplement Agreement”) between the State of Florida Department of Transportation (FDOT) and Highlands County and move to adopt Resolution 21-22-153 for Budget Amendment 21-22-112 in the amount of \$735,176.

FISCAL IMPACT

The fiscal impact is an increase to Fund 151 (Infrastructure Surtax) in the amount of \$735,176 and being appropriated in Cost Center 4102A (Transportation Projects), Project 17034 (Memorial Dr. – Pompano to Sebring Parkway), Account No. 56301Z (Project Capital Improvements), which is being funded 100% through a grant from FDOT.

Attachments: [Res. 21.22.144_FDOT Project 435067-1-38.58.68-01.SGS - final.pdf](#)
[435067-1 Supplemental Agreement #1.docx.pdf](#)
[21-22-112 Project 17034 Addl Grant Funds \(BA\).pdf](#)

RESOLUTION NO. 21-22-144

**A RESOLUTION OF HIGHLANDS COUNTY, FLORIDA
PERTAINING TO SUPPLEMENTAL NO.: 1 TO THE
AGREEMENT WITH FDOT RELATED TO CONTRACT NO.:
G1040 FINANCIAL PROJECT NO.: 435067-1-38/58/68-01;
PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT;
PROVIDING FOR APPROVAL OF AMENDMENTS AND
AUTHORIZATION TO EXECUTE; PROVIDING FOR THE
IMPLEMENTATION OF ADMINISTRATIVE ACTIONS;
PROVIDING A SAVINGS CLAUSE; PROVIDING FOR
SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS;
PROVIDING FOR SEVERABILITY; AND PROVIDING AN
EFFECTIVE DATE.**

WHEREAS, on September 27, 2018, Highlands County authorized the Agreement with the Florida Department of Transportation (FDOT) pursuant to the County Incentive Grant Program, FDOT Financial Project No.: 435067-1-38/58/68, for design, construction and CEI of an 8-foot-wide multi-use path in the existing right-of-way of Memorial Drive from Pompano Drive to Sebring Parkway for an approximate distance of 7,500 linear feet; and

WHEREAS, Highlands County has determined that it is in the best interest of the public to amend the Agreement with FDOT and provide for additional permissions related to certain necessary future amendments.

NOW, THEREFORE, BE IT RESOLVED BY HIGHLANDS COUNTY, FLORIDA AS FOLLOWS:

SECTION 1. Legislative Findings and Intent. Highlands County has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

SECTION 2. Approval of Amendments and Authorization to Execute.
A. Supplemental No.: 1 to the Agreement, related to FDOT Financial Project No.: 435067-1-38/58/68-01, for design, construction and CEI of an 8-foot-wide multi-use path in the existing right-of-way of Memorial Drive from Pompano Drive to Sebring Parkway, attached hereto as **Exhibit "A"**, is hereby approved and the Chairperson or designee thereof is authorized to execute the same on behalf of the County.

B. To the extent future amendments to the Agreement are necessary, as long as such amendments do not materially alter the Agreement and the same have been approved by the County Attorney and County Administrator, the Chairperson or a designee thereof is hereby authorized to execute such amendments to the Agreement on behalf of the County without further action by the Board of County Commissioners.

C. The County Administrator shall notify the Board of County Commissioners, by way of informational agenda item, of any amendment executed pursuant to this Resolution. Failure of the County Administrator to notify the Board of County Commissioners related to any such amendment shall not in any way invalidate the same.

SECTION 3. Implementation of Administrative Actions. The County Administrator is hereby authorized and directed to take such action as may be deemed necessary and appropriate in order to implement the provisions of this Resolution. The County Administrator may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

SECTION 4. Savings Clause. All prior actions of Highlands County pertaining to Supplemental No.: 1 to the Agreement pertaining to FDOT Financial Project No.: 435067-1-38/58/68-01, for design, construction and CEI of an 8-foot-wide multi-use path along the existing right-of-way of Memorial Drive from Pompano Drive to Sebring Parkway, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 5. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the County Administrator and County Attorney, may be corrected.

SECTION 6. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 7. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 8. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 16 day of August, 2022.

HIGHLANDS COUNTY, FLORIDA

By: _____
Kathleen G. Rapp, Chairperson

ATTEST:

Jerome Kaszubowski, Clerk of Court

**LOCAL AGENCY PROGRAM
SUPPLEMENTAL AGREEMENT**

SUPPLEMENTAL NO.

