

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
Thursday, September 09, 2021
5:30 PM
600 S. Commerce Ave. Sebring, FL 33870
AGENDA

1 MEETING CALLED TO ORDER

2 INVOCATION:

3 PLEDGE OF ALLEGIANCE

4 Reading of the announcement sheet into the record by the Chair

5 Public Hearing statement (read by Chairman) to identify the millage rate and the purpose of the Public Hearing

6 Budget Presentation by staff

- 6.A *Presentation of the Fiscal Year (FY) 2021-2022 Proposed Budget Power Point*
David Nitz, OMB Manager
No fiscal impact
[1st Public Hearing \(PROPOSED\)_9-9-21.pdf](#)

7 1st Budget Public Hearing open to public input, discussion and comments.

8 Motion for Resolutions for the adoption of the FY 2021-2022 Budget

- 8.A *Review of the Proposed Budget for FY 21/22 and request adoption of Resolutions as required by the Florida Department of Revenue.*
David Nitz, OMB Manager
The fiscal impact will be \$157,374,201, the total amount of all funds currently set in the Proposed Budget.
[A. Resolution Tentative Millage Rate.SGS.pdf](#)
[B. Reso.Tentative Budget.SGS.pdf](#)
[C. Resolution of Districts.pdf](#)

9 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 Rely 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: September 9,2021

PRESENTER: David Nitz, OMB Manager

SUBJECT/TITLE: Presentation of the Fiscal Year (FY) 2021-2022 Proposed Budget Power Point

STATEMENT OF ISSUE

This is a power point presentation for the Proposed FY 2021-2022 Budget. The presentation shows the current status of the overall budget and the amount of General Fund fund balance needed for the FY 2021-2022 Proposed Budget.

RECOMMENDED ACTION

No action needed

FISCAL IMPACT

No fiscal impact

Attachments: [1st Public Hearing \(PROPOSED\)_9-9-21.pdf](#)

HIGHLANDS COUNTY BOARD OF COUNTY
COMMISSIONERS



**FISCAL YEAR
2021-2022**

**PROPOSED
BUDGET**

**FISCAL YEAR
2021-2022**

**PROPOSED
BUDGET**

\$157,374,201

FY21-22 Proposed Budget

Major Funds

Fund	Fund Title	FY21-22 Proposed Budget
420	Energy Recovery	\$ 4,033,108
401	Solid Waste	16,124,598
180	Building Dept.	1,300,239
181	Fire Assessment	6,066,517
110	Transportation	12,544,869
151	Infrastructure	26,119,098
005	General Fund	77,000,685
various	All Other Funds	14,185,087
	Total Budget	\$ 157,374,201

PROPOSED CFS

CAPITAL BUDGET SUMMARY	CURRENT FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
TOTAL GENERATED REVENUES:	16,838,581	19,805,719	20,739,287	17,009,900	16,078,721	15,578,212
TOTAL GENERATED EXPENSES:	15,783,713	21,995,198	20,691,379	15,190,642	13,959,538	13,289,954
Difference:	1,054,868	(2,189,479)	47,908	1,819,258	2,119,183	2,288,258
Unreserved Fund Balance (Available):	2,550,202	360,723	408,631	2,227,889	4,347,072	6,635,330

General Fund Distribution

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

Board General Fund

Total General Fund	<u>\$29,901,955</u>
Mandatory Components	(6,124,922)
Outside Agencies	(864,806)
Transfers to Other Funds	(1,335,704)
Reserve for Contingency	(481,500)
Board Departments	\$21,095,023

FUND BALANCE POSITION

September 30, 2020 CAFR Unassigned Fund Balance	\$17,524,589
Extraordinary Revenue Collections in FY20/21:	
- ARPA 'Lost Revenue' Calculation (General Fund Only)	859,435
- Land Sales Exceeding Budget	2,500,000
Fund Balance Budgeted in FY 21/22	<u>(1,696,689)</u>
Estimated Unassigned Fund Balance Available	\$19,187,335
General Fund Proposed Budget FY 21/22	\$77,000,685
100% Grant Programs	(1,936,964)
Capital Items	(294,439)
Transfers to Other Funds	(1,335,704)
Reserve for Contingency	<u>(481,500)</u>
Total General Fund Balance Per Policy	\$72,952,078
One Month Expenditures	\$ 6,079,340
Number of Months of Available Fund Balance	3.16 Months

Discussion

Questions



**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: September 9, 2021

PRESENTER: David Nitz, OMB Manager

SUBJECT/TITLE: Review of the Proposed Budget for FY 21/22 and request adoption of Resolutions as required by the Florida Department of Revenue.

