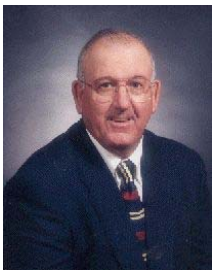
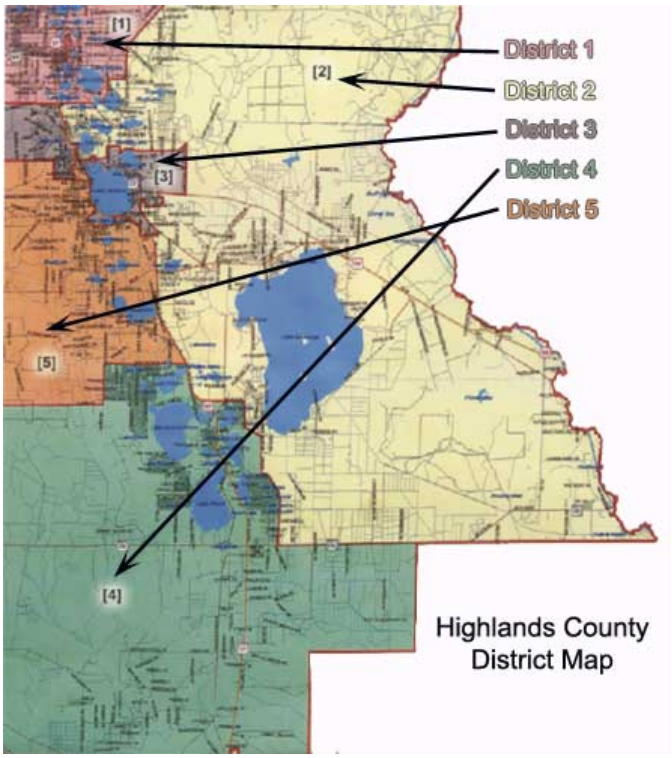
Highlands County Board of County Commissioners

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

District 1 – Barbara Stewart



District 2 – Edgar Stokes



District 3 – Andy Jackson

District 4 – Don Bates

District 5 – Guy Maxcy

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Highlands County Board of County Commissioners

Florida

For the Fiscal Year Beginning

October 1, 2007

President

Executive Director

HIGHLANDS COUNTY GOVERNMENT

FY2008-2009 ADOPTED BUDGET

Michael Wright
County Administrator

Ricky G. Helms
Assistant County Administrator

Bernis Gainer, Jr.
Director, Office of Management and Budget

Support Personnel

Timothy R. Mechling, Budget Manager
Angela Bollinger, Budget Analyst, II
Kimberly A. Middleton, Office Manager

HIGHLANDS COUNTY
BOARD OF COUNTY COMMISSIONERS

MISSION STATEMENT

We will provide effective, quality service at a reasonable cost with courtesy, integrity, and accountability in a manner which protects and enhances the quality of life of our diverse population.

GOALS

1. Develop and implement an organizational structure and budgeting process that will provide the highest value of services possible for our citizens.

2. Provide an accurate and candid communication and information program for all major stakeholders: the Staff, Board, Citizenry and other Elected Officials.

3. Develop a strategic growth plan that emphasizes protection of natural resources, reserves the quality of life, maximizes utilization of public infrastructure and insures the most efficient expenditure of public funds.

4. Develop a comprehensive plan to provide staff and employees with training and resources necessary to perform their tasks efficiently and effectively.

HIGHLANDS COUNTY FLORIDA…

Is located in the south central part of Florida and over 85% of the state's population is within a 150 mile radius. There are 1,029 square miles within the jurisdictional limits of the county and 1,169 miles of county maintained roads of which 200 miles are unpaved. The county was established in 1921 as Florida's 56th county from a segment of Desoto County and is a constitutional (non-charter) county. It gains its name from the abundance of hills found in the area. DeSoto County is Florida's 42nd county, established on May 19, 1887, from a segment of Manatee County. Manatee County is Florida's 31st county, established on January 9, 1855, from segments of Hillsborough County and Orange County. Hillsborough County is Florida's 18th county, established on January 25, 1834, from a segment of St. Johns County. St. Johns County is one of Florida's two original counties (Escambia being the other) and was established on July 21, 1821. Sebring, the county seat, is approximately 86 miles south of Orlando, and approximately 84 miles southeast of Tampa and 170 miles northwest of Miami. The Atlantic Ocean is located approximately 50 miles to the east and the Gulf of Mexico is 63 miles to the west. Highlands County provides a full range of services to its residents through the operations of the Board of County Commissioners, the Sheriff, the Clerk of Courts, the Property Appraiser, the Tax Collector, and the Supervisor of Elections.

The Board of County Commissioners of Highlands County, Florida (the "Board"), is the principal legislative and governing body of the County. The powers and duties of the Board are those prescribed by the State Constitution, or by the Florida Legislature. The Board consists of five Commissioners elected by the voters on an at-large basis for terms of four years. The Board elects a Chairman in November of each year who serves as presiding officer. The current Commissioners and the years in which their terms expire are as follows:

Commissioners	District	Elected	Term Expires
Barbara Stewart	1	November, 2004	November, 2008
Edgar E. Stokes, Chairperson	2	November, 2006	November, 2010
Andrew B. Jackson, Vice-Chairman	3	November, 2004	November, 2008
Don Bates	4	November, 2006	November, 2010
C. Guy Maxcy	5	November, 2004	November, 2008

The County Administrator, the chief administrative official of the County, is appointed by and serves at the direction of the Board. The County Administrator is responsible to the Board for administration and operation of all operating departments of the County. The County Administrator is also responsible to the Board for the execution of all Board policies and the preparation of the annual operating and capital improvement program budget for the County.

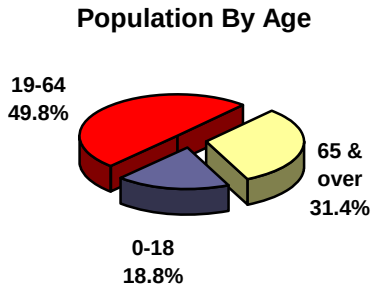
The County has successfully used a conservative approach in order to deal with the increased demand for expansion of its various public services. The general philosophy of the County is that increased revenues from existing taxes and other revenue sources must provide the base for the expansion of public expenditures. The County has demonstrated its

commitment to this philosophy over the past fifteen years. While the economic and public expenditure policies are subject to change and re-evaluation, it is anticipated that the County will experience manageable growth that will not be disruptive to the current financial position of the County.

Tourism provides a major boost to the economy during the winter months. The population increases from 98,727 to an estimated 120,000+ during the peak period. Highlands County is an attractive location for Florida visitors based on its proximity to most major attractions and its relatively lower cost of living. The infusion of tourism dollars is vital to the service industries of the County. Sales tax and gasoline tax revenues reflect the increased activity between November and April. The "12 Hours of Sebring" auto race, which is the oldest major endurance race, continues to be run at the Sebring International Raceway located at the Sebring Airport. This race brings international recognition and is an annual March ritual. Retail sales, citrus, beef cattle production, and service are primary industries in Highlands County.

The regional mall located in Sebring has provided a significantly positive impact on the local economy since its opening in 1993. The addition of Sears as the fifth anchor store has solidified its position in the County's retail market. The Home Depot opened in Sebring in 2001. Lowes has opened the most recent home improvement store and the Crossings Mall has brought several new stores such as Circuit City and Bed, Bath and Beyond to our area. A new Wal-Mart was opened in Avon Park this year. Ten large franchise restaurants have located in close proximity to the regional mall, strip mall and the business park.

The Sebring Airport is also the location of the County's largest industrial park. The BOCC has entered into an interlocal agreement with the Airport Authority to provide matching funds for FDOT grants to upgrade and expand facilities at the site. Funding has been provided in the past to accelerate industrial growth around the airport, and the Board agreed to fund the Airport Authority over the next several years for capital projects and matching grants to assist in this goal. The facilities will attract new businesses and light manufacturing that will create new jobs, expand the tax base, and generate revenues.



The population of Highlands County as of April 1, 2008 is estimated at 98,727. There are three municipalities in the County (Avon Park, Sebring, and Lake Placid) that comprise 21.36% of the total population while 78.64% of the population resides in the unincorporated area of the County. The population of the unincorporated area increased by 2.30% this year and continues to be the fastest growing area of the County. The median age is 50 years and 31.4% of the population is over 65 years of age, which ranks first in the State and second in the country. Source: Florida Legislature Office of Economic and Demographic Research 2007 and the Bureau of Economic and Business Research.

The County has two airports: the Sebring Airport and the Avon Park Municipal Airport. The Sebring Airport also contains an industrial park, which has rail access. CSX Railroad provides passenger and freight services as it travels through Avon Park, Sebring and then exits the County's eastern border. US Highway 27 is the major North-South corridor in the

County and has recently been expanded to six lanes from Avon Park through US Highway 98 South of Sebring. US Highway 98 runs east to the County line. State Roads 64, 66, and 70 connect the County with the east and west coasts of Florida. The first phase of the Sebring Parkway has been completed and runs from U.S. Highway 27 to downtown Sebring. Phases IIA and IIB are under construction. Once completed they will extend Sebring Parkway from Ridgewood Drive in downtown Sebring to a connection with Highlands Avenue at the intersection with Commerce Street and then approximately 1.5 miles to reconnect with US Highway 27.

The County has established a mandatory garbage collection program in the unincorporated area. All residential property owners are assessed for this service on their property tax statement. One private company has an exclusive franchise to provide the service to the area. The County tightly regulates the collection program and assessment rates.

Emergency responses to citizens needs are accessed through a consolidated enhanced 9-1-1 system (E-9-1-1). Emergency calls are channeled to the appropriate agency for response. Emergency Medical Services provides Advanced Life Support response from 6 stations with 8 crews. There are current plans to build a 7th station within the next fiscal year. Fire Services are provided through a network of volunteer departments in the unincorporated area. The Sheriff, who is a constitutional officer, provides police response to emergency situations as well as providing crime detection, crime prevention, detention and correction services and consolidated E-911.

The County provides a countywide library system with branch libraries in Avon Park, Sebring, and Lake Placid. A new library has been constructed in Avon Park, Sebring and Lake Placid, all within the last 10 years. The three municipalities' main branches have all recently been expanded.

Public education in the County is provided by the Highlands County District School Board, which is a separate reporting entity. The School Board has tax levying authority independent of the Highlands County Board of County Commissioners. There are currently 3 high schools, 4 middle schools, 9 elementary schools, one charter school and a Kindergarten Learning Center which opened in August of 2007 in the County. The School Board employs 1,711 employees and the current student enrollment is estimated at 12,087.

South Florida Community College was established in 1966 and is located just south of the City of Avon Park. The College provides both Associate of Arts and Associate of Science degree programs as well as numerous vocational programs. Current enrollment at the College is approximately 17,000, which includes the main campus as well as the 3 branch campuses. The College is currently offering four-year degree programs in Business, Education, Applied Technologies, and Computer Science through cooperative programs with State and private universities. These programs will benefit the many place-bound adults that wish to acquire a four-year degree to enhance job skills and qualify for advancement.

There are 16 County parks and 41 boat ramps provided and maintained by the County. Highlands Hammock State Park is located west of Sebring and provides visitors with a look at Florida in its natural state as well as hiking and camping opportunities. A wildlife management area is situated at the south end of the County and the Brighton Seminole

Indian Reservation is in the southeast corner of the County. The Cracker Trail (named after the early cowboys that drove their cows to the railroad) meanders through the county across State Road 66 and U.S. Highway 98. Archbold Biological Station, located south of the Town of Lake Placid, is among the most distinctive natural preserves in the United States. The County has acquired a 1,300 acre tract of land with grant funds in the western part of the County to preserve a portion of the scrub land of Central Florida. The scrub is home to some unique species of plants and animals indigenous to Central Florida.

The Growth Management Act adopted by the Florida legislature mandated that all local governments develop a Comprehensive Plan to manage growth within its boundaries. The Department of Community Affairs has determined that Highlands County's Comprehensive Plan is in compliance. The Comprehensive Planning and Development Department submitted the Evaluation and Appraisal Report and it has been approved.

TAXATION

Local ad valorem property taxes are levied by the application of the millage rate to the assessed valuation of non-exempt property within Highlands County. Under the laws of the State of Florida, the assessment of all properties and the collection of all county, municipal and school district property taxes are consolidated in the office of the County Property Appraiser and County Tax Collector.

The laws of the State of Florida require that all taxable real and tangible personal property must be assessed at fair market value, with some exceptions. Real and personal property valuations are determined each year as of January 1 by the County Property Appraiser's Office. The County Property Appraiser submits the tax roll to the Florida Department of Revenue for review and determination of, among other things, whether the tax roll meets the requirements of Florida law regarding just valuation. Each tax payer is given notice by mail of the proposed property taxes, the assessed property value for the current year, and the dates, times and places at which budget hearings are scheduled to be held. The property owner has the right to file an appeal of the determination of assessed value with the Value Adjustment Board (the "Adjustment Board"), which considers petitions relating to assessments and exemptions. The Adjustment Board is composed of members of the School Board and the Board of County Commissioners. The decision of the Adjustment Board may be appealed to the Circuit Court. The Property Appraisal Adjustment Board certifies the assessment roll upon completion of the hearing of appeals to it. Millage rates are then computed by the various taxing authorities and certified to the Property Appraiser, who applies the millage rates to the assessment roll. This procedure creates the tax roll, which is then certified and turned over to the County Tax Collector.

Ad valorem taxes become payable on November 1 of each year, and become delinquent on the following April 1. Discounts are allowed for early payment of 4% if paid in November, 3% if paid in December, 2% if paid in January and 1% if paid in February. The Tax Collector advertises and sells tax certificates on those lands in which taxes have not been paid in order to pay the taxes, interest costs and charges on the parcel described in the certificate. If there are no bidders, the certificate is issued to Highlands County. Real property taxes bear interest at a rate not to exceed 18% per year from the date of delinquency until a certificate is sold, except that the minimum charge for delinquent taxes paid prior to the sale of a tax certificate is 3%.

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HIGHLANDS COUNTY

BOARD OF COUNTY COMMISSIONERS

September 23, 2008

To the Honorable Chair and Members of the
Board of County Commissioners and the
Citizens of Highlands County

I am pleased to present the Adopted Budget for Fiscal Year 2008-09 in the amount of $164,700,428. While this budget continues to provide dependable and economical services for the community, it was a difficult task due to the uncertainty of the economy and the loss of taxable value. This budget represents a maintenance type of budget whereby we are able to maintain most services at current staffing levels. However, there will be little flexibility in taking on new projects or activities mid-year.

For the fourteenth consecutive year, we have sought additional public input in the budget development process. Public input was requested at the Budget Workshops in May and Budget Hearings in July and September. Two workshops were held in August for public input. In September, the Board of County Commissioners (the "Board") officially adopted the budget with a reduction in the millage rate and voted not to increase Impact Fees implementation rates, due to the difficult economic conditions.

The FY 2008-09 Adopted Budget is $164,700,428 and is balanced with a millage rate of 7.10, which is 3.46% below the millage rate for FY 2007-08 and approximately 1.31 mils less than the allowable rollback rate. The FY 2008-09 Adopted Budget represents an overall increase of slightly more than $11.3 million over the prior year's adopted budget, but $14 million in the adopted budget can be attributed to three new capital projects: the Law Enforcement building, a new wing for the Children's Advocacy Center Building, and a sewer line extension to the County's Complex at George Boulevard. The projects will be funded using a combination of debt and undesignated fund balance. Also, there are transfers of $4.9 million from the general fund to other funds as compared to $2.35 million in FY 07-08. That is an increase of $2.55 million. The transfers inflate the budget because they are recorded as an expense in the general fund and are also recorded as revenue in the fund receiving the transfer. If these projects and general fund transfers are removed from the budget, the County's overall adopted budget for the upcoming year is less than the current year's adopted budget by a net of $5.25 million.

Like most areas in the State of Florida and the United States, Highlands County must deal with the weak economic conditions and financial instability. Economists with the University of Florida Bureau of Economic and Business Research predict the State's economy will show little growth or a decline of perhaps two or three percent in Gross Domestic Product until the recovery begins in mid-2009. The statewide unemployment rate is currently at 6.1 percent, which is the same rate that occurred during the State's last recession in 2001.

OFFICE OF THE COUNTY ADMINISTRATOR, P. O. BOX 1926, SEBRING, FL 33871-1926
PHONE: (863) 402-6517
FAX: (863) 402-6835

BUDGET PRIORITIES

This submitted budget document, more than any other document, provides citizens a guide that outlines the goals and priorities requested by the residents of the community as envisioned by the Board. In past years, the priority has been to offer more services and do more to enhance the quality of life and provide for stable growth for Highlands County. The current limitations have forced the Board to prioritize spending in a different manner. Services that are necessary to the public were reduced as little as possible. Several positions were eliminated under the Board's control. Only one additional support personnel was approved by the Board for the additional buildings that will need to be cleaned and maintained. With most departments receiving no additional personnel and some departments with fewer personnel, departments have identified ways to handle the increase in requests for services with existing staff.

The Board made a conscious effort to use fund balance to provide needed revenue to help maintain current levels of services and help the employees and citizens through these hard economic times. The fund balance was used for non-recurring purchases were possible. Departments reduced their budget as much as possible. The Constitutional Officers reduced their budget at the request of the Board. The Renewal Analysis performed by Blue Cross/Blue Shield of Florida resulted in several new insurance plans being offered to Highlands County. The new insurance plans provided similar coverage to the employees with no increase to the County and smaller increases for employees with dependents. This is the seventh year with Blue Cross/Blue Shield of Florida administering the health plan for Highlands County employees. With the use of fund balance and reduction in expenditures, the County was able to give a Cost of Living Adjustment to the employees of three percent and a reduction to the citizens by reducing the millage rate for FY 2008-09.

ECONOMIC INDICATORS

A number of factors have negatively impacted the economic outlook for the next fiscal year. The instability in the financial market due to subprime mortgages has created credit issues that have started to effect small businesses and the economy. Many businesses are cutting back or closing due to increased cost of goods, energy, insurance and little to no credit lines to maintain cash flow. This has spurred the high unemployment rates in the United States and in Florida, which lowered sales of consumer goods and services. The housing market has shown little activity and building growth has reached all time lows. Consumer confidence continues to remain low as the unemployment rates increase and businesses continue to find ways to cut costs. This has had a negative impact on revenues that are generated through sales of goods and services. Real Gross Domestic Products (GDP) and Real Consumer Spending dropped in the third quarter of 2008. Unemployment continues to rise, and the economic outlook continues to look uncertain for the future.

Highlands County is classified by the State of Florida as an area of critical economic concern. This has allowed the County to receive some additional revenue to help support efforts to maintain growth. This classification by the State has made the County eligible to receive additional funds from the State to soften the loss in ad valorem revenue. As the County grows, the designation will be removed and other revenue sources will grow to replace the State assistance.

MANDATED COSTS

There are many costs incurred by the County that are mandated by State and Federal requirements. These costs in the table below do not go away and are part of the County's operating budget and are not funded externally in any way. The cost detailed below represents $6.87 million of the County's General Fund.

MANDATE	***2008 BUDGET***
County Commissioners	358,221
Courthouse Facilities	451,724
Board Attorney	418,258
County Audits-CPA	197,000
Division Of Forestry	35,180
Detention Medical	1,250,000
Mental Health	430,390
Health Care Responsibilities Act	386,688
State-County Asst Program	850,000
Circuit Court Admin	5,900
County Court Admin	7,466
State Attorney	15,700
Public Defender	6,600
Court Technologies	206,289
Guardian Ad Litem Juvenile	2,390
Medical Examiner	201,433
Administrative Fee for Collection of School Board Taxes	988,720
Community Redevelopment Agency - Sebring	470,364
Community Redevelopment Agency - Avon Park	118,525
Community Redevelopment Agency - Sebring Airport	389,259
Community Redevelopment Agency - Avon Park Airport	28,967
Community Redevelopment Agency - Avon Park Southside	54,658
TOTAL	**6,873,372**

COMMUNITY AGENCY FUNDING

The County provides funding and assistance to a number of non-profit organizations, community agencies, and municipalities that provided essential services and quality of life services to the residents of Highlands County. Many of these services would not be able to operate without the assistance of the County. The Board has stated that funding these programs is a primary concern for the community and that these programs are to remain operational for the good of the County.

AGENCY	***2008 BUDGET***
City of Avon Park Recreation	342,309
City of Sebring Recreation	252,842
Town of Lake Placid Recreation	152,413
Sebring Airport/Industrial Park	389,259
Avon Park Regional Airport	251,875
Nu-Hope	53,500
Ridge Area ARC	25,000
Industrial Development Authority/Economic Development	328,397
Health Unit	336,140
Boys and Girls Club of Highlands County	25,000
The Safehouse	30,000
TOTAL	**2,186,735**

CONCLUSION

This budget represents a plan for the efficient and effective delivery of services to the citizens of Highlands County. The objectives and measures contained in this document provide management and citizens with useful information on the services provided for the tax dollars spent. This will serve as a status report on the efficiency and effectiveness of service delivery to the residents of Highlands County.

As each year approaches we look for ways to improve over years past. This coming year will be filled with challenges brought on by the weakening economy, lower revenue and needs for increased efficiencies. The County will be looking at creating multi-year budgets to better prepare for the needs of the future. We will need to find alternative ways to help maintain the quality of life enjoyed by residents of this County. The County will need to look at the focus of services provided. The role of the Road and Bridge department will change to more of maintenance of existing roads rather than building roads. The Board will need to find a sustainable source of revenue to expand and maintain Highlands County's road system. The current source of revenue is not sufficient to provide for growth and the maintenance. The current source of revenue is very prone to inflation and loss due to an unstable gas market. We continually evaluate services for cost effectiveness, duplication of efforts, and those that are low priority.

Few counties in these economic times are blessed with budgets generous enough to meet the needs of their citizens. One resource that is often overlooked is the immeasurable value in community volunteers. Highlands County strives to make the best possible use of its people by encouraging participation in government through boards, commissions, task forces, library volunteers and volunteer firefighters. We can never properly estimate the value of volunteerism. Where funds might be short, Highlands is rich in the graciousness of its volunteers.

This budget reflects the attitude and ability of a group of employees and volunteers dedicated to hard work, efficiency, and public service. We are ready to meet the challenges facing a county that is beginning to cross over from a rural county to a metropolitan area. We wish to also recognize the many employees for their dedication, strong work ethic, and cost saving ideas that have made Highlands County a quality place in which to live and work with energy directed at sustaining our community, which will ensure the welfare of future generations.

Sincerely,

Michael Wright
County Administrator

OFFICE OF THE COUNTY ADMINISTRATOR, P. O. BOX 1926, SEBRING, FL 33871-1926
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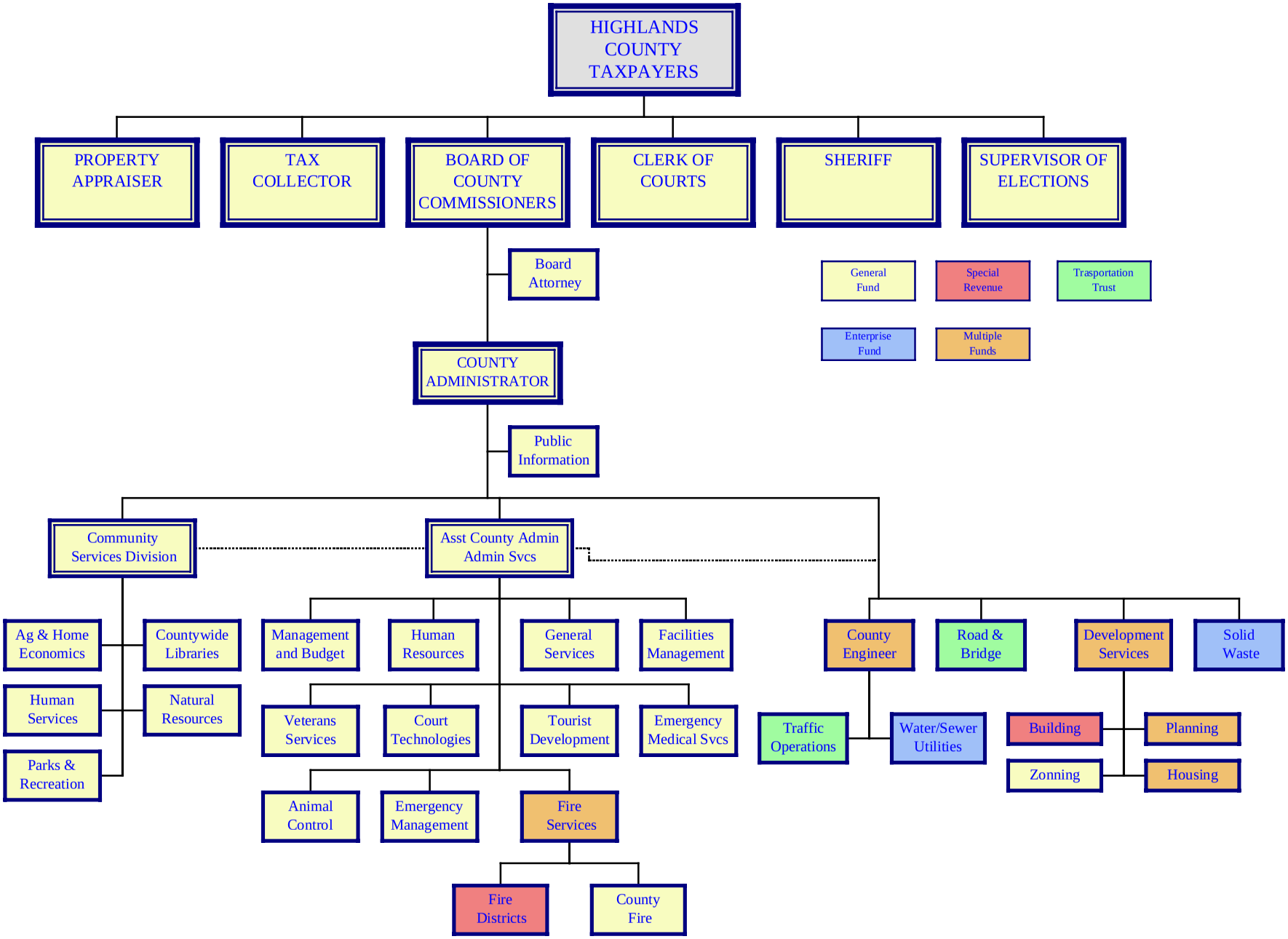
HIGHLANDS COUNTY GOVERNMENT



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BUDGET PHILOSOPHY AND PROCESS

PHILOSOPHY

Highlands County is committed to providing high levels of service to its residents at the lowest possible cost, in order to minimize taxpayer burden. In developing the County's budget, attention is first given to assuring that the budget will be in balance, both on an overall basis and within each of the funds. Any imbalances are eliminated through the Office of Management and Budget prior to submission of the County Administrator's Recommended Budget to the Board of County Commissioners.

The Highlands County Office of Management and Budget (OMB) is charged with the responsibility for financial planning for the Board of County Commissioners (BCC) including operating budget, Capital Financial Strategy, and the allocation of financial resources to facilitate accomplishment of BCC goals and objectives. In order to efficiently and effectively carry out these responsibilities and maintain sound financial practices, it is important to have fiscal policies and related procedures that complement the statutory requirements and professional standards which establish a local government's financial management framework. The OMB staff is constantly pursuing methods to quantify and document fiscal policies and guidelines.

PROCESS

Fiscal Year

Highlands County's budget is based on a fiscal, rather than calendar year. The fiscal year begins on October 1 and ends on September 30. The Fiscal Year 2008-2009 runs from October 1, 2008 through September 30, 2009.

Statutory Requirements

There are two Florida Statutes that regulate local government budget development and implementation, Chapters 129 and 200. Chapter 129, which is entitled "County Annual Budget", establishes a system for controlling finances of local governments throughout the State and specifically directs (among other requirements) that a budget be prepared annually, that it be balanced, and that in no case shall total appropriations of any budget be exceeded (Florida Statutes 129.07). Chapter 200, "Determination of Millage", defines the duty of the BCC in setting the rate of taxation. The State of Florida Department of Revenue has implemented Section 12D-17 in the Florida Administrative Code to interpret these requirements and establish guidelines to follow. In addition, Generally Accepted Accounting Principles (GAAP) for state and local governments as set forth by the Governmental Accounting Standards Board (GASB) provides professional standards that guide public financial management and reporting.

Funds Included

The County's budget is consolidated and presents the planned disposition of all available resources in all funds. The Board of County Commissioners' adopted budget serves as the County's financial plan for the ensuing fiscal year.

Basis of Budgeting

The accounts of the County are organized on the basis of funds and account groups, 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, which comprise its assets, fund equity, revenues and expenditures.

The modified accrual basis of accounting is used for Governmental Funds (General, Special Revenue, Debt Service and Capital Projects). Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which services or goods are received and liabilities are incurred. The basis of budgeting and the basis of accounting are the same for all funds with the exclusion of Enterprise Funds. Enterprise funds are budgeted using the modified accrual basis and accounted for using the accrual basis. Adjustments are made at fiscal year end as part of fiscal year closing.

Revenue is considered available when it is collectable during the current period, and the actual collection will occur either during the current period, or after the end of the period but in time to pay current year-end liabilities. Generally, property taxes, grants and interfund transfers are accounted for on a modified accrual basis. Revenue is generally considered to be measurable if it has the ability to provide a reasonable estimate of actual cash flow. Expenditures, for the most part, are recorded on an accrual basis because they are measurable when they are incurred.

In Proprietary Funds (Enterprise and Internal Service), the accrual basis of accounting is used. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenditures are recognized in the accounting period in which they are incurred.

The essential elements of the accrual accounting method include:

1. Deferral of expenditures and the subsequent amortization of the deferred costs (pre-paid expenses, supplies, etc.)
2. Deferral of revenues until they are earned (property taxes received in advance)
3. Capitalization of certain expenditures and the subsequent depreciation of the capitalized assets (depreciation of the cost of machinery)
4. Accrual of revenues that have been earned and expenses that have been incurred.

Adoption Process

The annual budget process is based on Florida statutory requirements. In February, the Office of Management and Budget (OMB), in conjunction with input received from the departments, updates revenue projections for the budget year. OMB finalizes these projections and determines projected available resources for the budget year.

During March, the Board of County Commissioners provides the County Administrator with the direction and funding priorities for the ensuing fiscal year. Based on this direction, OMB prepares the budget instructions for development of budget requests by the departments. Departmental requests are submitted to the OMB in April. Workshops are held with the departments late in May. The Requested Budget is presented to the Board in early June. OMB has meeting with the County Administer and department heads during the month of June. The County Administrator's Recommended Budget is presented to the Board of County Commissioners in July.

The Board of County Commissioners holds additional work sessions during July and August to review the County Administrator's Recommended Budget and provides OMB with direction in developing the Tentative Budget, which is made available to the public and forms the basis for the first public hearing in September. Any changes directed by the Board of County Commissioners at the first public hearing are incorporated into the tentative budget, which forms the basis for the second public hearing in September.

During the second public hearing, the Board of County Commissioners adopts a resolution stating the millage rates to be levied and adopts the final budget. Per Florida statutory requirements the adopted budget becomes effective on October 1.

Amendments after Adoption

Florida statutes specifically direct that upon final adoption, the budgets shall regulate the expenditures of the County. The itemized estimates of expenditures shall have the effect of fixed appropriations and shall not be amended or altered or exceeded except as provided by the Statute. The Board of County Commissioners at any time within a fiscal year may amend a budget for that year as follows:

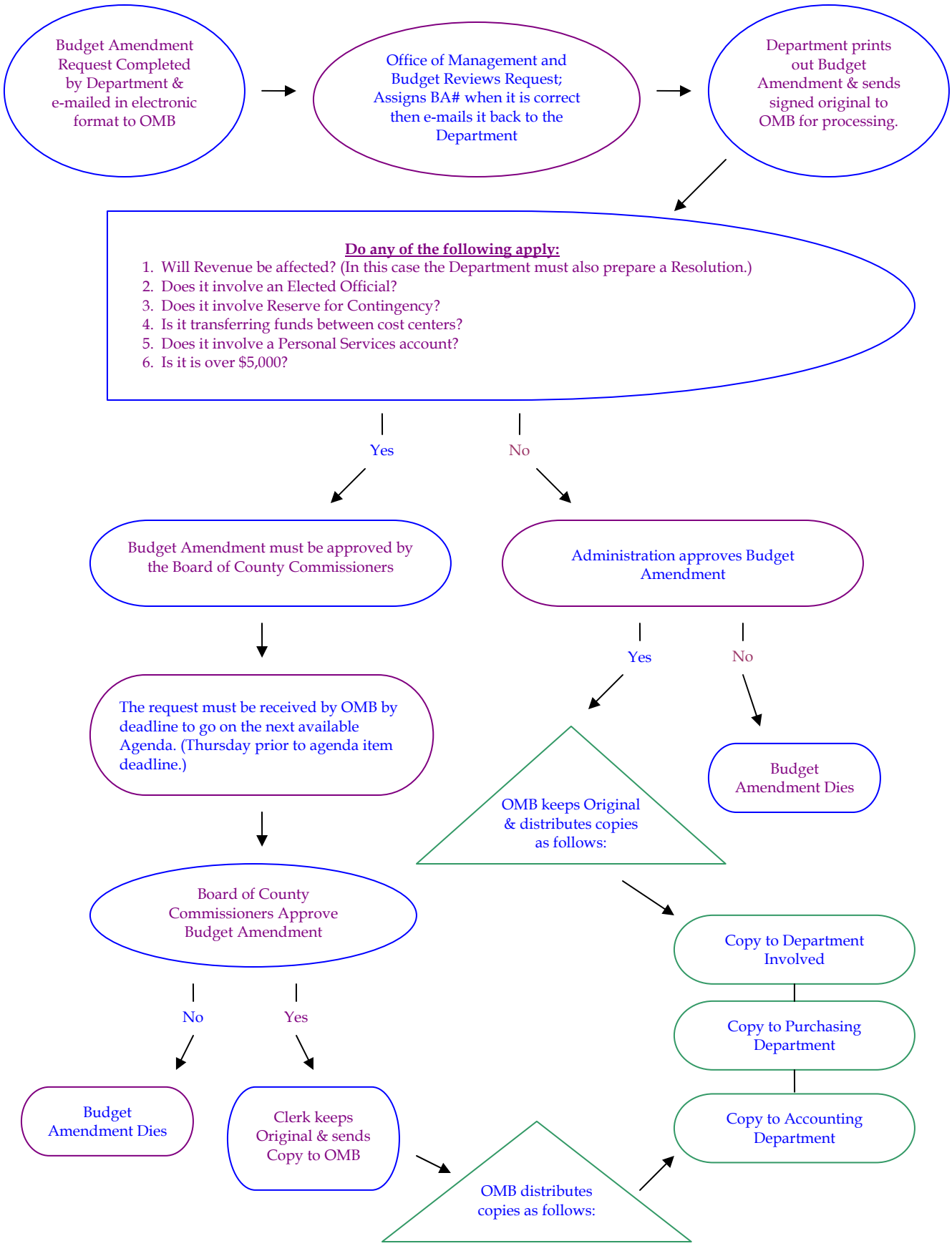
1. Appropriations for expenditures in any fund may be increased or decreased and other appropriations in the same fund correspondingly increased or decreased with the approval of the Board of County Commissioners. Provided that the total of appropriations of the fund not be changed.
2. Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund for any lawful purpose, but no expenditures shall be charged directly to the reserve for contingencies.

3. The reserve for future construction and improvements may be appropriated by the Board of County Commissioners for the purpose or purposes for which the reserve was established.
4. Revenues from a source not anticipated in the budget and received for a particular purpose (including, but not limited to, grants, donations, gifts or reimbursement for damages) may, upon approval of a resolution by the Board of County Commissioners, be appropriated and expended for that purpose. Such receipts and appropriations shall be added to the budget of the proper fund. The resolution may amend the budget to transfer revenue between funds to properly account for unanticipated revenue.
5. Increased receipts for enterprise or proprietary funds received for a particular purpose may, upon approval of a resolution by the Board of County Commissioners, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget.
6. If an amendment to the budget is required for a purpose not specifically authorized in Florida Statutes 129.06 (2) (a-e), amendment may be authorized by resolution of the Board of County Commissioners at a public meeting.

Florida statutes provide for the delegation of authority to approve certain types of budget transfers. The County Administrator or the Assistant County Administrator, act on intradepartmental budget changes that do not alter the total revenue or expenditures budgeted to a cost center. These requests for the transfer of funds within a department are first submitted, by budget amendment, to the Office of Management and Budget (OMB) for review, prior to submittal to the County Administrator.

The Board approves all other budget changes (whether they are transfers between departments or alterations of total revenues or expenditures in a fund). These requests for budget amendment are first submitted to the OMB office for review and analysis. After review and signature by OMB, they are forwarded to the County Administrator for review and placed on the agenda for consideration by the BCC.

The Life of a Budget Amendment



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FY2008-2009 ADOPTED BUDGET

GENERAL INFORMATION

The Office of Management and Budget (OMB) begins to collect data for the development of the budget and adoption process in mid-January. Through various workshops and interaction with the Board of County Commissioners (BCC), funding priorities are determined and financial policies are discussed and adjusted if necessary. The OMB office develops the budget calendar for the approaching budget cycle. The funding priorities and financial policies of the BCC are translated into the budget instructions provided to the departments and constitutional officers.

As directed by the County Administrator, the budget workshops were held so that citizens would have the opportunity to comment on the budget prior to the public hearings required by the Florida Statutes. The BCC endorses this concept. This procedure exemplifies the BCC commitment to involve the public in all phases of budget development and adoption.

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

OVERVIEW

The County's total Adopted FY2008-2009 Budget is $164,700,428. County staff, as directed by the County Administrator, formulated the Adopted FY2008-2009 Budget. Workshops were held with individual departments during the week of May 22nd. The requested budget was presented to the Board of County Commissioners on July 15, 2008, with the first and second public hearings being held on September 4th and 16th of 2008.

The Adopted FY2008-2009 Budget for Highlands County is prepared in accordance with Chapter 129 of the Florida Statutes and TRUTH IN MILLAGE (TRIM) requirements as promulgated by the Department of Revenue. Specific requirements are detailed in the budget process calendar. The FY2008-2009 Budget is prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP). Governmental Funds are accounted for on the modified accrual basis of accounting.

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

The expenditure summary for the Adopted Budget is included beginning on page 25 of this summary.

BUDGETARY FUNDS

In order to budget and account for governmental receipts and expenditures, the Board of County Commissioners has created various "funds" within the budget. Fund accounting is required by State and Federal regulations as well as by generally accepted accounting principles.

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

General Funds: These funds account for 44.40% of the Adopted FY2008-2009 Budget and support the vast majority of County government services, as well as, the budgets of the Elected Officials.

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

Debt Service Funds: These funds are used to separately account for the principal and interest payments on Series 2002 Revenue Bonds and the 2005 Revenue Note. The Board of County Commissioners utilizes the distributions from the Infrastructure Sales Surtax to retire the bonds.

Capital Project Funds: These funds record expenditures for capital projects. During FY2008-2009 there will be several major capital projects under construction.

Enterprise Funds: These funds are used to account for certain self-supporting public services provided by County Government - services that generate their own revenues from fees, charges, and other receipts. The Solid Waste Enterprise Fund and the Water and Sewer Enterprise Fund were implemented in FY94-95. The Highway Park Utility Fund was created during FY95-96 for the construction and operation of a water utility for the Highway Park area near the Town of Lake Placid. The Asphalt Plant as part of the Energy Recovery Fund was constructed and operating in FY 07-08 at the landfill site.

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

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

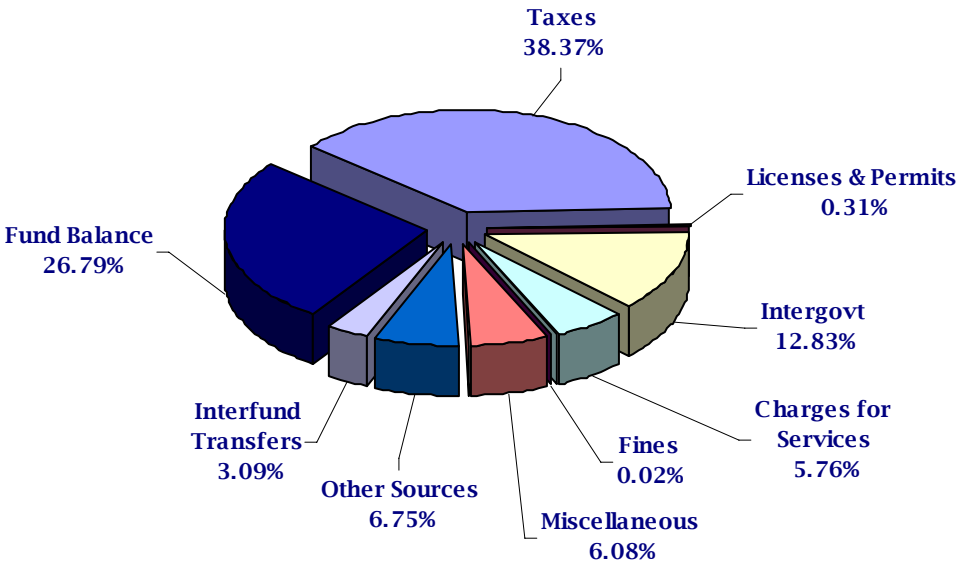
Risk Retention - to account for the fiscal activity related to a protected self-insured retention program for general liability, property and workers' compensation needs of County departments and elected officials through Public Risk Management of Florida (PRM). Claims for this insurance coverage are administered by PRM. PRM meets Governmental Accounting Standards Board (GASB) 10 guidelines for Governmental Entity Pools. PRM furnishes members an audited financial statement and actuarial report on an annual basis.

Employee Benefit - to account for employer and employee contributions to the County's medical insurance plan and the payment of insurance premiums. Health benefits are provided through Blue Cross Blue Shield of Florida for the sixth consecutive year.

BUDGET REVENUE HIGHLIGHTS BY CATEGORY

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

Revenue Source (all funds)



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

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

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

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

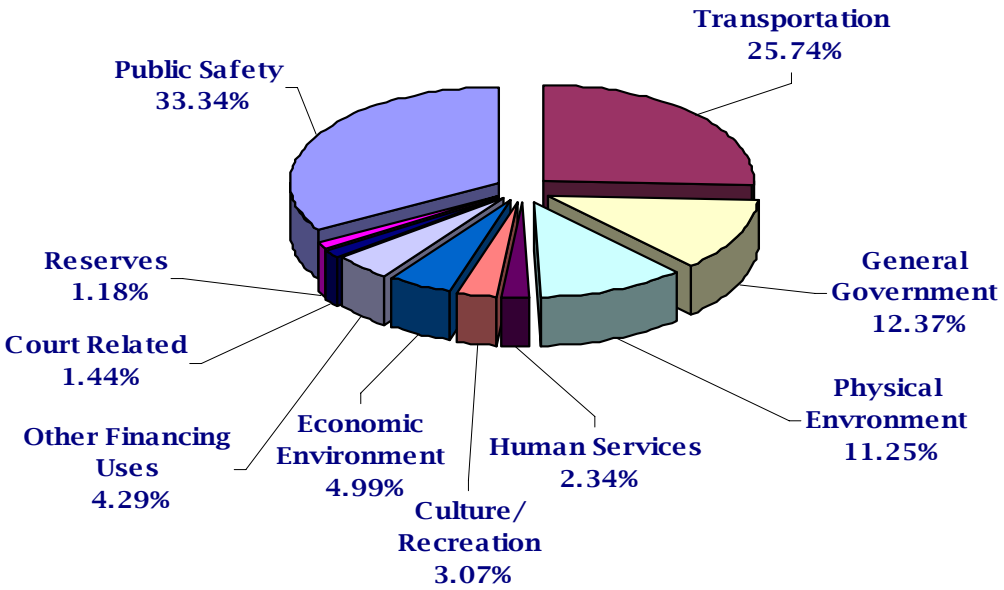
Licenses and Permits: Revenues from licenses and permits include professional/occupational licenses, building permits, and other licenses and permits.

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

BUDGET EXPENDITURES HIGHLIGHTS
BY FUNCTIONAL AREA

The Adopted FY2008-2009 Budget, including both capital and operating expenditures, totals $164,700,428. The expenditures grouped by functional area are as follows:

Expenditures (all funds)



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

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

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

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

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

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

Culture/Recreation: This functional area offers the provision and maintenance of cultural and recreational facilities and activities for the benefit of citizens and visitors of Highlands County. The major areas include Parks and Recreation Department and the Countywide Library System.

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

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

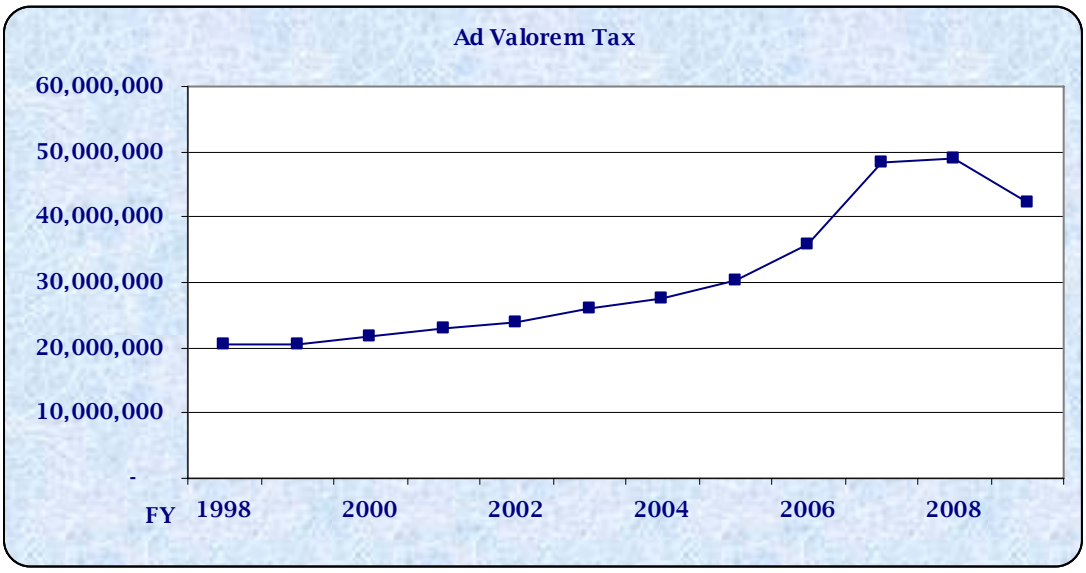
Reserves: This functional area provides reserves for contingencies for unanticipated events and associated expenditures (i.e. natural disasters).

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

DETAILED REVENUE HIGHLIGHTS

The County's FY2008-2009 Adopted Budget is funded by a variety of revenue sources. The major revenue sources are: Property Tax, Half Cent Sales Tax, State Revenue Sharing, Motor Fuel Taxes, Infrastructure Surtax, and Solid Waste Assessment. The largest single source of revenue directly used for the operation and services of the County is the Property Tax. The OMB office uses a variety of information and statistical methods to estimate these revenue sources. A database of monthly collection data has been developed that contains ten years of information on the major revenue sources. The collections are monitored, and monthly reports are prepared for management review.

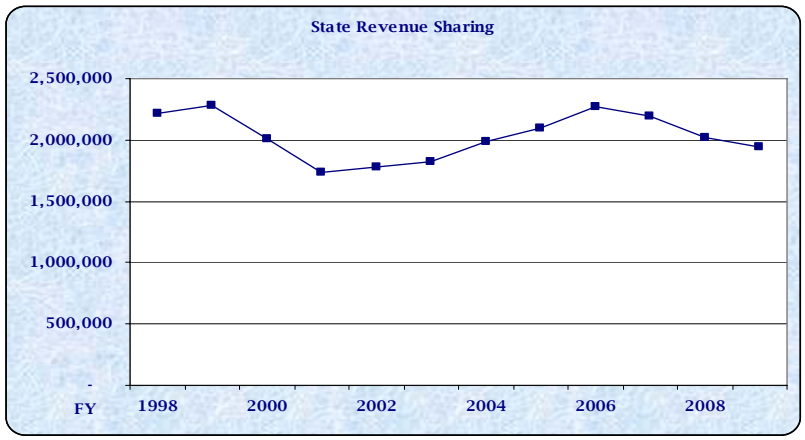
GENERAL FUND MAJOR REVENUE SOURCES



Property Taxes: For the FY2008-2009 Adopted Budget, the State Legislators have provided, by an amendment to the State Constitution, for an additional $25,000 homestead exemption and $5,000 exemption on tangible personal property. The roll back millage rate for FY2008-2009 is 8.4605. The FY2008-2009 Adopted Budget for Highlands County includes a millage rate of 7.1000 mils which equates to a decrease in millage of 0.2544 mils. The taxable value amount of Ad Valorem Property Taxes for FY2008-2009 decreased 12.18% over last year's actual taxable value amount and the growth from new construction as compared to last year's actual taxable value is an increase of 3.14%. The combined decrease in property taxable value for FY 08-09 is 9.04%. Due to the amendment by the State Legislators and the reduction in millage, the overall existing tax base of ad valorem decreased $8.22 million over last years actual collections. The growth from new construction, which is not part of the roll back millage rate calculation, will add $1.45 million to the ad valorem taxes collected. The combined effect on ad valorem taxes is a loss of $6.77 million. The Adopted millage rate will generate an estimated $42,133,777 in property taxes. This is a decrease of 13.85% in Ad Valorem taxes actually collected in FY2007-2008. The chart on page 33 provides a look at the growth of the ad valorem tax base from FY1981-1982 to present. A minimum of 95% of the anticipated revenue from this source must be budgeted to comply with Truth In Millage (TRIM) requirements.

Half Cent Sales Tax: The half-cent sales tax is collected by the State and distributed to local governments based on taxable sales within the County. The cities and county governments share the proceeds based on a population formula. Chapter 92-319 of the 1992 Amendments revised the sales tax on boats and expanded the sales tax base by including the sale of rare coins, detective, burglar protection, nonresidential cleaning, and nonresidential pest control services. The expanded sales tax base will result in an increase in the amount of sales tax revenue collected by the state. However, this chapter reduced the proportion of sales tax revenues deposited in the Local Government Half-Cent Sales Tax Trust Fund to 9.653%. Chapter 2003-402, Laws of Florida further decreased the percentage to 8.814% as part of the funding reforms of the state court system. The additional reduction represented an 8.69% reduction in the amount transferred to the trust fund for distribution to the counties. In FY2008-2009, the half-cent sales tax is anticipated to provide $4,260,000 which represents a 27.49% decrease from the current year estimate.

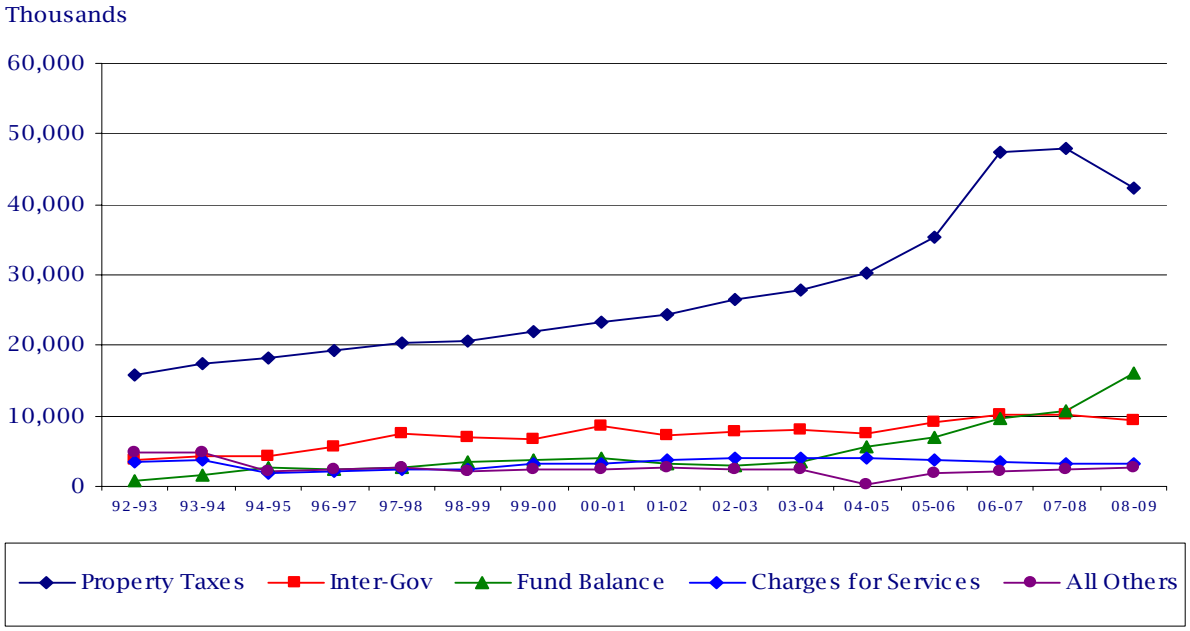
State Revenue Sharing: The State Revenue Sharing Act of 1972 established trust funds for certain State levied tax moneys to be shared with counties and municipalities. The formula for distribution is based upon population and sales tax collections. The legislative session of 2000 replaced the intangibles tax with a share of the state sales tax of 2.25 percent, to assist in recovering the loss of income. This still resulted in a major reduction in this source of revenue for FY2000-2001 and subsequent years. In addition, Chapter 2003-402, Laws of Florida decreased the percentage to 2.044%, which represents a reduction of 9.16%. The County anticipates revenues of $1,945,000 in FY2008-2009, which is 13.17% less than the current year estimate.



The chart below shows the combined total of all revenue for the General Fund since the 1992 – 1993 Fiscal Year. Property taxes are the only source that increased and grew over the years with the increased costs of inflation. After spikes in property taxes the last few years the current year shows a correction to more of a traditional trend. All other revenue remains constant over the time period.

Revenue Sources (General Fund)

PropertyTaxes	(	57.31%)	$ 42,383,777
Licenses & Permits	(	0.03%)	$ 20,000
Intergovernmental	(	12.67%)	$ 9,367,777
Charges for Services	(	4.39%)	$ 3,245,806
Fines & Forfeitures	(	0.03%)	$ 25,000
Communications Services	(	0.95%)	$ 700,000
Fund Balance	(	21.84%)	$ 16,150,338
Miscellaneous	(	2.79%)	$ 2,062,400
Total	(	100.00%)	$ 73,955,098



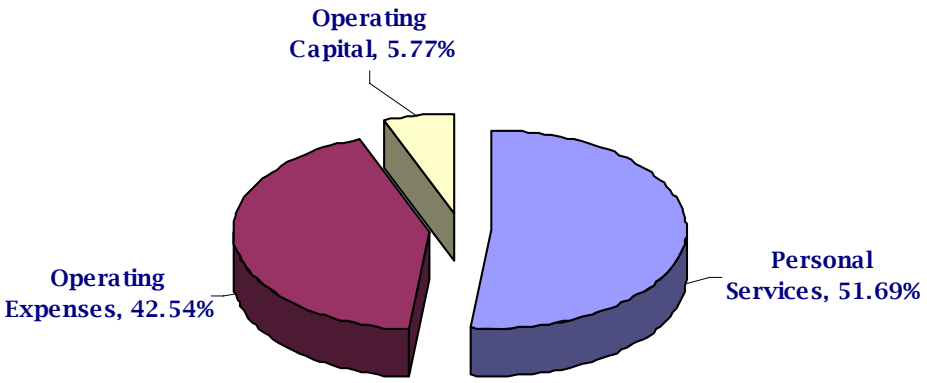
GENERAL FUND EXPENDITURES

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

Property Taxes are moneys collected through an ad valorem levy on all non-exempt property in the County. **Intergovernmental** revenues include sales tax and State revenue sharing from the State of Florida. **Charges for services** are primarily fees charged for Emergency Medical Services. **Other taxes** are the franchise fees received by the County. **Miscellaneous** revenues include inter fund transfers, administrative fees for special tax districts and recovery of uncollectible EMS accounts. **Fines and forfeitures** include all court fines. **Interest** includes all moneys earned on investments, contracts, and notes. **Licenses and permits** include animal control licenses and contractor's licenses. **Fund Balance** is the fund balance brought forward for budgetary purposes.

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

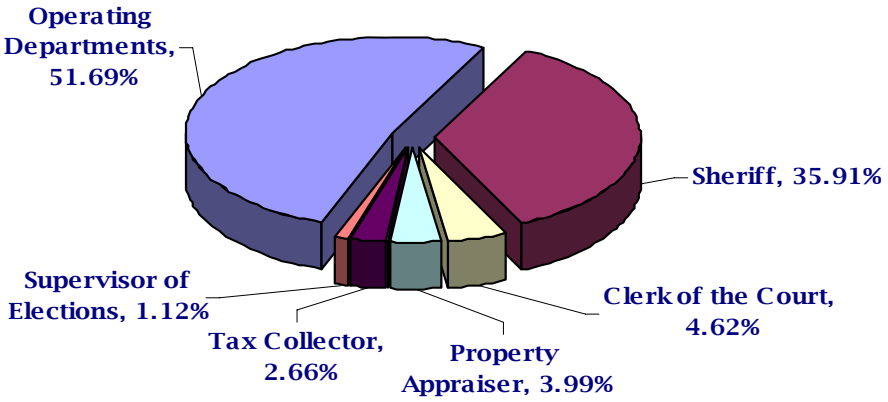
Expenditures (General Fund)



Services budgeted in the General Fund include Emergency Medical Services, Fire Services, Parks and Recreation, Planning, Zoning, Human Resources, Office of Management and Budget, and Administration. Additionally, the General Fund supports the budgets of the five Constitutional Officers: the Sheriff, Clerk of the Court, Supervisor of Elections, Property Appraiser, and Tax Collector. The operations of these elected officials are funded by, but not controlled by, the Board of County Commissioners.

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

Elected Officials Expenditures



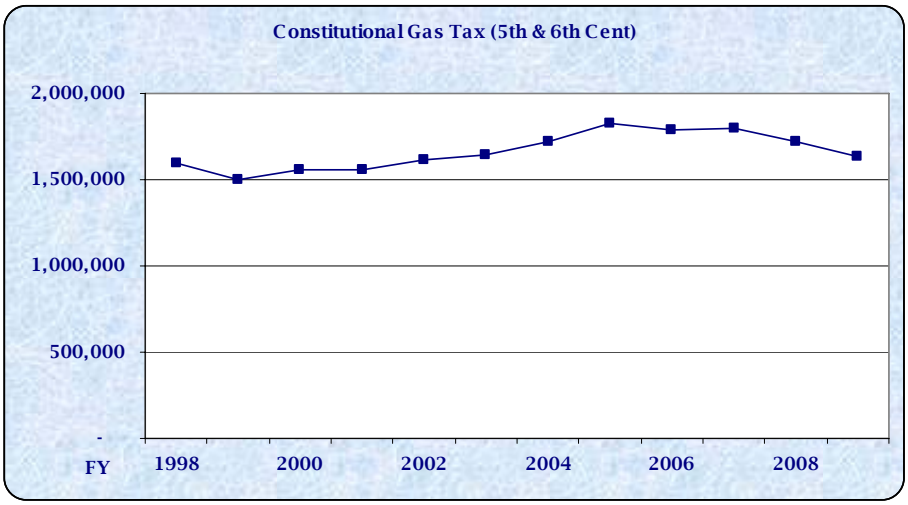
The General Fund is using fund balance for two major capital projects, the expansion of the Children Advocacy Center and the expansion of the sewer system to George Boulevard. The General Fund is also transferring funds to several other funds such as the Transportation Fund, Infrastructure Surtax Fund, E-911 Fund and Court Technologies Fund.

The General Fund operating departments requested 8.25 new positions. The Adopted Budget eliminates two division director positions that have not been filled and the Sports Complex manager position. The Adopted Budget includes adding 1 new position funded for half a year and funding one position that was previously funded by the Children Services Foundation.

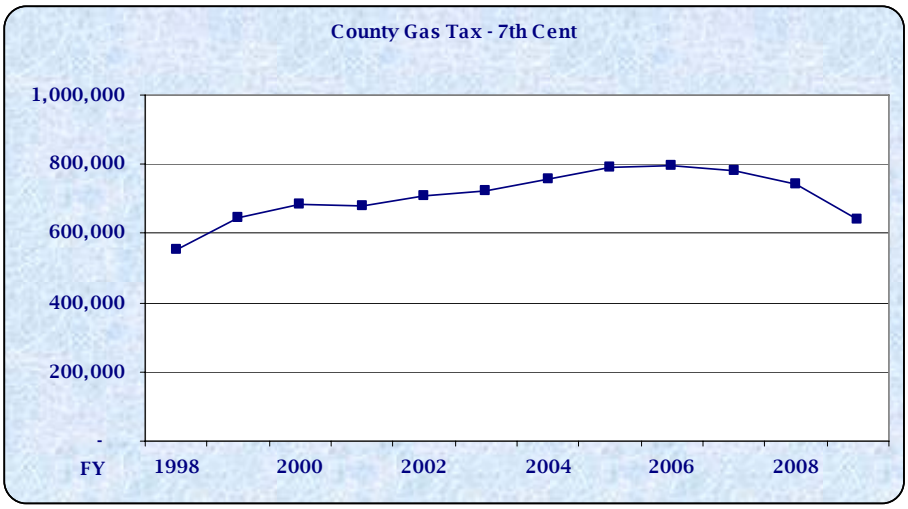
TRANSPORTATION TRUST FUND MAJOR REVENUE SOURCES

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

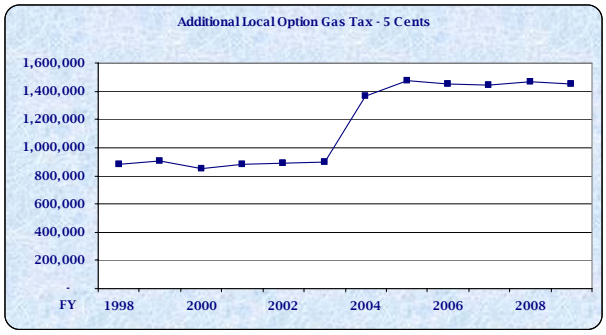
The Constitutional Gas Tax is a 2-cent tax imposed by the State and distributed to county governments effective July 1, 1978. The County may use this excise tax for the funding of new road construction, resurfacing, safety projects and improvements, purchases of right-of-way, bridge replacements and traffic signals on the 1,183 miles of the County road system, which includes 205 miles of unpaved roads. Twenty percent (20%) of these funds are payable to the County as they are collected. The remaining eighty percent (80%) is first applied toward retirement of Road Revenue Bonds and any excess is remitted to the County. Highlands County does not have any Road Revenue Bonds outstanding. The County anticipates revenues of $1,633,000 in FY2008-2009, which is 6.69% less than the current year estimate.

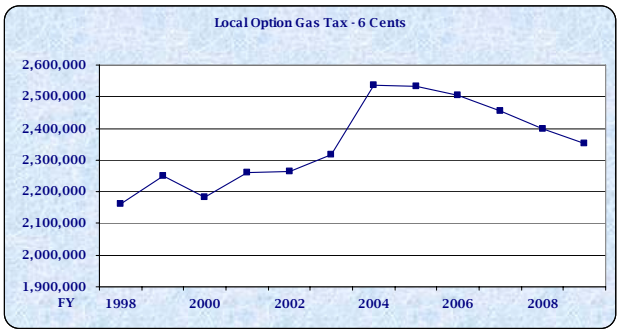


The County Gas Tax is a 1-cent tax imposed by the State and distributed to county governments for funding the acquisition of rights-of-way, the construction, reconstruction, operation, maintenance and repairs of transportation facilities, roads and bridges. The County anticipates revenues of $712,000 in FY2008-2009, which is 8.13% less than the current year estimate.



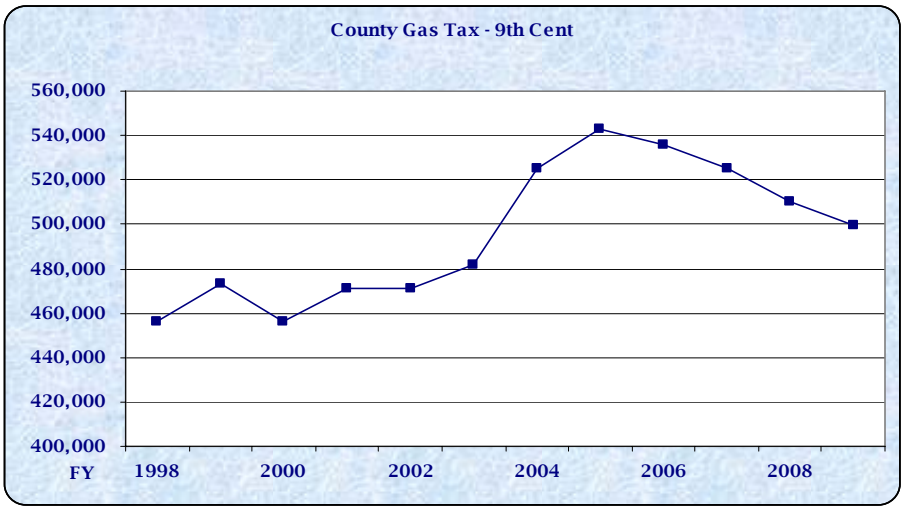
The Local Option Gas Taxes are two separate levies. The first is a 0 to 6 cent gas tax imposed by County ordinance on all motor fuel and special fuel, collected by the State and distributed back to the cities and County based on an inter-local agreement. The first 6-cent local option gas tax will expire on August 1, 2016. The second tax is a 0 to 5 cent levy on motor fuel only. This additional tax was imposed by extraordinary vote of the Board of County Commissioners (majority plus one) at a rate of 3-cents effective on January 1 of 1993. The rate increased to 5-cents on January 1st of 2004 and will remain in effect until midnight on December 31st of 2009. This additional levy was enacted for the third five-year period when it was extended through December of 2009. The revenue that is anticipated is shown in the graph below. The County anticipates revenues of $2,352,000 for the 6 cent gas tax in FY2008-2009, which is 2.0% less than the current year estimate and revenues on the 5-cent local option gas tax of $1,450,000, which is 1.4% less than the current year.





The Ninth Cent Gas Tax is a 1-cent gas tax on motor fuel and diesel fuel. This tax is mandatory on diesel fuel effective January 1, 1994 (F.S. 336.021(6)). The Board of County Commissioners has elected to impose this tax on motor fuel also by extraordinary vote and will sunset on December 31, 2009 unless reenacted. The County anticipates revenues of $499,800 in FY2008-2009, which is 2.0% less than the current year estimate.

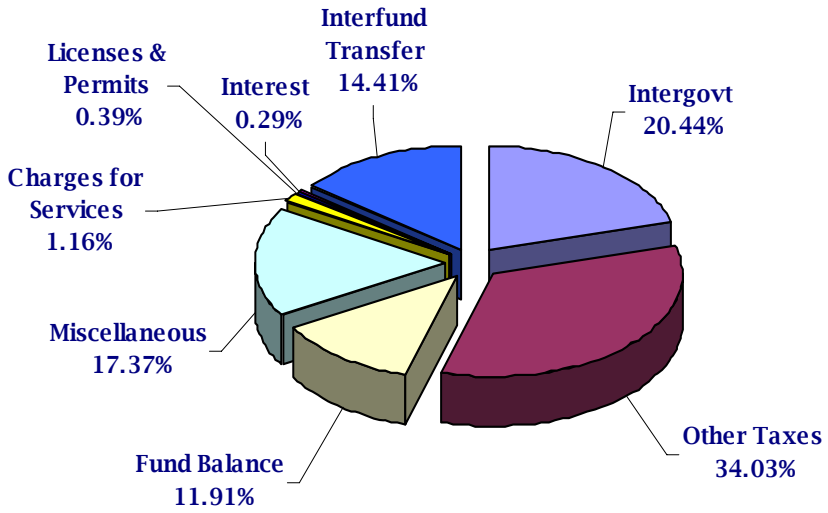
These five gas taxes are expected to yield $6,646,800 in FY2008-2009 which is less than the current fiscal year estimates due to the increase in gas prices and decline in consumption. County road projects for FY2008-2009 include 3 miles of paving dirt roads, and 25 miles of road resurfacing.



TRANSPORTATION TRUST FUND EXPENDITURES

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

Expenditures (Transportation Trust Fund)



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

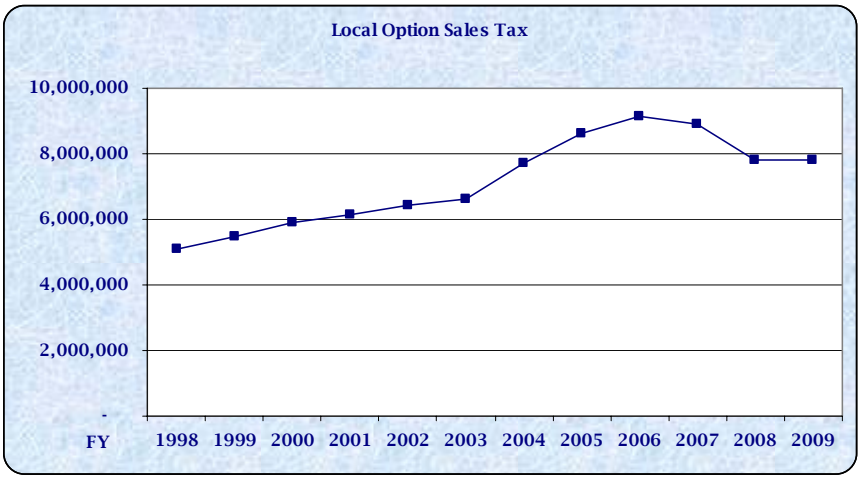
The departments funded in the transportation trust fund include Road & Bridge and County Engineer. Services provided include road maintenance, road construction, surveying for road and drainage projects, fleet maintenance, carpentry shop, traffic operations (sign and signal maintenance), roadside mowing, and shell pit operations.

Projects normally undertaken by the Transportation department include the paving of three (3) miles of dirt roads and resurfacing of twenty-five (25) miles of paved roads, as well as maintenance of the County road system. The County road system consists of approximately 1,183 miles of roads, which includes about 205 miles of unpaved roads. Funding for the capital requirements of these projects is provided by the Local Option Sales Tax. Operational costs are funded through the Transportation Trust Fund. The Sebring Parkway Phase II project will be the main focus of the county road crews during FY2008-2009.

The Transportation Fund departments did not request new positions. There were no positions eliminated in the adopted budget.

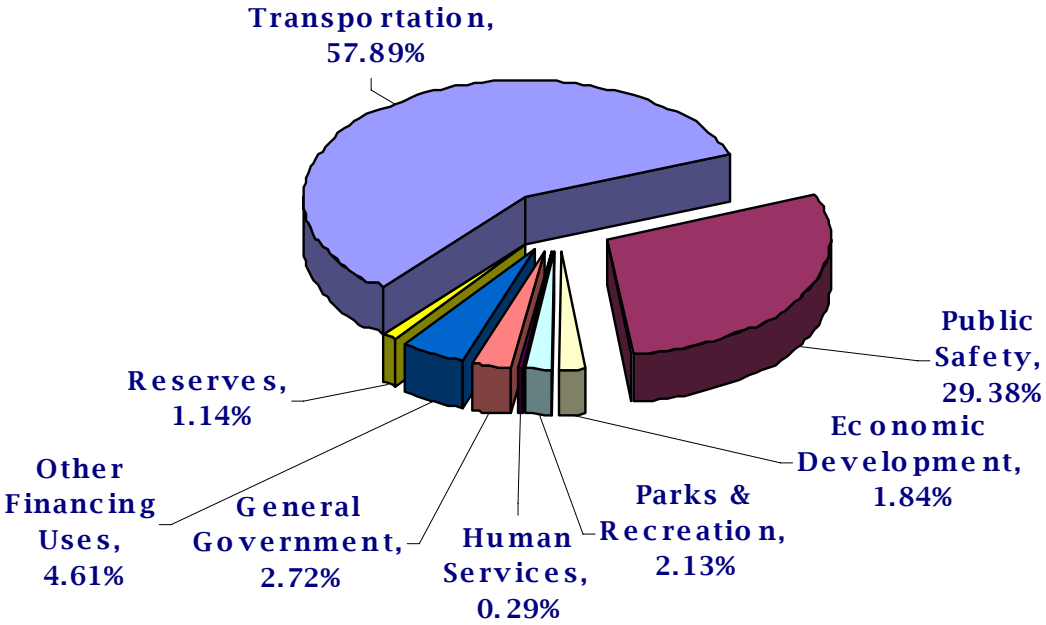
OTHER FUND HIGHLIGHTS

Infrastructure Surtax: The infrastructure surtax is a 1-cent sales tax levied by Highlands County based on a referendum vote for the purpose of construction, reconstruction, or improvement of public facilities pursuant to Chapter 212.055 Florida Statutes. The infrastructure surtax was anticipated to generate $9,109,000 in FY2007-2008, but was reduced to an estimate of $7,827,373 due to projected collections, which is a decrease of 14.1%. The same $7,827,373 is anticipated for FY2008-2009. This equates to a loss of revenue in the Infrastructure Surtax Trust Fund at an estimated $2.5 million of projected revenues for the last two budget years.



Local Option Sales Tax Fund (Infrastructure Surtax): The Infrastructure Surtax Fund accounts for the majority of the expenditures included in the Capital Financial Strategy (CFS) for FY2008-2009. The Adopted CFS project budget appropriations for FY2008-2009 are as follows:

Expenditures (Infrastructure Surtax)



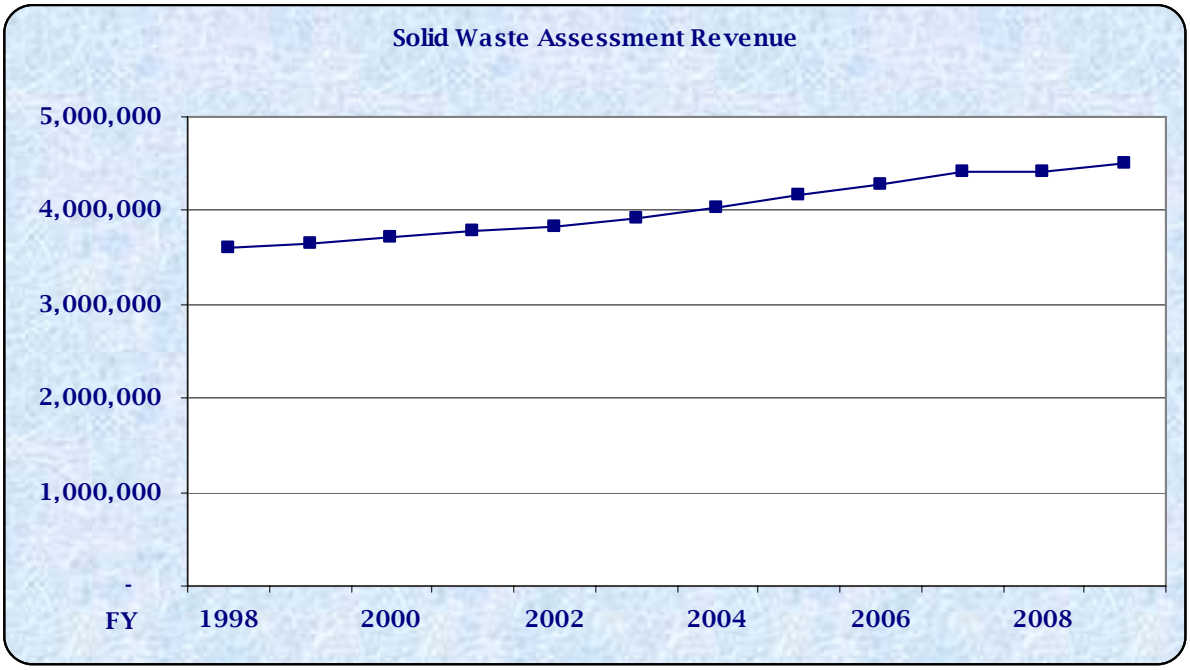
Detailed descriptions of the individual projects are contained in the CFS Plan. Copies of the plan are available for review or purchase from the Office of Management and Budget (OMB).

As previously mentioned, road resurfacing, road construction and reconstruction are funded through the infrastructure surtax fund. Some of these projects that are in progress are: right-of-way acquisition, design and construction of Sebring Parkway Phase II, and the construction of a new Law Enforcement Building. Also, projects continuing into this year include the build out of the Supervisor of Elections Building and the Veterans Building.

Enterprise Funds: There are four enterprise funds contained in the budget. These funds are used to account for certain self-supporting public services provided by County Government - services that generate their own revenues from fees, charges, and other receipts. The Solid Waste Enterprise Fund and the Water and Sewer Enterprise Fund were implemented in FY 94-95. The Highway Park Water System Enterprise Fund was created to account for the new water system constructed with the assistance of a Community Development Block Grant (CDBG). The Energy Recovery Fund was created in FY 07-08.

The Solid Waste Enterprise Fund

Solid Waste Assessment: The solid waste assessment is a $130.00 assessment levied by County ordinance against each residential dwelling unit in the unincorporated area of Highlands County. The solid waste assessment funds mandatory garbage collection and disposal, landfill operations, and recycling programs. For the 2007-2008 Fiscal Year the solid waste assessment revenue is expected to come in 4.5% less than original estimates and is anticipated to remain relatively flat for FY2008-2009. During Fiscal Year 1999-2000 the contracts were re-bid to waste haulers with the result being to retain the haulers in both districts. However, there was no increase of fees required and an increase of service was obtained, namely to remove yard waste twice a month instead of the previous once a month schedule. In Fiscal Year 2005-2006, the contract was amended to utilize a single hauler for the same services and assessment amount.



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

The mandatory garbage collection program is also operated from this fund. One private company has an exclusive franchise for residential garbage collection service. The contract for the residential garbage collection service will expire 9/30/2010. A non-ad valorem assessment of $130.00 is levied for each residential unit annually. This assessment covers the cost of curbside pick up, disposal of the garbage in the landfill, and processing of recyclable materials for resale by Highlands County. This will provide additional funds for future expansion at the landfill.

Construction of Cell 3 at the Arbuckle Creek Road facility was completed during FY2002-03. This cell is twice as large as the two previous cells that were constructed and completes the base of the first pyramid for the above ground landfill. The projection for the capacity of the combined cells is approximately 20 years. The promissory note will be paid in 6 years, which will allow the accumulation of earnings to offset the cost of the next cell construction.

Landfill Closure and Post Closure Care Cost

Highlands County has three landfill sites that are comprised of a total of 14 cells, one of which is currently in operation. State and Federal laws and regulations require the County to place a final cover on the one cell currently in use when it closed, and to perform maintenance and monitoring functions for all landfill sites for thirty years after closure. Landfill operations and landfill closure and post closure care costs are accounted for in the Solid Waste Enterprise Fund. Although closure and post closure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports as a liability a portion of closure and post closure care costs based on landfill capacity used as of the balance sheet date. The landfill closure and post closure care liability of $4,988,538 at September 30, 2007 represents the cumulative amount reported to date based on an average use of 36% of the total estimated capacity. The portion of the liability related to 2007 usage is $398,487. It is estimated that an additional liability totaling $8,987,079, for Arbuckle Creek Cell lA, lB, Cell 3, Arbuckle Creek Cell C&D, and Arbuckle Creek Cell AG will be recognized between the balance sheet date and the dates these cells will be filled to capacity in the years 2024, 2024, 2024, 2027 and 2159, respectively. Actual costs may differ due to inflation, changes in technology, or changes in landfill laws and regulations.

The County is required by State and Federal laws and regulations to make annual contributions to a landfill management escrow account to finance closure and post closure care financial assurance requirements. The County is in compliance with these requirements at September 30, 2008, with cash and investments of $4,476,195 held for these purposes. The County expects that future inflation costs will be paid from future contributions and interest earnings on these contributions. In the event closure escrows and interest earnings prove inadequate due to higher than expected inflation, changes in technology or changes in laws or regulations, these costs may need to be financed by future landfill users or future tax revenue.

Water and Sewer Enterprise Fund

This fund accounts for the operation of Placid Utilities that was acquired by the County during FY94-95. This utility system provides water and sewer services to the residents of Tomoka Heights and the surrounding area. The system was purchased and expanded to alleviate problems with contaminated private wells in this area. As part of the expansion of the water system, fire hydrants have been included which has resulted in substantial savings to the residents in lower insurance premiums due to enhanced fire protection ratings. An expansion of the sewer treatment plant was completed in FY95-96.

A water system has been constructed in the Highway Park area of Lake Placid with the assistance of a CDBG grant, the State Housing Initiatives Partnership (SHIP) grant, and funds from the Infrastructure Surtax. The system was completed and began operation during FY97-98.

Energy Recovery Fund

This fund accounts for the operation of the Asphalt Plant that was approved and constructed in FY 07-08. The Asphalt Plant was constructed at the landfill site in order to use methane gas produced by the landfill as an energy source for powering the plant. The amount of materials that can be recycled from the landfill to use in the making of asphalt will greatly reduce the price of the asphalt. This will allow the County to pave additional roads and better maintain the road system due to the savings in producing our own asphalt.

Impact Fee Funds

Highlands County adopted impact fees on September 5, 2006. Tindale-Oliver & Associates, Inc. provided an impact fees study with the estimated cost for eight different impact fees. Transportation, Park & Recreation, Correctional Facilities, Fire, Libraries, Law Enforcement, EMS, and Public Schools were all adopted impact fees by the Board of County Commissioners. All impact fees except for the Public Schools are at 30% of Tindale-Oliver & Associates, Inc. estimated impact fees. The Public Schools impact fees were implemented at 50% of Tindale-Oliver & Associates, Inc. estimated impact fees. The Board of County Commissioners voted unanimously to approve the impact fees with indexing of the fees being evaluated each year. The Board of County Commissioners agreed to revisit the impact fees annually and make any adjustments to the implementation percentage or indexing for inflation. For the Fiscal Year 2008-2009 Adopted Budget, impact fees implementation rates for all areas are not increasing. The Board of County Commissioners did adopt an inflation index for FY2008-2009 Budget. Highlands County has set aside funding to update the impact fee study in FY 2008-2009.

DEBT SERVICE

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

CASH MANAGEMENT

The Accounting and Finance Division under the Clerk of Courts invest cash that is temporarily idle during the year. The funds are invested in the Local Government Surplus Funds Trust Fund, the Florida Local Government Investment Trust Fund and with Bank of America.

The Local Government Surplus Funds Trust Fund was established to assist units of local government in maximizing net earnings on invested surplus funds, reducing the need for the imposition of additional taxes on county taxpayers. The portfolio's objective is to provide a short-term, very liquid, high quality investment vehicle to participating local governments. The pooled account emphasizes liquidity, and participants' funds are made available on a daily basis period. Investments consist of U.S. Government and agency repurchase agreements and certain corporate short-term obligations. The pooled fund minimizes interest rate risk by keeping average maturities short. Due to management issues in the past year associated with the pools investments in sub prime mortgages, the fund has under went management and policy changes. Due to the concerns in investment policy and changes in the fund, most of the investment of idle funds has been moved.

The Florida Local Government Investment Trust Fund (FLGIT) was established by the Florida Association of Counties to provide an additional investment option for local governments. The portfolio objective is to provide a slightly longer term yet liquid investment option that result in a higher yield. The BCC began using an overnight sweep arrangement in 1995 for its clearing accounts and invested in the FLGIT in order to maximize its interest earnings.

The Bank of America investment fund was established in November of 2007 due to issues and concerns with the Local Government Surplus Funds Trust Fund. The funds are in a Public Funds Interest on Checking Account (collateralized per Florida Statutes Chapter 280), and it earns interest based on the weekly average of the Federal Funds Effective rate minus 35 basis points (this is a variable rate as it changes on a weekly basis).

Interest earned on pooled investments is allocated to the participating funds based on their average monthly balance held in cash and investments. The following table shows the amount of interest that Highlands County has earned over the past six years.

Interest Earned

Fund Type	2007	2006	2005	2004	2003
General Fund	2,699,531	1,613,064	600,275	195,333	213,337
Special Revenue Funds	786,243	584,951	229,172	106,854	125,903
Debt Service Funds	106,958	154,059	65,434	27,279	86,422
Capital Project Funds	1,021,423	839,537	346,453	223,576	403,292
Expendable Trust Fund	0	0	0	0	0
Enterprise Funds	607,233	475,118	248,294	89,761	86,129
Internal Service Funds	64,811	87,871	40,907	17,689	23,778
Total	5,286,199	3,754,600	1,530,535	660,492	938,861

Note: Debt service interest is from the reserve for the 2002 bonds in fund 151A. Capital project interest is from the bond proceeds in fund 350 and the infrastructure surtax fund 151. Special revenue interest is all other not covered in other categories.

RISK MANAGEMENT

Risk Retention Fund:

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disaster. The County established a Risk Retention Fund (Internal Service) during FY89-90 to account for and finance its uninsured risks of loss. Under this program, the Risk Retention Fund provided coverage in the areas mentioned below. The County purchases commercial insurance for claims in excess of coverage provided by the Fund and for all other risks of loss.

Effective October 1, 1994, the County became a member of Public Risk Management (PRM), a local government liability risk pool. PRM administers insurance activities relating to property, general, automobile, and public officials' liability, workers' compensation, and auto physical damage. PRM absorbs losses up to a specified amount annually and purchases excess and specific coverage from third party carriers. PRM assesses each member it's pro rata share of the estimated amount required to meet current year losses and operating expenses.

Employee Benefit Fund:

On October 1, 1977, the County established the Employee Benefit Fund to self insure County employees and their dependents for group medical costs. In 1989 the County transferred its assets, liabilities and fund equity to an internal service fund. Medical Claims were paid for by the premiums generated by employee contributions for dependents and contributions by the County for employees. This Fund was closed out during FY2001-2002.

The County has approved medical insurance coverage through Blue Cross and Blue Shield of Florida for employees and optional coverage for spouse and dependants for FY2008-2009. This is a fully insured plan that also includes optional dental coverage; $15,000 in life insurance is also provided for each employee and is included in the premium for health coverage.

RETIREMENT PLAN

All full time employees of the County are participants in the Florida Retirement System (FRS), a defined benefit, multiple employer cost sharing public retirement system, which is controlled by the State Legislature and administered by the State of Florida, Department of Administration, and Division of Retirement. The plan covers a total of approximately 572,000 full time employees of various governmental units within the State of Florida. Since FY2002-2003, employees have had the option to convert to an alternative plan referred to as the Public Employees Optional Retirement Plan (PEORP) or FRS Investment Plan. This plan provides for vesting after one (1) year of employment and provides portability if the employee leaves employment within the FRS system. The PEORP provides the employee with various investment options at the discretion of the employee. Such control of the investment of retirement benefits is not permitted under the FRS Pension Plan. Members of the FRS Investment Plan are not eligible for the Deferred Retirement Option Program (DROP) program.

The FRS Pension Plan provides for vesting of benefits after 6 years of creditable service. Normal retirement benefits are available to employees who retire at or after age 62 with 6 or more years of service. Early retirement is available after 6 years of service with a 5% reduction of benefits for each year prior to the normal retirement age. There is no age restriction or penalty for early retirement after 30 years of service. Maximum benefits are earned after 33 years of service for Regular class. The DROP program permits employees with 30 or more years of service to process their retirement yet continue to work. The monthly benefits for the participants are placed in an investment account for the period of time the employee participates in DROP. The maximum period that an employee may participate in the DROP program is 5 years.

Participating employer contributions are based upon statewide rates established by the Legislature. The current rates applied to employee salaries are as follows:

CLASS	RETIREMENT CONTRIBUTION	PEORP ADMIN	**H.I.S. CONTRIBUTION	TOTAL
Regular	8.92%	0.05%	1.11%	10.08%
Senior Management	12.31%	0.05%	1.11%	13.47%
Special Risk	20.33%	0.05%	1.11%	21.49%
Special Risk Admin Support	11.54%	0.05%	1.11%	12.70%
Elected Official	15.79%	0.05%	1.11%	16.95%
*DROP program	10.09%	0.00%	1.11%	11.20%

***DROP denotes Deferred Retirement Option Program & **H.I.S. denotes a health insurance subsidy.**

The rates are the blended rates for the State FY2008-2009. The rates will increase again on July 1, 2009. A weighted average has been used for budget purposes.

STAFFING SUMMARY

COST CENTER	FY03-04 Adopted	FY04-05 Adopted	FY05-06 Adopted	FY06-07 Adopted	FY07-08 Adopted	FY08-09 Continued	FY08-09 Issues	FY08-09 Adopted
BOARD OF COUNTY COMMISSIONERS:								
Animal Control	6.00	6.00	6.00	7.00	7.10	7.00		7.00
Board of Commissioners	5.00	5.00	5.00	5.00	5.00	5.00		5.00
Building	12.30	12.20	14.20	18.20	16.30	16.20		16.20
Carpentry Shop	5.00	5.00	6.00	6.00	6.00	6.00		6.00
Children's Advocacy Center	1.00	1.00	1.00	2.00	2.00	2.00		2.00
Children's Services Council	1.00	1.00	1.00	1.00	0.00	0.00		0.00
Communications Program	0.00	0.00	0.00	1.00	1.00	1.00		1.00
County Administrator	3.80	3.80	3.80	3.80	3.50	3.50		3.50
County Engineer	15.80	16.00	19.90	22.40	21.60	21.40		21.40
County Extension	6.00	6.00	6.00	6.00	6.00	5.00		5.00
County Fire Coordinator	5.00	5.00	5.00	6.00	6.25	6.00		6.00
County Planning/Development	4.50	4.50	5.50	6.50	7.65	7.50		7.50
Courthouse Facilities	0.00	3.00	3.00	3.00	3.00	3.00		3.00
E-911 Communications (formerly E-911 Emerg Oper.)	10.00	10.00	10.00	0.00	0.00	0.00		0.00
E-911 Program (formerly E-911 Dispatch Center)	3.00	2.00	2.00	2.00	0.00	0.00		0.00
Emergency Management	2.00	2.00	3.00	5.00	5.20	5.00		5.00
Emergency Medical Service	52.00	52.00	59.00	59.00	59.45	60.00		60.00
Facilities Management	22.00	19.00	20.00	21.00	21.00	21.00	1.00	22.00
Fire Safety Inspections	1.00	1.00	1.00	1.00	0.00	0.00		0.00
General Services	7.00	7.00	7.00	7.00	7.00	7.00		7.00
Guardian Ad Litem	0.50	0.50	0.00	0.00	0.00	0.00		0.00
Healthy Families Highlands	0.00	0.00	0.00	0.00	7.00	7.00		7.00
Heartland Library Coop	0.00	0.00	0.00	0.00	3.34	3.34		3.34
Highlands Beautiful/Litter & Marine Debris	1.00	1.00	1.00	1.00	1.00	1.00		1.00
Housing Department	1.00	1.00	1.00	2.50	2.50	2.50		2.50
Hurricane Housing Plan	0.00	0.00	0.00	1.00	2.00	1.50		1.50
Home Investment Partnership	0.00	0.00	0.00	0.50	0.50	0.50		0.50
Human Resources	5.00	5.00	6.00	7.00	7.00	7.00		7.00
Human Services Administration	4.00	4.00	4.00	4.00	5.00	5.00		5.00
Information Technology Department	1.00	1.00	1.00	1.00	1.00	1.00		1.00
Interpreters Circuit Criminal	0.50	0.50	0.00	0.00	0.00	0.00		0.00
Judicial Technology	0.00	1.00	1.00	1.00	2.00	2.00		2.00
Law Library	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Library-Avon Park	3.00	3.00	3.00	3.00	3.00	3.00		3.00
Library-Countywide	12.00	12.00	12.00	12.00	5.66	5.66		5.66
Library-Lake Placid	2.00	2.00	3.00	3.00	3.00	3.00		3.00
Library-Sebring	6.00	6.00	6.00	7.00	7.00	7.00		7.00
Maintenance Shop	12.00	12.00	12.50	12.50	12.50	12.50		12.50
Mowing	9.00	9.00	9.00	9.00	9.00	9.00		9.00
Natural Resources	3.00	3.00	4.00	5.00	5.00	4.00		4.00
Non-ad Valorem Assessments	1.40	1.40	1.40	1.40	1.40	1.40		1.40
Office of Management & Budget	4.00	4.00	5.00	7.00	7.00	7.00		7.00
Operations	2.00	2.00	2.00	2.00	2.00	2.00		2.00
Parks	9.00	9.00	14.00	15.00	14.00	11.00		11.00
Placid Utilities	2.65	2.00	2.05	2.35	2.38	2.35		2.35
Pre-Trial Release	2.00	2.00	2.00	0.00	0.00	0.00		0.00
Public Information	1.20	1.20	1.20	1.20	1.00	0.50		0.50
Recycling Operations/Recovery Facility	3.00	3.00	3.00	3.00	4.00	4.00		4.00
Recycling Grant	0.00	1.00	1.00	1.00	0.00	0.00		0.00
Refuse Collection Program	0.60	0.60	0.60	0.60	0.60	0.60		0.60
Road and Bridge	63.00	63.00	63.00	66.00	66.20	66.00		66.00
Sewer	0.00	1.30	1.33	1.51	1.53	1.51		1.51
Shell Pit	3.00	3.00	3.00	3.00	3.00	3.00		3.00
Solid Waste	14.00	14.00	15.50	16.50	16.50	16.50		16.50
Solid Waste Administration	4.00	4.00	5.00	5.00	5.20	5.00		5.00
Sports Complex	0.00	0.00	0.00	0.00	0.00	3.00	-1.00	2.00
State Housing Initiatives Partnership	2.00	2.00	2.00	1.00	0.00	0.50		0.50
Tourist Development	0.00	2.00	2.00	1.00	1.00	2.00		2.00
Traffic Operations	7.00	7.00	7.00	8.00	8.00	8.00		8.00
Veterans Service	3.00	3.00	3.00	3.00	3.00	3.00		3.00
Water (Highway Park)	0.55	0.70	0.72	0.74	0.75	0.74		0.74
Weed Control	4.00	4.00	4.00	5.00	5.00	5.00		5.00
Zoning	6.20	6.30	7.30	9.30	9.400	9.30		9.30
BOARD TOTAL	**355.00**	**359.00**	**388.00**	**406.00**	**406.50**	**404.00**	**0.00**	**404.00**
SPECIAL ASSESSMENT DISTRICTS:								
Desoto City Fire District	2.00	2.00	2.00	2.00	2.00	2.00		2.00
Highlands Lakes Fire District	2.00	2.00	2.00	2.00	2.00	2.00		2.00
Lake Placid Spc Ben Dist	2.00	2.00	2.00	2.00	2.00	2.00		2.00
Placid Lakes Special Benefit District	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Sun n Lakes Lake Placid VFD	2.00	2.00	2.00	2.00	2.00	2.00		2.00
West Sebring Special Benefit Fire District	2.00	2.00	2.00	2.00	2.00	2.00		2.00
SPECIAL DISTRICTS TOTAL	**10.00**	**10.00**	**10.00**	**10.00**	**10.00**	**10.00**	**0.00**	**10.00**
ELECTED OFFICIALS:								
CLERK OF COURTS	65.00	64.00	64.00	64.00	65.00	65.00	0.00	65.00
PROPERTY APPRAISER	31.00	30.00	30.00	30.00	30.00	32.00		32.00
SHERIFF	256.00	285.00	297.00	300.00	310.00	340.09	0.50	340.59
SUPERVISOR OF ELECTIONS	5.00	5.00	5.00	5.00	5.00	5.00		5.00
TAX COLLECTOR	35.00	36.00	39.00	39.00	38.00	38.00	-2.00	36.00
OFFICIALS TOTAL	**392.00**	**420.00**	**435.00**	**438.00**	**448.00**	**480.09**	**-1.50**	**478.59**
STAFFING TOTAL	**757.00**	**789.00**	**833.00**	**854.00**	**864.50**	**894.09**	**-1.50**	**892.59**

CAPITAL OUTLAY

Capital Outlay expenditures are included in the departmental operating budgets such as furniture, small equipment, and new and used vehicle replacements. Capital Improvement expenditures are summarized and detailed in the Capital Financial Strategy (CFS) section.

Significant* FY08-09 Routine and Rollover Capital Outlay Expenditures

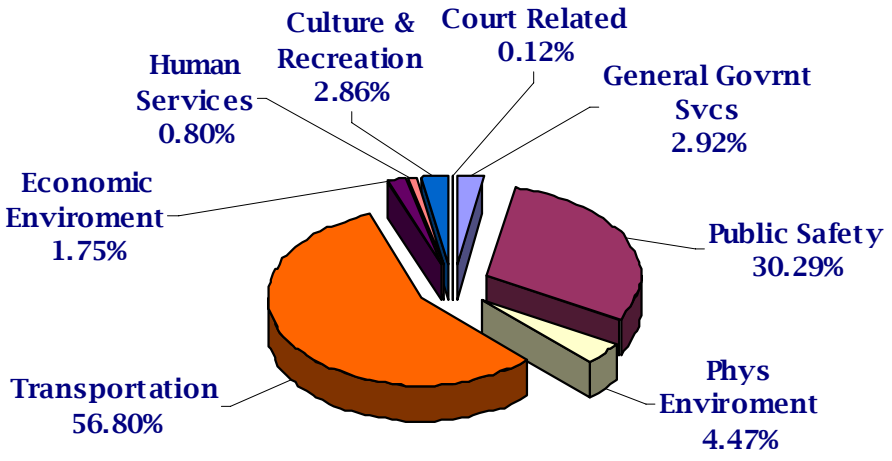
- Rollover: Veterans Building - $804,700
- Rollover: Supervisor of Elections Building - $703,258
- Rollover: Replacement of Avon Park Gas Tanks - $393,245
- Rollover: E-Procurement Software Upgrade - $70,174
- Rollover: Hammock Rd EMS Station – $225,000
- Rollover: Lake Jackson Restoration - $77,500
- Rollover: Asphalt Plant - $70,000
- Routine: Library Materials – $89,336
- Routine: Replacement of an Ambulance - $90,000

Significant* FY08-09 Non-Routine Capital Outlay Expenditures

- PROJ: Law Enforcement Building - $11,122,996
- PROJ: Sewer System Extension - $1,200,000
- PROJ: CAC Building Expansion - $1,350,000
- PROJ: Replacement Animal Control Facilities - $65,000
- PROJ: Siemens Phone Equipment Switch Upgrades - $75,000
- PROJ: Tarp Machine for Landfill - $65,000

*** Significant = $50,000 or greater.**

Capital Outlay Budget By Functional Area



DETAILED CAPITAL OUTLAY ITEMS FOR FY 2008-2009		
CENTER TITLE/ FUNCTIONAL AREA	**TITLE**	**BUDGET**
General Govrnt Svcs		
COUNTY ADMINISTRATOR	MACHINERY & EQUIPMENT	$1,600.00
HUMAN RESOURCES	MACHINERY & EQUIPMENT	$1,600.00
NON-AD VALOREM ASSESSMENTS	MACHINERY & EQUIPMENT	$42,311.00
DEPARTMENT OF GENERAL SERVICES	MACHINERY & EQUIPMENT	$75,000.00
CENTRAL SERVICES - FUND 151	PROJ LAND	$91,373.00
ELECTIONS-151	PROJ IMPROVEMENTS	$703,258.00
COUNTY PLANNING AND DEVELOPMENT	MACHINERY & EQUIPMENT	$1,600.00
FACILITIES MANAGEMENT	PROJ BUILDINGS	$35,385.00
BUILDING OPERATIONS & MAINTENANCE - 315	PROJ IMPROVEMENTS	$393,245.00
General Govrnt Svcs Subtotal		***$1,345,372.00***
Public Safety		
SHERIFF	CAPITAL OUTLAY - ELECT	$412,515.00
SHERIFF 151	PROJ BUILDINGS	$11,122,966.00
COUNTY FIRE COORDINATOR	MACHINERY & EQUIPMENT	$4,500.00
LAKE PLACID SUN'N LAKES FIRE DIST	MACHINERY & EQUIPMENT	$100.00
DESOTO CITY SPC FIRE DIST	MACHINERY & EQUIPMENT	$35,300.00
HIGHLANDS LAKES FIRE DISTRICT	IMPROVEMENTS	$15,000.00
HIGHLANDS LAKES FIRE DISTRICT	MACHINERY & EQUIPMENT	$21,300.00
HIGHLANDS LAKES FIRE DISTRICT	IMPROVEMENTS	$1,000.00
LEISURE LAKES SPC FIRE DISTRICT	IMPROVEMENTS	$5,000.00
LEISURE LAKES SPC FIRE DISTRICT	MACHINERY & EQUIPMENT	$39,941.00
LEISURE LAKES SPC FIRE DISTRICT	BUILDINGS	$5,000.00
HIGHLANDS PARK ESTATES SPC TAX FIRE DIST	MACHINERY & EQUIPMENT	$10,000.00
PLACID LAKES FIRE DISTRICT	MACHINERY & EQUIPMENT	$8,186.00
WEST SEBRING SPECIAL BENEFIT FIRE DISTRICT	BUILDINGS	$46,675.00
WEST SEBRING SPECIAL BENEFIT FIRE DISTRICT	MACHINERY & EQUIPMENT	$43,000.00
VENUS SPECIAL BENEFIT FIRE DISTRICT	MACHINERY & EQUIPMENT	$5,212.00
LORIDA SPECIAL BENEFIT FIRE DISTRICT	MACHINERY & EQUIPMENT	$200.00
LORIDA SPECIAL BENEFIT FIRE DISTRICT	BUILDINGS	$200.00
LAKE PLACID SPECIAL BENEFIT FIRE DISTRICT	MACHINERY & EQUIPMENT	$300.00
IMPACT FEE FOR FIRE	IMPROVEMENTS	$83,989.00
COUNTY JAIL	MACHINERY & EQUIPMENT	$20,000.00
IMPACT FEE FOR CORRECTIONAL FACILITIES	IMPROVEMENTS	$128,481.00
ZONING DEPARTMENT	MACHINERY & EQUIPMENT	$4,600.00
LOCAL EMERGENCY MANAGEMENT AGENCY	MACHINERY & EQUIPMENT	$18,200.00
LOCAL EMERGENCY MANAGEMENT AGENCY	IMPROVEMENTS	$19,000.00

CENTER TITLE/ FUNCTIONAL AREA	TITLE	BUDGET
LOCAL EMERGENCY MANAGEMENT AGENCY	MACHINERY & EQUIPMENT	$41,400.00
COMMUNICATIONS PROGRAM	MACHINERY & EQUIPMENT	$18,600.00
EMERGENCY MEDICAL SERVICE	PROJ BUILDINGS	$225,000.00
EMERGENCY MEDICAL SERVICE	MACHINERY & EQUIPMENT	$123,000.00
EMERGENCY MEDICAL SERVICE 151	MACHINERY & EQUIPMENT	$91,164.00
IMPACT FEE FOR EMERGENCY MEDICAL SVCS	IMPROVEMENTS	$15,178.00
MEDICAL EXAMINER FUND 151	PROJ NOT CAP IMPROVEMENTS	$56,200.00
CHILDREN'S ADVOCACY CENTER	PROJ CAPITAL INFRASTRUCTURE	$1,350,000.00
Public Safety Subtotal		***$13,971,207.00***
Phys Environment		
WATER	PROJ IMPROVEMENTS	$254.00
WATER	PROJ IMPROVEMENTS	$33,500.00
WATER	MACHINERY & EQUIPMENT	$9,315.00
WATER 403	MACHINERY & EQUIPMENT	$2,540.00
REFUSE DISPOSAL SYSTEM	PROJ IMPROVEMENTS	$100,000.00
REFUSE DISPOSAL SYSTEM	MACHINERY & EQUIPMENT	$102,500.00
REFUSE DISPOSAL SYSTEM	PROJ IMPROVEMENTS	$170,000.00
REFUSE DISPOSAL SYSTEM	MACHINERY & EQUIPMENT	$65,000.00
RECYCLING GRANT	MACHINERY & EQUIPMENT	$127,700.00
RECYCLING GRANT	MACHINERY & EQUIPMENT	$76,750.00
UTILITIES - GENERAL FUND	PROJ CAPITAL INFRASTRUCTURE	$1,200,000.00
SEWER	PROJ IMPROVEMENTS	$13,600.00
SEWER	MACHINERY & EQUIPMENT	$5,080.00
AGRI & HOME ECONOMICS AGENT	MACHINERY & EQUIPMENT	$3,200.00
COOPERATIVE AQUATIC PLANT PROGRAM	MACHINERY & EQUIPMENT	$32,000.00
CONSERVATION TRUST	PROJ IMPROVEMENTS	$52,806.00
ASPHALT PLANT	MACHINERY & EQUIPMENT	$70,000.00
Phys Environment Subtotal		***$2,064,245.00***
Transportation		
PLACID LAKES SPECIAL BENEFIT DIST	MACHINERY & EQUIPMENT	$3,000.00
COUNTY ENGINEER	PROJ NOT CAP INFRASTRUCTURE	$131,585.00
COUNTY ENGINEER	MACHINERY & EQUIPMENT	$22,800.00
ORANGE BLOSSOM EST SPC Ben DIST (1-19)	PROJ CAPITAL INFRASTRUCTURE	$153,717.00
HIGHLANDS PARK ESTATES SPEC BENEFIT DIST	BUILDINGS	$5,000.00
ROADS AND BRIDGES 151	MACHINERY & EQUIPMENT	$261,321.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$280,468.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$101,650.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$127,209.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$58,306.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$86,416.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$189,780.00

CENTER TITLE/ FUNCTIONAL AREA	TITLE	BUDGET
ROADS AND BRIDGES 151	MACHINERY & EQUIPMENT	$185,000.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$70,773.00
ROADS AND BRIDGES 151	MACHINERY & EQUIPMENT	$100,000.00
ROADS AND BRIDGES 151	PROJ IMPROVEMENTS	$1,908,405.00
ROADS AND BRIDGES 151	IMPROVEMENTS	$281,420.00
ROADS AND BRIDGES 151	PROJ LAND	$85,875.00
ROADS AND BRIDGES 151	MACHINERY & EQUIPMENT	$453,000.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$130,410.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$398,935.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$151,444.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$252,894.00
ROADS AND BRIDGES 151	PROJ IMPROVEMENTS	$1,712,382.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$799,594.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$60,000.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$261,900.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$587,820.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$44,581.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$14,196,780.00
ROADS AND BRIDGES 151	MACHINERY & EQUIPMENT	$6,000.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$80,460.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$10,500.00
ROADS AND BRIDGES 151	MACHINERY & EQUIPMENT	$16,935.00
ROADS AND BRIDGES 151	PROJ CAPITAL INFRASTRUCTURE	$401,478.00
ROADS AND BRIDGES 151	LAND	$115,348.00
SEBRING PARKWAY PHASE II	PROJ CAPITAL INFRASTRUCTURE	$151.00
IMPACT FEE FOR TRANSPORTATION - AP	IMPROVEMENTS	$223,179.00
IMPACT FEE FOR TRANSPORTATION - LP	IMPROVEMENTS	$445,213.00
IMPACT FEE FOR TRANSPORTATION - SEB	PROJ IMPROVEMENTS	$1,410,627.00
SEBRING AIRPORT AUTHORITY	PROJ CAPITAL INFRASTRUCTURE	$83,161.00
SEBRING AIRPORT AUTHORITY	PROJ NOT CAP IMPROVEMENTS	$54,349.00
AVON PARK AIRPORT	PROJ CAPITAL INFRASTRUCTURE	$250,000.00
AVON PARK AIRPORT	IMPROVEMENTS	$1,875.00
Transportation Subtotal		***$26,201,741.00***
Economic Environment		
VETERANS SERVICES 151	PROJ BUILDINGS	$804,700.00
HOUSING DEPARTMENT	PROJ LAND-NOT CAPITALIZED	$3,667.00
Economic Environment Subtotal		***$808,367.00***
Human Services		
ANIMAL CONTROL	MACHINERY & EQUIPMENT	$18,500.00
ANIMAL CONTROL	IMPROVEMENTS	$65,000.00
ANIMAL CONTROL	MACHINERY & EQUIPMENT	$8,500.00

CENTER TITLE/ FUNCTIONAL AREA	TITLE	BUDGET
HEALTH UNIT	PROJ BUILDINGS	$176,903.00
ANIMAL CONTROL 151	PROJ IMPROVEMENTS	$1,105.00
ANIMAL CONTROL 151	PROJ BUILDINGS	$95,000.00
HUMAN SERVICES ADMINISTRATION	MACHINERY & EQUIPMENT	$3,200.00
Human Services Subtotal		***$368,208.00***
Culture & Recreation		
LIBRARIES - AVON PARK	MACHINERY & EQUIPMENT	$21,000.00
LIBRARIES - AVON PARK	LIBRARY BOOKS & PUBLICATIONS	$44,668.00
LIBRARIES - SEBRING	MACHINERY & EQUIPMENT	$9,860.00
LIBRARIES - SEBRING	LIBRARY BOOKS & PUBLICATIONS	$89,336.00
LIBRARIES - LAKE PLACID	MACHINERY & EQUIPMENT	$21,000.00
LIBRARIES - LAKE PLACID	LIBRARY BOOKS & PUBLICATIONS	$44,668.00
LIBRARIES - COUNTYWIDE	MACHINERY & EQUIPMENT	$67,049.00
LIBRARIES - COUNTYWIDE	LIBRARY BOOKS & PUBLICATIONS	$44,668.00
IMPACT FEE FOR LIBRARIES	IMPROVEMENTS	$45,897.00
PARKS DEPARTMENT	MACHINERY & EQUIPMENT	$17,000.00
SUN'N LAKES LP RECREATIONAL DIST	MACHINERY & EQUIPMENT	$6,000.00
SUN'N LAKES LP RECREATIONAL DIST	CAPITAL INFRASTRUCTURE	$50,000.00
SUN'N LAKES LP RECREATIONAL DIST	MACHINERY & EQUIPMENT	$41,000.00
FLORIDA BOATING IMPROVEMENT PROGRAM	PROJ IMPROVEMENTS	$48,000.00
RECREATION DEPARTMENT 151	PROJ IMPROVEMENTS	$96,600.00
RECREATION DEPARTMENT 151	IMPROVEMENTS	$193,695.00
RECREATION DEPARTMENT 151	PROJ IMPROVEMENTS	$80,176.00
RECREATION DEPARTMENT 151	PROJ IMPROVEMENTS	$75,700.00
RECREATION DEPARTMENT 151	PROJ IMPROVEMENTS	$78,888.00
RECREATION DEPARTMENT 151	PROJ IMPROVEMENTS	$24,000.00
RECREATION DEPARTMENT 151	PROJ BUILDINGS	$60,000.00
IMPACT FEE FOR PARKS & REC - AP	PROJ IMPROVEMENTS	$11,900.00
IMPACT FEE FOR PARKS & REC - AP	IMPROVEMENTS	$11,338.00
IMPACT FEE FOR PARKS & REC - LP	IMPROVEMENTS	$38,795.00
IMPACT FEE FOR PARKS & REC - SEBRING	PROJ IMPROVEMENTS	$49,000.00
IMPACT FEE FOR PARKS & REC - SEBRING	IMPROVEMENTS	$47,208.00
Culture & Recreation Subtotal		***$1,317,446.00***
Court Related		
STATE ATTORNEY	MACHINERY & EQUIPMENT	$5,000.00
PUBLIC DEFENDER TECHNOLOGY	MACHINERY & EQUIPMENT	$27,400.00
LAW LIBRARY - 177A	LIBRARY BOOKS & PUBLICATIONS	$22,350.00
Court Related Subtotal		***$54,750.00***
Grand Total		***$46,131,336.00***

Operating Budget Impacts

The following is a general description of some of the impacts that different types of Projects can have on the operating budget.