1

FEDERAL ID NO. (FAIN)

CONTRACT NO.

G1040

FEDERAL AWARD DATE

9-13-18

FPN

435067-1-38/58/68-01

RECIPIENT UNIQUE ENTITY ID SAM NO.

DVGCMAE96DX5

Recipient, Highlands County, desires to supplement the original Agreement entered into and executed on 09/27/2018 as identified above. All provisions in the original Agreement and supplements, if any, remain in effect except as expressly modified by this supplement.

The changes to the Agreement and supplements, if any, are described as follows:

PROJECT DESCRIPTION

Name Memorial Drive from Pompano Drive to Sebring Parkway Length 1.396 miles

Termini Sidewalk on west side of Memorial Drive

Description of Work:

The project scope consists of design, construction, and CEI of an 8-foot-wide multi-use path along the right-of-way of Memorial Drive from Pompano Drive to Sebring Parkway in Sebring, FL for an approximate distance of 7,500 linear feet.

Reason for Supplement and supporting engineering and/or cost analysis:

The purpose of this supplemental agreement #1 is to add construction funding in the amount of \$547,176.00 (Five Hundred Forty-Seven Thousand One Hundred Seventy-Six Dollars) plus \$188,000.00 (One Hundred Eighty-Eight Thousand Dollars) in CEI funds both in fiscal year 2023 as shown in the attached Exhibit "B" adjusted "SCHEDULE OF FUNDING".

The Local Agency Program Agreement is amended as follows:

- a. Exhibit B "SCHEDULE OF FUNDING" is replaced in its entirety by the "ADJSUTED EXHIBIT B SCHEDULE OF FUNDING" and is incorporated by reference.
- b. Section 4 a under project cost on page 1 of the September 27, 2018, Local Agency Program Agreement is replaced in its entirety by:

The total cost of the project is \$2,255,633.00 (Two Million Two Hundred Fifty-Five Thousand Six Hundred Thirty-Three Dollars). The amount is based upon the schedule of funding in Exhibit "B", Schedule of Funding attached to and incorporated in the Agreement. The Agency agrees to bear all expenses in excess of the total cost of the Project and any deficits involved. The schedule of funding may be modified by mutual agreement as provided in paragraph 5.1.

LOCAL AGENCY PROGRAM

SUPPLEMENTAL AGREEMENT

ADJUSTED EXHIBIT "B" SCHEDULE OF FINANCIAL ASSISTANCE

RECIPIENT NAME & BILLING ADDRESS: Highlands County
505 South Commerce Ave
Sebring, FL 33870

FINANCIAL PROJECT NUMBER: 435067-1-38/58/68-01

PHASE OF WORK By Fiscal Year	FUNDING					
	(1) PREVIOUS TOTAL PROJECT FUNDS	(2) ADDITIONAL PROJECT FUNDS	(3) CURRENT TOTAL PROJECT FUNDS	(4) TOTAL LOCAL FUNDS	(5) TOTAL STATE FUNDS	(6) TOTAL FEDERAL FUNDS
Design FY: 2018/2019 (SL) FY: (Insert Program Name) FY: (Insert Program Name) Total Design Cost	<u>\$160,000.00</u> _____ _____ _____ \$160,000.00	_____ _____ _____ \$ 0.00	_____ _____ _____ \$ 0.00	_____ _____ _____ \$ 0.00	_____ _____ _____ \$ 0.00	<u>\$160,000.00</u> _____ _____ _____ \$160,000.00
Right-of-Way FY: (Insert Program Name) FY: (Insert Program Name) FY: (Insert Program Name) Total Right-of-Way Cost	_____ _____ _____ \$ 0.00	_____ _____ _____ \$ 0.00	_____ _____ _____ \$ 0.00	_____ _____ _____ \$ 0.00	_____ _____ _____ \$ 0.00	_____ _____ _____ \$ 0.00
Construction FY: 2022/2023 (ACSL) FY: 2022/2023 (SL) FY: 2022/2023 (TALL) Total Construction Cost	_____ _____ _____ \$ 0.00	<u>\$1,249,591.00</u> <u>\$96,118.00</u> <u>\$11,159.00</u> \$1,356,868.00	_____ _____ _____ \$ 0.00	_____ _____ _____ \$ 0.00	_____ _____ _____ \$ 0.00	<u>\$1,249,591.00</u> <u>\$96,118.00</u> <u>\$11,159.00</u> \$1,356,868.00
Construction Engineering and Inspection (CEI) FY: 2022/2023 (ACSL) FY: 2022/2023 (SL) FY: (Insert Program Name) Total CEI Cost	_____ <u>\$97,000.00</u> _____ \$97,000.00	<u>\$188,000.00</u> _____ _____ \$188,000.00	_____ _____ _____ \$ 0.00	_____ _____ _____ \$ 0.00	_____ _____ _____ \$ 0.00	<u>\$188,000.00</u> <u>\$97,000.00</u> _____ \$285,000.00
(58) FY: 2022/2023 (TALT) FY: (Insert Program Name) FY: (Insert Program Name) Total Phase Costs	_____ _____ _____ \$ 0.00	<u>\$453,765.00</u> _____ _____ \$453,765.00	_____ _____ _____ \$ 0.00	_____ _____ _____ \$ 0.00	_____ _____ _____ \$ 0.00	<u>\$453,765.00</u> _____ _____ \$453,765.00
TOTAL COST OF THE PROJECT	\$257,000.00	\$1,998,633.00	\$ 0.00	\$ 0.00	\$ 0.00	\$2,255,633.00