STATEMENT OF ISSUE

The Board of County Commissioners is holding this public hearing for the purpose of hearing written and oral comments on the proposed budget and to satisfy the State Department of Revenue requirements. These requirements include the adoption of the following resolutions in said order: A. Resolution to Adopt the Millage Rate B. Tentative Budget Resolution C. Adoption of Budget Resolution for Municipal Service Units and Districts

RECOMMENDED ACTION

Move to approve the required Resolutions in the proper order.

FISCAL IMPACT

The fiscal impact will be \$157,374,201, the total amount of all funds currently set in the Proposed Budget.

Attachments: [A. Resolution Tentative Millage Rate.SGS.pdf](#)
[B. Reso.Tentative Budget.SGS.pdf](#)
[C. Resolution of Districts.pdf](#)

RESOLUTION NO. 20-21-_____

A RESOLUTION OF THE HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS PERTAINING TO THE ADOPTION OF THE TENTATIVE MILLAGE RATE FOR FISCAL YEAR 2021-22; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR LEVY OF AD VALOREM TAXES AND PERCENTAGE INCREASE; PROVIDING FOR FINAL BUDGET HEARING; 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 July 20, 2021, Highlands County, Florida certified the proposed millage rate for Fiscal Year 2021-22 as required by Florida Statutes, Section 200.065; and

WHEREAS, the Highlands County Property Appraiser has delivered notice of Highlands County's proposed property tax to each taxpayer for which Highlands County, Florida is the taxing authority; and

WHEREAS, following a review of the tentative budget as submitted, Highlands County has determined that a millage rate of 8.5500 mills is necessary to produce sufficient revenue to fund the Fiscal Year 2021-22 budget.

NOW, THEREFORE, BE IT RESOLVED BY THE HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS 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. Levy of Ad Valorem Taxes and Percentage Increase. Highlands County hereby tentatively levies the millage rate specified and does hereby state the percent, if any, by which the tentative millage rate exceeds the rolled back millage rate, as follows:

Taxing Entity	Tentative Millage Rate	Rolled Back Millage Rate	Percentage Increase Over/ (Under) the Rolled Back Rate
General Fund	8.5500 Mills	8.2982 Mills	3.03%

SECTION 3. Final Budget Public Hearing. The final public hearing related to the Fiscal Year 2021-22 budget adoption process is scheduled for Tuesday, September 21, 2021, at 5:30 p.m., and will be held at 600 S. Commerce Avenue, Sebring, Florida, or such other location as determined appropriate to accommodate social distancing and other requirements due to the COVID-19 pandemic, where interested parties may appear and address the County Commission on budget related matters.

SECTION 4. Implementation of Administrative Actions. The County Administrator is hereby authorized and directed to take such actions as 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 5. Savings Clause. All prior actions of Highlands County pertaining to the adoption of the tentative millage rate for Fiscal Year 2021-22, 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 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 9th day of September, A.D., 2021.

**HIGHLANDS COUNTY BOARD OF
COUNTY COMMISSIONERS**

By: _____
Scott Kirouac, Chairman

ATTEST:

Jerome Kaszubowski,
Highlands County Clerk of Court

RESOLUTION NO. 20-21-_____

A RESOLUTION OF THE HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS PERTAINING TO THE TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR APPROVAL OF THE TENTATIVE BUDGET FOR FISCAL YEAR 2021-22; PROVIDING FOR FINAL BUDGET PUBLIC HEARING; 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, the County Administrator of Highlands County recommended a tentative annual budget for the Fiscal Year beginning October 1, 2021 and ending September 30, 2022; and

WHEREAS, Florida Statutes, Section 200.065, commonly known as the Truth in Millage or TRIM Bill, requires that the County Commission hold a public hearing to consider adoption of the tentative millage rate and budget for Fiscal Year 2021-22; and

WHEREAS, on September 9th, 2021, after having first adopted a resolution establishing a tentative millage rate for Fiscal Year 2021-2022, Highlands County held a public hearing and considered adoption of its tentative budget for Fiscal Year 2021-22; and

WHEREAS, during the course of said public hearing, all persons desiring to voice objection or make comments upon the tentative budget for Fiscal Year 2021-22 were given an opportunity to do so.