Facilities: The construction or acquisition of a new facility increases the square footage that the County is required to maintain. This increase results in additional expenses including utilities, maintenance and custodial contracts and repairs. New community centers and libraries are typically service enhancements and also require additional staffing, operating supplies, library materials and machinery and equipment. A new facility may also involve the cancellation of a lease on an existing facility to help offset the increased costs. A new facility may also involve having a lease contract with other agencies for space. Renovations or upgrades to an existing facility are often completed in order to improve efficiency and avoid total replacement. An increase in efficiency often results in a reallocation of staff time and a decrease in costs such as maintenance, utilities and repairs. With the construction of the Hammock Road EMS Station, Law Enforcement Building, Veterans Building, and Supervisor of Elections Building the county will have new utility services, maintenance, and staffing costs.

Parks/Greenways & Trails: The development of a new park or greenway and trail space increases the acreage that the County is required to maintain. This increase results in additional expenses including maintenance staff, maintenance vehicles and equipment, operating supplies and utilities.

Roadways: The improvement of roadways generally requires ongoing maintenance costs such as pothole patching, lane and crosswalk re-striping, sign and traffic signal replacement and roadside right-of-way mowing and maintenance.

Technology: The implementation of new technology often requires an increase for maintenance contracts once the warranty period has expired. Upgrades to existing technology do not usually have any additional costs. The upgrades can result in a decrease in maintenance costs and a reallocation of staff time due to the increased efficiency. Upgrades of technology such as the Siemens Phone Equipment Switch Upgrades always contain continual maintenance contracts.

Vehicles/Equipment: The purchase of a new vehicle or piece of equipment results in additional expenses including vehicle coverage, preventative maintenance, fuel and oil and operating supplies. The purchase of a new vehicle or piece of equipment may also require additional staffing for operation. Replacement vehicles or equipment do not usually impact the operating budget because the additional needs, such as, insurance, gas & oil have already been budgeted previously for the Used or Replacement equipment.

Water & Sewer Systems: The county operates and maintains both water and sewer systems.

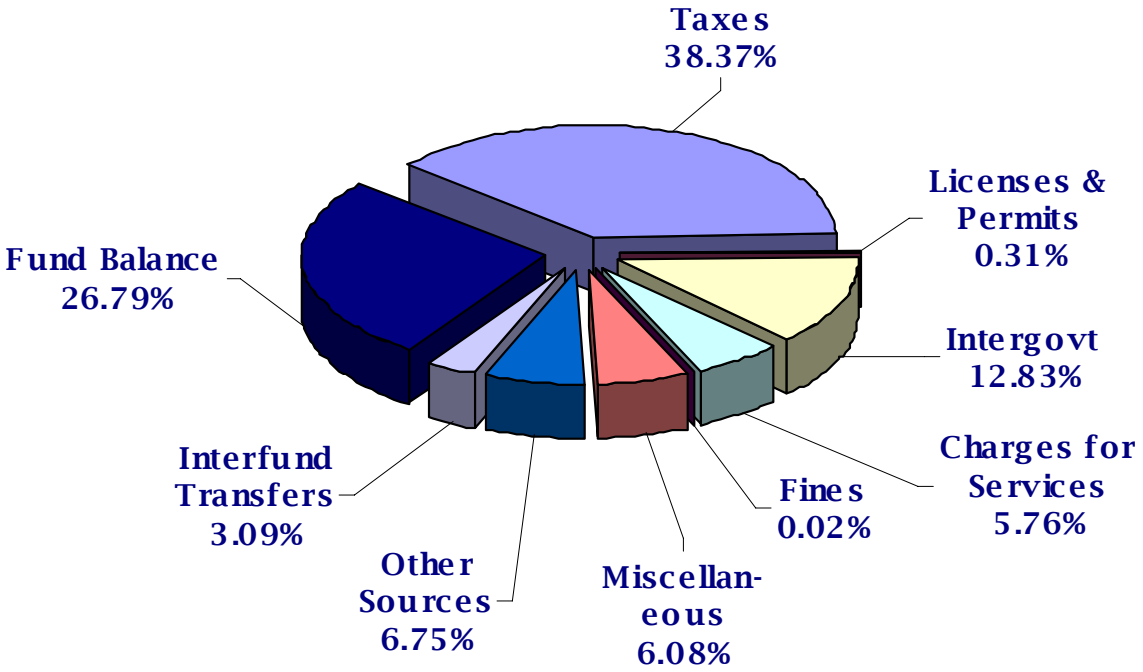
Statistical Schedule

The following section contains information relating to the background tables, charts and graphs. The information presented gives a background detail of information about the budget and are intended to supplement knowledge about the revenue, expenditures, and the statistics of Highlands County.

Revenue Sources (all)

Taxes	(38.37%)	$ 63,189,461
Licenses & Permits	(0.31%)	510,250
Intergovt	(12.83%)	21,134,236
Charges for Services	(5.76%)	9,486,703
Fines	(0.02%)	25,000
Miscellaneous	(6.08%)	10,019,348
Other Sources	(6.75%)	11,124,466
Interfund Transfers	(3.09%)	5,090,938
Fund Balance	(26.79%)	44,120,026
Total	(100.00%)	$164,700,428

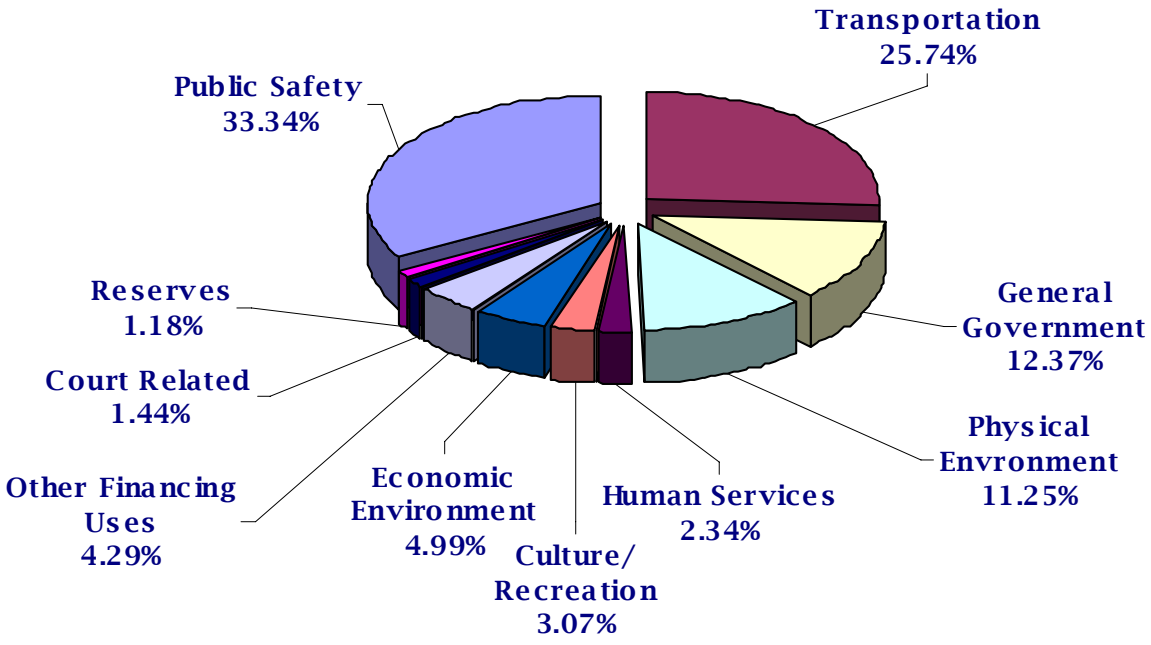
Revenues (all funds)



Budget Expenditures (all)

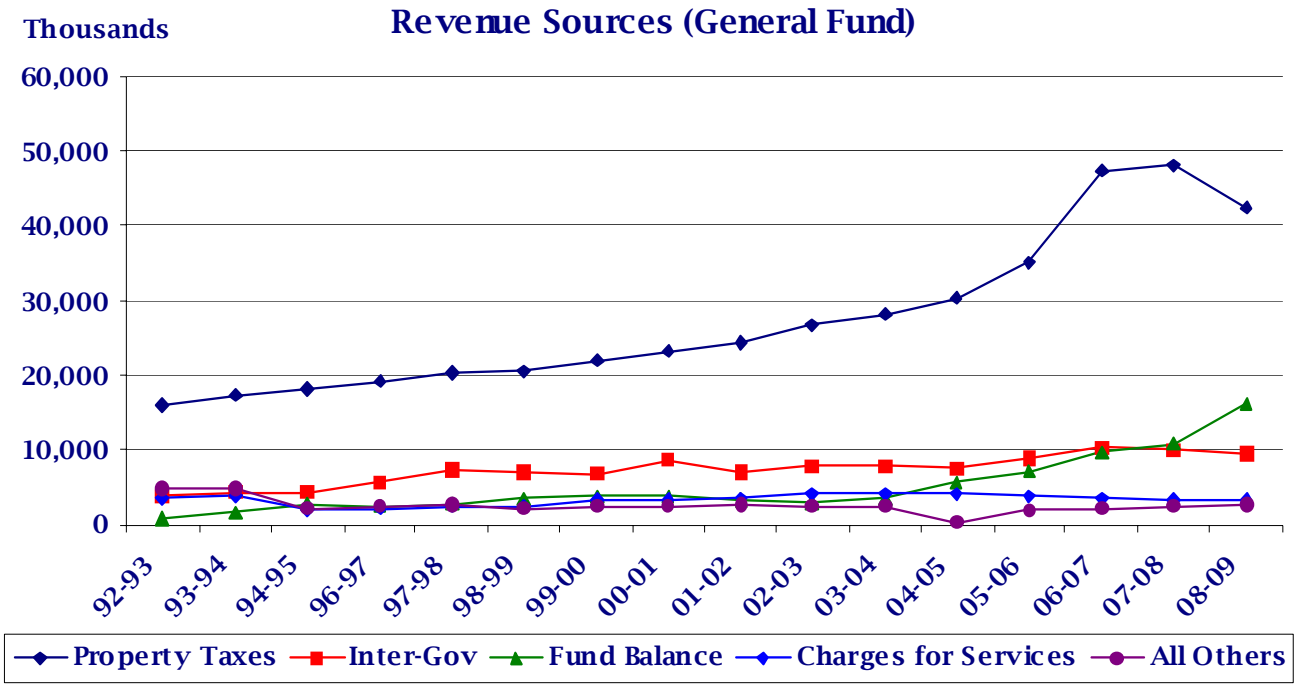
Public Safety	(33.34%)	$ 54,904,115
Transportation	(25.74%)	42,387,819
General Government	(12.37%)	20,378,369
Physical Envronment	(11.25%)	18,530,950
Human Services	(2.34%)	3,856,358
Culture/ Recreation	(3.07%)	5,059,721
Economic Environment	(4.99%)	8,210,421
Other Financing Uses	(4.29%)	7,059,940
Court Related	(1.44%)	2,374,964
Reserves	(1.18%)	1,937,771
Total	(100.00%)	$ 164,700,428

Expenditures (all funds)



Revenue Sources (General Fund)

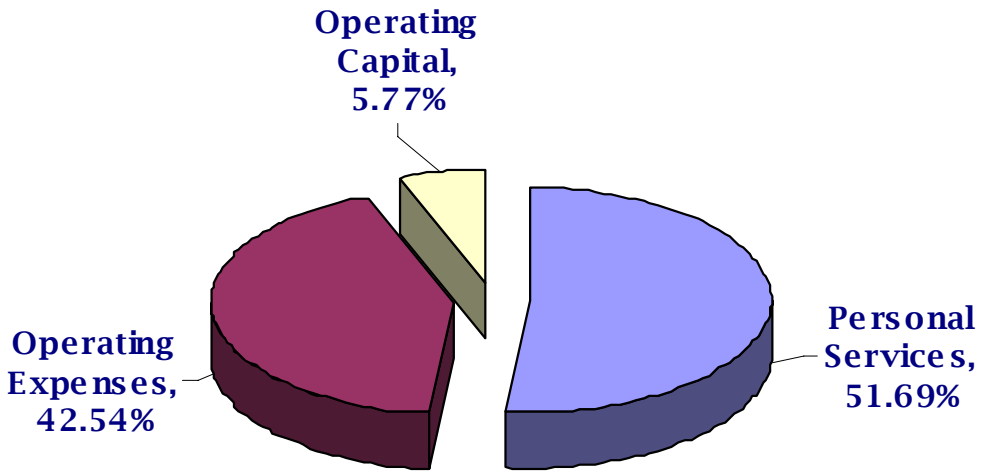
PropertyTaxes	(57.31%)	$ 42,383,777
Licenses & Permits	(0.03%)	20,000
Intergovernmental	(12.67%)	9,367,777
Charges for Services	(4.39%)	3,245,806
Fines & Forfeitures	(0.03%)	25,000
Communications Services	(0.95%)	700,000
Fund Balance	(21.84%)	16,150,338
Miscellaneous	(2.79%)	2,062,400
Total	(100.00%)	$ 73,955,098



Budget Expenditures (General Fund)

Personal Services	(51.69%)	$38,228,689
Operating Expenses	(42.54%)	31,461,879
Operating Capital	(5.77%)	4,264,530
Total	(100.00%)	$73,955,098

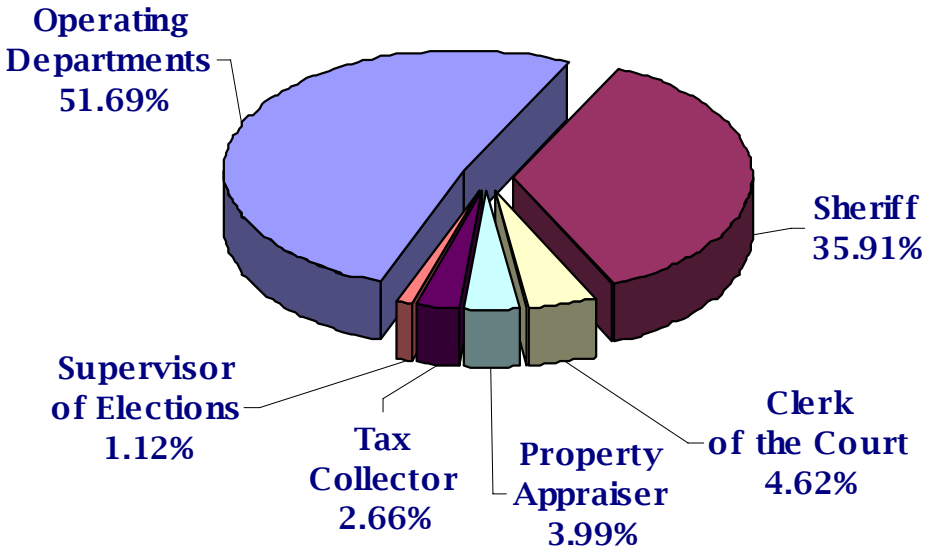
Expenditures (General Fund)



Budget By Constitutional Officer

Operating Departments	(51.69%)	$ 38,226,991
Sheriff	(35.91%)	26,559,169
Clerk of the Court	(4.62%)	3,418,475
Property Appraiser	(3.99%)	2,953,133
Tax Collector	(2.66%)	1,969,603
Supervisor of Elections	(1.12%)	827,727
	(100.00%)	$ 73,955,098

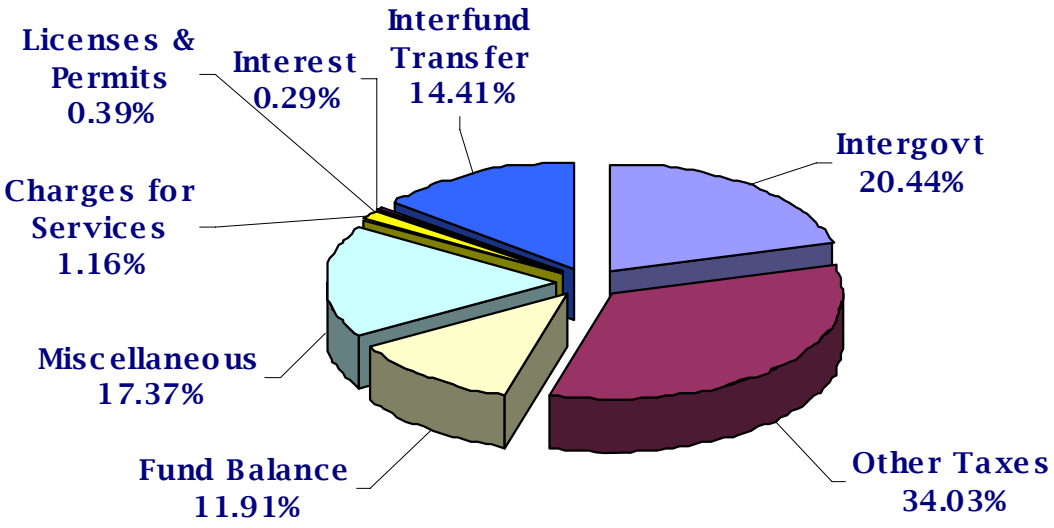
Elected Officials Expenditures



Transportation Trust Fund

Intergovt	(20.44%)	$ 2,642,050
Other Taxes	(34.03%)	4,397,300
Fund Balance	(11.91%)	1,539,050
Miscellaneous	(17.37%)	2,244,500
Charges for Services	(1.16%)	150,000
Licenses & Permits	(0.39%)	50,000
Interest	(0.29%)	38,000
Interfund Transfer	(14.41%)	1,862,323
Total	(100.00%)	$ 12,923,223

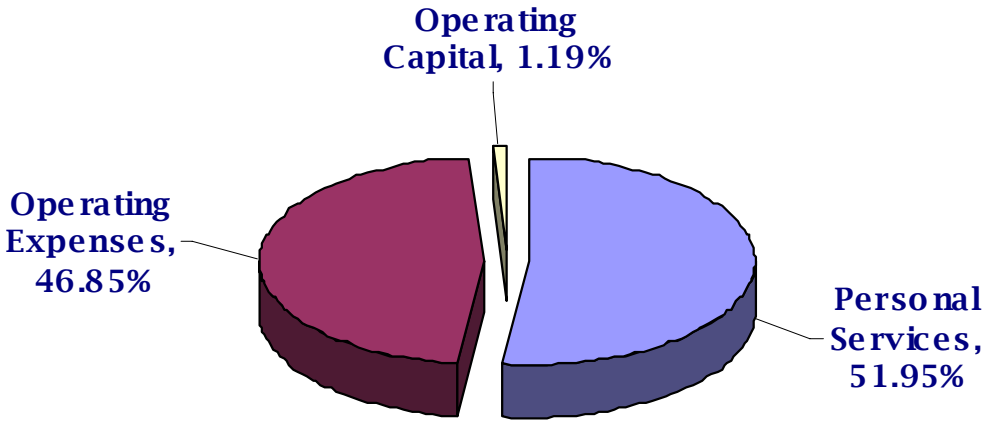
Revenue Sources
(Transportation Trust Fund)



Budget Expenditures (Transportation Trust Fund)

Personal Services	(51.95%)	$ 6,713,726
Operating Expenses	(46.85%)	6,055,112
Operating Capital	(1.19%)	154,385
Total	(100.00%)	$12,923,223

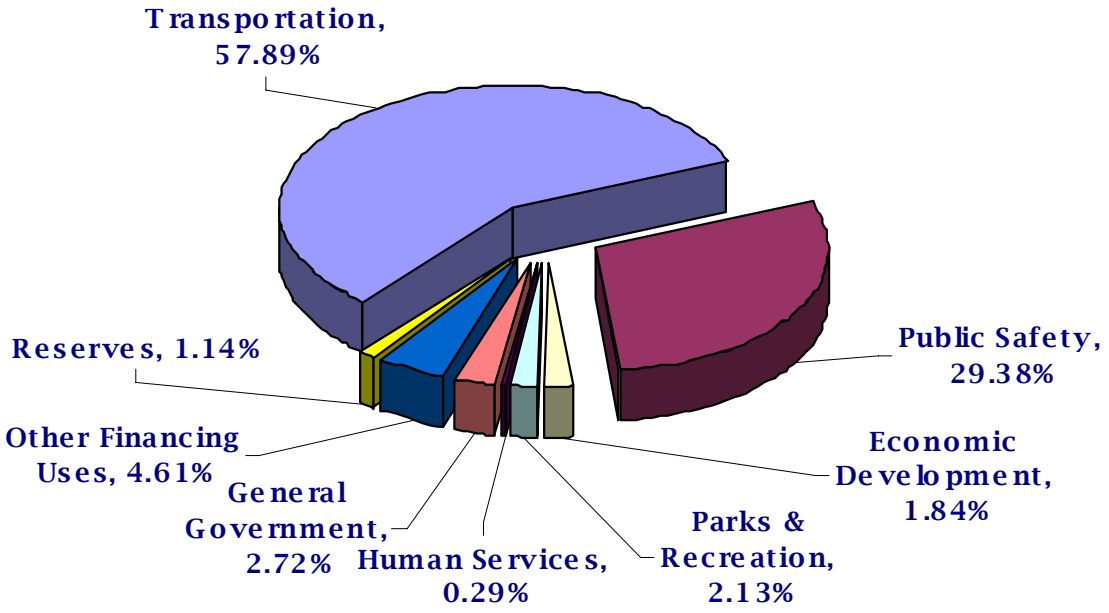
Expenditures (Transportation Trust Fund)



Budget Expenditures (Infrastructure Surtax)

Transportation	(57.89%)	$ 25,281,352
Public Safety	(29.38%)	12,832,088
Economic Development	(1.84%)	804,700
Parks & Recreation	(2.13%)	930,050
Human Services	(0.29%)	124,480
General Government	(2.72%)	1,187,976
Other Financing Uses	(4.61%)	2,014,026
Reserves	(1.14%)	500,000
Total	(100.00%)	$ 43,674,672

Expenditures (Infrastructure Surtax)



AGENCY FUNDING

ORGANIZATION	FY03-04 ADOPTED	FY04-05 ADOPTED	FY05-06 ADOPTED	FY06-07 ADOPTED	FY07-08 ADOPTED	FY08-09 REQUESTED	FY08-09 ADOPTED
RECREATION:							
AVON PARK RECREATION (INTERLOCAL)	$173,421	$200,831	$262,891	$322,049	$342,309	$350,707	$342,309
SEBRING RECREATION (INTERLOCAL)	$183,125	$189,940	$210,374	$229,740	$252,842	$266,826	$252,842
LAKE PLACID RECREATION (INTERLOCAL)	$107,358	$93,564	$114,300	$115,001	$152,413	$204,123	$152,413
CIP:							
SEBRING AIRPORT (INTERLOCAL)	$427,330	$300,000	$300,000	$300,000	$534,373	$0	$0
AVON PARK AIRPORT (INTERLOCAL)	$36,813	$82,080	$400,000	$60,393	$0	$1,875	$1,875
OTHER AGENCIES:							
NU-HOPE	$50,000	$50,000	$50,000	$50,000	$50,000	$53,500	$53,500
RIDGE AREA ARC	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000
IDA-ECONOMIC DEVELOPMENT	$289,958	$297,706	$298,939	$335,099	$335,099	$335,009	$328,397
HEALTH UNIT	$200,000	$200,000	$250,000	$300,000	$300,000	$300,000	$336,140
BOYS & GIRLS CLUB OF HIGHLANDS CO	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
EARLY LEARNING COALITION	$0	$0	$0	$0	$0	$25,000	$0
SAFEHOUSE	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000
TOURIST DEVELOPMENT TAX:							
HIGHLANDS HOSPITALITY C&V BUREAU	$180,000	$180,000	$0	$0	$0	$0	
LAKES	$18,000	$18,000	$0	$0	$0	$0	
COMMUNITY RE-DEVELOPMENT AGENCY							
AVON PARK	$14,919	$23,434	$52,964	$96,640	$113,893	$122,023	$118,525
SEBRING							
Sebring Original	$155,952	$177,762	$227,775	$324,244	$387,945	$380,222	$367,095
Sebring Expanded	$0	$0	$0	$67,574	$89,825	$82,670	$78,785
Sebring Harder Hall	$0	$0	$0	$17,813	$25,619	$25,536	$24,484
SEBRING AIRPORT	$171,741	$180,002	$226,964	$252,622	$298,662	$375,704	$389,259
AVON PARK SOUTHSIDE	$2,973	$9,038	$23,680	$44,517	$53,507	$56,063	$54,658
AVON PARK AIRPORT	$617	$837	$7,399	$27,145	$29,395	$28,793	$28,967
TOTAL	**$2,087,207**	**$2,078,194**	**$2,500,286**	**$2,617,837**	**$3,040,883**	**$2,683,051**	**$2,604,249**

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS

NEW POSITIONS

Fund	Center	Split	Position Title	Class	PG	Requested Sal/Ben	Adopted Action	Adopted Sal/Ben
005	232672	1.00	CUSTODIAN II (Cost reflects 6 mos of 1st year.)	904	8	30,019	*Aproved*	18,359
005	232672	1.00	CUSTODIAN II	904	8	30,019	*Denied*	0
005	316302	1.00	4-H PROGRAM ASSISTANT (Approved FY07-08)	706	12	33,203	*Denied*	0
005	335106	1.00	CLERICAL ASSISTANT II	111	8	28,675	*Denied*	0
005	432700	1.00	GIS ADDRESSING SPECIALIST	1000	13	34,408	*Denied*	0
005	432700	0.25	PLANNER I (ENVIRON)	793	22	3,523	*Denied*	0
005	432700	1.00	PLANNING TECHNICIAN	N/A	21	47,081	*Denied*	0
005	432700	1.00	PLANNER III	795	27	60,690	*Denied*	0
005	433439	1.00	CODE ENFORCEMENT CLERK	761	13	34,408	*Denied*	0
Fund 005 Totals			**8.25**			**302,026**		**18,359**
Total New Positions Requested	***8.25***					***$302,026.00***		***$18,359.00***
Total New Positions Adopted	***1.00***							

POSITION UPGRADES

Fund	Cost Center	Split	Position Title	Class	PG	Requested Sal/Ben	Adopted Action	Adopted Sal/Ben
005	232672	1.00	ADMINISTRATIVE SECRETARY	118	11	2,855	*Denied*	0
005	356102	1.00	PARKS & RECREATION SUPERVISOR	926	21	2,993	*Approved*	2,993
005	356105	1.00	GROUNDSKEEPER II (PARKS)	909	10	1,430	*Approved*	1,430
005	356105	1.00	GROUNDSKEEPER II (PARKS)	909	10	1,500	*Approved*	1,500
005	432700	1.00	GIS ADDRESSING SUPERVISOR	1020	20	2,571	*Denied*	0
Fund 005 Totals			**5.00**			**11,349**		**5,923**
110	414102	1.00	CONSTRUCTION SUPERVISOR	91001	24	4,888	*Denied*	0
Fund 110 Totals			**1.00**			**4,888**		**$0.00**
Total Position Upgrades Requested	***6.00***					***$16,237.00***		***$5,923.00***
Total Position Upgrades Adopted	***3.00***							

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS

TRANSFER POSITIONS

Fund	Cost Center	Split	Position Title	Class	PG	Requested Sal/Ben	Adopted Action	Adopted Sal/Ben
005	231031	-1.00	CUSTODIAN II	904	8	(20,331)	*Approved*	(20,331)
176	231031B	1.00	CUSTODIAN II	904	8	20,331	*Approved*	20,331
Total Transfer Positions Requested ***2.00***						***$0.00***		***$0.00***
Total Transfer Positions Adopted ***2.00***								

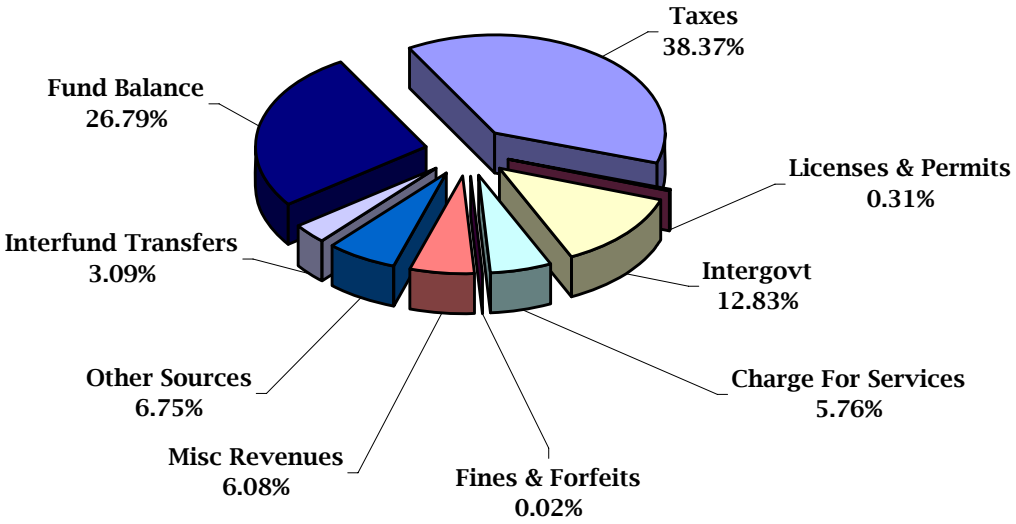
ELIMINATED POSITIONS

Fund	Cost Center	Split	Position Title	Class	PG	Requested Sal/Ben	Adopted Action	Adopted Sal/Ben
005	356105	-1.00	SPORTS COMPLEX MANAGER	170	20	(63,901)	*Approved*	(63,901)
Total Eliminated Positions Requested ***-1.00***						***-$63,901.00***		***-$63,901.00***
Total Eliminated Positions Adopted ***-1.00***								

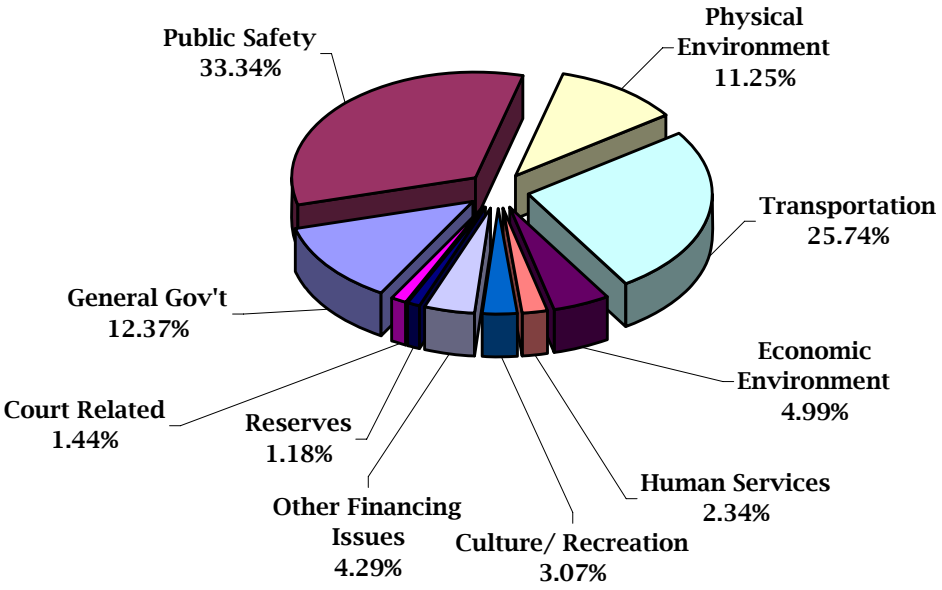
OVERALL POSITION CHANGES REQUESTED 15.25 ***NET COST:*** ***$254,362.00***

OVERALL POSITION CHANGES ADOPTED 5.00 ***NET COST:*** ***-$39,619.00***

Where The Money Comes From



Where The Money Goes



BOARD OF COUNTY COMMISSIONERS

TITLE	FY2005-06 ADOPTED	FY 2006-07 ADOPTED	FY 2007-08 ADOPTED	FY 2008-09 REQUESTED	FY 2008-09 RECOMMEND	FY 2008-09 PROPOSED	CONT TOTAL	ISSUE TOTAL	FY 2008-09 ADOPTED	PERCENT CHANGE
GENERAL ADMINISTRATION										
Board of County Commissioners	331,988	358,147	347,091	360,397	360,397	360,397	358,221	0	358,221	3.2%
County Administrator	390,782	464,842	432,540	454,327	453,177	453,177	449,317	1,600	450,917	4.2%
TOTAL	722,770	822,989	779,631	814,724	813,574	813,574	807,538	1,600	809,138	3.8%
ADMINISTRATIVE SERVICES										
County Attorney	217,736	264,728	400,000	418,258	418,258	418,258	418,258	0	418,258	4.6%
County Audits-CPA	135,339	135,339	165,000	171,600	197,000	197,000	197,000	0	197,000	19.4%
Office of Management & Budget	328,084	480,924	458,627	458,796	457,076	457,076	454,979	0	454,979	-0.8%
Human Resources	459,555	573,820	565,029	561,178	553,498	557,269	548,581	1,600	550,181	-2.6%
Non-Ad Valorem Assessments	123,115	123,784	128,386	128,746	128,746	128,746	84,638	43,311	127,949	-0.3%
Public Information	101,538	94,651	80,011	49,726	49,726	49,726	48,982	0	48,982	-38.8%
General Services	464,875	695,138	704,923	666,949	661,222	661,222	511,796	145,174	656,970	-6.8%
Facilities Management	1,972,771	2,060,719	2,057,640	2,432,703	2,375,899	2,376,869	2,193,656	56,822	2,250,478	9.4%
Courthouse Facilities	496,791	526,810	559,499	555,001	452,565	452,565	451,724	0	451,724	-19.3%
Court Facilities	116,000	131,000	160,092	287,200	287,636	287,636	287,252	0	287,252	79.4%
Work Study Program	52,202	52,764	47,415	54,388	54,388	54,388	21,545	0	21,545	-54.6%
Historic Preservation Commission	4,700	5,760	5,860	6,850	6,850	6,850	6,060	0	6,060	3.4%
Central Services	1,463,690	2,252,904	2,430,584	1,899,829	2,174,339	2,174,339	1,889,288	20,000	1,909,288	-21.4%
Interfund Transfers-005	0	1,369,622	2,350,000	2,000,000	7,186,628	4,379,734	4,041,914	0	4,041,914	72.0%
Budgetary Expenditure Accounts	2,793,748	5,079,595	4,331,258	4,066,500	1,091,500	1,117,348	1,091,500	0	1,091,500	-74.8%
TOTAL	8,730,144	13,847,558	14,444,324	13,757,724	16,095,331	13,319,026	12,247,173	266,907	12,514,080	-13.4%
COMMUNITY SERVICES										
COUNTY EXTENSION										
Agri & Home Economics Agent	285,429	331,669	319,160	348,008	315,569	316,615	307,375	3,200	310,575	-2.7%
	285,429	331,669	319,160	348,008	315,569	316,615	307,375	3,200	310,575	-2.7%
EMERGENCY MANAGEMENT										
Public Safety Admin	0	0	0	138,583	0	0	0	0	0	0.0%
Local Emergency Management Agency	394,796	532,001	562,991	567,277	567,467	567,467	477,351	81,810	559,161	-0.7%
Intergovt Radio Communication	165,876	262,711	158,000	234,000	234,000	234,000	234,000	0	234,000	48.1%
E911 Program - Landlines	483,980	339,356	339,356	861,696	861,696	877,313	877,313	0	877,313	158.5%
E911 Dispatch Center	459,873	0	0	148,296	148,296	148,296	148,296	0	148,296	100.0%
Communications Program	96,232	327,610	332,860	371,527	371,526	371,526	350,029	20,600	370,629	11.3%
Information Technology Department	81,687	92,675	88,390	84,106	84,106	84,106	83,588	0	83,588	-5.4%
E911 Program - Wireless	0	195,148	192,843	0	0	0	0	0	0	-100.0%
Subtotal	1,682,444	1,749,501	1,674,440	2,405,485	2,267,091	2,282,708	2,170,577	102,410	2,272,987	35.7%

BOARD OF COUNTY COMMISSIONERS

TITLE	FY2005-06 ADOPTED	FY 2006-07 ADOPTED	FY 2007-08 ADOPTED	FY 2008-09 REQUESTED	FY 2008-09 RECOMMEND	FY 2008-09 PROPOSED	CONT TOTAL	ISSUE TOTAL	FY 2008-09 ADOPTED	PERCENT CHANGE
PUBLIC SAFETY										
Crime Prevention	48,500	95,600	133,200	129,200	129,200	129,200	129,200	0	129,200	-3.0%
Law Enforcement Education	20,000	128,000	110,000	110,000	58,300	58,300	58,300	0	58,300	-47.0%
Domestic Violence Training	0	10,244	13,244	13,244	4,200	4,200	4,200	0	4,200	-68.3%
Community Traffic Safety	0	0	600	640	640	640	540	0	540	-10.0%
Confiscated Prop - Fed	0	40,337	0	0	0	0	0	0	0	0.0%
Confiscated Prop - State	0	11,448	0	0	0	0	0	0	0	0.0%
Confiscated Prop - Multi 02	0	22	0	0	0	0	0	0	0	0.0%
Confiscated Prop - Multi 03	0	10,213	0	0	0	0	0	0	0	0.0%
Confiscated Prop - Multi 04	0	222	0	0	0	0	0	0	0	0.0%
Confiscated Prop - Multi 05	0	118	0	0	0	0	0	0	0	0.0%
Confiscated Prop - Multi 06	0	17,980	0	0	0	0	0	0	0	0.0%
Fire Departments - VFD #1	84,000	84,000	84,000	84,000	84,000	84,000	84,000	0	84,000	0.0%
County Fire Coordinator	574,936	674,167	693,874	664,979	664,979	664,979	649,937	4,500	654,437	-5.7%
Division of Forestry	8,996	8,996	15,401	15,401	35,935	35,180	35,180	0	35,180	128.4%
Fire Safety Inspections	80,914	71,473	22,700	12,006	11,570	11,570	11,570	0	11,570	-49.0%
Fire Safety Program	5,000	5,000	0	0	0	0	0	0	0	0.0%
County Jail	570,000	881,146	626,000	620,000	70,000	70,000	70,000	0	70,000	-88.8%
Detention & Correction-Medical	1,000,000	1,400,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	0	1,250,000	0.0%
Children's Advocacy Center	103,193	133,105	138,955	140,058	139,908	1,639,908	136,457	1,502,820	1,639,277	1079.7%
Emergency Medical Service	5,414,496	5,776,941	6,020,521	6,269,731	6,346,612	6,340,987	5,894,572	392,935	6,287,507	4.4%
Animal Control	389,351	533,627	540,721	636,568	604,057	604,057	508,447	92,000	600,447	11.0%
Subtotal	8,299,386	9,882,639	9,649,216	9,945,827	9,399,401	10,893,021	8,832,403	1,992,255	10,824,658	12.2%
LIBRARIES										
Libraries - Heartland Coop	0	0	201,411	196,214	196,214	196,214	197,861	0	197,861	-1.8%
Libraries - Avon Park	381,789	222,159	216,726	258,704	258,704	258,704	192,712	65,668	258,380	19.2%
Libraries - Sebring	294,634	394,296	375,271	419,400	419,400	419,400	319,877	99,196	419,073	11.7%
Libraries - Lake Placid	199,681	227,306	202,942	245,107	245,107	245,107	179,127	65,668	244,795	20.6%
Libraries - Countywide	436,703	473,040	413,547	464,062	477,205	477,205	364,534	111,717	476,251	15.2%
Subtotal	1,312,807	1,316,801	1,409,897	1,583,487	1,596,630	1,596,630	1,254,111	342,249	1,596,360	13.2%
PARKS AND RECREATION										
Recreation Department	587,565	666,790	747,564	840,173	747,564	747,564	747,564	0	747,564	0.0%
Parks Department	958,023	1,425,172	1,136,931	1,127,135	847,769	847,769	820,290	19,967	840,257	-26.1%
Florida Boating Improvement Program	35,000	70,000	48,000	88,000	48,000	48,000	0	48,000	48,000	0.0%
Operations Dept	137,108	153,940	166,567	166,311	166,311	166,311	165,477	0	165,477	-0.7%
Sports Complex	0	0	0	0	223,366	223,366	285,188	-62,778	222,410	100.0%
Subtotal	1,717,696	2,315,902	2,099,062	2,221,619	2,033,010	2,033,010	2,018,519	5,189	2,023,708	-3.6%

BOARD OF COUNTY COMMISSIONERS

TITLE	FY2005-06 ADOPTED	FY 2006-07 ADOPTED	FY 2007-08 ADOPTED	FY 2008-09 REQUESTED	FY 2008-09 RECOMMEND	FY 2008-09 PROPOSED	CONT TOTAL	ISSUE TOTAL	FY 2008-09 ADOPTED	PERCENT CHANGE
HUMAN SERVICES										
Veteran Service Office	158,901	184,223	175,954	184,992	184,992	184,992	182,406	0	182,406	3.7%
Mental Health	355,146	414,437	419,587	430,390	430,390	430,390	430,390	0	430,390	2.6%
Health Care Responsibility Act	368,228	373,824	386,688	386,688	386,688	386,688	386,688	0	386,688	0.0%
Human Services Administration	196,771	202,749	304,942	404,241	378,941	378,941	374,117	3,200	377,317	23.7%
Public Assistance Programs	116,785	145,347	103,840	106,955	106,955	106,955	106,955	0	106,955	3.0%
State-County Assistance Programs	750,000	1,033,542	952,967	850,000	850,000	850,000	850,000	0	850,000	-10.8%
Commodities	10,530	14,531	0	0	0	0	0	0	0	0.0%
Nu-Hope	50,000	50,000	50,000	53,500	53,500	53,500	53,500	0	53,500	7.0%
Children's Services Council	185,031	174,758	55,000	80,000	80,000	55,000	55,000	0	55,000	0.0%
Transportation for Disadvantaged Program	68,193	69,664	72,415	65,233	65,233	65,233	65,233	0	65,233	-9.9%
Adapt Program	0	0	0	0	0	0	0	0	0	0.0%
Drivers Ed Safety	35,000	35,000	40,558	46,000	46,000	46,000	46,000	0	46,000	13.4%
Healthy Families - Highlands	0	0	238,622	321,844	321,844	224,920	221,105	0	221,105	-7.3%
Community Development Block Grant-Hous	787,774	1,500,000	1,512,662	750,000	750,000	750,000	750,000	0	750,000	-50.4%
State Housing Initiatives Partnership	1,512,211	2,033,097	2,382,017	2,550,946	2,550,946	2,550,946	2,550,946	0	2,550,946	7.1%
Housing Department	111,795	165,028	176,000	158,416	156,505	156,505	156,341	0	156,341	-11.2%
Home Investment Partnership	900,000	1,626,238	1,341,704	1,247,329	1,247,329	1,247,329	1,247,329	0	1,247,329	-7.0%
Hurricane Housing as Plan	0	2,654,655	103,429	306,120	306,120	306,120	306,120	0	306,120	196.0%
Affordable & Workforce Trust	0	0	0	0	306,120	500,000	500,000	0	500,000	100.0%
Subtotal	5,606,365	10,677,093	8,316,385	7,942,654	8,221,563	8,293,519	8,282,130	3,200	8,285,330	-0.4%
ENVIRONMENT										
Natural Resources	838,050	881,142	1,158,048	854,805	953,112	1,034,552	299,509	730,293	1,029,802	-11.1%
Cooperative Aquatic Plant Program	762,907	740,752	1,128,057	866,243	769,811	769,811	737,199	32,000	769,199	-31.8%
Conservation Trust	185,911	116,000	130,000	52,806	52,806	52,806	52,806	0	52,806	-59.4%
Litter & Marine Debris	78,954	95,315	92,535	93,047	63,437	63,437	63,199	0	63,199	-31.7%
Subtotal	1,865,822	1,833,209	2,508,640	1,866,901	1,839,166	1,920,606	1,152,713	762,293	1,915,006	-23.7%
TOTAL	20,769,949	28,106,814	25,976,800	26,313,981	25,672,430	27,336,109	24,017,828	3,210,796	27,228,624	4.8%
GROWTH MANAGEMENT										
TRANSPORTATION										
Public Works Admin	0	0	0	155,810	0	0	0	0	0	0.0%
County Engineer	1,317,067	1,560,119	1,826,085	2,090,221	2,090,221	2,090,221	1,725,053	318,885	2,043,938	11.9%
Road & Bridge	5,551,730	6,076,788	6,257,184	7,294,394	7,228,081	7,224,169	7,148,776	0	7,148,776	14.2%
Carpentry Shop	285,263	364,114	347,475	425,330	405,330	405,330	351,904	50,000	401,904	15.7%
Maintenance Shop and Warehouse	653,841	929,937	905,067	1,004,178	888,006	888,006	881,589	0	881,589	-2.6%
Traffic Operations	747,977	903,832	988,335	996,901	989,301	989,301	984,669	1,850	986,519	-0.2%
Mowing - Right of Ways	471,656	556,250	536,369	573,103	573,103	573,103	573,237	0	573,237	6.9%
County Shell Pit	403,850	598,795	608,336	590,770	590,770	590,770	587,260	0	587,260	-3.5%
Sebring Parkway Maintenance	70,414	252,905	322,131	120,248	98,052	98,052	98,052	0	98,052	-69.6%
Vizcaya Lakes/Wolf Creek	31,000	0	0	0	0	0	0	0	0	0.0%
Budgetary Expenditure Accounts 110	403,704	627,896	46,664	400,000	300,000	300,000	300,000	0	300,000	542.9%
Subtotal	9,936,502	11,870,636	11,837,646	13,650,955	13,162,864	13,158,952	12,650,540	370,735	13,021,275	10.0%

BOARD OF COUNTY COMMISSIONERS

TITLE	FY2005-06 ADOPTED	FY 2006-07 ADOPTED	FY 2007-08 ADOPTED	FY 2008-09 REQUESTED	FY 2008-09 RECOMMEND	FY 2008-09 PROPOSED	CONT TOTAL	ISSUE TOTAL	FY 2008-09 ADOPTED	PERCENT CHANGE
SOLID WASTE										
Refuse Disposal System	3,399,283	3,728,363	3,522,621	3,942,632	3,401,934	3,401,934	2,970,158	428,600	3,398,758	-3.5%
Recycling Operations/Recovery Facility	649,840	727,880	757,945	1,459,643	809,929	809,929	809,071	0	809,071	6.7%
Solid Waste System Administration	542,913	543,944	517,365	559,543	516,881	516,881	512,146	0	512,146	-1.0%
Landfill Closure Program	85,096	91,750	123,800	85,301	62,601	62,601	62,601	0	62,601	-49.4%
Recycling Grant	108,145	142,739	223,107	227,734	227,734	227,734	10,038	217,750	227,788	2.1%
Refuse Collection Program	4,035,642	4,619,685	4,918,471	4,800,406	4,916,506	4,916,506	4,916,460	0	4,916,460	0.0%
Sebring Landfill Closure	20,000	7,100	7,100	0	0	0	0	0	0	-100.0%
Asphalt Plant	0	0	0	2,771,880	2,771,880	3,021,880	2,771,880	250,000	3,021,880	100.0%
Interfund Transfers-401	1,000,000	1,250,000	1,250,000	1,000,000	1,000,000	1,000,000	1,000,000	0	1,000,000	-20.0%
Budgetary Expenditure Accounts-401	12,545	37,262	46,271	46,271	46,271	46,271	46,271	0	46,271	0.0%
Subtotal	9,853,464	11,148,723	11,366,680	14,893,410	13,753,736	14,003,736	13,098,625	896,350	13,994,975	23.1%
DEVELOPMENT DEPARTMENT										
County Planning and Development	410,675	625,641	628,837	854,398	682,674	682,674	648,132	31,600	679,732	8.1%
Zoning Department	595,578	722,023	739,302	833,238	735,248	735,248	647,412	75,900	723,312	-2.2%
Building Department	0	0	0	0	0	0	0	0	0	0.0%
Building Department - 180	1,230,000	1,409,836	1,580,988	1,283,855	1,268,274	1,269,823	1,155,256	87,300	1,242,556	-21.4%
Nuisance Abatement	55,000	175,000	218,005	198,000	198,000	198,000	198,000	0	198,000	-9.2%
Subtotal	2,291,253	2,932,500	3,167,132	3,169,491	2,884,196	2,885,745	2,648,800	194,800	2,843,600	-10.2%
TOTAL	22,081,219	25,951,859	26,371,458	31,713,856	29,800,796	30,048,433	28,397,965	1,461,885	29,859,850	13.2%
WATER UTILITY SERVICES										
Water	451,136	457,944	560,478	547,017	542,810	542,810	490,635	49,122	539,757	-3.7%
Water 403	127,818	122,072	142,967	143,243	142,152	142,152	137,020	4,191	141,211	-1.2%
Sewer	225,767	257,199	315,023	317,155	314,662	314,662	290,833	21,980	312,813	-0.7%
Budget Expend 402	0	0	9,651	0	0	0	0	0	0	-100.0%
TOTAL	804,721	837,215	1,028,119	1,007,415	999,624	999,624	918,488	75,293	993,781	-3.3%
COURTS AND ELECTED OFFICIALS										
COURTS										
Circuit Court Administration	4,500	4,500	50,000	5,900	5,900	5,900	5,900	0	5,900	-88.2%
Judicial Technology	141,758	178,552	151,945	206,432	174,432	174,432	174,289	0	174,289	14.7%
County Court Administration	2,116	2,116	2,016	8,858	8,858	8,858	7,466	0	7,466	270.3%
State Attorney	12,450	16,200	18,900	15,700	15,700	15,700	15,700	0	15,700	-16.9%
State Attorney Technology	83,585	98,000	98,000	107,350	107,350	107,350	107,350	0	107,350	9.5%
Public Defender	7,275	9,889	10,186	6,600	6,600	6,600	6,600	0	6,600	-35.2%
Public Defender Technology	63,615	97,566	110,149	80,150	80,150	80,150	80,150	0	80,150	-27.2%

BOARD OF COUNTY COMMISSIONERS

TITLE	FY2005-06 ADOPTED	FY 2006-07 ADOPTED	FY 2007-08 ADOPTED	FY 2008-09 REQUESTED	FY 2008-09 RECOMMEND	FY 2008-09 PROPOSED	CONT TOTAL	ISSUE TOTAL	FY 2008-09 ADOPTED	PERCENT CHANGE
Interpreters Circuit Criminal	0	0	0	0	0	0	0	0	0	0.0%
Pre-Trial Release Circuit Criminal	87,895	0	0	0	0	0	0	0	0	0.0%
Guardian Ad Litem Circuit Juvenile	2,040	2,040	2,290	2,390	2,390	2,390	2,390	0	2,390	4.4%
Law Library - 177A	14,200	14,200	30,000	41,350	26,200	26,200	26,200	0	26,200	-12.7%
Legal Aid	137,814	134,275	90,275	40,000	40,000	40,000	40,000	0	40,000	-55.7%
Legal Aid - 177B	14,200	28,000	28,000	28,000	26,200	26,200	26,200	0	26,200	-6.4%
Teen Court - 177C	14,200	14,200	14,200	14,200	26,200	26,200	26,200	0	26,200	84.5%
Conflict Council	0	0	0	0	24,000	24,000	23,800	0	23,800	100.0%
Innonvations & Support	28,350	28,350	49,150	49,150	49,150	49,150	49,150	0	49,150	0.0%
Florida Highway Patrol	800	800	0	0	0	0	0	0	0	0.0%
Subtotal	614,798	628,688	655,111	606,080	593,130	593,130	591,395	0	591,395	-9.7%
ELECTED OFFICIALS										
Clerk of Court Administration	166,336	207,128	0	0	0	0	0	0	0	0.0%
Clerk to Board	1,745,502	2,077,661	2,416,417	2,416,417	2,524,371	2,524,371	2,454,531	0	2,454,531	1.6%
Clerk to Board - Other	675,145	857,645	1,011,450	1,011,450	923,944	923,944	923,944	0	923,944	-8.7%
Courthouse Security Sheriff	672,816	923,000	921,879	921,879	996,026	1,079,118	1,070,793	0	1,070,793	16.2%
Sheriff	12,970,068	16,379,054	16,379,054	16,379,054	16,452,059	15,597,731	15,301,566	0	15,301,566	-6.6%
Detention and Correction	8,053,717	9,754,723	9,754,723	9,754,723	9,608,692	10,379,928	10,141,810	0	10,141,810	4.0%
Tax Collector	1,489,778	1,920,765	1,875,182	1,875,182	2,009,842	2,009,842	1,969,603	0	1,969,603	5.0%
Property Appraiser	2,812,933	3,283,863	3,384,203	3,384,203	2,953,133	2,953,133	2,953,133	0	2,953,133	-12.7%
Supervisor of Elections	846,668	814,914	994,468	994,468	838,137	838,137	821,227	0	821,227	-17.4%
Subtotal	29,432,963	36,218,753	36,737,376	36,737,376	36,306,204	36,306,204	35,636,607	0	35,636,607	-3.0%
TOTAL	30,047,761	36,847,441	37,392,487	37,343,456	36,899,334	36,899,334	36,228,002	0	36,228,002	-3.1%
OTHER AGENCIES										
Medical Examiner	165,447	197,686	198,557	201,433	201,433	201,433	201,433	0	201,433	1.4%
Health Unit	250,000	300,000	300,000	300,000	343,000	343,000	336,140	176,903	513,043	71.0%
Industrial Development Authority	298,939	335,099	335,099	335,099	335,099	335,099	328,397	0	328,397	-2.0%
Tourist Dev Tax	414,425	424,958	297,155	301,023	301,023	301,023	300,864	0	300,864	1.2%
Tourist Dev Tax - Lakes	31,000	33,000	29,752	0	0	0	0	0	0	-100.0%
Highlands County Housing Authority	7,100	9,000	0	20,000	20,000	0	0	0	0	0.0%
Community Redevelopment Agency-Sebring	227,775	409,631	503,390	488,428	488,428	488,428	470,364	0	470,364	-6.6%
Community Redevelopment Agency-Avon P	52,946	96,640	113,893	122,023	122,023	122,023	118,525	0	118,525	4.1%
Sebring Regional Airport/Industrial Park CR	226,964	252,622	298,662	375,704	375,704	375,704	389,259	0	389,259	30.3%
Community Redevelopment Agency-AP Airp	7,399	27,145	29,395	28,793	28,793	28,793	28,967	0	28,967	-1.5%
Community Redevelopment Agency-AP Sou	23,680	44,517	53,507	56,063	56,063	56,063	54,658	0	54,658	2.2%
TOTAL	1,705,675	2,130,298	2,159,410	2,228,566	2,271,566	2,251,566	2,228,607	176,903	2,405,510	11.4%

BOARD OF COUNTY COMMISSIONERS

TITLE	FY2005-06 ADOPTED	FY 2006-07 ADOPTED	FY 2007-08 ADOPTED	FY 2008-09 REQUESTED	FY 2008-09 RECOMMEND	FY 2008-09 PROPOSED	CONT TOTAL	ISSUE TOTAL	FY 2008-09 ADOPTED	PERCENT CHANGE
DEBT SERVICE										
Ball Field Complex Debt	0	320,988	320,988	320,991	320,991	320,991	320,991	0	320,991	0.0%
Long Term Notes - 151	104,000	0	0	1,393,440	1,561,758	1,561,758	1,561,758	0	1,561,758	100.0%
Long Term Notes - 401	349,792	355,479	355,689	355,479	355,479	355,479	355,479	0	355,479	-0.1%
Bond Administration Costs	3,000	3,000	4,000	4,000	4,000	4,000	4,000	0	4,000	0.0%
2002 Bond Issue Debt Service	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	0	1,965,000	0.0%
TOTAL	2,421,792	2,644,467	2,645,677	4,038,910	4,207,228	4,207,228	4,207,228	0	4,207,228	59.0%
INFRASTRUCTURE CAPITAL PROJECTS										
Sebring Parkway Phase II	7,375,000	9,192,813	6,696,402	216	151	151	151	0	151	-100.0%
Transportation Projects -151	5,891,591	16,866,250	20,908,952	26,604,552	26,212,737	25,311,164	1,867,185	23,024,782	24,891,967	19.0%
Sebring Airport Authority	1,006,336	1,282,111	634,508	137,510	137,510	137,510	0	137,510	137,510	-78.3%
Avon Park Airport	636,117	696,510	521,716	523,591	251,875	251,875	0	251,875	251,875	-51.7%
Utilities - General	0	0	0	0		1,300,000	0	1,300,000	1,300,000	100.0%
Recreation Department - 151	767,757	1,741,449	429,835	742,252	723,590	549,059	193,695	355,364	549,059	27.7%
Parks Projects - 151	0	200,000	102,171	66,250	60,000	60,000	0	60,000	60,000	-41.3%
Libraries - Avon Park - 151	650,098	0	0	0	0	0	0	0	0	0.0%
Courthouse Facilities -151	0	0	0	0	0	0	0	0	0	0.0%
Central Services - 151	0	0	366,137	91,373	91,373	91,373	0	91,373	91,373	-75.0%
Elections - 151	0	0	591,579	703,258	703,258	703,258	0	703,258	703,258	18.9%
Building Operation & Maintenance - 151	1,006,000	335,551	414,500	394,322	393,345	393,345	0	393,345	393,345	-5.1%
Building Operation & Maintenance - 315	0	0	0	0	0	0	0	0	0	0.0%
2002 Bond Trans Out	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	0	1,965,000	0.0%
Courthouse Construction	0	0	0	0	0	0	0	0	0	0.0%
County Jail Construction	0	0	0	0	0	0	0	0	0	0.0%
Veterans Services 151	0	0	0	0		804,700	0	804,700	804,700	100.0%
Sheriff - 151	0	0	0	11,122,966	11,122,966	11,122,966	0	11,122,966	11,122,966	100.0%
Medical Examiner	56,250	56,200	56,200	56,200	56,200	56,200	56,200	0	56,200	0.0%
Emergency Medical Services - 151	78,750	82,688	127,509	91,164	91,164	91,164	0	91,164	91,164	-28.5%
Aniaml Control - 151	0	0	0	129,949	124,480	124,480	0	124,480	124,480	100.0%
Human Services Admin - 151	0	700,000	696,300	687,475	2,187,475	0	0	0	0	-100.0%
Drinking Water/Waste Water Facilities	0	0	0	0	1,300,000	0	0	0	0	0.0%
Water - 151	0	0	0	0	0	0	0	0	0	0.0%
Interfund Transfer - 151	35,207	126,453	47,436	49,026	49,026	49,026	49,026	0	49,026	3.4%
Budgetary Expenditure Accounts - 151	2,666,372	861,143	1,887,797	500,000	641,196	967,562	500,000	0	500,000	-73.5%
TOTAL	22,134,478	34,106,168	35,446,042	43,865,104	46,111,346	43,978,833	4,631,257	38,460,817	43,092,074	21.6%

BOARD OF COUNTY COMMISSIONERS

TITLE	FY2005-06 ADOPTED	FY 2006-07 ADOPTED	FY 2007-08 ADOPTED	FY 2008-09 REQUESTED	FY 2008-09 RECOMMEND	FY 2008-09 PROPOSED	CONT TOTAL	ISSUE TOTAL	FY 2008-09 ADOPTED	PERCENT CHANGE
IMPACT FEES										
Transportation Impact Fees - Avon Park	0	495,450	193,996	262,328	262,328	262,328	262,328	0	262,328	35.2%
Transportation Impact Fees - Lake Placid	0	495,450	659,584	523,310	523,310	523,310	523,310	0	523,310	-20.7%
Transportation Impact Fees - Sebring Area	0	990,900	993,993	1,408,694	1,410,627	1,410,627	1,410,627	0	1,410,627	41.9%
Parks & Rec Impact Fees - Avon Park	0	49,276	27,505	27,314	27,314	27,314	15,414	11,900	27,314	-0.7%
Parks & Rec Impact Fees - Lake Placid	0	49,276	55,836	45,600	45,600	45,600	45,600	0	45,600	-18.3%
Parks & Rec Impact Fees - Sebring Area	0	98,552	123,461	113,084	113,084	113,084	64,084	49,000	113,084	-8.4%
Correctional Facilities Impact Fees	0	178,182	192,059	151,019	151,019	151,019	151,019	0	151,019	-21.4%
Fire Services Impact Fees	0	217,909	170,731	98,722	98,722	98,722	98,722	0	98,722	-42.2%
Library Impact Fees	0	63,686	62,961	53,948	53,948	53,948	53,948	0	53,948	-14.3%
Law Enforcement Impact Fees	0	60,185	59,683	46,984	46,984	46,984	46,984	0	46,984	-21.3%
Emergency Medical Services Impact Fees	0	20,033	17,075	17,840	17,840	17,840	17,840	0	17,840	4.5%
TOTAL	0	2,718,899	2,556,884	2,748,843	2,750,776	2,750,776	2,689,876	60,900	2,750,776	7.6%
SPECIAL DISTRICTS										
ROAD AND DRAINAGE DISTRICTS										
Thunderbird Hill Wastewater Treatment	0	0	0	0		0	0	0	0	0.0%
Sun N Lakes 1-20 Improvement Trust	0	0	56,283	56,283	56,283	56,283	56,283	0	56,283	0.0%
Highlands Park Estates Spc Ben Dist	150,099	184,119	224,896	220,816	220,816	220,816	215,816	5,000	220,816	-1.8%
Orange Blossom Est Unit 12 Sp Benefit Dist	27,445	9,892	6,156	6,338	6,338	6,338	6,338	0	6,338	3.0%
Sebring Acres	71,356	83,502	93,033	96,467	96,467	96,467	96,467	0	96,467	3.7%
Orange Blossom Country Club Community	30,922	0	0	0	0	0	0	0	0	0.0%
Sun'n Lakes LP Recreational Dist	132,932	139,719	215,735	263,597	263,597	263,597	166,597	97,000	263,597	22.2%
Orange Blossom Est Sp Benefit Dist (1-19)	808,944	868,222	223,547	177,350	156,717	156,717	3,000	153,717	156,717	-29.9%
Orange Blossom Sp Benefit District Unit 6	0	0	0	0	0	0	0	0	0	0.0%
Red Hill Farms Improvement District	52,013	61,219	68,431	71,132	71,132	71,132	71,132	0	71,132	3.9%
Orange Blossom Unit 8 & 9 Sp Benefit Dist	3,933	8,111	0	0	0	0	0	0	0	0.0%
Lake Placid Sun'n Lakes Sp Dist	445,205	0	0	0	0	0	0	0	0	0.0%
Sebring Highlands Spc Tax Dist	219,154	0	0	0	0	0	0	0	0	0.0%
Placid Lakes Special Benefit Dist	221,110	328,108	386,120	448,452	448,452	448,452	444,452	4,000	448,452	16.1%
Istokpoga Marsh Imp Dist	536,135	528,897	558,994	509,405	509,405	509,405	509,405	0	509,405	-8.9%
Avon Park Estates Spc Ben Dist	476,892	582,391	687,099	703,719	703,719	703,719	703,719	0	703,719	2.4%
Highlands Park Estates Spc Tax District	19,632	23,200	0	0	0	0	0	0	0	0.0%
Hickory Hills Special Tax District	33,018	37,280	40,767	36,764	36,764	36,764	36,764	0	36,764	-9.8%
Highlands Park Estates Imp Trust Account	0	0	205,900	205,643	205,643	205,643	205,643	0	205,643	-0.1%
Subtotal	3,228,790	2,854,660	2,766,961	2,795,966	2,775,333	2,775,333	2,515,616	259,717	2,775,333	0.3%

BOARD OF COUNTY COMMISSIONERS

TITLE	FY2005-06 ADOPTED	FY 2006-07 ADOPTED	FY 2007-08 ADOPTED	FY 2008-09 REQUESTED	FY 2008-09 RECOMMEND	FY 2008-09 PROPOSED	CONT TOTAL	ISSUE TOTAL	FY 2008-09 ADOPTED	PERCENT CHANGE
LIGHTING DISTRICTS										
Highway Park Lighting Sp Benefit Dist	26,211	30,653	31,542	35,779	35,779	35,779	35,779	0	35,779	13.4%
Lake Haven Estates Sp Benefit District	32,574	36,508	36,592	37,718	37,718	37,718	37,718	0	37,718	3.1%
Sebring Hills Lighting Sp Benefit Dist	41,101	36,448	28,026	27,656	27,656	27,656	27,656	0	27,656	-1.3%
Orange Villa Spc Benefit Dist	5,672	5,666	5,612	1,824	1,824	1,824	1,824	0	1,824	-67.5%
Sebring Country Estates Special District	68,184	77,340	79,770	83,468	83,468	83,468	83,468	0	83,468	4.6%
Subtotal	173,742	186,615	181,542	186,445	186,445	186,445	186,445	0	186,445	2.7%
FIRE DISTRICTS										
West Sebring Fire District	398,796	447,740	418,395	418,215	418,215	418,215	328,540	89,675	418,215	0.0%
Lake Placid Fire District	201,368	159,297	168,471	172,256	172,256	172,256	171,246	300	171,546	1.8%
Lorida Special Benefit Fire District	74,725	76,200	97,069	78,478	78,478	78,478	78,078	400	78,478	-19.2%
Venus Special Benefit Fire District	25,247	35,770	27,597	27,597	27,597	27,597	22,385	5,212	27,597	0.0%
Lake Placid Sun'n Lakes Fire Dist	214,990	222,540	212,091	216,949	216,949	216,949	216,043	100	216,143	1.9%
Desoto City Spc Fire Dist	174,537	180,346	190,934	221,072	221,072	221,072	184,901	35,300	220,201	15.3%
Highlands Lakes Fire District	209,892	217,948	222,129	238,556	238,556	238,556	201,317	36,300	237,617	7.0%
Placid Lakes Fire District	90,510	99,148	96,688	96,688	96,688	96,688	88,502	8,186	96,688	0.0%
Leisure Lakes Spc Tax Fire District	132,518	145,259	135,631	135,631	135,631	135,631	85,690	49,941	135,631	0.0%
Highlands Park Estates Spc Tax Fire Dist	44,381	58,144	53,971	47,471	47,471	47,471	37,471	10,000	47,471	-12.0%
Subtotal	1,566,964	1,642,392	1,622,976	1,652,913	1,652,913	1,652,913	1,414,173	235,414	1,649,587	1.6%
TOTAL	4,969,496	4,683,667	4,571,479	4,635,324	4,614,691	4,614,691	4,116,234	495,131	4,611,365	0.9%
GRAND TOTAL	114,388,005	152,697,375	153,372,311	168,467,903	170,236,696	167,219,194	120,490,196	44,210,232	164,700,428	7.4%

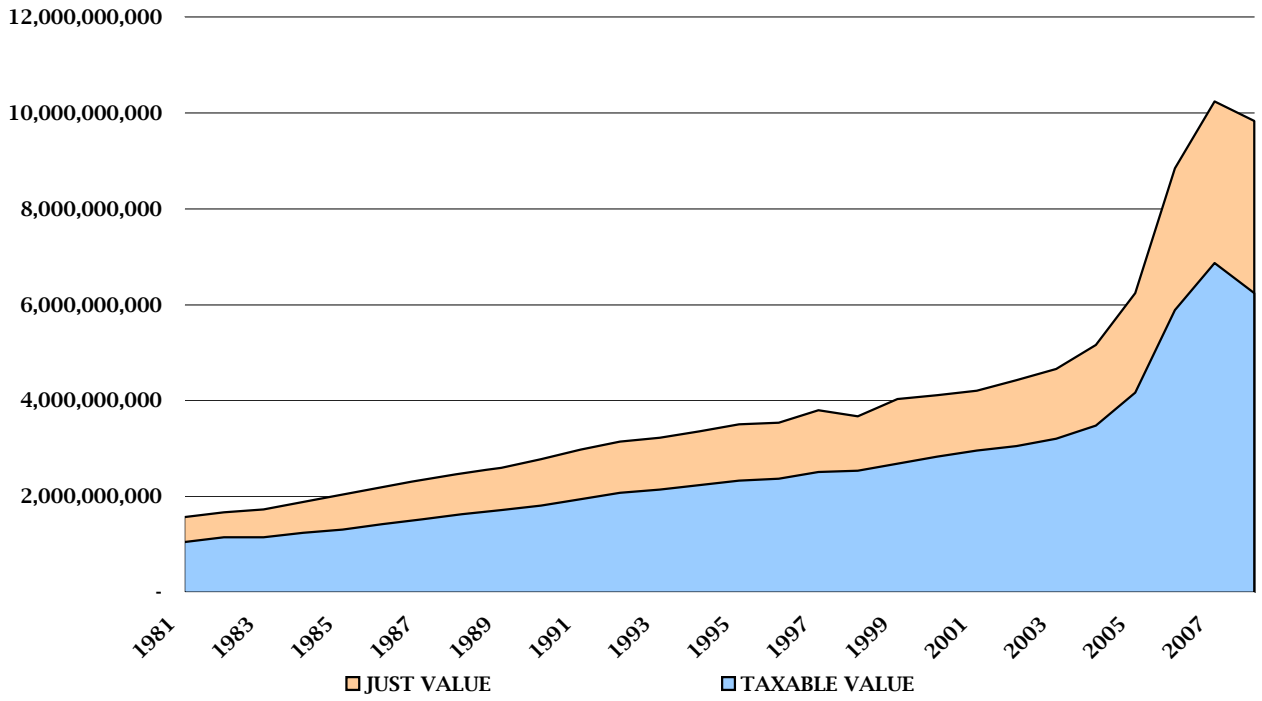
Note: Some adjustments to the budget due to changes mandated by the Legislature are included in the Issues Total, therefore some numbers will show negative amounts.

AD VALOREM TAX DATA

TAXROLL YEAR	FISCAL YEAR	ACTUAL REVENUE	RATE	$/MILL	JUST VALUE	TAXABLE VALUE	RATIO OF TAXABLE vs. ASSESSED
1981	81/82	6,450,087	6.3588	1,014,356	1,574,063,455	1,052,903,475	67%
1982	82/83	6,780,522	6.0600	1,118,898	1,673,295,750	1,156,541,000	69%
1983	83/84	6,750,118	6.0600	1,113,881	1,734,806,127	1,154,446,547	67%
1984	84/85	7,330,334	6.0600	1,209,626	1,892,248,041	1,246,913,961	66%
1985	85/86	7,729,976	6.0600	1,275,574	2,043,023,025	1,313,492,342	64%
1986	86/87	8,339,479	6.0600	1,376,152	2,201,573,002	1,426,018,712	65%
1987	87/88	10,414,342	7.0600	1,475,119	2,352,731,406	1,529,082,516	65%
1988	88/89	11,142,509	7.0600	1,578,259	2,484,286,318	1,634,326,298	66%
1989	89/90	13,292,193	7.9500	1,671,974	2,602,707,316	1,720,379,986	66%
1990	90/91	13,902,373	7.9500	1,748,726	2,781,560,373	1,812,174,613	65%
1991	91/92	14,838,661	7.9500	1,866,498	2,981,424,850	1,950,159,680	65%
1992	92/93	15,260,559	7.9500	1,919,567	3,146,471,610	2,078,389,640	66%
1993	93/94	16,899,975	8.5000	1,988,232	3,231,108,200	2,148,265,140	66%
1994	94/95	18,180,685	8.5000	2,138,904	3,363,831,600	2,238,543,830	67%
1995	95/96	18,954,515	8.5000	2,229,943	3,507,205,040	2,334,971,490	67%
1996	96/97	19,348,446	8.5000	2,276,288	3,543,744,977	2,371,710,135	67%
1997	97/98	20,468,967	8.5000	2,408,114	3,803,303,511	2,515,370,860	66%
1998	98/99	20,609,122	8.5000	2,424,603	3,673,327,614	2,539,698,769	69%
1999	99/00	21,778,338	8.5000	2,562,157	4,036,391,045	2,688,132,008	67%
2000	00/01	22,905,570	8.5000	2,694,773	4,115,626,246	2,838,025,292	69%
2001	01/02	23,974,780	8.5000	2,820,562	4,208,911,531	2,961,506,938	70%
2002	02/03	26,161,332	9.0000	2,906,815	4,430,315,520	3,054,559,139	69%
2003	03/04	27,562,147	9.0000	3,062,461	4,659,794,289	3,205,620,639	69%
2004	04/05	30,208,582	9.0000	3,356,509	5,164,892,765	3,482,922,775	67%
2005	05/06	35,749,748	9.0000	3,972,194	6,244,394,728	4,166,834,074	67%
2006	06/07	48,301,755	8.5000	5,682,559	8,847,036,549	5,887,483,997	67%
2007	07/08	48,909,129	7.3544	6,650,322	10,241,108,372	6,867,770,115	67%
*2008	08/09	42,133,777	7.1000	5,934,335	9,834,084,705	6,246,668,218	64%

* This data represents estimates until revenue collections are complete and Certification of Final Taxable Value from the Department of Revenue is received.

AD VALOREM TAX GRAPH



POPULATION DATA FOR HIGHLANDS COUNTY

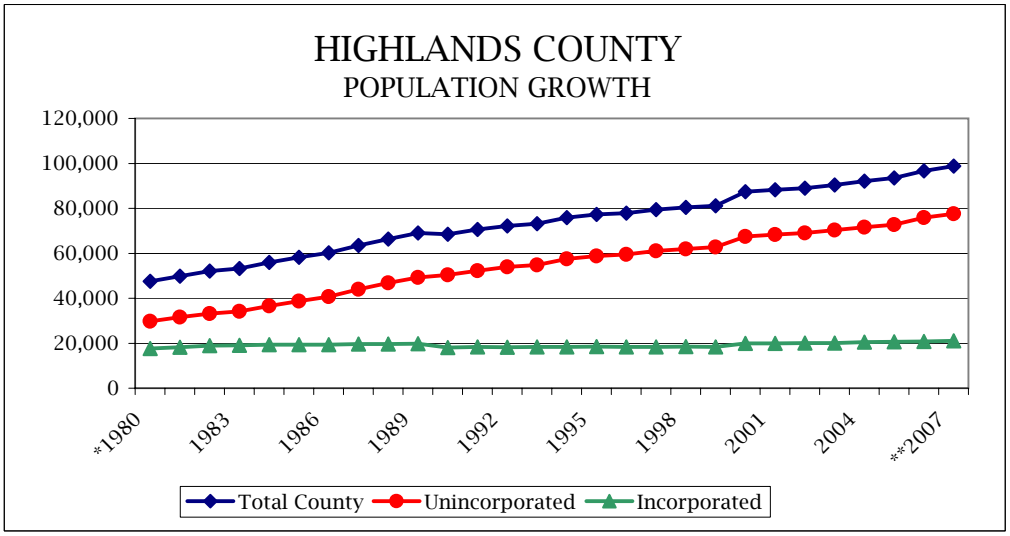
YEAR	FY	TOTAL COUNTY	UNINCORP	% CHANGE TOTAL POP	% CHANGE UNINCORP	INCORP
1972	73/74	34,810	19,135			15,675
1973	74/75	37,483	21,542	7.68%	12.58%	15,941
1974	75/76	39,517	23,276	5.43%	8.05%	16,241
1975	76/77	42,737	25,680	8.15%	10.33%	17,057
1976	77/78	41,007	25,041	-4.05%	-2.49%	15,966
1977	78/79	41,113	24,590	0.26%	-1.80%	16,523
1978	79/80	44,969	27,454	9.38%	11.65%	17,515
1979	80/81	48,268	29,973	7.34%	9.18%	18,295
***1980**	**81/82**	**47,528**	**29,808**	**-1.53%**	**-0.55%**	**17,720**
1981	82/83	49,759	31,543	4.69%	5.82%	18,216
1982	83/84	52,037	33,130	4.58%	5.03%	18,907
1983	84/85	53,282	34,196	2.39%	3.22%	19,086
1984	85/86	56,009	36,612	5.12%	7.07%	19,397
1985	86/87	58,151	38,736	3.82%	5.80%	19,415
1986	87/88	60,192	40,768	3.51%	5.25%	19,424
1987	88/89	63,540	43,929	5.56%	7.75%	19,611
1988	89/90	66,380	46,803	4.47%	6.54%	19,577
1989	90/91	69,089	49,311	4.08%	5.36%	19,778
***1990**	**91/92**	**68,432**	**50,322**	**-0.95%**	**2.05%**	**18,110**
1991	92/93	70,609	52,308	3.18%	3.95%	18,301
1992	93/94	72,157	53,966	2.19%	3.17%	18,191
1993	94/95	73,203	54,793	1.45%	1.53%	18,410
1994	95/96	75,860	57,493	3.63%	4.93%	18,367
1995	96/97	77,270	58,832	1.86%	2.33%	18,438
1996	97/98	77,914	59,504	0.83%	1.14%	18,410
1997	98/99	79,465	61,099	1.99%	2.68%	18,366
1998	99/00	80,458	61,952	1.25%	1.40%	18,506
1999	00/01	81,143	62,713	0.85%	1.23%	18,430
***2000**	**01/02**	**87,366**	**67,489**	**7.67%**	**7.62%**	**19,877**
2001	02/03	88,212	68,288	0.97%	1.18%	19,924
2002	03/04	89,038	69,011	0.94%	1.06%	20,027
2003	04/05	90,393	70,258	1.52%	1.81%	20,135
2004	05/06	92,057	71,531	1.84%	1.81%	20,526
2005	06/07	93,456	72,793	1.52%	1.76%	20,663
2006	07/08	96,672	75,900	3.44%	4.27%	20,772
**2007	08/09	98,727	77,642	2.13%	2.30%	21,085

*Actual Census Count (once every 10 years).

**Data Source: Office of Economic & Demographic Research (http://www.state.fl.us/edr/population.ht

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

FIGURE 7



G:\OMB\BUDGET PROCESS\BUD09\Population Data

HIGHLANDS COUNTY, FLORIDA

DEMOGRAPHIC STATISTICS

Year	Population[1]	Total Personal Income[2]	Per Capita Income[3]	Public School Enrollment[4]	Unemployment Rate[5]
2007	98,727	$ -	$ -	12,391	4.8%
2006	96,672	$ -	$ -	12,456	3.9%
2005	93,456	$ 2,249,711	$ 23,511	12,133	4.3%
2004	92,057	$ 2,123,596	$ 22,802	12,004	5.2%
2003	90,393	$ 2,012,432	$ 22,111	11,625	5.6%
2002	89,038	$ 1,959,546	$ 22,004	11,459	6.1%
2001	88,212	$ 1,875,365	$ 20,746	11,360	5.1%
2000	87,366	$ 1,770,538	$ 20,505	11,500	4.8%
1999	81,143	$ 1,743,225	$ 20,058	10,856	7.1%
1998	80,458	$ 1,679,875	$ 19,647	11,042	8.4%

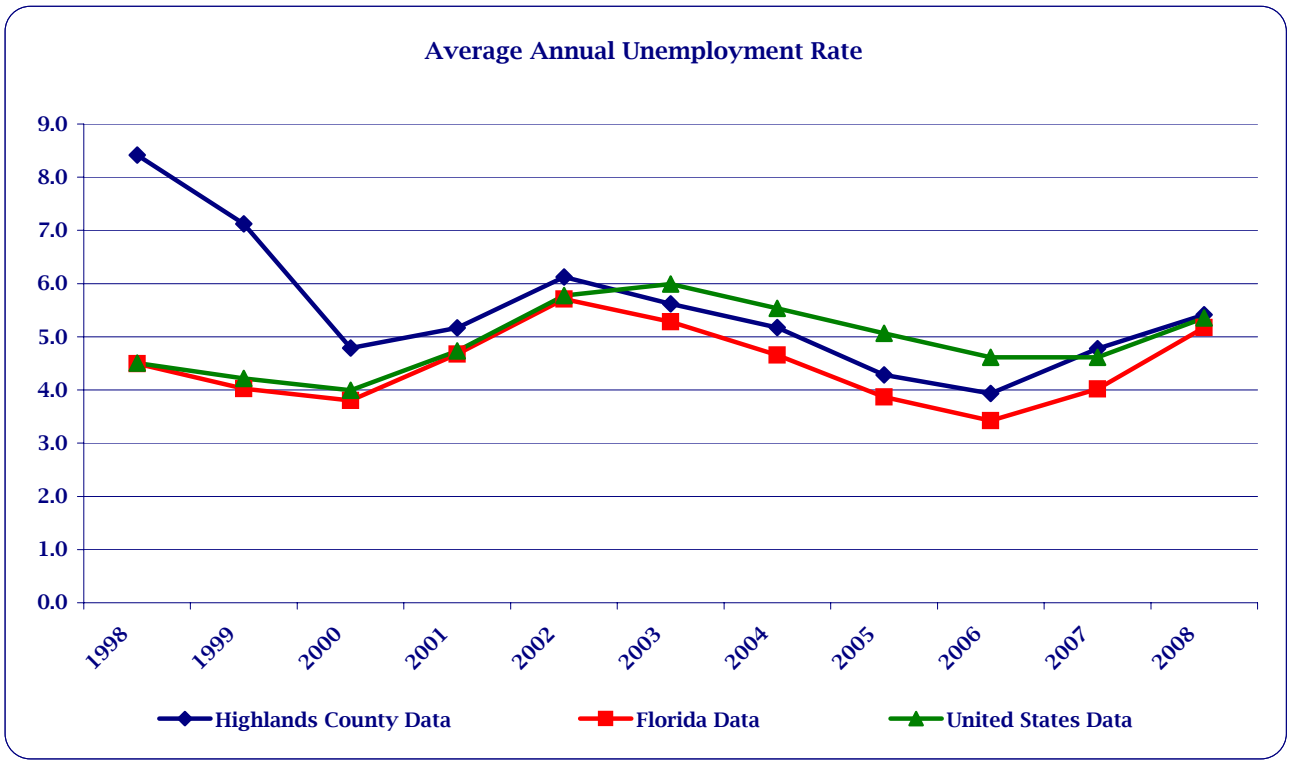
(1) Information was provided by the Bureau of Economic and Business Research (BEBR), U.S. Department of Commerce, and the Office of Economic and Demographic Research (EDR), University of Florida.

(2) Information was provided by the U.S. Department of Commerce, Bureau of Economic Analysis.

(3) Information was provided by the Bureau of Economic and Business Research, U.S. Department of Commerce, and the State of Florida.

(4) According to CAFR - Information was provided by the Highlands County District School Board. (Data Represents enrollment on first day of school year.)

(5) Information was provided by the Bureau of Labor and Satistics (BLS). (Data is Not Seasonally Adjusted for Highlands County.)



PRINCIPAL PROPERTY TAX PAYERS

The following table contains the list of Highlands County's ten largest taxpayers.

For the Fiscal Year Ended September 30, 2007

Taxpayer	Type of Business	Assessed Valuation	Percentage of Total Assessed Valuation
1. Progress Energy of Florida, Inc.	Electric Utility	$80,470,100	0.91%
2. Gulfstream Natrual Gas System, LLC	Gas System	56,489,130	0.64%
3. Sebring Airport Authority	Industrial/Entertainment	52,227,811	0.59%
4. Lykes Brothers, Inc.	Cattle & Citrus	48,277,665	0.55%
5. Embarq - Florida, Inc.	Telephone Services	38,516,890	0.44%
6. Glades Electric Cooperative, Inc	Electric Utility	28,817,387	0.33%
7. Lakeshore/Sebring Limited	Retail	23,478,756	0.27%
8. Highlands Regional Medical Center	Hosptial	21,838,595	0.25%
9. Tanglewood Investors Limited	Real Estate	21,726,219	0.25%
10. Lake Placid Development Corp, Inc.	Development	20,748,066	0.23%
Total Assessed Value of Ten Largest Taxpayers		**392,590,619**	**4.44%**
Total Assessed Value of Other Taxpayers		8,454,445,930	95.56%
Total Assessed Value of All Taxpayers		**$8,847,036,549**	**100.00%**

Source: Highlands County Property Appraiser

Note: The Assessed value includes real and personal property.

HIGHLANDS COUNTY'S
TEN LARGEST EMPLOYERS FOR YEAR 2007

EMPLOYER	PRODUCTS/SERVICES	# OF EMPLOYEES
Highlands County School Board	Education	1,746
Florida Hospital - Heartland	Health Care	1,256
Highlands County	Government	862
Walmart	Department Store	560
Highlands Regional Medical Center	Health Care	450
Cross Country Automotive Services	Roadside Assistance	300
South Florida Community College	Education	271
Highlands Greenhouses, Inc	Agriculture	266
Palms of Sebring	Assisted Living Facility	248
Lake Placid Health Center	Health Care	205

Source: Highlands County Economic Development Commission(Private Sector).

BUDGET BY FUND

This section of the budget document contains summary information about the individual funds used in accounting for the revenues and expenditures. The "Budget Summary by Fund" provides an overview of all funds including history information for two prior years. The funds are grouped into the governmental fund type with subtotals for each category. Also presented is a detailed view of each fund's revenues and expenditures for FY08-09.

Estimated FY08-09 Ending Fund Balance

In reviewing Highlands County's adopted budget for FY08-09, you will notice that County practice is to appropriate all estimated beginning fund balances and all revenues and other sources. As a result, it appears that it is the County's intent to end the fiscal year with no remaining funds. That is not the case.

The County's estimation of its fiscal position on September 30, 2009 can be looked at in two ways; on a budgetary basis and on a projected year-end basis.

On a budgetary basis, state law requires a balanced budget, so a significant portion of the adopted budget is placed in reserves. Since these reserves cannot be expended but must be appropriated by amendment of the adopted budget, they may be viewed as an assumption of ending fund balance. Sufficient reserves ensure that adequate funds are available at the beginning of the next fiscal year to meet payables.

By projecting how much of appropriations will actually be spent based on past experience and current trends you may also project ending fund balance. The unspent funds will create an ending fund balance. Projecting excess revenues provides an additional component of ending fund balance. Excess revenues may result from the statutory requirement that local government appropriate 95% of ad valorem revenues. Unused reserves not appropriated provide additional fund balance at fiscal year end.

The table depicting the estimated ending fund balances in the next few pages represents a fund by fund examination of ending fund balances calculated as follows:

- The first column reflects the actual ending fund balance for FY06-07
- The second column is the actual ending fund balance for FY07-08.
- The third column reflects 100% of budgeted revenues and other sources in FY08-09 less fund balance brought forward to reflect estimated revenue.
- The forth column reflects expenditures and other uses, excluding reserves, for FY08-09.
- The final column is column two plus column three less column four and represents the projected fund balance for September 30, 2009.

This reflects a substantially conservative projection of ending fund balance by excluding any savings that will occur if expenditures fall short of what is budgeted.

Explanation of Changes for FY08-09

The total projected change in fund balance for FY08-09 is a 27% decrease from current year estimates. This decrease represents a worst case scenario and is not likely to occur. Every fund shows an overall decrease in fund balance from the previous year. The decrease in the General fund is due to an increase in projects being rolled forward as well as bringing forward additional funding for programs that were not spent in the previous year for economic development and affordable housing to offset impact fees implemented last year.

The decrease in the Special Revenue Funds is found primarily in the Infrastructure Surtax Fund and the Transportation Trust Fund. Both funds have seen decreased revenue collections to offset costs of doing business. Expenditures are outpacing the revenues generated by gas tax and sales tax to the point that fund balance is becoming non-existent. Funding was transferred from the General Fund to the Transportation Trust Fund and the Infrastructure Surtax Fund to help maintain a fund balance. Additional revenue will need to be sought to change this trend.

Impact Fee Funds were separated for this year due to the drastic change in the estimated revenue. The consultant estimates were not fully realized which forced an adjustment to current year projections which had a drastic impact on the amount of money that will be added to fund balance.

The Capital Project Funds are made up solely by the 2002 bond issuance funds. Most of the funds were spent last fiscal year due to the construction of the Sebring Parkway Phase II, which is the final project to be constructed by the bond proceeds. The remaining funds will be spent in the current fiscal year.

ADOPTED BUDGET SUMMARY

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS FISCAL YEAR 2008-2009

THE PROPOSED OPERATING BUDGET EXPENDITURES OF HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS ARE 9.0% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

ESTIMATED REVENUES	GENERAL FUNDS	TRANSPORT-ATION TRUST FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	TOTAL ALL FUNDS
TAXES							
AD VALOREM TAXES MILLAGE 7.3544	$ 43,814,987	$ -	$ -	$ -	$ -	$ -	$ 43,814,987
SALES & USE TAXES	-	4,397,300	8,107,373	-	-	-	12,504,673
COMMUNICATIONS SERVICES TAX	700,000	-	-	-	-	-	700,000
LICENSES AND PERMITS	20,000	50,000	440,250	-	-	-	510,250
INTERGOVERNMENTAL REVENUE	9,367,549	2,642,050	8,896,621	-	-	227,734	21,133,954
CHARGES FOR SERVICES	3,245,806	150,000	1,229,413	-	-	4,861,484	9,486,703
FINES & FORFEITURES	25,000	-	-	-	-	-	25,000
MISCELLANEOUS REVENUES	2,062,400	2,282,500	3,465,401	-	4,000	7,774,873	15,589,174
TOTAL REVENUES	$ 59,235,742	$ 9,521,850	$ 22,139,058	$ -	$ 4,000	$ 12,864,091	$ 103,764,741
INTERFUND TRANSFERS	-	2,000,000	15,851,724	1,965,000	-	-	19,816,724
NON-OPERATING SOURCES	-	-	-	-	-	1,500	1,500
TOTAL REVENUES/OTHER SOURCES	$ 59,235,742	$ 11,521,850	$ 37,990,782	$ 1,965,000	$ 4,000	$ 12,865,591	$ 123,582,965
CASH BALANCE BROUGHT FORWARD	16,169,450	1,539,050	23,434,330	-	151	2,493,248	43,636,229
TOTAL ESTIMATED REVENUES	$ 75,405,192	$ 13,060,900	$ 61,425,112	$ 1,965,000	$ 4,151	$ 15,358,839	$ 167,219,194

ESTIMATED EXPENDITURES	GENERAL FUNDS	TRANSPORT-ATION TRUST FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	TOTAL ALL FUNDS
GENERAL GOVERNMENT SERVICES	$ 17,766,180	$ -	$ 1,187,976	$ 1,965,000	$ -	$ -	$ 20,919,156
PUBLIC SAFETY	38,171,429	-	17,383,972	-	-	-	55,555,401
PHYSICAL ENVIRONMENT	3,682,415	-	562,211	-	-	14,312,568	18,557,194
TRANSPORTATION	-	12,760,900	30,183,642	-	151	-	42,944,693
ECONOMIC ENVIRONMENT	1,801,995	-	6,460,118	-	-	-	8,262,113
HUMAN SERVICES	3,498,684	-	196,680	-	-	-	3,695,364
CULTURE/RECREATION	3,392,276	-	1,677,807	-	-	-	5,070,083
OTHER FINANCING USES	4,379,734	-	2,014,026	-	4,000	1,000,000	7,397,760
COURT RELATED EXPENSES	1,595,131	-	791,118	-	-	-	2,386,249
TOTAL EXPENDITURES	$ 74,287,844	$ 12,760,900	$ 60,457,550	$ 1,965,000	$ 4,151	$ 15,312,568	$ 164,788,013
RESERVES	1,117,348	300,000	967,562	-	-	46,271	2,431,181
TOTAL EXPENDITURES & OTHER USES	$ 75,405,192	$ 13,060,900	$ 61,425,112	$ 1,965,000	$ 4,151	$ 15,358,839	$ 167,219,194

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD

BUDGET SUMMARY BY FUND

Description	FY06-07 Adopted	FY06-07 Revised	FY07-08 Adopted	FY07-08 Revised	FY08-09 Adopted	Percent Change
General Revenue Funds						
General Fund	72,872,801	76,754,456	74,505,954	81,976,701	73,955,098	-0.74%
Subtotal	**72,872,801**	**76,754,456**	**74,505,954**	**81,976,701**	**73,955,098**	**-0.74%**
Special Revenue Funds						
Sun'n Lakes Special Benefit Fund	0	464,856	0	0	0	0.00%
Sun'n Lakes Lake Placid Fire Dist Fund	222,540	253,669	212,091	227,402	216,143	1.91%
Desoto City Special Fire District Fund	180,346	182,522	190,934	199,809	220,201	15.33%
Sebring Highlands Special Benefit Fund	0	225,412	0	0	0	0.00%
Orange Villa Special Benefit Fund	5,666	5,666	5,612	5,612	1,824	-67.50%
Hickory Hills Special Benefit Fund	37,280	37,280	40,767	40,767	36,764	-9.82%
Placid Lakes Special Benefit Fund	328,108	331,610	386,120	394,797	448,452	16.14%
Sebring Country Est Spec Benefit Fund	77,340	77,340	79,770	79,770	83,468	4.64%
Istokpoga Marsh Improvement Dist Fund	528,897	583,962	558,994	571,752	509,405	-8.87%
Transportation Trust Fund	11,617,731	13,344,177	11,515,515	12,495,177	12,923,223	12.22%
Avon Park Estates Special Benefit Fund	582,391	582,391	687,099	687,099	703,719	2.42%
North Orange Blossom 8 & 9 District Fund	8,111	8,111	0	0	0	0.00%
Highlands Lakes Special Fire Dist Fund	217,948	225,997	222,129	453,792	237,617	6.97%
Leisure Lakes Special Tax Fire Dist Fund	145,259	148,784	135,631	137,492	135,631	0.00%
Highlands Park Special Benefit Dist Fund	23,200	23,200	0	0	0	0.00%
Highlands Park Special Fire Dist Fund	58,144	296,530	53,971	91,820	47,471	-12.04%
Highlands Park Est Improve Trust Fund	0	186,623	205,900	205,900	205,643	100.00%
Sebring Hills Lighting District Fund	36,448	36,448	28,026	28,026	27,656	-1.32%
Red Hills Farm Improvement District Fund	61,219	61,219	68,431	68,431	71,132	3.95%
Placid Lakes Fire District	99,148	129,502	96,688	120,039	96,688	0.00%
E911 Operations Fund - Land	339,356	339,356	339,356	866,159	877,313	158.52%
E911 Operations Fund - Wireless	195,148	195,148	192,843	430,069	0	-100.00%
Heartland Library Coop	0	0	201,411	201,411	197,861	100.00%
Orange Blossom Est Sp Benefit Dist 1-19	868,222	872,522	223,547	230,757	156,717	-29.90%
Sun'n Lakes LP Recreational Dist Fund	139,719	150,220	215,735	226,217	263,597	22.19%
Conservation Trust Fund	116,000	116,000	130,000	182,806	52,806	-59.38%
Intergovernmental Radio Communications Fund	262,711	600,544	158,000	358,973	234,000	48.10%
West Sebring Special Fire Dist Fund	447,740	455,446	418,395	418,494	418,215	-0.04%
Sebring Acres Special Benefit Fund	83,502	83,502	93,033	93,033	96,467	3.69%
Orange Blossom Unit 12 Special Benefit Fund	9,892	9,892	6,156	6,156	6,338	2.96%
Lake Haven Estates Special Benefit Fund	36,508	36,508	36,592	36,592	37,718	3.08%
Venus SB Fire District	35,770	35,916	27,597	27,597	27,597	0.00%
Lorida Fire District Fund	76,200	76,978	97,069	97,835	78,478	-19.15%
Law Enforcement Education Fund	128,000	128,000	110,000	110,000	58,300	-47.00%
Florida Boating Improvement Fund	70,000	70,000	48,000	48,000	48,000	0.00%
Lake Placid Fire District	159,297	161,537	168,471	170,340	171,546	1.83%
Legal Aid Program	134,275	134,275	90,275	90,275	40,000	-55.69%
Highway Park Lighting	30,653	30,653	31,542	32,198	35,779	13.43%
Highlands Park Estate Special Benefit District	184,119	222,664	224,896	225,542	220,816	-1.81%
Drivers Ed Safety Trust Fund	35,000	70,313	40,558	72,717	46,000	13.42%
Local Govt Infrastructure Surtax Fund	25,234,343	30,577,898	29,070,628	33,373,614	43,674,672	50.24%
HCISSRB Debt Service Fund	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	0.00%
Tourist Development	424,958	471,683	297,155	354,074	300,864	1.25%
Tourist Development Lakes	33,000	93,000	29,752	89,882	0	-100.00%
C. D. B. G. Fund	1,500,000	2,575,206	1,512,662	2,767,286	750,000	-50.42%
State Housing Initiatives Partnership	2,033,097	3,229,647	2,382,017	3,272,220	2,550,946	7.09%
Home Initiatives Partnership	1,626,238	1,639,656	1,341,704	1,209,709	1,247,329	-7.03%
Hurricane Housing Rec Pro	2,654,655	2,787,162	103,429	573,390	306,120	195.97%
Special Law Enforcement Trust Fund	80,340	271,046	0	333,714	0	0.00%
Domestic Violence Training	10,244	10,244	13,244	13,244	4,200	-68.29%
Sun 'N Lakes 1-20 Imp	0	0	56,283	56,283	56,283	100.00%

Description	FY06-07 Adopted	FY06-07 Revised	FY07-08 Adopted	FY07-08 Revised	FY08-09 Adopted	Percent Change
Fire Inspection	71,473	71,781	22,700	22,700	11,570	-49.03%
Fire Safety	5,000	5,000	0	0	0	0.00%
Sebring Parkway Maintenance	252,905	271,315	322,131	327,827	98,052	-69.56%
State Court Facilities	131,000	166,050	160,092	211,333	287,252	79.43%
Innovations & Supplemental Courts Trust	28,350	28,350	49,150	49,150	49,150	0.00%
Law Library Trust	14,200	41,285	30,000	54,078	26,200	-12.67%
Legal Aid Trust	28,000	28,000	28,000	28,000	26,200	-6.43%
Teen Court Juvenile Assistance Trust	14,200	14,200	14,200	14,200	26,200	84.51%
Crime Prevention	95,600	95,600	133,200	133,200	129,200	-3.00%
Recording Fees	374,118	610,489	405,094	532,346	361,789	-10.69%
Building Code Enforcement Fund	1,409,836	1,533,773	1,580,988	1,737,572	1,242,556	-21.41%
Thunderbird Hills Waste Water Treatment	0	0	0	70,000	0	0.00%
Subtotal	**55,568,445**	**67,481,158**	**56,858,583**	**66,921,678**	**72,146,168**	**26.89%**
Impact Fees						
Affordable Housing Trust	0	0	0	1,000,000	500,000	100.00%
Impact Fee Transportation - Avon Park	495,450	495,450	193,996	200,105	262,328	35.22%
Impact Fee Transportation - Lake Placid	495,450	495,450	659,584	600,716	523,310	-20.66%
Impact Fee Transportation - Sebring	990,900	990,900	993,993	1,079,763	1,410,627	41.92%
Impact Fee - Parks & Rec - Avon Park	49,276	49,276	27,505	25,874	27,314	-0.69%
Impact Fee - Parks & Rec - Lake Placid	49,276	49,276	55,836	50,642	45,600	-18.33%
Impact Fee - Parks & Rec - Sebring	98,552	98,552	123,461	112,534	113,084	-8.41%
Impact Fee - Correctional Facilities	178,182	178,182	192,059	170,011	151,019	-21.37%
Impact Fee - Fire	217,909	217,909	170,731	165,321	98,722	-42.18%
Impact Fee - Libraries	63,686	63,686	62,961	57,095	53,948	-14.32%
Impact Fee - Law Enforcement	60,185	60,185	59,683	53,181	46,984	-21.28%
Impact Fee - Emergency Medical Services	20,033	20,033	17,075	16,737	17,840	4.48%
Subtotal	**2,718,899**	**2,718,899**	**2,556,884**	**3,531,979**	**3,250,776**	**27.14%**
Capital Project Funds						
HCISSRB Construction	9,195,813	9,473,214	6,700,402	5,951,543	4,151	-99.94%
Subtotal	**9,195,813**	**9,473,214**	**6,700,402**	**5,951,543**	**4,151**	**-99.94%**
Enterprise Funds						
Solid Waste Enterprise Fund	11,504,202	12,333,434	11,722,369	12,580,255	11,328,574	-3.36%
Water/Sewer Enterprise Fund	715,143	1,432,385	885,152	968,021	852,570	-3.68%
Highway Park Utilities	122,072	180,828	142,967	155,579	141,211	-1.23%
Energy Recovery Fund	0	35,000	0	5,039,360	3,021,880	100.00%
Subtotal	**12,341,417**	**13,981,647**	**12,750,488**	**18,743,215**	**15,344,235**	**20.34%**
Total All Funds	**152,697,375**	**170,409,374**	**153,372,311**	**177,125,116**	**164,700,428**	**7.39%**

Notes:

1. The "Percent Change" column represents the change from the prior year adopted to the current year adopted.
2. The following funds have been closed for FY 05-06: Highlands Park Est Improvement District Fund, Orange Blossom Spec Benefit Unit 6 Fund, Local Criminal Justice Trust Fund, Teen Court, Special Law Enforcement Trust Fund, Domestic Violence Training. Sun 'N Lakes 1-20 Imp and Government Center Fund
3. The Hurricane Housing Rec Program was a grant program with a one time receipt of funds for helping of home owners who received damages from the hurricanes.

ESTIMATED ENDING FUND BALANCE

Description	FY06-07 Actual Ending Fund Balance	FY07-08 Estimated Ending Fund Balance	FY08-09 Estimated Revenues	FY08-09 Estimated Expend	FY08-09 Projected Ending Fund Balance
General Funds					
General Fund	27,372,406	25,198,141	58,907,356	72,955,098	11,150,399
Subtotal	27,372,406	25,198,141	58,907,356	72,955,098	11,150,399
Special Revenue Funds					
Sun'n Lakes Special Benefit Fund	0	0	0	0	0
Sun'n Lakes Lake Placid Fire Dist Fund	558,623	586,501	216,143	216,143	586,501
Desoto City Special Fire District Fund	104,702	114,251	183,145	220,201	77,195
Sebring Highlands Special Benefit Fund	0	0	0	0	0
Orange Villa Special Benefit Fund	4,333	4,261	1,548	1,824	3,985
Hickory Hills Special Benefit Fund	31,684	34,156	3,252	36,764	644
Placid Lakes Special Benefit Fund	286,686	351,402	177,416	448,452	80,366
Sebring Country Est Spec Benefit Fund	62,419	64,295	21,049	83,468	1,876
Istokpoga Marsh Improvement Dist Fund	517,631	545,193	85,525	509,405	121,313
Transportation Trust Fund	3,436,635	3,687,555	11,515,758	12,623,223	2,580,090
Avon Park Estates Special Benefit Fund	605,853	674,069	119,348	703,719	89,698
North Orange Blossom 8 & 9 District Fund	0	0	0	0	0
Highlands Lakes Special Fire Dist Fund	404,591	411,075	230,683	237,617	404,141
Leisure Lakes Special Tax Fire Dist Fund	703,672	826,541	135,631	135,631	826,541
Highlands Park Special Benefit Dist Fund(NW)	0	0	0	0	0
Highlands Park Special Fire Dist Fund	116,270	154,618	47,471	47,471	154,618
Highlands Park Est Improve Trust Fund	200,627	206,466	5,016	205,643	5,839
Sebring Hills Lighting District Fund	16,024	9,957	18,286	27,656	587
Red Hills Farm Improvement District Fund	65,281	72,743	6,383	71,132	7,994
Placid Lakes Fire District	121,351	143,044	96,688	96,688	143,044
E911 Operations Fund- Land	152,351	565,968	877,313	877,313	565,968
E911 Operations Fund-Wireless	81,703	86,408	0	0	86,408
Heartland Library Coop	0	0	197,861	197,861	0
Orange Blossom Est Sp Benefit Dist 1-19	243,424	178,402	156,717	156,717	178,402
Sun'n Lakes LP Recreational Dist Fund	183,141	172,275	79,600	263,597	(11,722)
Conservation Trust Fund	954,555	1,007,295	52,806	52,806	1,007,295
Intergovernmental Radio Communications Fund	59,047	32,282	234,000	234,000	32,282
West Sebring Special Benfefit Fire District	844,288	1,126,963	418,215	418,215	1,126,963
Sebring Acres Special Benefit Fund	87,237	96,672	9,250	96,467	9,455
Orange Blossom Unit 12 Special Benefit Fund	6,183	6,406	155	6,338	223
Lake Haven Estates Special Benefit Fund	27,797	29,144	11,100	37,718	2,526
Venus SB Fire District	56,485	74,265	27,597	27,597	74,265
Lorida Fire District	41,067	47,315	78,478	78,478	47,315
Law Enforcement Education Fund	120,677	157,246	58,300	58,300	157,246
Florida Boating Improvement Trust Fund	154,521	166,634	40,000	48,000	158,634
Lake Placid Fire District	524,327	598,822	157,198	171,546	584,474
Legal Aid Program	91,124	47,427	0	40,000	7,427
Highway Park Lighting	29,208	30,442	8,229	35,779	2,892
Highlands Park Estate Special Benefit District	158,992	208,511	63,325	220,816	51,020
Drivers Ed Safety Trust Fund	41,172	41,043	35,200	46,000	30,243
Local Govt Infrastructure Surtax Fund	15,143,043	18,266,161	41,284,210	43,174,672	16,375,699
HCISSRB Debt Service Fund	3,881,799	4,162,426	1,965,000	1,965,000	4,162,426
Tourist Dev Trust Fund	361,005	410,881	281,200	300,864	391,217
Tourist Dev Trust Fund - Lakes	40,112	19,372	0	0	19,372
C. D. B. G. Fund	297,042	63,462	750,000	750,000	63,462

Description	FY06-07 Actual Ending Fund Balance	FY07-08 Estimated Ending Fund Balance	FY08-09 Estimated Revenues	FY08-09 Estimated Expend	FY08-09 Projected Ending Fund Balance
State Housing Initiatives Partnership	0	0	2,550,946	2,550,946	0
Home Initiatives Partnership	0	0	1,247,329	1,247,329	0
Hunrricane Housing Recovery	0	0	306,120	306,120	0
Special Law Enforcement Trust Fund	235,367	304,469	0	0	304,469
Domestic Violence Training	15,119	22,604	4,200	4,200	22,604
Sun-N-Lake 1-20 Improvement Trust	54,843	56,439	0	56,283	156
Development Transportation Improvement	81,889	84,272	0	0	84,272
Fire Inspection	51,093	46,911	7,650	11,570	42,991
Fire Safety	(7,757)	0	0	0	0
Sebring Parkway Maintenance	193,332	172,471	98,052	98,052	172,471
State Court Facilities	663,500	832,207	146,500	287,252	691,455
Innovations & Supplemental Courts Trust	293,994	294,010	31,400	49,150	276,260
Law Library Trust	0	0	26,200	26,200	0
Legal Aid Trust	0	0	26,200	26,200	0
Teen Court Juvenile Assistance Trust	0	0	26,200	26,200	0
Crime Prevention	117,132	110,411	44,200	129,200	25,411
Court Technology	253,900	54,648	361,789	361,789	54,648
Building Code Enforcement Fund	1,288,488	940,071	598,000	1,242,556	295,515
Subtotal	34,090,345	38,433,223	65,123,882	71,346,168	32,210,937
Impact Fees					
Impact Fee Transportation - Avon Park	76,145	143,318	96,282	262,328	(22,728)
Impact Fee Transportation - Lake Placid	179,253	371,429	191,915	523,310	40,034
Impact Fee Transportation - Sebring	444,619	924,510	1,410,627	1,410,627	924,510
Impact Fee - Parks & Rec - Avon Park	7,848	14,420	23,147	27,314	10,253
Impact Fee - Parks & Rec - Lake Placid	14,048	31,165	18,794	45,600	4,359
Impact Fee - Parks & Rec - Sebring	31,619	60,889	95,549	113,084	43,354
Impact Fee - Correctional Facilities	48,378	93,654	53,521	151,019	(3,844)
Impact Fee - Fire	57,461	47,987	60,763	98,722	10,028
Impact Fee - Libraries	17,291	33,745	19,123	53,948	(1,080)
Impact Fee - Law Enforcement	15,278	28,437	16,858	46,984	(1,689)
Impact Fee - Emergency Medical Services	5,942	11,983	6,224	17,840	367
Subtotal	897,882	1,761,538	1,992,803	2,750,776	1,003,565
Capital Project Funds					
Government Center Fund	0	0	0	0	0
HCISSRB Construction Fund	7,099,692	3,141,708	4,151	4,151	3,141,708
Subtotal	7,099,692	3,141,708	4,151	4,151	3,141,708
Enterprise Funds					
Solid Waste Enterprise Fund	12,606,485	11,915,333	9,284,854	11,282,303	9,917,884
Water/Sewer Enterprise Fund	1,685,172	1,832,761	792,913	852,570	1,773,104
Highway Park Utility Fund	1,455,533	1,425,379	121,881	141,211	1,406,049
Energy Recovery	7,167	1,566,904	2,771,880	3,021,880	1,316,904
Subtotal	15,754,357	16,740,376	12,971,528	15,297,964	14,413,940
Total All Funds	84,316,800	83,513,449	137,006,917	159,603,381	60,916,985

General Fund

Fund Type: General Government

The General Fund is the principal fund of the county and is used to account for the receipt and expenditure of resources that are traditionally associated with local government and that are not required to be accounted for in another fund.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Board of County Commissioners	358,221	0	358,221
General Administration	498,299	1,600	499,899
Administrative Services Division	5,154,231	246,907	5,401,138
Non-Departmental	7,022,702	20,000	7,042,702
Public Safety Division	9,468,352	591,845	10,060,197
Community Services Division	7,098,297	2,570,951	9,669,248
Public Works Division	1,713,084	107,500	1,820,584
Courts	61,856	0	61,856
Clerk	3,378,475	0	3,378,475
Sheriff	26,514,169	0	26,514,169
Tax Collector	1,969,603	0	1,969,603
Property Appraiser	2,953,133	0	2,953,133
Supervisor of Elections	821,227	0	821,227
Other Agencies	1,927,743	176,903	2,104,646
General Government Projects	0	1,300,000	1,300,000
Total	**68,939,392**	**5,015,706**	**73,955,098**

Fund Revenue Summary:

Title	FY 08-09 Total
Property Taxes	42,383,777
Licenses and Permits	20,000
Intergovernmental	9,367,777
Charges for Services	3,245,806
Fines and Forfeitures	25,000
Interest	954,500
Miscellaneous	1,107,900
Other Taxes	700,000
Internal Services	16,150,338
Total	**73,955,098**

Highlands County

Revenue By Fund - Summary

005 : GENERAL FUND

TFA	Sub	Project	Title	Fiscal Year 2006 Actual	Fiscal Year 2007 Actual	Current Year	FY 08-09 Request
PROPERTY TAXES							
311	1000	00000	AD VALOREM TAXES COUNTY	$0	$48,301,755	$47,770,477	$42,133,777
311	2000	00000	DELINQUENT AD VALOREM TAXES	$0	$650,883	$250,000	$250,000
			PROPERTY TAXES Totals	$0	$48,952,638	$48,020,477	$42,383,777
LICENSES & PERMITS							
321	0000	00000	OCCUPATIONAL LICENSES	$0	$0	$0	$0
321	0001	00000	OCC LIC SMALL QTY GENERAT	$0	$0	$0	$0
322	0000	00000	BUILDING PERMITS	$0	$0	$0	$0
322	0001	00000	BUILDING PERMITS AVON PK	$0	$0	$0	$0
329	0000	00000	OTHER LICENSES - ANIMAL CONTRO	$0	$24,763	$18,000	$20,000
329	1000	00000	OTHER LICENSES - CONTRACTORS'	$0	$0	$0	$0
329	2000	00000	OTHER LICENSES - CONCEALED WEA	$0	$0	$0	$0
329	3000	00000	OTHER LICENSES - YARD SALE PER	$0	$0	$0	$0
329	4000	00000	FIRE PERMITS	$0	$0	$0	$0
329	6000	00000	3% ADMIN IMPACT FEES S/B	$0	$0	$0	$0
329	9000	00000	OTHER	$0	$0	$0	$0
			LICENSES & PERMITS Totals	$0	$24,763	$18,000	$20,000
INTERGOVERNMENTAL							
331	1001Z	00000	VACA FUNDING	$0	$0	$0	$0
331	2100Z	00000	PROJECT ANTI DRUG ABUSE	$0	$0	$0	$0
331	2200Z	00000	LAW ENFORCE BLOCK GRANT	$0	$0	$18,065	$0
331	2210Z	00000	SCHOOL RESOURCE GRANT	$0	$0	$0	$0
331	2211Z	00000	VOCA GRANT	$0	$103,057	$104,037	$0
331	2300Z	00000	PROJECT EMERGENCY MGT	$0	$0	$38,263	$0
331	2320Z	00000	HOMELAND SECURITY GRANT	$0	$0	$36,344	$0
331	2350Z	00000	PROJECT TERRORISM ANNEX	$0	$0	$0	$0
331	2400Z	00000	PROJECT DUI ENFORCEMENT	$0	$0	$0	$0
331	2600Z	00000	SHOCAP COPS GRANT	$0	$0	$0	$0
331	2900	00000	FEMA GRANT	$0	$0	$0	$0
331	2900Z	00000	FEMA GRANT PROJECT	$0	$19,414	$50,650	$0
331	2900Z	07026	FEMA GRANT PROJECT	$0	$0	$0	$6,039
331	2901	00000	LOCAL MITIGATION STRATEGY	$0	$0	$0	$0
331	2902Z	00000	SCAAP PROGRAM REVENUE	$0	$0	$43,790	$0
331	2903Z	00000	DEPT OF JUSTICE - PROJECT	$0	$0	$392,672	$0
331	3900Z	00000	FORESTRY GRANT	$0	$0	$0	$0
331	3910Z	00000	USDA GRANT	$0	$0	$0	$0
331	3990Z	00000	CLIMBING FERN REMOVAL	$0	$0	$0	$0
331	4900Z	00000	FED GRANTS - OTHER TRANSPORTAT	$0	$0	$0	$0
331	5500	00000	DISASTER RELIEF FEMA	$0	$0	$0	$0
331	5500Z	00000	DISASTER RELIEF FEMA - PROJECT	$0	$28,247	$0	$0
331	6210Z	00000	USDA HOUSING PRESV GRANT	$0	$0	$0	$0
331	6900	00000	TITLE IV-D SERV REIMB	$0	$42,941	$0	$0
331	7100Z	00000	PROJECT FED LIBRARY GRANT	$0	$0	$0	$0
331	7150Z	00000	PROJECT LIBRARY COLLECT	$0	$0	$0	$0
333	0000	00000	FED PMTS IN LIEU OF TAXES	$0	$32,674	$0	$0
334	1000Z	00000	COURTHOUSE RESTORATION	$0	$0	$0	$0
334	1200Z	00000	TRANSCRIPTION OF APPEALS	$0	$0	$0	$0
334	1630Z	00000	PROJECT EAR GRANT	$0	$0	$0	$0

Highlands County

Revenue By Fund - Summary

005 : GENERAL FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
334	1640Z	00000	COURT REPORTER STATE	$0	$0	$0	$0
334	1700Z	00000	ELECTIONS EDUCATION	$0	$0	$17,524	$0
334	1900Z	00000	HOUSING GRANTS	$0	$0	$21,735	$0
334	2000Z	00000	PROJECT RADIOLOGICAL PARE	$0	$0	$0	$0
334	2120Z	00000	OJP BULLET PROOF VESTS	$0	$8,523	$17,218	$0
334	2130Z	00000	FDLE GRANT	$0	$91,726	$76,417	$0
334	2140Z	00000	DEA GRANT	$0	$175	$0	$0
334	2150Z	00000	RURAL EMS GRANT	$0	$0	$0	$0
334	2300	00000	STATE GRANTS - HAZARDOUS MATER	$0	$0	$4,831	$0
334	2300Z	00000	PROJ HAZ MATERIALS PLAN	$0	$5,231	$0	$6,000
334	2320Z	00000	STATE FIRE MARSHALL GRANT	$0	$0	$0	$0
334	2500Z	00000	PROJECT EMERG MGT PREPARE	$0	$121,379	$102,959	$125,000
334	2600Z	00000	CHILD SAFETY SEATS	$0	$0	$0	$0
334	2700Z	00000	OPERATION POSTIVE CHANCE	$0	$0	$0	$0
334	2800Z	00000	TASK FORCE GRANT	$0	$616	$0	$0
334	3420Z	00000	RECYCLED TIRES - PLAYGROUND	$0	$0	$0	$0
334	3440Z	00000	PROJECT - FDEP GRANTS	$0	$109,698	$54,409	$0
334	3440Z	08002	PROJECT - FDEP GRANTS	$0	$0	$0	$49,528
334	3500Z	00000	PROJECT LITTER/MARINE DEB	$0	$0	$0	$0
334	3550Z	00000	PROJECT KEEP HIGHLANDS	$0	$0	$0	$0
334	3600Z	00000	PRJ STORMWATER LK JACKSON	$0	$0	$0	$0
334	3980Z	00000	PRJ NATIVE PLANT RESTORE	$0	$0	$0	$0
334	3981Z	00000	LK PERSIMMON WATER QUALIT	$0	$0	$0	$0
334	3982Z	00000	URBAN & COMM FORESTRY GNT	$0	$0	$0	$0
334	3983Z	00000	PROJECT WATER QUALITY	$0	$0	$0	$0
334	3984	00000	FL DEPT OF AGRI & CONSUMER SVC	$0	$0	$0	$0
334	3985Z	00000	HC SOIL & WATER DIST	$0	$0	$6,250	$0
334	3990Z	00000	PROJECT AQUATIC PLANT	$0	$388,122	$805,014	$0
334	3990Z	07003	PROJECT AQUATIC PLANT	$0	$0	$0	$343,752
334	3990Z	08007	PROJECT AQUATIC PLANT	$0	$0	$0	$103,299
334	4930Z	00000	SWFWMD-WATER CONTROL	$0	($121,698)	$90,000	$0
334	4931Z	00000	SFWMD WATER CONTROL GRANT	$0	$0	$30,993	$0
334	4950Z	00000	PROJECT DOT GRANT	$0	$33,247	$0	$0
334	5100Z	00000	DISASTER RELIEF STATE - FEMA	$0	$1,858	$0	$0
334	5700Z	00000	PROJECT LOWER INC HOUSING	$0	$0	$0	$0
334	6900Z	00000	PROJECT OTHER STATE HUM SVCS	$0	$23,650	$242,622	$0
334	6900Z	06066	PROJECT OTHER STATE HUM SVCS	$0	$0	$0	$0
334	6900Z	07075	PROJECT OTHER STATE HUM SVCS	$0	$0	$0	$207,639
334	7100	00000	STATE GRANTS - AID TO LIBRARIE	$0	$0	$305,251	$297,544
334	7100Z	00000	PROJECT AID TO LIBRARIES	$0	$346,383	$149,415	$0
334	7160Z	00000	PROJECT ARCHITECTURAL	$0	$0	$0	$0
334	7200Z	00000	HISTORICAL RECORDS GRANT	$0	$0	$0	$0
334	7210Z	00000	HISTORIC PRESERVATION	$0	$0	$0	$0
334	7300Z	00000	DEP RECREATION FACILITIES	$0	$0	$0	$0
334	8100Z	00000	COURT REPORTER STATE	$0	$0	$0	$0
334	8200Z	00000	COURTHOUSE RESTORATION	$0	$0	$0	$0
334	8300	00000	CHILD DEPEND COURT GRANT	$0	$0	$0	$0
334	8300Z	00000	FLOODPLAIN MITIGATION ACQ-STAT	$0	$0	$0	$0
334	8900	00000	OTHER COURT RELATED GRANTS	$0	$3,889	$0	$0
334	9002Z	00000	PROJECT DCA GRANT	$0	$0	$100,000	$0
335	1200	00000	STATE REVENUE SHARING PROCEEDS	$0	$2,195,471	$2,240,000	$1,945,000

Highlands County

Revenue By Fund - Summary

005 : GENERAL FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
335	1300	00000	STATE SHARED REVENUE INS AGENT	$0	$33,427	$33,000	$30,000
335	1400	00000	STATE SHARED REVENUE MOBILE HO	$0	$224,571	$220,000	$220,000
335	1500	00000	STATE SHARED REVENUE ALCOHOLIC	$0	$26,308	$23,000	$23,000
335	1600	00000	STATE SHARE REV RACING TAX	$0	$0	$0	$0
335	1810	00000	LOCAL GOVT HALF-CENT SALES TAX	$0	$5,344,126	$5,875,000	$4,260,000
335	1900	00000	FAMILY CTS TRUST ST OF FL	$0	$0	$0	$0
335	1900Z	00000	FAMILY CT TRUST PROJECT	$0	$0	$0	$0
335	1910Z	00000	FL ARTS LICENSE PLATES	$0	$0	$0	$0
335	1911	00000	CHOOSE LIFE LICENSE PLATES	$0	$0	$0	$0
335	1911Z	00000	CHOOSE LIFE LICENSE PLATES	$0	$3,960	$0	$0
335	2000	00000	F/F SUPPLEMENTAL COMP FD	$0	$2,740	$3,600	$2,700
335	4300	00000	MOTOR FUEL TAX REBATE 5%	$0	$2,232	$2,100	$2,100
335	6200Z	00000	PROJECT COMMODITIES	$0	$0	$0	$0
335	6300Z	00000	PROJECT EMS TRUST	$0	$0	$40,564	$40,000
335	6400Z	00000	RURAL EMS GRANT	$0	$0	$0	$0
335	9000	00000	STATE SHARED REV OTHER	$0	$0	$0	$1,344,213
335	9001	00000	OTHER STATE SHARED REVENUE	$0	$0	$0	$0
336	0000	00000	STATE PMTS IN LIEU OF TAXES	$0	$37,833	$37,000	$40,000
336	1000	00000	SFWMD PMT IN LIEU OF TAX	$0	$2,766	$2,700	$2,700
337	1000	00000	TOWN OF LP ZONING	$0	$50,400	$60,000	$60,000
337	2000	00000	PUBLIC SAFETY - SCHOOL RESOURS	$0	$0	$0	$0
337	2000Z	00000	PROJECT SCHOOL RES OFFICE	$0	$357,732	$255,848	$0
337	2001Z	00000	SCHOOL BOARD ACADEMY PROJ	$0	$0	$114,446	$0
337	3100Z	00000	PROJECT SWFWMD GRANTS	$0	$0	$0	$0
337	3101Z	00000	PRJ NATIVE PLANT RESTORE	$0	$0	$0	$0
337	3102Z	00000	PROJECT SEBRING WATER GRANTS	$0	$15,511	$0	$0
337	3102Z	02058	PROJECT SEBRING WATER GRANTS	$0	$0	$0	$9,263
337	3103Z	00000	PROJECT SFWMD GRANTS	$0	$0	$0	$0
337	3103Z	06067	PROJECT SFWMD GRANTS	$0	$0	$0	$250,000
337	3104Z	00000	PROJ SEBRING LITTLE LAKE JACKS	$0	$0	$15,000	$0
337	6000	00000	HUMAN SERVICES - ANIMAL CONTRO	$0	$0	$0	$0
337	6000Z	00000	HOSPITAL DISTRICT GRANT	$0	$0	$0	$0
337	6001Z	00000	PROJECT - HOMELESS COALITION	$0	$3,014	$0	$0
338	1000Z	00000	PROJECT LITTLE LK JACKSON	$0	$0	$0	$0
			INTERGOVERNMENTAL Totals	$0	$9,539,223	$11,630,717	$9,367,777
CHARGES FOR SERVICES							
341	1000	00000	RECORDING FEES	$0	$752,577	$600,000	$400,000
341	3100	00000	CTY PLANNING/DEVELOPMENT	$0	$0	$0	$0
341	5200	00000	GEN GOVT SHERIFF FEES	$0	$370,886	$150,000	$300,000
341	5210Z	00000	ST LUCIE CO INMATE HOUSING	$0	$0	$0	$0
341	5211Z	00000	CHARLOTTE CNTY INMATE HSE	$0	$105,365	$0	$0
341	5212Z	00000	GLADES CNTY INMATE HSE	$0	$460	$0	$0
341	5213Z	00000	DESOTO CNTY INMATE HSNG	$0	$10,403	$0	$0
341	5220	00000	SHERIFF PRIOR YR REVENUE	$0	$3,120	$0	$0
341	5300	00000	GEN GOVT CLERK OF COURTS FEES	$0	$1,522	$1,000	$1,200
341	5500	00000	GEN GOVT SUPERVISOR OF ELECTIO	$0	$1,001	$1,000	$1,000
341	8000	00000	COUNTY OFFICER COMMISSION/FEES	$0	$0	$30,000	$0
341	9001	00000	MARRIAGE LICENSE SERVICE CHARG	$0	$57,090	$30,000	$25,000
341	9100	00000	BINGO APPLICATION	$0	$1,200	$0	$500

Highlands County

Revenue By Fund - Summary

005 : GENERAL FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
CHARGES FOR SERVICES							
341	9101	00000	PALM READER	$0	$500	$0	$0
341	9200	00000	TAX ASSESSMENT PETITION	$0	$810	$0	$0
341	9300	00000	CITIZENS DISPUTE SVC FEE	$0	$0	$0	$0
342	2000	00000	FIRE PROTECTION SERVICES	$0	$0	$0	$0
342	3001	00000	ROOM AND BOARD FOR PRISONERS	$0	$0	$0	$0
342	5000	00000	FIRE PLAN REVIEW FEES	$0	$0	$0	$0
342	5100	00000	FIRE FINAL INSPECTION FEE	$0	$0	$0	$0
342	6000	00000	AMBULANCE FEES	$0	($252,350)	$327,273	$301,247
342	6001	00000	AMBULANCE FEES - ADP	$0	$3,213,937	$3,272,727	$3,112,475
342	6002	00000	MEDICARE/MEDCAID UNALLOWED	$0	($307,874)	($558,758)	($512,121)
342	6003	00000	EST UNCOLL EMS FEES	$0	$0	($678,492)	($602,495)
342	6004	00000	AMBULANCE FEES - MDS/SKY	$0	$12,900	$0	$10,000
342	9200	00000	REVIEW OF BUILDING PLANS	$0	$0	$0	$0
342	9300	00000	SALES MAPS/PUBLICATION	$0	$0	$0	$0
342	9400	00000	ZONING FEES	$0	$55,270	$50,000	$100,000
343	4000Z	00000	SEB SOLID WASTE ADMIN CHARGES	$0	$0	$0	$0
343	9100	00000	AQUATIC INSPECTION	$0	$0	$0	$0
346	4000	00000	COUNTY POUND FEES	$0	$17,575	$13,000	$13,000
347	2200	00000	PARKS AND RECREATION - CAMPING	$0	$7,235	$6,000	$1,000
347	5100	00000	SPORTS COMPLEX FEES	$0	$0	$0	$80,000
347	5100Z	00000	SPORTS COMPLEX FEES	$0	$2,720	$10,000	$0
347	5300	00000	RECREATION CIVIC CENTER	$0	$9,830	$10,000	$10,000
347	5400	00000	RENTAL FEES - H L BISHOP PARK	$0	$2,980	$4,600	$3,000
347	5600	00000	RENTAL FEES HORSE ARENA	$0	$0	$0	$0
347	5600Z	00000	PROJ RENT FEE HORSE ARENA	$0	$2,557	$1,500	$0
347	5600Z	00059	PROJ RENT FEE HORSE ARENA	$0	$0	$0	$2,000
348	1200	00000	CTY CT CRIM SERVICE CHG	$0	$0	$0	$0
348	1300	00000	CTY CT CRIM COURT COSTS	$0	$0	$0	$0
348	1400	00000	CTY CT CRIM ADD CT COSTS	$0	$0	$0	$0
348	1401	00000	HEARING OFFICER FEES	$0	$633	$0	$0
348	1500	00000	CTY CT CRIM CT IMPROV FD	$0	$22,316	$0	$0
348	2200	00000	CIR CT CRIM SERVICE CHG	$0	$0	$0	$0
348	2300	00000	CIR CT CRIM COURT COSTS	$0	$0	$0	$0
348	3100	00000	CTY CT CIVIL FILING FEES	$0	$0	$0	$0
348	3200	00000	CTY CT CIVIL SERVICE CHG	$0	$55	$0	$0
348	3500	00000	CTY CT CIVIL CT FAC FEES	$0	$0	$0	$0
348	3600	00000	CTY CT CIVIL LAW LIBRARY	$0	$0	$0	$0
348	4100	00000	CIR CT CIVIL FILING FEES	$0	$79,879	$0	$0
348	4200	00000	CIR CT CIVIL SERVICE CHG	$0	$206,925	$0	$0
348	4500	00000	CIR CT CIVIL CT FAC FEES	$0	$0	$0	$0
348	4600	00000	CIR CT CIVIL LAW LIBRARY	$0	$0	$0	$0
348	4800	00000	CIR CT CIVIL CHILD SUPP	$0	$0	$0	$0
348	5200	00000	TRAFFIC SERVICE CHG	$0	$13,056	$0	$0
348	5300	00000	TRAFFIC COURT COSTS	$0	$0	$0	$0
348	6300	00000	COURT COSTS	$0	$0	$0	$0
348	6501	00000	REIMBURSEMENT FOR CONFLIC	$0	$0	$0	$0
348	6600	00000	MEDIATION AND ARBITRATION	$0	$0	$0	$0
348	7100	00000	PROBATE FILING FEES	$0	$0	$0	$0
348	7200	00000	PROBATE SERVICE CHARGES	$0	$13	$0	$0
348	7500	00000	PROBATE CT FAC FEES	$0	$0	$0	$0
348	7600	00000	PROBATE LAW LIBRARY	$0	$0	$0	$0

Highlands County

Revenue By Fund - Summary

005 : GENERAL FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
CHARGES FOR SERVICES							
			CHARGES FOR SERVICES Totals	$0	$4,392,591	$3,269,850	$3,245,806
FINES & FORFEITURES							
351	1000	00000	COURT FINES/FORFEITURES/COSTS	$0	$0	$0	$0
351	1300	00000	COURT ORDERED RESTITUTION	$0	$0	$0	$0
351	1400	00000	MEDIATION/ARBITRATION FEE	$0	$0	$0	$0
352	0000	00000	LIBRARY FINES	$0	$31,591	$31,289	$25,000
354	0100	00000	CODE ENFORCEMENT CVL CIT	$0	$16,175	$0	$0
354	0200	00000	CODE ENFOR PARKING	$0	$210	$0	$0
354	0300	00000	NUISANCE ABATEMENT	$0	$56,510	$0	$0
359	0000Z	00000	FINES & FORFEIT ADAPT PRG	$0	$0	$0	$0
			FINES & FORFEITURES Totals	$0	$104,486	$31,289	$25,000
TRANSFERS							
381	0000	00000	NON REVENUE INTERFUND TRANSFER	$0	$0	$0	$0
381	0000Z	00000	PROJECT INTERFUND TRANSFE	$0	$0	$0	$0
			TRANSFERS Totals	$0	$0	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$384,545	$250,000	$450,000
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$200,000
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$1,619,567	$1,000,000	$150,000
361	2000Z	00000	PROJECT STATE BOARD ADMIN	$0	$0	$0	$0
361	2200	00000	DIVIDENDS EARNINGS	$0	$16,346	$0	$0
361	3100	00000	MISC REV INTEREST - CLERK OF C	$0	$78,611	$8,000	$3,500
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$180,510	$60,000	$50,000
361	3300	00000	MISC REV INTEREST - SHERIFF	$0	$280,199	$230,000	$0
361	3500	00000	MISC REV INTEREST-SUPERVISOR O	$0	$3,418	$1,500	$1,000
361	4000	00000	INVESTMENT EARNINGS-FLGIT	$0	$17,408	$5,000	$100,000
			INTEREST Totals	$0	$2,580,604	$1,554,500	$954,500
MISCELLANEOUS							
362	0000	00000	RENTS AND ROYALTIES	$0	$7,704	$8,000	$8,000
362	0000Z	00000	RENTS AND ROYALTIES	$0	$0	$0	$10,200
362	0001	00000	RENTS - LAKE JACKSON	$0	$0	$0	$0
362	0001Z	00000	RENTS - LAKE JACKSON	$0	$0	$0	$0
364	2200	00000	MISC REV - SALE SURPLUS LAND	$0	$30,300	$0	$0
364	2900Z	00000	OTHER LAND SALES PROJECT	$0	$0	$0	$0
364	3100	00000	DISPOSITION OF BLDG-SALE	$0	$0	$0	$0
364	3200	00000	MISC REV INSURANCE PROCEEDS -	$0	$0	$0	$0
364	3200Z	00000	PROJ DISP BLDG INSURANCE	$0	$0	$0	$0
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$32,764	$0	$0
364	4200	00000	DISP EQUIP INSURANCE	$0	$0	$0	$0
365	2000	00000	MISC REV - SALE OF TIRE CASING	$0	$0	$0	$0
365	4000Z	00000	TIMBER PROJECT	$0	$0	$0	$0
365	9000	00000	OTHER SCRAP OR SURPLUS SALES	$0	$0	$0	$0
366	1000	00000	CONTRIBUTIONS & DONATIONS	$0	$0	$0	$0

Highlands County

Revenue By Fund - Summary

005 : GENERAL FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
MISCELLANEOUS							
366	1000Z	00000	PROJECT DONATIONS/CONTRIB	$0	$0	$0	$0
366	2000	00000	PRIVATE CONTRIBUTION/DONATION	$0	$0	$0	$107,611
366	2000Z	00000	LIBRARIES - PROJECT	$0	$11,168	$5,000	$6,000
366	2100	00000	LIBRARY VALUE CARDS	$0	$10,187	$0	$6,000
366	3000Z	00000	CONTRIBUTIONS-PROMOTIONAL	$0	$0	$0	$0
366	6000	00000	ANIMAL CONTROL	$0	$344	$0	$0
366	9000	00000	OTHER CONTRIB AND DONATIONS	$0	$2,442	$0	$0
366	9000Z	00000	PROJECT OTHER CONTRIB/DON	$0	$0	$0	$0
367	1000	00000	GAIN/LOSS SALE OF INVEST	$0	$0	$0	$0
369	1000	00000	UNCLAIMED TAX REDEMPTIONS	$0	$1,831	$0	$0
369	2000	00000	MISC REV TAX DEED SURPLUS	$0	$621,562	$30,000	$366,003
369	3000	00000	MISC REV REFUND PRIOR YR EXP	$0	$63,650	$0	$5,000
369	3000Z	00000	PROJECT REFUND PRIOR YEAR	$0	$0	$0	$0
369	3010Z	00000	PROJECT SETTLEMENTS	$0	$0	$0	$0
369	4000	00000	MISC REV REIMBURSEMENTS	$0	$11,524	$0	$0
369	4000Z	00000	MISCELLANEOUS REIMBURSE	$0	$0	$0	$0
369	4001	00000	MISC REV REIMB AQUATIC WD	$0	$0	$0	$0
369	4002	00000	MISC REV REIMB LIBRARY CP	$0	$0	$0	$0
369	4003	00000	MISC REV REIMB LEASE UTIL	$0	$0	$0	$0
369	4004	00000	MISC REV REIMB ADVOCACY	$0	$59,765	$88,920	$53,641
369	4009	00000	SURPLUS INSURANCE	$0	($16,346)	$0	$0
369	4010	00000	INSURANCE PROCEEDS	$0	$86,261	$2,500	$0
369	4010Z	00000	PROJECT INSURANCE PROCEEDS	$0	$2,746	$0	$0
369	4100	00000	MISC REV REIMBURSEMENTS - CATF	$0	$0	$0	$0
369	4200	00000	MISC REV REIMBURSEMENTS - LAKE	$0	$0	$0	$0
369	4300	00000	MISC REV REIMBURSEMENTS - SH	$0	$0	$0	$0
369	4400	00000	MISC REV REIMBURSEMENTS - TC	$0	$0	$0	$0
369	4500	00000	MISC REV REIMBURSEMENTS - PA	$0	$0	$0	$0
369	4600	00000	MISC REV REIMBURSEMENTS - SE	$0	$0	$0	$0
369	4800	00000	MISC REIMB FROM OTHER FUNDS	$0	$336,516	$140,026	$544,445
369	4920	00000	CITY PLANNING/DEV - BK/MAP	$0	$6,600	$0	$0
369	6000	00000	MISC HEALTH FACILITY AUTH	$0	$0	$0	$0
369	8000	00000	RECOVERY OF UNCOLLECTIBLE EMS	$0	$0	$0	$0
369	9000	00000	MISC REVENUE OTHER	$0	$234,647	$50,000	$0
369	9000Z	00000	OTHER MISC REVENUE	$0	$5,900	$10,000	$0
369	9050Z	00000	SPORTS COMPLEX CONCESSION	$0	$176	$0	$0
369	9100	00000	EMPLOYER'S CONTRIBUTIONS	$0	$0	$0	$0
369	9200	00000	EMPLOYEE'S CONTRIBUTIONS	$0	$0	$0	$0
369	9210	00000	EMPLOYEE'S CONTRIBUTIONS	$0	$0	$0	$0
369	9400	00000	COPIES-LIBRARIES PUBLIC	$0	$1,564	$1,000	$1,000
369	9990	00000	INVENTORY OVERAGE ACCT	$0	$0	$0	$0
			MISCELLANEOUS Totals	$0	$1,511,305	$335,446	$1,107,900
OTHER TAXES							
313	5000	00000	FRANCHISE FEES - CATV	$0	$0	$0	$0
314	2000	00000	TELECOMMUNICATIONS	$0	$0	$0	$0
315	0000	00000	LOCAL COMM SERVICES TAX	$0	$709,585	$708,000	$700,000
			OTHER TAXES Totals	$0	$709,585	$708,000	$700,000

Highlands County

Revenue By Fund - Summary

005 : GENERAL FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
CASH CARRYOVER							
389	5000	00000	CAPITAL CONTRIBUTIONS - FEDERA	$0	$0	$0	$0
			CASH CARRYOVER Totals	$0	$0	$0	$0
DEBT PROCEEDS							
384	1000	00000	LOAN PROCEEDS	$0	$669,765	$0	$0
			DEBT PROCEEDS Totals	$0	$669,765	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$11,091,279	$15,047,742
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$1,815,704	$0
399	9100Z	01082	PROJECT FD BAL FORWARD	$0	$0	$0	$43,311
399	9100Z	02079	PROJECT FD BAL FORWARD	$0	$0	$0	$3,667
399	9100Z	03067	PROJECT FD BAL FORWARD	$0	$0	$0	$70,174
399	9100Z	04012	PROJECT FD BAL FORWARD	$0	$0	$0	$111,907
399	9100Z	05011	PROJECT FD BAL FORWARD	$0	$0	$0	$68,940
399	9100Z	06027	PROJECT FD BAL FORWARD	$0	$0	$0	$30,000
399	9100Z	06049	PROJECT FD BAL FORWARD	$0	$0	$0	$176,903
399	9100Z	06055	PROJECT FD BAL FORWARD	$0	$0	$0	$225,000
399	9100Z	06070	PROJECT FD BAL FORWARD	$0	$0	$0	$91,000
399	9100Z	06077	PROJECT FD BAL FORWARD	$0	$0	$0	$31,535
399	9100Z	07052	PROJECT FD BAL FORWARD	$0	$0	$0	$118,909
399	9100Z	07054	PROJECT FD BAL FORWARD	$0	$0	$0	$100,000
399	9100Z	07055	PROJECT FD BAL FORWARD	$0	$0	$0	$31,250
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$1,294,666	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$1,433,585	$0
399	9110Z	06002	PROJECT ENCUMB FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$15,635,234	$16,150,338
			Fund Totals	$0	$68,484,960	$81,203,513	$73,955,098

Sun 'N Lakes Special Benefit Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures for a special tax district for road improvements. The special taxing district was created by Ordinance 74-4.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Fire District	0	0	0
Total	**0**	**0**	**0**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	0
Interest	0
Internal Services	0
Total	**0**

Highlands County

Revenue By Fund - Summary

100 : SUN'N LAKES SPECIAL BENEFIT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$3,466	$0	$0
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$0	$0	$0
			INTEREST Totals	$0	$3,466	$0	$0
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$845	$0	$0
			ASSESSMENTS Totals	$0	$845	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$0	$0
			Fund Totals	$0	$4,311	$0	$0

Sun 'N Lakes Lake Placid Fire District Fund

Fund Type: Special Revenue

This fund accounts for revenues and expenditures associated with fire services for a special tax district. The special tax district was created by ordinance 81-2. The Fire Department's goal is to provide rapid availability of fire protection and related services of the highest professional quality available.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Fire District	216,043	100	216,143
Total	**216,043**	**100**	**216,143**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	199,443
Interest	16,700
Internal Services	0
Total	**216,143**

Highlands County

Revenue By Fund - Summary

101 : SUN'N LAKES LAKE PLACID FIRE DIST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
331	2900Z	00000	FEMA GRANT PROJECT	$0	$0	$0	$0
			INTERGOVERNMENTAL Totals	$0	$0	$0	$0
TRANSFERS							
381	0000	00000	NON REVENUE INTERFUND TRANSFER	$0	$0	$0	$0
			TRANSFERS Totals	$0	$0	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$4,500
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$7,000
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$23,792	$17,000	$5,000
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$2,612	$0	$200
			INTEREST Totals	$0	$26,404	$17,000	$16,700
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$355,172	$186,791	$199,443
			ASSESSMENTS Totals	$0	$355,172	$186,791	$199,443
MISCELLANEOUS							
364	2200	00000	MISC REV - SALE SURPLUS LAND	$0	$0	$0	$0
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$0	$0	$0
369	0001	00000	REVENUE ADVENTIST GROUP	$0	$0	$0	$0
369	3000	00000	MISC REV REFUND PRIOR YR EXP	$0	$0	$0	$0
			MISCELLANEOUS Totals	$0	$0	$0	$0
CASH CARRYOVER							
389	5000	00000	CAPITAL CONTRIBUTIONS - FEDERA	$0	$0	$0	$0
			CASH CARRYOVER Totals	$0	$0	$0	$0
DEBT PROCEEDS							
384	1000	00000	LOAN PROCEEDS	$0	$0	$0	$0
			DEBT PROCEEDS Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$15,300	$0
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$0	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$195	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$15,495	$0
			Fund Totals	$0	$381,576	$219,286	$216,143

DeSoto City Special Fire District Fund

Fund Type: Special Revenue

This fund accounts for revenues and expenditures associated with fire services for a special tax district. The special tax district was created by ordinance 82-6. The Fire Department's goal is to provide rapid availability of fire protection and related services of the highest professional quality available.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Fire District	184,901	35,300	220,201
Total	**184,901**	**35,300**	**220,201**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	179,695
Interest	3,450
Internal Services	37,056
Total	**220,201**

Highlands County

Revenue By Fund - Summary

102 : DESOTO CITY SPECIAL FIRE DISTRICT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
331	2900	00000	FEMA GRANT	$0	$0	$0	$0
			INTERGOVERNMENTAL Totals	$0	$0	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$1,400
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$1,000
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$8,013	$4,500	$950
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$261	$0	$100
			INTEREST Totals	$0	$8,274	$4,500	$3,450
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$170,443	$166,720	$179,695
			ASSESSMENTS Totals	$0	$170,443	$166,720	$179,695
MISCELLANEOUS							
362	0000	00000	RENTS AND ROYALTIES	$0	$2,400	$0	$0
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$0	$0	$0
369	4010	00000	INSURANCE PROCEEDS	$0	$0	$7,846	$0
			MISCELLANEOUS Totals	$0	$2,400	$7,846	$0
CASH CARRYOVER							
389	5000Z	00000	PROJECT LOAN PROCEEDS	$0	$0	$0	$0
			CASH CARRYOVER Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$19,714	$37,056
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$0	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$1,029	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$20,743	$37,056
			Fund Totals	$0	$181,117	$199,809	$220,201

Sebring Highlands Special Benefit Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures for a special tax district for road improvements. The special tax district was created by Ordinance 82-7.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Fire District			0
Total	**0**	**0**	**0**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	
Interest	
Internal Services	
Total	**0**

Highlands County

Revenue By Fund - Summary

103 : SEBRING HIGHLANDS SPECIAL BENEFIT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$3,083	$0	$0
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$0	$0	$0
			INTEREST Totals	$0	$3,083	$0	$0
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$0	$0	$0
			ASSESSMENTS Totals	$0	$0	$0	$0
MISCELLANEOUS							
369	9000	00000	MISC REVENUE OTHER	$0	$0	$0	$0
			MISCELLANEOUS Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$0	$0
			Fund Totals	$0	$3,083	$0	$0

Orange Villa Special Benefit Fund

Fund Type: Special Revenue

This fund accounts for revenues and expenditures for a special tax district for street lighting. The special district was created by ordinance 79-1.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Lighting District	1,824	0	1,824
Total	**1,824**	**0**	**1,824**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	1,440
Interest	108
Internal Services	276
Total	**1,824**

Highlands County

Revenue By Fund - Summary

104 : ORANGE VILLA SPECIAL BENEFIT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$108
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$236	$180	$0
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$1	$0	$0
			INTEREST Totals	$0	$237	$180	$108
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$1,391	$1,368	$1,440
			ASSESSMENTS Totals	$0	$1,391	$1,368	$1,440
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$4,064	$276
			INTERNAL SERVICES Totals	$0	$0	$4,064	$276
			Fund Totals	$0	$1,628	$5,612	$1,824

Hickory Hills Special Benefit Fund

Fund Type: Special Revenue

This fund accounts for revenues and expenditures for a special tax district for road improvements. The tax district was created by ordinance 87-3.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Improvement District	36,764	0	36,764
Total	**36,764**	**0**	**36,764**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	2,300
Interest	952
Internal Services	33,512
Total	**36,764**

Highlands County

Revenue By Fund - Summary

106 : HICKORY HILLS SPECIAL BENEFIT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$170
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$567
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$1,806	$1,400	$215
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$3	$0	$0
			INTEREST Totals	$0	$1,809	$1,400	$952
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$2,379	$2,328	$2,300
			ASSESSMENTS Totals	$0	$2,379	$2,328	$2,300
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$37,039	$33,512
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$37,039	$33,512
			Fund Totals	$0	$4,188	$40,767	$36,764

Placid Lakes Special Benefit Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures for a special tax district. The special tax district is a multipurpose district for road improvements, fire protection, lighting, parks and canal maintenance and was created by Ordinance 78-5.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Improvement District	444,452	4,000	448,452
Total	**444,452**	**4,000**	**448,452**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	168,766
Interest	8,650
Internal Services	271,036
Total	**448,452**

Highlands County

Revenue By Fund - Summary

107 : PLACID LAKES SPECIAL BENEFIT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$2,550
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$3,350
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$15,395	$9,500	$2,550
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$289	$0	$200
			INTEREST Totals	$0	$15,684	$9,500	$8,650
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$171,566	$162,355	$168,766
			ASSESSMENTS Totals	$0	$171,566	$162,355	$168,766
MISCELLANEOUS							
364	2200	00000	MISC REV - SALE SURPLUS LAND	$0	$15,300	$0	$0
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$0	$0	$0
369	4010	00000	INSURANCE PROCEEDS	$0	$250	$0	$0
			MISCELLANEOUS Totals	$0	$15,550	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$214,265	$271,036
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$7,777	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$899	$0
			INTERNAL SERVICES Totals	$0	$0	$222,941	$271,036
			Fund Totals	$0	$202,800	$394,796	$448,452

Sebring Country Estates Special Benefit Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures for a special tax district for street lighting. The special tax district was created by Ordinance 78-4.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Improvement District	83,468	0	83,468
Total	**83,468**	**0**	**83,468**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	19,488
Interest	1,561
Internal Services	62,419
Total	**83,468**

Highlands County

Revenue By Fund - Summary

108 : SEBRING COUNTRY EST SPEC BENEFIT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
PROPERTY TAXES							
311	1000	00000	AD VALOREM TAXES COUNTY	$0	$0	$0	$0
			PROPERTY TAXES Totals	$0	$0	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$400
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$700
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$3,259	$2,400	$450
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$26	$0	$11
			INTEREST Totals	$0	$3,285	$2,400	$1,561
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$18,920	$18,725	$19,488
			ASSESSMENTS Totals	$0	$18,920	$18,725	$19,488
MISCELLANEOUS							
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$0	$0	$0
			MISCELLANEOUS Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$58,645	$62,419
			INTERNAL SERVICES Totals	$0	$0	$58,645	$62,419
			Fund Totals	$0	$22,205	$79,770	$83,468

Istokpoga Marsh Improvement District

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures for a special tax district for watershed maintenance. The special tax district was created by Ordinance 80-2.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Improvement District	509,405	0	509,405
Total	**509,405**	**0**	**509,405**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	73,120
Interest	12,405
Internal Services	423,880
Total	**509,405**

Highlands County

Revenue By Fund - Summary

109 : ISTOKPOGA MARSH IMPROVEMENT DIST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$3,150
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$5,505
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$25,946	$18,000	$3,750
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$93	$0	$0
			INTEREST Totals	$0	$26,039	$18,000	$12,405
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$74,310	$73,120	$73,120
			ASSESSMENTS Totals	$0	$74,310	$73,120	$73,120
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$467,874	$423,880
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$12,757	$0
			INTERNAL SERVICES Totals	$0	$0	$480,631	$423,880
			Fund Totals	$0	$100,349	$571,751	$509,405

Transportation Trust Fund

Fund Type: Special Revenue

This fund accounts for the operation of the transportation related activities of the County. Fund revenue is derived primarily from gasoline taxes and a contribution of revenue sharing revenues from the General Fund.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Transportation	12,552,488	370,735	12,923,223
Total	**12,552,488**	**370,735**	**12,923,223**

Fund Revenue Summary:

Title	FY 08-09 Total
Licenses and Permits	50,000
Intergovernmental	2,642,050
Charges for Services	150,000
Transfers	1,862,323
Interest	38,000
Miscellaneous	2,244,500
Other Taxes	4,397,300
Internal Services	1,539,050
Total	**12,923,223**

Highlands County

Revenue By Fund - Summary

110 : TRANSPORTATION TRUST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
LICENSES & PERMITS							
329	2100	00000	DRIVEWAY PERMITS	$0	$173,190	$200,000	$50,000
329	4100	00000	ROAD INSPECTIONS	$0	$0	$0	$0
			LICENSES & PERMITS Totals	$0	$173,190	$200,000	$50,000
INTERGOVERNMENTAL							
331	2900Z	00000	FEMA GRANT PROJECT	$0	$0	$0	$0
331	4900	00000	OTHER TRANSPORTATION	$0	$0	$0	$0
331	5500Z	00000	DISASTER RELIEF FEMA - PROJECT	$0	$0	$0	$0
333	0000	00000	FED PMTS IN LIEU OF TAXES	$0	$0	$0	$0
334	4940Z	00000	SMALL CTY RD DOT GRANT	$0	$0	$0	$0
334	4941Z	00000	TRAFFIC OPS DOT GRANT	$0	$0	$0	$0
334	4950Z	00000	PROJECT DOT GRANT	$0	$420,000	$0	$0
334	4960Z	00000	OTTED GRANTS	$0	$0	$0	$0
334	9001Z	00000	PROJECT SIGN MAKING SYSTEM	$0	$0	$0	$0
335	1600	00000	STATE SHARE REV RACING TAX	$0	$223,250	$223,250	$223,250
335	4300	00000	MOTOR FUEL TAX REBATE 5%	$0	$65,574	$60,000	$70,000
335	4350	00000	CONSTIT GAS TAX 2 CENTS	$0	$1,794,553	$1,750,000	$1,633,000
335	4400	00000	STATE SHARED COUNTY GAS TAX 1-	$0	$781,699	$775,000	$712,000
335	4900	00000	STATE SHARED MOTOR FUEL USE TA	$0	$10,220	$7,000	$3,800
			INTERGOVERNMENTAL Totals	$0	$3,295,296	$2,815,250	$2,642,050
CHARGES FOR SERVICES							
344	9000	00000	OTHER TRANSPORTATION FEES - IN	$0	$300,954	$305,894	$150,000
			CHARGES FOR SERVICES Totals	$0	$300,954	$305,894	$150,000
TRANSFERS							
381	0000	00000	NON REVENUE INTERFUND TRANSFER	$0	$250,000	$2,350,000	$1,862,323
			TRANSFERS Totals	$0	$250,000	$2,350,000	$1,862,323
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$28,000
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$124,101	$50,000	$10,000
			INTEREST Totals	$0	$124,101	$50,000	$38,000
MISCELLANEOUS							
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$29,421	$0	$0
364	4200	00000	DISP EQUIP INSURANCE	$0	$0	$0	$0
365	1000	00000	SALE OF RECYCLABLE LANDFILL MA	$0	$7,444	$10,000	$6,000
365	2000	00000	MISC REV - SALE OF TIRE CASING	$0	$3,375	$4,000	$4,000
365	4000	00000	TIMBER	$0	$7,553	$0	$0
365	9000	00000	OTHER SCRAP OR SURPLUS SALES	$0	$0	$0	$0
366	1000Z	00000	PROJECT DONATIONS/CONTRIB	$0	$0	$0	$0
369	3000	00000	MISC REV REFUND PRIOR YR EXP	$0	$0	$0	$0
369	3000Z	00000	PROJECT REFUND PRIOR YEAR	$0	$0	$0	$0
369	4000	00000	MISC REV REIMBURSEMENTS	$0	$396,429	$100,000	$100,000
369	4000Z	00000	MISCELLANEOUS REIMBURSE	$0	$0	$0	$0

Highlands County

Revenue By Fund - Summary

110 : TRANSPORTATION TRUST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
MISCELLANEOUS							
369	4000Z	01101	MISCELLANEOUS REIMBURSE	$0	$0	$0	$2,000,000
369	4010	00000	INSURANCE PROCEEDS	$0	$12,070	$0	$0
369	4700	00000	MISC REV REIMBURSEMENTS - LABO	$0	$84,555	$70,000	$65,000
369	4800	00000	MISC REIMB FROM OTHER FUNDS	$0	$0	$0	$0
369	4900	00000	MISC REV REIMBURSEMENT - GENER	$0	$196,418	$15,000	$60,000
369	5000	00000	SIGN SALES	$0	$17,752	$8,000	$7,500
369	9000	00000	MISC REVENUE OTHER	$0	$3,573	$3,500	$2,000
369	9000Z	00000	OTHER MISC REVENUE	$0	$107,977	$0	$0
			MISCELLANEOUS Totals	$0	$866,567	$210,500	$2,244,500
OTHER TAXES							
312	3000	00000	NINTH CENT GAS TAX	$0	$525,477	$510,000	$499,800
312	4100	00000	LOCAL OPTION GAS TAX - 6 CENTS	$0	$2,456,266	$2,400,000	$2,352,000
312	4101	00000	LOCAL OPTION ADDT 3 CENTS	$0	$1,441,466	$1,470,000	$1,450,000
312	4200	00000	LOCAL ALTERNATIVE FUEL DECAL U	$0	$0	$1,000	$500
314	2000	00000	TELECOMMUNICATIONS	$0	$0	$0	$0
315	0000	00000	LOCAL COMM SERVICES TAX	$0	$105,980	$95,000	$95,000
			OTHER TAXES Totals	$0	$4,529,189	$4,476,000	$4,397,300
CASH CARRYOVER							
389	5000	00000	CAPITAL CONTRIBUTIONS - FEDERA	$0	$0	$0	$0
			CASH CARRYOVER Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$1,003,999	$1,407,465
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$107,871	$0
399	9100Z	05055	PROJECT FD BAL FORWARD	$0	$0	$0	$131,585
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$935,252	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$2,047,122	$1,539,050
			Fund Totals	$0	$9,539,297	$12,454,766	$12,923,223

Avon Park Estates Special Benefit Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures for a special tax district for road improvements. The special tax district was created by Ordinance 80-5.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Improvement District	703,719	0	703,719
Total	**703,719**	**0**	**703,719**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	90,718
Interest	15,146
Internal Services	578,355
Miscellaneous	19,500
Total	**703,719**

Highlands County

Revenue By Fund - Summary

111 : AVON PARK ESTATES SPECIAL BENEFIT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$3,776
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$6,728
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$28,731	$20,000	$4,587
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$171	$0	$55
			INTEREST Totals	$0	$28,902	$20,000	$15,146
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$90,575	$82,728	$90,718
			ASSESSMENTS Totals	$0	$90,575	$82,728	$90,718
MISCELLANEOUS							
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$0	$0	$19,500
			MISCELLANEOUS Totals	$0	$0	$0	$19,500
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$584,371	$578,355
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$0	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$584,371	$578,355
			Fund Totals	$0	$119,477	$687,099	$703,719

Orange Blossom 8 & 9 Special Benefit Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures for a special tax district for road improvements. The special tax district was created by Ordinance 88-8.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Improvement District			0
Total	**0**	**0**	**0**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	
Interest	
Internal Services	
Total	**0**

Highlands County

Revenue By Fund - Summary

112 : ORANGE BLOSSOM UNITS 8 & 9 SPEC BEN FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
TRANSFERS							
381	0000	00000	NON REVENUE INTERFUND TRANSFER	$0	$0	$0	$0
			TRANSFERS Totals	$0	$0	$0	$0
INTEREST							
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$471	$0	$0
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$5	$0	$0
			INTEREST Totals	$0	$476	$0	$0
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$4,018	$0	$0
363	1400	00000	SERVICE ASSESSMENTS PREPD	$0	$0	$0	$0
			ASSESSMENTS Totals	$0	$4,018	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$0	$0
			Fund Totals	$0	$4,494	$0	$0

Highlands Lakes Special Fire District Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures for a special tax district dedicated to fire services. The special tax district was created by Ordinance 84-1. The Fire Department's goal is to provide rapid availability of fire protection and related services of the highest professional quality available.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Fire District	201,317	36,300	237,617
Total	**201,317**	**36,300**	**237,617**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	219,033
Interest	11,650
Internal Services	6,934
Total	**237,617**

Highlands County

Revenue By Fund - Summary

113 : HIGHLANDS LAKES SPECIAL FIRE DIST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$3,500
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$4,500
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$22,040	$16,400	$3,500
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$306	$0	$150
			INTEREST Totals	$0	$22,346	$16,400	$11,650
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$207,485	$203,805	$219,033
			ASSESSMENTS Totals	$0	$207,485	$203,805	$219,033
MISCELLANEOUS							
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$0	$0	$0
369	3000	00000	MISC REV REFUND PRIOR YR EXP	$0	$0	$0	$0
			MISCELLANEOUS Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$1,924	$6,934
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$7,995	$0
			INTERNAL SERVICES Totals	$0	$0	$9,919	$6,934
			Fund Totals	$0	$229,831	$230,124	$237,617

Leisure Lakes Special Tax Fire District Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures for a special tax district dedicated to fire services. The special tax district was created by Ordinance 85-4. The Fire Department's goal is to provide rapid availability of fire protection and related services of the highest professional quality available.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Fire District	85,690	49,941	135,631
Total	**85,690**	**49,941**	**135,631**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	135,631
Interest	0
Internal Services	0
Total	**135,631**

Highlands County

Revenue By Fund - Summary

114 : LEISURE LAKES SPEC TAX FIRE DIST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$33,165	$6,782	$0
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$198	$0	$0
			INTEREST Totals	$0	$33,363	$6,782	$0
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$131,665	$128,849	$135,631
			ASSESSMENTS Totals	$0	$131,665	$128,849	$135,631
MISCELLANEOUS							
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$0	$0	$0
369	4010	00000	INSURANCE PROCEEDS	$0	$1,897	$0	$0
369	9000	00000	MISC REVENUE OTHER	$0	$5	$0	$0
			MISCELLANEOUS Totals	$0	$1,902	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$1,860	$0
			INTERNAL SERVICES Totals	$0	$0	$1,860	$0
			Fund Totals	$0	$166,930	$137,491	$135,631

Highlands Park Special Benefit District Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures for a special tax district dedicated to road improvements. The special tax district was created by Ordinance 00-25.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Improvement District			0
Total	**0**	**0**	**0**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	
Interest	
Internal Services	
Total	**0**

Highlands County

Revenue By Fund - Summary

115 : HIGHLANDS PARK SPECIAL BENEFIT DIST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$278	$0	$0
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$0	$0	$0
			INTEREST Totals	$0	$278	$0	$0
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$0	$0	$0
			ASSESSMENTS Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$0	$0
			Fund Totals	$0	$278	$0	$0

Highlands Park Special Fire District Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures for a special tax district dedicated to fire services. The special tax district was created by Ordinance 88-4 which was adopted on March 29, 18. The Fire Department's goal is to provide rapid availability of fire protection and related services of the highest professional quality available.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Fire District	37,471	10,000	47,471
Total	**37,471**	**10,000**	**47,471**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	44,821
Interest	2,650
Internal Services	0
Total	**47,471**

Highlands County

Revenue By Fund - Summary

116 : HIGHLANDS PARK SPECIAL FIRE DIST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
331	2900	00000	FEMA GRANT	$0	$0	$0	$0
331	2900Z	00000	FEMA GRANT PROJECT	$0	$0	$0	$0
			INTERGOVERNMENTAL Totals	$0	$0	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$500
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$1,200
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$14,837	$9,349	$900
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$89	$0	$50
			INTEREST Totals	$0	$14,926	$9,349	$2,650
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$49,810	$44,622	$44,821
			ASSESSMENTS Totals	$0	$49,810	$44,622	$44,821
MISCELLANEOUS							
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$652	$0	$0
			MISCELLANEOUS Totals	$0	$652	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$0
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$0	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$3,745	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$27,900	$0
			INTERNAL SERVICES Totals	$0	$0	$31,645	$0
			Fund Totals	$0	$65,388	$85,616	$47,471

Highlands Park Estates Improvement Trust Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures for a special tax district dedicated to road improvements. The special tax district was created by Ordinance 89-24.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Fire District	205,643	0	205,643
Total	**205,643**	**0**	**205,643**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	0
Interest	5,016
Internal Services	200,627
Total	**205,643**

Highlands County

Revenue By Fund - Summary

117 : HIGHLANDS PARK EST IMPROVE TRUST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$1,170
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$2,276
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$9,661	$7,500	$1,570
			INTEREST Totals	$0	$9,661	$7,500	$5,016
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$198,400	$200,627
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$0	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$198,400	$200,627
			Fund Totals	$0	$9,661	$205,900	$205,643

Sebring Hills Lighting District Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures for a special tax district dedicated to street lighting. The special tax district was created by Ordinance 89-5.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Lighting District	27,656	0	27,656
Total	**27,656**	**0**	**27,656**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	17,856
Interest	430
Internal Services	9,370
Total	**27,656**

Highlands County

Revenue By Fund - Summary

118 : SEBRING HILLS LIGHTING DISTRICT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$150
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$150
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$1,158	$500	$120
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$16	$0	$10
			INTEREST Totals	$0	$1,174	$500	$430
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$12,903	$12,801	$17,856
			ASSESSMENTS Totals	$0	$12,903	$12,801	$17,856
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$14,725	$9,370
			INTERNAL SERVICES Totals	$0	$0	$14,725	$9,370
			Fund Totals	$0	$14,077	$28,026	$27,656

Red Hills Farm Improvement District Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures associated with construction and maintenance of roads and drainage facilities within Red Hills Farms Improvement District. The tax district was created by Ordinance 89-16.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Improvement Districts	71,132	0	71,132
Total	**71,132**	**0**	**71,132**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	4,920
Interest	1,463
Internal Services	64,749
Total	**71,132**

Highlands County

Revenue By Fund - Summary

119 : RED HILLS FARM IMPROVEMENT DISTRICT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$350
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$671
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$3,057	$3,000	$442
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$11	$0	$0
			INTEREST Totals	$0	$3,068	$3,000	$1,463
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$6,139	$5,589	$4,920
			ASSESSMENTS Totals	$0	$6,139	$5,589	$4,920
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$59,842	$64,749
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$59,842	$64,749
			Fund Totals	$0	$9,207	$68,431	$71,132

Placid Lakes Fire District Fund

Fund Type: Special Revenue

This is a Special Benefit District for Fire Services created by ordinance 03-04-6. The Fire Department's goal is to provide rapid availability of fire protection and related services of the highest professional quality available.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Fire District	88,502	8,186	96,688
Total	**88,502**	**8,186**	**96,688**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	92,772
Interest	3,916
Internal Services	0
Total	**96,688**

Highlands County

Revenue By Fund - Summary

120 : PLACID LAKES FIRE DISTRICT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$1,100
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$1,716
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$7,277	$4,835	$1,000
361	2200	00000	DIVIDENDS EARNINGS	$0	$0	$0	$0
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$140	$0	$100
			INTEREST Totals	$0	$7,417	$4,835	$3,916
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$92,462	$91,853	$92,772
			ASSESSMENTS Totals	$0	$92,462	$91,853	$92,772
DEBT PROCEEDS							
384	1000	00000	LOAN PROCEEDS	$0	$0	$0	$0
			DEBT PROCEEDS Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$3,801	$0
			INTERNAL SERVICES Totals	$0	$0	$3,801	$0
			Fund Totals	$0	$99,879	$100,489	$96,688

E-911 Operations Fund - Landlines

Fund Type: Special Revenue

This fund accounts for the operation and maintenance of the Enhanced E-9-1-1 System. Fund revenue is derived from a continuing assessment of $.50 per phone land phone lines.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Emergency Management	877,313	0	877,313
Total	**877,313**	**0**	**877,313**

Fund Revenue Summary:

Title	FY 08-09 Total
Charges For Services	502,513
Transfers	374,800
Interest	0
Internal Services	0
Total	**877,313**

Highlands County

Revenue By Fund - Summary

122 : E911 OPERATIONS FUND - LANDLINES

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
331	5500Z	00000	DISASTER RELIEF FEMA - PROJECT	$0	($48,648)	$0	$0
			INTERGOVERNMENTAL Totals	$0	($48,648)	$0	$0
CHARGES FOR SERVICES							
342	4100	00000	EMERGENCY OPERATIONS FEE - "E9	$0	$302,805	$300,000	$190,891
342	4101	00000	EMERGECNY OPERAT FEE WIRELESS	$0	$0	$0	$311,622
			CHARGES FOR SERVICES Totals	$0	$302,805	$300,000	$502,513
TRANSFERS							
381	0000	00000	NON REVENUE INTERFUND TRANSFER	$0	$0	$0	$374,800
			TRANSFERS Totals	$0	$0	$0	$374,800
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$511	$0	$0
361	3300	00000	MISC REV INTEREST - SHERIFF	$0	$12,207	$0	$0
			INTEREST Totals	$0	$12,718	$0	$0
MISCELLANEOUS							
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$21	$0	$0
369	3000	00000	MISC REV REFUND PRIOR YR EXP	$0	$0	$0	$0
369	9000	00000	MISC REVENUE OTHER	$0	$0	$0	$0
			MISCELLANEOUS Totals	$0	$21	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$39,356	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$39,356	$0
			Fund Totals	$0	$266,896	$339,356	$877,313

E-911 Operations Fund - Wireless

Fund Type: Special Revenue

This fund accounts for the operation and maintenance of the Enhanced E-9-1-1 System. Fund revenue is derived from a continuing assessment of $.50 per phone cellular line.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Emergency Management			0
Total	**0**	**0**	**0**

Fund Revenue Summary:

Title	FY 08-09 Total
Charges For Services	
Interest	
Internal Services	
Total	**0**

Highlands County

Revenue By Fund - Summary

122A : E911 OPERATIONS FUND - WIRELESS

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
CHARGES FOR SERVICES							
342	4100	00000	EMERGENCY OPERATIONS FEE - "E9	$0	$223,391	$192,843	$0
			CHARGES FOR SERVICES Totals	$0	$223,391	$192,843	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
361	3300	00000	MISC REV INTEREST - SHERIFF	$0	$8,153	$0	$0
			INTEREST Totals	$0	$8,153	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$0	$0
			Fund Totals	$0	$231,544	$192,843	$0

Heartland Library Co-Operative

Fund Type: Intergovernmental

This fund accounts for the revenue paid in from the Heartland Library Cooperative to support the Co-operative positions within Highlands County.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Libraries	197,861	0	197,861
Total	**197,861**	**0**	**197,861**

Fund Revenue Summary:

Title	FY 08-09 Total
Intergovernmental	196214
Internal Services	1,647
Total	**197,861**

Highlands County

Revenue By Fund - Summary

123 : HEARTLAND LIBRARY COOP

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
337	7010	00000	HEARTLAND COOP FUNDING	$0	$0	$201,411	$196,214
			INTERGOVERNMENTAL Totals	$0	$0	$201,411	$196,214
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$1,647
			INTERNAL SERVICES Totals	$0	$0	$0	$1,647
			Fund Totals	$0	$0	$201,411	$197,861

Orange Blossom (1-19) Special Benefit Fund

Fund Type: Special Revenue

This fund accounts for distributions from the Land Sales Board of Orange Blossom Estates, Units 1-19. The tax district was created by Ordinance 90-16.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Improvement District	3,000	153,717	156,717
Total	**3,000**	**153,717**	**156,717**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	0
Interest	3,000
Internal Services	153,717
Total	**156,717**

Highlands County

Revenue By Fund - Summary

127 : ORANGE BLOSSOM SPEC. BENE. DIST. 1-19

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
TRANSFERS							
381	0000Z	00000	PROJECT INTERFUND TRANSFE	$0	$0	$0	$0
			TRANSFERS Totals	$0	$0	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$1,056	$0	$500
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$1,100
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$23,003	$3,280	$1,400
361	2000Z	00000	PROJECT STATE BOARD ADMIN	$0	$0	$0	$0
			INTEREST Totals	$0	$24,059	$3,280	$3,000
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$0	$0	$0
			ASSESSMENTS Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$0
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$216,164	$0
399	9100Z	02102	PROJECT FD BAL FORWARD	$0	$0	$0	$153,717
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$0	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$11,311	$0
			INTERNAL SERVICES Totals	$0	$0	$227,475	$153,717
			Fund Totals	$0	$24,059	$230,755	$156,717

Sun 'N Lakes LP Recreation District Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures associated with Sun 'N Lakes – Lake Placid Recreation Special Benefit District. The tax district was created by Ordinance 92-35.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Improvement District	166,597	97,000	263,597
Total	**166,597**	**97,000**	**263,597**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	74,850
Interest	4,750
Internal Services	183,997
Total	**263,597**

Highlands County

Revenue By Fund - Summary

128 : SUN'N LAKES LP RECREATIONAL DIST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$1,300
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$2,000
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$9,302	$8,000	$1,400
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$278	$0	$50
			INTEREST Totals	$0	$9,580	$8,000	$4,750
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$107,213	$60,728	$74,850
			ASSESSMENTS Totals	$0	$107,213	$60,728	$74,850
MISCELLANEOUS							
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$0	$0	$0
366	9000	00000	OTHER CONTRIB AND DONATIONS	$0	$2,050	$0	$0
369	4000	00000	MISC REV REIMBURSEMENTS	$0	$0	$0	$0
369	4010	00000	INSURANCE PROCEEDS	$0	$6,813	$0	$0
369	9000	00000	MISC REVENUE OTHER	$0	$0	$0	$0
			MISCELLANEOUS Totals	$0	$8,863	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$147,007	$183,997
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$1,138	$0
			INTERNAL SERVICES Totals	$0	$0	$148,145	$183,997
			Fund Totals	$0	$125,656	$216,873	$263,597

Conservation Trust Fund

Fund Type: Special Revenue

The Conservation Trust Fund was established by Policy 3.7 of the Comprehensive Plan for Acquisition of Natural Resources as contained in Policy 3.5B of the enhancement of other publicly owned conservation valued lands. Funding is provided by voluntary contributions, mitigation fees, and environmental clearance fees.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Cooperative Aquatic Plant Program	52,806	0	52,806
Total	**52,806**	**0**	**52,806**

Fund Revenue Summary:

Title	FY 08-09 Total
Charges for Services	0
Interest	0
Internal Services	52,806
Total	**52,806**

Highlands County

Revenue By Fund - Summary

129 : CONSERVATION TRUST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
CHARGES FOR SERVICES							
343	7000	00000	MITIGATION	$0	$112,100	$100,000	$0
			CHARGES FOR SERVICES Totals	$0	$112,100	$100,000	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$44,351	$30,000	$0
			INTEREST Totals	$0	$44,351	$30,000	$0
MISCELLANEOUS							
369	3000	00000	MISC REV REFUND PRIOR YR EXP	$0	$0	$0	$0
369	9000	00000	MISC REVENUE OTHER	$0	$0	$0	$0
369	9550	00000	MISC REVENUE APPLICATION FEE	$0	$0	$0	$0
369	9550Z	00000	PROJ MISC REVENUE APP FEE	$0	$0	$0	$0
			MISCELLANEOUS Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$0	$0
399	9100Z	02084	PROJECT FD BAL FORWARD	$0	$0	$0	$52,806
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$0	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$0	$52,806
			Fund Totals	$0	$156,451	$130,000	$52,806

Intergovernmental Radio Communication Fund

Fund Type: Special Revenue

This fund was created by Ordinance 93-13 adopted on July 13, 1993 which established Section 7-3 of the Code. It authorizes the surcharge of $12.50 per moving traffic violation to provide funding for the County's participation in an intergovernmental radio communication program. Highlands County participates in a program approved by the Division of Communications of the Department of General Services. This fund accounts for the revenues and expenditures associated with maintaining the program.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Emergency Management	234,000	0	234,000
Total	**234,000**	**0**	**234,000**

Fund Revenue Summary:

Title	FY 08-09 Total
Charges for Services	135,500
Transfers	98,500
Interest	0
Internal Services	0
Total	**234,000**

Highlands County

Revenue By Fund - Summary

131 : INTERGOVTAL RADIO COMMUNICATION FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
334	9300Z	00000	ENTERPRISE FLORIDA PROJ	$0	$73,159	$58,793	$0
			INTERGOVERNMENTAL Totals	$0	$73,159	$58,793	$0
CHARGES FOR SERVICES							
348	5200	00000	TRAFFIC SERVICE CHG	$0	$151,029	$137,000	$135,500
			CHARGES FOR SERVICES Totals	$0	$151,029	$137,000	$135,500
FINES & FORFEITURES							
351	1000	00000	COURT FINES/FORFEITURES/COSTS	$0	$0	$0	$0
			FINES & FORFEITURES Totals	$0	$0	$0	$0
TRANSFERS							
381	0000	00000	NON REVENUE INTERFUND TRANSFER	$0	$0	$0	$98,500
383	0000	00000	CAPITAL LEASE INCEPTION	$0	$0	$0	$0
			TRANSFERS Totals	$0	$0	$0	$98,500
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$3,389	$2,000	$0
			INTEREST Totals	$0	$3,389	$2,000	$0
MISCELLANEOUS							
369	3000	00000	MISC REV REFUND PRIOR YR EXP	$0	$0	$0	$0
369	4010	00000	INSURANCE PROCEEDS	$0	$40,000	$0	$0
385	9000	00000	BOND PROCEEDS	$0	$0	$0	$0
			MISCELLANEOUS Totals	$0	$40,000	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$19,000	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$18,431	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$116,747	$0
			INTERNAL SERVICES Totals	$0	$0	$154,178	$0
			Fund Totals	$0	$267,577	$351,971	$234,000

West Sebring Special Benefit Fire District

Fund Type: Special Revenue

This is a special tax district for fire services created by Ordinance 01-02. The Fire Department's goal is to provide rapid availability of the fire protection and related services of the highest professional quality available.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Fire District	328,540	89,675	418,215
Total	**328,540**	**89,675**	**418,215**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	395,717
Interest	22,498
Internal Services	0
Total	**418,215**

Highlands County

Revenue By Fund - Summary

133 : WEST SEBRING SPECIAL BENEFIT FIRE DIST

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$7,083
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$8,660
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$41,798	$21,091	$6,505
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$547	$0	$250
			INTEREST Totals	$0	$42,345	$21,091	$22,498
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$401,104	$397,304	$395,717
			ASSESSMENTS Totals	$0	$401,104	$397,304	$395,717
MISCELLANEOUS							
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$209	$0	$0
369	4010	00000	INSURANCE PROCEEDS	$0	$7,233	$0	$0
			MISCELLANEOUS Totals	$0	$7,442	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$99	$0
			INTERNAL SERVICES Totals	$0	$0	$99	$0
			Fund Totals	$0	$450,891	$418,494	$418,215

Sebring Acres Special Benefit Fund

Fund Type: Special Revenue

This fund accounts for revenues and expenditures for a special tax district for road construction, maintenance and drainage. This special taxing district was created by Ordinance 94-14.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Improvement District	96,467	0	96,467
Total	**96,467**	**0**	**96,467**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	7,050
Interest	2,200
Internal Services	87,217
Total	**96,467**

Highlands County

Revenue By Fund - Summary

134 : SEBRING ACRES SPECIAL BENEFIT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$500
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$1,100
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$4,129	$2,500	$600
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$16	$0	$0
			INTEREST Totals	$0	$4,145	$2,500	$2,200
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$9,995	$9,025	$7,050
			ASSESSMENTS Totals	$0	$9,995	$9,025	$7,050
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$81,508	$87,217
			INTERNAL SERVICES Totals	$0	$0	$81,508	$87,217
			Fund Totals	$0	$14,140	$93,033	$96,467

Orange Blossom (Unit 12) Special Benefit Fund

Fund Type: Special Revenue

This fund accounts for revenues and expenditures for a special tax district for road construction, maintenance, recreation, lighting, fire, and drainage. This special taxing district was created by Ordinance 95-39.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Improvement District	6,338	0	6,338
Total	**6,338**	**0**	**6,338**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	0
Interest	155
Internal Services	6,183
Total	**6,338**

Highlands County

Revenue By Fund - Summary

135 : ORANGE BLOSSOM UNIT 12 SP BENEFIT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$155
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$369	$200	$0
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$0	$0	$0
			INTEREST Totals	$0	$369	$200	$155
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$0	$0	$0
363	1400	00000	SERVICE ASSESSMENTS PREPD	$0	$0	$0	$0
			ASSESSMENTS Totals	$0	$0	$0	$0
MISCELLANEOUS							
369	9000	00000	MISC REVENUE OTHER	$0	$0	$0	$0
			MISCELLANEOUS Totals	$0	$0	$0	$0
CASH CARRYOVER							
389	5000	00000	CAPITAL CONTRIBUTIONS - FEDERA	$0	$0	$0	$0
			CASH CARRYOVER Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$5,956	$6,183
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$5,956	$6,183
			Fund Totals	$0	$369	$6,156	$6,338

Lake Haven Estates Special Benefit Fund

Fund Type: Special Revenue

This fund accounts for revenues and expenditures for a special tax district for street lighting. This special taxing district was created by Ordinance 95-34.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Lighting District	37,718	0	37,718
Total	**37,718**	**0**	**37,718**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	10,350
Interest	750
Internal Services	26,618
Total	**37,718**

Highlands County

Revenue By Fund - Summary

136 : LAKE HAVEN ESTATES SPECIAL BENEFIT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$200
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$350
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$1,477	$1,000	$200
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$13	$0	$0
			INTEREST Totals	$0	$1,490	$1,000	$750
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$9,921	$9,833	$10,350
			ASSESSMENTS Totals	$0	$9,921	$9,833	$10,350
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$25,759	$26,618
			INTERNAL SERVICES Totals	$0	$0	$25,759	$26,618
			Fund Totals	$0	$11,411	$36,592	$37,718

Venus Special Benefit Fire District

Fund Type: Special Revenue

This fund accounts for revenues and expenditures associated with providing fire protection services in the unincorporated area of the County, generally referred to as Venus. This special taxing district was created by Ordinance 96-19 to provide these services to this area.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Fire District	22,385	5,212	27,597
Total	**22,385**	**5,212**	**27,597**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	26,134
Interest	1,463
Internal Services	0
Total	**27,597**

Highlands County

Revenue By Fund - Summary

137 : VENUS SPECIAL BENEFIT FIRE DISTRICT

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$443
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$580
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$3,008	$1,380	$425
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$38	$0	$15
			INTEREST Totals	$0	$3,046	$1,380	$1,463
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$26,258	$26,217	$26,134
			ASSESSMENTS Totals	$0	$26,258	$26,217	$26,134
MISCELLANEOUS							
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$1,244	$0	$0
			MISCELLANEOUS Totals	$0	$1,244	$0	$0
CASH CARRYOVER							
389	6000	00000	CAPITAL CONTRIBUTIONS - STATE	$0	$0	$0	$0
			CASH CARRYOVER Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$0	$0
			Fund Totals	$0	$30,548	$27,597	$27,597

Lorida Special Benefit Fire District Fund

Fund Type: Special Revenue

This fund accounts for revenues and expenditures associated with providing fire protection services in the unincorporated area of the County, generally referred to as Lorida. This special taxing district was created by Ordinance 96-20 to provide these services to this area.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Fire District	78,078	400	78,478
Total	**78,078**	**400**	**78,478**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	76,973
Interest	1,505
Internal Services	0
Total	**78,478**

Highlands County

Revenue By Fund - Summary

138 : LORIDA SPECIAL BENEFIT FIRE DISTRICT

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$645
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$410
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$2,721	$1,500	$400
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$107	$0	$50
			INTEREST Totals	$0	$2,828	$1,500	$1,505
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$74,550	$73,425	$76,973
			ASSESSMENTS Totals	$0	$74,550	$73,425	$76,973
MISCELLANEOUS							
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$962	$0	$0
366	9000	00000	OTHER CONTRIB AND DONATIONS	$0	$0	$0	$0
369	0001	00000	REVENUE ADVENTIST GROUP	$0	$0	$0	$0
369	4010	00000	INSURANCE PROCEEDS	$0	$0	$0	$0
			MISCELLANEOUS Totals	$0	$962	$0	$0
CASH CARRYOVER							
389	5000	00000	CAPITAL CONTRIBUTIONS - FEDERA	$0	$0	$0	$0
			CASH CARRYOVER Totals	$0	$0	$0	$0
DEBT PROCEEDS							
384	1000	00000	LOAN PROCEEDS	$0	$0	$0	$0
			DEBT PROCEEDS Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$22,144	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$765	$0
			INTERNAL SERVICES Totals	$0	$0	$22,909	$0
			Fund Totals	$0	$78,340	$97,834	$78,478

Law Enforcement Education Fund

Fund Type: Special Revenue

This fund accounts for the two dollars ($2.00) assessment on traffic citations for criminal justice education and training pursuant to Florida Statute 943-25(8)(a). This fund provides training of full, part-time and auxiliary law enforcement officers, as well as correctional officers and support personnel. The County only receives the assessment on traffic violations issued by the Florida Highway Patrol and Sheriff's Office in the unincorporated areas of the County.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Safety	58,300	0	58,300
Total	**58,300**	**0**	**58,300**

Fund Revenue Summary:

Title	FY 08-09 Total
Charges for Services	56,600
Interest	1,700
Internal Services	0
Total	**58,300**

Highlands County

Revenue By Fund - Summary

140 : LAW ENFORCEMENT EDUCATION FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
CHARGES FOR SERVICES							
348	1400	00000	CTY CT CRIM ADD CT COSTS	$0	$8,774	$6,800	$6,600
348	2400	00000	CIR CT CRIM ADD CT COSTS	$0	$417	$0	$0
348	5300	00000	TRAFFIC COURT COSTS	$0	$42,257	$33,000	$33,000
348	5400	00000	TRAFFIC ADD CT COSTS	$0	$21,427	$17,000	$17,000
348	6300	00000	COURT COSTS	$0	$0	$0	$0
			CHARGES FOR SERVICES Totals	$0	$72,875	$56,800	$56,600
FINES & FORFEITURES							
351	3000	00000	COURT CASES POLICE EDUCATION	$0	$0	$0	$0
			FINES & FORFEITURES Totals	$0	$0	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$500
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$1,000
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$4,372	$2,000	$200
			INTEREST Totals	$0	$4,372	$2,000	$1,700
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$51,200	$0
			INTERNAL SERVICES Totals	$0	$0	$51,200	$0
			Fund Totals	$0	$77,247	$110,000	$58,300

Florida Boating Improvement Fund

Fund Type: Special Revenue

This fund accounts for the revenues received from the Department of Environmental Protection for Highlands County's allocation from vessel registrations. These funds are used for the sole purpose of providing recreational channel marking, public launching facilities and other boating related activities. Projects may include construction or renovation of boat ramps, docks, restrooms, parking, access roads, signs, land acquisitions, channel marking and navigational lights.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Parks and Recreation	0	48,000	48,000
Total	**0**	**48,000**	**48,000**

Fund Revenue Summary:

Title	FY 08-09 Total
Intergovernmental	40,000
Interest	0
Internal Services	8,000
Total	**48,000**

Highlands County

Revenue By Fund - Summary

143 : FLORIDA BOATING IMPROVEMENT PROGRAM FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
335	7901	00000	FL BOATING IMPROVEMENT	$0	$47,139	$48,000	$40,000
335	7901Z	00000	PROJ FL BOATING IMPROVEMENT	$0	$0	$0	$0
			INTERGOVERNMENTAL Totals	$0	$47,139	$48,000	$40,000
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$7,631	$0	$0
361	2000Z	00000	PROJECT STATE BOARD ADMIN	$0	$0	$0	$0
			INTEREST Totals	$0	$7,631	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$8,000
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$0	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$9,758	$0
			INTERNAL SERVICES Totals	$0	$0	$9,758	$8,000
			Fund Totals	$0	$54,770	$57,758	$48,000

Lake Placid Fire District Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures associated with providing services in the unincorporated area of the County surrounding the Town of Lake Placid. A special assessment district was created by Ordinance 98-03 on January 27, 1998 to provide these services to this area. The Fire Department's goal is to provide rapid availability of fire protection and related services of the highest professional quality available.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Fire District	171,246	300	171,546
Total	**171,246**	**300**	**171,546**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	144,298
Interest	12,900
Internal Services	14,348
Total	**171,546**

Highlands County

Revenue By Fund - Summary

144 : LAKE PLACID FIRE DISTRICT

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
331	2900	00000	FEMA GRANT	$0	$0	$0	$0
331	2900Z	00000	FEMA GRANT PROJECT	$0	$0	$0	$0
			INTERGOVERNMENTAL Totals	$0	$0	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$3,500
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$5,300
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$24,440	$16,400	$4,000
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$201	$0	$100
			INTEREST Totals	$0	$24,641	$16,400	$12,900
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$137,877	$134,233	$144,298
			ASSESSMENTS Totals	$0	$137,877	$134,233	$144,298
MISCELLANEOUS							
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$17,561	$0	$0
			MISCELLANEOUS Totals	$0	$17,561	$0	$0
DEBT PROCEEDS							
384	1000	00000	LOAN PROCEEDS	$0	$0	$0	$0
			DEBT PROCEEDS Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$17,838	$14,348
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$0	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$1,869	$0
			INTERNAL SERVICES Totals	$0	$0	$19,707	$14,348
			Fund Totals	$0	$180,079	$170,340	$171,546

Legal Aid Program

Fund Type: Special Revenue

This fund accounts for revenues from Case Filing Fees authorized by County Ordinance 91-02. The program for expenditures associated with Legal Services for Indigent County Residents.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Courts	40,000	0	40,000
Total	**40,000**	**0**	**40,000**

Fund Revenue Summary:

Title	FY 08-09 Total
Intergovernmental	0
Interest	0
Internal Services	40,000
Total	**40,000**

Highlands County

Revenue By Fund - Summary

145 : LEGAL AID PROGRAM

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
CHARGES FOR SERVICES							
348	3200	00000	CTY CT CIVIL SERVICE CHG	$0	$0	$0	$0
348	3700	00000	CNTY CT CIV $20	$0	$0	$0	$0
348	4200	00000	CIR CT CIVIL SERVICE CHG	$0	$0	$0	$0
348	4700	00000	CIR CT CIV $20	$0	$0	$0	$0
348	7200	00000	PROBATE SERVICE CHARGES	$0	$0	$0	$0
348	7700	00000	PROBATE $20	$0	$0	$0	$0
			CHARGES FOR SERVICES Totals	$0	$0	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$5,559	$4,000	$0
			INTEREST Totals	$0	$5,559	$4,000	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$86,275	$40,000
			INTERNAL SERVICES Totals	$0	$0	$86,275	$40,000
			Fund Totals	$0	$5,559	$90,275	$40,000

Highway Park Lighting District Fund

Fund Type: Special Revenue

This fund accounts for revenues and expenditures for a special tax district dedicated to provide street lighting for the Highway Park area south of Lake Placid. This special taxing district was created by Ordinance 98-36 adopted on December 22, 1998. The Non-ad valorem method of assessment will be used to collect the assessments.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Lighting District	35,779	0	35,779
Total	**35,779**	**0**	**35,779**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	7,495
Interest	734
Internal Services	27,550
Total	**35,779**

Highlands County

Revenue By Fund - Summary

146 : HIGHWAY PARK LIGHTING DISTRICT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$734
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$1,412	$1,000	$0
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$16	$0	$0
			INTEREST Totals	$0	$1,428	$1,000	$734
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$7,330	$5,741	$7,495
			ASSESSMENTS Totals	$0	$7,330	$5,741	$7,495
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$24,801	$27,550
			INTERNAL SERVICES Totals	$0	$0	$24,801	$27,550
			Fund Totals	$0	$8,758	$31,542	$35,779

Highlands Park Estates Special Benefit Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures for a special tax district dedicated to road improvements. The special tax district was created by Ordinance 00-25.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Improvement District	215,816	5,000	220,816
Total	**215,816**	**5,000**	**220,816**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessment	59,350
Interest	3,975
Internal Services	157,491
Total	**220,816**

Highlands County

Revenue By Fund - Summary

148 : HIGHLANDS PARK ESTATES SPEC BENEFIT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$3,975
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$9,298	$7,000	$0
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$127	$0	$0
			INTEREST Totals	$0	$9,425	$7,000	$3,975
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$72,031	$57,852	$59,350
			ASSESSMENTS Totals	$0	$72,031	$57,852	$59,350
DEBT PROCEEDS							
384	1000	00000	LOAN PROCEEDS	$0	$0	$0	$0
			DEBT PROCEEDS Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$160,044	$157,491
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$645	$0
			INTERNAL SERVICES Totals	$0	$0	$160,689	$157,491
			Fund Totals	$0	$81,456	$225,541	$220,816

Driver Education Trust Fund

Fund Type: Special Revenue

This fund accounts for revenues and expenditures related to the Driver Education Safety Trust Fund. There is an inter-local agreement in place for the proceeds of this assessment on moving violations to be used for driver education in the public school system.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Human Services	46,000	0	46,000
Total	**46,000**	**0**	**46,000**

Fund Revenue Summary:

Title	FY 08-09 Total
Charges for Services	35,000
Interest	200
Internal Services	10,800
Total	**46,000**

Highlands County

Revenue By Fund - Summary

149 : DRIVER EDUCATION TRUST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
CHARGES FOR SERVICES							
348	5400	00000	TRAFFIC ADD CT COSTS	$0	$51,627	$35,000	$35,000
			CHARGES FOR SERVICES Totals	$0	$51,627	$35,000	$35,000
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$200
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$898	$500	$0
			INTEREST Totals	$0	$898	$500	$200
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$37,217	$10,800
			INTERNAL SERVICES Totals	$0	$0	$37,217	$10,800
			Fund Totals	$0	$52,525	$72,717	$46,000

Infrastructure Surtax Fund

Fund Type: Special Revenue

This fund accounts for revenues generated by the Local Option Infrastructure Sales Tax, which was approved by a referendum vote. It provides funding for the County's infrastructure projects contained in the Capital Improvement Plan.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Long Term Notes	1,882,749	0	1,882,749
Transportation Projects	1,867,185	23,414,167	25,281,352
Parks and Recreation Projects	193,695	415,364	609,059
Library Projects	0	0	0
General Government Projects	2,021,200	13,331,286	15,352,486
Non-Operating - 151	549,026	0	549,026
Total	**6,513,855**	**37,160,817**	**43,674,672**

Fund Revenue Summary:

Title	FY 08-09 Total
Intergovernmental	3,756,986
Charges for Services	0
Transfers	2,500,000
Interest	240,000
Other Taxes	7,827,373
Debt Proceeds	11,122,966
Internal Services	18,227,347
Total	**43,674,672**

Highlands County

Revenue By Fund - Summary

151 : INFRASTRUCTURE SURTAX FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
331	1000Z	00000	OBTS GRANT	$0	$0	$0	$0
331	2900Z	00000	FEMA GRANT PROJECT	$0	$0	$0	$0
331	3120Z	00000	FDEP GRANT PROJECT	$0	$0	$0	$0
331	3920Z	00000	US DEPT AGRICULTURE	$0	$99,626	$0	$0
331	6910Z	00000	VA GRANTS	$0	$0	$0	$0
331	6910Z	06044	VA GRANTS	$0	$0	$0	$402,700
334	1100Z	00000	COURTHOUSE SPRINKLER	$0	$0	$0	$0
334	1800Z	00000	ELECTIONS VOTING MACHINES	$0	$0	$0	$0
334	2500	00000	EMERGENCY MGT PREPAREDNES	$0	$0	$0	$0
334	2500Z	00000	PROJECT EMERG MGT PREPARE	$0	$0	$0	$0
334	3110Z	00000	CONTAMINATED WATER GRANT	$0	$0	$0	$0
334	3600Z	00000	PRJ STORMWATER LK JACKSON	$0	$0	$0	$0
334	3982Z	00000	URBAN & COMM FORESTRY GNT	$0	$0	$0	$0
334	4930Z	00000	SWFWMD-WATER CONTROL	$0	$0	$0	$0
334	4940Z	00000	SMALL CTY RD DOT GRANT	$0	$0	$1,407,600	$0
334	4940Z	07028	SMALL CTY RD DOT GRANT	$0	$0	$0	$261,900
334	4941Z	00000	TRAFFIC OPS DOT GRANT	$0	$0	$0	$0
334	4950Z	00000	PROJECT DOT GRANT	$0	$12,704	$1,807,077	$0
334	4950Z	00000	PROJECT DOT GRANT	$0	$0	$0	$0
334	4950Z	04030	PROJECT DOT GRANT	$0	$0	$0	$1,712,382
334	4950Z	04063	PROJECT DOT GRANT	$0	$0	$0	$150,000
334	4950Z	05064	PROJECT DOT GRANT	$0	$0	$0	$130,410
334	4950Z	06025	PROJECT DOT GRANT	$0	$0	$0	$799,594
334	4960Z	00000	OTTED GRANTS	$0	$49,505	$0	$0
334	7120Z	00000	LIBRARY CONSTRUCTION	$0	$0	$0	$0
334	7130Z	00000	PROJECT - DESOTO BALLFIELD	$0	$0	$0	$0
334	7300Z	00000	DEP RECREATION FACILITIES	$0	$397,752	$0	$0
334	7310Z	00000	FBIP GRANT	$0	$0	$0	$0
335	3100	00000	WATER SUPPLY SYSTEM	$0	$0	$0	$0
335	3900Z	00000	PROJECT SWFWMD FLD CONT	$0	$0	$0	$0
335	7900Z	00000	PROJECT OTHER CULTURE	$0	$0	$0	$0
337	4000Z	00000	PROJ EUCALYPTUS ACCESS	$0	$0	$0	$0
337	4100Z	00000	CITY SEB MULTI USE PATH	$0	$0	$0	$0
337	4200Z	00000	SUN N LAKES ELM SCL ROAD	$0	$0	$0	$0
337	4300Z	00000	MISC INTERGOVT REIMB	$0	$589,295	$0	$0
337	4500Z	00000	PROJ SEB PKWY PHASE IIA	$0	$0	$300,000	$0
337	4500Z	01101	PROJ SEB PKWY PHASE IIA	$0	$0	$0	$300,000
338	1000Z	00000	PROJECT LITTLE LK JACKSON	$0	$0	$0	$0
			INTERGOVERNMENTAL Totals	$0	$1,148,882	$3,514,677	$3,756,986
CHARGES FOR SERVICES							
344	9001Z	00000	PROJECT - FDOT LAP REIMBURSEME	$0	$0	$0	$0
344	9001Z	00000	PROJECT - FDOT LAP REIMBURSEME	$0	$0	$0	$0
			CHARGES FOR SERVICES Totals	$0	$0	$0	$0
TRANSFERS							
380	0010	00000	TRANSFERS IN FUND 151	$0	$0	$0	$0
381	0000	00000	NON REVENUE INTERFUND TRANSFER	$0	$1,000,000	$1,000,000	$2,500,000
381	0000Z	00000	PROJECT INTERFUND TRANSFE	$0	$0	$250,000	$0

Highlands County

Revenue By Fund - Summary

151 : INFRASTRUCTURE SURTAX FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
TRANSFERS							
			TRANSFERS Totals	$0	$1,000,000	$1,250,000	$2,500,000
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$3,390	$1,000	$40,000
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$60,000
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$371,117	$243,317	$40,000
361	2000Z	00000	PROJECT STATE BOARD ADMIN	$0	$0	$0	$0
361	4000	00000	INVESTMENT EARNINGS-FLGIT	$0	$135,501	$0	$100,000
			INTEREST Totals	$0	$510,008	$244,317	$240,000
MISCELLANEOUS							
362	0000	00000	RENTS AND ROYALTIES	$0	$0	$0	$0
362	0002Z	00000	LEASE SEBRING PARKWAY	$0	$0	$0	$0
364	2200	00000	MISC REV - SALE SURPLUS LAND	$0	$0	$0	$0
364	3100	00000	DISPOSITION OF BLDG-SALE	$0	$0	$0	$0
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$0	$0	$0
366	1000	00000	CONTRIBUTIONS & DONATIONS	$0	$0	$0	$0
366	1000Z	00000	PROJECT DONATIONS/CONTRIB	$0	$0	$0	$0
366	1000Z	00000	PROJECT DONATIONS/CONTRIB	$0	$132,529	$0	$0
366	9000	00000	OTHER CONTRIB AND DONATIONS	$0	$0	$0	$0
366	9000Z	00000	PROJECT OTHER CONTRIB/DON	$0	$113,657	$0	$0
367	1000	00000	GAIN/LOSS SALE OF INVEST	$0	$0	$0	$0
369	3000	00000	MISC REV REFUND PRIOR YR EXP	$0	$0	$0	$0
369	4000Z	00000	MISCELLANEOUS REIMBURSE	$0	$0	$0	$0
369	4010Z	00000	PROJECT INSURANCE PROCEEDS	$0	$3,214	$0	$0
			MISCELLANEOUS Totals	$0	$249,400	$0	$0
OTHER TAXES							
312	6000	00000	LOCAL OPTION SALES TAXES - 1 C	$0	$0	$0	$0
312	6001	00000	RESTRICTED REV - LOC OPTION	$0	$1,936,736	$2,209,000	$1,898,196
312	6002	00000	UNRESTRICTED REV - LOC OPTION	$0	$6,958,005	$6,900,000	$5,929,177
312	6005	00000	REST REV SERIES 2005 NOTE	$0	$265,143	$0	$0
			OTHER TAXES Totals	$0	$9,159,884	$9,109,000	$7,827,373
CASH CARRYOVER							
389	5000Z	00000	PROJECT LOAN PROCEEDS	$0	$0	$0	$0
389	8000Z	00000	PROJ CAP CONTR PRIVATE	$0	$0	$0	$0
			CASH CARRYOVER Totals	$0	$0	$0	$0
DEBT PROCEEDS							
384	0001Z	00000	DEBT PROCEEDS - WILBURN	$0	$0	$0	$0
384	1000Z	00000	LOAN PROCEEDS PROJECT	$0	$0	$0	$0
384	1000Z	06045	LOAN PROCEEDS PROJECT	$0	$0	$0	$11,122,966
			DEBT PROCEEDS Totals	$0	$0	$0	$11,122,966
INTERNAL SERVICES							

Highlands County

Revenue By Fund - Summary

151 : INFRASTRUCTURE SURTAX FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$1,518,246	$14,686
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$2,390,462
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$17,605,429	$0
399	9100Z	01101	PROJECT FD BAL FORWARD	$0	$0	$0	$10,100,496
399	9100Z	02061	PROJECT FD BAL FORWARD	$0	$0	$0	$83,161
399	9100Z	02070	PROJECT FD BAL FORWARD	$0	$0	$0	$24,000
399	9100Z	02092	PROJECT FD BAL FORWARD	$0	$0	$0	$85,875
399	9100Z	02109	PROJECT FD BAL FORWARD	$0	$0	$0	$78,888
399	9100Z	02117	PROJECT FD BAL FORWARD	$0	$0	$0	$44,581
399	9100Z	04029	PROJECT FD BAL FORWARD	$0	$0	$0	$80,460
399	9100Z	04050	PROJECT FD BAL FORWARD	$0	$0	$0	$54,349
399	9100Z	04063	PROJECT FD BAL FORWARD	$0	$0	$0	$251,478
399	9100Z	04064	PROJECT FD BAL FORWARD	$0	$0	$0	$10,500
399	9100Z	04074	PROJECT FD BAL FORWARD	$0	$0	$0	$1,912,871
399	9100Z	05012	PROJECT FD BAL FORWARD	$0	$0	$0	$250,000
399	9100Z	05016	PROJECT FD BAL FORWARD	$0	$0	$0	$393,345
399	9100Z	05051	PROJECT FD BAL FORWARD	$0	$0	$0	$151,444
399	9100Z	05057	PROJECT FD BAL FORWARD	$0	$0	$0	$80,176
399	9100Z	06017	PROJECT FD BAL FORWARD	$0	$0	$0	$70,773
399	9100Z	06041	PROJECT FD BAL FORWARD	$0	$0	$0	$60,000
399	9100Z	06044	PROJECT FD BAL FORWARD	$0	$0	$0	$402,000
399	9100Z	06058	PROJECT FD BAL FORWARD	$0	$0	$0	$91,373
399	9100Z	06072	PROJECT FD BAL FORWARD	$0	$0	$0	$75,700
399	9100Z	07027	PROJECT FD BAL FORWARD	$0	$0	$0	$587,820
399	9100Z	07045	PROJECT FD BAL FORWARD	$0	$0	$0	$124,480
399	9100Z	07048	PROJECT FD BAL FORWARD	$0	$0	$0	$252,894
399	9100Z	07049	PROJECT FD BAL FORWARD	$0	$0	$0	$60,000
399	9100Z	07059	PROJECT FD BAL FORWARD	$0	$0	$0	$398,935
399	9100Z	07065	PROJECT FD BAL FORWARD	$0	$0	$0	$96,600
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$104,306	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$413,744	$0
			INTERNAL SERVICES Totals	$0	$0	$19,641,725	$18,227,347
			Fund Totals	$0	$12,068,174	$33,759,719	$43,674,672

HCISSRB Debt Service Fund

Fund Type: Special Revenue

Debt Service for the Highlands County Infrastructure Sales Surtax Revenue Bond Series 2002.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Non-Operating - 151	1,965,000	0	1,965,000
Total	**1,965,000**	**0**	**1,965,000**

Fund Revenue Summary:

Title	FY 08-09 Total
Transfers	1,965,000
Total	**1,965,000**

Highlands County

Revenue By Fund - Summary

151A : HCISSRB DEBT SERVICE FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
TRANSFERS							
380	0010	00000	TRANSFERS IN FUND 151	$0	$1,936,482	$1,965,000	$1,965,000
381	0000	00000	NON REVENUE INTERFUND TRANSFER	$0	$0	$0	$0
			TRANSFERS Totals	$0	$1,936,482	$1,965,000	$1,965,000
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1151	00000	SBA INT 2002 BOND RESERVE	$0	$39,669	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
361	2010	00000	INVESTMENT INCOME - BOND	$0	$99,826	$0	$0
			INTEREST Totals	$0	$139,495	$0	$0
OTHER TAXES							
312	6000	00000	LOCAL OPTION SALES TAXES - 1 C	$0	$0	$0	$0
			OTHER TAXES Totals	$0	$0	$0	$0
DEBT PROCEEDS							
384	0151	00000	SERIES 2002 BOND PROCEEDS	$0	$0	$0	$0
			DEBT PROCEEDS Totals	$0	$0	$0	$0
			Fund Totals	$0	$2,075,977	$1,965,000	$1,965,000

Tourist Development Tax Fund

Fund Type: Special Revenue

This fund accounts for 100% of the Tourist Development Tax proceeds designated for encouraging tourism in the Highlands County area.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Other Agencies	300,864	0	300,864
Total	**300,864**	**0**	**300,864**

Fund Revenue Summary:

Title	FY 08-09 Total
Other Taxes	280,000
Interest	1,200
Internal Services	19,664
Total	**300,864**

Highlands County

Revenue By Fund - Summary

152 : TOURIST DEVELOPMENT TAX FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$1,200
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$10,992	$7,155	$0
			INTEREST Totals	$0	$10,992	$7,155	$1,200
MISCELLANEOUS							
369	9000	00000	MISC REVENUE OTHER	$0	$900	$0	$0
			MISCELLANEOUS Totals	$0	$900	$0	$0
OTHER TAXES							
312	1000	00000	TOURIST DEV TAX	$0	$309,244	$290,000	$280,000
			OTHER TAXES Totals	$0	$309,244	$290,000	$280,000
CASH CARRYOVER							
389	9000	00000	OTHER NONOPERATION SOURCE	$0	$0	$0	$0
			CASH CARRYOVER Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$19,664
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$56,918	$0
			INTERNAL SERVICES Totals	$0	$0	$56,918	$19,664
			Fund Totals	$0	$321,136	$354,073	$300,864

Tourist Development Tax Fund - Lakes

Fund Type: Special Revenue

This fund accounts for 10% of the Tourist Development Tax proceeds designated for encouraging tourism in the Highlands County area.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Other Agencies			0
Total	**0**	**0**	**0**

Fund Revenue Summary:

Title	FY 08-09 Total
Other Taxes	
Interest	
Internal Services	
Total	0

Highlands County

Revenue By Fund - Summary

152A : TOURIST DEVELOPMENT TRUST - LAKES

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$6,983	$752	$0
			INTEREST Totals	$0	$6,983	$752	$0
OTHER TAXES							
312	1000	00000	TOURIST DEV TAX	$0	$34,360	$29,000	$0
			OTHER TAXES Totals	$0	$34,360	$29,000	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$129	$0
			INTERNAL SERVICES Totals	$0	$0	$129	$0
			Fund Totals	$0	$41,343	$29,881	$0

Community Development Block Grant Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures associated with the Community Development Block Grant awarded to the County by the Florida Department of Community Affairs.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Human Services	750,000	0	750,000
Total	**750,000**	**0**	**750,000**

Fund Revenue Summary:

Title	FY 08-09 Total
Intergovernmental	750,000
Total	**750,000**

Highlands County

Revenue By Fund - Summary

161 : COMMUNITY DEVELOPMENT BLOCK GRANT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
331	5400Z	00000	COMM DEVELOP BLOCK GRANT	$0	$1,070,577	$1,512,662	$0
331	5400Z	08035	COMM DEVELOP BLOCK GRANT	$0	$0	$0	$750,000
			INTERGOVERNMENTAL Totals	$0	$1,070,577	$1,512,662	$750,000
CHARGES FOR SERVICES							
345	9100Z	00000	SEBRING EYE SURGERY LLC SURETY	$0	$0	$0	$0
345	9200Z	00000	CDBG SURETY	$0	$78,000	$0	$0
349	200Z	00000	PROJ OTHER ECONOMIC REV	$0	$0	$0	$0
			CHARGES FOR SERVICES Totals	$0	$78,000	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$0
MISCELLANEOUS							
369	3000Z	00000	PROJECT REFUND PRIOR YEAR	$0	$19,374	$0	$0
			MISCELLANEOUS Totals	$0	$19,374	$0	$0
INTERNAL SERVICES							
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$0	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$1,254,623	$0
			INTERNAL SERVICES Totals	$0	$0	$1,254,623	$0
			Fund Totals	$0	$1,167,951	$2,767,285	$750,000

State Housing Initiative Partnership

Fund Type: Special Revenue

This special revenue fund accounts for the SHIP Program revenues and expenditures associated with implementing the Housing Assistance and Housing Incentive Programs.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Human Services	2,550,946	0	2,550,946
Total	**2,550,946**	**0**	**2,550,946**

Fund Revenue Summary:

Title	FY 08-09 Total
Intergovernmental	2,550,946
Total	**2,550,946**

Highlands County

Revenue By Fund - Summary

162 : STATE HOUSING INITIATIVE PARTNERSHIP

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
334	5700Z	00000	PROJECT LOWER INC HOUSING	$0	$1,421,799	$1,997,265	$0
334	5700Z	05056	PROJECT LOWER INC HOUSING	$0	$0	$0	$670,280
334	5700Z	06052	PROJECT LOWER INC HOUSING	$0	$0	$0	$993,804
334	5700Z	07064	PROJECT LOWER INC HOUSING	$0	$0	$0	$886,862
			INTERGOVERNMENTAL Totals	$0	$1,421,799	$1,997,265	$2,550,946
INTEREST							
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000Z	00000	PROJECT STATE BOARD ADMIN	$0	$81,527	$0	$0
			INTEREST Totals	$0	$81,527	$0	$0
MISCELLANEOUS							
369	3000Z	00000	PROJECT REFUND PRIOR YEAR	$0	($40,909)	$0	$0
369	3001Z	00000	PRINCIPLE REPAYMENT	$0	($400)	$0	$0
			MISCELLANEOUS Totals	$0	($41,309)	$0	$0
INTERNAL SERVICES							
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$413,844	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$81,204	$0
			INTERNAL SERVICES Totals	$0	$0	$495,048	$0
			Fund Totals	$0	$1,462,017	$2,492,313	$2,550,946

Home Initiatives Partnership

Fund Type: Special Revenue

HOME is designed exclusively to create affordable housing for low-income households. The program was designed to reinforce several important values and principles of community development: HOME's emphasis on consolidated planning expands and strengthens partnerships among all levels of government and the private sector in the development of affordable housing. HOME's technical assistance activities and set-aside for qualified community-based nonprofit housing groups builds the capacity of these partners. HOME's requirement that participating jurisdictions (PJs) match 25 cents of every dollar in program funds mobilizes community resources in support of affordable housing.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Human Services	1,247,329	0	1,247,329
Total	**1,247,329**	**0**	**1,247,329**

Fund Revenue Summary:

Title	FY 08-09 Total
Intergovernmental	1,247,329
Total	**1,247,329**

Highlands County

Revenue By Fund - Summary

163 : HOME INITIATIVES PARTNERSHIP

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
331	5600Z	00000	FHFC HOME AGAIN PROGRAM	$0	$843,239	$1,196,708	$0
331	5600Z	06013	FHFC HOME AGAIN PROGRAM	$0	$0	$0	$72,500
331	5600Z	07008	FHFC HOME AGAIN PROGRAM	$0	$0	$0	$573,294
331	5600Z	08034	FHFC HOME AGAIN PROGRAM	$0	$0	$0	$601,535
			INTERGOVERNMENTAL Totals	$0	$843,239	$1,196,708	$1,247,329
CHARGES FOR SERVICES							
345	1200Z	00000	HOME AGAIN - OWNER REIMB	$0	$12,500	$0	$0
			CHARGES FOR SERVICES Totals	$0	$12,500	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$13,000	$0
			INTERNAL SERVICES Totals	$0	$0	$13,000	$0
			Fund Totals	$0	$855,739	$1,209,708	$1,247,329

Hurricane Housing Recovery Program

Fund Type: Special Revenue

This special revenue fund was created to address issues stemming from the 2004 Florida Hurricane season in which Highlands County sustained damage to more than 700,000 homes from four storms. The Highlands County Board of County Commissioners received funding pursuant to Florida Statutes Sections 420.907-420.9097, Hurricane Housing Assistance Plan (HHAP), sub-section 2(2) in the amount of $3.1 million to replace the 23% of the housing stock lost by Highlands County by creating affordable housing for County residents for rehabilitation, Home Ownership and Rental Assistance.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Human Services	306,120	0	306,120
Total	**306,120**	**0**	**306,120**

Fund Revenue Summary:

Title	FY 08-09 Total
Intergovernmental	306,120
Total	**306,120**

Highlands County

Revenue By Fund - Summary

164 : HURRICANE HOUSING RECOVERY PROGRAM

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
334	5700Z	00000	PROJECT LOWER INC HOUSING	$0	$2,179,759	$103,429	$0
334	5700Z	04080	PROJECT LOWER INC HOUSING	$0	$0	$0	$306,120
			INTERGOVERNMENTAL Totals	$0	$2,179,759	$103,429	$306,120
INTEREST							
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$469,961	$0
			INTERNAL SERVICES Totals	$0	$0	$469,961	$0
			Fund Totals	$0	$2,179,759	$573,390	$306,120

Special Law Enforcement Trust Fund

Fund Type: Special Revenue

This fund accounts for the forfeiture of confiscated property to the County. Expenditure of this fund is for specific purposes as delineated in Florida Statute 932.704.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Safety			0
Total	**0**	**0**	**0**

Fund Revenue Summary:

Title	FY 08-09 Total
Interest	
Internal Services	
Total	**0**

Highlands County

Revenue By Fund - Summary

170 : SPECIAL LAW ENFORCEMENT TRUST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
FINES & FORFEITURES							
351	2000	00000	CONFISCATED PROPERTY-FEDERAL	$0	$98,691	$0	$0
351	2001	00000	CONFISCATED PROPERTY-STATE	$0	$86,102	$10,058	$0
351	2002	00000	CONFISCATED PROPERTY MULTI 99	$0	$0	$0	$0
351	2003	00000	CONFISCATED PROP - MULTI 00	$0	$0	$0	$0
351	2004	00000	CONFISCATED PROP MULTI-01	$0	$0	$0	$0
351	2005	00000	CONFISCATED PROP MULTI-02	$0	$0	$0	$0
351	2006	00000	CONFISCATED PROP - MULTI 03	$0	$0	$0	$0
351	2007	00000	CONFISCATED PROP - MULTI 04	$0	$0	$0	$0
351	2008	00000	CONFISCATED PROP-MULTI 05	$0	$0	$0	$0
351	2009	00000	CONFISCATED PROP-MULTI 06	$0	$0	$0	$0
351	2010	00000	CONFISCATED PROP-MULTI 07	$0	$0	$0	$0
			FINES & FORFEITURES Totals	$0	$184,793	$10,058	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
361	2001	00000	SBA INTEREST - FEDERAL	$0	$4,323	$0	$0
361	2002	00000	SBA INTEREST - STATE	$0	$2,148	$0	$0
361	2003	00000	SBA INTEREST - MULTI 99	$0	$0	$0	$0
361	2004	00000	SBA INTEREST - MULTI 00	$0	$0	$0	$0
361	2005	00000	SBA INTEREST - MULTI 01	$0	$0	$0	$0
361	2006	00000	SBA INTEREST - MULTI 02	$0	$0	$0	$0
361	2007	00000	SBA INTEREST - MULTI 03	$0	$0	$0	$0
361	2009	00000	SBA INTEREST - MULTI 04	$0	$0	$0	$0
361	2012	00000	SBA INTEREST - MULTI 05	$0	$0	$0	$0
361	2013	00000	SBA INTEREST - MULTI 06	$0	$858	$0	$0
361	2014	00000	SBA INTEREST - MULTI 07	$0	$0	$0	$0
			INTEREST Totals	$0	$7,329	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$235,069	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$235,069	$0
			Fund Totals	$0	$192,122	$245,127	$0

Domestic Violence Trust Fund

Fund Type: Special Revenue

This fund accounts for monies collected in accordance with Florida Statute 938.08 which states that in addition to any sanction imposed for a violation of s. 784.011, s. 784.021, s. 784.03, s. 784.041, s. 784.045, s. 784.048, s. 784.07, s. 784.08, s. 784.081, s. 784.082, s. 784.083, s. 784.085, s. 794.011, or for any offense of domestic violence described in s. 741.28, the court shall impose a surcharge of $201. Payment of the surcharge shall be a condition of probation, community control, or any other court-ordered supervision. The sum of $85 of the surcharge shall be deposited into the Domestic Violence Trust Fund established in s. 741.01. The clerk of the court shall retain $1 of each surcharge that the clerk of the court collects as a service charge of the clerk's office. The remainder of the surcharge shall be provided to the governing board of the county and must be used only to defray the costs of incarcerating persons sentenced under s. 741.283 and provide additional training to law enforcement personnel in combating domestic violence.

These monies are additional funds to be expensed to provide for programs in domestic violence in accordance to Florida Statute 39.901 such as domestic violence cases and/or the treatment and rehabilitation of victims and perpetrators. The Legislature recognizes that certain persons who assault, batter, or otherwise abuse their spouses and the persons subject to such domestic violence are in need of treatment and rehabilitation. It is the intent of the Legislature to assist in the development of domestic violence centers for the victims of domestic violence and to provide a place where the parties involved may be separated until they can be properly assisted.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Safety	4,200	0	4,200
Total	**4,200**	**0**	**4,200**

Fund Revenue Summary:

Title	FY 08-09 Total
Charges for Services	4,000
Interest	200
Internal Services	0
Total	**4,200**

Highlands County

Revenue By Fund - Summary

171 : DOMESTIC VIOLENCE TRUST

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
CHARGES FOR SERVICES							
348	1200	00000	CTY CT CRIM SERVICE CHG	$0	$3,829	$2,500	$3,000
348	2200	00000	CIR CT CRIM SERVICE CHG	$0	$691	$300	$1,000
			CHARGES FOR SERVICES Totals	$0	$4,520	$2,800	$4,000
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$200
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$616	$200	$0
			INTEREST Totals	$0	$616	$200	$200
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$10,244	$0
			INTERNAL SERVICES Totals	$0	$0	$10,244	$0
			Fund Totals	$0	$5,136	$13,244	$4,200

Sun 'N Lakes 1-20 Improvement Trust Fund

Fund Type: Special Revenue

This fund accounts for the revenues and expenditures for an Improvement Trust Agreement for the purpose of construction of drainage and paved streets within the areas of Units 1-20 of Sun 'N Lake Estates of Lake Placid (South) Subdivision. Adopted by the Board of County Commissioners on June 19, 2001 by Resolution #2001-96.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Safety	56,283	0	56,283
Total	**56,283**	**0**	**56,283**

Fund Revenue Summary:

Title	FY 08-09 Total
Interest	0
Internal Services	56,283
Total	**56,283**

Highlands County

Revenue By Fund - Summary

172 : SUN N LAKES 1-20 IMPROVEMENT TRUST

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$2,640	$1,000	$0
			INTEREST Totals	$0	$2,640	$1,000	$0
MISCELLANEOUS							
369	9211	00000	SUN N LAKES IMP TRUST	$0	$0	$0	$0
			MISCELLANEOUS Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$55,283	$56,283
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$0	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$55,283	$56,283
			Fund Totals	$0	$2,640	$56,283	$56,283

Development Transportation Improvement

Fund Type: Special Revenue

This special revenue fund was created in FY2001-2002 to maintain a record of expenditures to improve transportation issues related to two new subdivisions.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Improvement District			0
Total	**0**	**0**	**0**

Fund Revenue Summary:

Title	FY 08-09 Total
Intergovernmental	
Interest	
Internal Services	
Total	**0**

Highlands County

Revenue By Fund - Summary

173 : DEVELOPMENT TRANSPORTATION IMPROVEMENT

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$3,943	$0	$0
			INTEREST Totals	$0	$3,943	$0	$0
MISCELLANEOUS							
369	9500	00000	VIZCAYA LAKES/WOLF CREEK	$0	$0	$0	$0
			MISCELLANEOUS Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$0	$0
			Fund Totals	$0	$3,943	$0	$0

Fire Inspection Fund

Fund Type: Special Revenue

This special revenue fund was established to account for revenues from the Fire Inspections Fees and the costs of performing Preventative Fire Inspections for businesses.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Safety	11,570	0	11,570
Total	**11,570**	**0**	**11,570**

Fund Revenue Summary:

Title	FY 08-09 Total
Licenses and Permits	250
Charges for Services	6,300
Interest	1,100
Internal Services	3,920
Total	**11,570**

Highlands County

Revenue By Fund - Summary

174 : FIRE INSPECTION FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
LICENSES & PERMITS							
329	4000	00000	FIRE PERMITS	$0	$479	$200	$250
			LICENSES & PERMITS Totals	$0	$479	$200	$250
CHARGES FOR SERVICES							
342	2000	00000	FIRE PROTECTION SERVICES	$0	$2,690	$5,000	$0
342	5000	00000	FIRE PLAN REVIEW FEES	$0	$34,700	$15,000	$5,000
342	5100	00000	FIRE FINAL INSPECTION FEE	$0	$5,820	$2,500	$1,300
			CHARGES FOR SERVICES Totals	$0	$43,210	$22,500	$6,300
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$400
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$700
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$1,100
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$3,920
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$0	$3,920
			Fund Totals	$0	$43,689	$22,700	$11,570

Sebring Parkway Maintenance

Fund Type: Special Revenue

This fund was created to account for funds provided from the City of Sebring, along with Fund 110 and Fund 151, to maintain the Sebring Parkway as required by Interlocal Agreement.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Transportation	98,052	0	98,052
Total	**98,052**	**0**	**98,052**

Fund Revenue Summary:

Title	FY 08-09 Total
Intergovernmental	49,026
Transfers	49,026
Internal Services	0
Total	**98,052**

Highlands County

Revenue By Fund - Summary

175 : SEBRING PARKWAY MAINTENENCE

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
337	4500	00000	SEBRING PWY PHASE IIA	$0	$0	$47,436	$49,026
337	4600	00000	SEBRING PARKWAY MAINT	$0	$0	$0	$0
			INTERGOVERNMENTAL Totals	$0	$0	$47,436	$49,026
TRANSFERS							
381	0000	00000	NON REVENUE INTERFUND TRANSFER	$0	$218,417	$47,436	$49,026
			TRANSFERS Totals	$0	$218,417	$47,436	$49,026
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$71,044	$0
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$154,812	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$7,099	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$0	$0
			INTERNAL SERVICES Totals	$0	$0	$232,955	$0
			Fund Totals	$0	$218,417	$327,827	$98,052

State Court Facilities Trust Fund

Fund Type: Special Revenue

This fund accounts for revenues generated from the $15.00 surcharge on traffic violations authorized by Section 318.83 (13) of the Florida Statutes and enacted by Section 2-3 of the Highlands County Code of Ordinances. The monies deposited in this fund are to be used exclusively to fund State court facilities.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Administrative Services	287,252	0	287,252
Total	**287,252**	**0**	**287,252**

Fund Revenue Summary:

Title	FY 08-09 Total
Charges for Services	132,000
Interest	14,500
Internal Services	140,752
Total	**287,252**

Highlands County

Revenue By Fund - Summary

176 : STATE COURT FACILITIES TRUST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
CHARGES FOR SERVICES							
348	1200	00000	CTY CT CRIM SERVICE CHG	$0	$0	$0	$0
348	2200	00000	CIR CT CRIM SERVICE CHG	$0	$0	$0	$0
348	5201	00000	CRIMINAL TRAFFIC SURCHARGE	$0	$3,118	$2,000	$2,000
348	5202	00000	CIVIL TRAFFIC SERVICE CHARGE	$0	$255,935	$125,000	$130,000
			CHARGES FOR SERVICES Totals	$0	$259,053	$127,000	$132,000
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$5,000
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$7,500
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$29,555	$10,000	$2,000
361	2000Z	00000	PROJECT STATE BOARD ADMIN	$0	$0	$0	$0
			INTEREST Totals	$0	$29,555	$10,000	$14,500
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$23,092	$140,752
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$23,531	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$6,110	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$21,600	$0
			INTERNAL SERVICES Totals	$0	$0	$74,333	$140,752
			Fund Totals	$0	$288,608	$211,333	$287,252

Innovations and Support Court Trust Fund

Fund Type: Special Revenue

An additional court cost of $65.00 authorized by Section 939.185 of the Florida Statutes on felony, misdemeanor and criminal traffic offenses. Twenty-five percent (25%) of the monies are allocated for Innovations and Supplemental Court Programs.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Courts	49,150	0	49,150
Total	**49,150**	**0**	**49,150**

Fund Revenue Summary:

Title	FY 08-09 Total
Charges for Services	26,200
Interest	5,200
Internal Services	17,750
Total	**49,150**

Highlands County

Revenue By Fund - Summary

177 : INNOVATIONS & SUPPORT COURTS TRUST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
CHARGES FOR SERVICES							
348	1400	00000	CTY CT CRIM ADD CT COSTS	$0	$31,909	$16,000	$25,000
348	2400	00000	CIR CT CRIM ADD CT COSTS	$0	$2,216	$800	$1,200
348	5400	00000	TRAFFIC ADD CT COSTS	$0	$0	$0	$0
			CHARGES FOR SERVICES Totals	$0	$34,125	$16,800	$26,200
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$1,000
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$3,000
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$9,477	$4,000	$1,200
			INTEREST Totals	$0	$9,477	$4,000	$5,200
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$28,350	$17,750
			INTERNAL SERVICES Totals	$0	$0	$28,350	$17,750
			Fund Totals	$0	$43,602	$49,150	$49,150

Law Library Trust Fund

Fund Type: Special Revenue

An additional court cost of $65.00 authorized by Section 939.185 of the Florida Statutes on felony, misdemeanor and criminal traffic offenses. Twenty-five percent (25%) of the monies are allocated for Law Library services.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Courts	26,200	0	26,200
Total	**26,200**	**0**	**26,200**

Fund Revenue Summary:

Title	FY 08-09 Total
Charges for Services	26,200
Internal Services	0
Total	**26,200**

Highlands County

Revenue By Fund - Summary

177A : LAW LIBRARY TRUST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
CHARGES FOR SERVICES							
348	1400	00000	CTY CT CRIM ADD CT COSTS	$0	$31,909	$16,000	$25,000
348	2400	00000	CIR CT CRIM ADD CT COSTS	$0	$2,216	$800	$1,200
348	5400	00000	TRAFFIC ADD CT COSTS	$0	$0	$0	$0
			CHARGES FOR SERVICES Totals	$0	$34,125	$16,800	$26,200
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$216	$0	$0
			INTEREST Totals	$0	$216	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$13,200	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$13,773	$0
			INTERNAL SERVICES Totals	$0	$0	$26,973	$0
			Fund Totals	$0	$34,341	$43,773	$26,200

Legal Aid Trust Fund

Fund Type: Special Revenue

An additional court cost of $65.00 authorized by Section 939.185 of the Florida Statutes on felony, misdemeanor and criminal traffic offenses. Twenty-five percent (25%) of the monies are allocated for Legal Aid services.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Courts	26,200	0	26,200
Total	**26,200**	**0**	**26,200**

Fund Revenue Summary:

Title	FY 08-09 Total
Charges for Services	26,200
Internal Services	0
Total	**26,200**

Highlands County

Revenue By Fund - Summary

177B : LEGAL AID TRUST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
CHARGES FOR SERVICES							
348	1400	00000	CTY CT CRIM ADD CT COSTS	$0	$31,909	$16,000	$25,000
348	2400	00000	CIR CT CRIM ADD CT COSTS	$0	$2,216	$800	$1,200
348	5400	00000	TRAFFIC ADD CT COSTS	$0	$0	$0	$0
			CHARGES FOR SERVICES Totals	$0	$34,125	$16,800	$26,200
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$820	$0	$0
			INTEREST Totals	$0	$820	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$11,200	$0
			INTERNAL SERVICES Totals	$0	$0	$11,200	$0
			Fund Totals	$0	$34,945	$28,000	$26,200

Teen Court Trust Fund

Fund Type: Special Revenue

An additional court cost of $65.00 authorized by Section 939.185 of the Florida Statutes on felony, misdemeanor and criminal traffic offenses. Twenty-five percent (25%) of the monies are allocated for Teen Court Programs, Juvenile Assessment Centers or Juvenile Alternative Programs.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Courts	26,200	0	26,200
Total	**26,200**	**0**	**26,200**

Fund Revenue Summary:

Title	FY 08-09 Total
Charges for Services	26,200
Total	**26,200**

Highlands County

Revenue By Fund - Summary

177C : TEEN COURT TRUST

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
CHARGES FOR SERVICES							
348	1400	00000	CTY CT CRIM ADD CT COSTS	$0	$31,909	$14,000	$25,000
348	2400	00000	CIR CT CRIM ADD CT COSTS	$0	$2,216	$200	$1,200
348	5400	00000	TRAFFIC ADD CT COSTS	$0	$0	$0	$0
			CHARGES FOR SERVICES Totals	$0	$34,125	$14,200	$26,200
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$820	$0	$0
			INTEREST Totals	$0	$820	$0	$0
			Fund Totals	$0	$34,945	$14,200	$26,200

Crime Prevention Trust Fund

Fund Type: Special Revenue

It is the intent of the Legislature to assist local government in implementing plans that employ crime prevention through community policing innovations, environmental design, environmental security and defensible space techniques to establish safe neighborhoods. Section 775.083 (2) of the Florida Statutes authorizes a court cost assessment on felony and misdemeanor cases to provide for criminal prevention programs. The County, in consultation with the Sheriff, must expend such funds collected for crime prevention programs in the County, including safe neighborhood programs authorized under Sections 163.501-163-523 of the Florida Statutes.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Public Safety	129,200	0	129,200
Total	**129,200**	**0**	**129,200**

Fund Revenue Summary:

Title	FY 08-09 Total
Charges for Services	42,000
Interest	2,200
Internal Services	85,000
Total	**129,200**

Highlands County

Revenue By Fund - Summary

178 : CRIME PREVENTION TRUST FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
CHARGES FOR SERVICES							
348	1300	00000	CTY CT CRIM COURT COSTS	$0	$39,386	$25,000	$30,000
348	2300	00000	CIR CT CRIM COURT COSTS	$0	$13,975	$10,000	$12,000
348	5300	00000	TRAFFIC COURT COSTS	$0	$0	$0	$0
			CHARGES FOR SERVICES Totals	$0	$53,361	$35,000	$42,000
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$2,200
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$4,239	$2,600	$0
			INTEREST Totals	$0	$4,239	$2,600	$2,200
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$95,600	$85,000
			INTERNAL SERVICES Totals	$0	$0	$95,600	$85,000
			Fund Totals	$0	$57,600	$133,200	$129,200

Court Technology Fund

Fund Type: Special Revenue

An additional service charge is authorized by Section 28.24 (12), Florida Statutes for court related technology needs. Two dollars ($2.00) shall be distributed to the board of county commissioners to be used exclusively to fund court-related technology, and court technology needs as defined in Sections 29.008(1)(f)2. and 29.008(1)(h), Florida Statutes for the state trial courts, state attorney and public defender in that county. If the counties maintain legal responsibility for the costs of the court-related technology needs as defined in Sections 29.008(1)(f)2. and 29.008(1)(h), Florida Statutes, notwithstanding any other provision of law, the county is not required to provide additional funding beyond that provided herein for the court-related technology needs of the clerk as defined in ss. 29.008(1)(f)2. and 29.008(1)(h).

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Courts	361,789	0	361,789
Total	**361,789**	**0**	**361,789**

Fund Revenue Summary:

Title	FY 08-09 Total
Charges for Services	155,000
Transfers	206,289
Interest	500
Internal Services	0
Total	**361,789**

Highlands County

Revenue By Fund - Summary

179 : COURT TECHNOLOGY FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
CHARGES FOR SERVICES							
341	1001	00000	RECORDING FEES COURT TECH	$0	$280,365	$200,000	$155,000
			CHARGES FOR SERVICES Totals	$0	$280,365	$200,000	$155,000
TRANSFERS							
381	0000	00000	NON REVENUE INTERFUND TRANSFER	$0	$0	$0	$206,289
			TRANSFERS Totals	$0	$0	$0	$206,289
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$500
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$15,242	$12,400	$0
			INTEREST Totals	$0	$15,242	$12,400	$500
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$192,694	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$127,252	$0
			INTERNAL SERVICES Totals	$0	$0	$319,946	$0
			Fund Totals	$0	$295,607	$532,346	$361,789

Building Code Enforcement Fund

Fund Type: Special Revenue

This fund is responsible for the revenues and expenditures of the Building Department. The direct costs and reasonable indirect costs associated with review of building plans, building inspections, re-inspections, building permit processing; building code enforcement; and fire inspections associated with new construction are included in this fund. The primary funding sources are permit fees, plan review fees and licensing fees.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Development	1,155,256	87,300	1,242,556
Total	**1,155,256**	**87,300**	**1,242,556**

Fund Revenue Summary:

Title	FY 08-09 Total
Licenses & Permits	440,000
Charges for Services	55,700
Interest	15,000
Internal Services	731,856
Total	**1,242,556**

Highlands County

Revenue By Fund - Summary

180 : BUILDING CODE ENFORCEMENT FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
LICENSES & PERMITS							
322	0000	00000	BUILDING PERMITS	$0	$1,354,850	$1,310,000	$410,000
329	1000	00000	OTHER LICENSES - CONTRACTORS'	$0	$114,950	$50,000	$30,000
			LICENSES & PERMITS Totals	$0	$1,469,800	$1,360,000	$440,000
CHARGES FOR SERVICES							
342	9200	00000	REVIEW OF BUILDING PLANS	$0	$231,227	$205,000	$55,000
342	9300	00000	SALES MAPS/PUBLICATION	$0	$2,075	$2,000	$700
			CHARGES FOR SERVICES Totals	$0	$233,302	$207,000	$55,700
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$10,000
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$23,994	$13,988	$5,000
			INTEREST Totals	$0	$23,994	$13,988	$15,000
MISCELLANEOUS							
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$3,028	$0	$0
369	9000	00000	MISC REVENUE OTHER	$0	$4,770	$0	$0
			MISCELLANEOUS Totals	$0	$7,798	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$644,556
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$87,300	$0
399	9100Z	06070	PROJECT FD BAL FORWARD	$0	$0	$0	$87,300
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$69,283	$0
			INTERNAL SERVICES Totals	$0	$0	$156,583	$731,856
			Fund Totals	$0	$1,734,894	$1,737,571	$1,242,556

Affordable & Workforce Housing Trust

Fund Type: Special Revenue

This fund is responsible for the revenues and expenditures of the Building Department. The direct costs and reasonable indirect costs associated with review of building plans, building inspections, re-inspections, building permit processing; building code enforcement; and fire inspections associated with new construction are included in this fund. The primary funding sources are permit fees, plan review fees and licensing fees.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Impact Fees	500,000	0	500,000
Total	**500,000**	**0**	**500,000**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessments	0
Internal Services	500,000
Total	500,000

Highlands County

Revenue By Fund - Summary

189 : AFFORDABLE & WORKFORCE HOUSING TRUST

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$500,000
			INTERNAL SERVICES Totals	$0	$0	$0	$500,000
			Fund Totals	$0	$0	$0	$500,000

Impact Fee – Transportation – Avon Park

Fund Type: Special Revenue

This fund is responsible for the revenues and expenditures associated with the impact fees used for transportation infrastructure in the northern (Avon Park) area of Highlands County. This revenue source was created by Ordinance 05-06-44 effective January 1, 2007.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Impact Fees	262,328	0	262,328
Total	**262,328**	**0**	**262,328**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessments	96,282
Internal Services	166,046
Total	**262,328**

Highlands County

Revenue By Fund - Summary

190A : IMPACT FEE TRANSPORTATION AVON PARK

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
LICENSES & PERMITS							
329	6001	00000	1% ADMIN IMPACT FEES	$0	$769	$0	$0
			LICENSES & PERMITS Totals	$0	$769	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$0
ASSESSMENTS							
363	2400	00000	IMPACT FEE - TRANSPORTATION	$0	$76,145	$123,960	$96,282
			ASSESSMENTS Totals	$0	$76,145	$123,960	$96,282
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$76,145	$166,046
			INTERNAL SERVICES Totals	$0	$0	$76,145	$166,046
			Fund Totals	$0	$76,914	$200,105	$262,328

Impact Fee – Transportation – Lake Placid

Fund Type: Special Revenue

This fund is responsible for the revenues and expenditures associated with the impact fees used for transportation infrastructure in the southern (Lake Placid) area of Highlands County. This revenue source was created by Ordinance 05-06-44 effective January 1, 2007.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Impact Fees	523,310	0	523,310
Total	**523,310**	**0**	**523,310**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessments	191,915
Internal Services	331,395
Total	**523,310**

Highlands County

Revenue By Fund - Summary

190L : IMPACT FEE TRANSPORTATION LAKE PLACID

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
LICENSES & PERMITS							
329	6001	00000	1% ADMIN IMPACT FEES	$0	$1,810	$0	$0
			LICENSES & PERMITS Totals	$0	$1,810	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$0
ASSESSMENTS							
363	2400	00000	IMPACT FEE - TRANSPORTATION	$0	$179,253	$421,463	$191,915
			ASSESSMENTS Totals	$0	$179,253	$421,463	$191,915
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$179,253	$331,395
			INTERNAL SERVICES Totals	$0	$0	$179,253	$331,395
			Fund Totals	$0	$181,063	$600,716	$523,310

Impact Fee – Transportation – Sebring

Fund Type: Special Revenue

This fund is responsible for the revenues and expenditures associated with the impact fees used for transportation infrastructure in the central (Sebring) area of Highlands County. This revenue source was created by Ordinance 05-06-44 effective January 1, 2007.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Impact Fees	1,410,627	0	1,410,627
Total	**1,410,627**	**0**	**1,410,627**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessments	518,763
Internal Services	891,864
Total	**1,410,627**

Highlands County

Revenue By Fund - Summary

190S : IMPACT FEE TRANSPORTATION SEBRING

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
LICENSES & PERMITS							
329	6001	00000	1% ADMIN IMPACT FEES	$0	$4,491	$0	$0
			LICENSES & PERMITS Totals	$0	$4,491	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$0
ASSESSMENTS							
363	2400	00000	IMPACT FEE - TRANSPORTATION	$0	$444,619	$85,769	$0
363	2400Z	00000	PROJECT IMPACT FEE - TRANSP	$0	$0	$549,374	$0
363	2400Z	01101	PROJECT IMPACT FEE - TRANSP	$0	$0	$0	$518,763
			ASSESSMENTS Totals	$0	$444,619	$635,143	$518,763
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$0
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$444,619	$0
399	9100Z	01101	PROJECT FD BAL FORWARD	$0	$0	$0	$891,864
			INTERNAL SERVICES Totals	$0	$0	$444,619	$891,864
			Fund Totals	$0	$449,110	$1,079,762	$1,410,627

Impact Fee – Parks & Recreation – Avon Park

Fund Type: Special Revenue

This fund is responsible for the revenues and expenditures associated with the impact fees used for the development needs of park and recreation services in the northern (Avon Park) area of Highlands County. This revenue source was created by Ordinance 05-06-44 effective January 1, 2007.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Impact Fees	15,414	11,900	27,314
Total	**15,414**	**11,900**	**27,314**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessments	11,247
Internal Services	16,067
Total	**27,314**

Highlands County

Revenue By Fund - Summary

191A : IMPACT FEE PARKS & REC AVON PARK

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
LICENSES & PERMITS							
329	6001	00000	1% ADMIN IMPACT FEES	$0	$79	$0	$0
			LICENSES & PERMITS Totals	$0	$79	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$0
ASSESSMENTS							
363	2700	00000	IMPACT FEE - CULTURE/REC	$0	$7,847	$18,026	$11,247
			ASSESSMENTS Totals	$0	$7,847	$18,026	$11,247
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$7,847	$4,167
399	9100Z	07065	PROJECT FD BAL FORWARD	$0	$0	$0	$11,900
			INTERNAL SERVICES Totals	$0	$0	$7,847	$16,067
			Fund Totals	$0	$7,926	$25,873	$27,314

Impact Fee – Parks & Recreation – Lake Placid

Fund Type: Special Revenue

This fund is responsible for the revenues and expenditures associated with the impact fees used for the development needs of park and recreation services in the southern (Lake Placid) area of Highlands County. This revenue source was created by Ordinance 05-06-44 effective January 1, 2007.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Impact Fees	45,600	0	45,600
Total	**45,600**	**0**	**45,600**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessments	18,794
Internal Services	26,806
Total	**45,600**

Highlands County

Revenue By Fund - Summary

191L : IMPACT FEE PARKS & REC LAKE PLACID

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
LICENSES & PERMITS							
329	6001	00000	1% ADMIN IMPACT FEES	$0	$141	$0	$0
			LICENSES & PERMITS Totals	$0	$141	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$0
ASSESSMENTS							
363	2700	00000	IMPACT FEE - CULTURE/REC	$0	$14,048	$36,594	$18,794
			ASSESSMENTS Totals	$0	$14,048	$36,594	$18,794
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$14,048	$26,806
			INTERNAL SERVICES Totals	$0	$0	$14,048	$26,806
			Fund Totals	$0	$14,189	$50,642	$45,600

Impact Fee – Parks & Recreation – Sebring

Fund Type: Special Revenue

This fund is responsible for the revenues and expenditures associated with the impact fees used for the development needs of park and recreation services in the central (Sebring) area of Highlands County. This revenue source was created by Ordinance 05-06-44 effective January 1, 2007.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Impact Fees	64,084	49,000	113,084
Total	**64,084**	**49,000**	**113,084**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessments	46,549
Internal Services	66,535
Total	**113,084**

Highlands County

Revenue By Fund - Summary

191S : IMPACT FEE PARKS & REC SEBRING

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
LICENSES & PERMITS							
329	6001	00000	1% ADMIN IMPACT FEES	$0	$319	$0	$0
			LICENSES & PERMITS Totals	$0	$319	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$0
ASSESSMENTS							
363	2700	00000	IMPACT FEE - CULTURE/REC	$0	$31,619	$80,915	$46,549
			ASSESSMENTS Totals	$0	$31,619	$80,915	$46,549
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$31,619	$17,535
399	9100Z	07065	PROJECT FD BAL FORWARD	$0	$0	$0	$49,000
			INTERNAL SERVICES Totals	$0	$0	$31,619	$66,535
			Fund Totals	$0	$31,938	$112,534	$113,084

Impact Fee – Correctional Facilities

Fund Type: Special Revenue

This fund is responsible for the revenues and expenditures associated with the impact fees used to meet the growing needs of correctional facilities in Highlands County. This revenue source was created by Ordinance 05-06-44 effective January 1, 2007.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Impact Fees	151,019	0	151,019
Total	**151,019**	**0**	**151,019**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessments	53,521
Internal Services	97,498
Total	**151,019**

Highlands County

Revenue By Fund - Summary

192 : IMPACT FEE CORRECTIONAL FACILITIES

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
LICENSES & PERMITS							
329	6001	00000	1% ADMIN IMPACT FEES	$0	$488	$0	$0
			LICENSES & PERMITS Totals	$0	$488	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$0
ASSESSMENTS							
363	2900	00000	IMPACT FEES - OTHER	$0	$48,378	$121,633	$53,521
			ASSESSMENTS Totals	$0	$48,378	$121,633	$53,521
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$48,378	$97,498
			INTERNAL SERVICES Totals	$0	$0	$48,378	$97,498
			Fund Totals	$0	$48,866	$170,011	$151,019

Impact Fee – Fire

Fund Type: Special Revenue

This fund is responsible for the revenues and expenditures associated with the impact fees used to meet the growing needs of fire services in Highlands County. This revenue source was created by Ordinance 05-06-44 effective January 1, 2007.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Impact Fees	98,722	0	98,722
Total	**98,722**	**0**	**98,722**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessments	60,763
Internal Services	37,959
Total	**98,722**

Highlands County

Revenue By Fund - Summary

193 : IMPACT FEE FIRE

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
LICENSES & PERMITS							
329	6001	00000	1% ADMIN IMPACT FEES	$0	$580	$0	$0
			LICENSES & PERMITS Totals	$0	$580	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$0
ASSESSMENTS							
363	2200	00000	IMPACT FEE - PUBLIC SAFETY	$0	$57,460	$107,860	$60,763
			ASSESSMENTS Totals	$0	$57,460	$107,860	$60,763
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$57,460	$37,959
			INTERNAL SERVICES Totals	$0	$0	$57,460	$37,959
			Fund Totals	$0	$58,040	$165,320	$98,722

Impact Fee – Libraries

Fund Type: Special Revenue

This fund is responsible for the revenues and expenditures associated with the impact fees used to meet the growing demands for Library service in Highlands County. This revenue source was created by Ordinance 05-06-44 effective January 1, 2007.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Impact Fees	53,948	0	53,948
Total	**53,948**	**0**	**53,948**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessments	19,123
Internal Services	34,825
Total	**53,948**

Highlands County

Revenue By Fund - Summary

194 : IMPACT FEE LIBRARIES

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
LICENSES & PERMITS							
329	6001	00000	1% ADMIN IMPACT FEES	$0	$174	$0	$0
			LICENSES & PERMITS Totals	$0	$174	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$0
ASSESSMENTS							
363	2700	00000	IMPACT FEE - CULTURE/REC	$0	$17,291	$39,804	$19,123
			ASSESSMENTS Totals	$0	$17,291	$39,804	$19,123
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$17,291	$34,825
			INTERNAL SERVICES Totals	$0	$0	$17,291	$34,825
			Fund Totals	$0	$17,465	$57,095	$53,948

Impact Fee – Law Enforcement

Fund Type: Special Revenue

This fund is responsible for the revenues and expenditures associated with the impact fees used to meet the growing needs of law enforcement in Highlands County. This revenue source was created by Ordinance 05-06-44 effective January 1, 2007.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Impact Fees	46,984	0	46,984
Total	**46,984**	**0**	**46,984**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessments	16,858
Internal Services	30,126
Total	**46,984**

Highlands County

Revenue By Fund - Summary

195 : IMPACT FEE LAW ENFORCEMENT

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
LICENSES & PERMITS							
329	6001	00000	1% ADMIN IMPACT FEES	$0	$154	$0	$0
			LICENSES & PERMITS Totals	$0	$154	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$0
ASSESSMENTS							
363	2200	00000	IMPACT FEE - PUBLIC SAFETY	$0	$15,278	$37,903	$16,858
			ASSESSMENTS Totals	$0	$15,278	$37,903	$16,858
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$15,278	$30,126
			INTERNAL SERVICES Totals	$0	$0	$15,278	$30,126
			Fund Totals	$0	$15,432	$53,181	$46,984

Impact Fee – Emergency Medical Services

Fund Type: Special Revenue

This fund is responsible for the revenues and expenditures associated with the impact fees used to meet the growing needs of emergency medical services in Highlands County. This revenue source was created by Ordinance 05-06-44 effective January 1, 2007.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Impact Fees	17,840	0	17,840
Total	**17,840**	**0**	**17,840**

Fund Revenue Summary:

Title	FY 08-09 Total
Assessments	6,224
Internal Services	11,616
Total	**17,840**

Highlands County

Revenue By Fund - Summary

196 : IMPACT FEE EMERGENCY MEDICAL SERVICES

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
LICENSES & PERMITS							
329	6001	00000	1% ADMIN IMPACT FEES	$0	$60	$0	$0
			LICENSES & PERMITS Totals	$0	$60	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$0
ASSESSMENTS							
363	2200	00000	IMPACT FEE - PUBLIC SAFETY	$0	$5,941	$10,795	$6,224
			ASSESSMENTS Totals	$0	$5,941	$10,795	$6,224
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$5,941	$11,616
			INTERNAL SERVICES Totals	$0	$0	$5,941	$11,616
			Fund Totals	$0	$6,001	$16,736	$17,840

HCISSRB Construction Fund

Fund Type: Special Revenue

This fund has been established for the construction code associated with the Jail and Courthouse Expansion and Sebring Parkway Phase II A and B. The major of these funds is the 2002 Series Infrastructure Sales Surtax Bonds.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Bond Issue	4,000	0	4,000
Transportation Projects	151	0	151
Total	**4,151**	**0**	**4,151**

Fund Revenue Summary:

Title	FY 08-09 Total
Intergovernmental	0
Interest	4,000
Internal Services	151
Total	**4,151**

Highlands County

Revenue By Fund - Summary

350 : HCISSRB CONSTRUCTION FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
337	4500	00000	SEBRING PWY PHASE IIA	$0	$300,000	$0	$0
337	4500Z	00000	PROJ SEB PKWY PHASE IIA	$0	$0	$0	$0
			INTERGOVERNMENTAL Totals	$0	$300,000	$0	$0
TRANSFERS							
381	0000	00000	NON REVENUE INTERFUND TRANSFER	$0	$0	$0	$0
			TRANSFERS Totals	$0	$0	$0	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1350	00000	SBA INT BOND CONSTR	$0	$478,874	$0	$0
361	1350Z	00000	PROJ SEB INT 2002 BOND	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$4,000
			INTEREST Totals	$0	$478,874	$0	$4,000
MISCELLANEOUS							
369	4000	00000	MISC REV REIMBURSEMENTS	$0	$0	$0	$0
			MISCELLANEOUS Totals	$0	$0	$0	$0
DEBT PROCEEDS							
384	0151	00000	SERIES 2002 BOND PROCEEDS	$0	$0	$0	$0
			DEBT PROCEEDS Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$0
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$3,942,551	$0
399	9100Z	01101	PROJECT FD BAL FORWARD	$0	$0	$0	$151
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$8,738	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$2,000,251	$0
			INTERNAL SERVICES Totals	$0	$0	$5,951,540	$151
			Fund Totals	$0	$778,874	$5,951,540	$4,151

Solid Waste Enterprise Fund

Fund Type: Special Revenue

This fund was established October 1, 1994. The purpose of this fund is to account for the revenues and expenditures for the Solid Waste Operations of Highlands County. The use of enterprise fund accounting will facilitate full cost accounting of solid waste services a required by Florida Administrative Code Section 17-708.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Solid Waste	10,326,745	646,350	10,973,095
Long Term Notes	355,479	0	355,479
Total	**10,682,224**	**646,350**	**11,328,574**

Fund Revenue Summary:

Title	FY 08-09 Total
Intergovernmental	227,788
Charges for Services	4,019,796
Interest	131,000
Assessments	4,500,000
Miscellaneous	347,741
Internal Services	2,102,249
Total	**11,328,574**

Highlands County

Revenue By Fund - Summary

401 : SOLID WASTE ENTERPRISE FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
LICENSES & PERMITS							
321	0001	00000	OCC LIC SMALL QTY GENERAT	$0	$0	$0	$0
			LICENSES & PERMITS Totals	$0	$0	$0	$0
INTERGOVERNMENTAL							
331	3900Z	00000	FORESTRY GRANT	$0	$0	$0	$0
331	5500Z	00000	DISASTER RELIEF FEMA - PROJECT	$0	$0	$0	$0
334	3410Z	00000	FUNDING FOR SM CO GRANT	$0	$0	$0	$0
334	3411Z	00000	DEP CLOSURE GRANT	$0	$0	$0	$0
334	3430Z	00000	SEBRING LANDFILL-PROJECT	$0	$7,916	$0	$0
334	3440Z	00000	PROJECT - FDEP GRANTS	$0	$191,176	$222,907	$0
334	3440Z	08002	PROJECT - FDEP GRANTS	$0	$0	$0	$227,788
334	3920Z	00000	PROJECT WASTE TIRES	$0	$0	$0	$0
334	3930Z	00000	PROJECT RECYCLING & EDUC	$0	$0	$0	$0
334	3960Z	00000	PROJECT HAZARD WASTE DAY	$0	$0	$0	$0
334	3970Z	00000	PROJECT HAZARDOUS WASTE	$0	$16,530	$0	$0
			INTERGOVERNMENTAL Totals	$0	$215,622	$222,907	$227,788
CHARGES FOR SERVICES							
343	4100	00000	PHYSICAL ENVIRONMENT - LANDFIL	$0	$4,984,993	$4,864,743	$4,019,796
343	4200	00000	LANDFILL FLUFF FEES	$0	$0	$0	$0
343	4500	00000	PHYSICAL ENVIRONMENT - APPLICA	$0	$300	$0	$0
349	3001Z	00000	OTHER CHARGES FOR SERVICE	$0	$0	$0	$0
			CHARGES FOR SERVICES Totals	$0	$4,985,293	$4,864,743	$4,019,796
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$736	$0	$26,000
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$45,000
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$549,859	$407,180	$30,000
361	2008	00000	REVENUE NOTE 2002 SBA INT	$0	$0	$0	$0
361	2011	00000	SBA INTEREST LONG TERM CARE	$0	$0	$0	$0
361	2200	00000	DIVIDENDS EARNINGS	$0	$8,461	$0	$0
361	3200	00000	MISC REV INTEREST - TAX COLLEC	$0	$6,039	$3,500	$0
361	4000	00000	INVESTMENT EARNINGS-FLGIT	$0	$0	$0	$30,000
			INTEREST Totals	$0	$565,095	$410,680	$131,000
ASSESSMENTS							
363	1200	00000	SERVICE ASSESSMENT	$0	$415	$0	$0
363	1300	00000	NON AD VALOREM ASSESSMENT/REFU	$0	$4,414,707	$4,634,890	$4,500,000
			ASSESSMENTS Totals	$0	$4,415,122	$4,634,890	$4,500,000
MISCELLANEOUS							
362	0000	00000	RENTS AND ROYALTIES	$0	$3,690	$3,700	$3,700
364	0000	00000	DISPOSITION FIXED ASSETS	$0	$0	$0	$0
364	1000	00000	INSURANCE PROCEEDS - W/C	$0	$0	$0	$0
364	4100	00000	MISC REV SALE SURPLUS EQUIPMEN	$0	$11,275	$0	$0
364	4200	00000	DISP EQUIP INSURANCE	$0	$0	$0	$0
365	1000	00000	SALE OF RECYCLABLE LANDFILL MA	$0	$279,783	$175,000	$344,041

Highlands County

Revenue By Fund - Summary

401 : SOLID WASTE ENTERPRISE FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
MISCELLANEOUS							
369	3000	00000	MISC REV REFUND PRIOR YR EXP	$0	$0	$0	$0
369	3010Z	00000	PROJECT SETTLEMENTS	$0	$0	$0	$0
369	4000	00000	MISC REV REIMBURSEMENTS	$0	$0	$0	$0
369	4010	00000	INSURANCE PROCEEDS	$0	$15,022	$6,239	$0
369	4010Z	00000	PROJECT INSURANCE PROCEEDS	$0	$0	$0	$0
369	4800	00000	MISC REIMB FROM OTHER FUNDS	$0	$0	$0	$0
369	9000	00000	MISC REVENUE OTHER	$0	$25	$0	$0
385	9000	00000	BOND PROCEEDS	$0	$0	$0	$0
			MISCELLANEOUS Totals	$0	$309,795	$184,939	$347,741
CASH CARRYOVER							
389	5000	00000	CAPITAL CONTRIBUTIONS - FEDERA	$0	$0	$0	$0
			CASH CARRYOVER Totals	$0	$0	$0	$0
DEBT PROCEEDS							
384	1000	00000	LOAN PROCEEDS	$0	$0	$0	$0
			DEBT PROCEEDS Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$1,273,847	$2,043,720
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$176,292	$0
399	9100Z	02072	PROJECT FD BAL FORWARD	$0	$0	$0	$58,529
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$743,867	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$157,013	$0
			INTERNAL SERVICES Totals	$0	$0	$2,351,019	$2,102,249
			Fund Totals	$0	$10,490,927	$12,669,178	$11,328,574

Water/Sewer Enterprise Fund

Fund Type: Special Revenue

This fund was established upon acquisition of Placid Utilities' water and sewer system. The purpose of this fund is to account for the revenues and expenditures for the operation of the utility.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Water and Sewer Utilities	781,468	71,102	852,570
Total	**781,468**	**71,102**	**852,570**

Fund Revenue Summary:

Title	FY 08-09 Total
Charges for Services	725,507
Interest	11,300
Assessments	8,752
Cash Carryover	0
Internal Services	107,011
Total	**852,570**

Highlands County

Revenue By Fund - Summary

402 : WATER/SEWER ENTERPRISE FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
CHARGES FOR SERVICES							
343	3000	00000	WATER UTIL REV - RESIDENT	$0	$258,965	$258,383	$285,318
343	3100	00000	WATER UTIL REV - COMM	$0	$115,474	$105,000	$174,065
343	3900	00000	WATER PENALTIES	$0	$613	$480	$660
343	5000	00000	SEWER UTIL REV - RESIDENT	$0	$86,311	$98,016	$102,920
343	5100	00000	SEWER UTIL REV - COMM	$0	$116,007	$161,888	$148,834
343	5200	00000	SEWER TAP FEES	$0	$1,260	$995	$360
343	5900	00000	SEWER PENALTIES	$0	$47	$0	$0
343	6000	00000	SYSTEMS CAPACITY RESIDENT	$0	$43,545	$12,540	$8,500
343	6300	00000	CONNECTION FEES	$0	$6,860	$1,600	$4,850
			CHARGES FOR SERVICES Totals	$0	$629,082	$638,902	$725,507
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$5,000
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$2,800
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$31,699	$13,608	$3,500
			INTEREST Totals	$0	$31,699	$13,608	$11,300
ASSESSMENTS							
363	2300	00000	SEWER IMPACT FEES	$0	$30,632	$189,852	$8,752
			ASSESSMENTS Totals	$0	$30,632	$189,852	$8,752
MISCELLANEOUS							
366	1000Z	00000	PROJECT DONATIONS/CONTRIB	$0	$255,348	$0	$0
369	0001	00000	REVENUE ADVENTIST GROUP	$0	$0	$0	$0
369	3000	00000	MISC REV REFUND PRIOR YR EXP	$0	$0	$0	$0
369	4010	00000	INSURANCE PROCEEDS	$0	$4,115	$0	$0
369	9000	00000	MISC REVENUE OTHER	$0	$0	$0	$0
			MISCELLANEOUS Totals	$0	$259,463	$0	$0
CASH CARRYOVER							
389	1000	00000	NONOP REV WATER IMPACT	$0	$37,500	$38,863	$0
389	5000	00000	CAPITAL CONTRIBUTIONS - FEDERA	$0	$0	$0	$0
389	5000Z	00000	PROJECT LOAN PROCEEDS	$0	$0	$0	$0
389	6000	00000	CAPITAL CONTRIBUTIONS - STATE	$0	$0	$0	$0
			CASH CARRYOVER Totals	$0	$37,500	$38,863	$0
DEBT PROCEEDS							
384	1000	00000	LOAN PROCEEDS	$0	$0	$0	$0
			DEBT PROCEEDS Totals	$0	$0	$0	$0
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$0	$59,657
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$154	$0
399	9100Z	04077	PROJECT FD BAL FORWARD	$0	$0	$0	$254
399	9100Z	07066	PROJECT FD BAL FORWARD	$0	$0	$0	$33,500
399	9100Z	07067	PROJECT FD BAL FORWARD	$0	$0	$0	$13,600

Highlands County

Revenue By Fund - Summary

402 : WATER/SEWER ENTERPRISE FUND

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERNAL SERVICES							
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$37,180	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$56,840	$0
			INTERNAL SERVICES Totals	$0	$0	$94,174	$107,011
			Fund Totals	$0	$988,376	$975,399	$852,570

Highway Park Utilities Fund

Fund Type: Special Revenue

This fund was established upon acquisition of Placid Utilities' water and sewer system effective October 1, 1996. The purpose of this fund is to account for the revenues and expenditures for the operation of the water utility system in the Highway Park area of Lake Placid.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Water and Sewer Utilities	137,020	4,191	141,211
Total	**137,020**	**4,191**	**141,211**

Fund Revenue Summary:

Title	FY 08-09 Total
Charges for Services	116,181
Interest	4,200
Cash Carryover	1,500
Internal Services	19,330
Total	**141,211**

Highlands County

Revenue By Fund - Summary

403 : HIGHWAY PARK UTILITIES

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
INTERGOVERNMENTAL							
331	3120Z	00000	FDEP GRANT PROJECT	$0	$0	$0	$0
334	3100Z	00000	PROJECT WATER SUPPLY SYS	$0	$0	$0	$0
			INTERGOVERNMENTAL Totals	$0	$0	$0	$0
CHARGES FOR SERVICES							
343	3000	00000	WATER UTIL REV - RESIDENT	$0	$100,003	$84,500	$101,480
343	3100	00000	WATER UTIL REV - COMM	$0	$14,790	$15,000	$10,241
343	3900	00000	WATER PENALTIES	$0	$2,092	$960	$1,800
343	5000	00000	SEWER UTIL REV - RESIDENT	$0	$0	$0	$0
343	5100	00000	SEWER UTIL REV - COMM	$0	$0	$0	$0
343	5200	00000	SEWER TAP FEES	$0	$0	$0	$0
343	5900	00000	SEWER PENALTIES	$0	$0	$0	$0
343	6000	00000	SYSTEMS CAPACITY RESIDENT	$0	$2,915	$1,700	$1,700
343	6300	00000	CONNECTION FEES	$0	$2,595	$960	$960
343	9001	00000	EQUIPMENT CHARGES	$0	$0	$0	$0
			CHARGES FOR SERVICES Totals	$0	$122,395	$103,120	$116,181
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$1,200
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$2,000
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$10,435	$7,829	$1,000
			INTEREST Totals	$0	$10,435	$7,829	$4,200
MISCELLANEOUS							
369	3000	00000	MISC REV REFUND PRIOR YR EXP	$0	$0	$0	$0
369	9000	00000	MISC REVENUE OTHER	$0	$0	$0	$0
			MISCELLANEOUS Totals	$0	$0	$0	$0
CASH CARRYOVER							
389	1000	00000	NONOP REV WATER IMPACT	$0	$6,000	$1,500	$1,500
389	5000	00000	CAPITAL CONTRIBUTIONS - FEDERA	$0	$0	$0	$0
			CASH CARRYOVER Totals	$0	$6,000	$1,500	$1,500
INTERNAL SERVICES							
399	9100	00000	FUND BALANCE BROUGHT FORWARD	$0	$0	$30,518	$19,330
399	9100Z	00000	PROJECT FD BAL FORWARD	$0	$0	$0	$0
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$11,314	$0
399	9110Z	00000	PROJECT ENCUMB FORWARD	$0	$0	$15,345	$0
			INTERNAL SERVICES Totals	$0	$0	$57,177	$19,330
			Fund Totals	$0	$138,830	$169,626	$141,211

Energy Recovery Fund

Fund Type: Special Revenue

Fund for creation and analysis of the new Asphalt Plant.

Department Expenditure Summary:

Title	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Solid Waste	2,771,880	250,000	3,021,880
Total	**2,771,880**	**250,000**	**3,021,880**

Fund Revenue Summary:

Title	FY 08-09 Total
Miscellaneous	2,771,880
Internal Services	250,000
Total	**3,021,880**

Highlands County

Revenue By Fund - Summary

420 : ENERGY RECOVER

TFA	Sub	Project	Title	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Current Year	FY 07-08 Request
TRANSFERS							
380	0010	00000	TRANSFERS IN FUND 151	$0	$35,000	$0	$0
383	0000Z	00000	PROJ CAP LEASE INCEPTION	$0	$0	$2,854,212	$0
			TRANSFERS Totals	$0	$35,000	$2,854,212	$0
INTEREST							
361	1000	00000	MISC REVENUE INTEREST EARNINGS	$0	$0	$0	$0
361	1001	00000	BOA INVEST INTEREST EARNINGS	$0	$0	$0	$0
361	2000	00000	MISC REV INTEREST EARNINGS - S	$0	$0	$0	$0
361	2200	00000	DIVIDENDS EARNINGS	$0	$0	$0	$0
			INTEREST Totals	$0	$0	$0	$0
MISCELLANEOUS							
369	5010	00000	SALE OF ASPHALT	$0	$0	$0	$2,771,880
369	5010	00000	SALE OF ASPHALT	$0	$0	$1,477,981	$0
			MISCELLANEOUS Totals	$0	$0	$1,477,981	$2,771,880
DEBT PROCEEDS							
384	1000Z	00000	LOAN PROCEEDS PROJECT	$0	$0	$700,000	$0
			DEBT PROCEEDS Totals	$0	$0	$700,000	$0
INTERNAL SERVICES							
399	9100Z	07035	PROJECT FD BAL FORWARD	$0	$0	$0	$250,000
399	9110	00000	ENCUMBRANCES CARRIED FORWARD	$0	$0	$7,167	$0
			INTERNAL SERVICES Totals	$0	$0	$7,167	$250,000
			Fund Totals	$0	$35,000	$5,039,360	$3,021,880

GENERAL ADMINISTRATION

The division encompasses the elected Board of County Commissioners, County Administrator and the Public Information Officer.

Expenditure by Cost Center

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Board of County Commissioners	335,335	347,091	358,221	0	358,221
County Administrator	460,017	432,540	449,317	1,600	450,917
Public Information Office	64,260	80,011	48,982	0	48,982
Totals	**859,612**	**859,642**	**856,520**	**1,600**	**858,120**

Department Funding

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
General Fund	859,612	859,642	856,520	1,600	858,120
Totals	**859,612**	**859,642**	**856,520**	**1,600**	**858,120**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	10.00	9.50	9.00	0.00	9.00
Actual Positions	11.00	11.00	10.00	0.00	10.00

BOARD OF COUNTY COMMISSIONERS

General Fund **Legislative**

Mission:

To provide effective, quality service at a reasonable cost with courtesy, integrity, and accountability in a manner which protects and enhances the quality of life of our diverse population.

Goals & Objectives:

1. Develop and implement an organizational structure and budgeting process that provides the highest value of services possible for our citizens.

2. Provide an accurate and candid communication and information program for all major stakeholders: staff, Board, citizenry and other elected officials.

3. Develop a strategic growth plan that emphasizes protection of natural resources, preserves the quality of life, maximizes utilization of public infrastructure and insures the most efficient expenditure of public funds.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	323,979	336,286	345,841	0	345,841
Operating	11,356	10,805	12,380	0	12,380
Capital	0	0	0	0	0
Total	**335,335**	**347,091**	**358,221**	**0**	**358,221**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	5.00	5.00	5.00	0.00	5.00
Actual Positions	5.00	5.00	5.00	0.00	5.00

Position Summary:

Title	Positions	FTE
County Commissioner	5.00	5.00

COUNTY ADMINISTRATOR

General Fund **Executive**

Mission:

The County Administrator effectively directs the implementation of the Board of County Commissioners' (BOCC) policies to the operating units of County Government as prescribed by the County Code in an efficient and effective manner. The County Administrator coordinates with the budget staff for approval of the annual budgets from the departments of the county and all elected officials, keeping in line with the Board's priorities. The County Administrator provides leadership, and encourages and stimulates excellence throughout the organization to ensure the efficient and effective delivery of services to Highlands County citizens.

Goals & Objectives:

1. Ensure the provisions of quality and timely services to Highlands County residents in accordance with the BOCC goals, directives, and policies that are in conformance with the County Code.

2. Develop recommended operating, enterprise, debt service, and capital budgets for County Government.

3. Practice open communications with employees via effective problem resolution and promotion of equal opportunity and affirmative action.

4. Enhance working relationships with other governmental agencies and the general public.

5. Communicate effectively via briefings/meetings with Board members, management, and supervisory personnel.

6. Cultivate throughout the organization a continuous improvement mind set and a customer attitude that strives to anticipate, meet, and exceed citizen expectations.

7. Provide training across the organization to encourage both, educational and character growth.

8. Pro-actively pursue alternative revenue sources for county services and operations by reviewing options available to our County other than ad valorem revenues. User fees, sales taxes, telecommunications franchises, fire services, sanitation collection franchises and state & federal grants.

9. Maintain a Comprehensive County 10 Year Capital Financial Strategy (C.F.S), identify funding sources, time lines, and needs for strategic and budgetary planning for the County projects.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	387,638	395,192	418,591	0	418,591
Operating	27,310	35,348	30,726	0	30,726
Capital	45,069	2,000	0	1,600	1,600
Total	**460,017**	**432,540**	**449,317**	**1,600**	**450,917**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	3.80	3.50	3.50	0.00	3.50
Actual Positions	4.00	4.00	4.00	0.00	4.00

Position Summary:

Title	Positions	FTE
County Administrator	1.00	1.00
Assistant County Administrator/Administrative Services Director	1.00	1.00
Administrative Aide to County Administrator	1.00	1.00
Public Information Coordinator	1.00	0.50

PUBLIC INFORMATION

General Fund **Finance and Administrative**

Mission:

Coordinates public information programs, including special events, maintains strong and positive media relations, and publishes various reports including the annual report, quarterly reports and other public service-related materials. Creates and distributes all internal and external marketing collateral including but not limited to: the Highlands County Board of County Commission website, the County Connection newsletter, and the county and state fair booth displays. Serves as the single source of corroborated information during times of disaster. Maintains and manages the public records program.

Goals & Objectives:

Objective #1: Enhanced Records Management:

A. Implement an electronic system of document management. Scan all documents and place on data base for timely retrieval.

B. Provide training to staff regarding records management and disposition.

C. Reduce volume of records by disposition methods according to the Florida Administrative Code.

D. Continue to implement the 24-hour response time for public records requests.

Objective #2: Increased Positive Public Image of Government:

A. Increase public awareness through press releases, special events, campaigns, and graphic-intensive brochures and collateral that inform the public of county services.

B. Continue to upgrade the county newsletter and to include an on-line version of the newsletter that positively reflects what county employees are doing.

C. Propagate good news in the media by writing and distributing press releases when county staff win awards, obtain grants, or act in an exemplary manner.

D. Keep the website updated of current happenings in County government.

Objective #3: Public and Staff Safety

A. Continue to improve public information broadcasts and public service announcements about safety issues (hurricanes)

B. Monitor the Hurricane link on the website for updated information as it comes in.

C. Keep the public informed of any changes regarding safety issues.

Objective #4: Heighten Awareness of Legislative Issues Locally:

A. Monitor legislative issues of local concern and submit editorials on major issues.

B. Communicate minor and major issues to Administration and County Staff.

Objective #5: Enhance Employee Relations and Communications:

A. Decrease the printing of the newsletter to quarterly, but increase the quality of articles and enhance the graphic image of the newsletter.

B. Increase employee participation at public events.

C. Obtain input from employees regarding their departments and news they would like to share with other staff.

Executive Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	45,779	55,795	27,689	0	27,689
Operating	18,481	24,216	21,293	0	21,293
Capital	0	0	0	0	0
Total	**64,260**	**80,011**	**48,982**	**0**	**48,982**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	1.20	1.00	0.50	0.00	0.50
Actual Positions	2.00	2.00	1.00	0.00	1.00

Position Summary:

Title	Positions	FTE
Public Information Coordinator	1.00	0.50

ADMINISTRATIVE SERVICES

The departments in the Administrative Division provide administrative support to all County operations.

Expenditures by Cost Center:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Courthouse Facilities	437,510	559,499	451,724	0	451,724
Court Facilities	108,391	160,092	287,252	0	287,252
Board Attorney	365,685	400,000	418,258	0	418,258
County Audits - CPA	167,725	165,000	197,000	0	197,000
Office of Management and Budget	393,221	458,627	454,979	0	454,979
Human Resources Office	465,382	565,029	548,581	1,600	550,181
Non-Ad Valorem Assessments	65,855	128,386	84,638	43,311	127,949
General Services	467,205	704,923	511,796	145,174	656,970
Facilities Management	1,651,521	2,057,640	2,193,656	56,822	2,250,478
Work Study Program	48,281	47,415	21,545	0	21,545
Historic Preservation	533	5,860	6,060	0	6,060
Information Technology	47,487	88,390	83,588	0	83,588
Veteran Services Office	159,897	175,954	182,406	0	182,406
Central Services	1,656,517	2,430,584	1,889,288	20,000	1,909,288
Interfund Transfers	0	2,350,000	4,041,914	0	4,041,914
Budgetary Expenditures Acct.	0	4,331,258	1,091,500	0	1,091,500
Totals	**6,035,210**	**14,628,657**	**12,464,185**	**266,907**	**12,731,092**

Department Funding:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
General Fund	5,926,819	14,468,565	12,176,933	266,907	12,443,840
State Court Facilities Trust Fund	108,391	160,092	287,252	0	287,252
Totals	**6,035,210**	**14,628,657**	**12,464,185**	**266,907**	**12,731,092**

Personnel Summary:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	50.40	50.40	50.40	0.50	50.90
Actual Positions	51.00	51.00	51.00	1.00	52.00

COURTHOUSE FACILITIES

General Fund **Courthouse Facilities**

Mission:

Provide a functional, healthy, and comfortable environment for citizens and employees in all governmental facilities.

Facilities Management provides HVAC service and repairs, building and landscaping maintenance, energy management, and other equipment and building repairs to County owned or leased facilities. The department supports community and County functions, provides manpower support, accomplishes supplies distribution and mail deliveries, and delivers and/or removes furniture to/from County offices.

This cost center was created in response to a change in the classification of court related expenditures by the State of Florida, Department of Banking and Finance, Bureau of Accounting. The state court system in Florida was created by the addition of Article V to the State Constitution in 1972. This eliminated the separate court systems in the state (municipal, etc.) and consolidated everything into the state court system. The State of Florida was not funding the court system and county governments were required to provide substantial funding. In November 1998, constitutional revision number 7 was passed directing the state to pay for its court system. At this time the County is responsible for providing the court facilities and communication expenses.

Goals & Objectives:

1. Perform complete evaluation of all custodial, grounds-keeping, and building maintenance tasks to identify minimum levels of service required to keep facilities clean, functional, and healthy.
    a. reduce services in all facilities to assume additional responsibilities
    b. increase monitoring IAQ (Indoor Air Quality)
    c. develop customer feedback on quality control measures

2. Develop:
    a. research history for all maintenance actions increasing equipment life
    b. develop historical data that will allow expense projections for major equipment replacement

3. Maintain service levels:
    a. respond to emergency requests within one (1) hour
    b. respond to routine work orders within three (3) days
    c. improve employee effectiveness through classroom and on-the-job training

Workload Indicators

Description	Prior	Current	Next
Work Orders Received	420	408	425
Work Orders Completed	430	412	430
Distribution Service Hours	342	294	315
Ground Hours	1,748	1,709	1,800
Trustee Hours Used	265	328	400

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	104,527	115,395	70,343	0	70,343
Operating	332,983	444,104	381,381	0	381,381
Capital	0	0	0	0	0
Total	**437,510**	**559,499**	**451,724**	**0**	**451,724**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	3.00	3.00	2.00	0.00	2.00
Actual Positions	3.00	3.00	2.00	0.00	2.00

Position Summary:

Title	Positions	FTE
Custodian II	1.00	1.00
Groundskeeper I	1.00	1.00

COURT FACILITIES

State Court Facility **Courthouse Facilities**

Mission:

Provide a functional, healthy, and comfortable working environment for citizens and employees in those facilities housingthe state's legal departments and preserving the County Courthouse as the historical resource it is.

Facilities Management, through the Courthouse Facilities budget provides HVAC service and repairs, building and landscaping maintenance, energy management, and other equipment and building repairs for facilities housing the state's legal departments. Revenue is generated from a $15.00 surcharge on traffic violations authorized by Section 318.18(13), Florida Statutes and enacted by Section 2-3, Highlands County Code of Ordinances.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	32,608	0	32,608
Operating	13,523	160,092	254,644	0	254,644
Capital	94,868	0	0	0	0
Total	**108,391**	**160,092**	**287,252**	**0**	**287,252**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	1.00	0.00	1.00
Actual Positions	0.00	0.00	1.00	0.00	1.00

Position Summary:

Title	Positions	FTE
Custodian II	1.00	1.00

BOARD ATTORNEY

General Fund **Legal Counsel**

Mission:

Provide legal services to the Board of County Commissioners. The Board contracts with the Board Attorney for professional legal services. He furnishes the day to day legal services as required, prepares routine contracts, resolutions, ordinances, agreements, attends official board meetings, and furnishes other legal services at the request of the Board or the County Administrator.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	365,685	400,000	418,258	0	418,258
Capital	0	0	0	0	0
Total	**365,685**	**400,000**	**418,258**	**0**	**418,258**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

COUNTY AUDITS-CPA

General Fund **Finance and Administrative**

Mission:

Provide funds for the audit of the County. The Board contracts with an independent certified public accountant to provide for the expense of an annual financial compliance audit of the accounts and records of the County as required by section 11.45 of the Florida Statutes.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	167,725	165,000	197,000	0	197,000
Capital	0	0	0	0	0
Total	**167,725**	**165,000**	**197,000**	**0**	**197,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

OFFICE OF MANAGEMENT AND BUDGET

General Fund **Finance and Administrative**

Mission:

Manage the money wisely. The Office of Management and Budget (OMB) is charged with responsibility of preparing and submitting an operating budget to the Board of County Commissioners of Highlands County for all county operations except the School Board. This budget must be prepared according to Florida Statutes Chapter 129 and adopted under "TRIM" legislation requirements. Additionally, the OMB oversees the preparation and maintenance of the Non-Ad Valorem assessment roll.

Goals & Objectives:

1. Insure the financial integrity and efficient use of County financial resources.
2. Prepare and implement the operating budget and capital improvement plan in accordance with Board policy, Florida Statutes, Florida Administrative Code, Comprehensive Plan, and the TRIM manual.
3. Work towards developing performance measures and benchmarks for all County operations. Performance measurement will establish baselines to monitor future performance, support budget requests, or assist in planning.
4. Provide accurate and timely financial and budgetary information and assistance to the Board of County Commissioners,
5. Administration, Department Heads, and Constitutional Officers.
6. Refine forecasting techniques to provide reliable estimates of revenues that incorporate composition analysis and changes in legislation.
7. Publish a budget document that meets the program criteria of the Government Finance Officers Association Distinguished Budget Presentation Award.

Performance Measures:

Description	Unit	Prior	Current	Next
Annual Budget Award	#	1	1	1
Budget Amendments Turn Around	Days	3	3	3
Requested Budget	Date	June 1	June 1	June 1
Proposed Budget	Date	July 1	July 1	July 1
Adopted Budget	Date	09/19/06	09/18/07	09/23/08
Budget Amendments	#	330	302	272
Projects	#	73	75	75
Adopted Budget Books	#	20	20	20
Agreements Scanned	#	2	7	10

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	346,729	417,667	420,238	0	420,238
Operating	39,903	40,960	34,741	0	34,741
Capital	6,589	0	0	0	0
Total	**393,221**	**458,627**	**454,979**	**0**	**454,979**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	7.00	7.00	7.00	0.00	7.00
Actual Positions	7.00	7.00	7.00	0.00	7.00

Position Summary:

Title	Positions	FTE
OMB Director	1.00	1.00
Budget Manager	1.00	1.00
Budget Analyst II	3.00	3.00
Budget Technician	1.00	1.00
Office Manager	1.00	1.00

HUMAN RESOURCES/RISK MANAGEMENT

General Fund **Finance and Administration**

Mission:

The Human Resources Department provides to all departments and employees of the Board of County Commissioners professional-level support, expertise, and consultative services. These services encompass Employment Assistance (recruiting, screening, hiring, retention, on boarding, and orientation of full-time, part-time, and OPS employees, and volunteers); Employee Relations (conflict resolution, performance improvement and evaluation, training and development, employee recognition and rewards, progressive discipline, grievance investigation and resolution, and discharge); Program Administration and Compliance (benefits, FLSA, FRS, ADA, ADEA, EEO, FMLA, HIPPA, Drug-free Workplace, Worker's Compensation, FHA Random Drug and Alcohol testing, and EAP coordination; Policy and Procedure development and recommendation including the development and maintenance of the BCC's Personnel Policies and Regulations; Compensation, position classification, and payroll; and Personnel data and records maintenance, retention, and destruction.

Goals & Objectives:

1. Be proactive in all personnel matters including disciplinary issues, ADA/EEO Veterans Preference compliance in all personnel actions of the Board.
2. Advise employees in the areas of benefits, job descriptions, job performance, and compliance with County Personnel Rules and Regulations.
3. Periodic review of the classification system for fairness and effectiveness.
4. Manage the medical, dental, life insurance, employee assistance and other employee benefit programs.
5. Administer DFWP and FHWA Commercial Drivers drug and alcohol testing programs.
6. Provide adequate numbers of qualified applicants in a timely manner to meet the needs of the County.
7. Meet County Commission affirmative action goals by increasing the number of minority employees. Act to insure that the applicant pool reflects the demographics of the County.
8. Provide annual training in workplace safety, drug and alcohol abuse, harassment, and other topics as appropriate.
9. Ensure that discipline of County employees complies with the Personnel Rules and Regulations and is equitable.
10. Function as the County's HIPPA Privacy Official.
11. Acts as point of contact for employee complaints regarding ADA, EEO, HIPPA and harassment issues. Investigates and takes action to resolve these issues.

RISK MANAGEMENT

Mission:

Through its risk management program, Highlands County Strives for protection against the consequences of accidental losses, to preserve its assets and public service capabilities, and reduction of the total cost of operations through loss prevention. The greatest extent possible, it seeks to maintain a work environment in which employees as well as the public can enjoy safety and security in the course of their daily pursuits.

Goals & Objectives:

1. Reduce the combined loss ratio for Highlands County Loss Fund (PRM) by 30% during FY 2008/09. This will be accomplished in partnership with various Department Heads, Supervisors and employees through implementing safety standards and procedures for all County operations.
2. During the first quarter of FY 2008/09, Department Heads and Risk Management will concentrate educational efforts and safety training on areas identified by PRM as the most problematic.
3. Risk Management will oversee and interact with department/building safety committees by encouraging more frequent safety inspections and localized training. Risk Management will continue to assist department heads and committee members in the development of emergency procedures related to weather, fire, toxic chemicals, terrorist threats, and violence in the workplace.
4. Will continue to develop a claims process and crisis management manual for Highlands County.
5. Risk management in cooperation with Benefits will pursue reduction in insurance premiums in order to provide affordable and cost effective programs for employees.

Performance Measures:

Description	Unit	Prior	Current	Next
Complaint/Grievance Investigations	#	5	5	7
Applications Received	#	2000	1500	2000
Job Interviews	#	75	50	75
New Employee Orientation	#	15	20	26
Training Programs/Events	#	12	10	15
Public Relations Events	#	6	6	8
Personnel Actions Processed	#	1300	1000	1200
Position Audits	#	50	30	50
Minority Employment	%	19	19	21
Minority Interviews	#	50	50	60
Vacancies Filled < 4 weeks	%	80	70	90

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	360,251	422,948	417,231	0	417,231
Operating	103,656	142,081	131,350	0	131,350
Capital	1,475	0	0	1,600	1,600
Total	**465,382**	**565,029**	**548,581**	**1,600**	**550,181**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	7.00	7.00	7.00	0.00	7.00
Actual Positions	7.00	7.00	7.00	0.00	7.00

Position Summary:

Title	Positions	FTE
Human Resources Director	1.00	1.00
Asst. Human Resources Director	1.00	1.00
Risk Manager	1.00	1.00
Insurance Specialist	1.00	1.00
Office Manager	1.00	1.00
Human Resources Specialist	1.00	1.00
Switchboard Operator/Reception	1.00	1.00

NON-AD VALOREM ASSESSMENTS

General Fund **Finance and Administrative**

Mission:

The Assessment Coordinator's Department updates and changes the Non-Ad Valorem Assessment Roll on a daily basis. F.S. 197.3632 requires this roll to be certified by the Board of County Commissioners. It is then merged with the Property Appraisers roll to form the tax bills that are issued by the Tax Collector. The county has entered into a sole franchise agreement with Reliable Sanitation to provide garbage collection and disposal for residents of the unincorporated areas of the county who are charged an annual assessment. The garbage assessment is the largest Non-Ad Valorem Assessment in the county at this time. However, there are currently twenty four additional Non-Ad Valorem Assessments for purposes such as recreational facilities, road improvements, fire protection, street lighting, drainage, watershed, etc. These Non-Ad Valorem Assessments are required to hold public hearings that have notification requirements of advertising as well as mailed notices. All Non-Ad Valorem Assessments are maintained solely by the Non-Ad Valorem Assessment Office. The Assessment Coordinator's Department assists with the fire budgets and completes the budget preparation and implementation for the other fourteen special assessment districts. The Assessment Coordinator functions as a liaison between the districts and the Board of County Commissioners and its departments.

Goals & Objectives:

1. Provide quality customer service regarding the solid waste collection process for the solid waste collection franchiser.
2. Facilitate monthly complaint reports, to verify the number of complaints and to verify that the complaint was resolved within the required 48 hour period.
3. Ensure continued quality customer service through a follow-up system, at least 95% of the time.
4. Research and record current, updated and new residential information in the customer database through the Building Department and Property Appraiser.
5. Arrange annual inspections of vehicles of approved haulers by the Solid Waste Department prior to October 1.
6. Advertise for; co-ordinate submitted applications; and implement; the approved qualified exemptions for the mandatory garbage collection within the Non-Ad Valorem system.
7. Notify Reliable Sanitation, in writing, annually by August 1 of those dates which the County Landfill shall be closed or have reduced hours of operation during the next fiscal year. Notify the three municipalities at this time also.
8. Receive an audited financial statement from the solid waste collection franchiser by January 31. Submit to the Board for acceptance and to Finance for approval.
9. Ensure proper and correct roll compatibility between the Non-Ad Valorem Roll and the Property Appraiser's Roll to create the Certified Tax Roll.
10. Prepare E & I's for each assessment district as required by either the property owner, Property Appraiser or the Tax Collector for proper collection amounts.
11. Develop clear and effective budgets for 14 Special Benefit Districts to communicate their programs and costs.

12. Act as liaison between the Board of County Commissioners and the districts to keep the districts and the BCC informed of new regulations and laws that affect the districts operation.
13. Coordinate the preparation of all requisitions for purchases requested by all districts other than fire.
14. Pay all duly authorized monthly bills incurred by the districts other than fire.

Statutory Compliance:

1. Ensure all advertising requirements are met as required by F.S. 197.3632.
2. Verify verbiage on all information is correct according to F.S. 197.3632
3. Stay abreast of changes made to D.O.R. Chapter Rule 12D-18 and Florida Statute 197.3632 pertaining to Non-Ad Valorem Assessments.
4. Confirm everything required by D.O.R. Chapter Rule 12D-18 and Florida Statute 197.3632 is properly completed before holding the two required public hearings.
5. Ensure individual notifications of public hearings are mailed during the proper time frame for the second public hearing to be held for roll certification purposes.
6. Substantiate public hearing notice is properly advertised in the newspaper during the required time frame with the accurate wording as required by F.S. 197.3632 and D.O.R. Chapter Rule 12D-18.
7. Verify all existing Non-Ad Valorem Assessments are prepared for the annual roll certification by the Board of County Commissioners annually by September 15.
8. Submit the required copy of DR-413, DR-408A, and a certified copy of the adopted resolution to the Department of Revenue, Highlands County Tax Collector and Highlands County Property Appraiser.

Special Districts:

1. Research and record current, updated and new parcels of properties located within the special assessment district boundaries.
2. Ensure proper and correct roll compatibility between the Non-Ad Valorem Assessment Roll and the Property Appraiser's Roll to create a Certified Tax Roll.
3. Generate public hearing dates, newspaper advertisements, and individual mailed notices to those individuals who own property within the special assessment districts that are either creating a new district, implementing a boundary change, increasing the assessment beyond the maximum adopted rate, or changing the purpose of the assessment.
4. Provide exemption information to those who qualify for exemptions available in the mandatory garbage assessment.
5. Annually notify applicants of renewal date deadlines to submit applications.
6. Coordinate the annual advertisement to notify the general public of exemption availability.
7. Prepare E&I's for each assessment district as required by either the property owner, Tax Collector or the Property Appraiser for proper assessment amounts.
8. Prepare recapitulation report of assessments for all Non-Ad Valorem Assessment Districts for the Highlands County Tax Collector's Office.

Solid Waste Customer Service:

1. Provide quality customer service regarding the solid waste collection process for the solid waste collection franchiser.
2. Facilitate monthly complaint reports, to verify the number of complaints and to verify that the complaint was resolved within the required 48 hour period.
3. Ensure continued quality customer service through a follow-up system, at least 95% of the time.
4. Facilitate quarterly complaint reports with detailed itemization of complaints classification.
5. Research and record current, updated and new residential information in the customer database through the Building Department and Property Appraiser.
6. Implement the monthly payable report to the Finance Department to ensure payment is made to the franchiser by the 10th of each month as per Highlands County Code of Ordinances 8.5-26 (1)(2).
7. Advertise for; co-ordinate submitted applications; and implement; the approved qualified exemptions for the mandatory garbage collection within the Non-Ad Valorem system.
8. Notify Reliable Sanitation, in writing, annually by August 1 of those dates which the County Landfill shall be closed or have reduced hours of operation during the next fiscal year. Notify the three municipalities at this time also.
9. Arrange annual inspection of approved haulers vehicles by the Solid Waste Department prior to October 1st.
10. Receive an audited financial statement from the solid waste collection franchiser by January 31. Submit to the Board for acceptance and to Finance for approval.

Solid Waste Performance Measures:

Description	Unit	Prior	Current	Next
Customer Complaints	#	1,168	1,500	500
Interim Collection Fees Collected	#	1,103	1,150	1,175
Follow Up Complaints	%	95	90	95
SW Info Recorded in Database	%	100	100	100
Process Payable by 10th of the Month	%	100	100	100

Special Districts Performance Measures:

Description	Unit	Prior	Current	Next
Certificate of Correction Proc. (E & I's)	#	101	85	70
Rec'd Property Appraiser Changes	#	N/A	2,600	2,600

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	59,815	62,393	62,077	0	62,077
Operating	6,040	23,980	22,561	1,000	23,561
Capital	0	42,013	0	42,311	42,311
Total	**65,855**	**128,386**	**84,638**	**43,311**	**127,949**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	1.40	1.40	1.40	0.00	1.40
Actual Positions	2.00	2.00	2.00	0.00	2.00

Position Summary:

Title	Positions	FTE
Assessment Coordinator	1.00	0.40
Non-Ad Valorem Specialist	1.00	1.00

DEPARTMENT OF GENERAL SERVICES

General Fund **Finance and Administrative**

Mission:

The Mission of the General Services / Purchasing Department (GSPD) is to provide a variety of services through a cost effective centralized approach to all Board of County Commissioners' Departments, including in some cases the Constitutional Officers' organizations.

These types of services include the following:

1. County Surplus disposal process.
2. Courier Services, delivery of items processed through our Warehouse.
3. County owned Land sales/Formal Bid process.
4. Fixed and Movable Asset Management.
5. Fuel Depots (3) and Systems Operations.
6. Maintaining a County Real Estate database.
7. Purchasing process, i.e. bids, requisitions, etc.
8. Purchasing Visa Card Administration.
9. Voice, Pager, and Facsimile telecommunications.
10. Warehousing and Central Receiving.

Goals & Objectives:

1. The primary objective of the General Services / Purchasing Department (GSPD) is to provide the right item or service, at the right time, at the right price, and to meet the needs of our internal customers, i.e., Board of County Commissioners (BCC) and their staff.
2. To become an active participant in the strategic and specific planning efforts of all departments under the Board of County Commissioners and to act as expert/technical advisors for any of the remaining elected officials, as requested.
3. Because of the changes in purchasing practices with the use of County credit card (P-Card), we will receive requisitions that result in Purchase Orders becoming on average more technical and therefore requiring a greater effort and more time to process. Because of this, the objective of the department is to provide a three day turn around for not less than 90% of the requisitions received.
4. Maintain a stock level in the warehouse that results in being able to provide the users with the parts and supplies they request.
5. Continue innovations in the process and technology that reduces costs, increases quality, and/or improves timeliness of services.
6. Improve all user interfaces to become more friendly and efficient.
7. Because the technical and legal aspects of purchasing are increasing every year, the continued emphasis on certification and requisite training within the purchasing profession and higher levels of education must continue.

Performance Measures:

Description	Unit	Prior	Current	Next
Total Purchase Orders	#	2,733	3,000	3,000
Total Bids	#	83	100	100
Total Phone Move-Add-Changes (MAC)	#	2,257	2,500	3,000
Total Fixed Assets Tagged	#	527	400	400
Certificate of Insurance Forms Rcvd	#	592	550	600
Deliveries Made	#	76	50	50
Fuel Site Call Outs and Repairs	#	17	5	5
Warehouse Requisitions Processed	#	2,516	2,700	2,700
Surplus Pickups	#	29	25	25
Request to PO Avg. Days (Goal – 0-3)	Days	2.39	3.0	3.0
Fuel Site Operable	Days	360	360	365
Formal Bid Issuance	Days	20	20	10
Issuance of Formal Written Quote	Days	10	10	5
P-Card Statement Reconciliation	Days	20	15	10
Receiver & Chg Orders to Entry	Days	0	2	2

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	355,271	389,082	403,736	0	403,736
Operating	89,064	224,841	108,060	70,174	178,234
Capital	22,870	91,000	0	75,000	75,000
Total	**467,205**	**704,923**	**511,796**	**145,174**	**656,970**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	7.00	7.00	7.00	0.00	7.00
Actual Positions	7.00	7.00	7.00	0.00	7.00

Position Summary:

Title	Positions	FTE
General Services/Purchasing Director	1.00	1.00
Assistant Director-Purchasing	1.00	1.00
Purchasing Analyst	1.00	1.00
Buyer	1.00	1.00
Technical Services Specialist	1.00	1.00
Warehouse Manager	1.00	1.00
Stock Clerk	1.00	1.00

Facilities Management

General Fund **Other General Government**

Mission:

Provide a functional, healthy, and comfortable environment for citizens and employees in all governmental facilities.

Facilities Management provides HVAC service and repairs, building and landscaping maintenance, energy management, and other equipment and building repairs to County owned or leased facilities. The department supports community and County functions, provides manpower support, accomplishes supplies distribution and mail deliveries, and delivers and/or removes furniture to/from County offices.

Goals & Objectives:

1. Perform complete evaluation of all custodial, grounds-keeping, and building maintenance tasks to identify minimum levels of service required to keep facilities clean, functional, and healthy.
   a. reduce services in all facilities to assume additional responsibilities
   b. increase monitoring Indoor Air Quality
   c. develop customer feedback on quality control measures

2. Develop:
   a. research history for all maintenance actions increasing equipment life
   b. develop historical data that will allow expense projections for major equipment replacement

3. Maintain service levels:
   a. respond to emergency requests within one hour
   b. respond to routine work orders within 3 days
   c. improve employee effectiveness through classroom and on the job training.

Performance Measures:

Description	Unit	Prior	Current	Next
Work orders Received	#	1,547	1,115	2,230
Work Orders Completed	#	1,578	1,127	2,367
Time Expended on Work Orders	Hours	4,748	5,766	7,122
Distribution Services and Misc Tasks	Hours	559	339	838
Mail Run	Hours	502	284	300
Community Functions Support	#	1,180	1,387	1,416
Landscaping Maintenance	Hours	5,426	7,683	8,220
Grounds Trustee Utilization	Hours	268	197	300
Custodial Trustee Utilization	Hours	860	1,100	1,800

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	740,263	859,065	869,808	18,189	887,997
Operating	856,965	1,139,675	1,323,848	3,248	1,327,096
Capital	54,293	58,900	0	35,385	35,385
Total	**1,651,521**	**2,057,640**	**2,193,656**	**56,822**	**2,250,478**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	21.00	21.00	21.00	0.50	21.50
Actual Positions	21.00	21.00	21.00	1.00	22.00

Position Summary:

Title	Positions	FTE
Facilities Management Director	1.00	1.00
Custodial Services Supervisor	1.00	1.00
Custodian II	13.00	12.50
Finish Carpenter	1.00	1.00
Groundskeeper Supervisor	1.00	1.00
Groundskeeper I	2.00	2.00
Clerical Assistant III	1.00	1.00
Building Maintenance Specialist	1.00	1.00
Building Maintenance Assistant	1.00	1.00

WORK STUDY PROGRAM

General Fund **Employment Opportunities**

Mission:

The Work Study program generally employs eight or more students each year. Students normally work twenty hours per week in association with a career learning objective. Students may come from college or high school. Funds would also be used for participants in bona fide intern programs. They must maintain satisfactory grades and are eligible for 4 full semesters including school vacations. These people have provided valuable service and support filling unexpected vacancies and other short-fused personnel needs. 80% of our Work Study students have become regular employees of Highlands County after completing the program. The FY 2008/09 program would have permitted students to work during the regular academic year, during summer break and during the county's heavier periods of annual leave and for special projects but due to revenue shortfalls the Student Work Study portion was reduced from the Budget.

The tax assistance program is a board generated idea that gives senior citizens an opportunity to work part-time for Highlands County government to earn wages that help offset taxes and assessments. Participants in the program can work up to 80 hours in one year in temporary positions that pay minimum wage. Seniors in the program have definitely improved the delivery of government services to the residents of the county.

Goals and Objectives:

1. To provide the County with temporary employees, at minimal cost, to support the delivery of services to the citizens of Highlands County. (Reduced for FY 08-09 due to revenue shortfalls.)

2. To provide senior citizens aged 65 or older with the opportunity to earn money that can be used, if desired, to lower their tax burden.

Performance Measures:

Description	Unit	Prior	Current	Next
Work Study Program – Positions Available	#	12	8	0
Work Study Program – Positions Filled	#	12	8	0
Senior Tax Work Program - Positions Available	#	2	10	12
Senior Tax Work Program - Positions Filled	#	2	10	12

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	48,281	47,415	21,545	0	21,545
Total	**48,281**	**47,415**	**21,545**	**0**	**21,545**

HISTORIC PRESERVATION COMMISSION

General Fund **Other Culture/Recreation**

Mission:

It is the Mission of the Historic Preservation to encourage the preservation of extant structures and archaeological sites that identify and give tangible evidence concerning those who preceded us, providing us with a history of our community. These structures and places are worthy of any effort towards their preservation and each owner of these structures and places deserves the assistance from the community to help them effect this preservation as the only real tangible means to provide the connecting link of the community's heritage of past with those that will arrive in the future.

This Historic Preservation Commission is committed to this Mission. Cognizant of the importance of this endeavor, the Highlands County Code of Ordinances encourages the Commissioners to commit to a program of up-dating their knowledge through training and seminars each year as part of their membership on the Historic Preservation Commission.

Goals & Objectives:

1. SELECTING STRUCTURES THAT QUALIFY FOR HISTORIC DESIGNATION -
   Based upon previous surveys, financed through grants applied for and awarded to the HPC, the Commission evaluates the recommendations from the surveys and works with the selected property owner to determine if approval to list is acceptable. The Commission has been working from a list of 100 structures recommended by the previous surveys as having historic significance. Also, owners of properties that make known the historic significance of their structure may work with the Commission to be listed. A majority of the property owners have declined being listed, where acceptance is a pre-requisite to being listed. Once structures are officially cited as historically significant, the HPC, using their budget, will secure plaques to mount on the structures acknowledging this fact. It is anticipated that the HPC will seek another grant to further research the extant structures in Highlands County that were not included in the initial surveys and to create and publish a document that highlights these significant structures as a means to educate the public regarding the generations that preceded us. Currently, 10 structures have been presented to the Board of County Commissioners which they have adopted and initiated an official listing of approved historic structures.

2. REVIEWS ARCHAEOLOGICAL RECONNAISANCE SURVEYS (ARS) -
   The Commission monitors the archaeological site location probability model prepared for the County to identify areas that may suggest a high probability of having undiscovered cultural resources, based upon indicators common to known sites identified through extensive research compiled from reviews covering more than 100 years of archaeology in the south central Florida region. New developments that happen to occur within these designated areas are encouraged to conduct an ARS, from which base maps are continually up-dated as findings occur. Finding of historic significance are committed to the protocols of the land development regulations under Article 15, Divisions 1 & 2, which could lead to the structure or archaeological site being listed in the National Register of Historic Places.

3. MONITORS COMPREHENSIVE PLAN POLICIES REF. CULTURAL RESOURCES -
   The Commission continues to monitor the Comprehensive Plan FLU Objective 7, pertaining to cultural resources which include FLU Policy 7.1: Measures to Protect Cultural Resources and FLU Policy 7.2: LDRs and Conservation Overlay Map Information for Archaeological and Historic Resources, as well as NRE Objective 1: Pertaining to protecting cultural resources comprising seven (7) specific policies which the HPC is required to monitor. In addition, the HPC is required to implement the foregoing comprehensive plan policies with Section 12.15.100: Historic Preservation Reviews and Section 12.15.200: Archaeological Reviews, of the land development regulations.

4. REVIEWS NATIONAL REGISTER NOMINATIONS -
   The HPC is required by Section 12.15.115 to evaluate applications for nomination to the National Register of Historic Places, which is administered by the Florida Department of Historic Resources (FDHR) for the U.S. National Park Service. These are not frequent requests but very important events. The most recent nomination was for Archbold Biological Station, which the HPC approved and recommended to the FDHR. As the list of approved structures, having historic significance, increases opportunities will occur to nominate additional structures from this list.

5. PRO-ACTIVE PARTICIPATION IN HISTORIC PRESERVATION AND EDUCATION -
   The Commission actively engages in the preservation of historically significant structures and educates the public in the value of preserving cultural resources through their pro-active efforts. The recent acknowledgement of honoring the early pioneering families that settled in what is currently Highlands County was implemented by establishing a sign monument dedicated to the Skipper and Eiland families. The HPC, in collaboration with the Highlands Hammock State Park staff and the Friends of Highland Hammock State Park, erected a monument sign that documents the history of these two families that settled in what is now Hammock State Park. The HPC financed in part from its annual budget the erection of this historic marker. The most recent effort of the HPC has been the arduous effort to formulate an operational program to manage and a program to educate the public on the benefits of acquiring and preserving the Pearce Homestead as an example of an operational homestead, typical of the early settlement years in Florida, and an educational center for establishing programs in cultural and environmental research in the Kissimmee River basin. The HPC conducted numerous public workshops to educate the public regarding historically significant structures, and specifically the Pearce Homestead.

6. CONTRIBUTING TO AN ON-LINE INVENTORY OF HISTORIC STRUCTURES -
   The HPC has been periodically contributing to the Florida Archives photographic examples of typical structures in Highlands County that are historically significant for students and interested persons that wish to research for examples of the types of architecture manifested in the early years of south central Florida. The HPC has been using their budget to facilitate the securing and transmitting these examples to the Florida Department of Historic Resources Archives in digitized formats.

Performance Measures:

Description	Unit	Prior	Current	Next
Selecting Qualifying Structures	Each	0	10	5
Archaeological Recon Surveys	Each	On-Going	On-Going	On-Going
Monitors Comprehensive Plan Policies	Each	On-Going	On-Going	On-Going
Reviews National Registry Nominations	Each	On-Going	On-Going	On-Going
Preservation and Education	Each	On-Going	On-Going	On-Going
On Line Inventory of Historical Structures	Each	On-Going	On-Going	On-Going

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	533	5,860	6,060	0	6,060
Capital	0	0	0	0	0
Total	**533**	**5,860**	**6,060**	**0**	**6,060**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

INFORMATION TECHNOLOGY DEPARTMENT

General Fund **Emergency and Disaster**

Mission:

The Information Technology cost center is charged with maintaining the Highlands County Geographic Information System, which includes: The E-911 data system at all five sites which have both telephone equipment and computer data systems. The EOC data network including the phone system, backup phone system, communication data network both internal to the EOC and external to the State of Florida EOC.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	13,800	71,769	67553	0	67,553
Operating	17,309	16,621	16,035	0	16,035
Capital	16,378	0	0	0	0
Total	**47,487**	**88,390**	**83,588**	**0**	**83,588**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	1.00	1.00	1.00	0.00	1.00
Actual Positions	1.00	1.00	1.00	0.00	1.00

Position Summary:

Title	Positions	FTE
GIS Coordinator	1.00	1.00

VETERAN SERVICE OFFICE

General Fund **Veteran's Services**

Mission:

The County Veteran Services Office provides: A high quality level of customer service to all Veterans and their families of Highlands County, to include the part-time residents of Highlands County; A consistent and uniform quality level of customer service to all Veterans and their families from all periods of qualifying military services; A commitment to ensure the maximum benefit is generated from the minimum amount of dollar expenditure by utilizing conferences, seminars, and other types of training to achieve the high level of quality expertise required for assisting the Veterans of Highlands County; An educational service to all the communities of Highlands County with information about Veteran benefits and health care, military activities with informational presentations and attending or speaking at various Veteran and non-veteran organization meetings.

Goals & Objectives:

1. To work with state and federal agencies to bring additional medical support to Highlands County for an expanded VA CBOP Clinic and an expanded VA Mental Health Clinic. (The VSO achieved a VA contract Clinic in December 2004 and a VA CBOP operated Clinic in November 2007. A 1-Doctor Mental Health Clinic opened in February 2006 with an additional Doctor arriving in December 2007.)
2. To increase the number of visits and presentations made to the community by providing information to the residents and members of the community on the availability of benefits and the procedures to be used in applying for those benefits. (Over 60 visits and presentations made every 3 months, published 1st ever brochure for the VSO handed out at the 7 Health Fairs attended in January & February 2008.)
3. To improve productivity of the Office by 10% while maintaining Quality Control by using a Customer Satisfaction Survey (see attachment) initiated during Fiscal Year 2007. The VSO Department has experienced a steady growth increase for the last 4 years (March 2004 to March 2008.)
4. To initiate plans and continue with plans for a stand alone Veteran Services building with museum artifacts from different wars and time periods using CIP dollars, possible grants, earmark legislation, donations, and Governmental and Congressional grants. (The VSO has received a Congressional Grant for the Building.)

Workload Indicators:

Month	Office Visits	Phone Calls	Off Site Visits	Presentations Given	News Articles	Monthly $	Yearly $
Apr 2007	673	2,856	10	39	17	$13,975.00	$167,700.00
May 2007	745	3,166	11	50	32	$13,174.00	$158,088.00
Jun 2007	634	3,233	24	29	21	$15,912.00	$190,944.00
Jul 2007	912	2,232	6	38	18	$13,617.00	$163,404.00
Aug 2007	887	1,585	10	49	36	$16,482.00	$197,784.00
Sep 2007	501	1,031	16	39	6	n/a	n/a
Oct 2007	649	1,336	9	45	17	$13,298.00	$125,244.00
Nov 2007	1,254	1,430	6	61	11	$10,898.00	$130,776.00
Dec 2007	1,033	1,432	6	47	8	$21,868.00	$262,416.00
Jan 2008	1,398	1,824	8	43	8	$14,933.00	$179,196.00
Feb 2008	1,706	1,794	8	65	8	$13,558.00	$162,696.00
Mar 2008	1,420	1,925	7	54	6	$10,941.00	$131,292.00
Total	**11,812**	**23,844**	**121**	**559**	**188**	**$158,656.00**	**$1,869,540.00**

Performance Measures

Description	Unit	Prior	Current	Next
Estimated Veterans Seen	#	5,905	11812	8500
Estimated Client Phone Calls	#	25,571	23844	24000
Number of Veterans in County	#	19,000	20,000	20,000
Off Site Visits	#	52	121	100
Public Presentations and Meetings	#	408	559	450
Articles in Newspapers	#	152	188	130
VA Award Letters	$	$878,436	$1,869,540	$1,000,000

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	138,413	150,511	155,373	0	155,373
Operating	19,556	25,443	27,033	0	27,033
Capital	1,928	0	0	0	0
Total	**159,897**	**175,954**	**182,406**	**0**	**182,406**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	3.00	3.00	3.00	0.00	3.00
Actual Positions	3.00	3.00	3.00	0.00	3.00

Position Summary:

Title	Positions	FTE
Veteran Service Officer	1.00	1.00
Assistant Veteran Service Officer	1.00	1.00
Secretary II	1.00	1.00

CENTRAL SERVICES

General Fund **Finance and Administrative**

Mission:

Provide appropriations for County resources that apply to multiple departments for enhanced service to the community.

Central Services appropriations are established to provide General Fund budgets for services which are related to County administration in general and are not attributable to specific departments.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	1,656,517	1,975,250	1,889,288	20,000	1,909,288
Capital	0	455,334	0	0	0
Total	**1,656,517**	**2,430,584**	**1,889,288**	**20,000**	**1,909,288**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

INTERFUND TRANSFERS - 005

General Fund **Non-Expenditure Disbursements**

Mission:

This cost center was created to account for operating transfers out from the General Fund.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	2,350,000	4,041,914	0	4,041,914
Capital	0	0	0	0	0
Total	**0**	**2,350,000**	**4,041,914**	**0**	**4,041,914**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

BUDGETARY EXPENDITURE ACCOUNTS

General Fund **Interfund Transfers**

Mission:

The Reserve For Contingencies, including the Reserve in the Sheriffs' or other County officers' budgets, may not exceed ten percent (10%) of the total budget - section 129.01(2)(c), Florida Statutes. No expenditures may be charged against this reserve, but budget amendments may be made by resolution recorded in the minutes reducing this reserve and increasing any particular item appropriation in the fund, or creating a new item appropriation - section 129.06(2)(b), Florida Statutes. The Board budgets for anticipated contingencies in each of its funds if there is a need.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	4,331,258	1,091,500	0	1,091,500
Capital	0	0	0	0	0
Total	**0**	**4,331,258**	**1,091,500**	**0**	**1,091,500**

Position Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

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PUBLIC SAFETY

The departments in the Public Safety Division provide support for public safety for the citizens of Highlands County.

Expenditures by Cost Center:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Local Emergency Management	469,673	562,991	477,351	81,810	559,161
Intergovt. Radio Communication	386,914	158,000	234,000	0	234,000
E-911 Program -Land (3998)	317,094	339,356	877,313	0	877,313
Dispatch Center (3998A)	413,555	0	148,296	0	148,296
Communications Program (3998B)	305,687	332,860	350,029	20,600	370,629
E-911 Program - Wireless (3998D)	149,836	192,843	0	0	0
Crime Prevention	0	133,200	129,200	0	129,200
Sheriff - Education	23,725	110,000	58,300	0	58,300
Domestic Violence Training	0	13,244	4,200	0	4,200
Community Traffic Safety	516	600	540	0	540
Confiscated Property - Federal	3,665	0	0	0	0
Confiscated Property - State	7,807	0	0	0	0
Confiscated Property - Multi 02	0	0	0	0	0
Confiscated Property - Multi 03	0	0	0	0	0
Confiscated Property - Multi 04	0	0	0	0	0
Confiscated Property - Multi 05	0	0	0	0	0
Confiscated Property - Multi 06	24,505	0	0	0	0
Fire Departments - VFD #1	72,125	84,000	84,000	0	84,000
County Fire Coordinator	485,703	693,874	649,937	4,500	654,437
Division of Forestry	0	15,401	35,180	0	35,180
Fire Safety Inspections	43,900	22,700	11,570	0	11,570
Fire Safety Program	4,653	0	0	0	0
County Jail Maintenance	179,011	626,000	70,000	0	70,000
Detention & Correction Medical	959,933	1,250,000	1,250,000	0	1,250,000
Emergency Medical Services	4,699,503	6,020,521	5,894,572	392,935	6,287,507
Animal Services	464,603	540,721	508,447	92,000	600,447
Totals	**9,012,408**	**11,096,311**	**10,782,935**	**591,845**	**11,374,780**

Department Funding:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
General Fund	8,050,309	10,126,968	9,468,352	591,845	10,060,197
Intergovernmental Radio	386,914	158,000	234,000	0	234,000
E-911 Operations - Land	317,094	339,356	877,313	0	877,313
E-911 Operations - Wireless	149,836	192,843	0	0	0
Crime Prevention Trust	0	133,200	129,200	0	129,200
Law Enforcement Education Fund	23,725	110,000	58,300	0	58,300
Law Enforcement Trust Fund	35,977	0	0	0	0
Domestic Violence Fund	0	13,244	4,200	0	4,200
Fire Safety Inspections	43,900	22,700	11,570	0	11,570
Fire Safety Program	4,653	0	0	0	0
Totals	**9,012,408**	**11,096,311**	**10,782,935**	**591,845**	**11,374,780**

Personnel Summary:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	92.00	81.00	79.00	0.00	79.00
Actual Positions	92.00	84.00	79.00	0.00	79.00

LOCAL EMERGENCY MANAGEMENT AGENCY

General Fund **Emergency and Disaster**

Mission:

To ensure Highlands County is prepared for emergencies and/or disasters, to provide for the basic needs of our Citizens during these times, and to ensure uninterrupted delivery of critical services.

To protect and enhance public health and environmental quality in Highlands County by helping citizens, businesses, and government reduce the threat posed by use, storage, transport, and disposal of hazardous materials.

Operational Summary:

The Emergency Management Department is mandated by Federal Public Law, the Superfund Reauthorization Act of 1986, Title III, Florida Statutes, State rule, and local directives to formulate and maintain the Comprehensive Emergency Management Plan, Hurricane Plan, Hazardous Materials Plan, Terrorism Annex and Continuity of Operations Plan. Emergency Management coordinates response to peacetime emergencies, releases from the Saint Lucie Nuclear Power Plant, Sara Title III Facility Response, and provides for the registration of people with special medical evacuation needs. Emergency Management acts as a liaison to the State of Florida Department of Emergency Management for securing resources to deal with emergencies and disasters beyond local capabilities. Emergency Management coordinates and oversees Hazardous Materials and Technical response in and provides for preparedness, mitigation, response and recovery from emergencies and disasters impacting Highlands County. The Emergency Operations Center maintains: a fully operational E 9-1-1 dispatch center; ensures accurate communications between decision makers and field responders during emergencies; receiving and disseminating weather advisories; an emergency warning paging system; amateur radio and state communications capabilities; inventory of and semi annual inspections of all radiological detection and monitoring equipment throughout the county; assist public and private agencies in formulating disaster and emergency plans and reviews all hospital, nursing home, and ACLF Emergency Plans; provides public awareness programs to schools, civic organizations and other groups; investigates hazardous materials incidents and illegal dumping; and inspects all business in the county to verify the presence and proper disposal of hazardous substance and/or waste. FS 252.38 provides power and authority to the Board of County Commissioners to deal with various emergencies in safeguarding the life and property of Highlands County citizens.

Goals & Objectives:

1. Maintain an operational Emergency Operations Center (EOC).
2. Maintain current Comprehensive Emergency Management, SARA Title III, Strategic, Hazards Analysis, Hurricane, Terrorism Annex, and Continuity of Operations Plans.
3. Maintain an updated activation assignment list.
4. Maintain a County Warning System.
5. Maintain a Special Needs registry.

6. Review Comprehensive Emergency Management Plans for all hospitals, nursing homes, adult congregate living facilities, adult day care centers, and surgical centers.
7. Respond to all hazardous material incidents, sinkholes, illegal dumping sites, and other incidents as requested by police, fire, and emergency medical services.
8. Maintain liaison with the Red Cross, Salvation Army, Civil Air Patrol, Volunteers Active in Disasters (VOAD), amateur radio groups, schools, emergency medical services, fire, police, Department of Emergency Management, Department of Transportation, Department of Environmental Protection, Florida Highway Patrol, Florida Department Law Enforcement, Department of Children and Families, National Guard, and other departments and organizations involved in emergency preparedness, response, and recovery.
9. Provide preparedness presentations to schools, churches, and civic groups.
10. Coordinate drills and exercises for county departments and assist other agencies.
11. Monitor local weather conditions.
12. Serve on the Local Emergency Planning and Local Mitigation Strategy Committees.
13. Maintain an earth station for the State Satellite System.
14. Maintain State RADIF equipment.

Performance Measures:

Description	Unit	Prior	Current	Next
Review Medical Facility Emergency Plan	Ea	28	30	34
Update County Emergency Plans	Ea	5	5	5
Incidents Investigated	Ea	40	44	48
State Active Duty	Ea	4	3	3
EOC Activations	Ea	5	2	2
Drills and Exercises	Ea	5	5	5
Inspect RADIF Equipment	Ea	17	17	17
Satellite System Test	Day	365	365	365
PLECTRON Warning System	Week	52	52	52
Amateur Radio Equipment Test	Week	52	52	52
GPS Survey of Critical Facilities	Ea	150	75	75
Investigate Sinkhole	Ea	2	2	2
SARA Title III Inspections	Ea	27	26	26
Public Awareness Presentations	Ea	42	38	42
Small Quantity HazMat Generator	Ea	361	360	360

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	272,154	318,735	303,571	0	303,571
Operating	165,658	203,306	173,780	3,210	176,990
Capital	31,861	40,950	0	78,600	78,600
Total	**469,673**	**562,991**	**477,351**	**81,810**	**559,161**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	5.00	5.20	5.00	0.00	5.00
Actual Positions	5.00	6.00	5.00	0.00	5.00

Position Summary:

Title	Positions	FTE
Emergency Management Director	1.00	1.00
Emergency Management Coordinator	1.00	1.00
Emergency Planning Specialist	1.00	1.00
EOC Specialist	1.00	1.00
Secretary II	1.00	1.00

INTERGOVERNMENTAL RADIO COMMUNICATION PROGRAM

Intergovernmental Radio Communication Fund **Other Public Safety**

Mission:

Highlands County currently participates in an Intergovernmental Radio Communication Program approved by the division of communications of the Department of General Services. Participation in this program is funded by a surcharge on moving traffic violations authorized by F.S. 318.21(9).

Goals & Objectives:

1. Maintain all technology for the EOC.
2. Maintain Comprehensive Emergency Radio System County-wide for Fire Services, EMS and Law Enforcement.
3. Maintain activation readiness for ESF2.
4. Maintain a County Warning System.
5. Respond to all hazardous materials incidents, sinkholes, illegal dumping sites, and other incidents as requested by police, fire, and emergency medical services to maintain cohesive emergency communications.
6. Maintain liaison with the Red Cross, Salvation Army, Civil Air Patrol, Volunteers Active in Disasters (VOAD), amateur radio groups, schools, emergency medical services, fire, police, Department of Emergency Management, Department of Transportation, Department of Environmental Protection, Florida Highway Patrol, Florida Department Law Enforcement, Department of Children and Families, National Guard, and other departments and organizations involved in emergency communications.
7. Maintain an earth station for the State Satellite System.

Performances Measures:

Description	Unit	Prior	Current	Next
Tower Sites Maintained	Each	9	9	10

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	143	0	0	0	0
Operating	260,435	158,000	234,000	0	234,000
Capital	126,336	0	0	0	0
Total	**386,914**	**158,000**	**234,000**	**0**	**234,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

E911 PROGRAM – LAND

E911 Operations Fund-Landlines **Emergency and Disaster**

Mission:

The purpose of this cost center is the continuing operation and maintenance of the Enhanced 911 System. The 911 system is organized into three primary public safety answering points (PSAP) through which all emergency calls are routed based on geographical location. Emergency response is dispatched based on the type of call received (police, fire, or ambulance). The Enhanced 9-1-1 System provides the call taker with the physical location of the call received which saves valuable time in an emergency response. Costs, associated with staffing the PSAPS on a 24 hour basis with dispatchers, are not allowable from the 50 cent levy per land phone line.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	582,113	0	582,113
Operating	225,191	339,356	295,200	0	295,200
Capital	91,903	0	0	0	0
Total	**317,094**	**339,356**	**877,313**	**0**	**877,313**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

E-911 DISPATCH CENTER

General Fund **Emergency and Disaster**

Mission:

The Communications Division of the Emergency Operations Department is tasked with operating the Highlands County Secondary Public Safety Answering Point for 9-1-1. This department provides for response to medical and fire emergencies 24 hours a day, 7 days a week. Calls are processed to extract information necessary to facilitate dispatch of appropriate response personnel to accurate locations. Highlands County 9-1-1 Dispatch maintains logs of all calls that include tracking every unit responding to each incident, arrival times, key information regarding incident stabilization, transport times, destination, completion times, and when the scene is secure. Highlands County 9-1-1 Dispatch monitors weather conditions 24 hours a day, receiving alert information via radio, telephone, and satellite. This information is processed and appropriate agencies and personnel notified to ensure these situations are dealt with effectively. Highlands County 9-1-1 Dispatch maintains reference materials and provides resources to responders on the scene. They coordinate communications between response agencies and various State and Federal support agencies. This department provides a critical link between the citizen and the emergency services provided by Highland County.

As of FY 2006, the Sheriff's department has absorbed all personnel and costs associated with this cost center, therefore all request items have been set to zero and this cost center is maintained for historical information.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	3,809	0	0	0	0
Operating	74,914	0	148,296	0	148,296
Capital	334,832	0	0	0	0
Total	**413,555**	**0**	**148,296**	**0**	**148,296**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	10.00	0.00	0.00	0.00	0.00
Actual Positions	10.00	0.00	0.00	0.00	0.00

COMMUNICATIONS PROGRAM

General Fund **Emergency and Disaster**

Mission:

The Communications Division of the Emergency Operations Department is charged with operating the Highlands County Public Safety Communications Network. The Highlands County Communications Network includes Radio, Voice and Data Services for Fire, EMS, Emergence Management and Law Enforcement.

Radio services are provided from the nine tower sites and the dispatch facilities located in the Highlands County EOC and the Highlands County Sheriff's Office. The system includes multiple redundant systems for critical public safety radio communications.

Voice and Data services are provided for the EOC operations, Fire Services at the Fire Stations and EMS stations through both wire line circuits as well as microwave networks.

Goals & Objectives:

1. Maintain all technology for the EOC.
2. Maintain Comprehensive Emergency Radio System County-wide for Fire Services, EMS and Law Enforcement.
3. Maintain activation readiness for ESF2.
4. Maintain a County Warning System.
5. Respond to all hazardous materials incidents, sinkholes, illegal dumping sites, and other incidents as requested by police, fire, and emergency medical services to maintain cohesive emergency communications.
6. Maintain liaison with the Red Cross, Salvation Army, Civil Air Patrol, Volunteers Active in Disasters (VOAD), amateur radio groups, schools, emergency medical services, fire, police, Department of Emergency Management, Department of Transportation, Department of Environmental Protection, Florida Highway Patrol, Florida Department Law Enforcement, Department of Children and Families, National Guard, and other departments and organizations involved in emergency communications.
7. Maintain an earth station for the State Satellite System.

Performances Measures:

Description	Unit	Prior	Current	Next
Tower Inspections	Each	96	104	108
Mobile Radios Maintained	Each	164	170	182
Hand Held Radios Maintained	Each	297	340	350

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	74,096	59,937	56,356	0	56,356
Operating	205,903	254,923	291,873	3,800	295,673
Capital	25,688	18,000	1,800	16,800	18,600
Total	**305,687**	**332,860**	**350,029**	**20,600**	**370,629**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	2.00	1.00	1.00	0.00	1.00
Actual Positions	2.00	1.00	1.00	0.00	1.00

Position Summary:

Title	Positions	FTE
Computer Technician	1.00	1.00

E911 PROGRAM - WIRELESS

E911 Operations Fund – Wireless **Emergency and Disaster**

Mission:

The purpose of this cost center is the continuing operation and maintenance of the Enhanced 911 System. The 911 system is organized into three primary public safety answering points (PSAP) through which all emergency calls are routed based on geographical location. Emergency response is dispatched based on the type of call received (police, fire, or ambulance). The Enhanced 9-1-1 System provides the call taker with the physical location of the call received which saves valuable time in an emergency response. Costs, associated with staffing the PSAPS on a 24 hour basis with dispatchers, are not allowable from the 50 cent levy per cell phone line.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	131,710	145,571	0	0	0
Operating	18,126	47,272	0	0	0
Capital	0	0	0	0	0
Total	**149,836**	**192,843**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	2.00	2.00	0.00	0.00	0.00
Actual Positions	2.00	2.00	0.00	0.00	0.00

**Note: The positions fall under the Sheriff's supervision but are funded by the BCC.

Position Summary:

Title	Positions	FTE
E-911 Coordinator	0.00	0.00
E-911 Program Assistant	0.00	0.00

CRIME PREVENTION

Crime Prevention Trust Fund **Other Public Safety**

Mission:

Use court cost assessment funds to establish safe neighborhoods for the protection of the residents of Highlands County.

It is the intent of the Legislature to assist local governments in implementing plans that employ crime prevention through community policing innovations, environmental design, environmental security, and defensible space techniques to establish safe neighborhoods. Section 775.083 (2), Florida Statutes authorizes a court cost assessment on felony and misdemeanor cases to provide for crime prevention programs. The county, in consultation with the sheriff, must expend such funds collected for crime prevention programs in the county, including safe neighborhood programs authorized under Sections 163.501-163.526, Florida Statutes.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	133,200	129,200	0	129,200
Capital	0	0	0	0	0
Total	**0**	**133,200**	**129,200**	**0**	**129,200**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

SHERIFF EDUCATION AND TRAINING

Law Enforcement Education Fund **Law Enforcement**

Mission:

This cost center provides for the Law Enforcement function of the Sheriff's Office. Administration, Uniform Patrol, Investigations, Civil Process, School Crossing Guards, Communications, and School Resource Officers are the services that are included in this cost center.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	23,725	110,000	58,300	0	58,300
Capital	0	0	0	0	0
Total	**23,725**	**110,000**	**58,300**	**0**	**58,300**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

DOMESTIC VIOLENCE TRAINING

Domestic Violence Trust **Law Enforcement**

Mission:

Florida Statute 39.901 states the intent of the Legislature to assist in the development of domestic violence centers for the victims of domestic violence and to provide a place where the parties involved may be separated until they can be properly assisted.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	13,244	4,200	0	4,200
Capital	0	0	0	0	0
Total	**0**	**13,244**	**4,200**	**0**	**4,200**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

COMMUNITY TRAFFIC SAFETY

General Fund **Law Enforcement**

Mission:

The Community Traffic Safety Team serves as a consortium of various agencies. Its' members come together to address traffic safety concerns in the community. Membership in the Highlands County Team includes local (City), County and State agencies; private industries and concerned citizens. The team seeks and administers grants for various projects in the County. A yearly action plan is prepared, setting the safety teams goals and objectives for the year. Pro Rata funding is provided for a Regional Coordinator through the Central Florida Regional Planning Council.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	516	600	540	0	540
Capital	0	0	0	0	0
Total	**516**	**600**	**540**	**0**	**540**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

CONFISCATED PROPERTY - FEDERAL

Special Law Enforcement Trust Fund **Law Enforcement**

Mission:

Confiscated property from arrests may be forfeited to the county based on court decisions. When the arrest resulted from an operation involving federal funds, the funds and/or property must be separately reported. Expenses from these funds must be reported and the items tracked according to the source of funding.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	3,665	0	0	0	0
Capital	0	0	0	0	0
Total	**3,665**	**0**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

CONFISCATED PROPERTY - STATE

Special Law Enforcement Trust Fund **Law Enforcement**

Mission:

Confiscated property from arrests may be forfeited to the county based on court decisions. When the arrest resulted from an operation involving state funds, the funds and/or property must be separately reported. Expenses from these funds must be reported and the items tracked according to the source of funding.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	7,807	0	0	0	0
Capital	0	0	0	0	0
Total	**7,807**	**0**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

CONFISCATED PROPERTY MULTI – 2006

Special Law Enforcement Trust Fund **Law Enforcement**

Mission:

Confiscated property from arrests may be forfeited to the county based on court decisions. When the arrest resulted from an operation involving multi-jurisdictional funds, the funds and/or property must be separately reported. Expenses from these funds must be reported and the items tracked according to the source of funding.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	9,258	0	0	0	0
Capital	15,247	0	0	0	0
Total	**24,505**	**0**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

FIRE DEPARTMENTS - VFD #1

General Fund **Fire Control**

Mission:

Contributions to the Volunteer Fire Departments, Special Tax Fire Districts, Municipal Fire Departments, etc., to provide additional operating expenses to control fire hazards and to prevent destruction of properties located within the County.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	72,125	84,000	84,000	0	84,000
Capital	0	0	0	0	0
Total	**72,125**	**84,000**	**84,000**	**0**	**84,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

COUNTY FIRE COORDINATOR

General Fund **Fire Control**

Mission:

This budget provides for the establishment of the County Fire Coordinator's position under the direction of the Board and the Office of Budget and Management. The County Fire Coordinator will be responsible for the coordination of training, communications systems, equipment, standardization of fire fighting equipment, vehicles of the Special Fire Districts, Volunteer Fire Departments located within the unincorporated areas of the County, and perform fire safety inspections on all commercial, public, and government facilities, and building structures located within the unincorporated areas and incorporated areas of the County. The County Fire Coordinator also inspects structures involving fires for cause.

COUNTY FIRE COORDINATOR

Goals & Objectives:

1. Implement an application for volunteer employment for all candidates and existing firefighters.
2. Conduct a criminal background and driver's license check on all candidates and existing firefighters.
3. Implement an identification card to include photo I.D. for all candidates and existing firefighters.
4. Implement drug free workplace.
5. Establish and maintain a database on all firefighters.

FIRE SERVICES COMPLIANCE

Goals & Objectives:

1. Ensure all fire departments comply with applicable sections of N.F.P.A. 1500 (Standard on Fire Department Occupational Safety and Health Program).
2. Implement an inspection, maintenance, and repair program of all fire service vehicles.
3. Ensure each active member of the fire departments are provided with protective clothing and protective equipment that meets the specifications of N.F.P.A. 1971 (Standard on Protective Clothing for Structural Firefighting), N.F.P.A. 1981 (Standard on Open Circuit Self-Contained Breathing Apparatus for Firefighters), and N.F.P.A. 1982 (Standard on Personal Alert Safety Systems (P.A.S.S.) for Firefighters).
4. Implement medical and physical examinations for all candidates and existing "active" firefighters.
5. Coordinate with local contractors an immunization program against Hepatitis B for all employees.

FIRE SERVICES TRAINING

Goals & Objectives:

1. Conduct required annual training for compliance.
2. Conduct new firefighter orientation.
3. Train new personnel to firefighter I entrance level status for state requirements.
4. Provide annual recertification for HazMat & U.S.A.R. team members.
5. Provide Driver Training certification.
6. Conduct required fit testing for firefighters.

Performance Measures:

Description	Unit	Prior	Current	Next
Firefighter Applications	Ea	21	30	35
Firefighter Criminal Background Checks	Ea	72	61	35
Firefighter DMV Check	Ea	200	221	250
Firefighter Photo ID Card	Ea	0	0	250
Drug Screening Tests	Ea	0	0	125
Firefighters Entered on Database	Ea	225	221	235
Positive Criminal Background Checks	%	2	2	5
Drivers' License Disapproval	%	15	10	5
Inspect/Insured Fire Vehicles	Ea	75	80	80
Preventative Maintenance for Fire Vehicles	Ea	75	80	80
Personal Protective Compliance	Ea	235	221	200
Medical Exams	Ea	80	74	80
Vehicles inspected	%	75	75	100
Diversity Class	Ea	64	25	50
Accountability	Ea	132	28	60
Annual Recertifications	Ea	190	150	200
Radio Class	Ea	82	20	40
First Responder	Ea	17	18	20
Fire Fighter I	Ea	17	18	20
Driver Training	Ea	52	22	40
Technical Rescue	Ea	13	18	20
Pathfinder	Ea	39	30	50
Total # of Students	Ea	606	329	500
Total # of Class Hours	Ea	340	280	400
Total # of Man Hours	Ea	12648	10280	13000

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	335,468	453,901	433,856	0	433,856
Operating	126,733	218,973	216,081	0	216,081
Capital	23,502	21,000	0	4,500	4,500
Total	**485,703**	**693,874**	**649,937**	**4,500**	**654,437**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	6.00	6.25	6.00	0.00	6.00
Actual Positions	6.00	7.00	6.00	0.00	6.00

Position Summary:

Title	Positions	FTE
Emergency Operations Director	1.00	1.00
Fire Services Supervisor	2.00	2.00
Fire Services Training Officer	1.00	1.00
Fire Services Specialist	1.00	1.00
Administrative Secretary	1.00	1.00

DIVISION OF FORESTRY

General Fund **Fire Control**

Mission:

Fire Control Assessment is mandated by Section 589.28 and 589.32 Florida Statutes and is subject to the cooperative agreement between the State of Florida and Highlands County for Fire Protection Services. This assessment is currently based on 513,346 acres @ 3 cents per acre.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	15,401	35,180	0	35,180
Capital	0	0	0	0	0
Total	**0**	**15,401**	**35,180**	**0**	**35,180**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

FIRE SAFETY INSPECTIONS

Fire Inspection Fund **Fire Control**

Mission:

The mission of the Highlands County Fire Prevention Bureau is to protect lives and property by fostering a fire safe environment through community education, engineering, fire code enforcement, emergency response assistance, investigation of the cause and origin of fires, and the collection, analysis, and maintenance of data associated with these tasks.

This budget provides an offset to the costs of fire safety inspections. The bureau is responsible for enforcing the Florida Fire Prevention Code. Such enforcement requires inspection of each new building and includes periodic inspections of each existing building.

Goals & Objectives:

1. Conduct fire safety inspections on all new buildings within the jurisdiction of the Fire Prevention Bureau.
2. Conduct annual fire safety inspections on all high hazard buildings and processes.
3. Conduct biennial fire safety inspections on all non-high hazard buildings and processes.
4. Ensure all fire protection systems are properly tested and maintained in accordance with adopted codes and standards.
5. Process all citizen complaints and follow up with corrective actions as necessary.
6. Collect, analyze, and maintain data as required on all fire safety inspections.

FIRE SERVICES PREVENTION PROGRAM

Goals & Objectives:

1. Conduct annual fire and life safety inspections on 40% of all businesses within the County except for the cities of Sebring and Avon Park.
2. Reduce the incidents of fire and injury due to unsafe practices.
3. Conduct first time inspections of new and existing businesses.
4. Ensure compliance with adopted fire safety codes, ordinances, and standards.
5. Ensure all private fire protection systems are functioning properly and efficiently.
6. Process all citizen complaints, place with the appropriate agency, and follow up with corrective actions if necessary.
7. Examination of all new building plans for fire and life safety code compliance.
8. Elementary school fire safety education programs.
9. Provide training on extinguishers, fire drill, and promote smoke detectors to general public and fire service.

Performance Measures:

Description	Unit	Prior	Current	Next
Fire Safety Inspections – Businesses	Ea	500	574	650
Plans Examination – New Construction	Ea	200	369	450
Fire Education – Schools	Ea	30	30	32
Fire Education – General Public	Ea	100	100	200
Plans Conforming to Fire Code	%	100	100	100

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	39,158	0	0	0	0
Operating	4,742	22,700	11,570	0	11,570
Capital	0	0	0	0	0
Total	**43,900**	**22,700**	**11,570**	**0**	**11,570**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	1.00	0.00	0.00	0.00	0.00
Actual Positions	1.00	0.00	0.00	0.00	0.00

FIRE SAFETY PROGRAM

Fire Safety Fund **Fire Control**

Mission:

The mission of the Highlands County Fire Prevention Bureau is to protect lives and property by fostering a fire safe environment through community education, engineering, fire code enforcement, emergency response assistance, investigation of the cause and origin of fires, and the collection, analysis, and maintenance of data associated with these tasks.

This budget will fund the fire safety program. The Fire Prevention Bureau has assembled a public education team. This team consists of members of the bureau along with other Board employees and volunteers. Services provided to the community include fire extinguisher training, Pluggy the Robot shows, fire safety trailer demonstrations, group presentations and lectures, exhibits and displays (such as the County Fair). This program promotes fire safe behavior and in turn reduces the risk of fire and injury through the utilization of educational tools and techniques.

Goals & Objectives:

1. Provide fire safety educational programs to elementary and pre-schools.
2. Deliver fire extinguisher training to businesses and organizations.
3. Attend civic events along with exhibits and displays to promote fire safety messages.
4. Offer lectures and presentations to any requesting citizen group, business, or organization.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	4,653	0	0	0	0
Capital	0	0	0	0	0
Total	**4,653**	**0**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

COUNTY JAIL

General Fund **Detention and/or Correction**

Mission:

For major maintenance and repair of jail buildings adjacent to the current Sheriff's Office as required in Florida Statute 125.01 (1) (c). Additionally, funds are provided for the housing of inmates in other facilities due to overcrowding that exceeds the population cap.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	34,011	626,000	50,000	0	50,000
Capital	145,000	0	20,000	0	20,000
Total	**179,011**	**626,000**	**70,000**	**0**	**70,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

DETENTION AND CORRECTION - MEDICAL

General Fund **Detention and/or Correction**

Mission:

Provide funding for the costs associated with the medical care for individuals incarcerated in the Highlands County jail. Costs for medical care of incarcerated individuals were previously funded to the Sheriff but by mutual agreement, the costs were funded through the Board of County Commissioners, effective October 1, 1993. Highlands County is responsible for the medical costs of detainees and inmates while they are in the Highlands County Jail if they are indigent and are not eligible for any entitlement programs. During FY93-94 these costs escalated geometrically necessitating the hiring of a Medical Director to supervise and provide case management on the medical services provided to those individuals. Due to this, costs have been controlled.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	959,933	1,250,000	1,250,000	0	1,250,000
Capital	0	0	0	0	0
Total	**959,933**	**1,250,000**	**1,250,000**	**0**	**1,250,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

EMERGENCY MEDICAL SERVICE

General Fund **Ambulance and Rescue**

Mission:

This division provides Emergency Medical Services and Vehicle Rescue Services to all residents and visitors of the County. Service is provided from seven stations: Avon Park, Sebring Ridge, Sebring Downtown, Sebring Main, Tomoka, Lake Placid, and the temporary Hammock Road station that will be full-time upon completion of West Sebring VFD's new Fire/EMS station. Basic and Advanced Life Support services are provided by each crew. The administrative personnel are responsible for coordination of three 24-hour shifts, training, quality assurance, budget preparation, billing and collections. The EMS training department is also responsible for providing training and quality review of the Automatic External Defibrillator programs for 12 fire departments and the Sheriff's Office. Our mission is to maintain the current level of service, remain in compliance with requirements of 64E-2, Florida Administrative Code and Chapter 401, Florida Statues, and to continually strive to improve wherever possible.

Goals & Objectives:

Our objective is to maintain or improve current service levels and collections as follows:

1) Maintain county-wide average response time of 6.50 minutes or less for all emergency responses.

2) Maintain the following average emergency response times:
   A-1 Lake Placid 7.5 minutes or less
   A-2 Sebring Ridge 5.5 minutes or less
   A-3 Avon Park 5.5 minutes or less
   A-4 Sebring Downtown 5.0 minutes or less
   A-5 Sebring Main 7.0 minutes or less
   A-6 AP/Ridge 6.0 minutes or less
   A-7 Sebring Main 7.0 minutes or less
   A-8 Tomoka 7.0 minutes or less

3) Maintain a collection rate of 70% and total collections of $2,600,000 for FY 2007-2008

4) Provide 20 hours of continuing education classes per year.

<u>EMS Average Six (6) Month Statistic Averages:</u>

FISCAL YEAR AVG @ 6 MONTHS	Total Responses	Emergency Responses	In County Transfer	Out of County Transfer	Response Times
2007-08 6 MO	6,718	6,688	22	8	5.53
2006-07 6 MO	6,916	6,832	87	87	6.03
2005-06 6 MO	7,166	6,775	137	254	6.71

Performance Measures:

Description	Unit	Prior	Current	Next
Total Calls	#	12,970	13,000	13,200
Emergency Responses	#	12,742	12,900	13,100
In County Transfers	#	138	80	80
Out of County Transfers	#	90	20	20
Special Events Covered	#	188	190	190
School Board Events Covered	#	34	30	30
Total Collections	$	2,895,077	2,600,000	2,600,000
County – Wide Ave Response Times	Minutes	5.90	6.50	6.50
Lake Placid (A1) Response Times	Minutes	7.32	7.50	7.50
Ridge (A2) Response Times	Minuets	4.76	5.50	5.50
Avon Park (A3) Response Times	Minutes	5.25	5.50	5.50
Downtown (A4) Response Times	Minutes	4.09	5.00	5.00
Sebring Main (A5) Response Times	Minutes	6.96	7.00	7.00
AP/Ridge (A6) Response Times	Minutes	5.47	6.00	6.00
Sebring Main (A7) Response Times	Minutes	6.85	7.00	7.00
Tomoka (A8) response Times	Minutes	6.69	7.00	7.00
Maintain Rate of Collections	%	78	75	75
Provide 20 Hours CEU's per Year	Ea	30	20	20

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	3,925,889	4,658,664	4,758,060	0	4,758,060
Operating	752,762	1,087,722	1,136,512	44,935	1,181,447
Capital	20,852	274,135	0	348,000	348,000
Total	**4,699,503**	**6,020,521**	**5,894,572**	**392,935**	**6,287,507**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	59.00	59.45	60.00	0.00	60.00
Actual Positions	59.00	60.00	60.00	0.00	60.00

Position Summary:

Title	Positions	FTE
Emergency Medical Services Director	1.00	1.00
Office Manager	1.00	1.00
Clerical Assistant II	1.00	1.00
Claims Specialist (EMS)	1.00	1.00
EMS Billing Specialist	1.00	1.00
Paramedic Supervisor	3.00	3.00
Paramedic Field Trainer	3.00	3.00
Paramedic	25.00	25.00
Emergency Medical Technician	24.00	24.00

ANIMAL CONTROL

General Fund **Health**

Mission:

The mission of Animal Services is to ensure the public safety and health concerning animal related situations. This is carried out by the enforcement of the County Ordinances and State Statues pertaining to Animal Control. This enforcement can include the arrest of offenders, resulting in mandatory court appearances, and requires a close working relationship with the State Attorney's Office as well as local Law Enforcement Agencies.

Animal Control Officers are mandated by Florida State Statue to complete several training courses including the 40-hour Animal Control Officer Certification course, a 16-hour Chemical Immobilization Certification Course, and a 16-hour Euthanasia Course.

Animal Control also cooperates with the Environmental Health Department in the investigation of domestic and wild animal bite cases. The Highlands County Animal Control provides twenty-four (24) hour, on-call coverage for the citizens of this County and responds to six hundred and fifty (650) to seven hundred and fifty (750) complaints each month, this includes working weekends and holidays.

Duties include the impounding of stray dogs, cats, livestock, (horses, cattle, etc.) and the trapping of certain wildlife such as raccoons, opossums, and skunks that has become a nuisance.

Goals and Objectives:

1. To ensure public safety and health concerning animal related situations.
   In FY 06-07 Animal Control responded to 6,382 calls with an average response time of 69 minutes per call.

2. Investigation of domestic and wild animal bites cases.
   Animal Control in cooperation with Environmental Health Department investigated 239 bite cases in FY 06-07.

3. Impounding of stray dogs and cats.
   Animal Control impounded 1,586 felines, 1,643 canines, and various stray livestock in FY 06-07.

4. Trapping/Impounding of certain wildlife and livestock that has become a nuisance.
   In FY 06-07 Animal Control impounded 810 Livestock/Wildlife.

Performance Measures:

Description	Unit	Prior	Current	Next
Canines Impounded	#	1643	1734	1820
Felines Impounded	#	1586	2200	2310
Live Stock / Wildlife Impounded	#	810	760	798
Animals Euthanized	#	3089	3406	3576
Animals Relocated	#	413	478	501
Animal Bites Investigated	#	239	194	203
Rabies Positive Animals	#	0	0	0
Animals Donated to Non-Profit Org.	#	68	72	75
Average Response Time per Call	Minutes	69	56	55
Complaints Answered per Day	#	17	20	21
Animals Impounded per Day per Emp.	#	4	6	10
Tags and License Fees Collected	$	18000	19000	20000
Impound Fees Collected	$	13000	13000	15000

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	316,379	354,232	366,276	0	366,276
Operating	98,039	139,489	142,171	0	142,171
Capital	50,185	47,000	0	92,000	92,000
Total	**464,603**	**540,721**	**508,447**	**92,000**	**600,447**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	7.00	7.10	7.00	0.00	7.00
Actual Positions	7.00	8.00	7.00	0.00	7.00

Position Summary:

Title	Positions	FTE
Animal Control Director	1.00	1.00
Animal Control Supervisor	1.00	1.00
Animal Control Officer	3.00	3.00
Administrative Secretary	1.00	1.00
Caretaker	1.00	1.00

COMMUNITY SERVICES

To provide excellent, efficient and effective Community Service needs to the citizens of Highlands County.

Expenditure by Cost Center:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Agri & Home Economics Agent	228,762	319,160	307,375	3,200	310,575
Heartland Library Cooperative	0	201,411	197,861	0	197,861
Avon Park Library	205,835	216,726	192,712	65,668	258,380
Sebring Library	345,324	375,271	319,877	99,196	419,073
Lake Placid Library	186,213	202,942	179,127	65,668	244,795
Countywide/Law Library	406,445	413,547	364,534	111,717	476,251
Recreation Department	611,879	747,564	747,564	0	747,564
Parks Department	1,203,483	1,136,931	820,290	19,967	840,257
Florida Boating Improvement Prg.	30,084	48,000	0	48,000	48,000
Operations Department	144,211	166,567	165,477	0	165,477
Sports Complex	0	0	285,188	-62,778	222,410
Children's Advocacy Center	101,932	138,955	136,457	1,502,820	1,639,277
Mental Health	409,437	419,587	430,390	0	430,390
HCRA	84,958	386,688	386,688	0	386,688
Human Services Administration	197,001	304,942	374,117	3,200	377,317
Public Assistance Program	135,752	103,840	106,955	0	106,955
State-County Assistance Program	773,764	952,967	850,000	0	850,000
Commodities Program	30,496	0	0	0	0
Nu-Hope	50,000	50,000	53,500	0	53,500
Children's Services Council	126,383	55,000	55,000	0	55,000
Transportation for Disadvantaged	73,020	72,415	65,233	0	65,233
Driver Education Safety	46,676	40,558	46,000	0	46,000
Healthy Families Highlands	0	238,622	221,105	0	221,105
Natural Resources	301,579	1,158,048	299,509	730,293	1,029,802
Cooperative Aquatic Weed Control	600,764	1,128,057	737,199	32,000	769,199
Conservation Trust Fund	0	130,000	52,806	0	52,806
Totals	**6,293,998**	**9,007,798**	**7,394,964**	**2,618,951**	**10,013,915**

Department Funding:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
General Fund	6,217,238	8,587,829	7,098,297	2,570,951	9,669,248
Heartland Library Coop	0	201,411	197,861	0	197,861
Florida Boating Improvement	30,084	48,000	0	48,000	48,000
Driver Education Safety	46,676	40,558	46,000	0	46,000
Conservation Trust Fund	0	130,000	52,806	0	52,806
Totals	**6,293,998**	**9,007,798**	**7,394,964**	**2,618,951**	**10,013,915**

Personnel Summary:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	66.00	69.00	61.25	0.00	61.25
Actual Positions	66.00	72.00	66.00	0.00	66.00

AGRI & HOME ECONOMICS AGENT

General Fund **Conservation/Resources**

Mission:

The mission of the Highlands County Extension Office is to provide scientific and technical, agricultural, human and natural resource knowledge that citizens use in making decisions which contribute to improved lives. Extension programs strengthen decision-making skills along with providing education for all citizens to develop economic security and environmental care.

Function:

The function of the Highlands County Extension Service is to provide citizens of Highlands County with the most current research-based information available in the fields of citrus, livestock production, family and consumer sciences, youth development, natural resources, environmental and commercial horticulture, fresh water resources, housing efficiency and farm management. This is accomplished through various teaching methods and programs developed with the assistance of volunteers and advisory committees that are composed of representatives from all facets of the Extension Agents population.

Goals & Objectives:

1. Provide enrichment programs for all ages that promote Highlands' agriculture, environmental lands, and fresh water resources.

2. Conduct programs in farm management to improve skills in marketing and resource use.

3. Increase the consumer knowledge and economic well being of county residents through financially related educational activities.

4. Promoted the concept of sustainable natural resources through use of various educational tools.

5. Recruit and train volunteers to aid in urban horticulture programs and in creating 4-H activities.

6. Educate, provide research and assist the community in the planning and development process.

4-H Youth Development Program

Performance Measures:

Description	Unit	Prior	Current	Next
Contacts	#	75,000	15,558	17,114
Educational Materials Prepared	#	16	2	10
Educational Publications Delivered	#	24,000	6,779	7,457
Request Answered in 48 Hrs.	%	98	98	100
Educational Website Visited	#	50	2,364	2,600
Educational Programs Conducted	#	20	10	16

Environmental Horticulture & Master Gardner Program

Performance Measures:

Description	Unit	Prior	Current	Next
Contacts	#	9,500	126,581	139,239
Educational Materials Prepared	#	15	32	36
Educational Publications Delivered	#	125,000	798,332	878,165
Request Answered in 48 Hrs.	%	95	97	97
Educational Website Visited	#	0	3,984	4,800
Educational Programs Conducted	#	60	70	75

Commercial Citrus Program

Performance Measures:

Description	Unit	Prior	Current	Next
Contacts	#	25,000	188,311	313,852
Educational Materials Prepared	#	16	25	25
Educational Publications Delivered	#	4,100	4,100	6,000
Request Answered in 48 Hrs.	%	98	95	97
Educational Website Visited	#	0	948	967
Educational Programs Conducted	#	16	20	40

Livestock Production Program

Performance Measures:

Description	Unit	Prior	Current	Next
Contacts	#	791,483	799,400	879,340
Educational Materials Prepared	#	21	21	25
Educational Publications Delivered	#	4,900	4,900	5,000
Request Answered in 48 Hrs.	%	99	98	98
Educational Website Visited	#	0	624	650
Educational Programs Conducted	#	12	13	14

Commercial Horticulture Program

Performance Measures:

Description	Unit	Prior	Current	Next
Contacts	#	188,311	313,852	345,272
Educational Materials Prepared	#	25	25	36
Educational Publications Delivered	#	2052	2052	5000
Request Answered in 48 Hrs.	%	95	97	98
Educational Website Visited	#	948	967	1500
Educational Programs Conducted	#	20	25	40

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	161,454	243,976	232,565	0	232,565
Operating	36,128	72,184	74,810	0	74,810
Capital	31,180	3,000	0	3,200	3,200
Total	**228,762**	**319,160**	**307,375**	**3,200**	**310,575**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	7.00	6.00	5.00	0.00	5.00
Actual Positions	7.00	6.00	5.00	0.00	5.00

Position Summary:

Title	Positions	FTE
County Extension Director/Commercial Horticulture	1.00	1.00
Extension Agent - 4-H	1.00	1.00
Extension Agent - Horticulture	1.00	1.00
Extension Agent - Livestock	1.00	1.00
Secretary II	1.00	1.00
* Extension Agent - Citrus	1.00	1.00

* This position is funded through the University of Floirda.

HEARTLAND LIBRARY CO-OP

Heartland Library Co-Op Fund **Libraries**

Mission:

This mission of the Heartland Library Cooperative is to provide to the citizens of the member county service area enhanced access to library materials and library serviced which would otherwise be unavailable under current and anticipated funding. This cooperative venture will expand the quality and quantity of library materials to local residents by providing greater access to regional collections though shared technology and electronic access to information, cooperative-wide children and young adult services, and centralized technical services.

Goals & Objectives:

A. Goal For Public Services:
To develop and implement through continuous evaluation and adaptation, our program of electronic resources to effectively meet the information, education and recreational needs of our patrons.

Objective 1:
- Provide training for the public on electronic tools and resources.
- Maintain interactive training programs for staff and public.
- Work with community organizations in assisting patrons to utilize electronic services.

Objective 2:
- Evaluate and enhance electronic services to provide ease of use and access to Cooperative resources for the public.
- Develop and implement wireless access for public computing at libraries as requested.
- Upgrade existing public access workstations to take advantage of new technology (USB 2 ports, firewire ports, etc.).
- Develop and implement a hypertext multimedia guide to the Cooperative to be accessed from public workstations.
- Implement e-mail patron notifications for reserves and overdue items.
- Implement Polaris telephone notification for outbound calling for reserves and overdue items.

Objective 3:
- Expand and enhance the functionality and scope of the electronic catalog and associated databases and files for ease of access to information for patrons and staff.
- Maintain a schedule for regular file maintenance of bibliographic database files.
- Implement a methodology for on-going cleanup of the bibliographic database.
- Implement a methodology for utilization of the US MARC holdings format.
- Utilize advanced features of Polaris ILS (dashboards) for distribution of information.

Objective 4:
- Enhance electronic services to children and young adults.

- Provide greater access to electronic resources by placing workstations in the children's areas at all Cooperative libraries.
- Continue to develop web resources for children and young adults.
- Team with children's librarians on active collection development of electronic resources, including software for PC and Internet resources.
- Develop interactive multimedia services for children throughout the system.

Objective 5:
- Extend a full range of electronic services to persons with disabilities.
- Investigate and acquire as feasible, software and hardware modifications, eye tracking systems, lights sensors, and alternate keyboard devices to assist patrons with disabilities.
- Add workstations for the visually impaired at requested locations.
- Create a section on the home page dedicated to disability issues.

Objective 6:
- Improve electronic access to document delivery and ILL services.
- Make records for all periodicals available for public access through Online Catalog.
- Link to Florida Electronic Library from cooperative and member library's home pages.
- Investigate document delivery via e-mail.
- Implement a system for contacting patrons by phone or e-mail regarding their ILL material.

Objective 7:
- Increase and enhance electronic Reference services available to the public.
- Provide links on library web pages to Ask A Librarian, the real-time information service provided by the State Library of Florida.
- Offer reference services to the public via e-mail.

B. Goal For Human Resources Development:
Fulfill Cooperative services objectives through effective human resources planning and development

Objective 1:
- Develop, implement and evaluate a program to enhance the use of technology by staff in their daily work roles.
- Produce comprehensive documentation both in paper and on the Intranet for easy accessibility.
- Investigate checking out laptops to staff to practice computer skills.
- Identify and provide training needed for appropriate staff to be proficient in use of electronic services.
- Develop techniques and training that designated staff can troubleshoot and resolve more complicated PC related problems.
- Develop guidelines for patron service staff so that they know and are comfortable with the limitations on what the Cooperative expects them to know in terms of technology.

Objective 2:

- Improve both internal and external patron support.
- Implement new Help-Desk software.
- Develop and implement a skills enhancement program for staff.

C. Goal For Facilities And Equipment:

Provide technology resources to support the objectives of the Cooperative.

Objective 1:

- Provide and continue to enhance/improve access and services through maintenance of technology equipment and to upgrade infrastructure in library facilities.
- Evaluate and upgrade servers, access connections, data lines, multi-media routers and switches to provide the latest high-speed connections afforded by the Cooperative's budget.
- Integrate and maintain wireless technology (WiFi) in the Cooperative's network.
- Provide patron access to with laptops in the library for access to testing programs.
- Develop a plan for expanding of the mobile computer training/work study stations
- Prepare a Disaster Recovery Plan.
- Evaluate the security infrastructure (anti-virus software and firewall) and develop a new design as necessary to provide security for library technology.
- Complete migration of all PC workstations to XP and Vista.
- Complete upgrade of all servers to Windows 2003 operating systems
- Continue to plan a timeline for equipment replacement in PC workstations, training lab, etc.
- Explore possibility of networking (WAN) copiers and fax machines with PC workstations.

D. Evaluation:

Evaluation allows the Heartland Library Cooperative to monitor progress toward specified goals, and make mid-course corrections if and when needed in response to new development/opportunities as they arise.

Objective 1:

- Review/Revise annually the Technology Plan to provide efficient and excellent technology services to the community and library staff as new development and opportunities arise.
- Check list of action steps/activities for completion in the implementation of the Technology Plan to measure achievement and success of plan. Inventory annually the hardware, software and the network to assess and upgrade to provide more efficient technology services.
- Monitor technology use by library patrons and staff to determine future needs for training, services, equipment and personnel.
- Regularly assess training needs to update skills of staff and patrons as new equipment and resources are added to the Cooperative as well as upgrades to current equipment and resources.

- Update/Adjust budget according to available funding to meet the needs of cost specifications of hardware, software, training and personnel to implement the Technology Plan.
- Collect and analyze statistical data to enable better planning for library technology needs and services to the community.
- Explore ways to provide technology services more efficiently and to get the most technology for the Cooperative's financial investment through participation in consortia, resource sharing, staffing and so forth.

Performance Measure:

Description	Unit	Prior	Current	Next
Visits per Capita	#	.22	.25	.25
Registered Borrowers	#	100,507	101,695	102,000
Registered as % of Populations	%	50	50	51
Circulations per Capita	#	.259	.30	.31
Library Material Circulated	#	602,444	638,472	640,000

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	196,471	192,173	0	192,173
Operating	0	4,940	5,688	0	5,688
Capital	0	0	0	0	0
Total	**0**	**201,411**	**197,861**	**0**	**197,861**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	3.34	3.34	0.00	3.34
Actual Positions	0.00	6.00	6.00	0.00	6.00

Position Summary:

Title	Positions	FTE
Library Director	1.00	0.20
Assistant Library Director	1.00	0.05
Network Specialist I	1.00	1.00
Computer Support Specialist	1.00	1.00
Administrative Secretary	1.00	0.09
Library Courier	1.00	1.00

LIBRARIES – AVON PARK

General Fund **Libraries**

Mission:

Residents of Highlands County will consider libraries as the primary source for all of their information needs. Library facilities will be modern, spacious and inviting with full capability to accommodate a variety of activities and services. Library staff will be well trained and capable of assisting library users in negotiating their way through the information network. Staff will be compensated on a level equivalent to other public employees and highly valued by government for their important contributions to the quality of life in the county. In the future, cities and the county will be measured by the quality of their libraries. Libraries will be assigned the same level of importance as other public agencies. County residents will be fully informed about all library services and understand the value of libraries to their lives.

Goals & Objectives:

Goal 1. Citizens of Highlands County will have access to popular materials for all ages in a variety of formats.

Objectives

- Under the leadership of the Director, review and update the Collection Development Policy to reflect user needs.
- Expand collection to a level of at least 1.50 items per capita
- Continue weeding collections
- Continue to develop professional collection
- Expand collection of graphic novels of interest to young adults at all libraries
- Partner with Friends of the Library groups to offer a variety of book discussion groups
- Dedicate significant collection development funds for purchase of high interest, popular materials in book and DVD formats
- Develop and publicize a gift book program
- Increase number of copies purchased based on the number of holds for each title
- Libraries will annually delete at least 5% of the total number of items available at the start of the fiscal year and add each year a percentage to achieve desired levels

Goal 2. Citizens of Highlands County will have access to support for independent, sustained learning for all age groups.

Objectives

- Develop homework center collection at each library
- Develop Florida Collection in conjunction with Historical Society Archives through acquisition of grants
- Consult with existing senior citizen service agencies to identify opportunities for the libraries to enhance information, education and recreation services and programs for senior citizens
- Continue program offering computer classes to library patrons of all ages
- Director will investigate and implement opportunities for after school and/or

Saturday programs for young adults
- Libraries will adjust hours open to provide additional hours for patron visits
- Expand computer classes to 2 days per week by utilizing volunteer teachers
- Partner with community agencies to provide space for ESOL classes
- Host videogame lock-ins at each library for young adults
- Create one new program at each library for after school
- Research and implement "Read to a Dog" program, also called Reading Education Assistance Dogs (R.E.A.D.) for children struggling with reading

Goal 3. The preschool age children of Highlands County will develop an interest in learning through children's services and collections and programs that include both parents and children.

Objectives

- Conduct lapsits, pre-school story time, and school-age children programs at each library.
- Offer programs at outreach locations for facility-bound children and families.
- Conduct in-house library programs and participate in multi-agency events that promote library services, and emphasize on cultural growth, diversity and community cohesiveness.
- Assist online catalog searchers, create bibliographies and pathfinders, and provide reference services to the children and families seeking information about library materials or online resources.
- Secure OPS or Work Study employee for from June to mid-August and library peak hours to ensure quality services in the children's areas at the three branches.
- Weed five percent of the juvenile and Young Adult Fiction collections at the Lake Placid Memorial Library by October 2008. Weed five percent of Lake Placid's Juvenile Non-fiction and YA non-fiction collection by October 2009.
- Weed five percent of the Young Adult Fiction and Non-fiction collections at the Avon Park branch by October 2008.
- Maximize shelf space by shifting the Sebring Branch Audio Books, Easy and Juvenile Fiction due to additional shelving acquisition.
- Maximize shelf space by shifting the Easy and I Can Read collections at the Avon Park branch.
- Contact the new Kindergarten Center principal to conduct monthly programs at the library or in-house.
- Represent the library in the book selection committee, and conduct story time book at Reading Is Fundamental (RIF) book distribution events.
- Service the county's diverse youth and their families by acquiring print and non-print materials for the library's multicultural collection.
- Promote, increase circulation and expand the library's bilingual (English/Spanish) and Spanish language collection items for patrons interested in learning either language, and those interested in learning about Hispanic culture.
- Research and evaluate community needs to develop a bilingual or Creole language collection at the library.
- Participate in multi-agency events that reach out to families that speak languages other than English to increase awareness of recreational, informational and educational opportunities provided by the library.

Goal 4. Access to information through technology, cooperation and shared resources.

Objectives

- Director will develop document for evaluating the status of the library system's inventory of computer hardware and software including printers, Internet connections and networked applications
- Provide public instruction on the use of the First Search and Florida Electronic Library databases
- Provide adaptive devices to assist physically impaired in using libraries by making available close-captioned DVDs, talking book players and TTD devices.
- Develop links on library websites to other automated databases
- Continue to maximize technological enhancements to meet enhanced service delivery, staff effectiveness, and work efficiencies
- Provide additional self-check circulation systems to reduce customers' waiting time.
- Increase number of public access computers available in the libraries to reduce customers' waiting time.
- Work with Heartland Library Cooperative to provide faster connections to the Internet by increasing bandwidth capacity.
- Create centralized technical services department to expedite processing of items

Goal 5. Recruit, train, and retain competent staff

Objectives

- Rewrite staff job descriptions so they more accurately reflect their roles and responsibilities
- All staff will have the opportunity to attend at least one continuing education workshop during the year
- A beginning collection of library professional materials will be established
- Identify number of FTE's required at service points during open hours
- Avon Park Library and Lake Placid Memorial Library will add one library assistant each
- Hours of operation will be modified to provide citizens with better access to libraries by closing Monday and staying open all day Saturday
- Areas of volunteer service opportunities will be identified
- Director coordinates with the Friends of the Library to identify time and talent base
- Director publicizes and promotes the volunteer program
- Establish monthly idea exchange among staff to discuss methods for creating a positive library experience
- Libraries will provide 24 hours of formal and informal continuing education and training per employee each year
- Create volunteer procedure manual

Goal 6. Improve funding levels

Objectives

- The Library will evaluate fines and fees policy and revise fee schedule if warranted by evaluation
- The Library staff will develop LSTA grant proposals for submission by the Heartland

Library Cooperative on the behalf of the county library system
- Director and Advisory Board will work together to develop a fund raising campaign that may include annual letter and special events
- Library will develop a "wish list" to be included with publicity for fund raising campaign
- Director provide information to local attorneys, funeral homes and bank trust officers about opportunities for gifting the library
- Director and Branch Librarians develop plan for working with Friends of the Library to continue fund raising efforts
- Provide Board of County Commissioners with library funding information
- Continue to work with FLA Legislative Committee supporting library funding including State Aid to Libraries increases and construction grant funding
- Library Advisory Board and Director will identify and choose suitable funding options for supporting library services and present to Board of County Commissioners; MSTU, dedicated millage, etc.

Goal 7. Adequate physical facilities

Objectives
- Library Advisory Board and Director will complete a cost benefit analysis for providing service to outlying areas by bookmobile, books-by-mail, and deposit libraries
- The Library will begin planning building programs that will meet the targeted level of service
- The Library will develop a disaster response and recovery plan
- The Library planning for library facilities development will be based on a least twenty year population growth projections and other factors including location of possible future library buildings and plans for major new residential and commercial development
- The Library will include community input in all project planning

Goal 8. Promote increased awareness of the library facilities and collections.

Objectives
- Library will spend a minimum of 1% of the library operating budget on entire community relations program, including marketing library services, increasing public awareness, and public relations.
- Library will develop a brochure to publicize library services, hours and locations.
- Library will write a weekly column publicizing library services and activities.
- Library will seek local newspaper support in promoting library events.
- Library will do a mass mailing once a year to promote awareness of the library system and promote obtaining a library card.
- Library will develop a brochure highlighting materials available for school children.
- Library will meet yearly with the school resource specialists to determine needs of teachers and students.
- Develop measurement tools to assess customer reaction to new service standards.
- Install community information kiosks or bulletin boards in each library.
- Promote free public meeting room.

- Create celebrity "READ" posters utilizing county commissioners and city and town council members
- Produce all written materials in English and Spanish

OVERVIEW OF LIBRARY PERFORMANCE MEASURES and WORKLOAD INDICATORS

Library Use

- These measures and indicators reflect the extent to which the library is used by our community.
- **Annual Visits per Capita** is the average number of library visits during the year per person in Avon Park, Lake Placid, Sebring, and countywide. It reflects the library's walk-in use, adjusted for the population served.
- **Registration as a Percentage of** Population is the proportion of the people in Avon Park, Lake Placid, Sebring and countywide who are currently registered as library users. Although registration does not necessarily reflect use, the measure reflects the proportion of the people who are potential library users who have indicated an intention to use the library.
- **Registered Borrowers** is the annual count of citizens of Avon Park, Sebring, Lake Placid and countywide who have registered for a library card.

Materials Use

Libraries provide materials in many different formats for use inside and outside the library.

- **Circulations per capita** is the annual circulation outside the library of materials of all types per person in Avon Park, Sebring, Lake Placid and countywide.
- **Library Materials Circulated** is the annual count of library materials of all types circulated outside the library to the citizens of Avon Park, Sebring, Lake Placid, and countywide.

Performance Measures:

Description	Unit	Prior	Current	Next
Visits Per Capita	#	.75	.86	1.22
Circulation Per Capita	#	.73	.89	.89
Registered Borrowers	#	10,565	10,919	11,120
Library Materials Circulated	#	6,168	7,863	7,999
Registrations as % of Populations	%	119	124	127

****Libraries are utilizing a new method of tabulating performance measures, beginning FY2007/2008**

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	116,540	121,811	124,857	0	124,857
Operating	53,081	59,662	67,855	0	67,855
Capital	36,214	35,253	0	65,668	65,668
Total	**205,835**	**216,726**	**192,712**	**65,668**	**258,380**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	3.00	3.00	3.00	0.00	3.00
Actual Positions	3.00	3.00	3.00	0.00	3.00

Position Summary:

Title	Positions	FTE
Librarian	1.00	1.00
Library Assistant	2.00	2.00

LIBRARIES - SEBRING

General Fund **Libraries**

Mission:

Residents of Highlands County will consider libraries as the primary source for all of their information needs. Library facilities will be modern, spacious and inviting with full capability to accommodate a variety of activities and services. Library staff will be well trained and capable of assisting library users in negotiating their way through the information network. Staff will be compensated on a level equivalent to other public employees and highly valued by government for their important contributions to the quality of life in the county. In the future, cities and the county will be measured by the quality of their libraries. Libraries will be assigned the same level of importance as other public agencies. County residents will be fully informed about all library services and understand the value of libraries to their lives.

Goals & Objectives:

Goal 1. Citizens of Highlands County will have access to popular materials for all ages in a variety of formats.

Objectives

- Under the leadership of the Director, review and update the Collection Development Policy to reflect user needs.
- Expand collection to a level of at least 1.50 items per capita
- Continue weeding collections
- Continue to develop professional collection
- Expand collection of graphic novels of interest to young adults at all libraries
- Partner with Friends of the Library groups to offer a variety of book discussion groups
- Dedicate significant collection development funds for purchase of high interest, popular materials in book and DVD formats
- Develop and publicize a gift book program
- Increase number of copies purchased based on the number of holds for each title
- Libraries will annually delete at least 5% of the total number of items available at the start of the fiscal year and add each year a percentage to achieve desired levels

Goal 2. Citizens of Highlands County will have access to support for independent, sustained learning for all age groups.

Objectives

- Develop homework center collection at each library
- Develop Florida Collection in conjunction with Historical Society Archives through acquisition of grants
- Consult with existing senior citizen service agencies to identify opportunities for the libraries to enhance information, education and recreation services and programs for senior citizens
- Continue program offering computer classes to library patrons of all ages
- Director will investigate and implement opportunities for after school and/or

Saturday programs for young adults
- Libraries will adjust hours open to provide additional hours for patron visits
- Expand computer classes to 2 days per week by utilizing volunteer teachers
- Partner with community agencies to provide space for ESOL classes
- Host videogame lock-ins at each library for young adults
- Create one new program at each library for after school
- Research and implement "Read to a Dog" program, also called Reading Education Assistance Dogs (R.E.A.D.) for children struggling with reading

Goal 3. The preschool age children of Highlands County will develop an interest in learning through children's services and collections and programs that include both parents and children.

Objectives

- Conduct lapsits, pre-school story time, and school-age children programs at each library.
- Offer programs at outreach locations for facility-bound children and families.
- Conduct in-house library programs and participate in multi-agency events that promote library services, and emphasize on cultural growth, diversity and community cohesiveness.
- Assist online catalog searchers, create bibliographies and pathfinders, and provide reference services to the children and families seeking information about library materials or online resources.
- Secure OPS or Work Study employee for from June to mid-August and library peak hours to ensure quality services in the children's areas at the three branches.
- Weed five percent of the juvenile and Young Adult Fiction collections at the Lake Placid Memorial Library by October 2008. Weed five percent of Lake Placid's Juvenile Non-fiction and YA non-fiction collection by October 2009.
- Weed five percent of the Young Adult Fiction and Non-fiction collections at the Avon Park branch by October 2008.
- Maximize shelf space by shifting the Sebring Branch Audio Books, Easy and Juvenile Fiction due to additional shelving acquisition.
- Maximize shelf space by shifting the Easy and I Can Read collections at the Avon Park branch.
- Contact the new Kindergarten Center principal to conduct monthly programs at the library or in-house.
- Represent the library in the book selection committee, and conduct story time book at Reading Is Fundamental (RIF) book distribution events.
- Service the county's diverse youth and their families by acquiring print and non-print materials for the library's multicultural collection.
- Promote, increase circulation and expand the library's bilingual (English/Spanish) and Spanish language collection items for patrons interested in learning either language, and those interested in learning about Hispanic culture.
- Research and evaluate community needs to develop a bilingual or Creole language collection at the library.
- Participate in multi-agency events that reach out to families that speak languages other than English to increase awareness of recreational, informational and educational opportunities provided by the library.

Goal 4. Access to information through technology, cooperation and shared resources.

Objectives

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- Create centralized technical services department to expedite processing of items

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Objectives

- Rewrite staff job descriptions so they more accurately reflect their roles and responsibilities
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Goal 6. Improve funding levels

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Goal 7. Adequate physical facilities

Objectives

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- The Library will develop a disaster response and recovery plan
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- Promote free public meeting room.
- Create celebrity "READ" posters utilizing county commissioners and city and town council members
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OVERVIEW OF LIBRARY PERFORMANCE MEASURES and WORKLOAD INDICATORS

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- **Library Materials Circulated** is the annual count of library materials of all types circulated outside the library to the citizens of Avon Park, Sebring, Lake Placid, and countywide.

Performance Measures:

Description	Unit	Prior	Current	Next
Visits Per Capita	#	1.07	1.4	1.5
Circulation Per Capita	#	1.74	1.83	1.87
Library Materials Circulated	#	160,433	207,896	210,000
Registered Borrowers	#	23,514	24,394	24,700
Registration as % of Population	%	230	238	240

****Libraries are utilizing a new method of tabulating performance measures, beginning FY2007/2008**

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	213,250	246,922	250,452	0	250,452
Operating	71,920	64,253	69,425	0	69,425
Capital	60,154	64,096	0	99,196	99,196
Total	**345,324**	**375,271**	**319,877**	**99,196**	**419,073**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	7.00	7.00	7.00	0.00	7.00
Actual Positions	7.00	7.00	7.00	0.00	7.00

Position Summary:

Title	Positions	FTE
Library Assistant	3.00	3.00
Library Assistant II	2.00	2.00
Library Technical Assistant	2.00	2.00

LIBRARIES – LAKE PLACID

General Fund **Libraries**

Mission:

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Goals & Objectives:

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Objectives

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Goal 2. Citizens of Highlands County will have access to support for independent, sustained learning for all age groups.

Objectives

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- Continue program offering computer classes to library patrons of all ages

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Objectives

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- Participate in multi-agency events that reach out to families that speak languages other than English to increase awareness of recreational, informational and educational opportunities provided by the library.

Goal 4. Access to information through technology, cooperation and shared resources.

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- Provide additional self-check circulation systems to reduce customers' waiting time.
- Increase number of public access computers available in the libraries to reduce customers' waiting time.
- Work with Heartland Library Cooperative to provide faster connections to the Internet by increasing bandwidth capacity.
- Create centralized technical services department to expedite processing of items

Goal 5. Recruit, train, and retain competent staff

Objectives

- Rewrite staff job descriptions so they more accurately reflect their roles and responsibilities
- All staff will have the opportunity to attend at least one continuing education workshop during the year
- A beginning collection of library professional materials will be established
- Identify number of FTE's required at service points during open hours
- Avon Park Library and Lake Placid Memorial Library will add one library assistant each
- Hours of operation will be modified to provide citizens with better access to libraries by closing Monday and staying open all day Saturday
- Areas of volunteer service opportunities will be identified
- Director coordinates with the Friends of the Library to identify time and talent base
- Director publicizes and promotes the volunteer program
- Establish monthly idea exchange among staff to discuss methods for creating a positive library experience
- Libraries will provide 24 hours of formal and informal continuing education and training per employee each year
- Create volunteer procedure manual

Goal 6. Improve funding levels

Objectives

- The Library will evaluate fines and fees policy and revise fee schedule if warranted by evaluation
- The Library staff will develop LSTA grant proposals for submission by the Heartland
- Library Cooperative on the behalf of the county library system
- Director and Advisory Board will work together to develop a fund raising campaign that may include annual letter and special events
- Library will develop a "wish list" to be included with publicity for fund raising campaign
- Director provide information to local attorneys, funeral homes and bank trust officers about opportunities for gifting the library
- Director and Branch Librarians develop plan for working with Friends of the Library to continue fund raising efforts
- Provide Board of County Commissioners with library funding information
- Continue to work with FLA Legislative Committee supporting library funding including State Aid to Libraries increases and construction grant funding
- Library Advisory Board and Director will identify and choose suitable funding options for supporting library services and present to Board of County Commissioners; MSTU, dedicated millage, etc.

Goal 7. Adequate physical facilities

Objectives

- Library Advisory Board and Director will complete a cost benefit analysis for providing service to outlying areas by bookmobile, books-by-mail, and deposit libraries
- The Library will begin planning building programs that will meet the targeted level of service
- The Library will develop a disaster response and recovery plan
- The Library planning for library facilities development will be based on a least twenty year population growth projections and other factors including location of possible future library buildings and plans for major new residential and commercial development
- The Library will include community input in all project planning

Goal 8. Promote increased awareness of the library facilities and collections.

Objectives

- Library will spend a minimum of 1% of the library operating budget on entire community relations program, including marketing library services, increasing public awareness, and public relations.
- Library will develop a brochure to publicize library services, hours and locations.
- Library will write a weekly column publicizing library services and activities.
- Library will seek local newspaper support in promoting library events.
- Library will do a mass mailing once a year to promote awareness of the library system and promote obtaining a library card.

- Library will develop a brochure highlighting materials available for school children.
- Library will meet yearly with the school resource specialists to determine needs of teachers and students.
- Develop measurement tools to assess customer reaction to new service standards.
- Install community information kiosks or bulletin boards in each library.
- Promote free public meeting room.
- Create celebrity "READ" posters utilizing county commissioners and city and town council members
- Produce all written materials in English and Spanish

OVERVIEW OF LIBRARY PERFORMANCE MEASURES and WORKLOAD INDICATORS

Library Use

- These measures and indicators reflect the extent to which the library is used by our community.
- **Annual Visits per Capita** is the average number of library visits during the year per person in Avon Park, Lake Placid, Sebring, and countywide. It reflects the library's walk-in use, adjusted for the population served.
- **Registration as a Percentage of** Population is the proportion of the people in Avon Park, Lake Placid, Sebring and countywide who are currently registered as library users. Although registration does not necessarily reflect use, the measure reflects the proportion of the people who are potential library users who have indicated an intention to use the library.
- **Registered Borrowers** is the annual count of citizens of Avon Park, Sebring, Lake Placid and countywide who have registered for a library card.

Materials Use

Libraries provide materials in many different formats for use inside and outside the library.

- **Circulations per capita** is the annual circulation outside the library of materials of all types per person in Avon Park, Sebring, Lake Placid and countywide.

Library Materials Circulated is the annual count of library materials of all types circulated outside the library to the citizens of Avon Park, Sebring, Lake Placid, and countywide.

Performance Measures:

Description	Unit	Prior	Current	Next
Visits Per Capita	#	3.86	3.39	3.5
Circulation Per Capita	#	3.95	4.68	4.5
Registered Borrowers	#	9.941	11,453	12,000
Library Materials Circulated	#	82,766	81,660	83,000
Registrations as % of Population	%	635	647	650

****Libraries are utilizing a new method of tabulating performance measures, beginning FY2007/2008**

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	90,207	108,977	116,280	0	116,280
Operating	59,971	58,712	62,847	0	62,847
Capital	36,035	35,253	0	65,668	65,668
Total	**186,213**	**202,942**	**179,127**	**65,668**	**244,795**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	3.00	3.00	3.00	0.00	3.00
Actual Positions	3.00	3.00	3.00	0.00	3.00

Position Summary:

Title	Positions	FTE
Librarian	1.00	1.00
Library Assistant	2.00	2.00

LIBRARIES – Countywide

General Fund **Libraries**

Mission:

Residents of Highlands County will consider libraries as the primary source for all of their information needs. Library facilities will be modern, spacious and inviting with full capability to accommodate a variety of activities and services. Library staff will be well trained and capable of assisting library users in negotiating their way through the information network. Staff will be compensated on a level equivalent to other public employees and highly valued by government for their important contributions to the quality of life in the county. In the future, cities and the county will be measured by the quality of their libraries. Libraries will be assigned the same level of importance as other public agencies. County residents will be fully informed about all library services and understand the value of libraries to their lives.

Goals & Objectives:

Goal 1. Citizens of Highlands County will have access to popular materials for all ages in a variety of formats.

Objectives

- Under the leadership of the Director, review and update the Collection Development Policy to reflect user needs.
- Expand collection to a level of at least 1.50 items per capita
- Continue weeding collections
- Continue to develop professional collection
- Expand collection of graphic novels of interest to young adults at all libraries
- Partner with Friends of the Library groups to offer a variety of book discussion groups
- Dedicate significant collection development funds for purchase of high interest, popular materials in book and DVD formats
- Develop and publicize a gift book program
- Increase number of copies purchased based on the number of holds for each title
- Libraries will annually delete at least 5% of the total number of items available at the start of the fiscal year and add each year a percentage to achieve desired levels

Goal 2. Citizens of Highlands County will have access to support for independent, sustained learning for all age groups.

Objectives

- Develop homework center collection at each library
- Develop Florida Collection in conjunction with Historical Society Archives through acquisition of grants
- Consult with existing senior citizen service agencies to identify opportunities for the libraries to enhance information, education and recreation services and programs for senior citizens
- Continue program offering computer classes to library patrons of all ages

- Director will investigate and implement opportunities for after school and/or Saturday programs for young adults
- Libraries will adjust hours open to provide additional hours for patron visits
- Expand computer classes to 2 days per week by utilizing volunteer teachers
- Partner with community agencies to provide space for ESOL classes
- Host videogame lock-ins at each library for young adults
- Create one new program at each library for after school
- Research and implement "Read to a Dog" program, also called Reading Education Assistance Dogs (R.E.A.D.) for children struggling with reading

Goal 3. The preschool age children of Highlands County will develop an interest in learning through children's services and collections and programs that include both parents and children.

Objectives

- Conduct lapsits, pre-school story time, and school-age children programs at each library.
- Offer programs at outreach locations for facility-bound children and families.
- Conduct in-house library programs and participate in multi-agency events that promote library services, and emphasize on cultural growth, diversity and community cohesiveness.
- Assist online catalog searchers, create bibliographies and pathfinders, and provide reference services to the children and families seeking information about library materials or online resources.
- Secure OPS or Work Study employee for from June to mid-August and library peak hours to ensure quality services in the children's areas at the three branches.
- Weed five percent of the juvenile and Young Adult Fiction collections at the Lake Placid Memorial Library by October 2008. Weed five percent of Lake Placid's Juvenile Non-fiction and YA non-fiction collection by October 2009.
- Weed five percent of the Young Adult Fiction and Non-fiction collections at the Avon Park branch by October 2008.
- Maximize shelf space by shifting the Sebring Branch Audio Books, Easy and Juvenile Fiction due to additional shelving acquisition.
- Maximize shelf space by shifting the Easy and I Can Read collections at the Avon Park branch.
- Contact the new Kindergarten Center principal to conduct monthly programs at the library or in-house.
- Represent the library in the book selection committee, and conduct story time book at Reading Is Fundamental (RIF) book distribution events.
- Service the county's diverse youth and their families by acquiring print and non-print materials for the library's multicultural collection.
- Promote, increase circulation and expand the library's bilingual (English/Spanish) and Spanish language collection items for patrons interested in learning either language, and those interested in learning about Hispanic culture.
- Research and evaluate community needs to develop a bilingual or Creole language collection at the library.

- Participate in multi-agency events that reach out to families that speak languages other than English to increase awareness of recreational, informational and educational opportunities provided by the library.

Goal 4. Access to information through technology, cooperation and shared resources.

Objectives

- Director will develop document for evaluating the status of the library system's inventory of computer hardware and software including printers, Internet connections and networked applications
- Provide public instruction on the use of the First Search and Florida Electronic Library databases
- Provide adaptive devices to assist physically impaired in using libraries by making available close-captioned DVDs, talking book players and TTD devices.
- Develop links on library websites to other automated databases
- Continue to maximize technological enhancements to meet enhanced service delivery, staff effectiveness, and work efficiencies
- Provide additional self-check circulation systems to reduce customers' waiting time.
- Increase number of public access computers available in the libraries to reduce customers' waiting time.
- Work with Heartland Library Cooperative to provide faster connections to the Internet by increasing bandwidth capacity.
- Create centralized technical services department to expedite processing of items

Goal 5. Recruit, train, and retain competent staff

Objectives

- Rewrite staff job descriptions so they more accurately reflect their roles and responsibilities
- All staff will have the opportunity to attend at least one continuing education workshop during the year
- A beginning collection of library professional materials will be established
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- Avon Park Library and Lake Placid Memorial Library will add one library assistant each
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Performance Measures:

Description	Unit	Prior	Current	Next
Visits Per Capita	#	2.9	2.97	3.1
Circulation Per Capita	#	3.7	3.4	3.7
Registered Borrowers	#	40,343	46,766	48,000
Library Materials Circulated	#	331,203	358,920	360,000
Registrations as % of Population	%	41	48	50

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	304,201	315,812	323,390	0	323,390
Operating	26,534	44,484	41,144	0	41,144
Capital	75,710	53,251	0	111,717	111,717
Total	**406,445**	**413,547**	**364,534**	**111,717**	**476,251**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	12.00	5.66	5.66	0.00	5.66
Actual Positions	12.00	6.00	6.00	0.00	6.00

Position Summary:

Title	Positions	FTE
Library Director	1.00	0.80
Assistant Library Director	1.00	0.95
Library Assistant	1.00	1.00
Children's Librarian	1.00	1.00
Clerical Assistant IV / Law Librarian	1.00	1.00
Administrative Secretary	1.00	0.91

RECREATION DEPARTMENT

General Fund **Parks & Recreation**

Mission:

The Highlands County Board of County Commissioners provides funding assistance to the three municipalities, the City of Sebring, the Town of Lake Placid, and the City of Avon Park.

This funding provides for the operation and maintenance of the facilities run by the individual municipalities. The County reimburses the cities 50% of these costs, to include salaries for employees maintaining recreational facilities. This 50% reimburses actual costs incurred by the municipalities. The County also assists with securing other funding sources to help the municipalities in management of the recreation facilities.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	611,879	747,564	747,564	0	747,564
Capital	0	0	0	0	0
Total	**611,879**	**747,564**	**747,564**	**0**	**747,564**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

PARKS DEPARTMENT

General Fund **Parks & Recreation**

Mission:

Recreation is a quality of life issue. The goal of the Parks and Recreation Department is to provide outstanding recreational facilities for the public in a cost effective and efficient manner. In order to accomplish this objective, all parks and boat ramps shall be maintained at the highest level of service.

Goals & Objectives:

1. Provide mowing and clean up of all boat ramps and park facilities in the County inventory.

2. Provide quality rental facilities for camping, swimming and recreation hall for a minimal cost.

3. Maintain infrastructure of all facilities.

Performance Measures:

Description	Unit	Prior	Current	Next
Sports Complex Programs	Ea	0	0	4
Mowing – Twice per Month, per Ramp	Ea	48	50	50
Mowing – Weekly, Parks	Ea	50	50	50
Ball field Maintenance – Weekly	Ea	50	50	50
Maintenance Building Completion	Ea	0	0	1
Concession Building Completion	Ea	0	1	1

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	651,646	693,554	560,963	2,967	563,930
Operating	317,287	370,027	259,327	0	259,327
Capital	234,550	73,350	0	17,000	17,000
Total	**1,203,483**	**1,136,931**	**820,290**	**19,967**	**840,257**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	15.00	14.00	11.00	0.00	11.00
Actual Positions	15.00	14.00	11.00	0.00	11.00

Position Summary:

Title	Positions	FTE
Parks & Recreation Supervisor	1.00	1.00
Groundskeeper	1.00	1.00
Parks Maintenance Technician	4.00	4.00
Parks & Recreation Assistant	1.00	1.00
Carpentry Supervisor	1.00	1.00
Carpenter	1.00	1.00
Finish Carpenter	**2.00**	**2.00**

FLORIDA BOATING IMPROVEMENT PROGRAM

Florida Boating Improvement Program Fund **Parks & Recreation**

Mission:

The Boating improvement funds are to be used for the sole purpose of providing recreational channel marking, public launching facilities and other boating related activities. Projects may include construction or renovation of boat ramps, docks, restrooms, parking, access roads, signs, land acquisition, channel marking and navigational lights. Funds may also be used to remove vessels and floating structures deemed a hazard to public safety and health. These monies are funneled through the State and are obtained through the sales of the registration sticker, which is purchased annually for every boat.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	22,084	0	0	0	0
Capital	8,000	48,000	0	48,000	48,000
Total	**30,084**	**48,000**	**0**	**48,000**	**48,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

OPERATIONS DEPARTMENT

General Fund **Parks & Recreation**

Mission:

The Operations Department provides the management and administrative services for several programs under the Board of County Commissioners. These programs include the Parks and Recreation Department, and the Invasive Plant Management Program.

Goals & Objectives:

1. Provide excellent public service to citizens by providing information, answering inquiries, and preparing reports related to parks and recreational activities.

2. Answer public inquiries via telephone, correspondence, or personal visits relating to park maintenance.

3. Prepare budgets, attend meetings, and provide data and reports related to department activities.

4. Promote recreational opportunities throughout the County.

5. Increase public awareness of department programs.

6. Apply for grants and other funding opportunities to leverage county dollars to construct and maintain park and recreation facilities.

Performance Measures:

Description	Unit	Prior	Current	Next
Telephone Inquiries	Ea	425	460	500
Public Presentations	Ea	5	10	12
Initiate Relationships	Ea	0	0	10
Create Brochure	Ea	0	0	0

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	132,435	139,749	146,115	0	146,115
Operating	11,776	23,218	19,362	0	19,362
Capital	0	3,600	0	0	0
Total	**144,211**	**166,567**	**165,477**	**0**	**165,477**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	2.00	2.00	2.00	0.00	2.00
Actual Positions	2.00	2.00	2.00	0.00	2.00

Position Summary:

Title	Positions	FTE
Parks & Recreation Director	1.00	1.00
Public Works Specialist	1.00	1.00

SPORTS COMPLEX

General Fund **Parks & Recreation**

Mission:

The mission of this cost center is to track the expenses of the new Sports Complex facility that was built for the purpose of improving recreational activities and tourism within the County.

Goals & Objectives:

1. To hold twelve (12) major tournaments of thirty (30) or more teams per year.
2. For Highlands County to be the host of five (5) major tournaments per year.
3. To have at least three (3) weekdays per week filled with local softball leagues.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	140,405	-60,942	79,463
Operating	0	0	144,783	-1,836	142,947
Capital	0	0	0	0	0
Total	**0**	**0**	**285,188**	**-62,778**	**222,410**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	3.00	-1.00	2.00
Actual Positions	0.00	0.00	3.00	-1.00	2.00

Position Summary:

Title	Positions	FTE
Groundskeeper II (Parks)	2.00	2.00
Sports Complex Manager	0.00	0.00

CHILDREN'S ADVOCACY CENTER

General Fund **Other Public Safety**

Mission:

Through a systematic approach of information sharing, analysis, planning, and integration of services, the Highlands County Children's Advocacy Center will enhance and preserve the natural strengths of families while protecting children from maltreatment and working towards violence free homes and communities.

The Center will utilize and maximize the services and resources of existing inter-disciplinary teams, and both public and private community resources.

The activities of the Center will increase the effectiveness of Law Enforcement, Department of Children and Families, Prosecution, and mental health providers to build strong communities by intervening for children and holding offenders accountable.

Goals & Objectives:

1. Reduce trauma experienced by abused children
2. Ensure immediate follow-up on child abuse reports
3. Coordinate team investigations and reduce the number of costly and repetitious child victim interviews.

Performance Measures:

Description	Unit	Prior	Current	Next
Child Abuse Victims Served	#	474	475	475
Average Cost per Victim	$	196	193	193

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	78,607	107,443	107,490	0	107,490
Operating	23,325	31,512	28,967	152,820	181,787
Capital	0	0	0	1,350,000	1,350,000
Total	**101,932**	**138,955**	**136,457**	**1,502,820**	**1,639,277**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	2.00	2.00	2.00	0.00	2.00
Actual Positions	2.00	2.00	2.00	0.00	2.00

Position Summary:

Title	Positions	FTE
Children's Advocacy Director	1.00	1.00
Human Services Specialist	1.00	1.00

MENTAL HEALTH

General Fund **Mental Health**

Mission:

This cost center provides for contractual services for outpatient and inpatient Baker Act mental health patients, as well as, Tri-County Addictions and Rehabilitation. Additionally, Mental Health provides support funding to Ridge Area Association for Retarded Citizens (RAARC).

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	409,437	419,587	430,390	0	430,390
Capital	0	0	0	0	0
Total	**409,437**	**419,587**	**430,390**	**0**	**430,390**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

HEALTH CARE RESPONSIBILITY ACT

General Fund **Hospitals**

Mission:

Costs associated with the Health Care Responsibility Act (HCRA) are mandated by Florida Statute 154.306 and the Florida Administrative Code section 59H-1.0035. Funds are allocated to eligible clients for emergency hospitalization services provided outside of the County. Eligibility is determined using state guidelines.

1. To comply with the Health Care Responsibility Act which ensures payment to hospitals and referral hospitals for the emergency services provided to out-of-county indigent patients.

2. To closely review all applications to ensure that the patient referred is a Highlands County resident and meets eligibility requirements for the program.

Goals & Objectives:

HCRA HOSPITAL CASES

The Health Care Responsibility Act requires all Florida Counties to pay for emergency out of county hospitalization of its indigent residents. Out of County hospitals send HCRA applications to the county of residence and the county must determine eligibility.

1. To process all hospital referrals within 60 days of receipt.

Performance Measures:

Description	Unit	Prior	Current	Next
Cases Processed w/in 60 Days	#	63	42	43
Hospital Referrals - Approved	#	13	7	8
Hospital Referrals – Denied	#	50	35	35

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	84,958	386,688	386,688	0	386,688
Capital	0	0	0	0	0
Total	**84,958**	**386,688**	**386,688**	**0**	**386,688**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

HUMAN SERVICES ADMINISTRATION

General Fund **Welfare**

Mission:

The Human Services Department's mission is to increase opportunities for self sufficiency of Highlands County residents and to enable them to attain their full potential; providing a holistic approach to client services by which the county resident's needs can be identified and targeted by Human Services Agencies throughout the community.

The Department of Human Services assists the community by providing services to all qualified county residents who are in need, and directs the individuals or families toward early independence and productivity emphasizing education and development of employment skills.

1. To improve community outreach efforts to maximize services for clients.

2. To verify and document eligibility for all those county residents seeking assistance.

3. To assist clients in obtaining services through the resources provided by other agencies.

Goals & Objectives:

Human Services Administration

Human Services Administration is the cost center that covers the personnel and office expense for all of our programs. Performance measures will appear in the program cost center 5108, 5221, 5222, 5223 & 5225.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	178,870	270,316	337,614	0	337,614
Operating	18,131	34,626	36,503	0	36,503
Capital	0	0	0	3,200	3,200
Total	**197,001**	**304,942**	**374,117**	**3,200**	**377,317**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	4.00	5.00	5.00	0.00	5.00
Actual Positions	4.00	5.00	5.00	0.00	5.00

Position Summary:

Title	Positions	FTE
Community Services Division Director	1.00	1.00
Assistant Director of Human Services	1.00	1.00
Human Services Specialist	3.00	3.00

PUBLIC ASSISTANCE PROGRAM

General Fund **Welfare**

Mission:

This program provides assistance for outpatient procedures including doctor visits, lab work, surgery, and life sustaining medications. It, also, provides for indigent burials.

Goals & Objectives:

1. To emphasize prevention/early intervention on an outpatient basis since this is more beneficial to clients and clearly more cost effective.

2. To provide assistance for Highlands County residents who have no provision for meeting necessary medical expenses.

3. To actively determine whether other sources of state funding can be used prior to authorizing county medical expenses.

4. To respond to the growing need for medical assistance in Highlands County by providing caseworker services five days per week at the Health Department facility.

5. To enhance strong corroboration and collaboration with medical providers throughout the county.

Goals & Objectives:

Public Assistance Programs

This program provides assistance for inpatient hospitalization, doctors, and lab work. Outpatient procedures provide for doctor visits, lab work, surgery, and life sustaining medications. It also provides for indigent burials.

1. To emphasize prevention/early intervention on an outpatient basis since this is more beneficial to clients and clearly more cost effective.

2. To provide assistance for Highlands County residents who have no provision for meeting necessary medical expenses.

3. To actively determine whether other sources of state funding can be used prior to authorizing county medical expenses.

4. To respond to the growing need for medical assistance in Highlands County by providing case management services 5 days per week at the Health Dept. facility.

5. To enhance strong corroboration and collaboration with medical providers in our county and throughout the state.

6. To provide emergency assistance through referral and grant resources to prevent eviction, utility disconnects, or provide food.

Performance Measures:

Description	Unit	Prior	Current	Next
In-Patient Services	Ea	157		
Out-Patient Services	Ea	612	600	600
Burial/Cremation	Ea	28	32	34
Medical Eligibility Processing Time	Days	5	5	4
Burial/Cremation Processing Time	Hours	48	24	24
Emergency Assistance Screens	Ea		200	200
Emergency Assist Eligibility Intake	Ea		100	120
Emergency Asst Eligibility Determination	Days		3	3

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	135,752	103,840	106,955	0	106,955
Capital	0	0	0	0	0
Total	**135,752**	**103,840**	**106,955**	**0**	**106,955**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

STATE-COUNTY ASSISTANCE PROGRAM

General Fund **Welfare**

Mission:

This program is mandated by Florida Statute section 409.267 and Florida administrative code section 10c-7.031. It pays $55.00 per Highlands County resident in nursing homes and it pays a percentage for Medicaid recipients that are in the hospital.

Goals & Objectives:

1. To provide Highlands County's share of the State of Florida matching funds required for the Medicaid programs which pay for inpatient hospitalization, nursing homes, and HMO's.

2. To verify county of residence for all individuals seeking Medicaid reimbursement through county funds.

3. To continue statewide networking through the Florida Association of Counties relative to Human Service legislation pertaining to Medicaid.

4. To advocate on a statewide basis to reduce the county's contribution to the Medicaid program.

5. To diligently strive to maintain or reduce county Medicaid expenditures throughout the fiscal year through close scrutiny of all Medicaid bills.

Medicaid Hospital Bill

The Medicaid hospital bill is reviewed carefully to ensure that only Highlands County residents' bills are authorized for payment.

1. To ensure that the Medicaid bill is processed and paid within the 60 days of receipt.

2. To eliminate any incorrect charges and notify the state of the error.

HMO Hospital Bill

1. The State requires that the Medicaid bill must be processed within 60 days. Human Services will process the bill within 30 day of receipt.

Performance Measures:

Description	Unit	Prior	Current	Next
Hospital Patients	Ea	200	225	225
Nursing Home Patients	Ea	2,275	2,500	2,500
HMO Patients	Ea	43	40	45
Medicaid Bill Processing time	Days	10	10	10
Process within 60 Days	Days	10	10	30

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	773,764	952,967	850,000	0	850,000
Capital	0	0	0	0	0
Total	**773,764**	**952,967**	**850,000**	**0**	**850,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

COMMODITIES PROGRAM

General Fund **Welfare**

Mission:

To prevent and relieve hunger in our County by operating a food pantry, distributing food on a monthly basis to qualifying families. To actively seek USDA food commodities and other grants, for the purchase of food; and to collaborate with non-profits and faith-based groups to bring food resources to our County.

Goals & Objectives:

Food Distribution Program

Contracts with the food bank, used by the Department of Agriculture and Consumer Services, to receive surplus food from the State. Distributes surplus food to clients determined eligible using State guidelines. Supplements food provided by the state through food purchases made possible through a variety of grants.

1. To improve community outreach efforts to maximize services for clients through monthly newspaper articles.
2. To determine eligibility for all County residents seeking assistance with food using State guidelines.
3. To actively seek other food resources through grant applications.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	560	0	0	0	0
Operating	29,936	0	0	0	0
Capital	0	0	0	0	0
Total	**30,496**	**0**	**0**	**0**	**0**

****The County has decided to allow the private sector to take over operations beginning FY2007/2008**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

NU HOPE

General Fund **Other Human Services**

Mission:

Nu-Hope is a private not-for-profit corporation that receives a Grant-in-Aid from the Board of County Commissioners. Nu-Hope uses these funds as a local match for additional state and federal grants to assist the needy.

Goals and Objectives:

1. To serve the needs of the people of Highlands County regardless of age, race, color, creed or handicap by offering services to those in need.
2. To prevent or delay leaving one's home to enter an institution.
3. To help in the home after hospitalization or illness, as long as, there is need.
4. To provide better nutrition through home delivered meals and congregate dining sites.
5. To provide social, educational, and recreational activities at our sites, senior centers, and adult day care.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	50,000	50,000	53,500	0	53,500
Capital	0	0	0	0	0
Total	**50,000**	**50,000**	**53,500**	**0**	**53,500**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

CHILDREN'S SERVICES COUNCIL

General Fund **Other Human Services**

Mission:

The Human Services Department's mission is to enhance the lives of the residents of Highlands County and to enable them to attain their full potential by providing a unified context within which the county resident's needs can be identified and targeted by Human Service Agencies throughout the community.

The mission includes goals that will preserve and strengthen family life by promoting proactive, front-end approaches, to potential problems encountered by residents in our county. Efforts will be made to provide technical assistance and input as to the direction of existing resources and services. The Human Services Department will encourage, develop, and support programs and services that provide on-going assistance to "at-risk" children, youth, families, and the elderly.

Lastly, as a vital part of the mission statement, the Human Services Department will encourage involvement and partnership with individuals, public and private social service agencies, educational institutions, law enforcement, volunteer groups, private corporations, and others who share a genuine commitment to better serve the residents of Highlands County.

Goals & Objectives:

Children's Services Council Programs

Health and social concerns of children and families in Highlands County.

1. To promote the social, psychological and physical growth of all children and youth in Highlands County.
2. To utilize available funds to promote, develop and implement early intervention and prevention programs and services for families in Highlands County.
3. To preserve and strengthen family life by promoting proactive, front-end approaches to potential problems encountered by children and families.
4. To encourage and promote safe, healthful, and stable family life for the benefit of children and youth.
5. To advocate on behalf of children and their families and to address public policy issues which impact upon them.
6. To encourage and support programs and services which provide on-going assistance to at-risk children and youth.

Performance Measures:

Description	Unit	Prior	Current	Next
Eye Check	Ea	1,200	1,300	1,300
Resource Mothers	Ea	2,500	2,500	2,500

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	59,535	0	0	0	0
Operating	66,848	55,000	55,000	0	55,000
Capital	0	0	0	0	0
Total	**126,383**	**55,000**	**55,000**	**0**	**55,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	1.00	0.00	0.00	0.00	0.00
Actual Positions	1.00	0.00	0.00	0.00	0.00

TRANSPORTATION FOR DISADVANTAGED PROGRAM

General Fund **Other Human Services**

Mission:

This cost center provides transportation services for senior citizens, those who are disabled and economically disadvantaged citizens of Highlands County. The funding for these services is divided into two (2) areas:

1. Planning: provided through the Central Florida Regional Planning Council to match and secure additional state funds to ensure compliance with F.S. Chapter 427.
2. Trips: Local trips are scheduled through a local community transportation coordinator. The local cash match for actual transportation services has been reduced from 25% to 10%.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	73,020	72,415	65,233	0	65,233
Capital	0	0	0	0	0
Total	**73,020**	**72,415**	**65,233**	**0**	**65,233**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

DRIVER EDUCATION SAFETY

Driver Education Trust Fund **Other Human Services**

Mission:

Transfer proceeds of this assessment to fund driver education in the public school system. This cost center is for the expenditures related to the driver education safety trust fund. There is an inter-local agreement in place for the proceeds of this assessment on moving traffic violations to be used for driver education in the public school system.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	46,676	40,558	46,000	0	46,000
Capital	0	0	0	0	0
Total	**46,676**	**40,558**	**46,000**	**0**	**46,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

HEALTHY FAMILIES HIGHLANDS

General Fund **Other Human Services**

Mission:

We help parents be the best they can be. Healthy Families Highlands, grant funded by Healthy Families Florida, is a community-based, voluntary home visiting program designed to promote positive parent/child interaction and healthy childhood growth and development, thereby preventing child abuse and neglect. The program is modeled after the highly successful national Healthy Families America Initiative, which is based on over two decades of research and experience with successful home visitor programs. The grant match requirement for the first year is 10% in cash and/or in kind contributions. For each subsequent year, there is a 25% match requirement.

Performance Measures:

Description	Unit	Prior	Current	Next
Assess Prenatal or 2 wk of Birth	%		73	80
Seen w/in 30 Day of Enrollment	%		99	75

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	204,210	206,153	0	206,153
Operating	0	31,212	14,952	0	14,952
Capital	0	3,200	0	0	0
Total	**0**	**238,622**	**221,105**	**0**	**221,105**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	8.00	5.25	0.00	5.25
Actual Positions	0.00	8.00	7.00	0.00	7.00

Position Summary:

Title	Positions	FTE
Program Manager	1.00	0.75
Family Support Supervisor	1.00	0.75
Family Assessment Worker	1.00	0.75
Family Support Worker	3.00	2.25
Secretary II	1.00	0.75

NATURAL RESOURCES

General Fund **Conservation/Resources**

Mission:

Under Florida Statue Chapter 582, Highlands Soil and Water Conservation District provides leadership to help people conserve, improve and sustain the natural resources and environment of Highlands County. This is accomplished by a team of federal and county employees working towards a common goal. The USDA's Natural Resources Conservation Service provides technical assistance and cost sharing programs to land owners to implement conservation best management practices. The Highlands County Natural Resource Department is charged with conserving and protecting the watersheds and all natural resources of the county.

Goals & Objectives:

1. Agricultural Sustainability/Production -
   The District has a long history of providing assistance to agriculture in Highlands County. This assistance has traditionally been in the area of water conservation, water quantity and pasture and range management.

2. Watershed Water Quality -
   Highlands County includes more than 110 lakes, varying in size from less than ten acres, up to Lake Istokpoga, which at more than 27,600 acres is the 5th largest lake in the state of Florida. Highlands County also has borders on the streams and rivers that provide most of the surface water flow to Lake Okeechobee. Water quality in the watersheds surrounding these streams, lakes and rivers directly impacts the value of these resources for recreational and conservation purposes. Watershed management has become a matter of considerable public concern. Over the almost ten years of the Lake Management Program's existence, this public concern has resulted in continuous and increasing demands for attention.

3. Water Quantity/Political Leadership -
   Water consumption, availability, and ownership of water rights become a more important issue each day, with the arrival of 1,000 new Florida residents. The issues often are political as well as technical. Traditional methods of water conservation may not be sufficient in the face of increasing demands on our fresh water supply.

4. Natural Resources Protection -
   Highlands County has a wide range of natural resources that can be and are utilized for production of food as well as recreational use. The protection and wise use of these resources is a primary function of all Districts.

5. Increase Conservation Education Awareness -
   Without continual efforts to provide educational opportunities, much of the plan objectives and goals become unattainable. Educational efforts must be directed toward individuals, groups, school children, and retired residents, as well as local governmental agencies.

Performance Measures:

Description	Unit	Prior	Current	Next
Irrigation Water Management	Acres	1,000	0	0
Resources Mgt. Conservation Plans	Acres	14,768	0	0
Government Agencies Assisted	Ea	16	16	16
Lakes Management Assistance Provided	Ea	525	550	575
Lake Water Quality Projects Administered	Ea	8	8	9
Nutrient Management Applied	Acres	5,112	5,150	0
Pest Management Applied	Acres	2,483	2,500	0
Wildlife Habitat Management Applied	Ea	2,266	0	0
Inventory and Evaluations	Ea	98	100	110
Technical Contracts per Month	Ea	48	52	55
Walk-Ins and Telephone Calls	Ea	245	268	275
FDACS/SFWMD Contracts Administered	Ea	9	7	6
Environmental Education	Ea	3,500	3,600	3,700
Conservation Plans Written	Acres		2,050	3,500
Cropland-Soil Conservation	Acres		1,659	2,800
Improved Irrigation Efficiency	Acres		2,412	2,900
Grazing and Forest Land Improvement	Acres		5,979	9,938
Wildlife Habitat Improvement	Acres		3,484	3,000
Wetland, Created, Restored	Acres		0	1,281

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	183,202	268,764	248,029	0	248,029
Operating	118,377	782,314	51,480	730,293	781,773
Capital	0	106,970	0	0	0
Total	**301,579**	**1,158,048**	**299,509**	**730,293**	**1,029,802**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	5.00	5.00	4.00	0.00	4.00
Actual Positions	5.00	5.00	4.00	0.00	4.00

Position Summary:

Title	Positions	FTE
Lakes Management Specialist	1.00	1.00
Lakes Management Tech Assistant	1.00	1.00
Office Manager	1.00	1.00
Natural Resources Conservation Specialist II	1.00	1.00

COOPERATIVE AQUATIC PLANT PROGRAM

General Fund **Conservation/Resources**

Mission:

The Aquatic Plant Program controls invasive plant growth in the lakes and upland areas throughout Highlands County. In addition to aquatic plant treatment, the department also controls the growth of nuisance plants and trees that are located upland from the shoreline. The majority of invasive plants and trees that are treated in this program include hydrilla, water hyacinths, water lettuce, Melaleuca trees, Cogon's grass, cattails, and scirpus.

Goals & Objectives:

1. To provide aquatic weed control services for the lakes in Highlands County.
2. To keep nuisance and invasive plants at a minimum.

Performance Measures:

Description	Unit	Prior	Current	Next
Hydrilla Acreage/ Lake Istokpoga	Acre	0	1,000	200
Hyacinth/Lettuce Acreage	Acre	1,000	1,200	1,200
Japanese Climbing Fern- Pubic Land	Acre	1	2	4
Cogon's Grass – Public Lands	Acre	2	15	18
Controlled Burns – Public Land	Acre	0	100	300
Brazilian Pepper Control	Acre	0	12	75
Melaleuca Tree Re-growth Control	Acre	1	1	½
Initiation of Upland Program	Acre	0	30	100

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	227,582	262,426	265,002	0	265,002
Operating	341,729	820,631	472,197	0	472,197
Capital	31,453	45,000	0	32,000	32,000
Total	**600,764**	**1,128,057**	**737,199**	**32,000**	**769,199**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	5.00	5.00	5.00	0.00	5.00
Actual Positions	5.00	5.00	5.00	0.00	5.00

Position Summary:

Title	Positions	FTE
Weed Control Supervisor	1.00	1.00
Weed Control Technician	4.00	4.00

CONSERVATION TRUST

General Fund **Conservation/Resources**

Mission:

The purpose of this cost center is to provide for the acquisition of natural resources or the enhancement of other publicly owned conservation valued lands as determined by the Board of County Commissioners. The Conservation Trust Fund was set up by the Comprehensive Plan in the Natural Resource Element by Policy 3.7. (See policy below).

POLICY 3.7: CONSERVATION TRUST FUND (Amended by CPA-99-085LS, 99-1ER) (Amended by Ordinance #00-23, CPA-00-131-LS, DCA 00-1ER, and August 22, 2000):

A. The County shall create a restricted Conservation Trust Fund, account to be used exclusively for the acquisition (including fee purchase, easements, donations, and other less than fee mechanisms) of natural resources, listed in Policy 3.5B for the enhancement, required maintenance, and/or management of other publicly-owned conservation-valued lands, as determined by the Board of County Commissioners.

B. The following measures may be used by the Board as sources of funding for this account:
   1. Voluntary contributions;
   2. Mitigation or impact fees;
   3. Matching grants; and,
   4. Referendum.

Other sources of funding recommended by the Natural Resources Advisory Commission will also be considered by the Board of County Commissioners for the Conservation Trust Fund.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	0	0	0	0
Capital	0	130,000	52,806	0	52,806
Total	**0**	**130,000**	**52,806**	**0**	**52,806**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

PUBLIC WORKS

To provide and manage safe, efficient and environmentally sensitive engineering, transportation, solid waste and utility systems to satisfy diverse needs of the County.

Expenditure by Cost Center:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
County Engineer	1,633,720	1,826,085	1,725,053	318,885	2,043,938
Road & Bridge	5,097,788	6,257,184	7,148,776	0	7,148,776
Carpentry Shop	259,846	347,475	351,904	50,000	401,904
Maintenance Shop/Warehouse	672,554	905,067	881,589	0	881,589
Traffic Operations	893,436	988,335	984,669	1,850	986,519
Mowing - Right of Ways	506,268	536,369	573,237	0	573,237
County Shell Pitt	326,851	608,336	587,260	0	587,260
Sebring Parkway Maintenance	22,969	322,131	98,052	0	98,052
Budgetary Expenditures 110	0	46,664	300,000	0	300,000
Refuse Disposal System	3,191,753	3,522,621	2,970,158	428,600	3,398,758
Recycling Ops/Recovery Facility	556,744	757,945	809,071	0	809,071
Solid Waste System Admin	459,805	517,365	512,146	0	512,146
Waste Tire Processing Grant	4,051	0	0	0	0
Landfill Closure Program	61,976	123,800	62,601	0	62,601
Recycling Grant	205,177	223,107	10,038	217,750	227,788
Refuse Collection Program	4,434,262	4,918,471	4,916,460	0	4,916,460
FDEP - Sebring Landfill Closure	7,916	7,100	0	0	0
Keep Highlands Beautiful	88,623	92,535	63,199	0	63,199
Interfund Transfers 401	1,285,000	1,250,000	1,000,000	0	1,000,000
Budgetary Expenditures 401	0	46,271	46,271	0	46,271
Asphalt Plant	27,832	0	2,771,880	250,000	3,021,880
Community Dev Block Grant	1,126,449	1,512,662	750,000	0	750,000
State Housing Initiative Partners	1,462,010	2,382,017	2,550,946	0	2,550,946
Housing Department	171,043	176,000	156,341	0	156,341
Home Investment Partnership	855,520	1,341,704	1,247,329	0	1,247,329
Hurricane Housing as a Plan	2,179,753	103,429	306,120	0	306,120
Planning and Development	567,260	628,837	648,132	31,600	679,732
Zoning Department	547,778	739,302	647,412	75,900	723,312
Building Department - 005	-1,064	0	0	0	0
Building Department - 180	1,210,141	1,580,988	1,155,256	87,300	1,242,556
Nuisance Abatement	133,005	218,005	198,000	0	198,000

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Water	479,027	560,478	490,635	49,122	539,757
Highway Park Utility/Water 403	161,334	142,967	137,020	4,191	141,211
Sewer	248,229	315,023	290,833	21,980	312,813
Budgetary Expenditures 402	0	9,651	0	0	0
Totals	**28,877,056**	**33,007,924**	**34,054,910**	**1,537,178**	**35,592,088**

Department Funding:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
General Fund	1,506,645	1,854,679	1,713,084	107,500	1,820,584
Transportation Trust	9,390,463	11,515,515	12,217,010	370,735	12,587,745
Sebring Parkway Maintenance	22,969	322,131	98,052	0	98,052
Solid Waste	10,206,684	11,366,680	10,326,745	646,350	10,973,095
Energy Recovery Fund	27,832	0	2,771,880	250,000	3,021,880
Community Dev Block Grant	1,126,449	1,512,662	750,000	0	750,000
State Housing Initiatives Partner	1,462,010	2,382,017	2,550,946	0	2,550,946
Home Investment Partnership	855,520	1,341,704	1,247,329	0	1,247,329
Hurricane Housing as a Plan	2,179,753	103,429	306,120	0	306,120
Building Fund	1,210,141	1,580,988	1,155,256	87,300	1,242,556
Water/Sewer	727,256	885,152	781,468	71,102	852,570
Highway Park Utility/Water 403	161,334	142,967	137,020	4,191	141,211
Totals	**28,877,056**	**33,007,924**	**34,054,910**	**1,537,178**	**35,592,088**

Personnel Summary:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	198.60	196.60	195.60	0.00	195.60
Actual Positions	232.00	234.00	225.00	0.00	225.00

COUNTY ENGINEER

Transportation Trust Fund **Roads and Street Facilities**

Mission:

The Engineering Department is responsible for designing and administering all County Public Works Projects including roads, bridges, parking lots, boat ramps, docks, buildings and miscellaneous Engineering projects to meet the needs of County residents as directed by the Board of County Commissioners. It is responsible for securing and administering grants and aids for eligible projects. It permits and administers all work performed on County owned right of ways and is responsible for inspection of road and drainage construction and improvement projects. The Engineering Department advises the Board on acceptance of improvements for County maintenance. It is responsible for the inspections of driveways in Highlands County. The division reviews all drainage and improvement plans and all proposed County developments and plats for recording. It is responsible for transportation studies. It interacts with the Florida Department of Transportation on safety and construction projects and the FDOT Five Year Work Programs. It is responsible for all aspects of operation for the Traffic Operations Department, Placid Utilities and Highway Park Utilities, including construction, billing and maintenance. It provides Engineering services to the Solid Waste Department for permitting and construction.

Goals & Objectives:

1. Conduct land surveys for County maintained rights-of-way encroachments, culvert permits, subdivision plats, County property boundaries, parcels to be acquired, section corner and benchmarks, road rights-of-way improvements, voting precincts and other survey support for engineering purposes.
2. Complete preliminary inspections, grades and final inspections for driveways within 2 working days of receiving the permit or request for inspection.
3. Conduct semi-annual traffic counts at 59 stations and various speed studies for establishment of speed limits.
4. Replace current survey equipment with updated computerized data collection and mapping system.
5. Maintain map repositories and provide reproduction services.
6. Prepare plans for roadway projects, right-of-way parcels to be acquired, prescriptive rights-of-way, County properties, parks and landfill projects, and voting precincts.
7. Convert manually produced drawings to computerized drafting systems (CADD).
8. Review all commercial site and subdivision improvement plans and plats within 15 working days of receipt.
9. Process all Land Development Regulation variances within 10 working days of receipt.
10. Review and process all applications to vacate plats, easements and right of ways within 5 days of receipt.
11. Analyze transportation impacts of proposed development projects.
12. Provide recommendations of transportation project priorities for inclusion within the Florida Department of Transportation's (FDOT) Five-Year Work plan.
13. Prepare and review FSUTMS Traffic Model data and use information to make recommendations for County long range planning.

14. Evaluate and coordinate improvements with FDOT on identified accident-prone intersections along all State roads.
15. Design and permit County roadways in accordance with the approved Capital Improvement Plan.
16. Design and permit intersection improvements, including signals, flashing beacons, highway lighting, and turn-lane projects on County road intersections with State roads.
17. Design and permit County park and landfill capital improvement projects.
18. Provide construction management and administrative services on road, parks, landfill, and other County projects in accordance with the approved Capital Improvement Plan.
19. Acquire lands or interest in lands as needed for the County's Capital Improvement Program projects.
20. Acquire lands on schedule to allow all Capital Improvement Plan projects to occur within the fiscal year budgeted.
21. Reduce the number of parcels of land that are acquired through condemnation action.

Performance Measures:

Description	Unit	Prior	Current	Next
Driveway Inspections	#	900	956	1100
Traffic Studies	#	33	35	40
Plats	#	37	50	60
Drawings Converted to CADD	#	734	1,262	1,525
Utility Permits	#	75	179	185
Surveys	#	172	120	130
Legal Description Performed	#	50	67	75

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	1,181,563	1,374,088	1,394,423	0	1,394,423
Operating	449,529	339,126	330,630	164,500	495,130
Capital	2,628	112,871	0	154,385	154,385
Total	**1,633,720**	**1,826,085**	**1,725,053**	**318,885**	**2,043,938**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	22.40	21.60	21.40	0.00	21.40
Actual Positions	27.00	27.00	26.00	0.00	26.00

Position Summary:

Title	Positions	FTE
County Engineer/Utilities Director	1.00	0.90
Assistant County Engineer	1.00	1.00
Public Works Coordinator	1.00	0.90
Development Plans Reviewer	1.00	1.00
Utility Technician II	1.00	0.10
Utility Technician I	1.00	0.10
Utility Coordinator/Inspector	1.00	1.00
Public Works Specialist	2.00	2.00
Engineering Services Aide	1.00	1.00
Utilities Specialist II	1.00	0.10
Utilities Specialist I	1.00	0.10
Project Manager - Traffic	1.00	1.00
Project Manager - Transportation	1.00	1.00
Project Manager - Utility	1.00	0.20
Engineering Designer II	1.00	1.00
Right of Way Manager	1.00	1.00
Drafting Technician I	1.00	1.00
Drafting Technician II	1.00	1.00
Survey Technician II	3.00	3.00
Survey Party Chief	1.00	1.00
County Surveyor	1.00	1.00
Development Assistant to the County Engineer	1.00	1.00
CADD Technician	1.00	1.00

ROAD AND BRIDGE

Transportation Trust Fund **Roads and Street Facilities**

Mission:

The Road and Bridge Division is assigned the maintenance and repair of the County Road and Bridge System, which consists of approximately 1200 miles of roads, improved and unimproved. The R&B Division is, also, responsible for the maintenance of roadside ditches, bridges, out-falls, catch basins, weirs, sidewalks, and medians. It, also, has the administrative responsibility for the Transportation Trust Fund.

Goals & Objectives:

Roadway Maintenance

1. To pave approximately 3 miles of County maintained dirt roads in accordance with the Highlands County Capital Financial Strategy.
2. To resurface approximately 25 miles of roads classified in "poor" condition in accordance with the Highlands County Capital Financial Strategy.
3. To reconstruct approximately 5 miles of County maintained roads classified in "reconstruct" condition in accordance with the Highlands County Capital Financial Strategy.
4. Continued grading, mowing and repair approximately 1,200 miles of County roads and right of ways. Maintenance includes, but not limited to: grading, asphalt patching, mowing and adding material.
5. Maintain existing infrastructure including repairs and maintenance of roads and routine grading.
6. Provide road improvements to relieve congestion, increase capacity and ensure safety for the benefit of the motoring public.

Drainage

1. Continued maintenance and repair of the right of ways, drainage and outfall structures. Maintenance includes, but not limited to: cleaning of drainage system, culvert installation, erosion control projects and replacement of structures when needed.
2. Maintain existing infrastructure including repairs and maintenance of drainage systems, shoulder repair, ditch cleaning and replacement of structures when needed.

Performance Measures:

Description	Unit	Prior	Current	Next
Dirt Roads Paved	Miles	.57	2.97	3.00
Resurfacing of Paved Roads	Miles	17.65	16.26	25
Assumption of Roads for County Maintenance	Miles	2.70	2.68	2.80
Maintenance of Drainage Outfall St.	#	26	26	26
Maintenance of Retention Ponds	#	11	11	11

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	3,079,420	3,408,653	3,352,472	0	3,352,472
Operating	2,018,368	2,848,531	3,796,304	0	3,796,304
Capital	0	0	0	0	0
Total	**5,097,788**	**6,257,184**	**7,148,776**	**0**	**7,148,776**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	67.00	66.20	66.00	0.00	66.00
Actual Positions	67.00	67.00	66.00	0.00	66.00

Position Summary:

Title	Positions	FTE
Road & Bridge Superintendent	1.00	1.00
Road Supervisor	3.00	3.00
Construction Foreman	1.00	1.00
Road Construction Inspector	1.00	1.00
Crew Leader II	4.00	4.00
Finish Equipment Operator	9.00	9.00
Equipment Operator III	8.00	8.00
Equipment Operator II	4.00	4.00
Equipment Operator I	20.00	20.00
Laborer	10.00	10.00
Mechanic I	1.00	1.00
Administrative Coordinator	1.00	1.00
Public Works Specialist	2.00	2.00
Office Manager	1.00	1.00

CARPENTRY SHOP

Transportation Trust Fund **Roads and Street Facilities**

Mission:

The Carpentry Shop Division of the Transportation Trust Fund is a part of the Road and Bridge Department. This division performs concrete work, structure repairs, bridge repairs and maintenance, sidewalks and carpentry work for the county. Tasks include pouring driveways, catch basins, sidewalks, and mitered ends.

Goals & Objectives:

Structure Maintenance

1. Driveway installation of previously existing drives on all reconstruct and dirt road paving projects as part of the Highlands County Capital Financial Strategy.
2. Catch basin and mitered end installation as needed on all road projects.

Bridge Maintenance

1. Repair and maintenance of the County bridge structures.
2. Maintain, repair and replace guard railing along County bridge structures.

Performance Measures:

Description	Unit	Prior	Current	Next
Driveway Reconstruction	#	26	54	55
Mitered End Construction	#	16	40	22
Catch Basin Construction	#	42	44	45
Sidewalk Maintenance	Feet	2,350	4,420	4,425
Bridge Repair and Maintenance	#	28	30	32
Repair/Replace Guard Railing	#	10	10	10

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	219,859	272,047	0	0	0
Operating	39,987	75,428	16,426	50,000	66,426
Capital	0	0	0	0	0
Total	**259,846**	**347,475**	**16,426**	**50,000**	**66,426**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	6.00	6.00	6.00	0.00	6.00
Actual Positions	6.00	6.00	6.00	0.00	6.00

Position Summary:

Title	Positions	FTE
Carpentry Crew Supervisor	1.00	1.00
Carpenter	1.00	1.00
Carpenter/Laborer	4.00	4.00

MAINTENANCE SHOP AND WAREHOUSE

Transportation Trust Fund **Roads and Street Facilities**

Mission:

The Maintenance Shop and Warehouse is a part of the Road and Bridge Department. This division is responsible for the repair and maintenance of vehicles owned by the Board of County Commissioners. Due to the internal charges made to other departments and other cost centers, this cost center is almost totally supported by reimbursements.

Goals & Objectives:

Fleet Management

1. Provide repair and maintenance service to county vehicles and heavy equipment.
2. Administer a preventive maintenance program for heavy equipment to increase longevity and productivity of machinery.
3. Develop and maintain a database of maintenance records and history of repairs.

Performance Measures:

Description	Unit	Prior	Current	Next
Work Orders/ City Vehicle Repair	#	2,180	2,606	2,650
County Vehicle Serviced/Preventative Maint.	#	550	700	750

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	560,503	659,102	659,772	0	659,772
Operating	112,051	245,965	221,817	0	221,817
Capital	0	0	0	0	0
Total	**672,554**	**905,067**	**881,589**	**0**	**881,589**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	12.50	12.50	12.50	0.00	12.50
Actual Positions	13.00	13.00	13.00	0.00	13.00

Position Summary:

Title	Positions	FTE
Shop Supervisor	1.00	1.00
Mechanic II	9.00	8.50
Mechanic I	1.00	1.00
Mechanic's Helper	1.00	1.00
Office Manager	1.00	1.00

TRAFFIC OPERATIONS

Transportation Trust Fund **Roads and Street Facilities**

Mission:

This division is responsible for: 1) The operation of all County and a majority of Florida Department of Transportation (FDOT) traffic signals, flashing warning lights, highway and intersection lighting along the County and State Highway system; 2) The fabrication, installation, and recycling of all traffic signs on the County road system; 3) The installation and maintenance of pavement markings on the County road system; and 4) The installation and maintenance of 2-way radios, flashing lights on County vehicles and equipment, and permanent and temporarily automated speed, volume, classifiers.

Goals & Objectives:

1. Provide traffic control devices for all Traffic Operations and Road and Bridge construction zones.
2. Fabrication, installation and maintenance of all traffic signs, including stop, yield, speed limit, street name, etc. for all County roads.
3. Installation and maintenance of all traffic lights and street light within the County and state Districts.
4. Maintain all pavement markings on the County maintained road system.
5. Maintain permanent and temporary volume, speed and classifying survey equipment.

Performance Measures:

Description	Unit	Prior	Current	Next
Installed/Repaired # of Signals	#	815	801	850
Installed/Repaired # Strobes	#	43	73	90
Installed/Repaired # of Radios	#	54	28	40
Installed/Repaired # Street lights	#	107	115	135
Signs installed/repaired	#	18,653	8,240	8,500
Signs fabricated	#	5,433	2,694	2,700
Posts installed	#	5,873	3,126	3,200

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	381,921	455,074	478,132	0	478,132
Operating	498,058	522,116	506,537	1,850	508,387
Capital	13,457	11,145	0	0	0
Total	**893,436**	**988,335**	**984,669**	**1,850**	**986,519**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	8.00	8.00	8.00	0.00	8.00
Actual Positions	8.00	8.00	8.00	0.00	8.00

Position Summary:

Title	Positions	FTE
Traffic Operations Supervisor	1.00	1.00
Lead Traffic Technician	1.00	1.00
Traffic Technician III	2.00	2.00
Traffic Technician II	2.00	2.00
Traffic Technician I	2.00	2.00

MOWING - RIGHT OF WAYS

Transportation Trust Fund **Roads and Street Facilities**

Mission:

The Right of Way Mowing Division is a part of the Road and Bridge Department. This division is responsible for the mowing, of approximately 1,200 miles, of all County maintained right-of-ways. This division, also, mows some County owned lands.

Goals & Objectives:

Right Of Way Maintenance

1. To provide mowing, side-arming and tree trimming services on approximately 1,200 miles of county maintained roads, easements and right-of-ways within 10 weeks.

Performance Measures:

Description	Unit	Prior	Current	Next
Acres Mowed	#	38,021	37,760	38,500
Acres Mowed (Estimated % of 38,000 Acres)	%	100	75	100

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	351,962	380,953	385,117	0	385,117
Operating	154,306	155,416	188,120	0	188,120
Capital	0	0	0	0	0
Total	**506,268**	**536,369**	**573,237**	**0**	**573,237**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	9.00	9.00	9.00	0.00	9.00
Actual Positions	9.00	9.00	9.00	0.00	9.00

Position Summary:

Title	Positions	FTE
Crew Leader II	3.00	3.00
Tractor Mower Operator	6.00	6.00

COUNTY SHELL PIT

Transportation Trust Fund **Roads and Street Facilities**

Mission:

The County Shell Pit division includes the operation of the County's 148 acre Shell Pit, located in Charlotte County. The Shell Pit is expected to provide the County with base rock material over the next several years.

Goals & Objectives:

Excavating –

1. Provide shell material for there construction of 5 miles and the paving of 3 miles of dirt, County maintained roads in accordance with the Highlands County Capital Financial Strategy.
2. Provide shell material for routine maintenance of County dirt roads within our system. Each year approximately 2% of the shell material on dirt roads is lost due to vehicular traffic and rain washing it away. 202 miles X 80 tons per mile = 16,160 tons.

Performance Measures:

Description	Unit	Prior	Current	Next
Shell Excavated & Delivered	Tons	119,158	119,008	119,500

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	185,947	189,078	188,326	0	188,326
Operating	140,904	419,258	398,934	0	398,934
Capital	0	0	0	0	0
Total	**326,851**	**608,336**	**587,260**	**0**	**587,260**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	3.00	3.00	3.00	0.00	3.00
Actual Positions	3.00	3.00	3.00	0.00	3.00

Position Summary:

Title	Positions	FTE
Shell Pit Foreman	1.00	1.00
Finish Equipment Operator	1.00	1.00
Dragline Operator Assistant	1.00	1.00

SEBRING PARKWAY MAINTENANCE

Transportation Trust Fund **Roads and Street Facilities**

Mission:

This cost center was created to account for funds provided from the City of Sebring, Fund 110 and Fund 151 to maintain the Sebring Parkway as required by an Interlocal Agreement.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	21,648	94,872	98,052	0	98,052
Capital	1,321	227,259	0	0	0
Total	**22,969**	**322,131**	**98,052**	**0**	**98,052**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

BUDGETARY EXPENDITURE ACCOUNTS 110

Transportation Trust Fund **Roads and Street Facilities**

Mission:

The Reserve for Contingencies, including the Reserve in the Sheriff's or other County Officers' budgets, may not exceed ten percent (10%) of the total budget - section 129.01(2)(c), Florida Statutes. No expenditures may be charged against this reserve, but budget amendments may be made by resolution recorded in the minutes reducing this reserve and increasing any particular item appropriation in the fund, or creating a new item appropriation - section 129.06(2)(b), Florida Statutes. The Board budgets for anticipated contingencies in each of its funds if there is a need.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	46,664	300,000	0	300,000
Capital	0	0	0	0	0
Total	**0**	**46,664**	**300,000**	**0**	**300,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

REFUSE DISPOSAL SYSTEM

Transportation Trust Fund **Roads and Street Facilities**

Mission:

The Refuse Disposal System cost center provides an operating budget for the Sanitary Refuse Disposal System located off Arbuckle Creek Road. The primary objective of this system is to provide the residents and businesses of Highlands County with an efficient and cost-effective operation for the proper disposal for all household, commercial, construction, and demolition debris and institutional waste generated within Highlands County, in an environmentally safe manner that complies with the regulations established by the Florida Department of Environmental Protection, the State regulatory authority.

Description of Operations:

The purpose of this cost center is to provide a financial operating account for the Sanitary Refuse Disposal System. The account will provide appropriations and track expenditures associated with the operation of the Solid Waste Management program and will be funded from revenue derived from user fees. An enterprise fund financial recording system will be used in an effort to comply with the full cost accounting requirements as set forth by the Florida Department of Environmental Protection. The use of this financial system will measure actual operating costs involved in managing a Class I landfill disposal facility while maintaining compliance with all regulations established by state and federal authorities.

Goals & Objectives:

Waste Placement in Cells -

1. Ensure implementation of Action Steps adopted by the Board of County Commissioners.
2. Provide cost-effective solid waste management through the use of environmentally safe and proper disposal methods.
3. Implement more innovative disposal techniques by maintaining consistent and accurate reporting methods for monitoring incoming solid waste and processing costs.
4. Control repair and maintenance costs of landfill equipment by providing proper maintenance and consider cost effective total cost and warranty options available for all newly acquired machines.
5. Decrease landfill costs by maximizing use of in-house facilities and resources to monitor and process by-products of solid waste and minimize outside agencies and vendors.

Performance Measures:

Description	Unit	Prior	Current	Next
Placement of Municipal Solid Waste	Ton	95,000	92,000	95,000
Customers Proc. @Scale House/Day	Ea	150	100	125
Yard Waste Processed	Ton	6,800	6,000	6,500
Waste Tires Processed	Ton	775	800	750

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	779,259	831,808	873,277	0	873,277
Operating	2,380,652	2,399,601	2,096,881	-8,900	2,087,981
Capital	31,842	291,212	0	437,500	437,500
Total	**3,191,753**	**3,522,621**	**2,970,158**	**428,600**	**3,398,758**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	15.50	16.50	16.50	0.00	16.50
Actual Positions	16.00	17.00	17.00	0.00	17.00

Position Summary:

Title	Positions	FTE
Landfill Manager	1.00	1.00
Landfill Technician II	1.00	1.00
Landfill Technician I	1.00	1.00
Landfill Equipment Operator II	2.00	2.00
Landfill Equipment Operator	2.00	2.00
Landfill Equipment Operator Trainee	2.00	2.00
Landfill Spotter	5.00	5.00
Solid Waste Cashier	2.00	2.00
Mechanic II	1.00	0.50

RECYCLING OPERATIONS/RECOVERY FACILITY

Solid Waste Enterprise Fund **Garbage/Solid Waste Disposal**

Mission:

The purpose of this cost center is to provide an operating budget for the Recycling Operation and Materials Recovery Facility. The primary objective of this voluntary program is to provide the residents and businesses of Highlands County with an efficient and cost-effective operation for the collection, processing and marketing of recyclable materials. It is the intent of this program to work closely with the Sheriff's Department and utilize free labor available from community service and work release programs.

Description of Operations:

The purpose of this cost center is to provide an operating budget for the Recycling Operation and Materials Recovery Facility. The account provides appropriations and tracks expenditures associated with the operation of the recycling and materials recovery operations. It is the intent of this program to effectively process recyclable products in such a way as to initiate the highest net revenue yields possible. This program will be funded from revenue derived from the sale of recovered materials and outside funding sources, with any financial shortfalls coming from the Solid Waste Management Fund. It is also the intent of this program to obtain available state and federal grant funds related to the promotion of recycling and/or collection of recyclable materials.

Goals & Objectives:

Material Recycled -

1. Ensure implementation of Action Steps adopted by the Board of County Commissioners.
2. Promote and educate the public on the benefits of voluntary recycling to meet or exceed minimum State reuse requirements.
3. Provide attractive and convenient means for the public to deposit recyclable materials at numerous locations around the County and further meet the needs of the growing population.
4. Cost efficiently process and market recycled material to realize maximum revenue yields.
5. Provide for environmentally safe collection and disposal of household hazardous waste and electronics waste that are not suitable for landfill disposal. This program also serves as a resource to County businesses that need assistance with disposal of these types of wastes.

Performance Measures:

Description	Unit	Prior	Current	Next
Recycled Materials – per day	Tons	13.5/Day	15/Day	16.5/Day
OCC Program Expansion	Bins	62	63	64

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	139,185	204,930	208,122	0	208,122
Operating	417,559	553,015	600,949	0	600,949
Capital	0	0	0	0	0
Total	**556,744**	**757,945**	**809,071**	**0**	**809,071**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	3.00	4.00	4.00	0.00	4.00
Actual Positions	3.00	4.00	4.00	0.00	4.00

Position Summary:

Title	Positions	FTE
Recycling Technician III	1.00	1.00
Recycling Technician III	1.00	1.00
Recycling Technician I	2.00	2.00

SOLID WASTE SYSTEM ADMINISTRATION

Solid Waste Enterprise Fund **Garbage/Solid Waste Disposal**

Mission:

The purpose of this cost center is to provide an operating budget for the administrative oversight of all solid waste management programs in Highlands County. The objectives of this unit are to ensure properly maintained facilities for customer use, provide a safe work environment for employees with sufficient equipment and tools to effectively complete the various tasks, to provide cost-efficient operations, to ensure compliance with state rules and regulations, and to evaluate new technologies for improving safety conditions and operating efficiencies.

Description of Operations:

This cost center provides an operating budget for the administrative staff that oversees all solid waste management operations. The account provides funding from revenue derived from landfill user fees for management of each operating field division along with the administration of various grants. Management staff will work towards application of the Actions Steps adopted by the Board of County Commissioners plus meeting or exceeding the objectives of the mission statement and stated goals.

Goals & Objectives:

1. Ensure implementation of Action Steps adopted by the Board of County Commissioners.
2. Adequately provide the facilities and tools necessary for the cost-effective operation of the solid waste management landfill and recycling programs.
3. Provide a safe and healthy environment for all employees of the Board of County Commissioners and the work release, community service, and welfare reform program personnel used in the solid waste program.
4. Provide education and public awareness of the solid waste program in order to enhance recycling, waste diversion, and the use of more innovative solid waste management techniques for both the commercial and residential sectors of Highlands County.
5. To encourage and promote the use of sound environmental practices among the public and employees of Highlands County.

Performance Measures:

Description	Unit	Prior	Current	Next
Process Phone Inquiries	Call	8,000	8,200	8,500
Response To Compliance Request-WK	#	60	70	75
Calls/Complaints Solved w/in 24 hrs.	%	95	99	100
Compliance Requests Answered w/in 24 hrs.	%	98	99.5	100

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	295,420	338,064	331,021	0	331,021
Operating	164,385	179,301	181,125	0	181,125
Capital	0	0	0	0	0
Total	**459,805**	**517,365**	**512,146**	**0**	**512,146**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	5.00	5.20	5.00	0.00	5.00
Actual Positions	5.00	6.00	5.00	0.00	5.00

Position Summary:

Title	Positions	FTE
Solid Waste Director	1.00	1.00
Recycling Program Manager	1.00	1.00
Office Manager	1.00	1.00
Administrative Secretary	1.00	1.00
Secretary II	1.00	1.00

WASTE TIRE PROCESSING GRANT

Solid Waste Enterprise Fund **Garbage/Solid Waste Disposal**

Mission:

The purpose of this cost center is to track related costs in the administration of the FDEP Waste Tire Grant associated with the proper disposal of used tires generated within Highlands County.

Goals & Objectives:

1. Effectively use grant funds to process waste tires for proper disposal methods.
2. Seek innovative techniques for the use of processed used tires in solid waste facility operations.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	4,051	0	0	0	0
Capital	0	0	0	0	0
Total	**4,051**	**0**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

LANDFILL CLOSURE PROGRAM

Solid Waste Enterprise Fund **Garbage/Solid Waste Disposal**

Mission:

The Landfill Closure Program cost center was established to provide for closure and post-closure maintenance of the now closed DeSoto City and Avon Park landfills. Its purpose is to comply with the financial requirements of the Department of Environmental Protection, as it relates to closure and long term care of those landfills which have been filled to their designed capacity and have met the criteria as official closed landfills.

Description of Operations:

This cost center provides an operating budget for the maintenance and post-closure monitoring of ground water wells at these two locations. This account provides funding from revenue derived from current landfill user fees and tracks the cost for routine site maintenance and ground water monitoring. Post-closure reports are filed as required by the Florida Department of Environmental Protection.

Goals & Objectives:

1. Provide proper accounting for all expenditures related to the closure and long term care of County owned and operated landfill facilities.
2. Use proper operational techniques to maintain and monitor these closed sites as mandated for long term care of all closed cells.
3. Maintain information and submit reports in compliance with the regulations established by the Florida Department of Environmental Protection regarding closure and long term care of closed landfills

Performance Measures:

Description	Unit	Prior	Current	Next
Closed Landfill Cells	Ea	4	0	0
Intermediate Closure of Cell I	Ea	0	0	0

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	61,976	93,800	62,601	0	62,601
Capital	0	30,000	0	0	0
Total	**61,976**	**123,800**	**62,601**	**0**	**62,601**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

RECYCLING GRANT

Solid Waste Enterprise Fund **Garbage/Solid Waste Disposal**

Mission:

The Small County Solid Waste Grant cost center was established for tracking Small County SW Funds provided by the Florida Department of Environmental Protection. The objective behind these grant funds are to encourage, subsidize and/or expand upon the Highlands County Recycling Program. Grant funds also provide for residential special waste collection and disposal in order to prevent this type of waste from being placed in the county's landfill.

Description of Operations:

This cost center provides for proper accounting and tracking of the Small County SW grant funds. The account provides for expenditures related to the promotion, education, structural expansion and operating costs of Highlands County Solid Waste Management with special emphasis on Recycling.

Goals & Objectives:

1. Use grant funds provided by the Florida Department of Environmental Protection to promote and encourage participation in the Highlands County recycling program.
2. Use grant funds to educate students in all public and private schools in Highlands County regarding the importance of personal participation in the recycling program.
3. Use grant funds to facilitate the Recycling Program and Solid Waste Management by the procurement of goods, services, and equipment used in the materials recovery facility and Landfill operations.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	51,132	0	0	0	0
Operating	152,386	178,707	10,038	13,300	23,338
Capital	1,659	44,400	0	204,450	204,450
Total	**205,177**	**223,107**	**10,038**	**217,750**	**227,788**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	1.00	0.00	0.00	0.00	0.00
Actual Positions	1.00	0.00	0.00	0.00	0.00

REFUSE COLLECTION PROGRAM

Solid Waste Enterprise Fund **Garbage/Solid Waste Disposal**

Mission:

This cost center was established to track all costs relating to the Franchised Refuse Collection Contracts. The primary objective of this cost center is to provide for the efficient curbside collection of residential waste from the residents of Highlands County.

Description of Operations:

The purpose of this cost center is to provide for proper accounting and tracking of revenues and waste collection service cost provided by contract franchise waste haulers. With the county's population growth and increased building of residential units, it is necessary to monitor these changes and adjust payments on a monthly basis. The account tracks expenditures made to the franchise hauler.

Goals & Objectives:

1. Provide efficient and cost effective curb-side waste collection for the residents of Highlands County.
2. Minimize complaints related to waste collection issues and keep our customers satisfied.
3. Meet the demands of our growing population while controlling costs.

Performance Measures:

Description	Unit	Prior	Current	Next
Customer Complaints	#	25	1,500	500
Interim Collection Fees	#	1,000	1,300	1,250
Certification of Correction Procedures	#	75	83	75
Follow Up Complaints	%	95	95	95
Res. Unit Info Recorded in Dbase	%	100	100	100
Proc Unit Counts for Pay to Fran	%	100	100	100

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	40,824	42,422	40,498	0	40,498
Operating	4,393,438	4,876,049	4,875,962	0	4,875,962
Capital	0	0	0	0	0
Total	**4,434,262**	**4,918,471**	**4,916,460**	**0**	**4,916,460**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.60	0.60	0.60	0.00	0.60
Actual Positions	1.00	1.00	1.00	0.00	1.00

Position Summary:

Title	Positions	FTE
Assessment Coordinator	1.00	0.60

FDEP PROJ - SEBRING LANDFILL CLOSURE

Solid Waste Enterprise Fund **Garbage/Solid Waste Disposal**

Mission:

This cost center was established to provide for closure and post-closure maintenance of the Sebring Landfill. The objective of this project was to fulfill the scope of services in accordance with the terms of the letter of agreement between the FDEP and Highlands County BOCC dated March 20, 2002, which included closure and post-closure maintenance.

The purpose of this cost center is to provide a tracking system for all costs related to the FDEP project for final closure of the Sebring Landfill. This account tracks expenditures for closure and post closure maintenance including monitoring well testing. Post-closure reports are filed as required by the Florida Department of Environmental Protection.

Goals & Objectives:

1. Provide routine site maintenance in compliance with FDEP regulations and the aforementioned agreement letter.
2. Maintain and have testing performed on monitoring wells for environmental compliance.
3. Complete all required task with only funding provided by the State during the 5-year post-closure obligation.

Performance Measures:

Description	Unit	Prior	Current	Next
Complete Final Closure	ACRE	n/a	6	6

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	7,916	0	0	0	0
Capital	0	7,100	0	0	0
Total	**7,916**	**7,100**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

HIGHLANDS BEAUTIFUL/LITTER & MARINE DEBRIS

General Fund **Conservation Resources**

Mission:

The Keep Highlands County Beautiful cost center was established for tracking of grant funds and costs related to this program. The objective behind this program is to provide local participation with the national Keep America Beautiful Program that primarily focuses on community cleanup activities and beautification projects. Highlands County's program aims to provide a better quality of life for its residents and visitors alike and is enhanced by the Keep America Beautiful Program participation. This program survives through a partnership of grants, community support, and local government sponsorship.

Description of Operations:

The purpose of this cost center is to provide for proper accounting and tracking of funds related to this program. The account provides for expenditures related to illegal roadside waste dumping, litter control, community cleanup efforts and beautification projects such as tree, shrub and flower plantings along public highways, on approaches to community centers and near other public facilities. The program is normally funded with state and federal grants, however Highlands County has historically provided financial support when grant funding was lacking.

Goals & Objectives:

1. To reduce litter and enhance beautification awareness using the proven Keep America Beautiful (KAB) program which relies on support of all sectors of a community to achieve.
2. Promote community pride and encourage cleanup participation by identifying areas of need and soliciting community service groups to address those needs.
3. Interacting with the Florida Department of Transportation and Department of Agriculture & Consumer Affairs staffs who are involved in items one and two above to plan, develop and implement better programs and to secure additional funding while working with its local Board of Directors.
4. Develop fund raising activities with proceeds used to match grant funds for additional community beautification projects.

Performance Measures:

Description	Unit	Prior	Current	Next
Adopt-a-Highway	Groups	26	30	36
Illegal Dump Sites	Sites	105	206	225
Community Landscape	Sites	0	1	3

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	45,653	47,909	49,092	0	49,092
Operating	42,970	38,126	14,107	0	14,107
Capital	0	6,500	0	0	0
Total	**88,623**	**92,535**	**63,199**	**0**	**63,199**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	1.00	1.00	1.00	0.00	1.00
Actual Positions	1.00	1.00	1.00	0.00	1.00

Position Summary:

Title	Positions	FTE
Keep Highlands Beautiful Coordinator	1.00	1.00

INTERFUND TRANSFERS FUND 401

Solid Waste Enterprise Fund **Non-Expenditure Disbursements**

Mission:

This cost center records operating transfers out to other Fund(s) for use in the operating budget.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	1,285,000	1,250,000	1,000,000	0	1,000,000
Capital	0	0	0	0	0
Total	**1,285,000**	**1,250,000**	**1,000,000**	**0**	**1,000,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

BUDGETARY EXPENDITURE ACCOUNTS 401

Solid Waste Enterprise Fund **Non-Expenditure Disbursements**

Mission:

This cost center provides for Reserve for Contingencies for the Solid Waste Enterprise Fund. Expenditures may not be recorded or charged to this cost center. However, by specific action of the Board of County Commissioners, funds may be transferred to other operating accounts within the Solid Waste Enterprise Fund.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	46,271	46,271	0	46,271
Capital	0	0	0	0	0
Total	**0**	**46,271**	**46,271**	**0**	**46,271**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

ASPHALT PLANT

Energy Recovery Fund **Other Physical Environment**

Mission:

The initial purpose of this cost center is to provide an operating budget to cover specific cost approved by the Board of County Commissioners while exploring the concept of constructing and operating a landfill gas fired asphalt plant.

Goals & Objectives:

1. Properly evaluate the concept of using landfill gas to operate an asphalt plant.
2. Thoroughly evaluate the benefits and risks of purchasing and operating an asphalt plant.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	27,832	0	2,771,880	180,000	2,951,880
Capital	0	0	0	70,000	70,000
Total	**27,832**	**0**	**2,771,880**	**250,000**	**3,021,880**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

COMMUNITY DEVELOPMENT BLOCK GRANT

Community Development Block Grant Fund **Other Economic Environment**

Mission:

The Community Development Block Grant Program is a highly competitive federally funded program administered by the Florida Department of Community Affairs. Eligible categories of funding include: Housing, Economic Development, Neighborhood Revitalization, and Commercial Revitalization. Program activities must address one of the following three National Objectives:

Goals & Objectives:

1. Primarily benefit low to moderate income persons
2. Eliminate Blight and Slum
3. Address an Urgent Need

The Housing Department will utilize a Housing Grant to bring substandard housing units owned and occupied by income eligible persons or families up to current codes, creating safe, decent, and sanitary living conditions.

Mission Statement: Project Number 05054 - E-Stone

The Community Development Block Grant (CDBG) is an economic development grant program from the Florida Department of Community Affairs. The purpose of the grant is to assist the E-Stone Company to construct infrastructure for a new manufacturing facility at the airport and Southern Lifestyles to construct infrastructure for a new assisted living facility across Hwy. 27 from the hospital in Lake Placid, FL. The infrastructure includes natural gas lines. The purpose of the grant is to assist the. The infrastructure includes water, sewer and street improvements.

Goals & Objectives:

1. To induce enterprise to locate in Highlands County by October 2007.

Mission Statement: Project Number 06051 – ALF

The Community Development Block Grand (CDBG) is an economic development grant program from the Florida Department of Community Affairs in the amount of $750,000. The purpose of the grant is to assist the Southern Lifestyles infrastructure includes water, sewer and street improvements.

Goals & Objectives:

1. To induce enterprise to locate in Highlands County by October 2008.
2. By September 2008, create 50 new employment opportunities for Highlands County residents.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	1,126,449	1,512,662	750,000	0	750,000
Capital	0	0	0	0	0
Total	**1,126,449**	**1,512,662**	**750,000**	**0**	**750,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

STATE HOUSING INITIATIVES PARTNERSHIP

State Housing Initiatives Partnership **Housing and Urban Development**

Mission:

To provide housing assistance to income eligible families for eligible housing in accordance with SHIP Governance and the Local Housing Assistance Plan through down payment assistance for first time homebuyers, housing repairs for owner occupied housing units, and providing match for the development and/or rehabilitation of affordable rental housing.

Goals & Objectives:

1. By June 30, 2008, the Ship Down Payment Assistance Loan Program will assist 10 Highlands County first-time homebuyers into homeownership situations.
2. By June 30, 2008, the SHIP Owner Occupied Home Repair Program will assist 10 Highlands County residents with needed repairs.
3. By June 30, 2008, the SHIP Owner Occupied Home Repair Program will assist 8 severely distressed Highlands County residents with needed repairs and/or home replacement.
4. By June 30, 2008, the SHIP Emergency Home Repair Program will assist 15 very low and low income Highlands County residents with emergency repairs.
5. By June 30, 2008, the SHIP Housing Partnership Homeowner Program will assist in the development of 10 new homeownership units.
6. By June 30, 2008, the SHIP Foreclosure/Homeless Intervention Program will partner with the United Way/FEMA funding to prevent 10 Highlands County families from losing their homes.
7. During the FY 2007-2008, the SHIP Disaster Mitigation/Recovery Program will be at the ready to assist Highlands County residents in the event of a declared disaster.
8. By June 30, 2008, the SHIP Special Needs Housing/Rental Development Program will partner with non or for profit developers to assist in the development 96 rental units for very low and low income Highlands County residents.*

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	36,618	57,265	23,865	0	23,865
Operating	1,425,392	2,324,752	2,527,081	0	2,527,081
Capital	0	0	0	0	0
Total	**1,462,010**	**2,382,017**	**2,550,946**	**0**	**2,550,946**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	1.00	0.00	0.50	0.00	0.50
Actual Positions	4.00	0.00	1.00	0.00	1.00

HOUSING DEPARTMENT

General Fund **Housing and Urban Development**

Mission:

Provide housing assistance, while promoting economic stimulation, to income eligible residents of Highlands County for eligible activities through State and Federal Housing Programs by promoting home ownership, providing education, revitalizing existing housing stock, increasing the supply of affordable housing, and maximizing resources through partnerships with public and private organizations to include not for profit and for profit developers.

Goals & Objectives:

1. Promote homeownership.
2. Promote partnerships between local governments, non-profits and private businesses.
3. Revitalize sub-standard and/or dilapidated housing.
4. Promote mixed use, mixed-income communities.
5. Promote economic development.

Proposed Short Term Activities:

1. Expand of the Affordable Housing Land Bank to ensure expansion and perpetuation.
2. Public Education and Marketing Program.
3. Create Developer Incentives (Density Bonus).
4. Impact fees deferral for affordable housing-Administrative Procedures.
5. Advocate for rural housing issues and programs.
6. First time Homebuyer to high school students via partnership with School Board.

Proposed Medium Term Activities:

1. Expand the Heartland Community Land Trust.
2. Homeowner insurance issues – advocacy.
3. On-Going review alternative product types.

Proposed Long Term Activities:

1. Consider cluster communities (Residential/commercial).
2. Zoning (rezoning in run down neighborhoods).
3. Increase amount of subsidy for down payment assistance.
4. Employer assisted housing.
5. Review and zone land for multi-family units.
6. By June 30, 2008, the SHIP Land Bank Program will acquire 2 properties for the purpose of affordable housing development.

Performance Measures:

Description	Unit	Prior	Current	Next
Acquire Parcels (Land Bank)	#	N/A	N/A	2
Homeownership Units (CWHIP)	#	N/A	N/A	100
Rental Assistance (FEMA)	#	N/A	N/A	10

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	117,191	132,833	145,635	0	145,635
Operating	53,261	39,500	7,039	0	7,039
Capital	591	3,667	3,667	0	3,667
Total	**171,043**	**176,000**	**156,341**	**0**	**156,341**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	2.50	2.50	2.50	0.00	2.50
Actual Positions	5.00	5.00	5.00	0.00	5.00

Position Summary:

Title	Positions	FTE
Housing Director	1.00	0.50
Housing Program Specialist	1.00	0.50
Housing Program Assistant	1.00	0.50
Housing Coordinator Specialist	1.00	0.50
Administrative Assistant for Housing	1.00	0.50

HOME INVESTMENT PARTNERSHIP

Home Investment Partnership Fund **Housing and Urban Development**

Mission:

Provide subsidy to low income residents to enable homeownership by making housing affordable to income eligible persons or families to strengthen the communities of the Heartland Rural Home Consortia and to foster eligible development activities through homeownership or affordable rental housing through Community Housing Development Organization (CHDOs) within the 6 County Consortia.

Goals & Objectives:

Heartland Consortia mobilizes community resources in a six county consortia in support of affordable housing. The Consortia has placed the highest priority on extremely low- to moderate homebuyers and renters.

1. Provide direct mortgage buy-down and or/ down payment and closing costs assistance to 6 low- to moderate income homebuyers.
2. Provide direct assistance to 300 households with homebuyer and money skills training. It is anticipated all but 100 will be low to moderate income and the remainder, extremely low income.
3. Construct 4 new homeownership units of affordable housing through Community Housing Development Organizations (CHDOs).
4. Create 20 new affordable rental units or convert 10 existing rental units to affordable rentals for extremely low- and low-income residents.
5. Homeless and Special Needs housing will be encouraged under this strategy.
6. Provide direct assistance to 300 households with homebuyer and money skills training. It is anticipated all but 100 will be low to moderate income and the remainder, extremely low income.

Performance Measures:

Description	Unit	Prior	Current	Next
Homebuyer Training	#	N/A	N/A	300
Rental Development	#	N/A	N/A	20
New Homer Ownership	#	2	2	4

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	32,127	31,103	34,756	0	34,756
Operating	823,393	1,310,601	1,212,573	0	1,212,573
Capital	0	0	0	0	0
Total	**855,520**	**1,341,704**	**1,247,329**	**0**	**1,247,329**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.50	0.50	0.50	0.00	0.50
Actual Positions	1.00	1.00	1.00	0.00	1.00

Position Summary:

Title	Positions	FTE
Housing Coordinator Specialist	1.00	0.50

HURRICANE HOUSING AS PLAN

Hurricane Housing Recovery Plan Fund **Housing and Urban Development**

Mission:

Provide housing related assistance to income eligible persons or families occupying eligible housing in accordance with the Local Hurricane Housing Assistance Plan as adopted by the Board of County Commissioners and approved by Florida Housing Finance Corporation.

Goals & Objectives:

1. By October 2007 create 30 new homeownership units through partnerships with for-profit developers.
2. By October 2007, develop 24 new homeownership units through partnerships with not for-profit developers.
3. By October 2007 create 43 new special needs rental units through partnerships with either for or non profit developers.
4. By October 2007, repair 12 owner occupied units.
5. By October 2007, rehab or rebuild 16 units in tandem with the CDBG Program.

Performance Measures:

Description	Unit	Prior	Current	Next
Create Rental Units (Special Needs Rental)	#	N/A	N/A	50

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	51,716	101,730	87,014	0	87,014
Operating	2,108,300	1,699	219,106	0	219,106
Capital	19,737	0	0	0	0
Total	**2,179,753**	**103,429**	**306,120**	**0**	**306,120**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	1.00	2.00	1.50	0.00	1.50
Actual Positions	4.00	4.00	3.00	0.00	3.00

Position Summary:

Title	Positions	FTE
Housing Program Specialist	1.00	0.50
Housing Program Director	1.00	0.50
Administrative Assistant for Housing	1.00	0.50

COUNTY PLANNING AND DEVELOPMENT

General Fund **Comprehensive Planning**

Mission:

The mission of the County Planning Department cost center is to facilitate the vision of the Board of County Commissioners in achieving the desired quality of life, now and in the future. This cost center intends to fulfill this desire through articulating the goals, objectives, and policies of the Comprehensive Plan and utilizing professional planning skills and guidance in coordinating the inter-relationships of other entities pertaining to community development.

Goals & Objectives:

1. Process two semi-annual Large Scale Comprehensive Plan amendment submittals for the fiscal year 2008-2009 budget year. Given the statute requirement for a first and second hearing, which must be advertised as public hearings, the amendments are transmitted to the FDCA. The process, at a minimum, takes 9 months. In addition to the typical large-scale plan amendment applications, once the EAR is determined sufficient, a considerable number of EAR-Based amendments will be forth-coming that must be affected according to statute, within the next 18 months, which will double the load.
2. Process the approximately 18 Small Scale Plan amendments anticipated for the fiscal year 2008-2009. Statute caps limit the total acreage of small scale amendments to 80 acres annually. This quota is usually reached by approximately 16 to 20 amendments. The process, from the application being reviewed by the P&ZC and adopted by the BCC by ordinance and submitted to the DCA until confirmation of compliance, takes approximately 3 months for each amendment. A number of amendments may be submitted together.
3. Staff reports are prepared for every application submitted to the Natural Resources Advisory Commission (NRAC) for environmental clearances & special analysis studies; the Historic Preservation Commission (HPC) for periodic archaeological clearance reports; the Long Range Transportation Study Commission (LRTC) for system analysis reports; and the Local Mitigation Strategy Committee (LMS) on the status of county-wide preparedness. These reports are to be done within 10 days of the respective meetings for inclusion into the next meeting agendas.
4. Progressive program toward bringing the Zoning Atlas into consistency with the comprehensive plan Future Land Use Map (FLUM) correcting the mis-alignment of land uses and their implementing zones at the time the comprehensive plan was adopted in 1991. Next effort will be Area 9 (East Sebring).
5. The recent interest in Rural Land Stewardship Areas (RLSA) and Developments of Regional Impact (DRI) within the county has precipitated the need for a Rural Areas Plan and a Habitat Conservation Plan. Even though the statute requirements for RLSA and DRI developments stress the preservation of environmental resources, there is a need to tract and coordinate these developments collectively as opposed to viewing them as individual developments. This requires staff-time investment that has the Regional Planning Council and the Applicants channel through the hearing protocols before the P&ZC and the BCC.

6. All development order applications are reviewed by the Department for impacts on the environment and natural resources which include xeric uplands (scrub), cutthroat grass seeps and wetlands. The Department determines what protocol the Applicant needs to follow to secure environmental clearance in the event natural resources are found to be impacted by the proposed development. The Department reviews Environmental Clearance Reports (ECR) submitted by consultants retained by the Applicants and referred to the Natural Resources Advisory Commission (NRAC) for disposition. Staff also provides comments in staff reports pertaining to natural resources and recommends specific action.
7. As a means to further serve the citizens of Highlands County and to increase the efficient use of staff time, transfer all land use and zoning data from maps and other paper documents into a digitized format and place on the County's Web-Page for easy access for all inquiries pertaining to land use and zoning. The initial task will require a specific software program and the parcel layer data base will require an accurate description of the individual parcels. This will require an initial time or consultant investment to transfer the data and a protocol, involving a staff position that will keep the date current as land uses and zoning districts continually change. These issues will be incorporated into this budget request.
8. Develop an integrated Water Supply Facilities Plan with applicable comprehensive plan amendments for adoption as prescribed by Florida Statutes by June, 2008, and to be maintained annually and sustained through the CIP process.
9. The County will, on a continuing basis, coordinate with the School District in implementing the policies of the Public Schools Element and tracking concurrency issues pertaining to urban development and the impact on student generation.
10. It is imperative that the mission assigned to the United States Air Force and its military operations at the Avon Park Air Force Range not be compromised or hindered by the encroachment of urban uses. Therefore, a joint land use study (JLUS) is being initiated that will include Highlands County, Polk County and Seminole County to assure that appropriate land uses are considered in the immediate environs of the Air Force Range, not only to sustain the efficient and undisturbed military operations, but for the health, safety and welfare of the adjacent communities. Staff-time investments will be required in this cooperative effort.
11. The county provides staff liaison assistance to the county-wide Local Mitigation Management Committee that has the responsibility to remain current with events as they occur, tracking data from previous events and developing response policies in anticipation of future events, be they wild-fires, severe storms (Hurricanes) tornadoes, flooding, etc. Staff-time is invested as support with each meeting.
12. A fundamental and integral ingredient in land use planning, whether it is at the local, regional, state or national levels, economic development is the engine driving the endeavors toward achieving an ever increasing quality of sustainable life within a democratic, capitalistic system. Recognizing these endeavors, the Department is directing a portion of its talents and resources to pro-actively initiate planning mechanisms that will be committed to the implementation of the Board adopted goals, objectives and policies embracing the EDC/IDA.
13. Planning programs, comprising goals, objectives and policies are prepared for areas within the county that are currently committed to agriculture, but are being pressured into transitioning into urban land uses. The areas selected are of sufficient size to accommodate a number of neighborhoods. The objective is to plan for future access

roads, community facilities such water and sewer, community services in health and safety; and cultural services such schools, libraries, parks and recreation facilities. Recently, the North Sebring Area Plan was prepared and approved by the Board and the FDCA. Currently, 5 other areas are being considered: East Sebring Area, South Sebring Area, East Avon Park Area, South Avon Park Area and West Lake Istokpoga.

14. Continue to incorporate spatial criteria toward the development of concentrated commercial nodes as a fundamental means to mitigate commercial sprawl and all its associated problems. And, as an added benefit in concentrating commercial nodes at selected areas preserves much of the natural beauty along-side our roads and the view sheds they traverse that would be in jeopardy if commercial sprawl were left unchecked.
15. Establish standards for public non-maintained roads in the county to assure that these roads are of sufficient condition to accommodate emergency service access as well as school bus service and solid waste collection.

Performance Measures:

Description	Unit	Prior	Current	Next
Process Large Scale Amendments	Ea	14	24	30
Process Small Scale Amendments	Ea	13	16	18
Staff Report Preparation	Ea	217	200	220
Economic Development Programs	%	100	100	100
Interlocal Planning Agreements	%	100	100	100
Commercial Nodes & Scenic Highway	%	10	25	75
Establish Standards	%	0	25	0
Water Supply Facilities Work Plan	%	0	100	100
Long Range Transportation Plan	%	75	100	100
Consistency Re-Zones To The Zoning Atlas	%	25	50	75
Process Special Exceptions & Variances	Ea	50	60	60
Staff Liaison Agendas, Minutes, Reports	Ea	48	48	48
Selected Specific Area Planning	Ea	1	1	0
Habitat Conservation Plan Program	%	5	15	75
Rural Areas Planning Program	%	0	50	100

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	422,308	491,219	499,230	0	499,230
Operating	120,372	137,618	148,902	30,000	178,902
Capital	24,580	0	0	1,600	1,600
Total	**567,260**	**628,837**	**648,132**	**31,600**	**679,732**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	7.50	7.65	7.50	0.00	7.50
Actual Positions	8.00	9.00	8.00	0.00	8.00

Position Summary:

Title	Positions	FTE
Development Services Director	1.00	0.50
Planner III/Planning Supervisor	1.00	1.00
Planner II	1.00	1.00
Planner I	3.00	3.00
GIS Addressing Specialist	1.00	1.00
Office Manager	1.00	1.00

ZONING DEPARTMENT

General Fund **Protective Inspection**

Mission:

1. To be a knowledgeable and welcoming resource to the community of Highlands County regarding zoning issues.
2. To assist the public in understanding and implementing the zoning code by thoroughly researching, analyzing, and proposing creative solutions to unique situations.
3. Strive to put customers at ease with the process of building permit applications, public hearings, etc., while complying with county codes.
4. Bring projects to completion in a reasonable time through a cooperative effort.
5. Work collaboratively with all stakeholders in the development of Highlands County.

Description of Operations:

The Zoning Department is dedicated in providing the citizen and visitors of Highlands County courteous, individual service in a professional manner, by thoroughly researching, analyzing and proposing creative solutions to zoning situations as they arise, bringing projects to completion in a reasonable time through a collaborative and cooperative effort with all stakeholders.

Function:

The delegated duties of the Zoning Department are all administrative processing, technical review, and analysis of proposed structures and uses, rezoning, variances, special exceptions and appeals, county initiated zoning changes and land use changes, written and verbal interpretations of the code. This also includes processing and maintaining bingo, beverage and palm readers' licenses, car tent sales and towing operations, preparing legal advertisements and resolutions. The Zoning Department also reviews and signs-off on Vacation of easements, Preliminary and Final Development Orders and works with various other industry related agencies.

Goals & Objectives:

1. To foster and preserve public health, safety, comfort and welfare, and to aid in the harmonious, orderly, aesthetically pleasing and socially beneficial development of the County in accordance with the Comprehensive Plan Amendments.
2. To implement, maintain, update, and enforce the Zoning regulations while working jointly with the Planning Department on the Comprehensive Plan.
3. Assist other county departments with respect to enforcement of their individual areas of responsibility within the scope of the Highlands County Code.
4. Create and maintain a computerized database for zoning changes, special exceptions, variances, alcoholic beverage and bingo licenses, temporary use permits, etc. from January 1, 1971 to present.
5. Reproduced and updated the official zoning atlases to Mylar.

6. To keep the public informed by providing a welcoming environment and posting upcoming Board of Adjustment and Planning and Zoning Commission Agendas and associated documents on the county website.
7. To be resource to those who are unfamiliar with the public hearing process by guiding them through the policies and procedures required.

Performance Measures:

Description	Unit	Prior	Current	Next
Total Zoning Review	#	3,512	1,900	2,800
Public Hearings	#	224	160	200
Misc. Zoning Confirmation Letters	#	133	130	160
Reviews	#	118	125	135
Telephone Calls	#	6,856	6,900	7,200
General questions and directions to other Departments	#	4,311	3,300	3,600
Preparation for Hearings w/in 8 Wks	%	100	100	100
Beverage/Bingo Licenses w/in 10 days	%	100	100	100
Complete Pre-Plat, Dev Orders, Etc w/in 20 Days	%	100	100	100
Building Permits Reviewed in 20 Mins	%	100	100	100

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	447,444	532,031	525,805	0	525,805
Operating	90,026	184,271	121,607	71,300	192,907
Capital	10,308	23,000	0	4,600	4,600
Total	**547,778**	**739,302**	**647,412**	**75,900**	**723,312**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	9.30	9.40	9.30	0.00	9.30
Actual Positions	10.00	11.00	10.00	0.00	10.00

Position Summary:

Title	Positions	FTE
Development Services Director	1.00	0.30
Zoning Supervisor	1.00	1.00
Enforcement Official II	2.00	2.00
Enforcement Official	2.00	2.00
Zoning Assistant	1.00	1.00
Zoning Clerk	1.00	1.00
Code Enforcement Clerk	1.00	1.00
Administrative Secretary	1.00	1.00

BUILDING DEPARTMENT – 005

General Fund **Protective Inspection**

Mission:

The purpose of the Building Department cost center is to protect the public health, safety, and welfare, as it relates to construction, use, and occupancy of buildings and structures. The Building Department is charged with interpreting, administering, monitoring, and enforcing the federal, regional, state, and local legislation, codes, and standards and regulations which govern construction industry activities in the unincorporated area of the County and the City of Lake Placid. The Building Department enforces life-safety regulations by reviewing building plans, issuing building permits, and inspecting buildings during the various construction stages. Building codes provide safeguards and ensure uniformity in the construction industry. The Building Department's objective is to provide fair, efficient enforcement of codes, as adopted. The Building Department issues construction trades licenses and sponsor candidates for examination. The Department is, also, responsible for the investigation of complaints of alleged violations of building codes and/or regulations. The Department provides service to the construction community and the general public, and resource information to the community as needed. The goal of the Department is to protect the community from code violations, permit deviations and construction without a permit; know and enforce the appropriate remedies for illegal construction, expansions and alterations; deny, rescind and alter permits without fear of litigation and liability; and to learn from the experiences of other cities and counties success stories and lessons learned. The Building Department became self –sufficient and could operate separate from the General fund in 2005.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	-1,114	0	0	0	0
Operating	50	0	0	0	0
Capital	0	0	0	0	0
Total	**-1,064**	**0**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

BUILDING DEPARTMENT – 180

Building Code Enforcement Fund **Protective Inspection**

Mission:

To protect the public's health, safety, and welfare, as it relates to construction, use and occupancy of buildings and structures by interpreting, administering, monitoring and enforcing Federal, Regional, State, and Local codes and standards which govern construction industry activities in the unincorporated area of the County, Town of Lake Placid and the City of Avon Park. The primary function of the Building Department is to review plans, issue building permits and inspect residential and commercial construction for compliance with the Florida Building Code and any other applicable construction requirements. The department issues construction trade licenses and sponsors candidates' for examination. The Department is, also, responsible for the investigation of complaints of alleged violations of building codes and/or regulations and unlicensed activity. The Department provides services and resource information to the construction community, and general public on a daily basis.

Other Duties:

Many activities are handled by the Building Department for other county agencies. The department is utilized as a centralized knowledge bank and cash receipting agency. We collect impact fees, solid waste assessment fees, environmental clearance fees, zoning fees, 911 addressing fees, fire review and fire final fees and state surcharge fees. This centralized collection provides expanded customer service to the community by allowing the Building Department to be the point of collection for other agencies and departments. It also requires that we reconcile these fees and submit specific collection reports monthly to the various agencies/departments. These collections also require the department to be well versed on requirements and a regulation imposed by these alternate agencies and departments in order to articulately answer questions and concerns the public or agencies may have and to create and generate specific reporting as requested.

Goals:

1. To protect the community from code violations, permit deviations and construction without a permit
2. To know and enforce the appropriate remedies for illegal construction, expansions and alterations
3. Deny, rescind and alter permits without fear of litigation and liability; and to learn from the experiences of others. Goals of the department will be addressed by keeping accurate, accessible and complete records of all permit transactions
4. Streamlining the permitting and plan review process in order to provide excellent customer service through implementing a plan review sheet and permitting packages specific to the requested activity.
5. Scanning permit files, plans and inspection activity logs and any correspondence or documents relevant to the permit pack.
6. Increase communications with the public through handouts, flyers and public speaking is another task for the upcoming fiscal year.

Objective & Measures:

Permits

Objective:

To develop an understanding of the administration provisions of the Florida Building Code relating to the issuance of permits, permit exemptions, expiration of permits and submission of construction documents.

Performance Measures:

Description	Unit	Prior	Current	Next
Number of Permits Applied for	#	9,043	6,020	7,533
Number of Permits Issued	#	8,874	5,832	7,353
Branch Office Applied – Avon Park	#	739	512	626
Branch Office Applied – Lake Placid	#	1,467	900	1,184
Branch Office Applied – Sebring	#	6,837	4,608	5,723
Branch Office Issued – Avon Park	#	711	512	612
Branch Office Issued – Lake Placid	#	1,483	886	1,184
Branch Office Issued– Sebring	#	6,680	4,434	5,557
Customer Wait Time < 10 Min (EPM)	%	85	90	95
Customer Wait Time < 20 Min (ADD, ALT)	%	80	85	90
Customer Wait Time < 45 Min	%	85	85	90
Permit Data Accurate	%	95	90	95

Inspections:

Objective:

To conduct inspections to ensure conformity with the Florida Building Code and Land Development Regulations by utilizing properly certified inspection personnel.

Performance Measures:

Description	Unit	Prior	Current	Next
Total Inspection Conducted	#	14,808	8,808	11,808
Inspections Conducted Per Day	#	54	32	43
Average per Inspector Per Day	#	18	11	15
Inspection Rec'd w/in 24 Hours Req	%	93	95	98
Inspection Time From Call in 24 Hr	%	96	98	99

Plan Review

Objective:

To review plans for code compliance in a timely manner and to transmit any deficiencies or additional requirements to the applicant in a clear concise manner.

Performance Measures:

Description	Unit	Prior	Current	Next
Total Plans Reviewed	#	2,345	1,830	2,088
Commercial Plans Reviewed	#	257	224	241
Residential Plans Reviewed	#	2,088	1,606	1,847
Plan Review Residential <= 7 Days	%	90	98	98
Plan Review Commercial <= 14 Days	%	89	90	90

Code Compliance

Objective:

To enhance neighborhoods and their citizens' health, safety and general welfare through efficient and effective County code enforcement. All actions shall be conducted in a responsive and fair manner focusing on customer service and public awareness while respecting the property rights of our citizens. This area is complaint driven or compliance driven through inspections of permitted work and the regulation of construction trade contractors and may vary drastically from year to year, therefore no real estimate can be derived for the upcoming Fiscal Year.

Performance Measures:

Description	Unit	Prior	Current
Permit Penalties	$	11,635	3,736
License Board Cases Fined	#	5	1
License Board Fines	$	8,900	500
Standard Housing investigation	#	38	34
Complaints Investigated	#	205	72
Contractors Registered	#	435	136
Registration Fees	$	44,350	9,070

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	920,398	1,003,486	962,947	0	962,947
Operating	218,173	577,502	192,309	87,300	279,609
Capital	71,570	0	0	0	0
Total	**1,210,141**	**1,580,988**	**1,155,256**	**87,300**	**1,242,556**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	18.20	16.30	16.20	0.00	16.20
Actual Positions	19.00	18.00	17.00	0.00	17.00

Position Summary:

Title	Positions	FTE
Development Services Director	1.00	0.20
Building Official	1.00	1.00
Building Enforcement Official	1.00	1.00
Building Inspector II	3.00	3.00
Building Inspector I	3.00	3.00
Chief Permit Clerk	1.00	1.00
Plans Examiner	2.00	2.00
Building Department Administrator	1.00	1.00
Development Specialist	4.00	4.00

NUISANCE ABATEMENT

General Fund **Other Physical Environment**

Mission:

1. Protect and preserve the public health, safety and welfare of the community of Highlands County.
2. To assist the public in understanding and complying with related Chapters of the Highlands County Code of Ordinances.
3. Strive to put the public at ease with the code violation process.
4. Thoroughly, research, and analyze the complaint to ensure compliance.
5. Bring violations into compliance within a reasonable time through a cooperative effort.

Description of Operations:

This program was established to assist in nuisance abatement on vacant properties in the unincorporated areas of Highlands County. The Code Enforcement Office is charged with investigating and resolving nuisance complaints. These funds are used to abate the nuisance when the owner of the property fails to do so. The property is subject to a lien in favor of the county (BOCC) for the value of the abatement in addition all other costs associated with the abatement. (Code of Ordinances, Chapter 5.6).

Goals & Objectives:

1. Protect the public health, safety and welfare by investigating complaints concerning improper land use, unsafe and/or abandoned property/buildings.
2. Investigate alleged violations of the various sections of the Highlands County Code of Ordinances, taking appropriate enforcement action when violations are determined to exist.
3. Protect the public from illegal use of land, unlicensed contractors and non-permitted construction activities; by promptly responding to complaints received and aggressively pursuing prosecution of persons found to be in violation of such activities including violation of licensing and/or registration requirements.
4. Assist other county departments with respect to enforcement to their individual areas of responsibility within the scope of the Highlands County, Code of Ordinances.
5. To educate the public regarding water shortages.

Performance Measures:

Description	Unit	Prior	Current	Next
New Code Violation Complaints	#	3007	3000	3007
Confirmed Violations	#	2232	2000	2200
Total Inspections	#	9079	7000	7000
Total Unfounded	#	867	726	730
Total Complied	#	1967	1600	1600
Total Miles Traveled	#	43510	50000	50000
Water Violations	#	483	470	470
Noise Complaints	#	117	168	180
Complaints Investigated in 10 Working Days	%	n/a	63	63
Complaints Re-Inspected w/in 20 Day of Due Date	%	n/a	50	50
Complaints brought into compliance w/in 3 months	%	n/a	80	80
Time in the Field	%	n/a	60	60
Time in the Office	%	n/a	40	40

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	133,005	218,005	198,000	0	198,000
Capital	0	0	0	0	0
Total	**133,005**	**218,005**	**198,000**	**0**	**198,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

WATER - 402

Water/Sewer Enterprise Fund **Water Utility Services**

Mission:

The main objective of the Placid Utilities Water Department is to serve the public by providing a safe drinking water source and improved County fire protection to the residents of Tomoka Heights, Lake June Rd., Fransvilla, and Lake Francis areas. Through this service and various expansions there is potential for economic development and improved financial stability of the department. The utility as operated by the Highlands County Utilities Department shall maintain the level of service, reliability and safety in compliance with the goals of the Comprehensive Plan and Regulatory Mandates of Highlands County for the utility customers of Placid Utilities.

Goals & Objectives:

1. To provide a safe drinking water source to the residents of Tomoka Heights, Lake June, Fransvilla, and Lake Francis areas.
2. To provide improved county fire protection to the residents of Tomoka Heights, Lake June, Fransvilla, and Lake Francis areas.
3. To maintain the level of service, reliability and safety in compliance with the goals of the Comprehensive Plan and Regulatory Mandates of Highlands County.
4. To adhere to the laws of the Florida Department of Environmental Protection as they pertain to providing the public with safe drinking water.

The following are the work load indicators for Placid Water Utilities that are performed as soon as the technicians can get to them. These activities are generated and submitted to the technicians for each days work, or the work is called out for immediate inspection.

Locates are also part of our technicians work schedule. They are received via e-mail each day from the State of Florida "Call Before You Dig" system. Our water and sewer lines are located for any constructions being done in our service areas.

Emergencies are called to the technician as soon as they are received. Emergencies occasionally occur during office hours, but they normally occur after hours and on weekends. The following amounts represent our emergencies for the last fiscal year the current fiscal year, and our forecasts for FY 08/09.

Performance Measures:

Description	Unit	Prior	Current	Next
Locates	Ea	49	75	75
Work Orders	Ea	153	210	275
Emergencies	Ea	22	35	40

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	120,909	141,175	142,447	0	142,447
Operating	356,851	353,999	348,188	6,053	354,241
Capital	1,267	65,304	0	43,069	43,069
Total	**479,027**	**560,478**	**490,635**	**49,122**	**539,757**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	2.35	2.38	2.35	0.00	2.35
Actual Positions	7.00	8.00	7.00	0.00	7.00

Position Summary:

Title	Positions	FTE
County Engineer/Utilities Director	1.00	0.05
Project Manager - Utility	1.00	0.45
Public Works Coordinator	1.00	0.05
Utility Technician II	1.00	0.45
Utility Technician I	1.00	0.45
Utility Specialist II	1.00	0.45
Utility Specialist I	1.00	0.45

WATER 403

Water/Sewer Enterprise Fund **Water Utility Services**

Mission:

The main objective of the Highway Park Utilities Water Department is to serve the public by providing a safe drinking water source and improved county fire protection to the residents of Highway Park and areas near this location in Lake Placid, FL.. Through this service and various expansions there is potential for economic development and improved financial stability of the department. The utility as operated by the Highlands County Utilities Department shall maintain the level of service, reliability and safety in compliance with the goals of the Comprehensive Plan and Regulatory Mandates of Highlands County for the utility customers of Highway Park Utilities.

Goals & Objectives:

1. To provide a safe drinking water source to the residents of Highway Park, and surrounding areas.
2. To provide improved county fire protection to the residents of Highway Park and surrounding areas.
3. To maintain the level of service, reliability and safety in compliance with the goals of the Comprehensive Plan and Regulatory Mandates of Highlands County.
4. To adhere to the laws of the Florida Department of Environmental Protection as they pertain to providing the public with safe drinking water.

The following are the work load indicators for Highway Park Utilities that are performed as soon as the technicians can get to them. These activities are generated and submitted to the technicians for each days work, or the work is called out for immediate inspection.

Locates are also part of our technicians work schedule. They are received via e-mail each day from the State of Florida "Call before You Dig" system. Our water lines are located for any constructions being done in our service areas.

Emergencies are called to the technician as soon as they are received. Emergencies occasionally occur during office hours, but they normally occur after hours and on weekends. The following amounts represent our emergencies for the last fiscal year, the current fiscal year, and our forecasts for FY 08/09. Emergencies in Highway Park have been low, due to the newness of the plant and the distribution lines. Broken lines do occur, but most are due to service lines to the home.

Performance Measures:

Description	Unit	Prior	Current	Next
Work Orders	Ea	229	225	230
Locates	Ea	43	40	40
Emergencies	Ea	1	5	5

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	35,771	42,908	43,468	0	43,468
Operating	125,218	89,706	93,552	1,651	95,203
Capital	345	10,353	0	2,540	2,540
Total	**161,334**	**142,967**	**137,020**	**4,191**	**141,211**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.74	0.747	0.74	0.00	0.74
Actual Positions	7.00	8.00	7.00	0.00	7.00

Position Summary:

Title	Positions	FTE
County Engineer/Utilities Director	1.00	0.02
Project Manager - Utility	1.00	0.10
Public Works Coordinator	1.00	0.02
Utility Technician II	1.00	0.15
Utility Technician I	1.00	0.15
Utility Specialist II	1.00	0.15
Utility Specialist I	1.00	0.15

SEWER - 402

Water/Sewer Enterprise Fund **Water Utility Services**

Mission:

The main objective of the Placid Utilities Wastewater Department is to serve the public by providing a safe treatment of wastewater generated from the residential subdivision of Tomoka Heights and other surrounding areas. Through this service and various expansions here is potential for economic development and improved financial stability of the department. The utility as operated by the Highlands County Utilities Department shall maintain the level of service, reliability and safety in compliance with the goals of the Comprehensive Plan and Regulatory Mandates of Highlands County for the utility customers of Placid Utilities.

Goals & Objectives:

1. To provide the safe treatment of wastewater generated by the residential sub-division of Tomoka Heights and surrounding areas.
2. Through this service and various expansions there is potential for economic development and improved financial stability of the department
3. To maintain the level of service, reliability and safety in compliance with the goals of the Comprehensive Plan and Regulatory Mandates of Highlands County.
4. To adhere to the laws of the Florida Department of Environmental Protection as they pertain to the safe treatment of wastewater in Florida.

The following are the performance measures for the Placid Sewer Utility. These are emergencies that are handled as soon as they are known. Emergencies occur during office hours occasionally, but more often they are dealt with after work hours and on weekends. The prior numbers represent the emergencies handled within 24 hours for FY 06/07. The current numbers represent the emergencies handled within 24 hours for FY 07/08 for the 1st and 2nd quarters and then doubled to represent this fiscal year. The Next amounts are our forecast for FY 08/09. We still have concern for the plant and the lift stations due to their age, and the debris that comes from the hospital and the nursing home. A new catch basket has been installed at the master lift station to keep debris from interrupting the service of the pumps. Our new utility vehicle with crane will assist us in servicing the lift station and the plant. This will cut down on the number of emergencies to the Wastewater Treatment Plant.

Performance Measures:

Description	Unit	Prior	Current	Next
Emergencies	Ea	15	25	20

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	75,240	88,775	89,414	0	89,414
Operating	172,298	197,442	201,419	3,300	204,719
Capital	691	28,806	0	18,680	18,680
Total	**248,229**	**315,023**	**290,833**	**21,980**	**312,813**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	1.51	1.53	1.51	0.00	1.51
Actual Positions	7.00	8.00	7.00	0.00	7.00

Position Summary:

Title	Positions	FTE
County Engineer/Utilities Director	1.00	0.03
Project Manager - Utility	1.00	0.25
Public Works Coordinator	1.00	0.03
Utility Technician II	1.00	0.30
Utility Technician I	1.00	0.30
Utility Specialist II	1.00	0.30
Utility Specialist I	1.00	0.30

BUDGETARY EXPENDITURES FUND 402

Water/Sewer Enterprise Fund **Non-Expenditure Disbursements**

Mission:

This cost center provides for Reserve for Contingencies for the Water/Sewer Enterprise Fund. Expenditures may not be recorded or charged to this cost center. However, by specific action of the Board of County Commissioners, funds may be transferred to other operating accounts within the Solid Waste Enterprise Fund.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	9,651	0	0	0
Capital	0	0	0	0	0
Total	**0**	**9,651**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

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COURT SERVICES

The Circuit and County courts were created by Article V of the Constitution of the State of Florida. Their operations are governed by the Florida Statutes and the laws and legal opinions of the Supreme Court of the United States and the State of Florida.

The authority of the Circuit and County courts is a matter of jurisdiction. Circuit court judges have jurisdiction over all felony, juvenile and dependency, dissolution of marriage, probate and guardianship and all civil cases over $15,000. County court judges have jurisdiction over all misdemeanor, traffic, landlord and tenant and civil cases under $15,000.

Expenditures by Cost Center:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Circuit Court Administration	3,950	5,000	5,900	0	5,900
Judicial Technology	160,328	196,945	174,289	0	174,289
County Court Administration	3,267	2,016	7,466	0	7,466
State Attorney	7,176	18,900	15,700	0	15,700
State Attorney Technology	47,954	98,000	107,350	0	107,350
Public Defender	3,817	10,186	6,600	0	6,600
Public Defender Technology	61,591	110,149	80,150	0	80,150
Cir Ct Juvenile Guardian Ad Litem	1,853	2,290	2,390	0	2,390
Law Library - 177A	25,384	30,000	26,200	0	26,200
Legal Aid Program - 145	46,138	90,275	40,000	0	40,000
Legal Aid - 177B	0	28,000	26,200	0	26,200
Teen Court - 177C	0	14,200	26,200	0	26,200
Conflict Council	0	0	23,800	0	23,800
Innovations and Support	0	49,150	49,150	0	49,150
Florida Highway Patrol	9	0	0	0	0
Totals	**361,467**	**655,111**	**591,395**	**0**	**591,395**

Department Funding:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
General Fund	20,072	38,392	61,856	0	61,856
Legal Aid Program	46,138	90,275	40,000	0	40,000
Innovations and Support	0	49,150	49,150	0	49,150
Teen Court	0	14,200	26,200	0	26,200
Law Library Fund 177A	25,384	30,000	26,200	0	26,200
Legal Aid Trust Fund 177B	0	28,000	26,200	0	26,200
Court Technology	269,873	405,094	361,789	0	361,789
Totals	**361,467**	**655,111**	**591,395**	**0**	**591,395**

Personnel Summary:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	1.00	2.00	2.00	0.00	2.00
Actual Positions	1.00	2.00	2.00	0.00	2.00

CIRCUIT COURT ADMINISTRATION

General Fund **Court Administration**

Mission:

The Circuit Court Administration cost center was created in response to a change in the classification of court related expenditures by the State of Florida Department of Banking and Finance Bureau of Accounting. The State Court System in Florida was created by the addition of Article V to the State Constitution in 1972. This eliminated the separate court systems in the state (municipal, etc.) and consolidated everything into the State Court System. The state of Florida has not funded the court system and the county governments have been required to provide substantial funding for the State Court System. Due to, a unified effort by the Florida Association of Counties, the state of Florida is considering fully funding these costs, thereby, creating the need to collect data on the amount of County Government Subsidy.

Goals & Objectives:

1. Circuit Court Administration has been established to assist the administrative needs of three (3) circuit judges; one (1) staff attorney; and two (2) judicial assistants in providing efficient, effective, and uninterrupted services to the judicial system, and, to the public.
2. The Circuit Court is responsible for the adjudication of felony, juvenile, probate, family, and civil court matters, by scheduling of motion hearings, as well as, jury and non-jury trials, which are done in a timely manner in accordance to Statutory and Professional standards.
3. The summary of services provided also include: public access to courts; timely response to cases filed; due process; equal protection of the law for everyone; and instill public trust and confidence in the court system.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	3,950	5,000	5,900	0	5,900
Capital		0	0	0	0
Total	**3,950**	**5,000**	**5,900**	**0**	**5,900**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

JUDICIAL TECHNOLOGY

Court Technology Fund **Court General Oper-Info Serv**

Mission:

An additional service charge is authorized by Section 28.24 (12), Florida Statutes for court related technology needs. Two dollars ($2) shall be distributed to the board of county commissioners to be used exclusively to fund court-related technology, and court technology needs as defined in Sections 29.008(1)(f)2. and 29.008(1)(h), Florida Statutes for the state trial courts, state attorney and public defender in that county. If the counties maintain legal responsibility for the costs of the court-related technology needs as defined in Sections 29.008(1)(f)2. and 29.008(1)(h), Florida Statutes, notwithstanding any other provision of law, the county is not required to provide additional funding beyond that provided herein for the court-related technology needs of the clerk as defined in Sections. 29.008(1)(f)2. and 29.008(1)(h).

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	90,196	116,283	125,817	0	125,817
Operating	59,582	35,662	48,472	0	48,472
Capital	10,550	45,000	0	0	0
Total	**160,328**	**196,945**	**174,289**	**0**	**174,289**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	1.00	2.00	2.00	0.00	2.00
Actual Positions	1.00	2.00	2.00	0.00	2.00

Position Summary:

Title	Positions	FTE
Court System Analyst	1.00	1.00
User Support Analyst	1.00	1.00

COUNTY COURT ADMINISTRATION

General Fund **Court Administration**

Mission:

The County Court Administration cost center was created in response to a change in the classification of court related expenditures by the State of Florida Department of Banking and Finance Bureau of Accounting. The State Court System in Florida was created by the addition of Article V to the State Constitution in 1972. This eliminated the separate court systems in the state (municipal, etc.) and consolidated everything into the State Court System. The State of Florida has not funded the court system and the county governments have been required to provide substantial funding for the State Court System. Due to a unified effort by the Florida Association of Counties, the State of Florida is considering fully funding these costs, thereby, creating the need to collect data on the amount of County Government Subsidy.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	3,267	2,016	7,466	0	7,466
Capital	0	0	0	0	0
Total	**3,267**	**2,016**	**7,466**	**0**	**7,466**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

STATE ATTORNEY

General Fund **State Attorney Administration**

Mission:

This cost center was created in response to a change in the classification of court related expenditures by the State of Florida Department of Banking and Finance Bureau of Accounting. The State Court System in Florida was created by the addition of Article V to the State Constitution in 1972. This eliminated the separate court systems in the State (municipal, etc.) and consolidated everything into the State Court System. The State of Florida has not funded the court system and the county governments have been required to provide substantial funding for the State Court System. Due to a unified effort by the Florida Association of Counties, the State of Florida is considering fully funding these costs thereby creating the need to collect data on the amount of County Government subsidy.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	7,176	18,900	15,700	0	15,700
Capital	0	0	0	0	0
Total	**7,176**	**18,900**	**15,700**	**0**	**15,700**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

STATE ATTORNEY TECHNOLOGY

Court Technology Fund **General Court Oper-Info Services**

Mission:

A $2 service charge is authorized by Section 28.24 (12), Florida Statutes for court related technology needs and is distributed to the board of county commissioners to be used exclusively to fund court-related technology, and court technology needs as defined in Sections 29.008(1) (f) 2. and 29.008(1)(h), Florida Statutes for the state trial courts, state attorney and public defender in that county. If the counties maintain legal responsibility for the costs of the court-related technology needs as defined in Sections 29.008(1) (f) 2. and 29.008(1)(h), Florida Statutes, notwithstanding any other provision of law, the county is not required to provide additional funding beyond that provided herein for the court-related technology needs of the clerk as defined in State Statute 29.008(1)(f)2. and 29.008(1) (h).

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	31,261	98,000	102,350	0	102,350
Capital	16,693	0	5,000	0	5,000
Total	**47,954**	**98,000**	**107,350**	**0**	**107,350**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

PUBLIC DEFENDER

General Fund **Public Defender Administration**

Mission:

This cost center was created in response to a change in the classification of court related expenditures by the State of Florida Department of Banking and Finance Bureau of Accounting. The State Court System in Florida was created by the addition of Article V to the State Constitution in 1972. This eliminated the separate court systems in the state (municipal, etc.) and consolidated everything into the State Court System. The state of Florida has not funded the court system and the county governments have been required to provide substantial funding for the State Court System. Due to a unified effort by the Florida Association of Counties, the State of Florida is considering fully funding these costs, thereby, creating the need to collect data on the amount of County Government Subsidy.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	3,817	10,186	6,600	0	6,600
Capital	0	0	0	0	0
Total	**3,817**	**10,186**	**6,600**	**0**	**6,600**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

PUBLIC DEFENDER TECHNOLOGY

Court Technology Fund **General Court Oper-Info Services**

Mission:

A $2 service charge is authorized by Section 28.24 (12), Florida Statutes for court related technology needs and is distributed to the board of county commissioners to be used exclusively to fund court-related technology, and court technology needs as defined in Sections 29.008(1) (f) 2. and 29.008(1)(h), Florida Statutes for the state trial courts, state attorney and public defender in that county. If the counties maintain legal responsibility for the costs of the court-related technology needs as defined in Sections 29.008(1) (f) 2. and 29.008(1)(h), Florida Statutes, notwithstanding any other provision of law, the county is not required to provide additional funding beyond that provided herein for the court-related technology needs of the clerk as defined in State Statute 29.008(1)(f)2. and 29.008(1) (h).

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	52,475	80,648	52,750	0	52,750
Capital	9,116	29,501	27,400	0	27,400
Total	**61,591**	**110,149**	**80,150**	**0**	**80,150**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

GUARDIAN AD LITEM CIRCUIT JUVENILE

General Fund **Guardian Ad Litem - Juv**

Mission:

This cost center was created in response to a change in the classification of court related expenditures by the State of Florida Department of Banking and Finance Bureau of Accounting. The State Court System in Florida was created by the addition of Article V to the State Constitution in 1972. This eliminated the separate court systems in the state (municipal, etc.) and consolidated everything into the State Court System. The State of Florida has not funded the court system and the county governments have been required to provide substantial funding for the State Court System. Due to, a unified effort by the Florida Association of Counties, the State of Florida is considering fully funding these costs, thereby, creating the need to collect data on the amount of County Government Subsidy.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	1,853	2,290	2,390	0	2,390
Capital	0	0	0	0	0
Total	**1,853**	**2,290**	**2,390**	**0**	**2,390**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

LAW LIBRARY - 177A

Law Library Trust Fund **Public Law Library**

Mission:

An additional court cost of $65.00 is authorized by Section 939.185, Florida Statutes on felony, misdemeanor and criminal traffic offenses. Twenty five percent (25%) of the monies are allocated for Law Library services. The Law Library provides access to legal research resources for the residents of Highlands County, including attorneys, judges, paralegals, court reporters, students, law clerks, court and county staff, the business community and the general public. The Law Library strives to provide equal access to the courts through a strong collection of legal materials in print and electronic format. In addition, the Law Librarian is charged with the duties of Clerk/Secretary/Treasurer to the Highlands County Hospital District Board.

Goals & Objectives:

Legal Materials: Providing a reference and learning center for county residents, assisting the public or personnel in locating legal materials (or in finding pro bono legal assistance), assisting attorneys and public; updating materials in our collection; and Continuing Legal Information tapes or public information seminars to assist the attorneys or the public in understanding the law.

Performance Measures:

Description	Unit	Prior	Current	Next
Legal Materials Added	#		200	200
Assist Public & Attorneys	#		1,209	1,215
Seminars, Cle Tapes, Other	#		20	20
Assists to Patrons Upon Arrival	%		97.2	98
Meeting Needs of Patrons	%		98.5	99

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Operating	487	6,340	3,850	0	3,850
Capital	24,897	23,660	22,350	0	22,350
Total	25,384	30,000	26,200	0	26,200

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

LEGAL AID PROGRAM

Legal Aid Program **Legal Aid**

Mission:

The purpose of the Heart of Florida Legal Aid Society, Inc. is to provide free, quality family law legal counseling and direct legal representation in court for low-income residents of Highlands County. Contract provides for annual increase based on CPI of US city average.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	46,138	90,275	40,000	0	40,000
Capital	0	0	0	0	0
Total	**46,138**	**90,275**	**40,000**	**0**	**40,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

LEGAL AID - 177B

Legal Aid Trust Fund **Welfare**

Mission:

An additional court cost of $65.00 is authorized by Section 939.185, Florida Statutes on felony, misdemeanor and criminal traffic offenses. Twenty five percent (25%) of the monies are allocated for Legal Aid services.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	28,000	26,200	0	26,200
Capital	0	0	0	0	0
Total	**0**	**28,000**	**26,200**	**0**	**26,200**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

TEEN COURT - 177C

Teen Court Trust Fund **Court General Operations - Other**

Mission:

An additional court cost of $65.00 is authorized by Section 939.185, Florida Statutes on felony, misdemeanor and criminal traffic offenses. Twenty five percent (25%) of the monies are allocated for Teen Court Programs, Juvenile Assessment Centers, or Juvenile Alternative Programs.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	14,200	26,200	0	26,200
Capital	0	0	0	0	0
Total	**0**	**14,200**	**26,200**	**0**	**26,200**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

CONFLICT COUNCIL

General Fund **Clerk of Court Administration**

Mission:

Effective October 1, 2007, the office of criminal conflict and civil regional counsel has primary responsibility for representing persons entitled to court-appointed counsel under the Federal or State Constitution or as authorized by general law in civil proceedings. It is the intent of the Legislature to provide adequate representation to persons entitled to court-appointed counsel under the Federal or State Constitution or as authorized by general law. As a result the office of criminal conflict and civil regional counsel was created within the geographic boundaries of each of the five district courts of appeal. (FS 27.511)

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	0	23,800	0	23,800
Capital	0	0	0	0	0
Total	**0**	**0**	**23,800**	**0**	**23,800**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

INNOVATIONS & SUPPORT

Innovations & Support Courts Trust Fund **Court General Operations-Other**

Mission:

An additional court cost of $65.00 is authorized by Section 939.185, Florida Statutes on felony, misdemeanor and criminal traffic offenses. Twenty five percent (25%) of the monies are allocated for Innovations and Supplemental Court programs.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	49,150	49,150	0	49,150
Capital	0	0	0	0	0
Total	**0**	**49,150**	**49,150**	**0**	**49,150**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

FLORIDA HIGHWAY PATROL

General Fund **Law Enforcement**

Mission:

This cost center provides the Florida Highway Patrol with Radar Detection Devices and provides for their maintenance.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	9	0	0	0	0
Capital	0	0	0	0	0
Total	**9**	**0**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

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ELECTED OFFICIALS

The Elected Official section of the Highlands County FY2007/2008 Budget is comprised of the Clerk of Courts, Sheriff's Department, Property Appraiser, Tax Collector and Supervisor of Election.

The Highlands County Clerk's Office serves as the Clerk of the Circuit Court, the treasurer and custodian of County funds and the Clerk to the Board of County Commissioners. The Sheriff's Office provides law enforcement services, detention and correction services, coordination of public safety programs and provides E-9-1-1 services. The Property Appraiser assesses all property located within Highlands County to ensure a fair and equitable taxing structure. The Tax Collector's Office provides tax collection and distribution services to taxpayers, business and taxing authorities. The Supervisor of Elections is responsible for the registration of the citizens to vote, processing and maintaining voter records, and conducts all elections for the community.

Expenditures by Cost Center:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Clerk to Board	2,077,802	2,416,417	2,454,531	0	2,454,531
Clerk to Board Other	828,680	1,011,450	923,944	0	923,944
Courthouse Security	799,306	921,879	1,070,793	0	1,070,793
Sheriff	16,937,812	16,379,054	15,301,566	0	15,301,566
Detention and Correction	9,277,024	9,754,723	10,141,810	0	10,141,810
Tax Collector	1,198,539	1,875,182	1,969,603	0	1,969,603
Property Appraiser	3,151,954	3,384,203	2,953,133	0	2,953,133
Supervisor of Elections	633,078	994,468	821,227	0	821,227
Total	**34,904,195**	**36,737,376**	**35,636,607**	**0**	**35,636,607**

Department Funding:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
General Fund	34,904,195	36,737,376	35,636,607	0	35,636,607
Totals	**34,904,195**	**36,737,376**	**35,636,607**	**0**	**35,636,607**

Personnel Summary:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	437.00	448.00	480.09	-1.50	478.59
Actual Positions	437.00	445.00	481.00	-1.00	480.00

CLERK OF COURTS

The Clerk of Courts is a constitutional officer and is an elected position. The Clerk provides two functions in County government. One function is ex officio Clerk of the Board of County Commissioners, auditor, recorder and custodian of all County funds (Article VII, Section 1(d), Florida Constitution). The other is Clerk of the Circuit and County Courts for the State Court System in Highlands County (Article V, Section 16, Florida Constitution).

Expenditure by Cost Center:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Clerk to Board	2,077,802	2,416,417	2,454,531	0	2,454,531
Clerk to Board-Other Services	828,680	1,011,450	923,944	0	923,944
Totals	**2,906,482**	**3,427,867**	**3,378,475**	**0**	**3,378,475**

Department Funding:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
General Fund	2,906,482	3,427,867	3,378,475	0	3,378,475
Totals	**2,906,482**	**3,427,867**	**3,378,475**	**0**	**3,378,475**

Personnel Summary:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	64.00	64.00	0.00	0.00	0.00
Actual Positions	64.00	64.00	0.00	0.00	0.00

CLERK TO BOARD

General Fund **Financial and Administration**

Mission:

This cost center includes the expenses related to the fiscal functions and duties performed by the Clerk of the Circuit Court as Ex Officio Clerk of the Board of County Commissioners, auditor, recorder, and custodian of all county funds. Pursuant to Article VIII, section 1(d), Florida Constitution. As Ex Officio Clerk to the Board, the clerk is required to keep its financial accounts, prepare its financial statements, audit its bills, attest its warrants, and keep its official minutes and seal.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	1,386,018	1,761,389	1,794,286	0	1,794,286
Operating	526,277	643,328	660,245	0	660,245
Capital	165,507	11,700	0	0	0
Total	**2,077,802**	**2,416,417**	**2,454,531**	**0**	**2,454,531**

CLERK TO BOARD OTHER SERVICES

General Fund **Other General Government**

Mission:

This cost center includes the expenses related to the other duties performed by the Clerk of the Circuit Court such as recording of official records as described in Section 28.222 Florida Statutes and micrographics (s.28.2221 F.S.). By January 1, 2006, each county recorder or clerk of the court is required to provide for electronic retrieval of images of documents referenced in the index required to be maintained on the county's official records website. This requirement has been met by the Clerk of Courts (Website link http://www.clerk.co.highlands.fl.us/index_new.html).

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	667,379	811,706	721,414	0	721,414
Operating	112,223	199,744	202,530	0	202,530
Capital	49,078	0	0	0	0
Total	**828,680**	**1,011,450**	**923,944**	**0**	**923,944**

SHERIFF

The Sheriff is a constitutional officer and is an elected position. The Sheriff is responsible for law enforcement and protection of life and property in Highlands County. Section 30.49, Florida Statutes requires the Sheriff to certify to the Board of County Commissioners the proposed budget for carrying out the powers, duties and operations of the ensuing fiscal year.

The Sheriff's Office continues to provide the highest professional level of effective and efficient law enforcement services to the residents of Highlands County. The Sheriff's Office is also responsible for providing Enhanced 9-1-1 services for reporting emergencies to response agencies such as police, Fire and Emergency Medical Services.

Expenditure by Cost Center:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Courthouse Security Sheriff	799,306	921,879	1,070,793	0	1,070,793
Sheriff	16,937,812	16,379,054	15,301,566	0	15,301,566
Detention and Correction	9,277,024	9,754,723	10,141,810	0	10,141,810
Totals	**27,014,142**	**27,055,656**	**26,514,169**	**0**	**26,514,169**

Department Funding:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
General Fund	27,014,142	27,055,656	26,514,169	0	26,514,169
Totals	**27,014,142**	**27,055,656**	**26,514,169**	**0**	**26,514,169**

Personnel Summary:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	300.00	310.00	340.09	0.50	340.59
Actual Positions	300.00	310.00	341.00	1.00	342.00

COURTHOUSE SECURITY SHERIFF

General Fund **Courthouse Security**

Mission:

This cost center was created in response to a change in the classification of court related expenditures by the State of Florida Department of Banking and Finance Bureau of Accounting. The State Court System in Florida was created by the addition of Article V to the State Constitution in 1972. This eliminated the separate court systems in the state (municipal, etc.) and consolidated everything into the State Court System. The state of Florida has not funded the court system and the county governments have been required to provide substantial funding for the State Court System. Due to a unified effort by the Florida Association of Counties, the state of Florida is considering fully funding these costs, thereby, creating the need to collect data on the amount of County Government Subsidy.

This budget includes the salaries and other operating expenses of the Court Bailiffs for the Circuit and the County Courts. The Bailiffs are employees of the Sheriff's Office and counted under the Sheriff's Office cost center.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	790,941	900,580	1,045,401	0	1,045,401
Operating	8,365	21,299	25,392	0	25,392
Capital	0	0	0	0	0
Total	**799,306**	**921,879**	**1,070,793**	**0**	**1,070,793**

SHERIFF

General Fund **Law Enforcement**

Mission:

The Sheriff is an Elected Official (Article VIII, section 1(d), State Constitution) and is responsible for Law Enforcement and the Protection of Life and Property in Highlands County. The Sheriff's Department also handles civil and criminal law duties including: assuring compliance with court orders, serving juror summons and witness subpoenas, and serving other civil process documents. Section 30.49, Florida Statutes, requires the Sheriff to certify to the BCC his/her proposed budget of expenditures for carrying out the powers, duties, and operations of his/her office for the ensuing fiscal year. The BCC may amend, modify, increase, or reduce any item in the Sheriff's proposed budget. They must notify the Sheriff of any changes in writing. The Sheriff has 30 days to file an appeal with the Administration Commission.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	12,997,259	13,202,297	12,480,520	0	12,480,520
Operating	2,451,563	3,176,757	2,408,531	0	2,408,531
Capital	1,488,990	0	412,515	0	412,515
Total	**16,937,812**	**16,379,054**	**15,301,566**	**0**	**15,301,566**

DETENTION AND CORRECTION

General Fund **Detention and Correction**

Mission:

This cost center provides for the expense of managing, operating, and maintaining the county detention facility by the sheriff for the detention of persons charged with or convicted of either a felony or misdemeanor. The County Detention Facility is also used to house persons charged with or convicted of violations of municipal laws or ordinances of the cities of Avon Park and Sebring and the Town of Lake Placid.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	7,417,600	7,655,736	8,230,997	0	8,230,997
Operating	1,768,975	2,008,987	1,910,813	0	1,910,813
Capital	90,449	90,000	0	0	0
Total	**9,277,024**	**9,754,723**	**10,141,810**	**0**	**10,141,810**

TAX COLLECTOR

General Fund **Financial and Administrative**

Mission:

The Tax Collector is an Elected Official who is responsible for the efficient collection, accounting, and reporting of various taxes, special assessments, and license fees. By Florida Statute, the Tax Collector is personally liable for all taxes collected in the County by the state, Highlands County, the District School Board, the School Districts, Special Taxing Districts, and all municipalities. Among the types of collections are: real property and tangible personal property taxes, automobile and boat sales taxes, fees for automobile licenses and related titles, fees for boat registrations and titles, occupational licenses, hunting and fishing licenses, etc. This cost center provides for the amount due the Tax Collector as his commission for the remittance of taxes and licenses to the County on a sliding scale rate (10%, 5%, 3%, or 2%).

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	1,198,539	1,875,182	1,969,603	0	1,969,603
Capital	0	0	0	0	0
Total	**1,198,539**	**1,875,182**	**1,969,603**	**0**	**1,969,603**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	38.00	38.00	38.00	-2.00	36.00
Actual Positions	38.00	35.00	38.00	-2.00	36.00

PROPERTY APPRAISER

General Fund **Finance and Administration**

Mission:

The Property Appraiser is an Elected Official, who is charged with the responsibilities of appraising residential, commercial, industrial, agricultural, recreational, and institutional property at just or fair market value, preparing the real property and tangible personal property tax rolls, and accepting and acting upon applications for homestead exemptions and other exemptions mandated by the Florida State Constitution, Article VII, section 4, and Florida Statutes, Chapters 192-196. The Appraiser's budget is prorated to each tax authority based on its share of Ad Valorem taxes bore to the total levied for the preceding year. The 2008 budget for the Appraiser's Office is prorated to the following taxing authorities: BCC - 97.49%; S FL Water Management District - .36%; S/W FL Water Management District - 2.15%.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	3,151,954	3,384,203	2,953,133	0	2,953,133
Capital	0	0	0	0	0
Total	**3,151,954**	**3,384,203**	**2,953,133**	**0**	**2,953,133**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	30.00	30.00	32.00	0.00	32.00
Actual Positions	30.00	30.00	32.00	0.00	32.00

SUPERVISOR OF ELECTIONS

General Fund **Other General Government**

Mission:

The Supervisor of Elections is an Elected Official who is responsible for, preparing for, and conducting all County, Municipal, State, and Federal Elections. The office registers all County voters and is responsible for accurately maintaining all records of approximately 30,000 registered electors. The Supervisor qualifies all County candidates. Services include appointment and training of all poll workers, obtaining suitable polling locations, and acquisition and maintenance of all voting equipment. This budget also includes the direct cost of conducting the various elections.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	451,017	698,547	518,636	0	518,636
Operating	145,842	295,921	302,591	0	302,591
Capital	36,219	0	0	0	0
Total	**633,078**	**994,468**	**821,227**	**0**	**821,227**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	5.00	5.00	5.00	0.00	5.00
Actual Positions	5.00	5.00	5.00	0.00	5.00

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OTHER AGENCIES

This department consists of non-profit and governmental agencies for which the County provides funding for services. Cost centers are funded based on policy decisions of the Board of County Commissioners as well as State Statutes.

Expenditures by Cost Center:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Medical Examiner	198,545	198,557	201,433	0	201,433
Health Unit	318,538	300,000	336,140	176,903	513,043
Industrial Development Authority	318,538	335,099	328,397	0	328,397
Tourist Development Tax	383,622	297,155	300,864	0	300,864
Tourist Development Tax - Lakes	6,578	29,752	0	0	0
County Housing Authority	7,675	0	0	0	0
CRA - Sebring	410,585	503,390	470,364	0	470,364
CRA - Avon Park	90,867	113,893	118,525	0	118,525
CRA - Sebring Airport/Industrial Park	240,395	298,662	389,259	0	389,259
CRA - Avon Park Airport	25,636	29,395	28,967	0	28,967
CRA - Avon Park Southside	41,686	53,507	54,658	0	54,658
Totals	**2,042,665**	**2,159,410**	**2,228,607**	**176,903**	**2,405,510**

Department Funding:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
General Fund	1,652,465	1,832,503	1,927,743	176,903	2,104,646
Tourist Development Tax 152	383,622	297,155	300,864	0	300,864
Tourist Develop. Tax - Lakes 152A	6,578	29,752	0	0	0
Totals	**2,042,665**	**2,159,410**	**2,228,607**	**176,903**	**2,405,510**

Personnel Summary:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	2.00	2.00	2.00	0.00	2.00
Actual Positions	2.00	2.00	2.00	0.00	2.00

MEDICAL EXAMINER

General Fund **Medical Examiner**

Mission:

This budget provides for the expenses of the District Medical Examiner appointed by the governor (chapter 406, Florida Statutes). The District Medical Examiner shall determine the cause of death and perform an examination, investigation, and autopsy when any person dies in the State: of criminal violence, by accident, by suicide, suddenly when in good health, unattended by a physician, in a penal institution, in police custody, etc. Also, the State Attorney may request an autopsy when a person dies in any suspicious or unusual circumstance. This budget is reimbursable by section 27.3451, Florida Statutes not to exceed one dollar per County resident.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	198,545	198,557	201,433	0	201,433
Capital	0	0	0	0	0
Total	**198,545**	**198,557**	**201,433**	**0**	**201,433**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

HEALTH UNIT

General Fund **Health**

Mission:

This budget represents the County's financial support for The Highlands County Public Health Unit per the provisions of the contract between the Highlands County Board of Commissioners and the State of Florida Department Of Health and Rehabilitative Services.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	294,888	300,000	336,140	0	336,140
Capital	23,650	0	0	176,903	176,903
Total	**318,538**	**300,000**	**336,140**	**176,903**	**513,043**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

INDUSTRIAL DEVELOPMENT AUTHORITY

General Fund **Industry Development**

Mission:

Enhance the quality of life in Highlands County through job creation, economic diversification and support for the retention and expansion of existing business and industry.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	294,888	335,099	328,397	0	328,397
Capital	23,650	0	0	0	0
Total	**318,538**	**335,099**	**328,397**	**0**	**328,397**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

TOURIST DEVELOPMENT TAX

Tourist Development Tax Fund **Industry Development**

Mission:

The Tourist Development Trust Fund receives its revenue from a 2% local option tourist tax approved by voter referendum in 2002. Overnight accommodations are required to levy the 2% tax on overnight stays in accordance with the initial required two-year plan. Ten percent of total revenues are reserved for lake improvements. Projects to be paid from the 10% are developed by the Highlands County Lakes Association and presented to the Highlands County Tourist Development Council for approval and recommendation to the Highlands County Board of County Commissioners. The balance of the 90% of the total revenues must be used to advertise, promote and develop collateral material for the promotion of Highlands County Tourism Assets.

Goal & Objectives:

Market and recruit conventions, sports tournaments to Highlands County resulting in overnight visits.

1. Develop an advertising program using mixed media to include print, internet, television, and radio.

    A. Create a series of print ads depicting Highlands County's tourism assets. These ads will be utilized for placement in selected publication.
    B. Convention and Sports Sponsorship program. Working closely with Highlands County Recreation Department the sports sponsorship program will provide funds for attracting multi-day tournament to Highlands County. Provide funds, with appropriate, to secure conventions, conferences and multi-day workshops. Both these activities will increase overnight visits to Highlands County.
    C. Participate with Visit Florida in co-op domestic consumer sale program including brochure distribution and/or booth share.
    D. Develop a Media Plan, supported by the Marketing Research Study, to be used in the purchase of selected media.
    E. Brochure Rack Space Program.
        1. Distribute brochures in Visit Florida's Welcome Centers in Florida.
        2. Distribute brochures of local attractions in the 22 local racks located through Highlands County.
    F. Upgrade the visithighlandscounty.com website to include a special golfing, fishing, and sports sections.
    G. Participate with Visit Florida and other groups in trade and Consumer shows.
    H. Work with Film Florida to establish a larger visual presence in order to bring film and television productions to Highlands County.
    I. Coordinate media familiarization tours targeting travel writers from selected publications with other Tourism entities. (Florida Freshwater Frontier etc…)

Performance Measures:

Description	Unit	Prior	Current	Next
Convention Sponsorships	#	3	3	2
Sports Sponsorships	#	6	7	7
Print, TV, Internet, Advertising	#	2,000	3,000	4,000

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	38,265	43,461	122,682	0	122,682
Operating	344,096	253,694	178,182	0	178,182
Capital	1,261	0	0	0	0
Total	**383,622**	**297,155**	**300,864**	**0**	**300,864**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	1.00	1.00	2.00	0.00	2.00
Actual Positions	1.00	1.00	2.00	0.00	2.00

Position Summary:

Title	Positions	FTE
Administrative Secretary	1.00	1.00
Tourism Director	1.00	1.00

TOURIST DEVELOPMENT TAX - LAKES

Tourist Development Trust - Lakes **Industry Development**

Mission:

This is a special revenue cost center which accounts for 10% of the tourist development tax proceeds collected and is designated for lakes improvements.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	6,578	29,752	0	0	0
Capital	0	0	0	0	0
Total	**6,578**	**29,752**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

HIGHLANDS COUNTY HOUSING AUTHORITY

General Fund **Housing and Urban Development**

Mission:

The County Housing Authority is appointed by the governor upon recommendation of the Board of County Commissioners for the purpose of assessing housing needs within the county and locating suitable sites for affordable housing projects.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	7,675	0	0	0	0
Capital	0	0	0	0	0
Total	**7,675**	**0**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

COMMUNITY REDEVELOPMENT AGENCY-SEBRING

General Fund **Industry Development**

Mission:

This cost center accounts for the funding of the Sebring Community Redevelopment Agency as required by Statute. The redevelopment agency was created by the Sebring City Council on December 6, 1993 by ordinance number 698. The funding level is determined by the difference between the base year valuation and the current valuation of the property located within the redevelopment area times the County millage rate. Funds are remitted to the redevelopment agency prior to January 1. The base year is 1986 with a total of $26,517,900.00.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	410,585	503,390	470,364	0	470,364
Capital	0	0	0	0	0
Total	**410,585**	**503,390**	**470,364**	**0**	**470,364**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

COMMUNITY REDEVELOPMENT AGENCY-AVON PARK

General Fund **Industry Development**

Mission:

This cost center accounts for the funding of the Avon Park Redevelopment Agency as required by Statute. The funding level is determined by the difference between the base year property valuation and the current year valuation times the county millage rate. The base year is 1988 with a total of $ 19,442,710.00.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	90,867	113,893	118,525	0	118,525
Capital	0	0	0	0	0
Total	**90,867**	**113,893**	**118,525**	**0**	**118,525**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

SEBRING REGIONAL AIRPORT/IND PARK CRA

General Fund **Industry Development**

Mission:

This cost center accounts for the funding of the Sebring Regional Airport Community Redevelopment Agency as required by statute. The redevelopment agency was created by the Highlands County Board of County Commissioners on November 19, 1996 by ordinance number 96-26. The funding level is determined by the difference between the base year valuation and the current valuation of the property located within the redevelopment area times the county millage rate. Funds are remitted to the redevelopment agency prior to January 1. The base year is 1996 with a total of $ 8,555,707.00

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	240,395	298,662	389,259	0	389,259
Capital	0	0	0	0	0
Total	**240,395**	**298,662**	**389,259**	**0**	**389,259**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

AVON PARK AIRPORT CRA

General Fund **Industry Development**

Mission:

This cost center accounts for the funding of the Avon Park Airport Community Redevelopment Agency (CRA). This Redevelopment Agency was adopted by the Avon Park City Council on October 8, 2001 by Ordinance 03-01. The funding level is determined by the base year valuation and the current valuation of the property located within the redevelopment area, times the County millage rate. Funds are remitted to the CRA prior to January 1.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	25,636	29,395	28,967	0	28,967
Capital	0	0	0	0	0
Total	**25,636**	**29,395**	**28,967**	**0**	**28,967**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

AVON PARK SOUTHSIDE CRA

General Fund **Industry Development**

Mission:

This cost center accounts for the funding of the Avon Park Southside Community Redevelopment Agency (CRA). This Redevelopment Agency was adopted by the Avon Park City Council on September 24, 2001 by Ordinance 02-01. The funding level is determined by the difference between the base year valuation and the current valuation of the property located within the redevelopment area, times the County millage rate. Funds are remitted to the CRA prior to January 1.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	41,686	53,507	54,658	0	54,658
Capital	0	0	0	0	0
Total	**41,686**	**53,507**	**54,658**	**0**	**54,658**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

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DEBT SERVICES

This section accounts for the accumulation of monies for and the payment of principal and interest on all debt of the County. The specific debt instruments presented here are divided into four categories. The categories are revenue notes, revenue certificates, revenue bonds, and capital leases.

NOTES PAYABLE	REMIANING PRINCIPAL AMOUNT
Water and Sewer System Refunding Revenue Note Series 2004 in the amount of $1,008,675.01 issued at 4.042%. Payments due in installments on June 1 and December 1 serviced from the Placid Utilities Water and Sewer Utility Enterprise Fund	$670,912
Promissory note – for the construction of a well in the Placid Utilities Water System. Payments due will be serviced from and secured by designated revenues derived from the Water and Sewer Utility Enterprise Fund.	$28,075
Promissory note dated December 3, 2002- $2,800,000 at 4.44% interest due in twenty semi-annual installments on May 1 and November 1 of each year, service from the Solid Waste Enterprise Fund for the construction of a liner for Cell 3 at the Arbuckle Creek facility.	$1,411,361
Infrastructure Sales Surtax Revenue Note Series 2005 issued August 2, 2005 at 4.05%. Payments due in installments on May 1 and November 1 serviced from the Infrastructure Sales Surtax Fund for the construction of Windy Point Park and the Ball field Complex.	$2,926,669
TOTAL	**$5,037,017**

REVENUE CERTIFICATES	
$300,000 at variable interest rate (54% of prime rate), due in 40 semi-annual installments of $7,500 plus interest, final payment due December 1, 2017, serviced from the Sun 'N Lake of Lake Placid Recreation District.	$135,000
$221,000 at 4.88% interest, due in 30 semi-annual installments dated January 20, 1999, with a final payment due December 1, 2013, serviced from the Orange Blossom Unit 12 Special District for the improvement of roads, drainage and water.	$0
$200,000 at 4.88% interest for the construction of a fire station on George Boulevard, due in 30 semi-annual payments with a final payment due December 1, 2013 serviced from the Desoto City Special Benefit Fire District Fund.	$73,333
$765,000 at 4.69% interest dated December 4, 2001, due in 30 semiannual installments on March 1 and September 1 serviced from the Sun-N-Lake Lake Placid Fire District Fund for the construction of a fire station and the purchase of a fire truck	$408,000
$153,250 at 4.69% interest dated December 4, 2001, due in 30 semiannual installments on March 1 and September 1 serviced from the Lorida Fire District Fund for the purchase of a fire truck	$81,733
$240,000 at 5.78% interest, due in equal semi-annual installments, with a final payment due September1, 2016, serviced from the Lake Placid Special Benefit Fire District Fund. Proceeds were used for the purchase of fire apparatus	$137,321
$46,000 at 3.4% interest, due in 10 equal semi-annual installments, with the final payment due October 1, 2008, serviced from the Highlands Park Estates Special Benefit District Fund. Proceeds were used for the purchase of the clubhouse property and community park.	$4,957
TOTAL	**$705,479**
REVENUE BONDS	
Series 2002 Infrastructure Sales Surtax Revenue Bonds issued June 13, 2002 at All-in TIC of 4.662630% in the amount of $23,295,000 for the construction of the Jail Addition, Courthouse Addition, and Sebring Parkway Phase II. The bonds are AMBAC insured – Fitch "AAA" ("A" underlying), Moody's "AAA" ("A3" underlying). Final maturity date is November 1, 2019 and the average annual debt service is $1,941,695. The paying agent is Wells Fargo Bank.	$17,885,000

CAPITAL LEASES	
Lease for the acquisition of communication equipment General Fund. The total amount of the lease is $699,765 at a rate of 3.96% for a term of 5 years. Funding date began March 29, 2007. As of June 29, 2007 payments are made quarterly in equal installments of $37,073.85. The final payment is scheduled for March 29, 2012.	$468,771
Lease for the acquisition of an asphalt plant and equipment Energy Recovery Fund. The total amount of the lease is $2,854,212 at a rate of 4.39% for a term of 10 years. Funding date began November 8, 2007. Starting February 8, 2008; payments are made quarterly in equal installments of $88,544.76. The final payment is schedule for November 8, 2017.	$2,678,052
Lease for the acquisition of solid waste equipment Solid waste Enterprise Fund. The total amount of the lease is $804,824.60 at a rate of 3.96% for a term of 5 years. Funding date began March 29, 2007. As of June 29, 2007 payments are made quarterly in equal installments of $44, 549.87. The final payment is scheduled for March 29, 2012.	$571,704
Lease for the acquisition of a bulldozer the Solid Waste Enterprise Fund. The total amount of the lease is $191,958 at 3.35% interest and the final payment is scheduled for December 3, 2009.	$60,971
Lease for the acquisition of a trash compactor the Solid Waste Enterprise Fund. The total amount of the lease is $500,000 at 3.61% interest and the final payment is scheduled for March 10, 2009.	$66,482
Lease of a new Fire/Pumper Tanker for the Placid Lakes Fire Department.	$191,808
TOTAL	**$4,037,788**
GRAND TOTAL	**$27,665,284**

The amounts reflected in the table are inclusive of the principal payments made during FY2008-09 but are currently un-audited.

The revenue certificates are payable solely from the revenue generated by the service assessment on the lots benefited in Special Benefit Districts. These certificates do not constitute an indebtedness of Highlands County and are reflected in the special revenue funds created for the districts respectively.

There are a number of limitations and restrictions contained in the various certificate indentures. The County is in compliance with all significant limitations and restrictions.

Information concerning the computation of legal debt margin has been omitted because the Constitution of the State of Florida, Section 200.181 Florida Statutes, and Highlands County set no legal debt limit. Additionally, the County has no general obligation bonds and no overlapping debt obligations.

The County has successfully used a conservative approach in order to deal with the increased demand for expansion of its various public services. The general philosophy of the County is that increased revenues from existing taxes and other revenue sources must provide the base for the expansion of public expenditures. The County has demonstrated its commitment to this philosophy over the past fifteen years. While the economic and public expenditure policies are subject to change and reevaluation, it is anticipated that the County will experience manageable growth that will not be disruptive to the current financial position of the County.

The need for construction of three projects at relatively the same time created the need to finance the projects through a bond issue. The projects are the courthouse addition, jail expansion and Sebring Parkway Phase II. Only the Sebring Parkway remains to be constructed. The Series 2002 Revenue Bonds will be serviced from the Infrastructure Sales Surtax revenues. The Infrastructure Sales Surtax is a local option sales tax that was approved by a referendum vote on August 22, 1989 for fifteen years and subsequently reenacted for an additional fifteen years by a second referendum vote held on July 20, 1999.

DEBT SERVICE

This section accounts for the accumulation of monies for and the payment of principal and interest on all debt of the County.

Expenditures by Cost Center:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Ballfield Complex Debt	320,841	320,988	320,991	0	320,991
Long Term Notes for 151	0	0	1,561,758	0	1,561,758
Long Term Notes for 401	79,797	355,689	355,479	0	355,479
Bond Administration Costs	4,434	4,000	4,000	0	4,000
2002 Bond Issue Debt Services	1,961,708	1,965,000	1,965,000	0	1,965,000
Totals	**2,366,780**	**2,645,677**	**4,207,228**	**0**	**4,207,228**

Department Funding:

Fund	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Infrastructure Surtax	320,841	320,988	1,882,749	0	1,882,749
Solid Waste Fund	79,797	355,689	355,479	0	355,479
HCISSRB Construction	4,434	4,000	4,000	0	4,000
HCISSRB Debt Service	1,961,708	1,965,000	1,965,000	0	1,965,000
Totals	**2,366,780**	**2,645,677**	**4,207,228**	**0**	**4,207,228**

Personnel Summary:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

BALLFIELD/COMPLEX DEBT

Infrastructure Surtax Fund **Parks and Recreation**

Mission:

This cost center accounts for payments of principal and interest on outstanding loans for construction of the Ball Field Complex.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	320,841	320,988	320,991	0	320,991
Capital	0	0	0	0	0
Total	**320,841**	**320,988**	**320,991**	**0**	**320,991**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

LONG TERM NOTES 151

Infrastructure Surtax Fund **Parks and Recreation**

Mission:

This cost center accounts for payments of principal and interest on outstanding loans for construction of the Corrections Facility.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	0	1,561,758	0	1,561,758
Capital	0	0	0	0	0
Total	**0**	**0**	**1,561,758**	**0**	**1,561,758**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

LONG TERM NOTES 401

Solid Waste Enterprise Fund **Garbage/Solid Waste Assessment**

Mission:

Debt services obligations for long term notes.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	79,797	355,689	355,479	0	355,479
Capital	0	0	0	0	0
Total	**79,797**	**355,689**	**355,479**	**0**	**355,479**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

BOND ADMINISTRATION COSTS

HCISSRB Construction Fund **Non -Expenditure Disbursements**

Mission:

This center accounts for all costs associated with the Series 2002 infrastructure sales Surtax Bond Issue.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	4,434	4,000	4,000	0	4,000
Capital	0	0	0	0	0
Total	**4,434**	**4,000**	**4,000**	**0**	**4,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

2002 BOND ISSUE DEBT SERVICE

HCISSRB Debt Service Fund **Other General Government**

Mission:

This cost center accounts for the debt service payments on the Highlands County Infrastructure Sales Surtax Revenue Bonds Series 2002. The bond issue was for Sebring Parkway Phase II construction, courthouse addition, and jail addition.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	1,961,708	1,965,000	1,965,000	0	1,965,000
Capital	0	0	0	0	0
Total	**1,961,708**	**1,965,000**	**1,965,000**	**0**	**1,965,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

Highlands County Capital Financial Strategy

The Capital Funding Strategy (CFS) is a plan for capital expenditures and other infrastructure needs to be incurred each year over a ten year period to meet capital needs arising from the long term transportation plan. It sets forth for each year in which the government is to have a part, and specifies the full resources estimated to be available to finance the projected expenditures, including impact fees.

A copy of this plan is contained in this section and provides the Fiscal Years from 2008-2009 through 2017-2018. The CFS for FY2008-2009 is scheduled for adoption in October, 2008. Changes and modifications will continue as priorities are set for projects that are to be funded by impact fees. There are five sections contained in the plan and a summary page is the first page. These sections are as follows:

- Transportation,
- Parks and Recreation,
- General Government,
- Utilities, and
- Solid Waste.

Additionally there are funds set aside for debt service and reserve for contingencies.

Transportation - Road maintenance projects are categorized under three areas. The first is *Road Construction* that covers the paving of dirt roads that are county maintained. Three (3) miles are normally scheduled on an annual basis, unless this maintenance category is being met by one or more other road projects during the Fiscal Year. The paving of these dirt roads will reduce the long term maintenance costs for these roads. The second is *Road Reconstruction* that involves the tearing up and reconstruction of existing paved roads due to problems with the base materials, design, or road surface. Five (5) miles are normally scheduled on an annual basis, unless this maintenance category is being met by one or more other road projects during the Fiscal Year. The third category is *Road Resurfacing* of which 30 miles are normally planned on an annual basis. However, in the current fiscal year 25 miles are scheduled due to the planned construction of the Sebring Parkway Phase II project.

Several major projects will be completed or will be in the final stages of completion during the 2008-2009 fiscal years. Some of these include:

- Tractor Road Construction
- Sebring Parkway Phase II
- George Blvd Extension
- Memorial/College Dr Multi-Use Path

Parks and Recreation - The Board has committed $500,000 this year, and for each year in the future for recreation improvements as part of the countywide improvement program. The Recreation Task Force will make recommendations to the Board of County Commissioners for individual project funding. Construction has been completed on Windy Point Park and a new ball field complex off Highlands Avenue. A loan was secured for these two projects and will be serviced by the recreation allocation.

General Government – The County is currently exploring lease options of existing buildings vs. new construction.

Some of the projects that are scheduled for this fiscal year include:

- Law Enforcement Building
- Supervisor of Elections Building – Continued
- CAC Expansion
- Veterans Building - Continued
- Animal Control Improvements

The **Utilities** and **Solid Waste** information provided is to record capital expenditures expected during the CFS period shown, however these projects are funded from separate sources that are dedicated to those programs.

Copies of the ten-year CFS are available in the Office of Management and Budget.

Capital Financial Strategy - All Funds
Adopted Summary 2008/2009 thru 2017/2018

INFRASTRUCTURE SURTAX SUMMARY

APPROPRIATIONS BY FUNCTIONAL AREA:	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	10-Year TOTAL
Transportation	8,232,288	7,209,488	5,101,546	5,336,775	5,633,066	5,943,564	6,273,963	6,604,605	6,954,542	103,089,740	160,379,576
Parks and Recreation	179,009	179,007	179,005	179,003	179,002	179,000	178,997	178,997	178,997	5,178,997	6,790,014
Water/Sewer	0	0	0	0	0	0	0	0	0	9,594,800	9,594,800
General Government	13,741,143	151,922	100,508	105,534	110,810	116,351	822,168	128,277	134,691	5,141,425	20,552,830
TOTAL PROJECTS:	**22,152,440**	**7,540,417**	**5,381,060**	**5,621,311**	**5,922,879**	**6,238,915**	**7,275,128**	**6,911,879**	**7,268,229**	**123,004,962**	**197,317,220**
DEBT SERVICES:											
Debt Service - Recreation	320,991	320,993	320,995	320,997	320,998	321,000	321,003	321,003	321,003	321,003	3,209,986
Debt Service - Jail/Courthouse/Parkway	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	19,650,000
Debt Service - Asphalt Plant	354,180	407,282	407,282	407,282	407,282	407,282	407,282	407,282	407,282	407,282	4,019,718
Debt Service - Sheriff's Law Enforcement	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000	12,950,000
TOTAL DEBT SERVICE:	**3,935,171**	**3,988,275**	**3,988,277**	**3,988,279**	**3,988,280**	**3,988,282**	**3,988,285**	**3,988,285**	**3,988,285**	**3,988,285**	**39,829,704**
Reserve	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,000,000
Reserve for Cash Carryforward	1,565,054	1,762,742	1,945,055	2,054,112	2,109,909	2,103,171	1,318,760	1,132,804	857,643	177,176	15,026,427
TOTAL APPROPRIATIONS:	**27,852,665**	**13,491,434**	**11,514,392**	**11,863,702**	**12,221,068**	**12,530,368**	**12,782,173**	**12,232,967**	**12,314,157**	**127,370,423**	**254,173,350**
FUNDING SOURCES:											
APPROPRIATED ESTIMATED REVENUES:											
Infrastructure Surtax	7,827,373	7,827,373	7,944,784	8,103,679	8,346,790	8,597,193	8,855,109	9,120,762	9,394,385	9,676,217	85,693,665
Fund 350 Construction	0	0	0	0	0	0	0	0	0	0	0
Transportation Trust Fund - 110	0	0	0	0	0	0	0	0	0	0	0
Energy Recovery Fund - 420	354,180	407,282	407,282	407,282	407,282	407,282	407,282	407,282	407,282	407,282	4,019,718
General Fund - 005	4,500,000	0	0	0	0	0	0	0	0	0	4,500,000
Grants/Loans/Developer Contributions	10,543,231	2,660,424	329,075	329,884	330,721	331,587	332,484	333,413	334,374	115,394,976	130,920,166
Placid Utilities Enterprise Fund	0	0	0	0	0	0	0	0	0	0	0
Interest	71,135	31,301	70,510	77,802	82,164	84,396	84,127	52,750	45,312	34,306	633,804
TOTAL REVENUES APPROPRIATED:	**23,295,918**	**10,926,380**	**8,751,650**	**8,918,647**	**9,166,957**	**9,420,459**	**9,679,002**	**9,914,207**	**10,181,353**	**125,512,780**	**225,767,353**
OTHER SOURCES:											
Proceeds from Financing	0	0	0	0	0	0	0	0	0	0	0
Transfer from Solid Waste	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000
Proceeds From Asphalt Loan	0	0	0	0	0	0	0	0	0	0	0
Fund Balance Infrastructure Surtax	3,556,747	1,565,054	1,762,742	1,945,055	2,054,112	2,109,909	2,103,171	1,318,760	1,132,804	857,643	18,405,998
TOTAL APPROPRIATED FUNDING SOURCES:	**27,852,665**	**13,491,434**	**11,514,392**	**11,863,702**	**12,221,068**	**12,530,368**	**12,782,173**	**12,232,967**	**12,314,157**	**127,370,423**	**254,173,350**
FUND BALANCE AS OF:											
09-30 of previous FY	3,556,747	1,565,054	1,762,742	1,945,055	2,054,112	2,109,909	2,103,171	1,318,760	1,132,804	857,643	18,405,998
Projected change in Fund Bal	(3,556,747)	(1,565,054)	(1,762,742)	(1,945,055)	(2,054,112)	(2,109,909)	(2,103,171)	(1,318,760)	(1,132,804)	(857,643)	(18,405,998)
Estimated Fund Bal end of FY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

IMPACT FEES SUMMARY

Remaining Balance Not Allocated (Rolled Forward)	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	10-Year Available Balance
Corrections	11,726	61,342	120,618	191,707	275,913	374,657	489,493	622,116	102,589	227,076	227,076
Law Enforcement	33,223	47,918	65,815	87,692	114,107	145,682	183,111	227,173	277,734	336,601	336,601
Fire Rescue	18,463	75,022	142,658	223,852	9,528	122,526	254,065	60,767	232,116	20,280	20,280
EMS	14,741	21,374	29,314	38,855	50,178	63,481	78,983	96,920	117,152	140,305	140,305
Library	39,847	57,511	0	25,260	55,152	90,170	130,856	0	52,795	113,039	113,039
Transportation District 1 - Avon Park Area	170,360	22,750	126,007	254,032	57,680	247,738	71,949	344,771	662,289	1,037,222	1,037,222
Transportation District 2 - Sebring Area	0	74,726	739,112	0	0	164,922	0	1,755,412	85,643	2,498,064	2,498,064
Transportation District 3 - Lake Placid Area	464,496	449,420	716,367	122,580	527,880	263,540	0	0	0	0	0
Recreation District 1 - Avon Park Area	4,875	13,673	25,443	41,251	53,816	81,349	32,191	78,562	137,019	211,788	211,788
Recreation District 2 - Sebring Area	22,183	59,348	109,069	175,842	226,700	343,005	112,863	308,743	555,676	871,513	871,513
Recreation District 3 - Lake Placid Area	38,282	57,322	82,794	117,002	145,321	204,903	109,913	210,262	336,766	498,569	498,569

SOLID WASTE SUMMARY

APPROPRIATIONS BY FUNCTIONAL AREA:	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	10-Year TOTAL
Transfer from Solid Waste to Infrastructure Surtax Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000
Solid Waste	460,000	671,500	970,500	1,325,000	1,148,700	1,155,500	1,110,000	9,378,000	1,323,000	1,000,000	18,542,200
TOTAL PROJECTS	**1,460,000**	**1,671,500**	**1,970,500**	**2,325,000**	**2,148,700**	**2,155,500**	**2,110,000**	**10,378,000**	**2,323,000**	**2,000,000**	**28,542,200**
FUNDING SOURCES:											
APPROPRIATED ESTIMATED REVENUES											
Solid Waste Enterprise Fund	1,460,000	1,671,500	1,970,500	2,325,000	2,148,700	2,155,500	2,110,000	10,378,000	2,323,000	2,000,000	28,542,200
TOTAL REVENUES APPROPRIATED	**1,460,000**	**1,671,500**	**1,970,500**	**2,325,000**	**2,148,700**	**2,155,500**	**2,110,000**	**10,378,000**	**2,323,000**	**2,000,000**	**28,542,200**

Capital Financial Strategy - Infrastructure Surtax
Adopted Summary 2008/2009 thru 2017/2018

Asphalt Plant | Law Enforcement Building | Infrastructure Surtax Revenue | Road Maintenance Funding | Developer Funded Projects

INFRASTRUCTURE SURTAX SUMMARY

FDOT Grant Funded Projects | Construction Inflationary Factors

APPROPRIATIONS BY FUNCTIONAL AREA:	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	10-Year TOTAL
Transportation	8,232,288	7,209,488	5,101,546	5,336,775	5,633,066	5,943,564	6,273,963	6,604,605	6,954,542	103,089,740	160,379,576
Parks and Recreation	179,009	179,007	179,005	179,003	179,002	179,000	178,997	178,997	178,997	5,178,997	6,790,014
Water/Sewer	0	0	0	0	0	0	0	0	0	9,594,800	9,594,800
General Government	13,741,143	151,922	100,508	105,534	110,810	116,351	822,168	128,277	134,691	5,141,425	20,552,830
TOTAL PROJECTS:	**22,152,440**	**7,540,417**	**5,381,060**	**5,621,311**	**5,922,879**	**6,238,915**	**7,275,128**	**6,911,879**	**7,268,229**	**123,004,962**	**197,317,220**
DEBT SERVICES:											
Debt Service - Recreation	320,991	320,993	320,995	320,997	320,998	321,000	321,003	321,003	321,003	321,003	3,209,986
Debt Service - Jail/Courthouse/Parkway	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	1,965,000	19,650,000
Debt Service - Asphalt Plant	354,180	407,282	407,282	407,282	407,282	407,282	407,282	407,282	407,282	407,282	4,019,718
Debt Service - Sheriff's Law Enforcement	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000	12,950,000
TOTAL DEBT SERVICE:	**3,935,171**	**3,988,275**	**3,988,277**	**3,988,279**	**3,988,280**	**3,988,282**	**3,988,285**	**3,988,285**	**3,988,285**	**3,988,285**	**39,829,704**
Reserve	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,000,000
Reserve for Cash Carryforward	1,565,054	1,762,742	1,945,055	2,054,112	2,109,909	2,103,171	1,318,760	1,132,804	857,643	177,176	15,026,427
TOTAL APPROPRIATIONS:	**27,852,665**	**13,491,434**	**11,514,392**	**11,863,702**	**12,221,068**	**12,530,368**	**12,782,173**	**12,232,967**	**12,314,157**	**127,370,423**	**254,173,350**
FUNDING SOURCES:											
APPROPRIATED ESTIMATED REVENUES:											
Infrastructure Surtax	7,827,373	7,827,373	7,944,784	8,103,679	8,346,790	8,597,193	8,855,109	9,120,762	9,394,385	9,676,217	85,693,665
Fund 350 Construction	0	0	0	0	0	0	0	0			0
Transportation Trust Fund - 110	0	0	0	0	0	0	0	0	0	0	0
nergy Recovery Fund - 420	354,180	407,282	407,282	407,282	407,282	407,282	407,282	407,282	407,282	407,282	4,019,718
eneral Fund - 005	4,500,000	0	0	0	0	0	0	0	0	0	4,500,000
rants/Loans/Developer Contributions	10,543,231	2,660,424	329,075	329,884	330,721	331,587	332,484	333,413	334,374	115,394,976	130,920,166
acid Utilities Enterprise Fund	0	0	0	0	0	0	0	0	0	0	0
terest	71,135	31,301	70,510	77,802	82,164	84,396	84,127	52,750	45,312	34,306	633,804
OTAL REVENUES APPROPRIATED:	**23,295,918**	**10,926,380**	**8,751,650**	**8,918,647**	**9,166,957**	**9,420,459**	**9,679,002**	**9,914,207**	**10,181,353**	**125,512,780**	**225,767,353**
OTHER SOURCES:											
Proceeds from Financing	0	0	0	0	0	0	0	0	0	0	0
Transfer from Solid Waste	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000
Proceeds From Asphalt Loan	0	0	0	0	0	0	0	0	0	0	0
Fund Balance Infrastructure Surtax	3,556,747	1,565,054	1,762,742	1,945,055	2,054,112	2,109,909	2,103,171	1,318,760	1,132,804	857,643	18,405,998
TOTAL APPROPRIATED FUNDING SOURCES:	**27,852,665**	**13,491,434**	**11,514,392**	**11,863,702**	**12,221,068**	**12,530,368**	**12,782,173**	**12,232,967**	**12,314,157**	**127,370,423**	**254,173,350**
FUND BALANCE AS OF:											
09-30 of previous FY	3,556,747	1,565,054	1,762,742	1,945,055	2,054,112	2,109,909	2,103,171	1,318,760	1,132,804	857,643	18,405,998
Projected change in Fund Bal	(3,556,747)	(1,565,054)	(1,762,742)	(1,945,055)	(2,054,112)	(2,109,909)	(2,103,171)	(1,318,760)	(1,132,804)	(857,643)	(18,405,998)
Estimated Fund Bal end of FY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Transportation - Infrastructure Surtax

TRANSPORTATION – INFRASTRUCTURE SURTAX

PROJECT NAME	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	10-Year TOTAL
ANNUAL PROJECTS:											
Road Constructions	0	265,263	278,526	292,453	307,075	322,429	338,550	355,478	373,252	391,914	2,924,941
Road Resurfacing	1,470,417	2,228,428	2,339,850	2,456,842	2,579,684	2,708,668	2,844,102	2,986,307	3,135,622	3,292,403	26,042,323
Road Reconstructions	843,829	423,685	444,869	467,113	490,469	514,992	540,742	567,779	596,168	625,976	5,515,622
Miscellaneous Land Acquisition	114,918	122,962	131,570	140,779	150,634	161,178	172,461	184,533	197,451	211,272	1,587,759
Sebring Parkway Maintenance - 175	96,374	97,885	99,447	101,065	102,739	104,472	106,266	108,123	110,046	112,037	1,038,454
Sidewalk Reconstruction/Construction	0	45,000	46,350	47,741	49,173	50,648	52,167	53,732	55,344	57,005	457,160
TOSIP*	281,420	295,491	310,266	325,779	342,068	359,172	377,130	377,130	377,130	377,130	3,422,716
ROAD PROJECTS:											
Sebring Parkway Phase II-151	4,181,197										4,181,197
Sebring Parkway Phase III											0
Other Transportation Projects											0
Sebring Airport Interlocal (2003-2007)	0	0	0	0	0	0	0				0
Avon Park Airport Improvements	1,875	84,934	45,000	938	1,875						134,622
Asphalt Plant											0
Equipment for Road & Bridge	1,005,321	1,161,993	1,243,333	1,330,366	1,423,492	1,523,136	1,629,756	1,743,839	1,865,907	1,996,521	14,923,664
Equipment for Engineering/Traffic Operations	16,937	151,715	162,335	173,699	185,858	198,868	212,789	227,684	243,622	260,675	1,834,182
US 27 to Lake Clay Dr - 2Ln to 4Ln (CIE)										3,194,073	3,194,073
CR 621 to Lake June Rd - 4Ln to 6Ln (CIE)										5,211,382	5,211,382
US 27 to Haywood Taylor Blvd - 2Ln to 4Ln (CIE)										14,695,115	14,695,115
CR 17/ Eastside Connection to Hallmark (Virginia Ave) - New 2Ln (CIE)										11,832,021	11,832,021
Cloverleaf Rd to US 27 - New 2Ln (CIE)										4,753,627	4,753,627
US 27 to US 98 - New 4Ln (CIE)										56,078,588	56,078,588
FDOT Highway Lighting US 27 & CR 621	60,000	496,600									556,600
FDOT Highway Lighting US 27 & CR 29	0	494,240									494,240
FDOT Highway Lighting SR 70 @ Placid Lakes	60,000	557,100									617,100
US 27 @ Sebring lakes	50,000	392,095									442,095
SR 66 @CR 635	50,000	392,095									442,095
TOTAL TRANS. PROJECTS:	**8,232,288**	**7,209,488**	**5,101,546**	**5,336,775**	**5,633,066**	**5,943,564**	**6,273,963**	**6,604,605**	**6,954,542**	**103,089,740**	**160,379,576**
EVENUE SOURCES:											
frastructure Surtax	5,989,058	4,549,064	4,772,472	5,006,891	5,302,346	5,611,977	5,941,479	6,271,192	6,620,168	7,289,564	57,354,211
und 350 Construction											0
oan Proceeds for Ashpalt Plant											0
Transportation Trust Fund - 110											0
General Fund - 005	1,700,000										1,700,000
GRANTS / DEVELOPER CONTRIBUTIONS:											0
Sebring Parkway Maintenance Interlocal w/Sebring	23,231	28,294	29,075	29,884	30,721	31,587	32,484	33,413	34,374	35,370	308,430
Funding from City of Sebring for Parkway Phase II	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	0	2,700,000
US 27 to Lake Clay Dr - 2Ln to 4Ln (CIE)										3,194,073	3,194,073
CR 621 to Lake June Rd - 4Ln to 6Ln (CIE)										5,211,382	5,211,382
US 27 to Haywood Taylor Blvd - 2Ln to 4Ln (CIE)										14,695,115	14,695,115
CR 17/ Eastside Connection to Hallmark (Virginia Ave) - New 2Ln (CIE)										11,832,021	11,832,021
Cloverleaf Rd to US 27 - New 2Ln (CIE)										4,753,627	4,753,627
US 27 to US 98 - New 4Ln (CIE)										56,078,588	56,078,588
FDOT Highway Lighting US 27 & CR 621	60,000	496,600									556,600
FDOT Highway Lighting US 27 & CR 29	0	494,240									494,240
FDOT Highway Lighting SR 70 @ Placid Lakes	60,000	557,100									617,100
US 27 @ Sebring lakes	50,000	392,095									442,095
SR 66 @CR 635	50,000	392,095									442,095
GRANT TOTALS:	**543,231**	**2,660,424**	**329,075**	**329,884**	**330,721**	**331,587**	**332,484**	**333,413**	**334,374**	**95,800,176**	**101,325,366**
TOTAL REVENUES:	**8,232,288**	**7,209,488**	**5,101,546**	**5,336,775**	**5,633,066**	**5,943,564**	**6,273,963**	**6,604,605**	**6,954,542**	**103,089,740**	**160,379,576**

*TOSIP=Transportation Operational & Safety Improvements Program

Parks & Recreation - Infrastructure Surtax

PARKS AND RECREATION – INFRASTRUCTURE SURTAX

PROJECT NAME	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	10-Year TOTAL
Recreation	179,009	179,007	179,005	179,003	179,002	179,000	178,997	178,997	178,997	178,997	1,790,014
North LP Community Building (CIE)										3,400,000	3,400,000
North LP Ball Fields (CIE)										1,000,000	1,000,000
North LP Park Imp (CIE)										600,000	600,000
TOTAL PARKS PROJECTS:	**179,009**	**179,007**	**179,005**	**179,003**	**179,002**	**179,000**	**178,997**	**178,997**	**178,997**	**5,178,997**	**6,790,014**
REVENUE SOURCES:											
Infrastructure Surtax	179,009	179,007	179,005	179,003	179,002	179,000	178,997	178,997	178,997	178,997	1,790,014
General Fund											
Grants/Debt Proceeds/Developer Contributions										5,000,000	5,000,000
Impact Fees Parks & Recreation											0
TOTAL REVENUES:	**179,009**	**179,007**	**0** **179,005**	**179,003**	**179,002**	**179,000**	**178,997**	**178,997**	**178,997**	**5,178,997**	**6,790,014**

Water/Sewer Utilities

WATER/SEWER UTILITIES

PROJECT NAME	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	10-Year TOTAL
Lake Huntley Water Main Expansion											0
South LP Water Plant (CIE)										276,000	276,000
South LP Wastewater Plant (CIE)										358,800	358,800
orth LP Water Plant (CIE)										3,200,000	3,200,000
orth LP Wastewater Plant (CIE)										5,760,000	5,760,000
OTAL WATER/SEWER PROJECTS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**9,594,800**	**9,594,800**
EVENUE SOURCES:											
frastructure Surtax	0	0	0	0	0	0	0	0	0	0	0
Grants/Developer Contributions										9,594,800	9,594,800
Impact Fees											0
Placid Utilities Enterprise Fund											0
TOTAL REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**9,594,800**	**9,594,800**

General Govt/Public Safety - Infrastructure Surtax

GENERAL GOVT/PUBLIC SAFETY – INFRASTRUCTURE SURTAX

PROJECT NAME	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	10-Year TOTAL
Land Acquisition:											
Other Capital Projects:											
Parks & Recreation Building											0
Replace Road & Bridge Unit I & III Buildings											0
Ambulance Replacement from 151 & Impact Fees	91,164	95,722	100,508	105,534	110,810	116,351	122,168	128,277	134,691	141,425	1,146,651
Public Works Complex/Wilburn Prop											0
Expansion of Traffic Operations Building							700,000				700,000
Supervisor of Elections Building	703,258										703,258
Public Defender's Office Bldg											0
County Annex Building											0
Highlands County Library Facilities											0
Medical Examiner's Bldg	56,200	56,200									112,400
Veterans/Human Services Addition											0
Animal Control Improvements											0
Parking Lot A											0
Parking Lot B (Law Enf/Pub Parking)											0
North LP Govt Center (CIE)										5,000,000	5,000,000
CAC Building Expansion	1,500,000										1,500,000
Sewer System For George Blvd Complex	1,300,000										1,300,000
Clerk: County Network PH II	90,521										90,521
Sheriff Law Enforcement Building Phase I	10,000,000										10,000,000
TOTAL GEN. GOV'T PROJECTS	**13,741,143**	**151,922**	**100,508**	**105,534**	**110,810**	**116,351**	**822,168**	**128,277**	**134,691**	**5,141,425**	**20,552,830**
REVENUE SOURCES:											
Infrastructure Surtax	941,143	151,922	100,508	105,534	110,810	116,351	822,168	128,277	134,691	141,425	2,752,830
Grants											
State Grant Library											0
Loan Proceeds	10,000,000										10,000,000
eveloper Contributions										5,000,000	5,000,000
eneral Fund 005	2,800,000										2,800,000
											0
											0
											0
											0
TOTAL REVENUES	**13,741,143**	**151,922**	**100,508**	**105,534**	**110,810**	**116,351**	**822,168**	**128,277**	**134,691**	**5,141,425**	**20,552,830**

Inflationary Factors for Construction:											
Transportation	14.92%	22.96%	31.57%	40.78%	50.63%	61.18%	72.46%	84.53%	97.45%	111.27%	
Building	9.62%	14.77%	20.17%	25.82%	31.73%	37.92%	44.40%	51.19%	58.29%	65.73%	
Road Resurfacing	5.00%	10.25%	15.76%	21.55%	27.63%	34.01%	40.71%	47.75%	55.13%	62.89%	
Road Reconstruction	5.00%	10.25%	15.76%	21.55%	27.63%	34.01%	40.71%	47.75%	55.13%	62.89%	

Capital Financial Strategy - Impact Fee Funding
Adopted Summary 2008/2009 thru 2017/2018

Light Green = Available Impact Fee Revenue for Allocation

Grey = Law Enforcement & Corrections

Lavender = Long Range Transportation North Dist. (AP)

Rose = Long Range Transportation Central Dist. (SEB)

Light Yellow - Long Range Transportation South Dist. (LP)

IMPACT FEES SUMMARY

Remaining Balance Not Allocated (Rolled Forward)	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	10-Year Available Balance
Corrections	11,726	61,342	120,618	191,707	275,913	374,657	489,493	622,116	102,589	227,076	227,076
Law Enforcement	33,223	47,918	65,815	87,692	114,107	145,682	183,111	227,173	277,734	336,601	336,601
Fire Rescue	18,463	75,022	142,658	223,852	9,528	122,526	254,065	60,767	232,116	20,280	20,280
EMS	14,741	21,374	29,314	38,855	50,178	63,481	78,983	96,920	117,152	140,305	140,305
Library	39,847	57,511	0	25,260	55,152	90,170	130,856	0	52,795	113,039	113,039
Transportation District 1 - Avon Park Area	170,360	22,750	126,007	254,032	57,680	247,738	71,949	344,771	662,289	1,037,222	1,037,222
Transportation District 2 - Sebring Area	(0)	74,726	739,112	(0)	0	164,922	(0)	1,755,412	85,643	2,498,064	2,498,064
Transportation District 3 - Lake Placid Area	464,496	449,420	716,367	122,580	527,880	263,540	(0)	(0)	(0)	(0)	(0)
Recreation District 1 - Avon Park Area	4,875	13,673	25,443	41,251	53,816	81,349	32,191	78,562	137,019	211,788	211,788
Recreation District 2 - Sebring Area	22,183	59,348	109,069	175,842	226,700	343,005	112,863	308,743	555,676	871,513	871,513
Recreation District 3 - Lake Placid Area	38,282	57,322	82,794	117,002	145,321	204,903	109,913	210,262	336,766	498,569	498,569

Transportation - Impact Fee Funding

TRANSPORTATION – IMPACT FEE FUNDING

OJECT NAME:	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	10-Year TOTAL
ad Projects											
bring Parkway Phase II - 190S	356,511	463,201		1,562,860	612,180		1,635,188				4,629,940
bring Parkway Phase III - 190S											0
bring Parkway Phase IV (Arbuckle Rd Extension) - 190S											0
tryker Road Improvements (4LN)		231,213			353,126		404,294				988,634
Avon Parkway to Stryker Road											0
Avon Estates Blvd Improved 2 Lanes											0
Sun'n Lakes Blvd Ponce De Leon to 27 (6LN)											0
Flare Road Extension Design & RW only											0
Sparta Road 66 to 27 (4LN)											0
Hammock Road Lakewood To 27 (4LN)					396,544	1,057,966			3,712,771		5,167,280
Sun N' Lakes North South Road											0
Heartland Blvd (4LN) Right of Way 27 to Main		231,213		660,049							891,262
Tangerine Drive Marquata to West Interlake (2LN)				264,716		755,690		705,316			1,725,722
Lake Groves Road											0
Daffodil Street Ext. Lake Groves Rd To Lake Cruise Ave							854,287		820,869	969,299	2,644,454
TOTAL TRANS. PROJECTS:	**356,511**	**925,628**	**0**	**2,487,625**	**1,361,850**	**1,813,656**	**2,893,769**	**705,316**	**4,533,639**	**969,299**	**16,047,292**
REVENUE SOURCES:											
Impact Fees - District 1 - Avon Park Area	0	231,213	0	0	353,126	0	404,294	0	0	0	988,634
Impact Fees - District 2 - Sebring Area	356,511	463,201	0	1,562,860	1,008,724	1,057,966	1,635,188	0	3,712,771	0	9,797,220
Impact Fees - District 3 - Lake Placid Area	0	231,213	0	924,765	0	755,690	854,287	705,316	820,869	969,299	5,261,438
TOTAL IMPACT FEE REVENUES:	**356,511**	**925,628**	**0**	**2,487,625**	**1,361,850**	**1,813,656**	**2,893,769**	**705,316**	**4,533,639**	**969,299**	**16,047,292**

Parks & Recreation - Impact Fee Funding

PARKS AND RECREATION – IMPACT FEE FUNDING

PROJECT NAME:	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	10-Year TOTAL
District 1 - Avon Park Area											0
District 2 - Sebring Area											0
District 3 - Lake Placid Area											0
Park & Recreation Admin Building					63,169		639,204				702,374
TOTAL PARKS PROJECTS:	**0**	**0**	**0**	**0**	**63,169**	**0**	**639,204**	**0**	**0**	**0**	**702,374**
REVENUE SOURCES:											
Impact Fees Parks & Recreation:											0
District 1 - Avon Park Area		0	0	0	8,401	0	85,014				93,416
District 2 - Sebring Area		0	0	0	37,712	0	381,605				419,317
District 3 - Lake Placid Area		0	0	0	17,056	0	172,585				189,641
TOTAL IMPACT FEE REVENUES:	**0**	**0** #	**0**	**0**	**63,169**	**0**	**639,204**	**0**	**0**	**0**	**702,374**

General Govt/Public Safety - Impact Fee Funding

GENERAL GOVT/PUBLIC SAFETY – IMPACT FUNDING

PROJECT NAME:	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	10-Year TOTAL
Ambulance Replacement											0
Highlands County Library Facilities			78,593					177,799			256,392
Three Year Impact Fee Study	200,000										200,000
Pumper Tanker											0
Station 33	61,038										61,038
Pumper Tanker					310,591						310,591
Pumper Tanker								345,357			345,357
First Out Engine										407,738	407,738
Station Spring Lake											0
ush Truck											0
eriff Law Enforcement Building Phase I											0
eriff Administration Building Phase II											0
eriff Administration Building Phase III											0
pansion Detention Center 1A	100,000								668,828	46,044	814,872
pansion Detention Center I											0
Expansion Detention Center II											0
Expansion Detention Center III											0
Expansion Detention Center IV											0
TOTAL GEN. GOV'T/PUBLIC SAFETY PROJECTS:	**361,038**	**0**	**78,593**	**0**	**310,591**	**0**	**0**	**523,156**	**668,828**	**453,782**	**2,395,989**
REVENUE SOURCES:											
Impact Fees:											
Corrections	122,538	0	0	0	0	0	0	0	668,828	46,044	837,410
Law Enforcement	7,013										7,013
Fire Rescue	75,771	0	0	0	310,591	0	0	345,357	0	407,738	1,139,457
EMS	2,662										2,662
Library	8,051	0	78,593	0	0	0	0	177,799	0	0	264,443
Transportation District 1 - Avon Park Area	39,149										39,149
Transportation District 2 - Sebring Area	0										0
Transportation District 3 - Lake Placid Area	78,097										78,097
Recreation District 1 - Avon Park Area	4,076										4,076
Recreation District 2 - Sebring Area	16,876										16,876
Recreation District 3 - Lake Placid Area	6,805										6,805
TOTAL IMPACT FEE REVENUES:	**361,038**	**0**	**78,593**	**0**	**310,591**	**0**	**0**	**523,156**	**668,828**	**453,782**	**2,395,989**

Impact Fee Calculation Factors

IMPACT FEE REVENUE SOURCES:	REVISED FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	Total Estimate Since Adoption
Corrections	40,683	49,616	59,276	71,090	84,206	98,744	114,836	132,623	149,301	170,531	1,064,487
Law Enforcement	11,822	14,696	17,896	21,878	26,415	31,574	37,429	44,062	50,562	58,867	343,614
Fire Rescue	46,331	56,559	67,636	81,194	96,268	112,998	131,539	152,060	171,348	195,903	1,220,775
EMS	5,429	6,633	7,940	9,541	11,323	13,304	15,502	17,937	20,232	23,153	142,967
Library	14,498	17,664	21,083	25,260	29,892	35,019	40,686	46,942	52,795	60,244	377,482
Parks & Recreation	47,597	65,003	86,962	116,790	154,911	203,421	264,914	342,600	431,894	552,409	2,372,900
Schools	606,959	636,323	667,109	713,233	762,546	815,268	871,636	931,901	976,986	1,044,535	9,511,860
Transportation	664,385	837,667	1,034,591	1,282,750	1,570,799	1,904,295	2,289,517	2,733,550	3,181,389	3,756,653	20,693,818
	FY08-09 (@ 90% of FY07-08 Actual Collections)										
Assumptions:											
Implementation Rate Schools:	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	
Implementation Rate All Other Impact Fees:	30%	35%	40%	45%	50%	55%	60%	65%	70%	75%	
Growth Factor	0.00%	1.00%	2.01%	5.07%	8.22%	11.47%	14.81%	18.26%	19.44%	23.02%	
Inflationary Factor - Impact Fees:			3%								
Corrections	8.47%	12.26%	16.19%	20.26%	24.47%	28.83%	33.33%	38.00%	42.83%	47.83%	
Law Enforcement	11.51%	17.65%	24.12%	30.94%	38.15%	45.74%	53.76%	62.22%	71.14%	80.55%	
Fire Rescue	7.85%	11.73%	15.75%	19.92%	24.24%	28.71%	33.34%	38.14%	43.12%	48.27%	
EMS	8.16%	12.16%	16.31%	20.61%	25.08%	29.71%	34.50%	39.48%	44.64%	49.99%	
Library	7.85%	11.51%	15.30%	19.22%	23.28%	27.47%	31.80%	36.29%	40.92%	45.71%	
Parks & Recreation	33.17%	54.34%	78.88%	107.33%	140.29%	178.50%	222.78%	274.10%	333.58%	402.52%	
Schools	9.09%	13.24%	17.54%	22.01%	26.65%	31.46%	36.45%	41.64%	47.02%	52.61%	
Transportation	14.92%	22.96%	31.57%	40.78%	50.63%	61.18%	72.46%	84.53%	97.45%	111.27%	
Inflationary Factor - Construction:											
Corrections	8.47%	12.26%	16.19%	20.26%	24.47%	28.83%	33.33%	38.00%	42.83%	47.83%	
Law Enforcement	11.51%	17.65%	24.12%	30.94%	38.15%	45.74%	53.76%	62.22%	71.14%	80.55%	
Fire Rescue	7.85%	11.73%	15.75%	19.92%	24.24%	28.71%	33.34%	38.14%	43.12%	48.27%	
EMS	8.16%	12.16%	16.31%	20.61%	25.08%	29.71%	34.50%	39.48%	44.64%	49.99%	
rary	7.85%	11.51%	15.30%	19.22%	23.28%	27.47%	31.80%	36.29%	40.92%	45.71%	
rks & Recreation	33.17%	54.34%	78.88%	107.33%	140.29%	178.50%	222.78%	274.10%	333.58%	402.52%	
hools	9.09%	13.24%	17.54%	22.01%	26.65%	31.46%	36.45%	41.64%	47.02%	52.61%	
nsportation	14.92%	22.96%	31.57%	40.78%	50.63%	61.18%	72.46%	84.53%	97.45%	111.27%	
ilding	9.62%	14.77%	20.17%	25.82%	31.73%	37.92%	44.40%	51.19%	58.29%	65.73%	

Capital Financial Strategy - Solid Waste Enterprise Fund
Adopted Summary 2008/2009 thru 2017/2018

SOLID WASTE SUMMARY

APPROPRIATIONS BY FUNCTIONAL AREA:	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	10-Year TOTAL
Transfer from Solid Waste to Infrastructure Surtax Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000
Solid Waste	460,000	671,500	970,500	1,325,000	1,148,700	1,155,500	1,110,000	9,378,000	1,323,000	1,000,000	18,542,200
TOTAL PROJECTS	**1,460,000**	**1,671,500**	**1,970,500**	**2,325,000**	**2,148,700**	**2,155,500**	**2,110,000**	**10,378,000**	**2,323,000**	**2,000,000**	**28,542,200**
FUNDING SOURCES:											
APPROPRIATED ESTIMATED REVENUES											
Solid Waste Enterprise Fund	1,460,000	1,671,500	1,970,500	2,325,000	2,148,700	2,155,500	2,110,000	10,378,000	2,323,000	2,000,000	28,542,200
TOTAL REVENUES APPROPRIATED	**1,460,000**	**1,671,500**	**1,970,500**	**2,325,000**	**2,148,700**	**2,155,500**	**2,110,000**	**10,378,000**	**2,323,000**	**2,000,000**	**28,542,200**

SOLID WASTE

PROJECT NAME	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	10-Year TOTAL
Construction & Closure:											
Class I Liner								8,000,000			8,000,000
Class I Closure Cap										1,000,000	1,000,000
Recirc Piping System	100,000		110,000		120,000	95,000	95,000				520,000
Blower & Flare Facility				150,000			40,000				190,000
C&D Expansion	45,000										45,000
Gas to Energy	100,000	100,000									200,000
Tool Room & Locker Room Exp.		85,000									85,000
Subtotal Construction & Closure:	**245,000**	**185,000**	**110,000**	**150,000**	**120,000**	**95,000**	**135,000**	**8,000,000**	**0**	**1,000,000**	**10,040,000**
Landfill Equipment:											
ompactor 1(826G)			400,000								400,000
mpactor 2 LFMIS2							900,000	700,000			1,600,000
7 Dozer 1		225,000									225,000
7 Dozer 2					300,000						300,000
750					340,000						340,000
6 Dozer			200,000					265,000			465,000
heel Loader-CAT				300,000							300,000
Wheel Loader -JD						340,000					340,000
Track Excavator 1-JD				250,000							250,000
Track Excavator 2-CAT						400,000					400,000
Light Set					25,000						25,000
Tarp Machine 2	70,000							110,000			180,000
Scraper (note 1)									700,000		700,000
Off Road Truck									520,000		520,000
Off Road Truck-2				425,000							425,000
Water Truck									90,000		90,000
Water Truck-2	70,000										70,000
Low Boy Trailer					50,000						50,000
Mechanic Truck (350)	75,000						55,000				130,000
Gators (3)		9,500			11,000			13,000			33,500
Tractor JD-6615								55,000			55,000
Batwing Mower					25,000						25,000
Brush Hog		14,000							13,000		27,000
Ford Tractor		50,000									50,000
Jeep Laredo 4x4			35,000			39,000					74,000
Silverado		30,000									30,000
Ford F250 Super Duty				35,000				45,000			80,000
Roll Off Container (4)				20,000							20,000
Subtotal Landfill Equipment:	**215,000**	**328,500**	**635,000**	**1,030,000**	**751,000**	**779,000**	**955,000**	**1,188,000**	**1,323,000**	**0**	**7,204,500**

SOLID WASTE CONTINUED

PROJECT NAME	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	10-Year TOTAL
Recycling Equipment:											
Roll-off Truck 1						160,000					160,000
Roll-off Truck 2			149,000								149,000
Roll-off Truck 3		142,000									142,000
Horizontal Bailer								150,000			150,000
Horizontal Bailer					200,000						200,000
Bobcat 1						40,000					40,000
Bobcat 2				45,000							45,000
Bobcat 3				48,000							48,000
Cargo Van						52,000					52,000
Passenger Van			30,000								30,000
Jeep Laredo 2wd								40,000			40,000
Ford Explorer				35,000							35,000
Gator						11,000					11,000
Replace Bins			30,000		60,000						90,000
Misc & Bins		16,000	16,500	17,000	17,700	18,500	20,000				105,700
Subtotal Recycling Equipment:	**0**	**158,000**	**225,500**	**145,000**	**277,700**	**281,500**	**20,000**	**190,000**	**0**	**0**	**1,297,700**
TOTAL SOLID WASTE PROJECTS:	**460,000**	**671,500**	**970,500**	**1,325,000**	**1,148,700**	**1,155,500**	**1,110,000**	**9,378,000**	**1,323,000**	**1,000,000**	**18,542,200**
TRANSFERS:											
To Infrastructure Surtax Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000
TOTAL FUND USES:	**1,460,000**	**1,671,500**	**1,970,500**	**2,325,000**	**2,148,700**	**2,155,500**	**2,110,000**	**10,378,000**	**2,323,000**	**2,000,000**	**28,542,200**
REVENUE SOURCES:											
Solid Waste Enterprise Fund	1,460,000	1,671,500	1,970,500	2,325,000	2,148,700	2,155,500	2,110,000	10,378,000	2,323,000	2,000,000	28,542,200
TOTAL REVENUES:	**1,460,000**	**1,671,500**	**1,970,500**	**2,325,000**	**2,148,700**	**2,155,500**	**2,110,000**	**10,378,000**	**2,323,000**	**2,000,000**	**28,542,200**

CAPITAL FINANCIAL STRATEGIES

Expenditures by Cost Center:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Sebring Parkway Phase II - 350	3,102,312	6,696,402	151	0	151
Roads and Bridges - 151	5,114,055	20,908,952	1,867,185	23,024,782	24,891,967
Sebring Airport Authority - 151	885,083	634,508	0	137,510	137,510
Sebring Airport - 005	200,000	0	0	0	0
Avon Park Airport - 151	174,794	521,716	0	251,875	251,875
Utilities - 005	0	0	0	1,300,000	1,300,000
Recreation Department - 151	2,758,218	429,835	193,695	355,364	549,059
Parks Department - 151	98,096	102,171	0	60,000	60,000
Libraries - Avon Park - 151	0	0	0	0	0
Central Services - 151	207,638	366,137	0	91,373	91,373
Elections - 151	0	591,579	0	703,258	703,258
Building Operations/Maintenance - 151	254,431	414,500	0	393,345	393,345
2002 Bond Transfers Out - 151	1,936,482	1,965,000	1,965,000	0	1,965,000
Veterans Services - 151	0	0	0	804,700	804,700
Sheriff - 151	0	0	0	11,122,966	11,122,966
Medical Examiner - 151	0	56,200	56,200	0	56,200
Emergency Medical Services - 151	0	127,509	0	91,164	91,164
Animal Control - 151	0	150,000	0	124,480	124,480
Human Services Administration - 151	6,725	696,300	0	0	0
Interfund Transfer - 151	218,417	47,436	49,026	0	49,026
Affordable & Workforce Trust	0	0	500,000	0	500,000
Budgetary Expenditure Accounts - 151	0	1,887,797	500,000	0	500,000
Totals	**14,956,251**	**35,596,042**	**5,131,257**	**38,460,817**	**43,592,074**

Department Funding:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
General Fund	200,000	0	0	1,300,000	1,300,000
Infrastructure Surtax Fund	11,653,939	28,899,640	4,631,106	37,160,817	41,791,923
HCISSRB Construction	3,102,312	6,696,402	151	0	151
Affordable & Workforce Housing Trust	0	0	500,000	0	500,000
Totals	**14,956,251**	**35,596,042**	**5,131,257**	**38,460,817**	**43,592,074**

Personnel Summary:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

SEBRING PARKWAY PHASE II

HCISSRB Construction Fund **Road and Street Facilities**

Mission:

This fund has been established for the construction costs associated with the Jail Expansion, Courthouse Expansion, and Sebring Parkway Phase II-A and B. The major source of these funds is the 2002 Series Infrastructure Sales Surtax Bonds.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	0	0	0	0
Capital	3,102,312	6,696,402	151	0	151
Total	**3,102,312**	**6,696,402**	**151**	**0**	**151**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

ROADS AND BRIDGES 151

Infrastructure Surtax Fund **Road and Street Facilities**

Mission:

This cost center accounts for the majority of road projects contained in the CIP plan and the comprehensive plan. The local option sales tax is the main funding source for these projects. The CIP plan provides for five miles of paving dirt roads, ten miles of road reconstruction, and twenty miles of resurfacing.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	1,178,733	1,372,096	1,470,417	4,466	1,474,883
Capital	3,935,322	19,536,856	396,768	23,020,316	23,417,084
Total	**5,114,055**	**20,908,952**	**1,867,185**	**23,024,782**	**24,891,967**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

SEBRING AIRPORT AUTHORITY

Infrastructure Surtax Fund **Airports**

Mission:

The county has entered into an interlocal agreement with the Sebring Airport Authority to provide funding for certain infrastructure projects located at the airport.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	0	0	0	0
Capital	885,083	634,508	0	137,510	137,510
Total	**885,083**	**634,508**	**0**	**137,510**	**137,510**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

SEBRING AIRPORT AUTHORITY - 005

General Fund **Airports**

Mission:

The county has entered into an interlocal agreement with the Sebring Airport Authority to provide funding for certain infrastructure projects located at the airport.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	0	0	0	0
Capital	200,000	0	0	0	0
Total	**200,000**	**0**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

AVON PARK AIRPORT

Infrastructure Surtax Fund **Airports**

Mission:

The county has entered into an interlocal agreement with the Avon Park Airport to provide funding for certain infrastructure projects located at the airport.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	0	0	0	0
Capital	174,794	521,716	0	251,875	251,875
Total	**174,794**	**521,716**	**0**	**251,875**	**251,875**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

UTILITIES – GENERAL FUND

General Fund **Sewer Services**

Mission:

The mission of the Highlands County Public Utility is to:

1. Provide adequate, reliable, and high quality water services and to manage county resources in an open, responsible, environmentally sound manner at the lowest practical cost.
2. Provide safe and affordable water and wastewater services to the citizens of Highlands County.
3. Provide reliable, high quality water and wastewater service in a professional manner that is both fiscally and environmentally responsible.
4. Meet the budget, financial and accounting needs of our external and internal customers in a responsive efficient and cost effective manner.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	0	0	100,000	100,000
Capital	0	0	0	1,200,000	1,200,000
Total	**0**	**0**	**0**	**1,300,000**	**1,300,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

RECREATION DEPARTMENT 151

Infrastructure Surtax Fund **Parks and Recreation**

Mission:

This cost center provides for construction and improvement of recreational facilities in the county. Projects include cooperative assistance with municipalities through interlocal agreements.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	4,618	0	0	0
Capital	2,758,218	425,217	193,695	355,364	549,059
Total	**2,758,218**	**429,835**	**193,695**	**355,364**	**549,059**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

PARKS DEPARTMENT 151

Infrastructure Surtax Fund **Parks and Recreation**

Mission:

To provide partial funding (50%) for the operation and maintenance costs associated with the recreational programs, facilities and staffing of municipalities.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	0	0	0	0
Capital	98,096	102,171	0	60,000	60,000
Total	**98,096**	**102,171**	**0**	**60,000**	**60,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

CENTRAL SERVICES - FUND 151

Infrastructure Surtax Fund **Financial and Administrative**

Mission:

Land Acquisition, Design, Permitting and Construction for office expansion of the County Annex Building

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	0	0	0	0
Capital	207,638	366,137	0	91,373	91,373
Total	**207,638**	**366,137**	**0**	**91,373**	**91,373**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

ELECTIONS - 151

Infrastructure Surtax Fund **Financial and Administrative**

.Mission:

Space Needs Study, A & E, and Construction of Supervisor of Elections Building.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	0	0	0	0
Capital	0	591,579	0	703,258	703,258
Total	**0**	**591,579**	**0**	**703,258**	**703,258**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

BUILDING OPERATIONS/MAINTENANCE 151

Infrastructure Surtax Fund **Other General Government**

Mission:

This department provides maintenance, repairs, utilities, janitorial services, supplies and equipment to the courthouse, annexes, other administrative buildings and their grounds.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	126,892	100	0	100	100
Capital	127,539	414,400	0	393,245	393,245
Total	**254,431**	**414,500**	**0**	**393,345**	**393,345**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

2002 BOND ISSUE DEBT SERVICE

Infrastructure Surtax Fund **Non-Expenditure Disbursements**

Mission:

This cost center has been established to transfer revenue into Fund 350 in order to pay the Debt service for the construction costs associated with the Jail Expansion, Courthouse Expansion, and Sebring Parkway Phase II-A and B. The major source of these funds is the 2002 Series Infrastructure Sales Surtax Bonds.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	1,936,482	1,965,000	1,965,000	0	1,965,000
Capital	0	0	0	0	0
Total	**1,936,482**	**1,965,000**	**1,965,000**	**0**	**1,965,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

VETERANS SERVICES 151

Infrastructure Surtax Fund **Veterans Services**

Mission:

This cost center provides for the construction and improvement of Veterans Services facilities in the County. The main project is a Veterans Services Building to house County staff's offices who provide services for the veterans of Highlands County.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	0	0	0	0
Capital	0	0	0	804,700	804,700
Total	**0**	**0**	**0**	**804,700**	**804,700**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

SHERIFF 151

Infrastructure Surtax Fund **Law Enforcement**

Mission:

This cost center provides for the construction and improvement of Sheriff Facilities in the County. Projects include a new law enforcement building and renovations of existing facilities.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	0	0	0	0
Capital	0	0	0	11,122,966	11,122,966
Total	**0**	**0**	**0**	**11,122,966**	**11,122,966**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

MEDICAL EXAMINER FUND 151

Infrastructure Surtax Fund **Medical Examiner**

Mission:

This cost center provides for the debt service for the construction of a facility for the District Medical Examiner located in Bartow. This facility eliminates the need for rental of facilities at Lakeland Regional Medical Center.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	56,200	0	0	0
Capital	0	0	56,200	0	56,200
Total	**0**	**56,200**	**56,200**	**0**	**56,200**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

EMERGENCY MEDICAL SERVICES 151

Infrastructure Surtax Fund **Ambulance and Rescue**

Mission:

This division provides emergency medical services to all residents of the county. Service is provided from five stations: Avon Park, Sebring Ridge, Sebring - Downtown, Sebring Main, and Lake Placid. Basic and advanced life support services are provided by each crew. Administrative personnel are responsible for coordination of three 24 hour shifts, training, budget preparation, billing, and collections.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	0	0	0	0
Capital	0	127,509	0	91,164	91,164
Total	**0**	**127,509**	**0**	**91,164**	**91,164**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

ANIMAL CONTROL 151

Infrastructure Surtax Fund **Health Services**

Mission:

This cost center provides for the construction and improvement of animal control facilities in the County. Projects include new pens, new storage and restroom facilities, and additions to exiting facilities.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	35,000	0	28,375	28,375
Capital	0	115,000	0	96,105	96,105
Total	**0**	**150,000**	**0**	**124,480**	**124,480**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

HUMAN SERVICES ADMINISTRATION 151

Infrastructure Surtax Fund **Welfare**

Mission:

This department assists the community by providing services to all qualified county residents who are in need and directs the individuals or families toward early independence and productivity.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	3,700	0	0	0	0
Capital	3,025	696,300	0	0	0
Total	**6,725**	**696,300**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

INTERFUND TRANSFERS – 151

Infrastructure Surtax Fund **Non-Expenditure Disbursements**

Mission:

This cost center records operating transfers out to other Fund(s) for use in the operating budget.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	218,417	47,436	49,026	0	49,026
Capital	0	0	0	0	0
Total	**218,417**	**47,436**	**49,026**	**0**	**49,026**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

AFFORDABLE & WORKFORCE TRUST

Affordable Housing Trust Fund **Housing and Urban Development**

Mission:

The mission of the Highlands County Affordable Workforce Trust is to create and support opportunities to collaboratively develop resources and facilitate effective solutions to make housing affordable.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	0	500,000	0	500,000
Capital	0	0	0	0	0
Total	**0**	**0**	**500,000**	**0**	**500,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

BUDGETARY EXPENDITURE ACCOUNTS 151

Infrastructure Surtax Fund **Non-Expenditure Disbursements**

Mission:

The Reserve for Contingencies, including the Reserve in the Sheriff's or other county officers' budgets, may not exceed ten percent (10%) of the total budget - section 129.01(2)(c), Florida Statutes. No expenditures may be charged against this reserve, but budget amendments may be made by resolution recorded in the minutes reducing this reserve and increasing any particular item appropriation in the fund, or creating a new item appropriation - section 129.06(b), Florida Statutes. The board budgets for anticipated contingencies in each of its funds if there is a need.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	1,887,797	500,000	0	500,000
Capital	0	0	0	0	0
Total	**0**	**1,887,797**	**500,000**	**0**	**500,000**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

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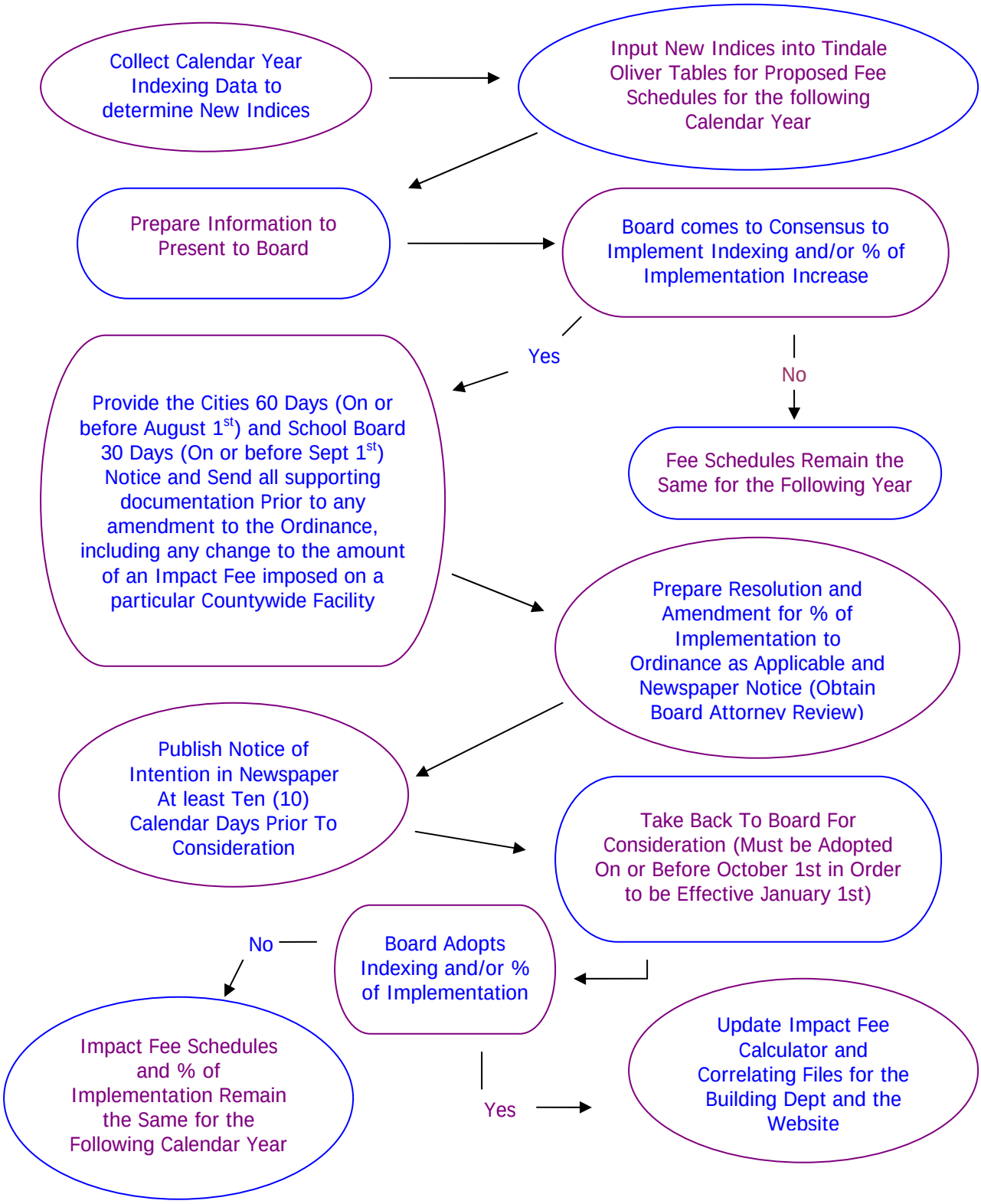
IMPACT FEE PROCESS



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IMPACT FEES

Impact Fees were created by the Board of County Commissioners to assist with addressing the growth needs of Highlands County. Ordinance 05-06-44 creates Impact Fees effective January 1, 2007 for all new building in Highlands County. These cost centers were created to monitor the receipt of the impact fee funds and expenditures along the designated lines. Funds must be spent using the dual rational nexus test and therefore must be monitored in separate areas and uses.

Expenditures by Cost Center:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Impact Fee Transportation - Avon Park	769	193,996	262,328	0	262,328
Impact Fee Transportation - Lake Placid	1,810	659,584	523,310	0	523,310
Impact Fee Transportation - Sebring	4,491	993,993	1,410,627	0	1,410,627
Parks & Recreation Impact Fee - Avon Park	79	27,505	15,414	11,900	27,314
Parks & Recreation Impact Fee - Lake Placid	141	55,836	45,600	0	45,600
Parks & Recreation Impact Fee - Sebring	319	123,461	64,084	49,000	113,084
Impact Fee Correctional Facility	488	192,059	151,019	0	151,019
Impact Fee Fire	580	170,731	98,722	0	98,722
Impact Fee Libraries Impact	174	62,961	53,948	0	53,948
Impact Fee Law Enforcement	154	59,683	46,984	0	46,984
Impact Fee EMS	0	17,075	17,840	0	17,840
Totals	**9,005**	**2,556,884**	**2,689,876**	**60,900**	**2,750,776**

Department Funding:

Fund	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Impact Fees	9,005	2,556,884	2,689,876	60,900	2,750,776
Totals	**9,005**	**2,556,884**	**2,689,876**	**60,900**	**2,750,776**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

IMPACT FEE TRANSPORTATION - AVON PARK

Impact Fee Transportation - Avon Park **Road and Street Facilities**

Mission:

This cost center is responsible for the revenues and expenditures associated with the impact fees used for transportation infrastructure in the northern (Avon Park) area of Highlands County. This revenue source was created by Ordinance 05- 06-44.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	769	0	39,149	0	39,149
Capital	0	193,996	223,179	0	223,179
Total	**769**	**193,996**	**262,328**	**0**	**262,328**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

IMPACT FEE TRANSPORTATION - LAKE PLACID

Impact Fee Transportation - Lake Placid **Road and Street Facilities**

Mission:

This cost center is responsible for the revenues and expenditures associated with the impact fees used for transportation infrastructure in the southern (Lake Placid) area of Highlands County. This revenue source was created by Ordinance 05-06-44.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	1,810	0	78,097	0	78,097
Capital	0	659,584	445,213	0	445,213
Total	**1,810**	**659,584**	**523,310**	**0**	**523,310**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

IMPACT FEE TRANSPORTATION - SEBRING

Impact Fee Transportation - Sebring **Road and Street Facilities**

Mission:

This cost center is responsible for the revenues and expenditures associated with the impact fees used for transportation infrastructure in the central (Sebring) area of Highlands County. This revenue source was created by Ordinance 05-06-44.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	4,491	0	0	0	0
Capital	0	993,993	1,410,627	0	1,410,627
Total	**4,491**	**993,993**	**1,410,627**	**0**	**1,410,627**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

IMPACT FEE PARKS & RECREATION - AVON PARK

Impact Fee Parks & Recreation - Avon Park **Parks and Recreation**

Mission:

This cost center is responsible for the revenues and expenditures associated with the impact fees used for the development needs of park and recreation services in the northern (Avon Park) area of Highlands County. This revenue source was created by Ordinance 05-06-44.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	79	0	4,076	0	4,076
Capital	0	27,505	11,338	11,900	23,238
Total	**79**	**27,505**	**15,414**	**11,900**	**27,314**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

IMPACT FEE FOR PARKS & RECREATION - LAKE PLACID

Impact Fee Parks & Recreation - Lake Placid **Parks and Recreation**

Mission:

This cost center is responsible for the revenues and expenditures associated with the impact fees used for the development needs of park and recreation services in the southern (Lake Placid) area of Highlands County. This revenue source was created by Ordinance 05-06-44.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	141	0	6,805	0	6,805
Capital	0	55,836	38,795	0	38,795
Total	**141**	**55,836**	**45,600**	**0**	**45,600**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

IMPACT FEE FOR PARKS & RECREATION - SEBRING

Impact Fee Parks & Recreation – Sebring **Parks and Recreation**

Mission:

This cost center is responsible for the revenues and expenditures associated with the impact fees used for the development needs of park and recreation services in the central (Sebring) area of Highlands County. This revenue source was created by Ordinance 05-06-44.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	319	0	16,876	0	16,876
Capital	0	123,461	47,208	49,000	96,208
Total	**319**	**123,461**	**64,084**	**49,000**	**113,084**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

IMPACT FEE CORRECTIONAL FACILITY

Impact Fee Correctional Facility **Detention and/or Correction**

Mission:

This cost center is responsible for the revenues and expenditures associated with the impact fees used to meet the growing needs of correctional facilities in Highlands County. This revenue source was created by Ordinance 05-06-44.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	488	0	22,538	0	22,538
Capital	0	192,059	128,481	0	128,481
Total	**488**	**192,059**	**151,019**	**0**	**151,019**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

IMPACT FEE FIRE

Impact Fee Fire **Fire Control**

Mission:

This cost center is responsible for the revenues and expenditures associated with the impact fees used to meet the growing needs of fire services in Highlands County. This revenue source was created by Ordinance 05-06-44.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	580	0	14,733	0	14,733
Capital	0	170,731	83,989	0	83,989
Total	**580**	**170,731**	**98,722**	**0**	**98,722**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

IMPACT FEE LIBRARIES

Impact Fee Libraries **Libraries**

Mission:

This library is responsible for the revenues and expenditures associated with the impact fees used to meet the growing demands for Library service in Highlands County. This revenue source was created by Ordinance 05-06-44.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	174	0	8,051	0	8,051
Capital	0	62,961	45,897	0	45,897
Total	**174**	**62,961**	**53,948**	**0**	**53,948**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

IMPACT FEE LAW ENFORCEMENT

Impact Fee Law Enforcement **Law Enforcement**

Mission:

This cost center is responsible for the revenues and expenditures associated with the impact fees used to meet the growing needs of law enforcement in Highlands County. This revenue source was created by Ordinance 05-06-44.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	154	59,683	46,984	0	46,984
Capital	0	0	0	0	0
Total	**154**	**59,683**	**46,984**	**0**	**46,984**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

IMPACT FEE EMERGENCY MEDICAL SERVICES

Impact Fee Emergency Medical Services **Ambulance and Rescue**

Mission:

This cost center is responsible for the revenues and expenditures associated with the impact fees used to meet the growing needs emergency medical services in Highlands County. This revenue source was created by Ordinance 05-06-44.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	0	2,662	0	2,662
Capital	0	17,075	15,178	0	15,178
Total	**0**	**17,075**	**17,840**	**0**	**17,840**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

PUBLIC IMPROVEMENT DISTRICTS

Public Improvement Districts have been established to furnish road, drainage and other specified services within designated unincorporated areas of the County. The Districts are designed to serve the property owners within the district and are funded by assessments placed on the individual property owners. All Districts are considered to be dependent districts since they are under the direction, supervision and control of the Board of County Commissioners.

Expenditure by Cost Center:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Sun N Lakes 1-20 Improvement Trust	0	56,283	56,283	0	56,283
Highlands Park Estates SBD	97,367	224,896	215,816	5,000	220,816
Orange Blossom Est Unit 12 SBD	0	6,156	6,338	0	6,338
Sebring Acres SBD	3,030	93,033	96,467	0	96,467
Sun N Lakes Lake Placid Rec Dist	104,790	215,735	166,597	97,000	263,597
Orange Blossom Est 1-19 SBD	642,000	223,547	3,000	153,717	156,717
Red Hill Farms Improvement Dist	569	68,431	71,132	0	71,132
Orange Blossom Unit 8 & 9 SBD	4,158	0	0	0	0
Lake Placid Sun N Lake SBD	464,985	0	0	0	0
Sebring/Highlands SBD	225,405	0	0	0	0
Placid Lakes SBD	131,476	386,120	444,452	4,000	448,452
Istokpoga Marsh Improvement Dist	89,969	558,994	509,405	0	509,405
Avon Park Estates SBD	34,066	687,099	703,719	0	703,719
Highlands Park Est Spec Tax Dist	22,993	0	0	0	0
Hickory Hills SBD	7,570	40,767	36,764	0	36,764
Highlands Park Estates Trust	0	205,900	205,643	0	205,643
Totals	**1,828,378**	**2,766,961**	**2,515,616**	**259,717**	**2,775,333**

Department Funding:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Sun N Lakes 1-20 Improvement Trust	0	56,283	56,283	0	56,283
Highlands Park Estates SBD	97,367	224,896	215,816	5,000	220,816
Orange Blossom Est Unit 12 SBD	0	6,156	6,338	0	6,338
Sebring Acres SBD	3,030	93,033	96,467	0	96,467
Sun N Lakes Lake Placid Rec Dist	104,790	215,735	166,597	97,000	263,597
Orange Blossom Est 1-19 SBD	642,000	223,547	3,000	153,717	156,717
Red Hill Farms Improvement Dist	569	68,431	71,132	0	71,132
Orange Blossom Unit 8 & 9 SBD	4,158	0	0	0	0
Lake Placid Sun N Lake SBD	464,985	0	0	0	0
Sebring/Highlands SBD	225,405	0	0	0	0
Placid Lakes SBD	131,476	386,120	444,452	4,000	448,452
Istokpoga Marsh Improvement Dist	89,969	558,994	509,405	0	509,405
Avon Park Estates SBD	34,066	687,099	703,719	0	703,719
Highlands Park Est Spec Tax Dist	22,993	0	0	0	0
Hickory Hills SBD	7,570	40,767	36,764	0	36,764
Highlands Park Estates Trust	0	205,900	205,643	0	205,643
Totals	**1,828,378**	**2,766,961**	**2,515,616**	**259,717**	**2,775,333**

Personnel Summary:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

SUN N LAKES 1-20 IMPROVEMENT TRUST

Sun 'n Lakes 1 - 20 Improvement Trust **Road & Street Facilities**

Mission:

This fund accounts for the revenues and expenditures for an Improvement Trust Agreement for the purpose of construction of drainage and paved streets within the areas of Units 1-20 of Sun'N Lake Estates of Lake Placid (South) Subdivision; Adopted by the BCC on June 19, 2001 by Resolution #2001-96.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	56,283	56,283	0	56,283
Capital	0	0	0	0	0
Total	**0**	**56,283**	**56,283**	**0**	**56,283**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

HIGHLANDS PARK ESTATES SPEC BENEFIT DIST

Highlands Park Estates Special Benefit District **Road & Street Facilities**

Mission:

This is a multi-purpose special benefit district created by Ordinance 00-25.

Performance Measures:

Description	Unit	Prior	Current	Next
Lawn Contracts Maintained	#	1	1	1
Utility Bills Paid	#	16	16	16
Streetlights Maintained	#	16	16	16
Purchase Orders Processed	#	4	4	4

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	72,484	215,896	215,816	0	215,816
Capital	24,883	9,000	0	5,000	5,000
Total	**97,367**	**224,896**	**215,816**	**5,000**	**220,816**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

ORANGE BLOSSOM EST UNIT 12 SP BENEFIT DIST

Orange Blossom Unit 12 Special Benefit District **Road & Street Facilities**

Mission:

This special assessment district was established by ordinance 95-39 to provide for road improvements within Orange Blossom Estates Unit 12.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	6,156	6,338	0	6,338
Capital	0	0	0	0	0
Total	**0**	**6,156**	**6,338**	**0**	**6,338**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

SEBRING ACRES SPECIAL BENEFIT DISTRICT

Sebring Acres Special Benefit District **Road & Street Facilities**

Mission:

Multi purpose Special Benefit District established by ordinance 94-14 to provide the property owners with road construction & maintenance, and street lights.

Performance Measures:

Description	Unit	Prior	Current	Next
Utility Bills Paid Per Month	#	11	11	11
Streetlights Maintained	#	11	11	11

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	3,030	93,033	96,467	0	96,467
Capital	0	0	0	0	0
Total	**3,030**	**93,033**	**96,467**	**0**	**96,467**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

SUN'N LAKES LP RECREATIONAL DIST

Sun N' Lakes of Lake Placid Special Recreation District **Parks and Recreation**

Mission:

Ordinance 92-35 created and empowered the Sun 'N Lakes Lake Placid Special Benefit District to levy and collect assessments to be expended for recreational purposes.

Performance Measures:

Description	Unit	Prior	Current	Next
Utility Bills Paid Per Month	#	5	5	5
Streetlights Maintained	#	37	37	37

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	74,133	155,735	166,597	0	166,597
Capital	30,657	60,000	0	97,000	97,000
Total	**104,790**	**215,735**	**166,597**	**97,000**	**263,597**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

ORANGE BLOSSOM EST SP BENEFIT DIST (1-19)

Orange Blossom Estates Special Benefit District **Road & Street Facilities**

Mission:

Monies in this fund are used for road and drainage facility improvements in Orange Blossom Estates Units 1-19 created by ordinance 90-16.

Performance Measures:

Description	Unit	Prior	Current	Next
Utility Bills Paid	#	1	1	1
Streetlights Maintained	#	1	1	1
Roads Paved	#	10	1	1

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	235	3,280	3,000	0	3,000
Capital	641,765	220,267	0	153,717	153,717
Total	**642,000**	**223,547**	**3,000**	**153,717**	**156,717**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

RED HILL FARMS IMPROVEMENT DISTRICT

Red Hill Farms Improvement District **Road & Street Facilities**

Mission:

Ordinance 89-16 provided for the creation and empowering of the Red Hill Farms Improvement District in the unincorporated area of Highlands County for the purpose of constructing and maintaining roads and drainage facilities.

Performance Measures:

Description	Unit	Prior	Current	Next
Process Purchase Orders	#	0	0	1

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	569	68,431	71,132	0	71,132
Capital	0	0	0	0	0
Total	**569**	**68,431**	**71,132**	**0**	**71,132**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

ORANGE BLOSSOM UNIT 8 & 9 SP BENEFIT DIST

Orange Blossom Unit 8 & 9 Special Benefit District **Road & Street Facilities**

Mission:

Special benefit district created by Ordinance 88-8 to provide road construction and drainage for Orange Blossom Units 8 & 9.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	4,158	0	0	0	0
Capital	0	0	0	0	0
Total	**4,158**	**0**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

LAKE PLACID SUN'N LAKES SP DIST

Lake Placid Sun 'n Lakes Special Benefit District **Parks and Recreation**

Mission:

This is a special tax district for road improvement created by Ordinance 80-1.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	464,985	0	0	0	0
Capital	0	0	0	0	0
Total	**464,985**	**0**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

SEBRING HIGHLANDS SPC BENEFIT DIST

Sebring Highlands Special Benefit District **Parks and Recreation**

Mission:

This is a special benefit district for road improvement created by Ordinance 82-7.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	225,405	0	0	0	0
Capital	0	0	0	0	0
Total	**225,405**	**0**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

PLACID LAKES SPECIAL BENEFIT DIST

Placid Lakes Special Benefit District **Road & Street Facilities**

Mission:

This is a multipurpose assessment district for roads, lighting, park, and canal maintenance created by Ordinance 78-5.

Performance Measures:

Description	Unit	Prior	Current	Next
Contracts Maintained	#	3	3	3
Utility Bills Paid	#	6	6	6
Streetlights Maintained	#	288	289	289
Purchase Orders Processed	#	25	16	16

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	131,476	386,120	444,452	1,000	445,452
Capital	0	0	0	3,000	3,000
Total	**131,476**	**386,120**	**444,452**	**4,000**	**448,452**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

ISTOKPOGA MARSH IMP DIST

Istokpoga Marsh Watershed Improvement District **Conservation/Resources**

Mission:

Assessment district for watershed maintenance created by Ordinance 80-2.

Performance Measures:

Description	Unit	Prior	Current	Next
Purchase Orders Processed	#	18	21	21

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	89,969	558,994	509,405	0	509,405
Capital	0	0	0	0	0
Total	**89,969**	**558,994**	**509,405**	**0**	**509,405**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

AVON PARK ESTATES SPC BEN DIST

Avon Park Estates Special Benefit District **Road & Street Facilities**

Mission:

Special assessment district for road improvements and street lights created by Ordinance 80-5.

Performance Measures:

Description	Unit	Prior	Current	Next
Utility Bills Paid	#	2	2	2
Streetlights Maintained	#	73	74	74
Mowing Contract	#	1	1	1

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	34,066	687,099	703,719	0	703,719
Capital	0	0	0	0	0
Total	**34,066**	**687,099**	**703,719**	**0**	**703,719**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

HIGHLANDS PARK ESTATES SPC TAX DISTRICT

Highlands Park Estates Special Tax District **Road & Street Facilities**

Mission:

Tax district for road improvement created by Ordinance 87-1.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	22,993	0	0	0	0
Capital	0	0	0	0	0
Total	**22,993**	**0**	**0**	**0**	**0**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

HICKORY HILLS SPECIAL BENEFIT DISTRICT

Hickory Hills Special Benefit District **Road & Street Facilities**

Mission:

This is a special benefit district for road improvement created by Ordinance 87-3.

Performance Measures:

Description	Unit	Prior	Current	Next
Purchase Orders Processed	#	1	2	1

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	7,570	40,767	36,764	0	36,764
Capital	0	0	0	0	0
Total	**7,570**	**40,767**	**36,764**	**0**	**36,764**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

HIGHLANDS PARK ESTATES IMP TRUST ACCOUNT

Highlands Park Estates Improvement Trust **Road & Street Facilities**

Mission:

This center accounts for the expenditures for the Highlands Park Estates subdivision in the Lake Placid area. The trust fund was created by a resolution adopted by the Board of County Commissioners on August 18, 1981 and recorded in resolution book 6, page 20. The trust fund was established for the sole purpose of constructing and maintaining the roads in the Highlands Park Estates subdivision. The funds were transferred to the Board of County Commissioners from the Florida Department of Business Regulations, Division of Land Sales and Condominiums. Various developers associated with Highlands Park Estates contributed the money into an escrow fund with the Division of Land Sales and Condominiums.

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	0	205,900	205,643	0	205,643
Capital	0	0	0	0	0
Total	**0**	**205,900**	**205,643**	**0**	**205,643**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

LIGHTING DISTRICTS

The purpose of Lighting Districts is to promote the public health, safety and general welfare of the residents of the districts by providing properly illuminated areas, thereby reducing the potential for crime and traffic accidents. Revenues are generated by assessments on the property owners within the district.

Expenditures by Cost Center:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Highway Park Lighting Dist	6,448	31,542	35,779	0	35,779
Lake Haven Estates SBD	9,939	36,592	37,718	0	37,718
Sebring Hills Lighting District	20,976	28,026	27,656	0	27,656
Orange Villa SBD	1,621	5,612	1,824	0	1,824
Sebring Country Estates Spec Dist	17,506	79,770	83,468	0	83,468
Totals	**56,490**	**181,542**	**186,445**	**0**	**186,445**

Department Funding:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Highway Park Lighting Dist	6,448	31,542	35,779	0	35,779
Lake Haven Estates SBD	9,939	36,592	37,718	0	37,718
Sebring Hills Lighting District	20,976	28,026	27,656	0	27,656
Orange Villa SBD	1,621	5,612	1,824	0	1,824
Sebring Country Estates Spec Dist	17,506	79,770	83,468	0	83,468
Totals	**56,490**	**181,542**	**186,445**	**0**	**186,445**

Personnel Summary:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

HIGHWAY PARK LIGHTING DISTRICT

Highway Park Special Benefit District **Road and Street Facilities**

Mission:

Special District created by Ordinance 98-36 on December 22, 1998 to provide street lighting in the Highway Park area south of Lake Placid.

Performance Measures:

Description	Unit	Prior	Current	Next
Utility Bills Paid Per Month	#	1	1	1
Streetlights Maintained	#	58	58	58

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	6,448	31,542	35,779	0	35,779
Capital	0	0	0	0	0
Total	**6,448**	**31,542**	**35,779**	**0**	**35,779**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

LAKE HAVEN ESTATES SP BENEFIT DISTRICT

Lake Haven Estates Special Benefit District **Road and Street Facilities**

Mission:

This special assessment district was created by Ordinance 95-34 to provide street lighting for the residents of Lake Haven Estates.

Performance Measures:

Description	Unit	Prior	Current	Next
Utility Bills Paid Per Month	#	1	1	1
Streetlights Maintained	#	78	80	80

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	9,939	36,592	37,718	0	37,718
Capital	0	0	0	0	0
Total	**9,939**	**36,592**	**37,718**	**0**	**37,718**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

SEBRING HILLS LIGHTING SP BENEFIT DIST

Sebring Hills Special Benefit District **Road and Street Facilities**

Mission:

Special Benefit District created by ordinance 89-5 to provide street lighting in the Sebring Hills Subdivision.

Performance Measures:

Description	Unit	Prior	Current	Next
Utility Bills Paid Per Month	#	1	1	1
Streetlights Maintained	#	174	174	174

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	20,976	28,026	27,656	0	27,656
Capital	0	0	0	0	0
Total	**20,976**	**28,026**	**27,656**	**0**	**27,656**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

ORANGE VILLA SPC BENEFIT DIST

Orange Villa Mobile Home Estates SBD **Road and Street Facilities**

Mission:

This is a special benefit district created by Ordinance 79-1 to provide street lighting in the Orange Villa Mobile Home Park.

Performance Measures:

Description	Unit	Prior	Current	Next
Utility Bills Paid Per Month	#	2	2	2
Streetlights Maintained	#	13	13	13

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	1,621	5,612	1,824	0	1,824
Capital	0	0	0	0	0
Total	**1,621**	**5,612**	**1,824**	**0**	**1,824**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

SEBRING COUNTRY ESTATES SPECIAL DIST

Sebring Country Estates Special Benefit District **Road and Street Facilities**

Mission:

This is a special benefit district created by Ordinance 78-4 to provide the residents of Sebring Country Estates with street lighting.

Performance Measures:

Description	Unit	Prior	Current	Next
Utility Bills Paid Per Month	#	1	1	1
Streetlights Maintained	#	159	168	168

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	17,506	79,770	83,468	0	83,468
Capital	0	0	0	0	0
Total	**17,506**	**79,770**	**83,468**	**0**	**83,468**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

FIRE DISTRICTS

Fire Districts have been established to provide fire protection services for the property owners in the unincorporated areas of the County. These districts are part of the countywide network of volunteer fire departments that provide coverage for the unincorporated areas of the County. Revenues are generated by assessments on the property owners within the districts.

Goals & Objectives:

1. Ensure fire departments comply with applicable sections of National Fire Protection Association (NFPA) 1500 (Standard on Fire Department Occupational Safety and Health Program).
2. Implement an inspection, maintenance and repair program of all fire service vehicles.
3. Ensure each active member of the fire department is provided with protective clothing and protective equipment that meets the specifications of NFPA.
4. Implement medical aid and physical examinations for all candidates and existing active firefighters.
5. Comply with immunization program against Hepatitis B for all employees.
6. Respond to emergency calls.
7. Establish and maintain training and education programs with the goals of complying with Federal, State and Local regulations and preventing occupational accidents, injuries, illnesses and deaths.
8. Ensure all firefighter recruits complete a 40 hour volunteer firefighting course prior to functioning as an active firefighter.
9. Ensure all eligible firefighters complete a driver's training course.
10. Ensure all firefighters have completed and eight (8) hours hazardous materials course.
11. Continue annual training on Blood-Borne Pathogens to ensure all fire service personnel have received required information.

Expenditures by Cost Center:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
West Sebring Fire District	210,205	418,395	328,540	89,675	418,215
Lake Placid Fire District	71,771	168,471	171,246	300	171,546
Lorida Fire District	61,659	97,069	78,078	400	78,478
Venus Fire District	24,236	27,597	22,385	5,212	27,597
Lake Placid Sun N Lakes Fire	237,657	212,091	216,043	100	216,143
Desoto City Fire District	172,674	190,934	184,901	35,300	220,201
Highlands Lakes Fire District	179,973	222,129	201,317	36,300	237,617
Placid Lakes Fire District	92,650	96,688	88,502	8,186	96,688
Leisure Lakes Fire District	33,257	135,631	85,690	49,941	135,631
Highlands Park Estates Fire District	242,713	53,971	37,471	10,000	47,471
Totals	**1,326,795**	**1,622,976**	**1,414,173**	**235,414**	**1,649,587**

Department Funding:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
West Sebring Fire District	210,205	418,395	328,540	89,675	418,215
Lake Placid Fire District	71,771	168,471	171,246	300	171,546
Lorida Fire District	61,659	97,069	78,078	400	78,478
Venus Fire District	24,236	27,597	22,385	5,212	27,597
Lake Placid Sun N Lakes Fire	237,657	212,091	216,043	100	216,143
Desoto City Fire District	172,674	190,934	184,901	35,300	220,201
Highlands Lakes Fire District	179,973	222,129	201,317	36,300	237,617
Placid Lakes Fire District	92,650	96,688	88,502	8,186	96,688
Leisure Lakes Fire District	33,257	135,631	85,690	49,941	135,631
Highlands Park Estates Fire District	242,713	53,971	37,471	10,000	47,471
Totals	**1,326,795**	**1,622,976**	**1,414,173**	**235,414**	**1,649,587**

Personnel Summary:

Cost Center	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	10.00	10.00	10.00	0.00	10.00
Actual Positions	10.00	10.00	10.00	0.00	10.00

WEST SEBRING SPECIAL BENEFIT FIRE DISTRICT

West Sebring Special Benefit Fire District **Fire Control**

Mission:

This is a Special Tax District for Fire Services created by ordinance 01-02-6. The Fire Department's goal is to provide rapid availability of fire protection and related services of the highest professional quality available.

Goals & Objectives:

1. Ensure fire department complies with applicable sections of N.F.P.A. 1500 (Standard on Fire Department Occupational Safety and Health Program).
2. Implement an inspection, maintenance, and repair program of all fire service vehicles.
3. Ensure each active member of the fire department is provided with protective clothing and protective equipment that meets the specifications of N.F.P.A.
4. Implement medical and physical examinations for all candidates and existing active firefighters.
5. Respond to emergency calls.
6. Establish and maintain a training and education program with the goals of complying with federal, State, and Local regulations and preventing occupational accidents, injuries, illnesses, and deaths.
7. Ensure all firefighter recruits complete the firefighting course prior to functioning as a firefighter actively.
8. Ensure all eligible firefighters have completed drivers training course.
9. Conduct continuing education requirements for fire & medical recertification & awareness.

Performance Measures:

Description	Unit	Prior	Current	Next
Inspect/Maintain Fire Vehicles	#	6	7	8
Protective Clothing Compliance	#	33	33	35
Medical Exams	#	2	4	3
Emergency Response Calls	#	604	578	750
160 Hour Volunteer Course	#	4	2	3
Driver Training Course	#	5	2	4
Annual Re-cert/Awareness	#	33	33	35
Members Certified FF1 Compliant	%	65	63	100

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	973	81,191	79,311	0	79,311
Operating	122,758	213,709	249,229	0	249,229
Capital	86,474	123,495	0	89,675	89,675
Total	**210,205**	**418,395**	**328,540**	**89,675**	**418,215**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	2.00	2.00	2.00	0.00	2.00
Actual Positions	2.00	2.00	2.00	0.00	2.00

Position Summary:

Title	Positions	FTE
Firefighter - EMT	2.00	2.00

LAKE PLACID SPECIAL BENEFIT FIRE DISTRICT

Lake Placid Special Benefit Fire District **Fire Control**

Mission:

This is a Special Tax District for Fire Services created by ordinance 98-3. The Fire Department's goal is to provide rapid availability of fire protection and related services of the highest professional quality available.

Goals & Objectives:

1. Ensure fire department complies with applicable sections of N.F.P.A. 1500 (Standard on Fire Department Occupational Safety and Health Program).
2. Implement an inspection, maintenance, and repair program of all fire service vehicles.
3. Ensure each active member of the fire department is provided with protective clothing and protective equipment that meets the specifications of N.F.P.A.
4. Implement medical and physical examinations for all candidates and existing active firefighters.
5. Respond to emergency calls.
6. Establish and maintain a training and education program with the goals of complying with federal, State, and Local regulations and preventing occupational accidents, injuries, illnesses, and deaths.
7. Ensure all firefighter recruits complete the firefighting course prior to functioning as a firefighter actively.
8. Ensure all eligible firefighters have completed drivers training course.
9. Conduct continuing education requirements for fire & medical recertification & awareness.

Performance Measures:

Description	Unit	Prior	Current	Next
Inspect/Maintain Fire Vehicles	#	8	4	9
Protective Clothing Compliance	#	20	24	26
Medical Exams	#	1	0	1
Emergency Response Calls	#	893	297	920
160 Hour Volunteer Course	#	0	0	2
Driver Training Course	#	1	1	2
Annual Re-cert/Awareness	#	20	24	26
Members Certified FF1 Compliant	%	43	33	100

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	3,403	79,945	79,311	0	79,311
Operating	68,368	81,126	91,935	0	91,935
Capital	0	7,400	0	300	300
Total	**71,771**	**168,471**	**171,246**	**300**	**171,546**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	2.00	2.00	2.00	0.00	2.00
Actual Positions	2.00	2.00	2.00	0.00	2.00

Position Summary:

Title	Positions	FTE
Firefighter - EMT	2.00	2.00

LORIDA SPECIAL BENEFIT FIRE DISTRICT

Lorida Special Benefit Fire District **Fire Control**

Mission:

This is a Special Tax District for Fire Services created by ordinance 96-20. The Fire Department's goal is to provide rapid availability of fire protection and related services of the highest professional quality available.

Goals & Objectives:

1. Ensure fire department complies with applicable sections of N.F.P.A. 1500 (Standard on Fire Department Occupational Safety and Health Program).
2. Implement an inspection, maintenance, and repair program of all fire service vehicles.
3. Ensure each active member of the fire department is provided with protective clothing and protective equipment that meets the specifications of N.F.P.A.
4. Implement medical and physical examinations for all candidates and existing active firefighters.
5. Respond to emergency calls.
6. Establish and maintain a training and education program with the goals of complying with federal, State, and Local regulations and preventing occupational accidents, injuries, illnesses, and deaths.
7. Ensure all firefighter recruits complete the firefighting course prior to functioning as a firefighter actively.
8. Ensure all eligible firefighters have completed drivers training course.
9. Conduct continuing education requirements for fire & medical recertification & awareness.

Performance Measures:

Description	Unit	Prior	Current	Next
Inspect/Maintain Fire Vehicles	#	13	12	15
Protective Clothing Compliance	#	21	21	22
Medical Exams	#	2	2	2
Emergency Response Calls	#	226	141	233
160 Hour Volunteer Course	#	1	0	2
Driver Training Course	#	1	0	3
Annual Re-Cert/Awareness	#	21	21	22
Members Certified FF1 Compliant	%	53	38	100

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	61,659	76,169	78,078	0	78,078
Capital	0	20,900	0	400	400
Total	**61,659**	**97,069**	**78,078**	**400**	**78,478**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

VENUS SPECIAL BENEFIT FIRE DISTRICT

Venus Special Benefit Fire District **Fire Control**

Mission:

This is a Special Tax District for Fire Services created by ordinance 96-19. The Fire Department's goal is to provide rapid availability of fire protection and related services of the highest professional quality available.

Goals & Objectives:

1. Ensure fire department complies with applicable sections of N.F.P.A. 1500 (Standard on Fire Department Occupational Safety and Health Program).
2. Implement an inspection, maintenance, and repair program of all fire service vehicles.
3. Ensure each active member of the fire department is provided with protective clothing and protective equipment that meets the specifications of N.F.P.A.
4. Implement medical and physical examinations for all candidates and existing active firefighters.
5. Respond to emergency calls.
6. Establish and maintain a training and education program with the goals of complying with federal, State, and Local regulations and preventing occupational accidents, injuries, illnesses, and deaths.
7. Ensure all firefighter recruits complete the firefighting course prior to functioning as a firefighter actively.
8. Ensure all eligible firefighters have completed drivers training course.
9. Conduct continuing education requirements for fire & medical recertification & awareness.

Performance Measures:

Description	Unit	Prior	Current	Next
Inspect/Maintain Fire Vehicles	#	2	1	3
Protective Clothing Compliance	#	2	6	6
Medical Exams	#	2	0	4
Emergency Response Calls	#	55	47	57
160 Hour Volunteer Course	#	3	0	3
Driver Training Course	#	0	1	5
Annual Re-Cert/Awareness	#	2	6	6
Members Certified FF1 Compliant	%	50	50	100

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	9,236	20,885	22,385	0	22,385
Capital	15,000	6,712	0	5,212	5,212
Total	**24,236**	**27,597**	**22,385**	**5,212**	**27,597**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

LAKE PLACID SUN'N LAKES FIRE DIST

Sun 'n Lake Estates of Lake Placid SBD **Fire Control**

Mission:

This is a Special Tax District for Fire Services created by ordinance 81-2. The Fire Department's goal is to provide rapid availability of fire protection and related services of the highest professional quality available.

Goals & Objectives:

1. Ensure fire department complies with applicable sections of N.F.P.A. 1500 (Standard on Fire Department Occupational Safety and Health Program).
2. Implement an inspection, maintenance, and repair program of all fire service vehicles.
3. Ensure each active member of the fire department is provided with protective clothing and protective equipment that meets the specifications of N.F.P.A.
4. Implement medical and physical examinations for all candidates and existing active firefighters.
5. Respond to emergency calls.
6. Establish and maintain a training and education program with the goals of complying with federal, State, and Local regulations and preventing occupational accidents, injuries, illnesses, and deaths.
7. Ensure all firefighter recruits complete the firefighting course prior to functioning as a firefighter actively.
8. Ensure all eligible firefighters have completed drivers training course.
9. Conduct continuing education requirements for fire & medical recertification & awareness.

Performance Measures:

Description	Unit	Prior	Current	Next
Inspect/Maintain Fire Vehicles	#	4	4	5
Protective Clothing Compliance	#	13	13	15
Medical Exams	#	3	0	1
Emergency Response Calls	#	292	249	301
160 Hour Volunteer Course	#	0	0	2
Driver Training Course	#	0	1	2
Annual Re-Cert/Awareness	#	13	13	15
Members Certified FF1 Compliant	%	83	85	100

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	80,977	81,498	87,931	0	87,931
Operating	134,793	126,993	128,112	0	128,112
Capital	21,887	3,600	0	100	100
Total	**237,657**	**212,091**	**216,043**	**100**	**216,143**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	2.00	2.00	2.00	0.00	2.00
Actual Positions	2.00	2.00	2.00	0.00	2.00

Position Summary:

Title	Positions	FTE
Firefighter - EMT	2.00	2.00

DESOTO CITY SPC FIRE DIST

Desoto City Special Benefit Fire District **Fire Control**

Mission:

This is a Special Tax District for Fire Services created by ordinance 82-6. The Fire Department's goal is to provide rapid availability of fire protection and related services of the highest professional quality available.

Goals & Objectives:

1. Ensure fire department complies with applicable sections of N.F.P.A. 1500 (Standard on Fire Department Occupational Safety and Health Program).
2. Implement an inspection, maintenance, and repair program of all fire service vehicles.
3. Ensure each active member of the fire department is provided with protective clothing and protective equipment that meets the specifications of N.F.P.A.
4. Implement medical and physical examinations for all candidates and existing active firefighters.
5. Respond to emergency calls.
6. Establish and maintain a training and education program with the goals of complying with federal, State, and Local regulations and preventing occupational accidents, injuries, illnesses, and deaths.
7. Ensure all firefighter recruits complete the firefighting course prior to functioning as a firefighter actively.
8. Ensure all eligible firefighters have completed drivers training course.
9. Conduct continuing education requirements for fire & medical recertification & awareness.

Performance Measures:

Description	Unit	Prior	Current	Next
Inspect/Maintain Fire Vehicles	#	7	6	9
Protective Clothing Compliance	#	25	22	27
Medical Exams	#	4	1	2
Emergency Response Calls	#	705	539	775
160 Hour Volunteer Course	#	3	4	2
Driver Training Course	#	0	0	3
Annual Re-Cert/Awareness	#	25	22	27
Members Certified FF1 Compliant	%	61	42	100

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	89,751	91,881	93,989	0	93,989
Operating	82,923	91,753	90,912	0	90,912
Capital	0	7,300	0	35,300	35,300
Total	**172,674**	**190,934**	**184,901**	**35,300**	**220,201**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	2.00	2.00	2.00	0.00	2.00
Actual Positions	2.00	2.00	2.00	0.00	2.00

Position Summary:

Title	Positions	FTE
Firefighter - EMT	2.00	2.00

HIGHLANDS LAKES FIRE DISTRICT

Highlands Lakes Special Tax District **Fire Control**

Mission:

This is a Special Tax District for Fire Services created by ordinance 84-1. The Fire Department's goal is to provide rapid availability of fire protection and related services of the highest professional quality available.

Goals & Objectives:

1. Ensure fire department complies with applicable sections of N.F.P.A. 1500 (Standard on Fire Department Occupational Safety and Health Program).
2. Implement an inspection, maintenance, and repair program of all fire service vehicles.
3. Ensure each active member of the fire department is provided with protective clothing and protective equipment that meets the specifications of N.F.P.A.
4. Implement medical and physical examinations for all candidates and existing active firefighters.
5. Respond to emergency calls.
6. Establish and maintain a training and education program with the goals of complying with federal, State, and Local regulations and preventing occupational accidents, injuries, illnesses, and deaths.
7. Ensure all firefighter recruits complete the firefighting course prior to functioning as a firefighter actively.
8. Ensure all eligible firefighters have completed drivers training course.
9. Conduct continuing education requirements for fire & medical recertification & awareness.

Performance Measures:

Description	Unit	Prior	Current	Next
Inspect/Maintain Fire Vehicles	#	8	8	10
Protective Clothing Compliance	#	27	30	33
Medical Exams	#	2	2	3
Emergency Response Calls	#	677	478	740
160 Hour Volunteer Course	#	0	4	2
Driver Training Course	#	5	0	4
Annual Re-Cert/Awareness	#	27	30	33
Members Certified FF1 Compliant	%	60	43	100

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	81,958	96,810	100,523	0	100,523
Operating	86,069	97,319	99,794	0	99,794
Capital	11,946	28,000	1,000	36,300	37,300
Total	**179,973**	**222,129**	**201,317**	**36,300**	**237,617**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	2.00	2.00	2.00	0.00	2.00
Actual Positions	2.00	2.00	2.00	0.00	2.00

Position Summary:

Title	Positions	FTE
Firefighter - EMT	2.00	2.00

PLACID LAKES FIRE DISTRICT

Placid Lakes Special Benefit Fire District **Fire Control**

Mission:

This is a Special Benefit District for Fire Services created by ordinance 03-04-6. The Fire Department's goal is to provide rapid availability of fire protection and related services of the highest professional quality available.

Goals & Objectives:

1. Ensure fire department complies with applicable sections of N.F.P.A. 1500 (Standard on Fire Department Occupational Safety and Health Program).
2. Implement an inspection, maintenance, and repair program of all fire service vehicles.
3. Ensure each active member of the fire department is provided with protective clothing and protective equipment that meets the specifications of N.F.P.A.
4. Implement medical and physical examinations for all candidates and existing active firefighters.
5. Respond to emergency calls.
6. Establish and maintain a training and education program with the goals of complying with federal, State, and Local regulations and preventing occupational accidents, injuries, illnesses, and deaths.
7. Ensure all firefighter recruits complete the firefighting course prior to functioning as a firefighter actively.
8. Ensure all eligible firefighters have completed drivers training course.
9. Conduct continuing education requirements for fire & medical recertification & awareness.

Performance Measures:

Description	Unit	Prior	Current	Next
Inspect/Maintain Fire Vehicles	#	8	4	8
Protective Clothing Compliance	#	20	19	23
Medical Exams	#	3	0	3
Emergency Response Calls	#	124	95	130
160 Hour Volunteer Course	#	0	0	3
Driver Training Course	#	5	0	2
Annual Re-Cert/Awareness	#	20	19	23
Members Certified FF1 Compliant	%	40	47	100

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	71,007	87,503	88,502	0	88,502
Capital	21,643	9,185	0	8,186	8,186
Total	**92,650**	**96,688**	**88,502**	**8,186**	**96,688**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

LEISURE LAKES SPC FIRE DISTRICT

Leisure Lakes Special Benefit Fire District **Fire Control**

Mission:

This is a Special Benefit District for Fire Services created by ordinance 85-4. The Fire Department's goal is to provide rapid availability of fire protection and related services of the highest professional quality available.

Goals & Objectives:

1. Ensure fire department complies with applicable sections of N.F.P.A. 1500 (Standard on Fire Department Occupational Safety and Health Program).
2. Implement an inspection, maintenance, and repair program of all fire service vehicles.
3. Ensure each active member of the fire department is provided with protective clothing and protective equipment that meets the specifications of N.F.P.A.
4. Implement medical and physical examinations for all candidates and existing active firefighters.
5. Respond to emergency calls.
6. Establish and maintain a training and education program with the goals of complying with federal, State, and Local regulations and preventing occupational accidents, injuries, illnesses, and deaths.
7. Ensure all firefighter recruits complete the firefighting course prior to functioning as a firefighter actively.
8. Ensure all eligible firefighters have completed drivers training course.
9. Conduct continuing education requirements for fire & medical recertification & awareness.

Performance Measures:

Description	Unit	Prior	Current	Next
Inspect/Maintain Fire Vehicles	#	7	10	8
Protective Clothing Compliance	#	25	26	29
Medical Exams	#	0	0	2
Emergency Response Calls	#	168	134	200
160 Hour Volunteer Course	#	3	0	2
Driver Training Course	#	2	0	3
Annual Re-Cert/Awareness	#	25	26	29
Members Certified FF1 Compliant	%	27	27	100

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	33,257	68,690	85,690	0	85,690
Capital	0	66,941	0	49,941	49,941
Total	**33,257**	**135,631**	**85,690**	**49,941**	**135,631**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

HIGHLANDS PARK ESTATES SPC TAX FIRE DIST

Highlands Park Special Benefit Fire District **Fire Control**

Mission:

This is a Special Tax District for Fire Services created by ordinance 88-4. The Fire Department's goal is to provide rapid availability of fire protection and related services of the highest professional quality available.

Goals & Objectives:

1. Ensure fire department complies with applicable sections of N.F.P.A. 1500 (Standard on Fire Department Occupational Safety and Health Program).
2. Implement an inspection, maintenance, and repair program of all fire service vehicles.
3. Ensure each active member of the fire department is provided with protective clothing and protective equipment that meets the specifications of N.F.P.A.
4. Implement medical and physical examinations for all candidates and existing active firefighters.
5. Respond to emergency calls.
6. Establish and maintain a training and education program with the goals of complying with federal, State, and Local regulations and preventing occupational accidents, injuries, illnesses, and deaths.
7. Ensure all firefighter recruits complete the firefighting course prior to functioning as a firefighter actively.
8. Ensure all eligible firefighters have completed drivers training course.
9. Conduct continuing education requirements for fire & medical recertification & awareness.

Performance Measures:

Description	Unit	Prior	Current	Next
Inspect/Maintain Fire Vehicles	#	5	4	5
Protective Clothing Compliance	#	20	21	23
Medical Exams	#	2	0	2
Emergency Response Calls	#	150	142	200
160 Hour Volunteer Course	#	1	1	3
Driver Training Course	#	3	1	3
Annual Re-Cert/Awareness	#	20	21	23
Members Certified FF1 Compliant	%	71	48	100

Expenditure Summary:

Category	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
Personal Services	0	0	0	0	0
Operating	26,463	32,944	37,471	0	37,471
Capital	216,250	21,027	0	10,000	10,000
Total	**242,713**	**53,971**	**37,471**	**10,000**	**47,471**

Personnel Summary:

	FY 06-07 Actual	FY 07-08 Budget	FY 08-09 Continuation	FY 08-09 Issues	FY 08-09 Total
FTE	0.00	0.00	0.00	0.00	0.00
Actual Positions	0.00	0.00	0.00	0.00	0.00

GLOSSARY

ACCRUAL BASIS – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

AD VALOREM - A tax levied by a local government against the assessed valuation of real or personal property. The amount of tax is determined by multiplying the taxable value of the property times the millage rate.

AGGREGATE MILLAGE RATE - A rate obtained by dividing the sum of all ad valorem taxes levied by the Board of County Commissioners by the taxable value of the county or municipality. Expresses an average tax rate.

ALS – Advanced Life Support

ANNUAL CAPITAL BUDGET – Represents the first year of a Capital Financial Strategy. It is the appropriation of capital spending legally adopted by the Board of County Commissioners. The annual capital budget is adopted in conjunction with Highlands County's annual operating budget and provides legal authority to proceed with specific projects.

APPROPRIATION - A legal authorization granted by the Board of County Commissioners to make expenditures and to incur obligations for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one year period in operating funds.

ASSESSED VALUATION - A valuation established for real estate or specific personal property by a government as a basis for levying taxes. Assessed valuation is required to approach 100% of market value in Florida. Real property is appraised as to assessed valuation at time of construction or major remodeling, and all property is reappraised as to assessed valuation every two years.

BCC – Board of County Commissioners

BOND – a written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond ordinance.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing those expenditures. The budget plan is identified as to the period for which it will be effective and if it is a proposed budget or has been approved and adopted by the Board of County Commissioners. The budget, once adopted, is the legal authorization to expend county funds during the fiscal year identified. The budget may be amended during the fiscal year by the Board of County Commissioners and/or management but only within the limitations specified by state statutes and/or administrative rules and regulations.

BUDGET ISSUES REQUESTS - Includes personnel and non-personnel funding required for new programs or major enhancement of current programs.

GLOSSARY

BUDGET MESSAGE - A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

CAPITAL EXPENDITURES – Expenditures of a non-recurring nature related to the acquisitions, expansion or major rehabilitation of an element of the County's physical structure, sometimes referred to as the infrastructure. Examples include: buildings, roads, bridges, parks, computers and communications networks. These capital expenditures fall into either of two categories: **Capital Improvements,** which are included in the ten-year CFS or **Capital Outlay,** which is included in the departmental operating budgets and includes such items as furniture and small equipment.

CAPTIAL ASSETS – A new or rehabilitated physical asset that is non-recurring in nature has a useful life of more than three to five years and costs at least $5,000.

CAPITAL PROJECT – An undertaking to acquire a capital asset. Examples include the construction of public buildings and improvements to major roads. Highlands County's capital financial strategy is a multiyear program that identifies capital projects to be funded during a ten - year period. It specifies each capital project to be undertaken, the year it will begin, the anticipated expenses for each year and the method of financing. The Capital Financial Strategy is a resource that helps Highlands County government ensure that decisions on project and funding are made wisely and is a well planned manner.

CASH BASIS – A basis of accounting where transactions are recognized only when cash is increased or decreased.

CDBG – Community Development Block Grant

CAPITAL IMPROVEMENTS BUDGET - Includes budgets for purchase of land or land improvements thereto; purchase or construction of buildings or major improvements thereto; purchase or construction of improvements to items other than buildings such as roads, bridges, sidewalks and fences, etc.

CAPITAL IMPROVEMENT PROGRAM - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

COMPREHENSIVE PLAN - Growth Management Act approved by the State legislature that requires each local government entity to assure that all future development is consistent with its adopted Comprehensive Plan governing future land use, infrastructure, natural resource protection, affordable housing, transportation facilities, recreation, and intergovernmental coordination. The major planning functions associated with plan implementation are plan management, vesting, land use amendments, community studies, land development regulations, environmental clearance, growth monitoring, and information services.

GLOSSARY

CONSTITUTIONAL OFFICERS - Elected County government officials other than members of the Board of County Commissioners. The Clerk of Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector are Constitutional Officers, so called because their positions are authorized in the state Constitution.

CONTINUATION BUDGET REQUESTS - Includes personnel and non-personnel funding required to continue the existing level of service in the department/division. The non-personnel portion of the request is limited to 100% of the aggregate budget for those controllable accounts (i.e. office supplies, travel, etc.) in the previous year.

COMMERCIAL PAPER - A competitive short term loan financing alternative issued at a variable interest rate. Commercial paper generally offers low cost borrowing, flexible terms and repayment schedules, and a simplified application process than other instruments to finance capital and other governmental projects.

COST CENTER - An individual set of expenditure accounts within a fund, separated for the purpose of identifying specific resources that will be applied toward a specific goal.

DEBT SERVICE - Payments of principal and interest to bondholders. Generally, annual debt service for a bond issue is comprised of two payments each year. One payment on the bond anniversary date will be equal to the annual principal payment and six months of accumulated interest and the other payment will be 180 days later and be equal to six months of accumulated interest.

DEPENDENT SPECIAL DISTRICT - A special district whose governing body and budget are established by the Board of County Commissioners.

EMS – Emergency Medical Services

ENCUMBRANCE – The commitment of appropriated funds to purchase an item or service.

ENTERPRISES - Activities of government that are operated and accounted for as businesses. Enterprises rely principally on user fees earned by the business to fund operations.

EOC – Emergency Operations Center

FBIP – Florida Boating Improvement Program

FDEP – Florida Department of Environmental Protection

FDOT – Florida Department of Transportation

FEMA – Federal Emergency Management Agency

GLOSSARY

EXPENDITURES - Decreases in net financial resources. Expenditures include operating expenses, capital outlays and debt service payments that require current or future use of current assets.

FISCAL YEAR - A 12 month period of time to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. In Florida, the fiscal year for all local governments extends from October 1 to September 30.

FIXED ASSETS - Assets of a long-term character such as land, buildings, improvements other than buildings, machinery, equipment and furniture whose life expectancy is in excess of one year. Such assets are entered into a computer program that controls the location and value of each item until it looses its usefulness, and is traded on a replacement asset or is otherwise disposed of.

FUNCTIONS - Expenditure classification according to the principal purpose for which the expenditures were made. The Florida Uniform Accounting System specifies the functions to be identified such as: general government service, public safety, physical environment, etc.

FUNDAMENTAL SERVICE - A distinct programmatic service of Highlands County Government provided to the public or providing support to the operations and services of other County departments.

FUND - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations of that fund.

FUND BALANCE - A term used to express the equity (assets minus liabilities) of governmental type funds and trust funds.

GAS TAX - The gas tax imposed for the benefit of Highlands County is 12 cents per gallon made up of the following:

County Taxes	
Local Option Gas Tax (Chapter 336.025 F.S.) Tax enacted upon notification to State Department of Revenue	6 cents
Local Option Gas Tax (Chapter 336.025 F.S.) Imposed by extraordinary vote of the Board of County Commissioners (majority plus one)	5 cents

GLOSSARY

State Taxes

Ninth Cent Gas Tax (Chapter 336.021(6)) Board of County Commissioners has elected to impose this tax on motor fuel also by extraordinary vote	1 cent
County Gas Tax (Chapter 206.40 F.S.) Tax enacted upon approval of Florida Statute	1 cent
Constitutional Gas Tax (Chapter 206.41 & 206.47 F.S.) Tax enacted by Florida Statute	2 cents

All gas tax is collected by the State of Florida Department of Revenue, and the revenue from each is distributed, less a service fee, to the counties according to a specific formula.

GASB – Governmental Accounting Standards Board.

GENERAL OBLIGATION BONDS - Debt which is secured by the full faith and credit of government. Property taxes are the main revenue used to repay general obligation bonds, but if bondholders are not repaid, they have a legal claim against any revenue or asset of the government. G.O. debt, as these bonds are called, may only be incurred in Florida if approved by voters in a referendum.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform standards of and guidelines for financial accounting and reporting under which Highlands County budget is prepared and adopted. These standards govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments are National Committee on Governmental Accounting (NCGA) pronouncements. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of government GAAP financial reports are different from, and much broader than, the objectives of business GAAP financial reports.

IMPACT FEES - Fees charged to land developers at the time of development for the cost of construction of facilities to serve the development site (roads, parks, etc.).

INFRASTRUCTURE SURTAX - A one-cent sales tax levied by Highlands County for the purpose of construction, reconstruction, or improvements of public facilities, pursuant to Chapter 212.055, Florida Statutes.

INTERGOVERNMENTAL REVENUE - Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

GLOSSARY

LEGALLY ADOPTED BUDGET - The total of the budgets of each County fund including budgeted transactions between funds.

MERIT INCREASE - An upward incremental pay for employees within a given salary range in recognition of a period of satisfactory employment.

MILLAGE RATE - A rate expressed in thousands. As used with ad valorem (property) taxes, the rate expresses the dollars of tax per one thousand dollars of taxable values.

MODIFIED ACCRUAL BASIS – The basis of accounting adopted for governmental funds and used in measuring financial position and operating results. Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with a few exceptions. All governmental and expendable trust funds are accounted for using the modified accrual basis of accounting.

NET BUDGET - The legally adopted budget less all interfund transactions. These amounts in the budget represent transfers and interfund reimbursements which appear in both fund budgets and therefore inflate the budget total. By subtracting these amounts from the legally adopted budget, the net budget reflects the current position of the operating costs of the county.

OBJECTIVES - A broad, yet measurable, statement of the actual programmatic services a County department is striving to provide.

OPERATING CAPITAL BUDGETS - Includes budgets for purchase of machinery, equipment, furniture and vehicles that are to be used in the operations of the department/division. These items cost $1,000 or more and have a useful life of one year or more.

OPERATING TRANSFERS - Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a Special Revenue Fund to a Debt Service Fund, transfers from the General Fund to a Special Revenue or Capital Projects Fund, operating subsidy transfers from the General or a Special Revenue Fund to an Enterprise Fund, and transfers from an Enterprise Fund, other than payments in lieu of taxes, to finance General Fund expenditures.

PERFORMANCE MEASURES - A unit of measurement used in decision making that will ultimately improve service performance. The intended result is more effective and efficient services - services that are more responsive to the needs and desires of the community, and that return more to the community for each tax dollar.

GLOSSARY

PERSONNEL:

Authorized Positions - Number of positions authorized for a department/division. They may be full time or part time positions which are filled all year long rather than only seasonal or temporary positions.

Full-Time Equivalent (FTE) - A full time position requires 80 or more hours per pay period (14 days) and is considered 1.00 FTE or 100%. All positions requiring less than 80 hours per pay period are considered part time and are designated as a percentage of full time. Therefore, a position requiring only 40 hours per pay period is designated as 0.50 FTE or 50% of a full time position. A total of all the percentages for all positions gives the total full time equivalent positions assigned to a department.

RESERVE FOR CONTINGENCIES - An amount set aside, consistent with statutory authority that can subsequently be appropriated to meet unexpected needs.

REVENUE BONDS - Debt which is secured only by specific identified revenues. Revenue bonds are explicitly not secured by the full faith and credit of the government. If bondholders are not repaid, they have a legal claim only against the particular revenues used to secure the debt.

REVENUES - (1) Increases in governmental fund type net assets from other than expenditure refunds and residual equity transfers. Under National Committee on Governmental Accounting (NCGA) Statement 1: general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1: operating transfers-in are classified separately from revenues.

ROLLED-BACK RATE - The millage rate which would generate the same ad-valorem tax revenue as was generated the previous year excluding changes in taxable valuation resulting from new construction, annexation or de-annexation. If the proposed aggregate millage rate exceeds the aggregate rolled-back rate, then by law the advertisement for the public hearings to adopt the millage and budget must contain a prominent notice of the tax increase. The advertisement must state the percentage by which the rolled-back rate is exceeded as the percentage of the proposed tax increase. The rolled-back rate is used in the same manner for individual millage levies.

SALES TAX - Taxes imposed upon the sale of designated goods, rentals, leases and specific services as part of the sale (Section 212.054 F.S.). These taxes are collected and retained by the State with the exception of the Local Government Half-Cent Sales Tax Program (effective July 1, 1988) which returns to the cities and counties almost all the funds collected for that portion of the tax on the basis of specific formulas. In Florida, local governments may use the half-cent sales tax for any lawful purpose. The Local Option Sales Tax program is a county levied tax which allows counties to levy, for a period up to 15 years, a one cent discretionary surcharge on all transactions subject to taxation under Florida Statutes, Section 212.054. However, the

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maximum amount to be taxed per transaction is limited to $5,000. Highlands County adopted the additional one cent sales tax for a fifteen year period which was passed by a majority vote of the residents on August 22, 1989. It became effective November 1, 1989. A subsequent referendum vote extended the local option sales tax for an additional fifteen years to 2019. The local option sales tax may be used only for capital improvements.

SHIP – State Housing Initiatives Partnership. Created by the Florida Legislature in the Sadowski Housing Act.

SPECIAL ASSESSMENTS - Collections resulting from compulsory levies against certain properties to defray all or part of the cost of specific improvements or services presumed to be of general benefit to the public and of special benefit to the assessed property.

STATE SHARED REVENUES - Revenues collected by the state and proportionately shared with counties and/or municipalities on the basis of specific formulas. Such revenues include: Intangible Personal Property Taxes, Insurance Agents County Licenses, Mobile Home Licenses, Alcoholic Beverage Licenses and Local Government Half-Cent Sales Tax.

STATUTE - A written law enacted by a duly organized and constituted legislative body.

TAX RATE - The amount of tax stated in terms of a unit of the tax base; for example, five mills equal five dollars per thousand of taxable value.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TAXABLE VALUATION - The value used for computing the ad-valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the $25,000 homestead exemption allowed if the owner uses the property as the principal residence. There are also exemptions for disability, government owned and non-profit owned property.

TRANSFERS IN/OUT - Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

UNINCORPORATED AREA - That portion of the County which is not within the boundaries of any municipality.

USER FEES - A charge to a customer for a service that is provided.

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ATTACHMENT A

FINANCIAL POLICIES

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FINANCIAL POLICIES RELATING TO FY 2008/2009 BUDGET

Highlands County's FY 2008/2009 budget has been developed using the policies described in this segment of the budget document and is intended to facilitate management actions on financial decisions, as well as, to assist other readers of this document in understanding county finances.

The establishment of consolidated financial policies will also have the following beneficial results:

1. Provide a concise reference guide for consideration of County financial matters.
2. Direct attention to overall financial condition rather than a narrow focus on single issues.
3. Exhibit a commitment to sound financial management and fiscal integrity, establishing credibility and confidence for citizens, investors and rating agencies.
4. Demonstrate a compliance with applicable Florida statutory requirements.

The financial policies on the following pages are grouped into the following categories:

I. Budget Policies
II. Revenue Policies
III. Expenditure Policies
IV. Accounts Receivable Policies
V. Reserve Policies
VI. Fund Balance Policies
VII. Debt Policies
VlII. Capital Improvement Policies
IX. Infrastructure Asset Policy

I. BUDGET POLICIES:

Balanced Budget

The County's annual budget shall be balanced; that is, the total of the estimated receipts, including balances brought forward shall equal the total of the appropriations and reserves (Florida Statutes, 129.01 (2)(b)).

Budget Adoption

The County's annual budget shall be adopted by the Board of County Commissioners at a fund level.

Estimates of Receipts

The estimated receipts shall include a minimum of 95% of anticipated ad valorem tax proceeds. All other receipts reasonably to be anticipated shall be estimated by the OMB office based on the technique most suitable for the individual revenue source. 100% of the estimated balance to be brought forward at the beginning of the fiscal year shall be included in the budget (Florida Statutes, 129.01(2)(b) and 200.065(2)(a)).

Contingencies

A reserve for contingencies will be budgeted in each operating and capital fund in an amount not more than 10% of the total fund budget, for reallocation by the Board of County Commissioners as needed to fund unforeseen needs during the budget year (Florida Statutes, 129.01(2(c)(1)).

Reserve for Cash Carry Forward

A reserve for cash carryover will be budgeted in any fund which requires moneys to be carried forward into the budget year to support operations until sufficient current revenues are received. This reserve will not exceed 20% of the fund budget (Florida Statutes, 129.01 (2)(c)(2)).

Budget Transfers

The County Administrator has authority to approve intradepartmental transfers up to $5,000, and the Assistant County Administrator is authorized to act in the absence of the County Administrator. The County Administrator has the authority to approve budget transfers that are mechanical in nature for the assigning of a project number to an approved project/grant already approved in the annual budget. All budget transfers impacting the capital budget including new equipment over $5,000 and utilizing capital savings for items not approved in the budget, interdepartmental transfers and transfers out of contingency accounts or reserves require approval of the Board of County Commissioners.

New Positions

Submission of partial year funding requests for new permanent full time positions is prohibited unless specifically authorized by the Board of County Commissioners as a special or emergency need.

II. REVENUE POLICIES:

General Revenue Policy

Generally, the County reviews estimated revenue and fee schedules as part of the budget process. Estimated revenue for each of the various revenue sources is conservatively projected and is updated annually. Proposed rate increases are based upon the following:

1. Fee policies applicable to each fund or activity;
2. The related cost of the service provided;
3. The impact of inflation in the provision of services; and
4. The equity of comparable fees.

The revenue policy of Highlands County includes these informal policies with the addition of maintenance of a diversified and stable revenue system to shelter the County from short run fluctuations in any one revenue source.

Revenue Summaries

As part of the annual budget process, a consolidated summary of revenue sources will be prepared and incorporated into the County's budget documents.

Ad Valorem Taxes

The use of ad valorem tax revenues will be generally limited to the General Fund.

Gas Taxes

The use of gas tax revenues will be limited to the construction and maintenance of the county road system. The Transportation Trust Fund will be used to account for revenues and expenditures associated with these activities.

Sales Taxes

The use of sales tax revenues will be generally limited to the Infrastructure Surtax Fund. This fund will provide for the majority of the Capital Improvement Plan projects.

Grants

Only such grants as can reasonably be expected to be received will be considered as revenue sources for budget development purposes. The County shall amend its budget to reflect additional grants received during the budget year.

Restricted Revenues - Bonds

Revenues, which have been pledged to bondholders, will be restricted and shall conform in every respect to bond covenants.

Countywide Revenues

Revenues collected on a countywide basis will be allocated only to funds which provide countywide services. User fees, where appropriate, should be established to offset the cost of providing specific services, and will be reviewed annually.

Private Contributions

The County provides many services to its residents, thereby enhancing the "Quality of Life" in our County. To the extent possible, efforts should be made to secure private contributions, whether in the form of volunteer services, equipment, or cash contributions. This is particularly important in helping to defray the taxpayer burden of providing programs and activities which may be considered primarily "quality of life" in nature, such as various community services, cultural and recreational activities.

III. EXPENDITURE POLICIES:

Community Service Agencies

As part of its annual budget process, the County identifies amounts to be granted to various community agencies, which provide valuable services to the County's residents. Because of increasing demands on the County's limited resources, the County will provide a maximum of the amount budgeted to each grant recipient. In the event that a grant recipient requests additional County funding, such request will be considered in the next year's budget.

Grant Supported County Programs

The County conducts a variety of programs which depend on outside grants to the County for partial funding. In the event of reductions in such outside funding amounts, the program service levels will be reduced, and additional County support will not be provided to compensate for the reduction of outside funding.

Full recovery of annual and sick leave for employees working under a grant shall be undertaken.

Performance Measures

The County will develop "performance measures" for each of its departments in order to assure that maximum productivity is being achieved. Where performance measures demonstrate that activities could be more cost effective if provided by outsiders, contracting out of such activities will be considered.

Performance measures will also provide management with criteria to use in evaluating departmental requests for increased funding levels.

Categorization of Services

The County will segregate its budget into two distinct categories, in order to set priorities for allocating available money. The categories can be generally defined as follows:

1. Continuation Budget - These are services, which are best performed at the County level and are most closely linked to protecting the health and safety of citizens. Legally mandated services or commitments are also included in this category.

2. Budget Issues - An improvement and/or enhancement to the programmatic service level. Also included are all operating capital requests.

IV. ACCOUNTS RECEIVABLE POLICIES:

EMS BILLING AND COLLECTIONS POLICY

The EMS Patient Billing life cycle will consist of four stages: Initial Billing; Collections Agency; Credit Bureau Reporting; and Closed Accounts.

Stage 1 - Initial Billing

This stage of billing will consist of filing any Medicare, Medicaid, or insurance claims, and patient billing. Payments will be pursued for up to 12 months from the original date of service. This stage applies to EMS and contracted billing.

Stage 2 - Collections Agency

Accounts with no response or without a valid address may be turned over to a contracted collection agency after six months from the date of service. Accounts one year old, having a balance of $10.00 or greater, and no "current activity," shall be considered delinquent accounts and accordingly turned over to a contracted collection agency which will endeavor to collect on these accounts for a period of up to one year. Any account that is turned over to the collection agency will a) not be billed any further by EMS or the contracted biller; and b) not be included in the active aged receivable amount for the purpose of County financial statements.

Stage 3 - Credit Bureau Reporting

Any account that has been with a collection agency for one year without "current activity" shall be reported to a credit bureau as a delinquent account and continue as a collectable account with the collection agency for another year.

Stage 4 - Closed Account

After two years with the collection agency and with no "current activity," accounts shall be "closed."

Exceptions to the Four Stages

1. Accounts one year old, having balances of less than $10.00, with no current activity, shall be "closed."
2. Accounts with the debt forgiven by Board of County Commissioners' approval.

Definitions

1. Closed: The account balance is reduced to zero with no expectation of payment.
2. Current Activity: A payment has been received within the last 60 days.

SOLID WASTE COLLECTIONS POLICY

This policy addresses only those transactions/accounts less than $30.00. When a cash customer at the landfill has an insufficient amount to pay the tipping fee after depositing solid waste in the designated disposal area, the cashier requires the individual to fill out a form that provides a minimum of the individual's identity, home address, phone number and tag number. The individual is then permitted to leave and return within 24 hours to settle the account. This procedure is necessary due to the need to weigh the vehicle loaded versus unloaded to determine the required fee.

The Solid Waste Director is granted discretional authority to close (see definition above) unpaid fee accounts under these circumstances with no current activity after efforts to locate the individuals are unsuccessful.

V. RESERVE POLICIES:

A formally adopted reserve policy is an important factor in maintaining the fiscal health of Highlands County. There are three primary types of reserves:

1. Operating Reserves
2. Capital Reserves
3. Debt Reserves

The degree of need for these reserves differ based upon the type of fund or operation involved. However, one policy statement for each type of reserve can be uniformly applied to most funds (excluding Water & Sewer, subject to various regulatory requirements).

Board approval is required to move funds from reserve accounts into expenditure line items.

Operating Reserves

It is the goal of the County to maintain adequate undesignated reserves in all County operating funds to provide a buffer against revenue fluctuations and unforeseen emergencies. Two types of undesignated operating reserves are appropriated in the budget:

1. Reserve for Contingency
2. Reserve for Cash Carry Forward

Capital Reserves

Capital reserves are established primarily to set aside funds to provide for additional projects, or additions to existing budgeted projects, which may be deemed appropriate for funding after the annual budget is adopted.

Debt Reserves

Debt reserves are established to protect bondholders from payment defaults. Adequate debt reserves are essential in maintaining good bond ratings and the marketability of bonds. The amount of debt reserves is established by bond indenture in association with each bond issuance.

These policy statements are intended to apply to various funds of the County. It is recognized that various federal, state and local laws and regulations and specific financial policies, may supersede these policies.

VI. FUND BALANCE POLICIES:

General Fund Undesignated Fund Balance

The County shall strive to maintain the General Fund undesignated fund balance at not less than ten (10) percent of the current year budgeted expenditures. When the undesignated fund balance drops below 10 percent, the County shall develop a strategy to return to a level of adequate fund balance. It is essential that an adequate level of fund balance be maintained to mitigate current and future risks such as revenue shortfalls, changing economic conditions and unanticipated expenditures.

Use of Fund Balance

Fund Balance shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year savings when the fund balance is 10% or less. Should such use reduce the balance below the appropriate level set as the objective for that fund, recommendations will be made on how to restore it. Fund balance in excess of 10% may be used as designated and approved by the Board.

VII. DEBT POLICIES:

A formal debt policy is an important factor to insure the most efficient methods of financing are utilized by the County resulting in the lowest total cost of borrowing. It is the County's policy to use competitive bidding, whenever possible, for all debt issued by the County. The complexity of the debt issuance process varies depending on the type of financing requiring the County to employ qualified consultants (bond counsel, financial advisor, independent accountants, etc.) to assist the County in obtaining the most cost effective financing.

County staff and consultants should follow the following guidelines in structuring each debt issuance.

Method of Financing

The County will use a "pay as you go" policy unless internal funding is not sufficient to meet capital needs or a significant portion of the benefit of a project will be realized by future citizens.

Financing Parameters (Guidelines)

Projects will not be financed for greater than the useful life of the improvement. Whenever economically feasible, the County will use revenue, special assessment or other self supporting bonds instead of general obligation bonds.

The County will utilize the competitive method of sale unless one or more of the following conditions exists:

1. Unstable market conditions, which require flexibility in pricing or precise timing, which would not be expected through a competitive sale.
2. Concerns regarding credit quality and availability of credit enhancements.
3. Security for repayment is new, unproven or may be perceived as unreliable by the market
4. Innovative or unusual structuring techniques are required.
5. Changes or anticipated changes in laws or regulations would make the prompt sale of the bonds desirable.

Credit enhancement will be utilized when necessary to lower total borrowing costs. The County will competitively bid investment of escrow funds for advance refunding if it is expected that bids will result in lower costs and the required securities are available in the market. The County will include debt issuance plans in its long-term capital plan.

VIII. CAPITAL IMPROVEMENT POLICIES:

Ten Year Program

The County will develop a ten-year Capital Improvements Program as part of each year's annual budget process, and will make all capital improvements in accordance with the adopted annual County budget. The County will identify the estimated costs and potential funding sources for each capital project before it is submitted to the Board of County Commissioners as a component of the ten-year program.

Operating Costs

The costs of operating and maintaining all proposed projects will be identified and incorporated into ten-year financial projections for operations.

Renewal and Replacement

The County shall develop and implement a program for identifying, scheduling and budgeting the renewal and replacement requirements of capital facilities.

IX. ASSET POLICIES

A. Definitions
   a. Infrastructure Assets - Long-lived capital assets that are a part of a network of assets that can have service potential for an extended period and that are normally stationary.
   b. Modified Approach - measures the cost of using infrastructure assets. The modified approach measures the cost of preservation of the asset at a predetermined condition level. Under the modified approach, future infrastructure costs incurred after GASB Statement 34 implementation are capitalized only if they result in capital additions or improvements. All other infrastructure expenditures are reported as expense (in lieu of depreciation expense). Therefore, depreciation expense is not recorded on assets reported using the modified approach.

B. Reporting Method - Highlands County will use the modified approach method to report the following asset systems.
   a. Roads
   b. Bridges

C. Asset Management System - The modified approach is a shift in focus from replacement of fixed assets once fully depreciated, to one of maintaining those assets at a given condition level. In order to apply the modified approach under GASB 34, the County would need to adopt a policy statement setting the acceptable condition level at which relevant assets would be maintained and document over time that those assets were indeed maintained at that level. The asset management system must demonstrate either that maintenance spending is adequate to prevent infrastructure deterioration or that infrastructure condition is being maintained at or above explicitly stated minimum acceptable standards.

D. Condition Levels
   a. Roads – The condition of a road segment is measured using the Road Evaluation Standards Version 1 (RES) that is based on weighted averages of distress factors of the pavement surface. The RES system uses a measurement scale to evaluate the Pavement Condition Level (PCL) ranging from zero for a failed pavement to 100 for pavement in perfect condition. The PCL index is used to classify road segments in good condition (76-100), fair condition (51-75), poor condition (26-50), and needs reconstruction (25 or below). An overall minimum average condition level is then determined from the individual road segments and the total lane miles of roads. The County shall maintain the road system at an overall minimum average condition level not less than 45. Road segment condition shall be determined annually for all arterial roads and all of the local roads shall be inspected annually.
   b. Bridges – The condition of the County's bridges shall be determined using the inspection program that follows state mandates and regulations. The bridge sufficiency rating is a weighted average of an assessment of the ability of individual components to meet necessary performance requirements and uses a numerical condition scale ranging from 0 to 100. The County shall maintain an overall sufficiency rating for all County maintained bridges of not less than 60%.

E. Other Asset Classes
   a. Right-of-Way - These are determined to be inexhaustible capital assets and will not be depreciated.
   b. Sidewalks - These are determined to not meet the materiality test and will not be depreciated.

F. Reporting Level Threshold - A fixed asset threshold is the minimum amount of an item's cost that will cause that item to be recorded as an asset. Highlands County shall use the property accountability threshold limit as set by the State of Florida which is currently $1,000 for recording assets. For GASB 34 purposes, the capitalization thresholds for reporting (and depreciation) purposes shall be $5,000.00. Assets with a value between the property accountability threshold and $4,999.99 will be recorded in the fixed asset system for inventory purposes and not depreciated.

G. Asset Lives - Statement No. 34 does not recommend specific useful lives. An asset's present condition, use, construction type, maintenance policy, and expected service/technological demands should be considered in determining its useful life. Useful lives should also reflect the government's own experience and plans. Sources of this information include professional or industry guidelines, information for comparable assets of other governments or other organizations, and internal property replacement policies (Florida Government Finance Officers Association, January/February 2003). Useful lives should be based upon the government's own experience and plans for the assets. Although comparison with other governments or other organizations may provide some guidance, property management practices, asset usage, and other variables (such as weather) may vary significantly between governments. (Item 47 in the GASB 34 Q&A). Highlands County will continue to base the useful life of an asset upon our own experience and plans for the assets.

ATTACHMENT B

BUDGET PROCEDURES

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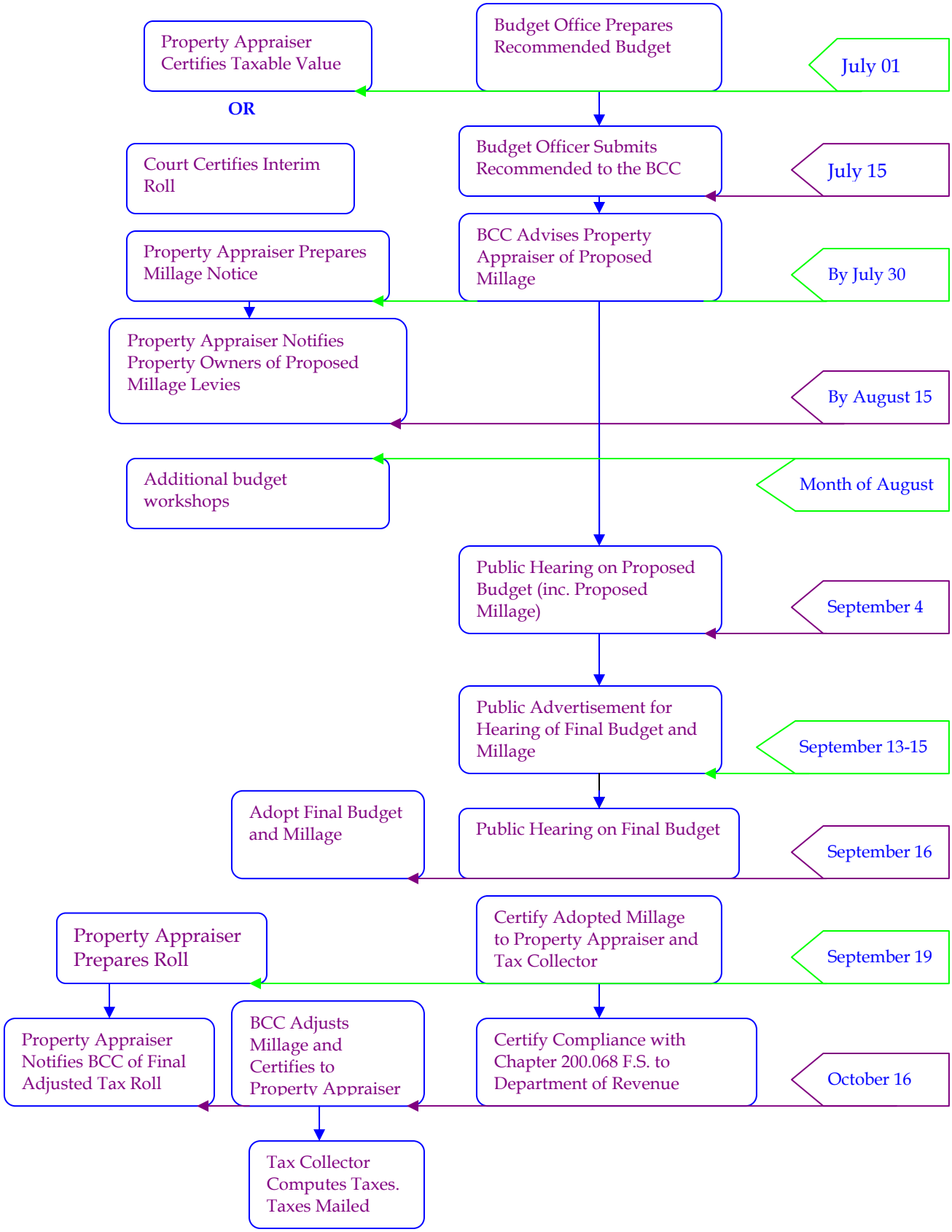
BOARD OF COUNTY COMMISSIONERS

HIGHLANDS COUNTY, FLORIDA

BUDGET GUIDELINES

FISCAL YEAR 2008-2009

Budget Process Calendar
FY2008-2009



Budget Calendar Highlights

2008-2009 Fiscal Year

March 7	**All Personnel Requests** must be delivered to the Human Resources Office no later than 6:00PM.
March 11-13	**Distribution of budget instructions** and supplements to the County Department Heads, Sheriff, Clerk of Courts, Supervisor of Elections, Property Appraiser, and Tax Collector by the Office of Management and Budget (OMB).
March 11-13	**Mandatory Budget Software Training** will be scheduled for users.
March 28	**Personnel Requests** will be returned to the departments detailing Human Resources approved/denied requests.
April 25	**Completed budget request forms and revised revenue estimates** from County Departments and Other Agencies are **due to OMB by 6:00 p.m.**
May 16	Items to be considered for the **Capital Financial Strategy** are due to OMB.
May 6-8/13-15	Budget review meetings scheduled with OMB for review prior to Workshops.
May 27-29	Budget workshops begin for the 2008-2009 Fiscal Year before the budget committee. (Schedule to follow).
By June 1	A tentative budget for the Sheriff, Clerk of Courts, and Supervisor of Elections, Property Appraiser are due to be submitted to the Board of County Commissioners (the "Board") for their respective offices.
July 15	OMB will present the tentative recommended balanced budget to the Board.
July 15-18	Additional workshops may be held.
July 22	Appeals of recommended budget by department heads, agencies, and elected officials.
September 4	The Board will hold a **Public Hearing** on the Budget at 5:30 P.M.
September 16	The final **Public Hearing** will be at 5:30 P.M.
October 1	The Fiscal Year 2008-2009 begins and the Adopted Budget is implemented.

Budget Preparation Instructions

Overview

The formal budgeting process provides a tool to assist making key decisions regarding the levels and types of services that are to be provided within the anticipated revenues. Anticipated revenues are projected on the basis of information provided by various state and federal agencies, Property Appraiser, historical data, and statistical trends.

Each operating department will prepare a Budget Request that includes a Mission Statement, Work Load Indicators, An Organizational Chart, Performance Measures, funding request, and the departments Goals and Objectives for the coming year. The funding request will contain "***Continuation Budget***" and "***Budget Issues***" budgets that are combined to reflect the total budget request of the department. ***Continuation budget*** is defined as that level of funding which is necessary to maintain the current level of service for the upcoming fiscal year. ***Budget Issues*** budget will include funding requests associated with a new service, additional personnel or operating capital outlay.

Budget Guidelines

Submission Requirements

All elements of the department budget submission are listed on the Budget Submittal Checklist. This document, along with all applicable material referenced on the page, is required for submission for each cost center. If an element is not required for a specific cost center, like revenue forecasts, please check the appropriate box. Departments that submit incomplete budgets will have all documents returned with a notation of what is missing. All documentation must be **COMPLETE** and **SUBMITTED** by the stated due date.

Information regarding the listed requirements and information for preparing the budgets are outlined in this document. See Appendix A for specific information regarding sections of the continuation budget and information that will assist in preparation. Appendix C has some Frequently Asked Questions that might help prior to calling OMB. If there are any questions that cannot be answered in the Budget Guidelines or the Budget Software Training Book, please e-mail OMB for assistance.

REQUIRED Budget Submittal Checklist

INSTRUCTIONS:

Please complete this checklist and attach it to your budget submittal as part of your Final Budget-Package preparation, and provide a **separate checklist** for **EACH cost center** that is submitted. Upon completion the Director must sign and date each checklist sheet on lines 10 & 11.

Cost Center Identification Information:

Cost Center Number _____

Cost Center Title _____

Data Input by _____

Required Attachment Items Checklist:

ATTACHED	REVISED	N/A	ATTACHMENT ITEM
☐			(1) Cover Letter
☐			(2) This "REQUIRED" Checklist Sheet
☐	☐		(3) Mission Statement
☐	☐		(4) Organizational Chart
☐	☐		(5) Goals and Objectives
☐	☐		(6) Workload Indicators and Performance Measures
☐			(7) Expenditures Detail
		☐	(8) Issues Detail
☐		☐	(9) Revenue Projections
☐		☐	(10) Fee Schedule
☐		☐	(11) CFS Information

(10) **Budget Request Submitted by:**

_____

(11) **Date Budget Request Submitted:**

_____

Budget Cost Center Prefix

2X - ADMINISTRATIVE SERVICES

21 - General Administration
22 - County Administration
23 - Administrative Services
24 - Non-Departmental (Reserves)

3X - COMMUNITY SERVICES

31 - County Extension
32 - Emergency Management
33 - Public Safety
34 - Libraries
35 - Parks & Recreation
36 - Human Services
38 - Natural Resources (Soil Conservation/Aquatic)

4X – GROWTH MANAGEMENT

41 - Transportation
42 - Solid Waste
43 - Development Department
44 - Utilities

5X – COURTS & ELECTED OFFICIALS

51 - Courts
52 - Clerk
53 - Sheriff
54 - Tax Collector
55 - Property Appraiser
56 - Supervisor of Elections
57 - Other Agencies

6X - DEBT SERVICES

61 - Long Term Notes
62 - Transportation Bonds
63 - Capital Lease (Revenue Certif.)

7X - CFS (CAPITAL FINANCIAL STRATEGIES)

71 - Transportation
72 - Parks & Recreation
73 - Libraries
74 - General Government
75 - Water/Sewer
78 - Impact Fees
79 - Interfund Transfers

8X – SPECIAL DISTRICTS

81 - Roads & Drainage (Public Improv)
82 - Lighting Districts
83 - Fire Districts

Cover Letter
The cover letter should be addressed to OMB and include information regarding the overall direction and needs of the department. This letter should include information that may be useful to OMB and administration in understanding the special circumstances that the department is experiencing and what is driving the budget planning for the coming year.

Organization Chart
An updated organization chart needs to be completed to show all positions within a given cost center and to whom each position reports.

Mission Statement
The mission statement should be a brief two or three sentence paragraph that describes the exact purpose of the department. There should be a tie in with the overall mission statement of the Board regarding service to the residents of Highlands County. Please state any statues and sections that may apply to your funding or requirements of operation.

Goals and Objectives
Under the mission statement, write a brief description of what the goals for the department are for the coming fiscal year. State how performance measures are going to be addressed and improved.

Work Load Indicators
This should be the first section under Objectives and Measures. Work load indicators are figures that show **HOW MUCH** work is accomplished by the department. Indicators give information on what the staff of a department does during the majority of daily operations. Work load indicators are typically a count of the services provided (i.e. calls or work orders received).

Performance Measures
This should be the second section under Objectives and Measures. Performance measures show the **QUALITY** of work produced by the department. These measures typically can show how well departments are able to keep up with demands and workload. Performance measures are usually measured in time or percent complete (i.e. time to process or percent served in a specified time).

Funding Requests

Continuation Budget
The ***Continuation Budget*** is the funding necessary to maintain current programs at the current level of service and staffing. Adjustments should be made to incorporate changes due to inflation, changes in contract prices, or changes made to current services rendered. Items should be reported on a detailed basis, to the best of the department's ability. Reference Attachment A for information on inflation and costs for items used by multiple departments.

Budget Issues

The following items all require a separate Budget Issue, if they apply to the cost center. Additional items may be classified as Capital Items for which you will receive a supplemental memorandum.

- All capital equipment (including computers)
- Land
- Buildings
- Improvements other than buildings
- Library books
- New Positions
- Position Upgrades
- Special Merit Increases
- Projects (New and Rollover)
- Items that substantially increase or decrease the budget from the prior year

- Any new or removed service or service level changes from prior year

All additional personnel and position upgrades must be submitted to Human Resources by the stated due date. Human Resources will evaluate each request and recommend approval/denial. Only those requests approved by Human resources will be accepted by OMB as part of the budget request. In addition, Directors' upgrades must originate from County Administration, *not from the department*.

The Budget Issue must be presented in the four-point outline listed below. Refer to the basic examples attached for further assistance.

1. **Description:**
   Describe what the issue request is, including relevant information about the request (i.e. rollover funds or offset funding, etc).
2. **Impact**:
   Describe what benefit the residents of Highlands County will receive from this request. Identify the work load indicators that show the need for the request.
3. **Performance Measure:**
   Identify the department's goals that will be affected by this request and how the impact of this request will be measured against those goals; these must be directly tied to the goals and utilizes actual data.
4. **Specification/Detail:**
   Describe the general specifications or details the department is looking for when purchasing equipment, hiring new employees, upgrading positions, or starting a new contract/project.

Appendix A

Budget Preparation Information

Salaries and Wages:
Salaries and wages are uploaded to the budget software and benefit costs are automatically calculated by the Budget Software. All department heads should review the personnel to make sure information is correct before submitting the budget. Personnel items cannot be adjusted except for Overtime and OPS. Adjustments to these two items will result in changes to the benefit portion of the budget. Please contact OMB for any irregularities or issues involving salaries and wages.

Insurance Rates:
See the below chart for insurance rates. All areas should be reported on a separate line item with the number of items at the rate (i.e. “”10 Cars @ $N/A ea”).

Employees @ $ 436	Cars @ $ 500	Motorcycles @ $ N/A	Emergency @ $ 820
Trucks:	Light Duty @ $ 500	Medium Duty @ $ 683	Heavy Duty @ $ 1,100

*Note: This information will be undated as the information becomes available.

Consumer Price Index
The average Consumer Price Index for the United States for the period January 2007 through December 2007 was 2.85%. The South Region average Consumer Price Index for the same period was 2.91%

Fuel Prices
Current average fuel prices are as of February, 2008
Gasoline: $2.9210 Diesel: $3.2317
Please use an estimate of **$ 4.00** for gasoline and **$ 4.50** for diesel for budgeting purposes. (Revised 4-11-2008)

Travel and Per Diem Rates
Prices effective February 20, 2007
The Per Diem rate is $80.00 **OR** actual lodging expenses plus meals @ $38.00.
Mileage is reimbursed at $.50 per mile for trip miles and vicinity miles.

Meal allowance is based on the following schedule:
1 - Breakfast - Travel begins before 6:00 A.M. and extends beyond 8:00 A.M.-$6.00
2 - Lunch - Travel begins before 12:00 noon and extends beyond 2:00 P.M. -$12.00
3 - Dinner - Travel begins before 6:00 P.M. and extends beyond 8:00 P.M. - $20.00
No reimbursement is allowed for meals or lodging included in a registration fee paid by the County. (F.S. 112.061)

Reimbursement Charges for Services
The County Transportation Trust Fund will be reimbursed for labor and materials for all vehicle repairs and radio work performed from other funds. Estimated labor charges for the budget will be at $53.00 per hour.

Revenue Forecasts
Each department that generates revenue should provide estimates to the best of the department's ability. The revenue should be broken down by each source and an approximation of what will be received. Contact OMB for assistance in this area, if needed.

Fee Schedules
Please provide an updated fee schedule for departments that charge fees. Also, if there are any revisions, please highlight or note separately the change.

Capital Financial Strategy
All items to be considered to be added to the 10 year Capital Financial Strategy (CFS) must be written up in a separate memo and the request must be submitted by the stated due date. If an item is on the CFS for the up-coming budget year, it **MUST** be added into the budget as an Issue. If this is not done, there is a strong possibility that the funding will not be made available to start the project.

Population Estimates
The 2007 population estimate for the Fiscal Year 2008-2009 Budget is 96,672.

Estimates
The **ESTIMATE** field is a required field in the continuation budget that should show the department's estimated year expenditures. Areas marked as a zero estimate will be the first areas considered for reduction.

Appendix B

Four-Point Justification Examples

#1 **Title:** New Vehicle for County Administration

1. Description: A new 4x4 SUV is needed for administration to replace an aging SUV. The replaced SUV will be handed down to administrative services in order to meet the demand of an additional pool vehicle that is not used on a daily basis.

2. Impact: The new SUV will allow County Administration to have a more reliable vehicle to be used on a daily basis and also allow for another pool vehicle to be utilized by other departments that only have access to one vehicle which is routinely being used. The number of out of area meetings requiring staff participation has increased by XX%.

3. Performance Measure: The new SUV will allow administration to more timely and effectively communicate with citizens at different forums and allow more access to county vehicles for staff. This will allow staff more flexibility and reduce the cost of travel using county vehicles. This vehicle will reduce travel costs by 5% each year.

4. Specifications/Details: A midsize 4x4 SUV with four doors and equipped with radio communication.

*NOTE: Costs must include: estimated purchase price (supplied by purchasing), fuel use, tag/registration, service/maintenance costs, insurance, and specialty equipment (if any). These will be entered into the Budget Software.

#2 **Title:** New Secretary II for Emergency Management

1. Description: A new secretarial position is requested to provide general office support functions related to the County's Emergency Management Operation.

2. Impact: Workload levels have dramatically increased in recent time due to new legislation, homeland security requirements, natural disasters, and Board actions. The average call volume has increased by XX% (or from XX to XXX). The number of grants applied for has increased by XX. We are now tracking these additional items due to legislation. At the same time, no new staff has been added for 15 years, and current staff is being inundated due to new requirements.

3. Performance Measure: This new position will tie directly to the goal to maintain an operational EOC, as well as better support initiatives to enhance services for citizens and to allow staff more time for education and public outreach. This position will allow EOC to reduce response time to requests by 10% and add 5 new public outreach opportunities.

4. Specifications/Details: A person with a minimum of two years of clerical experience and preferably within an emergency management department or government agency.

*Note: Costs must include: base salary and wages, insurance, office supplies, equipment, uniforms, and anything else necessary to start the position. These will be entered into the budget software.

#3 **Title:** Traffic Operations Building

1. Description: The traffic operations department has grown over the years as Highlands County road system continues to grow and more demands are placed on the department. Additional space is needed to store supplies and provide for operating space for the department to meet these demands.

2. Impact: New roads, additional access to roads and new signalization have all increased as Highlands County has and continues to develop, requiring more supplies and maintenance time. Supplies and other materials have been stored in outside sheds, other departments and exposed to the elements. This building will allow for items to be centrally located and out of the weather which will increase efficiency, safety, and productivity. The number of signs installed has increased by XX over the past year.

3. Performance Measure: This new building supports the goals of providing better utilization of space and manpower. It will allow for better service to the citizens by better maintenance of traffic signs, signals and other traffic operation issues. Supply costs will be reduced by 2% and response time by 5%.

4. Specifications/Details: This building will provide XXXX feet of space. This will provide XX% of additional space for storage and operations over current operation. Current needs are XXXX which will allow for XXXX for future growth and needs. The building will be a (prefab or concrete or etc) and will be built adjacent to or on the George Boulevard site location. This was part of the master plan for the location that was done in 20XX.

REVENUE

If you provide a revenue figure, supply your best estimate of next year's expected revenue to the Office of Management and Budget. **Please review your fee schedule for all fees charged and/or collected by your department to confirm the accuracy of the amounts listed. Changes to fees must be submitted to OMB for approval with the Budget.**

If your revenue projection is substantially different than this year's, please explain the difference in your memo to OMB.

Appendix C

Classification of Expenditures/Object Classification FY 2008/2009

10 Personal Services

Includes 11 through 25

Expense for salaries, wages, and related employee benefits provided for all persons employed by the reporting entity whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, terminal pay, and similar direct benefits as well as other costs such as Worker's Compensation and Unemployment Compensation Insurance.

11 Executive Salaries - Elected Officials

Includes salaries for elected officials, and top level management, and if earned, qualification salary for elected officials. Constitutional Officers would include the Officer's salary only.

12 Regular Salaries and Wages

Employees who are, or will be, members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force.

13 Other Salaries and Wages

Employees who are not, or will not be, members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who are not part of the regular work force.

14 Overtime

Payments in addition to regular salaries and wages for services performed by non exempt employees in excess of the regular work hour requirement.

15 Special Pay - Holidays

Includes incentive pay for sheriffs, law enforcement officers and firefighters.

21 FICA Taxes

Social Security matching/Medicare matching.

22 Retirement Contributions

Amounts contributed to a retirement fund.

23 Life and Health Insurance

Includes life and health insurance premiums and benefits paid for employees.

24 Workers‘ Compensation

Premiums and benefits paid for Workers’ Compensation insurance.

25 Unemployment Compensation

Amounts contributed to the unemployment compensation fund.

30 Operating Expenses

Includes 31 through 59

Includes expenditures for goods and services, which primarily benefit the current period, and are not defined as personal services or capital outlays.

31 Professional Services

Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial service as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

32 Accounting and Auditing

Generally includes all services received from independent certified public accountants.

33 Court Reporter Services

This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.

34 Other Contractual Services

Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services, which are defined under sub-objects 31, 32, 33, 46, and 47.

35 Investigations

Cost incurred for confidential matters handled pursuant to criminal investigations.

36 Pension Benefits

Benefits paid to participants in the pension program.

40 Travel and Per Diem

This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

41 Communications and Freight Services

Telephone, cellular telephone, telegraph, or other communications as well as freight and express charges, drayage, postage, and messenger services.

43 Utility Services

Electricity, gas, water, waste disposal, and other public utility services.

44 Rentals and Leases

Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.

45 Insurance

Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.

46 Repair and Maintenance Services

The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. This does not include custodial or janitorial services, which are recorded under sub-object 34.

47 Printing and Binding

Costs of printing, binding, and other reproduction services, which are contracted for or purchased from outside vendors. Also, include charges for printing, etc., which are performed by an in-house print shop.

48 Promotional Activities

Includes any type of promotional advertising on behalf of the local unit.

49 Other Current Charges and Obligations

Includes current charges and obligations not otherwise classified.

51 Office Supplies

This object includes materials and supplies such as stationary, preprinted forms, paper, charts, and maps.

52 Operating Supplies

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. This does not include materials and supplies unique to construction or repair of roads and bridges.

53 Road Materials and Supplies

Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges.

54 Books, Publications, Subscriptions, and Memberships

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, membership, professional data costs, and training and educational costs.

59 Depreciation

Depreciation of general fixed assets should not be recorded in the accounts of governmental funds. Depreciation of general fixed assets may be recorded in cost accounting systems or calculated for cost finding analyses; and accumulated depreciation may be recorded in the general fixed assets account group. Depreciation of fixed assets accounted for in a proprietary fund should be recorded in the accounts of that fund. Depreciation is also recognized in those trust funds where expenses, net income, and/or capital maintenance is measured.

60 Capital Outlay

Includes 61 through 66

Outlays for the acquisition of or additions to fixed assets.

61 Land

Land acquisition cost, easements, right-of-way.

62 Buildings

Office buildings, firehouses, garages, jails, zoos, and parks and recreational buildings.

63 Improvements other than Buildings

Structures and facilities other than buildings such as roads, bridges, curbs, gutters, docks, wharves, fences, landscaping, light systems, parking areas, storm drains, athletic fields, etc.

64 Machinery and Equipment

Includes motor vehicles, heavy equipment, office furniture and equipment, and other machinery and equipment with a minimum purchase price of $1,000.00. Also includes court recording, duplicating, and transcribing equipment.

65 Construction in Progress

Used to account for undistributed work in progress on construction projects.

66 Books, Publications, and Library Materials

Includes all books, publications, and other media, regardless of value, when purchased for use by libraries, educational institutions, and other institutions or facilities.

70 Debt Service

Includes 71 through 73

Outlays for debt service purposes

71 Principal

72 Interest

73 Other Debt Service Costs

80 Grants And Aids

Includes 81 through 83

Includes all grants, subsidies, and contributions to other government agencies and private organizations.

81 Aids to Government Agencies

Includes all grants, subsidies and contributions to other government agencies units. Exclude transfers to agencies within the same governmental entity.

82 Aids to private Organizations

Includes all grants, subsidies and contributions to private organizations.

83 Other Grants and Aids

90 OTHER USES

Includes 91 through 99

91 Transfers

Includes all transfers between funds, which do not represent operating expenditures.

92 Advances

Includes advances to establish working capital and petty cash funds, which are expected to be returned when the fund is liquidated.

93 Non-Operating Interest

94 Non-Operating Grant Expense

95 Other Non-Operating Uses

93, 94, and 95 would be used by **proprietary funds** only.

99 Other Uses

Appendix D

Capitalization Policy

Fixed assets are specific items of property that:

1. are tangible in nature
2. have a life longer than one year
3. are non-consumable, and
4. have a significant value of $1,000 or more.

The significant value test is important because the County has many individual assets that are tangible and long-lived, but whose value is so small that the time and expense of maintaining detailed accounting and inventory records for them is not justified. Outlays smaller than $1,000, not including computers, usually are not capitalized.

Regarding enterprise funds, additions and betterment to existing fixed assets, which significantly prolong a fixed asset's economic life or expand its usefulness, should be capitalized. Normal repairs that merely maintain the asset in its present condition should be recorded as an expense and should not be capitalized.

Capital outlay expenditures are expenditures that result in the acquisition of or addition to the County's general fixed assets. Capital expenditures are classified as follows:

Object Code/Description

56100 Land - Land acquisition cost

56101 Land B Infrastructure costs i.e. right-of-way and easements

56200 Buildings - Office buildings, firehouses, garages, jails, zoos, and park and recreational buildings.

56300 Improvements other than buildings - Structures and facilities other than buildings such as roads, bridges, curbs, gutters, docks, fences, landscaping, lighting systems, parking areas, storm drains, athletic fields etc.

56301 Improvements not capitalized - Infrastructure costs for roads, bridges, curbs, gutters and storm drains (includes land for these purposes).

Note: There should be no direct charges for materials, supplies, or labor when improvements are constructed by County personnel. See Clerk's Office Memo Nos. 86-10 and 81-8.

56400 Machinery and Equipment - Includes motor vehicles, heavy equipment, office furniture, computers and printers.

Note: Equipment items costing less than $1,000 should be charged to account numbers 55100 (office supplies) or 55200 (operating supplies). These items will not be capitalized nor will they be tagged for the fixed asset inventory system. This does not include computers.

56600 Books, Publications, and Library Materials - This object includes all books and publications, regardless of value, when purchased for use by libraries, educational institutions, and other institutions or facilities where such items constitute a major capital outlay category. This object is also used for these items when they exceed $1,000 unit value regardless of the institution or facility purchasing them.

Fixed assets include land, buildings, improvements other than buildings, and equipment. The value of a fixed asset includes the cost, installation, and shipping charges for that asset. Trade-ins need to be identified as they increase the value of the fixed assets and the assets traded in must be disposed of.

Only machinery and equipment are to be physically tagged with a property identification number. For internal control purposes, fixed assets such as land, buildings, and other improvements are assigned sequentially numbered property numbers in the accounting records; however, these assets are not physically tagged with this number.

Enterprise funds must reflect the calculation of the gain or loss on the sale of each asset. Therefore, when budgeting for the disposition of an asset you must watch the value that is assigned. Governmental funds may budget whatever is received.

Force Account

“Force account" construction is the cost of buildings and improvements obtained through construction by County personnel. Materials, supplies and other contractual services that are purchased for the purpose of being later converted into capital assets must be charged to their correct accounts - 54600 (repair and maintenance), 53400 (other contractual services), 54900 (other charges and obligations), and 55200 (operating supplies) **and** must have a project number assigned. These items should **not** be charged directly to object accounts 56100 (land), 56200 (buildings), 56300 (improvements other than buildings), and 56400 (machinery and equipment).

Requisitions, purchase orders and vouchers must show the project number and description of the project for "force account" construction of general fixed assets. **Also**, the cost of labor performed for each project must be accumulated by project number for "force account" construction. Hours assigned to each "force account" construction job must be accumulated by project number by the laborer's supervisor.

The Accounting Department will accumulate records on each "force account" construction project. The project sheet will show the cost of materials purchased for the project and the cost of labor performed for the project.

Appendix E

Frequently Asked Questions During Budget Preparation

Can I work on my budget but input the four point justifications at a later time? Yes. However, you must complete this by 6:00 p.m. on April 25, 2008. After that time, you will no longer have the ability to make revisions to this data.

What is the best way to contact OMB for assistance? During the budget cycle, OMB becomes very busy and it is difficult to reach staff by phone. Therefore, E-mail is highly recommended and your requests will be answered in an expedient manner.

Who should I contact if a new project and/or account number is needed? OMB will supply this to you upon request.

If a project is currently listed in the CFS (Capital Financial Strategy) but will be funded in this year's budget, should I submit it in the form of a four (4) point budget issue? Yes. This will be a great opportunity for OMB to obtain all pertinent information on the project, which may not be reflected in the CFS.

Should I include trips, which will require no monies budgeted? Yes. Include all anticipated trips as budget issues so that they may be approved during the budget cycle and you may later indicate that this is a budgeted trip on the trip request form.

Also, be sure to budget the money required for the registration fees in the Education and Training account and budget the money required for travel and per diem in the Travel account.

Should I budget money for the annual CPR and Defensive Driving Courses? No. This will be budgeted and paid for by Human Resources and is not required of each department.

Who should I contact for assistance when I am creating a new position? You will need to coordinate with OMB and the Human Resources Department to acquire the appropriate codes.

What if we are planning to implement a new program, which will require personnel that are not normally budgeted for? This should be submitted as a budget issue (because this is something new and is not part of your standard operation). However, be sure to budget for all regular, OPS, and temporary staff that will be needed for your regular daily operation in the continuation budget.

Should I budget money for a possible PRIDE raise although it may not be approved? No. A budget amendment will be required at the time the raise is granted.

When entering the detail of a new employee, should I leave the default of twelve (12) months although the employment will actually be eleven (11) months once the budget is approved? Yes. The surplus will allow for a slightly higher starting salary.

Note: Be sure to enter six (6) months if this employee will be used for only half (1/2) of the year. This will cause the budgeted amounts to decrease accordingly.

What if an employee has been split in the past but will not be any longer? Contact the Office of Management and Budget. The splits are preloaded and can be adjusted by OMB at your request.

Reminder: **Equipment will be submitted as a budget issue. Please do not duplicate this request by inputting it in the continuation budget as well. Also, be careful not to include capital improvement projects in your continuation budget.**

ATTACHMENT C

REVENUE WORKBOOK

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HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
REVENUE COLLECTION REPORT

AD VALOREM TAXES (005 - 3111000)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
November	8,309,191	30.15%	6,296,141	20.84%	7,512,352	21.01%	9,551,831	19.78%	10,533,295	21.54%
December	11,200,568	70.78%	15,855,249	73.33%	17,890,861	71.06%	22,629,626	66.63%	21,706,568	65.92%
January	1,322,263	75.58%	951,378	76.48%	1,792,762	76.07%	2,345,014	71.48%	2,019,684	70.05%
February	1,413,677	80.71%	1,573,302	81.69%	1,776,514	81.04%	2,707,823	77.09%	2,255,577	74.66%
March	885,060	83.92%	1,042,314	85.14%	1,065,889	84.02%	1,882,433	80.98%	1,701,617	78.14%
April	2,499,354	92.99%	2,691,059	94.04%	3,265,281	93.16%	4,520,761	90.34%	5,647,400	89.68%
May	969,812	96.51%	716,031	96.41%	889,990	95.65%	1,856,564	94.19%	1,205,633	92.15%
June	961,922	100.00%	1,083,108	100.00%	1,556,100	100.00%	2,807,704	100.00%	3,839,355	100.00%
July	-	100.00%	-	100.00%	-	100.00%	-	100.00%	-	100.00%
August	299	100.00%	-	100.00%	-	100.00%	-	100.00%	-	100.00%
September	-	100.00%	-	100.00%	-	100.00%	-	100.00%	-	100.00%
Total/Variance	27,562,147	0.55%	30,208,582	2.21%	35,749,748	2.21%	48,301,755	2.52%	48,909,129	2.38%
Estimate	27,412,696		29,554,127		34,978,282		47,114,425		47,770,477	

NOTE: Adjustments are made around Jan/Feb for prior FY period 13.

SOLID WASTE ASSESSMENT (401 - 3631300)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	12,872	0.32%	5,144	0.12%	9,650	0.22%	14,545	0.33%	4,289	0.10%
November	1,557,732	38.98%	1,248,672	30.10%	1,213,909	28.52%	1,134,810	26.03%	1,261,597	28.55%
December	1,224,659	69.37%	1,725,825	71.54%	1,785,921	70.15%	1,914,439	69.40%	1,839,503	70.04%
January	176,946	73.76%	131,803	74.70%	191,511	74.62%	193,421	73.78%	120,486	72.76%
February	203,955	78.82%	207,629	79.69%	212,838	79.58%	234,849	79.10%	208,398	77.46%
March	167,329	82.97%	182,584	84.07%	177,577	83.72%	178,546	83.15%	173,378	81.37%
April	338,821	91.38%	314,992	91.64%	325,594	91.31%	370,038	91.53%	415,850	90.75%
May	117,616	94.30%	115,776	94.41%	110,142	93.88%	123,987	94.34%	107,294	93.17%
June	202,238	99.32%	199,941	99.22%	205,104	98.66%	240,358	99.78%	284,230	99.58%
July	4,610	99.43%	3,591	99.30%	2,874	98.72%	736	99.80%	303	99.59%
August	8,548	99.64%	16,970	99.71%	19,005	99.17%	4,018	99.89%	14,847	99.93%
September	14,306	100.00%	12,126	100.00%	35,709	100.00%	4,961	100.00%	3,266	100.00%
Total/Variance	4,029,632	2.43%	4,165,053	0.36%	4,289,834	0.35%	4,414,707	2.83%	4,433,441	-4.35%
Estimate	3,934,000		4,150,000		4,275,000		4,293,107		4,634,890	

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
REVENUE COLLECTION REPORT

LANDFILL TIPPING FEES (401 - 3434100)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	339,373	7.57%	49,975	0.98%	429,668	8.35%	466,929	9.37%	389,200	8.97%
November	324,069	14.80%	434,766	9.47%	449,702	17.08%	407,659	17.54%	370,649	17.51%
December	405,853	23.85%	445,981	18.18%	447,662	25.78%	401,398	25.60%	359,106	25.78%
January	368,453	32.07%	483,927	27.63%	464,651	34.80%	465,711	34.94%	385,807	34.67%
February	362,789	40.16%	542,603	38.23%	421,030	42.98%	403,768	43.04%	396,333	43.80%
March	431,024	49.77%	613,646	50.21%	487,722	52.45%	464,587	52.36%	406,921	53.18%
April	403,816	58.78%	378,544	57.60%	411,633	60.45%	429,906	60.98%	389,077	62.15%
May	353,501	66.66%	476,103	66.90%	435,101	68.90%	422,413	69.46%	321,269	69.55%
June	361,146	74.71%	445,748	75.61%	421,623	77.09%	404,881	77.58%	328,125	77.11%
July	359,395	82.73%	415,605	83.72%	380,280	84.48%	401,886	93.57%	358,319	92.87%
August	427,700	92.27%	433,137	92.18%	401,947	92.28%	395,515	93.57%	325,886	92.87%
September	346,626	100.00%	400,239	100.00%	397,264	100.00%	320,341	100.00%	309,281	100.00%
Total/Variance	4,483,745	6.76%	5,120,274	16.37%	5,148,283	2.97%	4,984,994	6.06%	4,339,972	-10.79%
Estimate	4,200,000		4,400,000		5,000,000		4,700,000		4,864,743	

RECYCLABLE LANDFILL MATERIAL (401 - 3651000)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	11,794	6.92%	8,549	4.30%	10,344	5.63%	4,350	1.55%	13,309	3.57%
November	8,735	12.04%	8,664	8.65%	16,272	14.48%	16,706	7.53%	19,637	8.83%
December	17,080	22.05%	16,110	16.74%	12,035	21.03%	14,285	12.63%	26,898	16.03%
January	13,055	29.71%	25,596	29.60%	21,889	32.94%	23,740	21.12%	40,920	26.99%
February	15,401	38.74%	18,954	39.12%	10,566	38.69%	28,431	31.28%	26,786	34.17%
March	19,498	50.17%	21,699	50.03%	20,109	49.63%	39,551	45.41%	42,048	45.43%
April	18,369	60.94%	21,933	61.05%	11,569	55.92%	25,508	54.53%	21,786	51.27%
May	9,633	66.59%	13,925	68.04%	17,685	65.54%	28,715	64.79%	56,306	66.35%
June	15,737	75.81%	16,538	76.35%	14,470	73.42%	23,407	73.16%	35,608	75.89%
July	9,659	81.48%	12,279	82.52%	10,432	79.09%	18,816	79.89%	18,647	80.88%
August	9,612	87.11%	13,372	89.24%	14,535	87.00%	20,027	87.04%	30,140	88.96%
September	21,978	100.00%	21,422	100.00%	23,894	100.00%	36,249	100.00%	41,224	100.00%
Total/Variance	170,551	70.55%	199,040	99.04%	183,797	2.11%	279,784	64.58%	373,307	113.32%
Estimate	100,000		100,000		180,000		170,000		175,000	

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
REVENUE COLLECTION REPORT

STATE REVENUE SHARING (005 - 3351200)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	149,201	7.49%	152,660	7.28%	174,698	7.70%	186,370	8.49%	178,699	8.72%
November	149,201	14.98%	152,660	14.57%	174,698	15.40%	186,370	16.98%	178,779	17.45%
December	149,201	22.47%	152,660	21.85%	174,698	23.10%	186,407	25.47%	175,279	26.00%
January	149,201	29.96%	152,660	29.14%	174,698	30.80%	186,407	33.96%	175,279	34.56%
February	149,201	37.45%	152,660	36.42%	174,698	38.50%	186,407	42.45%	175,279	43.11%
March	149,201	44.94%	152,772	43.71%	174,698	46.20%	186,407	50.94%	171,531	51.48%
April	149,201	52.43%	152,772	51.00%	174,698	53.90%	186,437	59.43%	171,531	59.85%
May	149,201	59.92%	152,772	58.29%	174,698	61.60%	219,111	69.41%	171,531	68.23%
June	340,290	77.01%	349,963	74.99%	312,272	75.36%	135,457	75.58%	177,424	76.89%
July	152,660	84.67%	174,698	83.33%	186,370	83.57%	178,699	83.72%	157,868	84.59%
August	152,660	92.34%	174,698	91.66%	186,370	91.79%	178,699	91.86%	157,868	92.30%
September	152,660	100.00%	174,698	100.00%	186,370	100.00%	178,699	100.00%	157,868	100.00%
Total/Variance	1,991,878	12.22%	2,095,674	28.85%	2,268,969	9.35%	2,195,471	-2.42%	2,048,937	-8.53%
Estimate	1,775,000		1,626,408		2,075,000		2,250,000		2,240,000	

HALF CENT SALES TAX (005 - 3351810)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	331,855	7.13%	340,869	6.97%	401,580	7.48%	440,801	8.25%	390,929	8.20%
November	363,545	14.95%	339,828	13.92%	390,890	14.76%	439,802	16.48%	397,988	16.54%
December	359,908	22.68%	418,225	22.46%	436,390	22.89%	459,918	25.08%	419,348	25.33%
January	450,849	32.37%	486,289	32.41%	479,660	31.83%	520,546	34.82%	448,573	34.74%
February	409,597	41.18%	413,320	40.86%	433,706	39.91%	474,735	43.71%	420,421	43.55%
March	418,187	50.17%	429,470	49.63%	447,256	48.24%	492,508	52.92%	442,047	52.82%
April	459,633	60.05%	454,520	58.93%	511,238	57.76%	507,969	62.43%	449,383	62.25%
May	407,695	68.81%	443,728	68.00%	446,445	66.08%	447,404	70.80%	390,207	70.43%
June	421,948	77.88%	394,850	76.07%	479,331	75.01%	415,012	78.57%	365,583	78.09%
July	371,111	85.86%	413,104	84.51%	466,981	83.71%	375,042	85.58%	373,809	85.93%
August	311,880	92.56%	381,357	92.31%	441,689	91.94%	368,123	92.47%	333,531	92.92%
September	346,186	100.00%	376,189	100.00%	432,762	100.00%	402,267	100.00%	337,529	100.00%
Total/Variance	4,652,394	13.47%	4,891,748	27.55%	5,367,928	8.22%	5,344,126	-8.07%	4,769,348	-18.82%
Estimate	4,100,000		3,835,020		4,960,000		5,813,108		5,875,000	

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
REVENUE COLLECTION REPORT

CONSTITUTIONAL (2cents) 5TH & 6TH CENT GAS TAX - (110 - 3354350)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	139,007	8.07%	150,488	8.26%	148,577	8.32%	155,755	8.68%	141,782	8.33%
November	139,886	16.19%	140,318	15.96%	138,975	16.10%	137,592	16.35%	142,991	16.73%
December	134,701	24.01%	152,399	24.32%	152,711	24.65%	161,292	25.33%	147,423	25.39%
January	132,738	31.72%	157,480	32.96%	154,480	33.30%	159,238	34.21%	136,887	33.44%
February	155,772	40.76%	147,292	41.04%	154,941	41.97%	134,649	41.71%	145,581	41.99%
March	133,673	48.52%	152,608	49.41%	151,457	50.45%	141,111	49.57%	141,436	50.30%
April	159,634	57.79%	167,088	58.58%	145,068	58.57%	162,051	58.60%	151,292	59.19%
May	146,232	66.28%	151,089	66.87%	142,753	66.56%	167,808	67.96%	153,880	68.23%
June	146,955	74.81%	135,188	74.29%	150,644	75.00%	151,695	76.41%	129,480	75.84%
July	142,711	83.09%	162,265	83.19%	158,198	83.85%	130,920	83.70%	136,259	83.85%
August	133,503	90.84%	154,155	91.65%	142,347	91.82%	158,640	92.54%	137,662	91.93%
September	157,718	100.00%	152,250	100.00%	146,038	100.00%	133,802	100.00%	137,289	100.00%
Total/Variance	1,722,531	1.33%	1,822,621	4.15%	1,786,189	-0.77%	1,794,553	-0.30%	1,701,961	-2.75%
Estimate	1,700,000		1,750,000		1,800,000		1,800,000		1,750,000	

LOCAL OPTION GAS TAX - 6 CENTS (110 - 3124100)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	188,691	7.44%	208,265	8.22%	174,660	6.97%	191,115	7.78%	182,184	7.57%
November	186,983	14.82%	170,927	14.97%	216,204	15.61%	204,826	16.12%	210,878	16.34%
December	214,735	23.29%	191,582	22.53%	225,421	24.61%	184,802	23.64%	209,062	25.03%
January	209,134	31.54%	212,973	30.94%	207,977	32.91%	230,834	33.04%	183,741	32.67%
February	257,290	41.69%	228,014	39.94%	174,135	39.87%	193,000	40.90%	208,979	41.36%
March	209,720	49.97%	202,086	47.92%	217,469	48.55%	196,654	48.90%	197,470	49.57%
April	230,920	59.08%	245,909	57.63%	256,219	58.78%	229,871	58.26%	238,162	59.47%
May	183,707	66.32%	218,196	66.25%	225,311	67.78%	199,819	66.40%	211,788	68.27%
June	192,734	73.93%	224,302	75.10%	188,350	75.30%	195,056	74.34%	198,129	76.51%
July	229,226	82.97%	205,066	83.20%	217,297	83.97%	186,923	81.95%	196,381	84.67%
August	225,663	91.87%	226,908	92.16%	197,787	91.87%	221,711	90.98%	197,864	92.90%
September	206,021	100.00%	198,695	100.00%	203,539	100.00%	221,655	100.00%	170,869	100.00%
Total/Variance	2,534,824	7.59%	2,532,924	5.54%	2,504,371	2.22%	2,456,266	0.26%	2,405,507	0.23%
Estimate	2,356,000		2,400,000		2,450,000		2,450,000		2,400,000	

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ADDITIONAL LOCAL OPTION GAS TAX - 0-5 CENTS (110 - 3124101)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	63,938	4.68%	118,714	8.04%	88,485	6.10%	94,860	6.58%	105,710	7.10%
November	67,819	9.65%	99,579	14.79%	135,729	15.46%	120,281	14.93%	117,096	14.96%
December	82,140	15.67%	111,846	22.37%	121,593	23.85%	108,631	22.46%	122,958	23.22%
January	74,930	21.15%	124,978	30.83%	113,801	31.70%	136,687	31.94%	102,328	30.09%
February	154,487	32.47%	152,284	41.15%	110,280	39.30%	133,747	41.22%	146,518	39.92%
March	132,709	42.19%	127,633	49.80%	122,599	47.76%	128,755	50.15%	130,780	48.70%
April	146,345	52.91%	144,414	59.58%	158,728	58.71%	143,531	60.11%	149,948	58.77%
May	111,409	61.07%	104,765	66.68%	138,678	68.27%	111,774	67.87%	140,958	68.24%
June	124,551	70.19%	125,978	75.21%	101,996	75.31%	110,636	75.54%	129,190	76.91%
July	149,155	81.11%	130,019	84.02%	121,439	83.68%	109,127	83.11%	114,501	84.60%
August	134,489	90.96%	131,665	92.94%	114,763	91.60%	130,004	92.13%	123,751	92.91%
September	123,408	100.00%	104,221	100.00%	121,856	100.00%	113,435	100.00%	105,617	100.00%
Total/Variance	1,365,380	-0.92%	1,476,096	3.59%	1,449,947	-1.70%	1,441,466	-2.27%	1,489,355	1.32%
Estimate	1,378,000		1,425,000		1,475,000		1,475,000		1,470,000	

COUNTY GAS TAX (1 cent) - "7TH CENT" (110 - 3354400)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	58,465	7.72%	61,604	7.79%	61,418	7.72%	61,344	7.85%	59,279	7.99%
November	62,566	15.98%	64,979	16.00%	65,204	15.92%	67,189	16.44%	64,796	16.73%
December	60,802	24.00%	65,890	24.34%	65,230	24.12%	64,379	24.68%	60,752	24.92%
January	54,838	31.24%	67,531	32.87%	67,880	32.65%	64,639	32.95%	62,756	33.38%
February	67,972	40.21%	63,202	40.86%	64,532	40.76%	65,842	41.37%	62,247	41.77%
March	61,031	48.27%	64,667	49.04%	63,957	48.80%	61,794	49.28%	61,298	50.04%
April	71,715	57.74%	73,987	58.40%	72,691	57.94%	72,019	58.49%	67,434	59.13%
May	66,526	66.52%	65,696	66.70%	68,680	66.57%	65,989	66.93%	60,781	67.33%
June	64,155	74.99%	63,722	74.76%	66,507	74.93%	64,936	75.24%	60,873	75.53%
July	56,704	82.47%	66,039	83.11%	64,886	83.09%	63,626	83.38%	60,659	83.71%
August	60,869	90.51%	67,526	91.65%	64,163	91.15%	63,555	91.51%	60,069	91.81%
September	71,901	100.00%	66,071	100.00%	70,397	100.00%	66,388	100.00%	60,746	100.00%
Total/Variance	757,545	3.77%	790,914	5.46%	795,545	2.65%	781,700	0.86%	741,690	-4.30%
Estimate	730,000		750,000		775,000		775,000		775,000	

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9TH CENT GAS TAX (110 - 3123000)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	36,691	6.99%	40,866	7.52%	37,191	6.95%	40,796	7.76%	38,908	7.57%
November	39,717	14.56%	36,512	14.25%	46,065	15.55%	43,881	16.11%	44,938	16.31%
December	45,599	23.24%	40,701	21.74%	48,375	24.58%	39,742	23.68%	44,790	25.02%
January	41,479	31.14%	51,482	31.22%	44,457	32.88%	49,218	33.04%	39,209	32.65%
February	51,554	40.97%	48,688	40.18%	37,499	39.89%	41,319	40.91%	44,923	41.38%
March	44,544	49.45%	42,913	48.08%	46,287	48.53%	42,175	48.93%	42,141	49.58%
April	46,616	58.33%	51,999	57.66%	54,532	58.71%	49,125	58.28%	50,652	59.43%
May	39,190	65.80%	46,421	66.21%	47,894	67.66%	42,768	66.42%	45,261	68.24%
June	42,489	73.89%	48,501	75.14%	41,003	75.32%	41,951	74.40%	42,795	76.56%
July	48,640	83.16%	43,544	83.15%	45,991	83.91%	39,788	81.98%	41,551	84.64%
August	44,615	91.66%	48,368	92.06%	42,387	91.82%	47,376	90.99%	42,492	92.91%
September	43,786	100.00%	43,132	100.00%	43,798	100.00%	47,339	100.00%	36,465	100.00%
Total/Variance	524,920	9.36%	543,127	10.84%	535,479	2.98%	525,478	1.05%	514,124	0.81%
Estimate	480,000		490,000		520,000		520,000		510,000	

LOCAL OPTION SALES TAX - INFRASTRUCTURE (151 - 3126001/6002 after 7/1/02 for Bond Debt)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	520,048	6.74%	711,340	8.24%	635,767	6.96%	655,373	7.37%	565,150	7.16%
November	557,441	13.97%	646,557	15.73%	689,397	14.50%	738,765	15.67%	638,342	15.25%
December	710,159	23.18%	989,821	27.19%	996,932	25.41%	1,006,215	26.99%	904,535	26.71%
January	591,344	30.85%	690,674	35.19%	733,141	33.44%	688,714	34.73%	626,047	34.65%
February	631,475	39.04%	701,764	43.32%	737,783	41.51%	791,124	43.62%	655,348	42.95%
March	896,060	50.66%	957,470	54.41%	1,040,444	52.90%	980,918	54.65%	888,028	54.20%
April	566,326	58.00%	661,878	62.08%	717,679	60.75%	643,736	61.89%	565,427	61.37%
May	651,715	66.46%	611,733	69.16%	688,884	68.29%	618,759	68.85%	530,552	68.09%
June	783,273	76.61%	725,637	77.57%	899,986	78.14%	782,944	77.65%	838,905	78.72%
July	478,273	82.82%	626,902	84.83%	638,652	85.13%	536,911	83.68%	478,642	84.79%
August	578,859	90.32%	599,159	91.77%	610,865	91.81%	601,285	90.44%	502,024	91.15%
September	746,271	100.00%	710,773	100.00%	748,093	100.00%	850,000	100.00%	698,645	100.00%
Total/Variance	7,711,242	20.49%	8,633,708	30.81%	9,137,623	9.21%	8,894,742	1.65%	7,891,644	0.82%
Estimate	6,400,000		6,600,000		8,366,972		8,750,000		7,827,373	

Note: OMB has revised this Revenue Estimate from it's original amount of $9,109,000.00 for FY07-08.

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BUILDING PERMITS (180 - 3220000 - WAS FUND 005 BEFORE FY05/06)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	97,137	9.14%	79,642	5.16%	96,761	7.16%	157,936	11.66%	63,409	12.68%
November	73,273	16.04%	135,413	13.93%	116,056	15.75%	111,363	19.88%	47,985	22.28%
December	84,263	23.97%	131,111	22.41%	98,165	23.02%	155,302	31.34%	52,787	32.84%
January	87,376	32.20%	163,560	33.01%	119,405	31.86%	162,063	43.30%	44,581	41.75%
February	76,638	39.41%	144,818	42.38%	106,195	39.72%	259,902	62.48%	49,305	51.61%
March	95,468	48.40%	148,879	52.02%	132,903	49.56%	87,746	68.96%	35,261	58.67%
April	107,959	58.56%	143,273	61.30%	98,299	56.84%	79,343	74.82%	40,114	66.69%
May	99,092	67.89%	123,029	69.27%	114,465	65.31%	84,484	81.05%	37,486	74.19%
June	95,532	76.89%	149,033	78.92%	103,744	72.99%	69,659	86.19%	29,250	80.04%
July	92,063	85.55%	92,047	84.88%	106,852	80.90%	65,507	91.03%	37,065	87.45%
August	58,513	91.06%	119,567	92.62%	145,929	91.71%	63,874	95.74%	26,009	92.65%
September	94,969	100.00%	113,979	100.00%	112,038	100.00%	57,671	100.00%	36,749	100.00%
Total/Variance	1,062,280	50.68%	1,544,350	99.27%	1,350,811	35.08%	1,354,850	14.82%	500,000	-61.83%
Estimate	705,000		775,000		1,000,000		1,180,000		1,310,000	

STATE SHARED REVENUE MOBILE HOMES (005 - 3351400)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	-	0.00%	3,029	1.45%	34,176	15.51%	897	0.40%	266	0.12%
November	1,763	0.88%	103,664	50.98%	97,418	59.72%	3,839	2.11%	2,976	1.45%
December	87,297	44.29%	45,215	72.58%	38,794	77.32%	129,113	59.60%	121,562	55.90%
January	64,758	76.49%	21,840	83.02%	12,422	82.96%	45,542	79.88%	55,626	80.81%
February	7,506	80.23%	6,476	86.11%	7,657	86.43%	16,261	87.12%	17,922	88.84%
March	14,150	87.26%	9,106	90.46%	9,549	90.77%	10,571	91.83%	4,782	90.98%
April	9,629	92.05%	5,360	93.02%	5,584	93.30%	6,167	94.58%	9,413	95.19%
May	4,077	94.08%	3,635	94.76%	4,707	95.44%	3,377	96.08%	4,570	97.24%
June	3,623	95.88%	2,365	95.89%	4,288	97.38%	2,384	97.14%	2,000	98.14%
July	1,503	96.63%	2,605	97.13%	634	97.67%	2,035	98.05%	1,166	98.66%
August	1,853	97.55%	1,723	97.96%	3,070	99.06%	1,648	98.78%	963	99.09%
September	4,927	100.00%	4,278	100.00%	2,064	100.00%	2,739	100.00%	2,035	100.00%
Total/Variance	201,085	8.69%	209,297	13.13%	220,363	10.18%	224,571	6.94%	223,280	1.49%
Estimate	185,000		185,000		200,000		210,000		220,000	

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EMS FEES (005 - 3426000/6001/6002/6003)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	318,851	13.91%	262,088	10.56%	24,392	0.69%	16,315	0.61%	10,440	0.38%
November	20,986	14.83%	214,848	19.22%	368,814	11.11%	336,845	13.31%	332,782	12.55%
December	368,122	30.88%	327,027	32.40%	205,892	16.92%	265,833	23.33%	168,321	18.70%
January	261,064	42.27%	360,112	46.92%	192,514	22.36%	19,530	24.06%	314,259	30.19%
February	343,328	57.25%	397,946	62.96%	322,867	31.48%	179,124	30.81%	103,201	33.97%
March	216,115	66.68%	250,317	73.05%	285,679	39.55%	487,406	49.18%	298,333	44.87%
April	145,320	73.02%	448,663	91.13%	449,872	52.26%	485,284	67.47%	335,801	57.15%
May	21,282	73.95%	384,201	106.62%	268,594	59.85%	511,493	86.74%	437,239	73.14%
June	722,854	105.48%	12,275	107.11%	499,476	73.96%	102,161	90.59%	245,362	82.11%
July	8,459	105.85%	100,547	111.16%	393,521	85.08%	266,641	100.64%	198,584	89.37%
August	12,028	106.38%	6,656	111.43%	310,909	93.86%	197,243	108.07%	344,314	101.96%
September	(146,164)	100.00%	(283,659)	100.00%	217,281	100.00%	(214,161)	100.00%	(53,587)	100.00%
Total/Variance	2,292,244	-11.40%	2,481,021	-14.45%	3,539,812	19.59%	2,653,713	9.28%	2,735,049	15.76%
Estimate	2,587,140		2,900,000		2,960,000		2,428,382		2,362,750	

E-911 LOCAL OPTION (122/122A - 3424100)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	-	0.00%	25,981	5.84%	25,582	5.05%	24,898	4.73%	27,896	5.69%
November	33,807	7.70%	26,446	11.78%	57,164	16.33%	42,588	12.83%	26,406	11.08%
December	35,970	15.90%	26,564	17.75%	25,978	21.46%	48,189	21.98%	30,828	17.37%
January	34,470	23.75%	50,275	29.05%	71,149	35.50%	43,453	30.24%	42,955	26.13%
February	34,834	31.69%	37,205	37.41%	42,409	43.87%	43,407	38.49%	42,465	34.80%
March	35,373	39.75%	49,065	48.43%	42,335	52.22%	43,385	46.74%	38,833	42.72%
April	43,799	49.73%	26,489	54.39%	42,696	60.65%	43,018	54.91%	39,291	50.74%
May	35,098	57.73%	48,878	65.37%	42,358	69.01%	42,363	62.96%	40,158	58.93%
June	26,417	63.74%	25,904	71.19%	30,039	74.94%	42,857	71.11%	39,911	67.07%
July	35,074	71.74%	37,347	79.58%	25,000	79.87%	43,959	79.46%	39,600	75.15%
August	44,083	81.78%	37,608	88.03%	42,258	88.21%	42,078	87.46%	39,006	83.11%
September	79,964	100.00%	53,258	100.00%	59,734	100.00%	66,004	100.00%	82,768	100.00%
Total/Variance	438,892	7.57%	445,020	8.48%	506,701	15.16%	526,197	5.24%	490,116	-0.55%
Estimate	408,000		410,232		440,000		500,000		492,843	

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PLACID UTILITIES WATER - RESIDENTIAL/COMMERCIAL (402 - 3433000/3433100)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	24,891	7.72%	33,474	10.58%	33,398	9.40%	(52)	-0.01%	27,210	7.49%
November	23,738	15.09%	18,945	16.56%	26,388	16.83%	29,044	7.74%	32,935	16.55%
December	24,822	22.79%	36,588	28.13%	29,844	25.23%	33,290	16.63%	32,148	25.40%
January	33,916	33.31%	27,824	36.92%	31,802	34.19%	30,352	24.74%	26,372	32.66%
February	27,601	41.88%	(14,583)	32.31%	27,746	42.00%	29,738	32.68%	41,533	44.09%
March	28,405	50.69%	29,790	41.72%	28,570	50.04%	32,241	41.29%	33,080	53.19%
April	28,819	59.63%	32,596	52.03%	27,098	57.67%	36,756	51.11%	29,725	61.37%
May	26,871	67.97%	25,938	60.22%	28,471	65.69%	26,497	58.18%	30,833	69.85%
June	28,176	76.71%	30,708	69.93%	33,835	75.21%	33,698	67.18%	36,655	79.94%
July	27,466	85.23%	24,863	77.78%	(2,930)	74.39%	29,249	75.00%	28,128	87.68%
August	29,469	94.37%	27,402	86.44%	22,258	80.66%	29,342	82.83%	31,192	96.27%
September	18,130	100.00%	42,906	100.00%	68,708	100.00%	64,284	100.00%	26,499	103.56%
Total/Variance	322,302	-6.48%	316,452	-11.71%	355,188	10.65%	374,440	13.47%	376,310	3.56%
Estimate	344,622		358,416		321,000		330,000		363,383	

**Negative Revenue is due to Accounts Receivable adjustments

PLACID UTILITIES SEWER - RESIDENTIAL/COMMERCIAL (402 - 3435000/3435100)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	14,992	8.46%	20,257	10.80%	15,958	7.83%	(39)	-0.02%	14,014	7.55%
November	13,967	16.35%	7,729	14.92%	16,172	15.77%	16,655	8.21%	19,377	18.00%
December	13,533	23.99%	21,845	26.57%	17,027	24.12%	19,520	17.86%	16,429	26.85%
January	19,924	35.24%	15,171	34.66%	20,613	34.23%	17,507	26.51%	14,807	34.83%
February	14,945	43.68%	(11,131)	28.73%	15,725	41.95%	18,190	35.50%	17,875	44.46%
March	16,221	52.84%	17,570	38.10%	16,516	50.05%	16,290	43.56%	16,744	53.49%
April	15,913	61.82%	19,881	48.70%	15,599	57.71%	22,414	54.63%	13,984	61.02%
May	13,939	69.69%	15,814	57.13%	16,042	65.58%	15,118	62.11%	15,054	69.14%
June	14,472	77.86%	19,701	67.63%	19,381	75.09%	18,228	71.12%	17,091	78.35%
July	13,762	85.63%	14,074	75.14%	1,116	75.64%	15,376	78.72%	12,293	84.97%
August	15,586	94.43%	16,516	83.95%	11,357	81.21%	13,810	85.54%	14,692	92.89%
September	9,858	100.00%	30,105	100.00%	38,292	100.00%	29,251	100.00%	13,193	100.00%
Total/Variance	177,112	-16.37%	187,531	-19.33%	203,798	11.98%	202,319	6.48%	185,554	-28.61%
Estimate	211,790		232,463		182,000		190,000		259,904	

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
REVENUE COLLECTION REPORT

HIGHWAY PARK WATER - RESIDENTIAL/COMMERCIAL (403 - 3433000/3433100)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	10,112	10.99%	12,772	15.50%	12,819	10.92%	161	0.14%	11,612	10.56%
November	4,870	16.28%	4,951	21.51%	9,163	18.72%	10,295	9.13%	7,281	17.19%
December	9,520	26.63%	11,102	34.98%	7,686	25.26%	9,673	17.57%	10,738	26.96%
January	7,839	35.14%	8,103	44.81%	8,443	32.45%	8,636	25.11%	6,859	33.20%
February	8,529	44.41%	(7,536)	35.67%	8,271	39.49%	8,985	32.96%	7,143	39.70%
March	7,776	52.86%	7,249	44.46%	7,821	46.15%	12,533	43.90%	11,961	50.58%
April	7,658	61.18%	6,849	52.78%	8,345	53.26%	10,296	52.89%	7,179	57.11%
May	7,000	68.79%	9,100	63.82%	12,281	63.72%	8,378	60.20%	9,067	65.36%
June	9,874	79.52%	8,143	73.70%	8,861	71.26%	8,074	67.25%	11,378	75.71%
July	7,781	87.97%	8,491	84.00%	11,131	80.74%	9,874	75.87%	9,281	84.16%
August	6,838	95.40%	8,164	93.91%	6,458	86.24%	10,801	85.30%	8,849	92.21%
September	4,229	100.00%	5,019	100.00%	16,161	100.00%	16,839	100.00%	8,566	100.00%
Total/Variance	92,027	1.20%	82,408	-18.40%	117,440	29.06%	114,544	20.57%	109,915	10.47%
Estimate	90,935		100,987		91,000		95,000		99,500	

**Negative Revenue is due to Accounts Receivable adjustments

LOCAL COMMUNICATIONS SERVICES TAX (005/110 - 3150000)

	FY2003-04		FY2004-05		FY2005-06		FY2006-07		FY2007-08	
Month	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total	Collection	% of Total
October	31,919	6.85%	51,593	7.20%	60,808	7.63%	68,071	8.35%	70,363	8.41%
November	33,726	14.09%	55,269	14.92%	65,360	15.82%	68,024	16.69%	69,905	16.77%
December	35,691	21.75%	56,223	22.77%	46,586	21.67%	70,195	25.29%	69,055	25.02%
January	35,054	29.28%	64,065	31.71%	87,647	32.66%	68,835	33.73%	71,064	33.51%
February	37,098	37.24%	65,446	40.85%	70,551	41.51%	69,286	42.23%	72,926	42.23%
March	36,677	45.11%	63,270	49.68%	68,987	50.16%	69,478	50.75%	69,573	50.55%
April	35,990	52.84%	63,362	58.53%	68,403	58.74%	68,277	59.12%	72,563	59.22%
May	34,419	60.22%	57,492	66.55%	53,700	65.48%	69,150	67.60%	67,068	67.24%
June	35,029	67.74%	60,115	74.94%	67,453	73.94%	66,998	67.60%	74,856	67.24%
July	49,557	78.38%	60,029	83.32%	76,183	83.49%	66,012	83.91%	67,342	84.23%
August	50,830	89.29%	60,610	91.78%	65,867	91.75%	65,524	91.94%	65,401	92.05%
September	49,901	100.00%	58,846	100.00%	65,750	100.00%	65,717	100.00%	66,500	100.00%
Total/Variance	465,888	20.45%	716,320	35.17%	797,295	25.88%	815,566	7.30%	836,616	4.19%
Estimate	386,800		529,930		633,375		760,050		803,000	

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
IMPACT FEE COLLECTION REPORT

Impact Fees: Transportation for Sebring Area

	FY2006-07		FY2007-08	
Month	Collection	% Total	Collection	% Total
October	-	0.00%	35,471	7.32%
November	-	0.00%	36,620	14.87%
December	-	0.00%	75,993	30.56%
January	14,527	3.23%	15,393	33.73%
February	25,869	8.99%	47,705	43.57%
March	49,081	19.92%	14,700	46.61%
April	33,553	27.39%	106,918	68.67%
May	46,619	37.77%	28,384	74.53%
June	31,764	44.85%	32,666	81.27%
July	38,089	53.33%	14,540	84.27%
August	126,163	81.42%	53,454	95.30%
September	83,446	100.00%	22,801	100.00%
Total/Variance	449,110	-54.68%	484,644	-23.70%
Estimate	990,900		635,144	

Collections Start as of January 2007

Impact Fees: Transportation for Avon Park Area

	FY2006-07		FY2007-08	
Month	Collection	% Total	Collection	% Total
October	-	0.00%	12,512	18.44%
November	-	0.00%	6,535	28.08%
December	-	0.00%	5,402	36.04%
January	2,076	2.70%	2,553	39.80%
February	1,649	4.84%	6,158	48.88%
March	10,745	18.81%	12,245	66.93%
April	3,396	23.23%	2,205	70.18%
May	17,331	45.76%	9,750	84.56%
June	953	47.00%	120	84.73%
July	10,540	60.70%	7,905	96.39%
August	7,203	70.07%	2,245	99.70%
September	23,022	100.00%	206	100.00%
Total/Variance	76,914	-84.48%	67,834	-45.28%
Estimate	495,450		123,960	

Collections Start as of January 2007

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
IMPACT FEE COLLECTION REPORT

Impact Fees: Transportation for Lake Placid Area

	FY2006-07		FY2007-08	
Month	Collection	% Total	Collection	% Total
October	-	0.00%	14,437	7.44%
November	-	0.00%	10,461	12.83%
December	-	0.00%	36,442	31.61%
January	4,469	2.47%	3,816	33.57%
February	16,667	11.67%	10,737	39.10%
March	22,702	24.21%	947	39.59%
April	15,108	32.56%	12,145	45.85%
May	14,128	40.36%	18,253	55.25%
June	21,823	52.41%	4,381	57.51%
July	64,088	87.81%	44,154	80.26%
August	10,686	93.71%	6,089	83.40%
September	11,394	100.00%	32,218	100.00%
Total/Variance	181,064	-63.45%	194,080	-53.95%
Estimate	495,450		421,463	

Collections Start as of January 2007

Impact Fees: ALL TRANSPORTATION

	FY2006-07		FY2007-08	
Month	Collection	% Total	Collection	% Total
October	-	0.00%	62,419	5.29%
November	-	0.00%	53,615	9.83%
December	-	0.00%	117,837	19.81%
January	21,072	1.06%	21,762	21.65%
February	44,184	3.29%	64,600	27.13%
March	82,528	7.46%	27,892	29.49%
April	52,057	10.08%	121,268	39.76%
May	78,078	14.02%	56,387	44.54%
June	54,539	16.78%	37,166	47.68%
July	112,716	22.46%	66,599	53.33%
August	144,051	29.73%	61,788	58.56%
September	117,862	35.68%	55,225	63.24%
Total/Variance	707,088	-64.32%	746,559	-36.76%
Estimate	1,981,800		1,180,567	

Collections Start as of January 2007

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
IMPACT FEE COLLECTION REPORT

Impact Fees: Parks & Recreation for Sebring Area

	FY2006-07		FY2007-08	
Month	Collection	% Total	Collection	% Total
October	-	0.00%	4,008	13.56%
November	-	0.00%	3,338	24.85%
December	-	0.00%	4,815	41.14%
January	1,730	5.42%	1,881	47.50%
February	3,014	14.86%	2,062	54.48%
March	3,601	26.13%	1,530	59.65%
April	3,602	37.41%	2,021	66.49%
May	5,868	55.78%	1,347	71.05%
June	3,224	65.87%	1,361	75.65%
July	4,586	80.23%	1,340	80.19%
August	3,200	90.25%	3,331	91.45%
September	3,114	100.00%	2,526	100.00%
Total/Variance	31,938	-67.59%	29,560	-63.47%
Estimate	98,552		80,915	

Collections Start as of January 2007

Impact Fees: Parks & Recreation for Avon Park Area

	FY2006-07		FY2007-08	
Month	Collection	% Total	Collection	% Total
October	-	0.00%	1,149	17.32%
November	-	0.00%	862	30.31%
December	-	0.00%	676	40.49%
January	210	2.65%	265	44.48%
February	189	5.04%	900	58.04%
March	1,178	19.90%	299	62.55%
April	469	25.82%	384	68.33%
May	2,196	53.53%	1,043	84.05%
June	490	59.72%	10	84.19%
July	942	71.60%	757	95.61%
August	861	82.46%	271	99.70%
September	1,391	100.00%	20	100.00%
Total/Variance	7,927	-83.91%	6,637	-63.18%
Estimate	49,276		18,026	

Collections Start as of January 2007

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
IMPACT FEE COLLECTION REPORT

Impact Fees: Parks & Recreation for Lake Placid Area

	FY2006-07		FY2007-08	
Month	Collection	% Total	Collection	% Total
October	-	0.00%	1,897	10.97%
November	-	0.00%	1,186	17.83%
December	-	0.00%	2,146	30.25%
January	206	1.45%	370	32.39%
February	1,769	13.92%	789	36.95%
March	2,446	31.16%	56	37.27%
April	1,709	43.21%	1,658	46.86%
May	1,506	53.82%	2,309	60.22%
June	1,661	65.53%	630	63.86%
July	2,288	81.65%	1,368	71.77%
August	1,283	90.69%	773	76.24%
September	1,321	100.00%	4,107	100.00%
Total/Variance	14,190	-71.20%	17,288	-52.76%
Estimate	49,276		36,594	

Collections Start as of January 2007

Impact Fees: ALL PARKS & RECREATION

	FY2006-07		FY2007-08	
Month	Collection	% Total	Collection	% Total
October	-	0.00%	7,055	5.21%
November	-	0.00%	5,386	9.18%
December	-	0.00%	7,637	14.81%
January	2,147	1.09%	2,515	16.67%
February	4,973	3.61%	3,751	19.44%
March	7,225	7.28%	1,884	20.83%
April	5,781	10.21%	4,063	23.83%
May	9,570	15.07%	4,699	27.29%
June	5,376	17.79%	2,001	28.77%
July	7,816	21.76%	3,465	31.32%
August	5,344	24.47%	4,375	34.55%
September	5,826	27.42%	6,654	39.46%
Total/Variance	54,056	-72.58%	53,485	-60.54%
Estimate	197,104		135,535	

Collections Start as of January 2007

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
IMPACT FEE COLLECTION REPORT

Impact Fees: Correctional Facilities

	FY2006-07		FY2007-08	
Month	Collection	% Total	Collection	% Total
October	-	0.00%	6,378	13.95%
November	-	0.00%	4,683	24.19%
December	-	0.00%	6,953	39.40%
January	1,941	3.97%	2,122	44.04%
February	4,682	13.55%	3,089	50.79%
March	6,345	26.54%	1,584	54.26%
April	5,378	37.54%	3,372	61.63%
May	8,499	54.93%	3,901	70.16%
June	4,860	64.88%	1,670	73.81%
July	6,929	79.06%	2,846	80.04%
August	4,968	89.22%	3,625	87.97%
September	5,266	100.00%	5,502	100.00%
Total/Variance	48,867	-72.57%	45,723	-62.41%
Estimate	178,182		121,633	

Collections Start as of January 2007

Impact Fees: Fire Services

	FY2006-07		FY2007-08	
Month	Collection	% Total	Collection	% Total
October	-	0.00%	5,701	10.95%
November	-	0.00%	4,634	19.85%
December	-	0.00%	9,679	38.44%
January	2,061	3.55%	1,768	41.83%
February	4,757	11.75%	4,765	50.98%
March	6,277	22.56%	1,482	53.83%
April	5,615	32.24%	4,023	61.55%
May	7,487	45.13%	4,375	69.95%
June	5,096	53.91%	1,975	73.75%
July	8,754	69.00%	4,768	82.90%
August	6,070	79.46%	3,517	89.66%
September	11,924	100.00%	5,385	100.00%
Total/Variance	58,041	-73.36%	52,072	-51.72%
Estimate	217,909		107,860	

Collections Start as of January 2007

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
IMPACT FEE COLLECTION REPORT

Impact Fees: Libraries

	FY2006-07		FY2007-08	
Month	Collection	% Total	Collection	% Total
October	-	0.00%	2,279	13.99%
November	-	0.00%	1,674	24.26%
December	-	0.00%	2,485	39.51%
January	694	3.97%	755	44.14%
February	1,673	13.55%	1,099	50.89%
March	2,268	26.54%	563	54.34%
April	1,922	37.54%	1,199	61.71%
May	3,092	55.25%	1,388	70.22%
June	1,737	65.19%	594	73.87%
July	2,471	79.34%	1,012	80.08%
August	1,727	89.22%	1,290	87.99%
September	1,882	100.00%	1,957	100.00%
Total/Variance	17,466	-72.58%	16,295	-59.06%
Estimate	63,686		39,804	

Collections Start as of January 2007

Impact Fees: Law Enforcement

	FY2006-07		FY2007-08	
Month	Collection	% Total	Collection	% Total
October	-	0.00%	1,682	12.66%
November	-	0.00%	1,522	24.11%
December	-	0.00%	2,271	41.20%
January	594	3.85%	578	45.55%
February	1,511	13.64%	1,039	53.37%
March	2,023	26.75%	407	56.43%
April	1,807	38.46%	1,085	64.60%
May	2,363	53.77%	1,118	73.01%
June	1,490	63.42%	566	77.27%
July	2,325	78.49%	893	83.99%
August	1,583	88.75%	418	87.14%
September	1,737	100.00%	1,710	100.00%
Total/Variance	15,432	-74.36%	13,288	-64.94%
Estimate	60,185		37,903	

Collections Start as of January 2007

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
IMPACT FEE COLLECTION REPORT

Impact Fees: Emergency Medical Services

	FY2006-07		FY2007-08	
Month	Collection	% Total	Collection	% Total
October	-	0.00%	628	10.29%
November	-	0.00%	482	18.19%
December	-	0.00%	851	32.14%
January	206	3.42%	204	35.48%
February	439	10.73%	464	43.08%
March	654	21.63%	237	46.97%
April	518	30.26%	1,024	63.76%
May	801	43.60%	487	71.74%
June	495	51.85%	234	75.58%
July	818	65.47%	418	82.43%
August	978	81.76%	552	91.47%
September	1,095	100.00%	521	100.00%
Total/Variance	6,002	-70.04%	6,101	-43.48%
Estimate	20,033		10,795	

Collections Start as of January 2007

All Impact Fees: TOTAL (Excluding School Board)

	FY2006-07		FY2007-08	
Month	Collection	% Total	Collection	% Total
October	-	0.00%	86,141	5.27%
November	-	0.00%	71,996	9.68%
December	-	0.00%	147,713	18.72%
January	28,714	1.06%	29,704	20.53%
February	62,218	3.34%	78,807	25.36%
March	107,319	7.29%	34,049	27.44%
April	73,078	9.98%	136,035	35.77%
May	109,890	14.02%	72,353	40.19%
June	73,592	16.73%	44,206	42.90%
July	141,829	21.94%	80,001	47.79%
August	164,721	28.00%	75,564	52.42%
September	145,591	33.36%	76,953	57.13%
Total/Variance	906,952	-66.64%	933,523	-42.87%
Estimate	2,718,899		1,634,097	

Collections Start as of January 2007

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