COST ANALYSIS CERTIFICATION AS REQUIRED BY SECTION 216.3475, FLORIDA STATUTES:

I certify that the cost for each line item budget category has been evaluated and determined to be allowable, reasonable, and necessary as required by Section 216.3475, F.S. Documentation is on file evidencing the methodology used and the conclusions reached.

Holly Randolph
District Grant Manager Name

DocuSigned by:



Signature

7/5/2022 | 11:15 AM EDT

Date

IN WITNESS WHEREOF, the parties have executed this Agreement on the date last ascribed herein.

RECIPIENT Higlands County

STATE OF FLORIDA
DEPARTMENT OF TRANSPORTATION

By: _____
Name:
Title:

By: _____
Name:
Title:

Date: _____

Legal Review:

_____  DS

August 2, 2022

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

(Transfers over \$5,000 require Board approval)

DATE: 7/22/2022

SUBMITTED BY: Kenya A. Anderson, MSP

FUND(S): 151 FUND TITLE(S): Local Govt. Infrastructure Surtax COST CENTER(S) #: 4102A
PROJECT(S) #: 17034 PROJECT TITLE(S): Memorial Dr. - Pompano Dr. to Sebring Parkway COST CENTER TITLE(S): Transportation Projects
*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	151		3344950Z	Project DOT Grant	17034	1,365,941.34	735,176.00		2,101,117.34
E	151	4102A	56301Z	Project Capital Infrastructure	17034	1,406,671.34	735,176.00		2,141,847.34
									0.00
									0.00
									0.00
									0.00
									0.00

REASON: This Budget Ammendment is necessary to add additional funding for roadway construction to Project #17034. Install Sidewalk on Memorial Dr. from Pompano Dr. to Sebring Parkway in accordance with Supplemental Agreement with Florida Dept of Transportation (FDOT).

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 21-22-112

TRANSFER TYPE:

Approval
Denial

ACTION:

Board Approved Denied
County Administrator Approved Denied

ITEM TO ITEM
RESERVE
XX BY RESOLUTION
SUPPLEMENTAL BUDGET

SIGNATURE: _____

Signature: _____

DATE: ____ / ____ / ____

Posted by Clerk: _____

Form Revised 08/05/2020

RESOLUTION NO. 21-22-153

A RESOLUTION OF HIGHLANDS COUNTY, FLORIDA PERTAINING TO BUDGET AMENDMENT 21-22-112 TO THE INFRASTRUCTURE SURTAX FUND; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR APPROVAL OF BUDGET AMENDMENT; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Florida Statutes, Section 129.06, (Execution and Amendment of Budget) provides that the Board of County Commissioners may by resolution amend its budget; and

WHEREAS, Highlands County has determined that the following budget amendment is necessary and proper within the Infrastructure Surtax Fund.