NOW, THEREFORE, BE IT RESOLVED BY THE HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS 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 the Tentative Budget for Fiscal Year 2021-22. Highlands County does hereby adopt the various tentative budgets by fund totaling \$157,374,201 as set forth in **Exhibit "A"** attached hereto.

SECTION 3. Final Budget Public Hearing. The final public hearing related to the Fiscal Year 2021-22 budget adoption process is scheduled for Tuesday, September 21st, 2021, at 5:30 p.m., and will be held at 600 S. Commerce Avenue, Sebring, Florida, or such other location as determined appropriate to accommodate social distancing and other requirements due to the

COVID-19 pandemic, where interested parties may appear and address the County Commission on budget related matters.

SECTION 4. Implementation of Administrative Actions. The County Administrator is hereby authorized and directed to take such actions as 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 5. Savings Provision. All prior actions of Highlands County pertaining to the adoption of the tentative budget for Fiscal Year 2021-22, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 6. 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 7. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 8. 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 9. Effective Date. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 9th day of September, 2021.

**HIGHLANDS COUNTY BOARD OF
COUNTY COMMISSIONERS**

By: _____
Scott Kirouac, Chairman

ATTEST:

Jerome Kaszubowski,
Highlands County Clerk of Court

Resolution No. 20-21-____

2 of 3

Exhibit “A”
Tentative Budget for Fiscal Year 2021-22

Resolution No. 20-21-_____

3 of 3

RESOLUTION NO. 20-21-_____

WHEREAS, the Board of County Commissioners of Highlands County, Florida, was regularly assembled this 9th day of September 2021, at the Board of County Commissioner's Boardroom, 600 S. Commerce Ave., Room #B104, Sebring, Florida, and

WHEREAS, it was acknowledged by the Board that there are numerous municipal service units and districts, within the confines of Highlands County, and

WHEREAS, it is essential that these municipal service units and districts be funded, and

WHEREAS, a service assessment may be made for the operation and maintenance of the municipal service units and districts.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Highlands County, Florida, regularly assembled, that the Board does by these presents adopt a service assessment for all municipal service units and districts, after having individually considered and adopted a service assessment (with the exception of the ten (10) Special Benefit Fire Districts in existence prior to the 2020-2021 fiscal year, within which a service assessment will no longer be assessed) and budget for each unit and district, in the total sum of \$12,517,149 which included \$1,268,117 in fund balance brought forward from the previous fiscal year in the manner following:

FUND	DESCRIPTION	FY 2021-2022 ASSESSMENTS
104	ORANGE VILLA MH ESTATES SPEC BEN DIST	\$ 48.00 PER LOT/HOME SITE
107	PLACID LAKES SPECIAL BENEFIT DISTRICT	\$ 20.00 PER LOT OR FRACTION THEREOF
108	SEBRING COUNTRY ESTATES SPECIAL BENEFIT DISTRICT	\$ 6.00 PER UNIMPROVED LOT \$ 18.00 PER IMPROVED LOT
109	ISTOKPOGA MARSH WATERSHED IMP. DIST.	\$ 8.00 PER ACRE OR FRACTION THEREOF
111	AVON PARK ESTATES SPECIAL BENEFIT DISTRICT	\$ 40.00 PER LOT OR FRACTION THEREOF
118	SEBRING HILLS SPECIAL BENEFIT DISTRICT	\$ 3.00 PER VACANT LOT \$ 23.00 PER HOME OR BUSINESS
119	RED HILL FARMS IMPROVEMENT DISTRICT	\$ 15.00 PER LOT OR FRACTION THEREOF
121	OAK MANOR AVE RD PAVING	1.4631 PER FRONT FT OF COUNTY MAINTAINED RD FRONTAGE 6.448 PER FRONT FT OF NON-CNTY MAINTAINED RD FRONTAGE
128	SUN 'N LAKES-LP SPECIAL RECREATION DISTRICT	\$ 35.00 PER LOT – BUILDABLE LOT \$ 17.50 PER LOT - NON-BUILDABLE LOT
134	SEBRING ACRES SPECIAL BENEFIT DISTRICT	\$ 50.00 PER LOT OR FRACTION THEREOF
136	LAKE HAVEN ESTATES SPECIAL BENEFIT DISTRICT	\$ 20.00 PER IMPROVED LOT \$ 5.00 PER UNIMPROVED LOT OR FRACTION THEREOF
146	HIGHWAY PARK SPECIAL BENEFIT DISTRICT	\$ 20.00 PER IMPROVED LOT OR FRACTION THEREOF \$ 5.00 PER UNIMPROVED LOT OR FRACTION THEREOF
148	HIGHLANDS PARK ESTATES SPECIAL BENEFIT DISTRICT	\$ 10.00 PER LOT OR FRACTION THEREOF
181	HIGHLANDS COUNTY FIRE PROTECTION MUNICIPAL SERVICE BENEFIT UNIT	\$ 0.04900/S.F. PER DWELLING UNIT (RESIDENTIAL) \$ 0.07350/S.F. PER COMMERCIAL STRUCTURE \$ 0.06297/S.F. PER INDUSTRIAL/WAREHOUSE STRUCTURE \$ 0.07350/S.F. PER INSTITUTIONAL STRUCTURE \$ 25.18/PARCEL
197	THUNDERBIRD ROAD WASTEWATER SPECIAL BENEFIT DISTRICT	\$ 20.00 PER UNIMPROVED LOT, TRACT OR FRACTION \$ 40.00 PER IMPROVED/RESIDENTIAL \$ 40.00 PER COMMERCIAL STRUCTURE \$ 40.00 PER RENTAL MOBILE HOME PARK SITE OR CAMPGROUND

BE IT FURTHER RESOLVED that the service assessment and other revenues of \$12,517,149 be allocated and budgeted in the manner following:

FUND	DESCRIPTION	FY 2021-2022 BUDGET
104	ORANGE VILLA	1,900
107	PLACID LAKES	288,808
108	SEBRING COUNTRY ESTATES	23,000
109	ISTOKPOGA MARSH	4,671,075
111	AVON PARK ESTATES	275,500
114	LEISURE LAKES FIRE	117,338
116	HIGHLANS PARK FIRE	30,835
117	HIGHLANDS PARK ESTATES IMP TRUST	60,450
118	SEBRING HILLS LIGHT	26,047
119	RED HILL FARMS IMP. DIST.	6,763
121	OAK MANOR AVE RD PAVING	4,542
127	ORANGE BLOSSOM ESTATES SPECIAL BENEFIT DISTRICT	23,450
128	SUN 'N LAKES-LP RECREATION	93,809
133	WEST SEBRING FIRE	98,400
134	SEBRING ACRES	75,765
135	ORANGE BLOSSOM #12	8,400
136	LAKE HAVEN ESTATES	11,725
137	VENUS FIRE	47,492
144	LAKE PLACID FIRE	410,000
146	HIGHWAY PARK SPECIAL BENEFIT DISTRICT	9,141
148	HIGHLANDS PARK ESTATES SPECIAL BENEFIT DISTRICT	87,492
172	SUN 'N LAKES 1-20 IMPROVEMENT DISTRICT	60,000
181	HIGHLANDS COUNTY FIRE PROTECTION MUNICIPAL SBU	6,066,517
197	THUNDERBIRD HILL WASTEWATER	18,700
	TOTAL	\$12,517,149

THIS RESOLUTION ADOPTED, this 9TH day of September 2021.

**BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY, FLORIDA**

By: _____
Chairperson

(SEAL)

Attest: _____
Clerk