NOW, THEREFORE, BE IT RESOLVED BY HIGHLANDS COUNTY, FLORIDA AS FOLLOWS:

SECTION 1. Legislative Findings and Intent. Highlands County has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

SECTION 2. Approval of Budget Amendment. Budget Amendment 21-22-112 is hereby approved and authorized to set up and appropriate additional funding in the amount of \$735,176.00, for project #17034 - Memorial Drive from Pompano Drive to Sebring Parkway to be received from the Florida Department of Transportation.

SECTION 3. Implementation of Administrative Actions. The County Administrator is hereby authorized and directed to take such action as may be deemed necessary and appropriate in order to implement the provisions of this Resolution. The County Administrator may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

SECTION 4. Savings Clause. All prior actions of Highlands County pertaining to the budget amendment approved hereby, as well as any and all matters

relating thereto, are hereby ratified and affirmed consistent with the provisions of this resolution.

SECTION 5. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the County Administrator and County Attorney, may be corrected.

SECTION 6. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 7. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 8. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 16th day of August, 2022.

HIGHLANDS COUNTY, FLORIDA

By:

Kathleen G. Rapp, Chairperson

ATTEST:

Jerome Kaszubowski, Clerk of Court

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: August 16, 2022

PRESENTER: Lucy Castillo, Housing Programs Coordinator

SUBJECT/TITLE: Request Adoption of Resolution 21-22-154 for Budget Amendment 21-22-114 to appropriate additional revenue from program income.

STATEMENT OF ISSUE

The State Housing Initiatives Partnership (SHIP) is funded by the State of Florida Housing Trust Fund which derives its revenues from documentary stamp fees resulting from real estate transactions. State funds are distributed to Florida Counties based upon population. No revenue from local ad valorem taxes is used for these purposes.

Budget Amendment 21-22-114 is being proposed to realign the FY 21-22 budget for project 20366 SHIP Phase 29 in the amount \$255,264.51 from Program Income to accomplish additional SHIP program projects.

RECOMMENDED ACTION

Move to adopt Resolution 21-22-154 for Budget Amendment 21-22-144 to appropriate additional revenue to SHIP accounts from Program income, to accomplish additional SHIP Program projects.

FISCAL IMPACT

The Fiscal Impact is an increase to Fund 166 (SHIP) in the amount of \$255,264.51 which \$150,000.00 is being appropriated into cost center 5367 (SHIP Program), account 54910Z (Project Rehabilitation), \$60,900.00 into account 54911Z (Project Special Needs/Rental Development), and \$6,338.06 into account 54911Z (Project Foreclosure Int.). The balance, \$38,026.45 is being appropriated to cost center 5366 (SHIP Administration) into various accounts.

Attachments: [21-22-114 Project 20366 SHIP realignment \(BA\).pdf](#)
[21-22-114R Project 20366 SHIP realignment \(Resolution\).pdf](#)

August 2, 2022

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

(Transfers over \$5,000 require Board approval)

DATE: 7/22/2022

SUBMITTED BY: Lucy Castillo

FUND(S): 166 FUND TITLE(S): SHIP COST CENTER(S) #: 5366; 5367

PROJECT(S) #: 20366 PROJECT TITLE(S): SHIP PH 29 FY 21-22 COST CENTER TITLE(S): SHIP Administrative; SHIP Program

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	166		3611000Z	Interest Earnings Proj	20366	0.00	19,170.57		19,170.57
R	166		3693000Z	Proj. Refund Prior Year	20366	125,000.00	181,341.01		306,341.01
R	166		3693001Z	Proj. Principal Repayment	20366	0.00	54,752.93		54,752.93
E	166	5366	51200Z	Project Regular Salaries	20366	0.00	18,500.00		18,500.00
E	166	5366	51300Z	Project Other Salaries	20366	0.00	6,028.00		6,028.00

REASON: To record program income received from 7/1/21 through 5/25/22 and to realign the FY 21-22 budget to pay for expenses associated with the SHIP Program.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 21-22-114

TRANSFER TYPE:

Approval

ACTION:

Denial

Board Approved Denied
County Administrator Approved Denied

XX ITEM TO ITEM
 RESERVE
XX BY RESOLUTION
 SUPPLEMENTAL BUDGET

SIGNATURE: _____

Signature: _____

DATE: / /

Posted by Clerk: _____

Form Revised 08/05/2020

BOARD OF COUNTY COMMISSIONERS

PAGE 2 of 2

BUDGET AMENDMENTS

REQUEST NUMBER 21-22-114

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	166	5366	52100Z	Project FICA Taxes	20366	0.00	1,500.00		1,500.00
E	166	5366	52200Z	Project Retirement Contributions	20366	0.00	2,056.00		2,056.00
E	166	5366	52300Z	Project Life & Health Ins	20366	0.00	3,468.00		3,468.00
E	166	5366	52400Z	Project Workers' Compensation	20366	0.00	28.00		28.00
E	166	5366	54400Z	Project Rental & Leases	20366	0.00	315.26		315.26
E	166	5366	54900Z	Proj. Other Charges & Obligations	20366	71,118.80	3,866.19		74,984.99
E	166	5366	55100Z	Project Office Supplies	20366	0.00	500.00		500.00
E	166	5366	55200Z	Project Operating Supplies	20366	0.00	915.00		915.00
E	166	5366	55403Z	Project Education & Training	20366	0.00	850.00		850.00
E	166	5367	54910Z	Proj. Rehabilitation	20366	211,554.30	150,000.00		361,554.30
E	166	5367	54911Z	Proj. Special Needs Rental Development	20366	55,000.00	60,900.00		115,900.00
E	166	5367	54937Z	Proj. Foreclosure Intervention	20366	13,514.90	6,338.06		19,852.96
									-
									-
									-

Form Revised 08/05/2020

RESOLUTION NO. 21-22-154

A RESOLUTION OF HIGHLANDS COUNTY, FLORIDA PERTAINING TO BUDGET AMENDMENT 21-22-114 TO THE STATE HOUSING INITIATIVES PARTNERSHIP (SHIP) FUND; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR APPROVAL OF BUDGET AMENDMENT; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Florida Statutes, Section 129.06, (Execution and Amendment of Budget) provides that the Board of County Commissioners may by resolution amend its budget; and

WHEREAS, Highlands County has determined that the following budget amendment is necessary and proper within the State Housing Initiatives Partnership (SHIP) Fund.

NOW, THEREFORE, BE IT RESOLVED BY HIGHLANDS COUNTY, FLORIDA AS FOLLOWS:

SECTION 1. Legislative Findings and Intent. Highlands County has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

SECTION 2. Approval of Budget Amendment. Budget Amendment 21-22-114 is hereby approved and authorized to add SHIP Program Revenues received to Project 20366 with a net increase in the amount of \$255,264.51.

SECTION 3. Implementation of Administrative Actions. The County Administrator is hereby authorized and directed to take such action as may be deemed necessary and appropriate in order to implement the provisions of this Resolution. The County Administrator may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

SECTION 4. Savings Clause. All prior actions of Highlands County pertaining to the budget amendment approved hereby, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 5. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the County Administrator and County Attorney, may be corrected.

SECTION 6. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 7. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 8. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 16th day of August, 2022.

HIGHLANDS COUNTY, FLORIDA

By: _____
Kathleen G. Rapp, Chairperson

ATTEST:

Jerome Kaszubowski, Clerk of Court

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: Aug 16, 2022

PRESENTER: Laurie Hurner, Interim County Administrator
David Nitz, OMB Manager

SUBJECT/TITLE: Presentation to consider the Proposed Budget for FY 22/23.

STATEMENT OF ISSUE

Administration, Board departments, Constitutional Officers and OMB staff have been reviewing the Recommended Budget as presented July 5, 2022, and making numerous changes as directed by the Board and Administration. OMB staff is presenting the Proposed Budget document for the Board's consideration and input.

RECOMMENDED ACTION

No Action Required

FISCAL IMPACT

The fiscal impact for the Proposed Budget is the current budget amount of all funds totaling \$168,372,520.

Attachments: [Proposed 22-23 Budget Presentation - 8-17-21.pdf](#)

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS



FISCAL YEAR 2022-2023

PROPOSED BUDGET

AUGUST 16, 2022

FY22-23 Proposed Budget vs FY21-22 Adopted Budget

FY21-22 Adopted Budget

\$157,374,201

FY22-23 Proposed Budget

\$168,372,520

Fund	Fund Title	FY21-22 Adopted Budget	FY22-23 Recommended Budget	FY22-23 Proposed Budget	Change Adopted vs Proposed
420	Energy Recovery	\$ 4,033,108	\$ 3,189,019	\$ 3,189,019	\$ (844,089)
401	Solid Waste	16,124,598	12,422,798	18,426,667	2,302,069
181	Fire Assessment	6,066,517	7,840,355	7,299,752	1,233,235
110	Transportation	12,544,869	13,086,658	13,000,949	456,080
151	Infrastructure	26,119,098	25,900,533	25,900,533	(218,565)
005	General Fund	77,000,685	85,353,505	83,793,341	6,792,656
various	All Other Funds	15,485,326	16,770,311	16,762,259	1,276,933
176	Total Budget	\$ 157,374,201	\$ 164,563,179	\$ 168,372,520	\$ 10,998,319

GENERAL FUND

Recommended Budget	\$85,353,505
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Proposed Budget	<u>83,793,341</u>
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Total Changes to Date	\$ 1,560,164
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GENERAL FUND

2 Yr Budget Comparison

	FY 21/22 Adopted Budget	FY 22/23 Proposed Budget**	Proposed Budget Increase	% Increase
General Fund Depts. – Board; BOCC – Other (mandates, etc)	\$ 29,115,996	\$ 31,685,146	\$ 2,128,631	10.09%
Sheriff	32,238,516	34,085,095	1,846,579	5.73%
Law Enforcement-BOCC	3,918,089	5,362,543	1,444,454	36.87%*
E911 Program/Dispatch	785,959	894,364	108,405	13.79%
Clerk of Courts	4,432,977	4,593,090	160,113	3.61%
Property Appraiser	3,317,018	3,564,578	247,560	7.46%
Tax Collector	1,968,654	2,212,269	243,615	12.37%
Supervisor of Elections	1,223,476	1,396,256	172,780	14.12%
TOTAL	\$ 77,000,685	\$ 83,793,341	\$ 6,792,656	8.82%

*Less Add'l Grant Revenue/Expenditures of \$945,000 → 12.75%

FUND BALANCE POSITION

September 30, 2021 Comprehensive Annual Financial Report

Unassigned Fund Balance	\$25,909,864
Extraordinary Revenue Collections:	
- Ad Valorem Taxes (over budget)	825,000
- Land Sales YTD (over budget)	2,221,000
Fund Balance Budgeted in FY 21/22	<u>(1,696,689)</u>
Remaining Unassigned Fund Balance Available	\$27,259,175
General Fund Proposed Budget FY 22/23	\$83,793,341
100% Grant Programs	(4,034,950)
Capital Items	(1,202,979)
Transfers to Other Funds	(1,497,098)
Reserve for Contingency	<u>(481,500)</u>
Total General Fund Balance Per Policy	\$76,576,814
One Month Expenditures	\$ 6,381,401
Number of Months of Available Fund Balance	4.27 Months

General Fund - Currently @ 8.30 mils with \$1,200,884 in Fund Balance

Budget Final Options:

- ❖ Identify Additional Reductions/Revenues**
- ❖ Change Millage / Fund Balance budgeted**
- ❖ Combination of any of the above**

SCHEDULED BUDGET MEETINGS

- September 8, 5:30 PM – 1st Public Hearing Tentative Budget
- September 20, 5:30 PM – 2nd Public Hearing Tentative Budget



**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: August 16, 2022

PRESENTER: Sherry G. Sutphen, County Attorney

SUBJECT/TITLE: County Attorney Status Report.

STATEMENT OF ISSUE

Attached is a copy of the pending items on the County Attorney File Log as of August 4, 2022.

RECOMMENDED ACTION

None. This is being provided for informational purposes.

Attachments: [COUNTY ATTORNEY LOG 2.docx](#)

County Attorney Log

	Commissioner Priority	RECEIVED FROM	REQUEST	STATUS
1	Priority 7	Sarah Albritton	Lincoln Heights Park Lease Agreement	MR-Under review
2	Priority 4	Clinton Howerton	Lot Splitting	SS-under review
3	Priority 4	Ingra Gardener	Non-profit Criteria/Applications/policies	MR/SS- Under review & collecting info
4	Priority 4	Jeff King	Site Prep Grant	MR-Under review
5	Priority 4	Valerie Fleeger	Solid Waste	SS-Under review
6	Priority 4	Rachel Barry	Ordinances-Art. 9, 11, 1 & 3, 5, 6, 8, 10, 12.	SS-Under review
7	Priority 4	Ingra Gardner	Local Housing Assistance Plan	SS-Under review
8	Priority 4	Lori DeLoach	2692 SR 17 Lease	MR-Under review
9	Priority 7	Leah Sauls	Community Planning Technical Assistance	MR-Under review
10	Priority 4	Sarah Albritton	Carrier 5 Year Warranty & Agreement	MR-Under review
11	Priority 4	Valerie Fleeger	Certification of Roll Resolutions	SS-Under review
12	Priority 4	Garrett Roberts	Region 6 NG911 MOU	MR-Under review

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: August 16, 2022

PRESENTER: Laurie Hurner, Interim County Administrator

SUBJECT/TITLE: Commissioner's Priorities and the Project Status Report.

STATEMENT OF ISSUE

Attached are the copies of the Commissioner's Priorities and Project Status Report as of August 2, 2022.

RECOMMENDED ACTION

This information is being provided for informational purposes.

FISCAL IMPACT

There is no fiscal impact.

Attachments: [Status - Commissioner's Priorities \(FINAL\) 08.16.2022.pdf](#)
[Status - Project Updates \(FINAL\) 08.16.2022.pdf](#)

#	Assigned	Priority	Status	Next Action	Date of Next Action
Priority 1	Leah Sauls	Sell Highlands Regional & use funds for endowment for non-profits	The requested changes to FS155.40 did not make it through the legislature process. Rep. Tuck said she will take it through the next cycle as a single county item vs. a statewide change.	Met with the new CEO of Highlands Regional, and brought him up to speed. Follow the progress of the bill through the State Session. Intend to find a specialized appraiser to just represent HCBOCC. Map a plan for funds after the sale of the facility.	TBD
Priority 2	Leah Sauls	Develop a plan of action for utility extensions	Utility line maps have been compiled by Kimley-Horn into GIS format which has been shared with County GIS Team. Testing and hydraulic modeling completed for all locations, except City of Sebring, which has started and should finish by Summer 2022.	All testing and hydraulic modeling for Lake Placid, Spring Lake, and Sun N' Lake have been completed. Sebring hydraulic modeling is the last part to be completed by Summer 2022.	Summer 2022
Priority 3	Tanya Cannady	Build reserves to 3.5 Months and plan for a millage reduction	The General Fund unassigned fund balance at September 30, 2021 is 4.26 months	OMB will be presenting a plan for millage reduction in the upcoming budget process	Summer 2022
Priority 4	Leah Sauls	Work to streamline County bureaucracy to protect & grow economy; encourage economic development to focus on grants to retain & expand existing businesses, also keep an eye on new opportunities	1st draft submitted to County Administrator for review and comment.	Review with County Administrator.	TBD
Priority 5	Clinton Howerton	Recycling Program	Program modified to shift to residential collection centers to be staffed when open to reduce contamination. Sites approved for Lake Placid, Sebring, and Avon Park.	Lake Placid site is open. Sebring and Avon Park sites are under construction.	Ongoing
Priority 6	Clinton Howerton	Septage Processing	Staff working with potential treatment providers in the area to identify improvements needed to have additional disposal options. AP seeking treatment plant upgrades to improve reliability and increase treatment volume.	Updates will be provided to Board as they become available.	Ongoing
Priority 7	TBD	Annexation/ Interlocal with Municipalities	To approve an agreement with municipalities to combine maintenance of pedestrian pathways and thoroughfares with annexations so there is a clear responsibility for future repairs and improvements. To bring roadways that are annexed by state on both sides of the street to Board to remove from Countywide Maintenance list	TBD	Ongoing
Priority 8	Clinton Howerton/ Jonathan Harrison	Countywide Drainage Issues	Engineering and Road and Bridge Department working together to identify needs and goals.	Generate a list of areas with concerns and estimated costs. SRF Loan Application approved. RFP for consultant to perform study in process.	Ongoing

#	Departments	Project - Pending Items List	Status	Next Action	Date of Next Action
1	Engineering - Road & Bridge	Lacey Hills Improvement Projects	No change	Included in Carter Creek Watershed Study area. Awaiting results from study.	Pending funding
2	Engineering - Road & Bridge	Evaluation of Sebring Falls drainage issues	No change	Included in Sebring Watershed Study. Awaiting results from study.	Pending funding
3	Engineering - Road & Bridge	Memorial Drive Culvert Replacement and Extension PROJECT	Mr. Peoples has requested us to halt proceeding.	Waiting on an answer from Mr. Peoples to proceed.	Ongoing
4	Engineering	Sebring Parkway Phase IIA	Construction began 10/12/2020 - On Schedule	Construction Final Completion	11/08/22
5	Engineering	Sebring Parkway Phase IIB	Construction began 10/12/2020 - On Schedule	Construction Final Completion	11/08/22
6	Engineering	Heron St. Roadway Improvements - Project #18007	Construction began 01/06/2022	Construction Final Completion	01/06/23
7	Engineering	W. Stryker Rd. Roadway Improvements - Project #18008	Construction NTP issued on 7/5/2022	Negotiate price increases for fuel and asphalt.	08/23/22
8	Engineering	CR 623 Improvements - Project #18009 (Kenilworth Blvd)	Construction began 02/01/2022 - On Schedule	Construction Final Completion	07/15/22
9	Engineering	19016 Sun N Lake Sidewalk -LAP project	100% Design underway	Approval of BID documents	Ongoing
10	Engineering	Arbuckle Creek Road Turn Lane - Project #16002	Construction began 4/11/22 - On Schedule	Paving will be completed in August, 2022. Waiting for light poles to be delivered.	Ongoing
11	Engineering	17034 Memorial Drive MUP -LAP project	100% Design underway	FDOT approval of plans	Ongoing
12	Solid Waste	New Cell Expansion - Project No. 21078	Recommendation for award for RFP	Award Contract for design/permitting	Ongoing
13	Solid Waste	Arbuckle Landfill Borrow Pit - Project No. 20045	Responding to Requests for additional information from SFWMD and FDEP. Reports submitted on required environmental studies conducted.	Finalize permits and plans to prepare for RFP on construction.	Ongoing
14	Community Programs	Homeless Roundtable Update	Samaritan's Touch Care Center has identified a building for the resource center and overnight shelter. Funding will need to be raised to lease the building and perform the remodel.	Homeless Taskforce Meeting	Ongoing
15	Economic Development	Econ. Dev. Strategic Plan Progress Update	Implementing Strategic Plan Initiatives	Working with multiple industrial prospects doing due diligence on property acquisition and project viability. Also working with marketing firm to implement marketing/communications plan. As part of the ARPA funding allocation \$4.5M will be put toward broadband infrastructure. An RFP will be out soon and open for 2-months. In the meantime we have started on a marketing campaign to push the mapping and speed test from DEO's Office of Broadband. This will be critical in defining the eligible areas where we are allowed to spend the APRA funds and being able to apply for future funding.	Ongoing

#	Departments	Project - Pending Items List	Status	Next Action	Date of Next Action
16	Economic Development	Broadband/ Highspeed Internet	Actively working with IT and Spring Lake to develop plan for grants to begin work in the area.	To monitor Office of Broadband and State initiatives	Ongoing
17	Public Safety Director	Progress on development of Fire/EMS Department	Highlands County Fire Rescue continues to evolve , 3 new rescue units and 1 chassis re-mount on order. 1 Air/Light unit on order. We are awaiting ETA's on delivery of the rescues due to supply chain issues and chassis delays. Construction and planning continues on Fire Stations 20 and 36 along with several construction projects at existing stations	Continuing project management and follow up.	Ongoing
18	Capital Project Manager	Hurricane shelter upgrades including a Pet-Friendly shelter	Animal Control Remodel scope changed to include animal only shelter	Animal shelter layout is complete. Still pending septic design. Haywood Taylor Blvd property was purchased (July 2021) for future campus complex to include human/animal shelter.	TBD
19	Casey Hartt	Planning for family-oriented tourism assets utilizing 3rd penny tourism tax	Staff held a community round table on the topic of what kind of facility is needed in the County. Groups from around the County are encouraged to submit their suggestions via email, if they were not in attendance.	Staff is looking to meet with leadership to establish goals and objectives in a post-Covid environment.	Ongoing

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: August 16, 2022

PRESENTER:

SUBJECT/TITLE: Board payables from August 2, 2022 to August 15, 2022

Attachments: