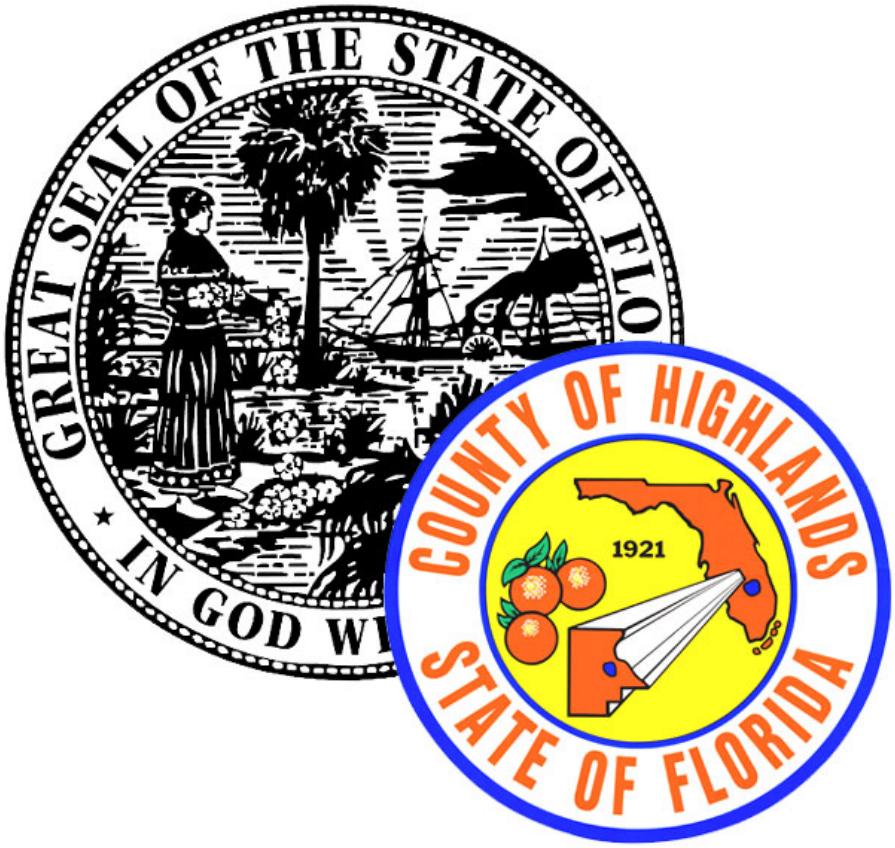
Highlands County Government



FY 2026-2027

Adopted Budget

Highlands County Government

FY2026-2027 Adopted Budget

Highlands County Commission

Kevin Roberts	District 1
Don Elwell	District 2
Scott Kirouac	District 3
Arlene Tuck	District 4
Chris Campbell	District 5

Laurie Hurner, County Administrator
J.D. Langford, Asst. County Administrator
Tanya Cannady, Business Services Director

Support Personnel
David Nitz, OMB Manager
Valerie Fleeger, Sr Budget Analyst
Sara Borjas, Budget Analyst I
Rosa Morales, Budget Analyst II/NAV

Highlands County Board of County Commissioners

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

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

FY 2026-2027 Adopted Budget

General Information

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

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

Overview

The County's total Adopted FY2026-2027 Budget is $222,787,286. County staff, as directed by the County Administrator, formulated the Adopted FY2026-2027 Budget. This budget was presented to the Board of County Commissioners on September 15, 2026.

The Adopted FY2026-2027 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 FY2026-2027 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.

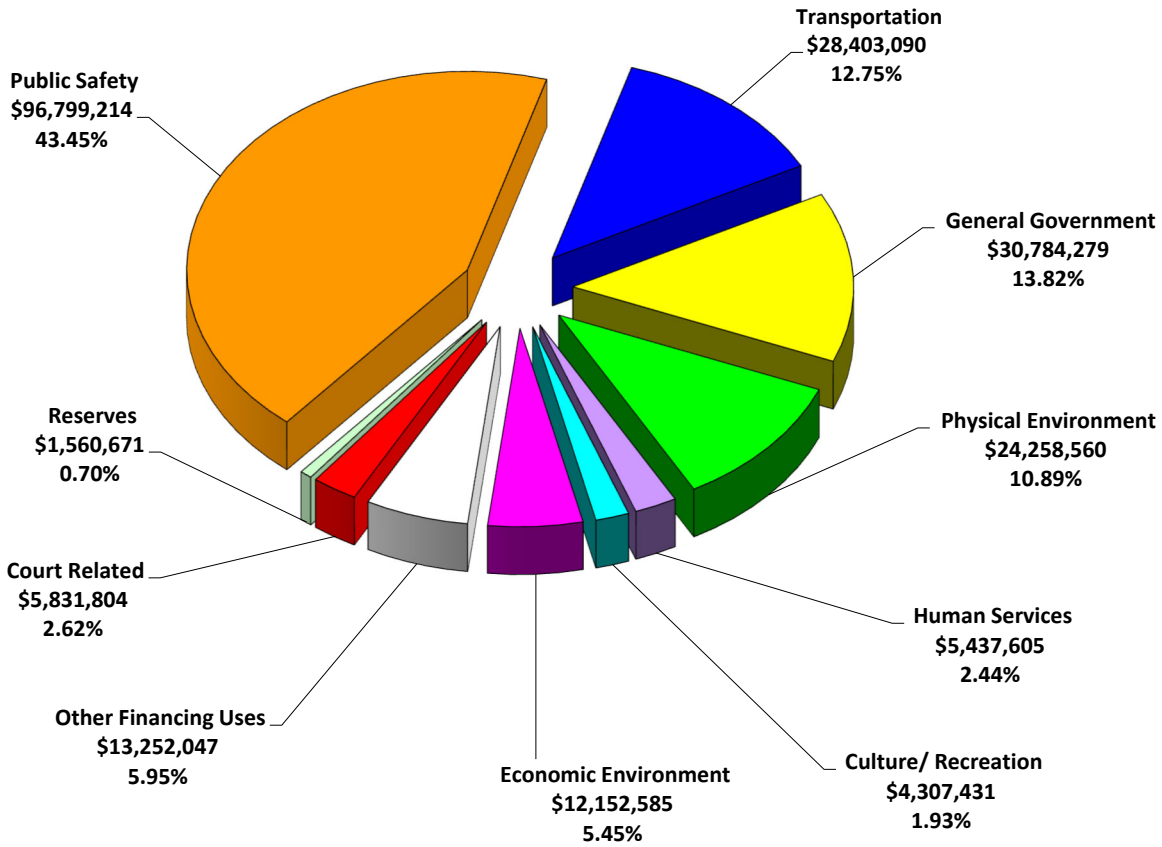
The Board of County Commissioners, Sheriff, Clerk of Circuit Court, Property Appraiser, Tax Collector, and the Supervisor of Elections maintain separate accounting systems and budgets. Expenditures by the Constitutional Officers (Sheriff, Clerk of Circuit Court, Property Appraiser, Tax Collector, and 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 30 of this summary.

Budget Expenditure Highlights by Functional Area

The Adopted FY2026-2027 Budget, including both capital and operating expenditures, totals $222,787,286. The expenditures grouped by functional area are as follows:

EXPENDITURE CATEGORY	% to TOTAL	AMOUNT
Public Safety	43.45%	$96,799,214
Transportation	12.75%	28,403,090
General Government	13.82%	30,784,279
Physical Environment	10.89%	24,258,560
Human Services	2.44%	5,437,605
Culture/ Recreation	1.93%	4,307,431
Economic Environment	5.45%	12,152,585
Other Financing Uses	5.95%	13,252,047
Court Related	2.62%	5,831,804
Reserves	0.70%	1,560,671
Total	**100.00%**	**$222,787,286**



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

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

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

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

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

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

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

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

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

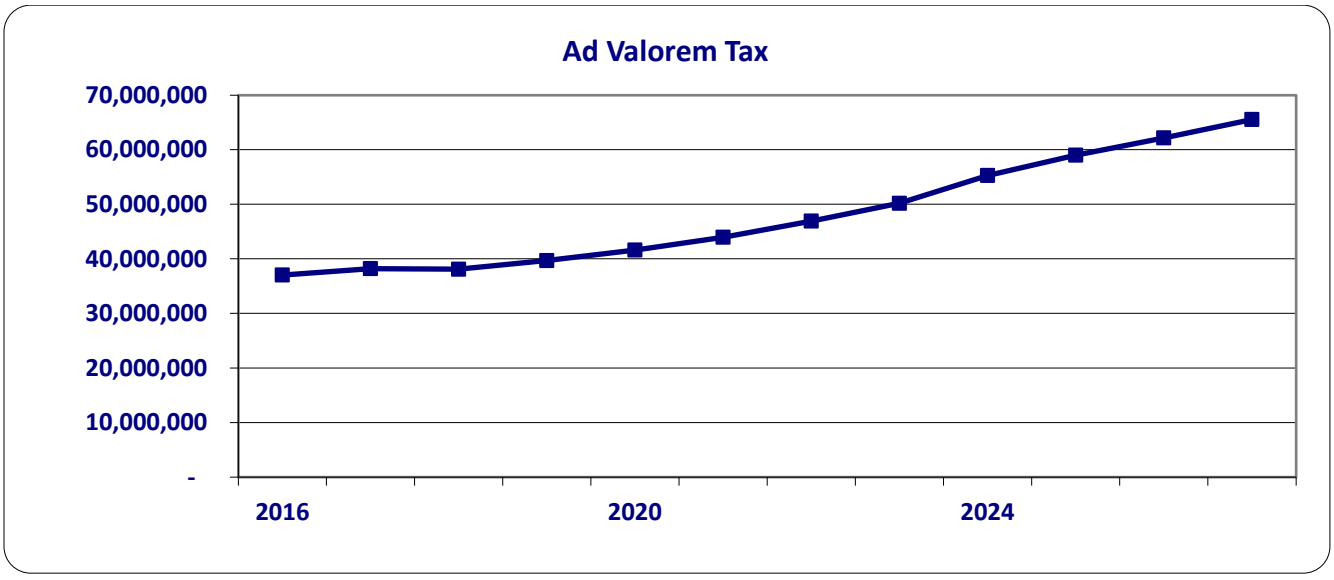
Reserves: This functional area provides reserves for contingencies for unanticipated events and associated expenditures (i.e. natural disasters).

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

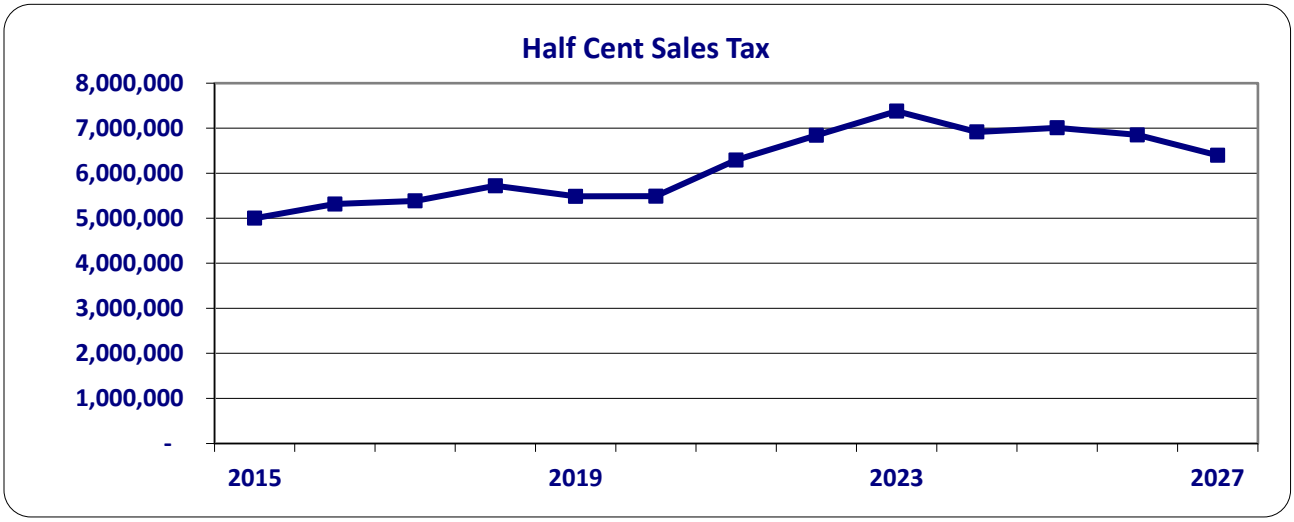
Budget Revenue Highlights

The County's FY2026-2027 Adopted Budget is funded by a variety of revenue sources. The major revenue sources are: Ad Valorem (Property) Tax, Half Cent Sales Tax, State Revenue Sharing, Motor Fuel Taxes, Infrastructure Surtax, Solid Waste and Fire Assessments. The largest single source of revenue directly used for the operation and services of the County is the Ad Valorem Tax. The OMB office uses a variety of information and statistical methods to estimate these revenue sources. A database of monthly collection data has been developed that contains ten (10) years of information on the major revenue sources. The collections are monitored, and monthly reports are prepared for management review.

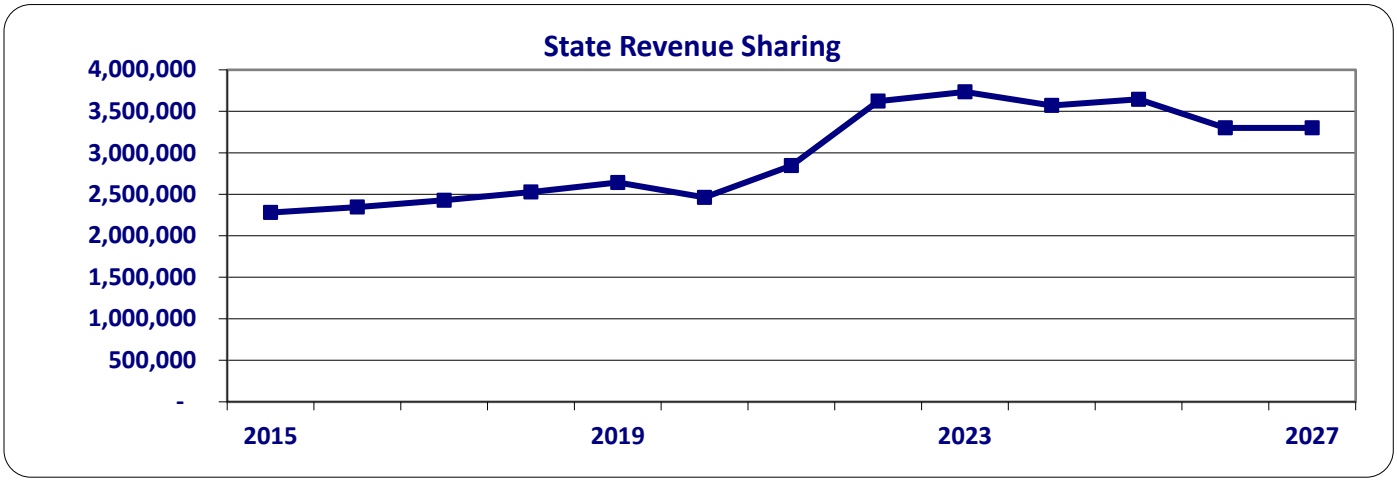
Property Taxes: For the FY2026-2027 Adopted Budget, the overall taxable value of property in Highlands County has increased for the thirteenth consecutive year. The State of Florida continues to see increases in property values as a whole, especially along the coastal areas. Highlands County has lagged the trends of the State of Florida and the coastal areas regarding property value in prior years but has seen increases the past few years. The estimated roll back millage rate for FY2026-2027 is 7.4203. The FY2026-2027 Adopted Budget for Highlands County includes a millage rate of 7.50 mils. The taxable value amount of Ad Valorem Property Taxes for FY2026-2027 increased 4.31% over last year and the growth from new construction is 2.54%. The combined increase in property tax value for FY2026-2027 is 6.85%. The comparison of ad valorem taxes between the final adjusted value for FY2025-2026 and the preliminary value for FY2026-2027 shows an increase of $3,384,883. The growth from new construction, which is not part of the roll back millage rate calculation, will add $1,255,115 to the ad valorem taxes collected while the non-new construction growth of ad valorem taxes for FY2026-2027 is an increase of $2,129,768 from FY2025-2026. The Adopted millage rate (7.50 mills) will generate $65,547,683 in property taxes at the 95.0% rate of anticipated revenue. The chart on page 25 provides a look at the growth of the ad valorem tax base from FY2007-08 to present. A minimum of 95% of the anticipated revenue from this source must be budgeted to comply with Truth In Millage (TRIM) requirements.



Half-Cent Sales Tax: The half-cent sales tax is collected by the State and distributed to local governments based on taxable sales within the County. The cities and county governments share the proceeds based on a population formula. Chapter 92-319 of the 1992 Amendments revised the sales tax on boats and expanded the sales tax base by including the sale of rare coins, detective, burglar protection, nonresidential cleaning, and nonresidential pest control services. The expanded sales tax base resulted in an increase in the amount of sales tax revenues collected by the State. However, Chapter 92-319 reduced the proportion of sales tax revenues deposited in the Local Government Half Cent Sales Tax Trust Fund to 9.653%. Chapter 2003-402, Laws of Florida further decreased the percentage to 8.814% as part of the funding reforms of the State court system. The additional reduction represented an 8.69% reduction in the amount transferred to the trust fund for distribution to the counties. In FY2026-2027, the half-cent sales tax is anticipated to provide $6,397,540 which is a 6.61% decrease of the FY2025-2026 estimate.

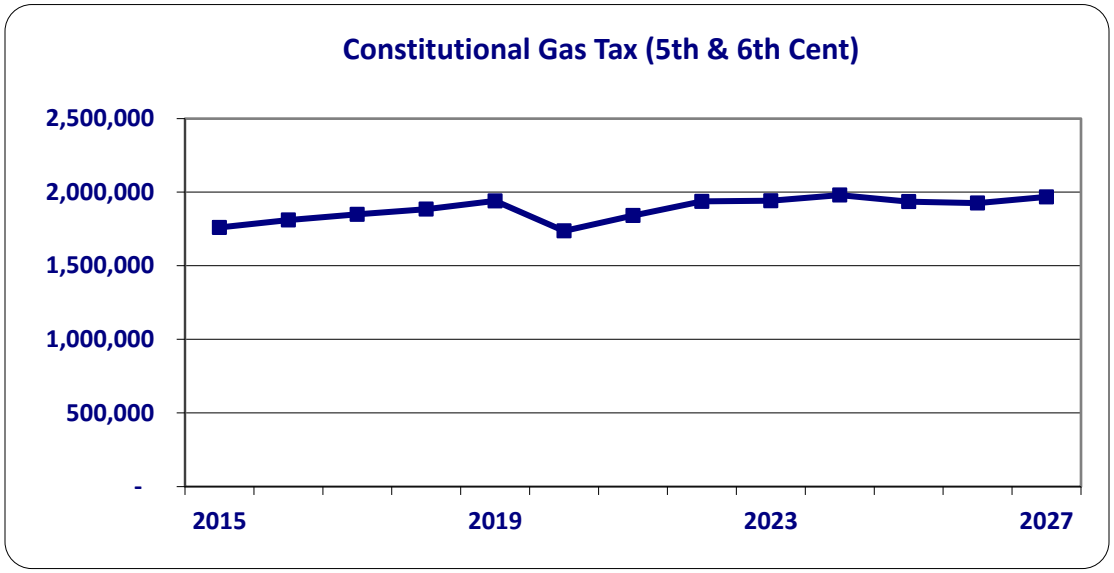


State Revenue Sharing: The State Revenue Sharing Act of 1972 established trust funds for certain State levied tax moneys to be shared with counties and municipalities. The formula for distribution is based upon population and sales tax collections. The legislative session of 2000 replaced the intangibles tax with a share of the state sales tax of 2.25%, to assist in recovering the loss of income. This still resulted in a major reduction in this source of revenue for FY2000-2001 and subsequent years. In addition, Chapter 2003-402, Laws of Florida decreased the percentage to 2.044%, which represents a reduction of 9.16%. The County anticipates revenues of $3,300,000 in FY2026-2027, which is unchanged compared to the FY2025-2026 estimate.

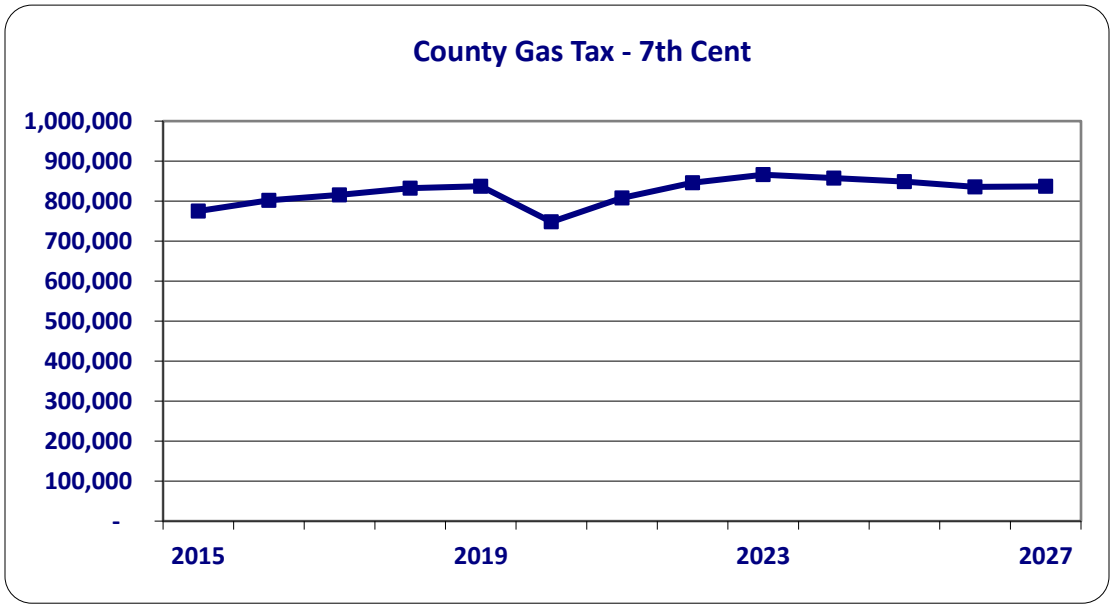


Motor Fuel Taxes: Five (5) types of motor fuel taxes comprise this source of revenue:

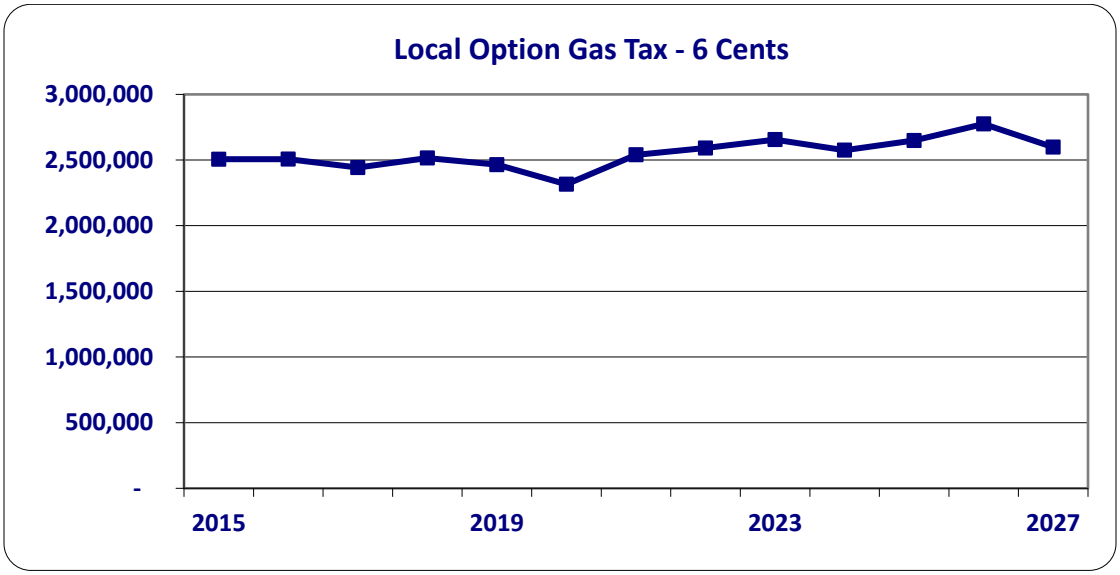
The Constitutional Gas Tax is a 2-cent tax imposed by the State and distributed to county governments effective July 1, 1978. The County may use this excise tax for the funding of new road construction, resurfacing, safety projects and improvements, purchases of right-of-way, bridge replacements and traffic signals on the 1,121 miles of the County road system, which includes about 163 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 outstanding Road Revenue Bonds. The County anticipates revenues of $1,967,303 in FY2026-2027, which is an increase of 2.17% of the FY2025-2026 estimate.

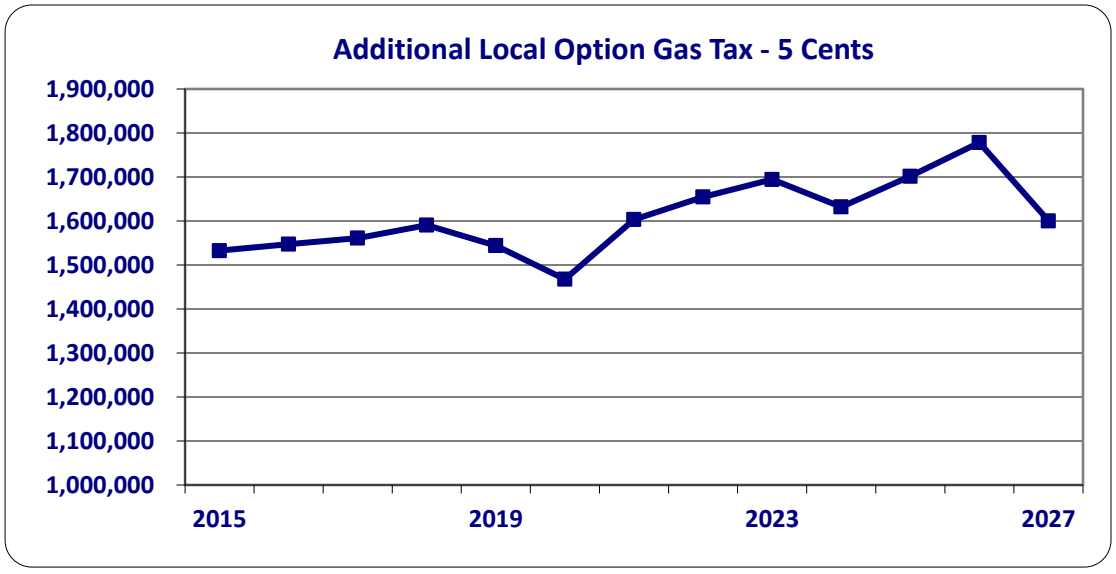


The County Gas Tax is a 1-cent tax imposed by the State and distributed to county governments for funding the acquisition of rights-of-way, the construction, reconstruction, operation, maintenance and repairs of transportation facilities, roads and bridges. The County anticipates revenues of $836,970 in FY2026-2027, which is a 0.18% increase of the FY2025-2026 estimate.

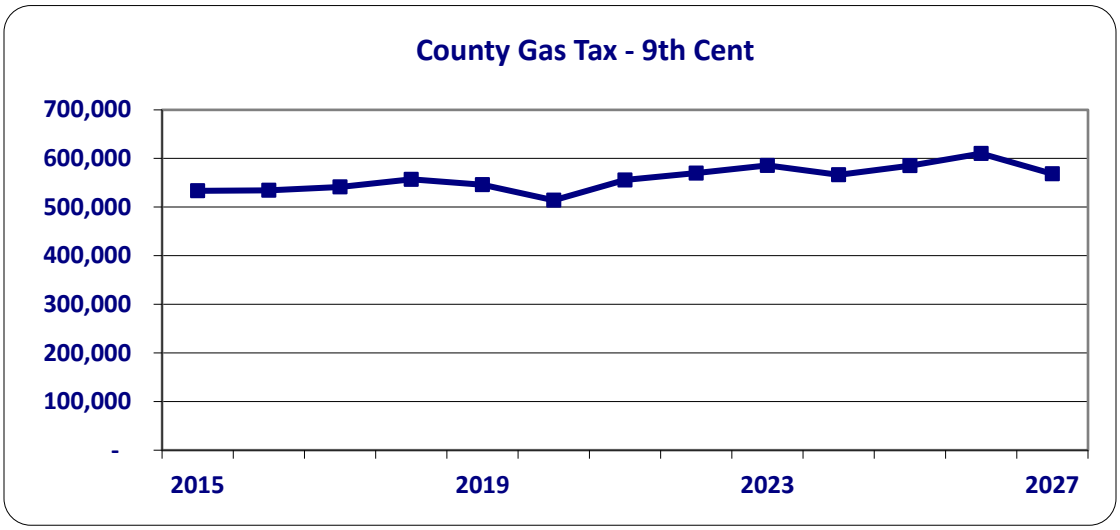


The Local Option Gas Taxes are two separate levies. The first is a 0 to 6-cent gas tax imposed by County ordinance on all motor fuel and special fuel, collected by the State and distributed back to the cities and County based on an inter-local agreement. The first 6-cent local option gas tax will expire on December 31, 2045. The second tax is a 0 to 5-cent levy on motor fuel only. This additional tax was imposed by extraordinary vote of the Board of County Commissioners (majority plus one) at a rate of 3-cents effective on January 1 of 1993. The rate increased to 5-cents on January 1st of 2004 and will remain in effect until midnight on December 31st of 2029. This additional levy was enacted for the sixth five-year period when it was extended through 2029. The revenue that is anticipated is shown in the graph below. The County anticipates revenue of $2,597,465 for the 6-cent gas tax in FY2026-2027, which is a 6.40% decrease of the FY2025-2026 estimate. The FY2026-2027 anticipated revenue for the 5-cent gas tax is $1,600,205 which is a 10.02% decrease of the FY2025-2026 estimate.





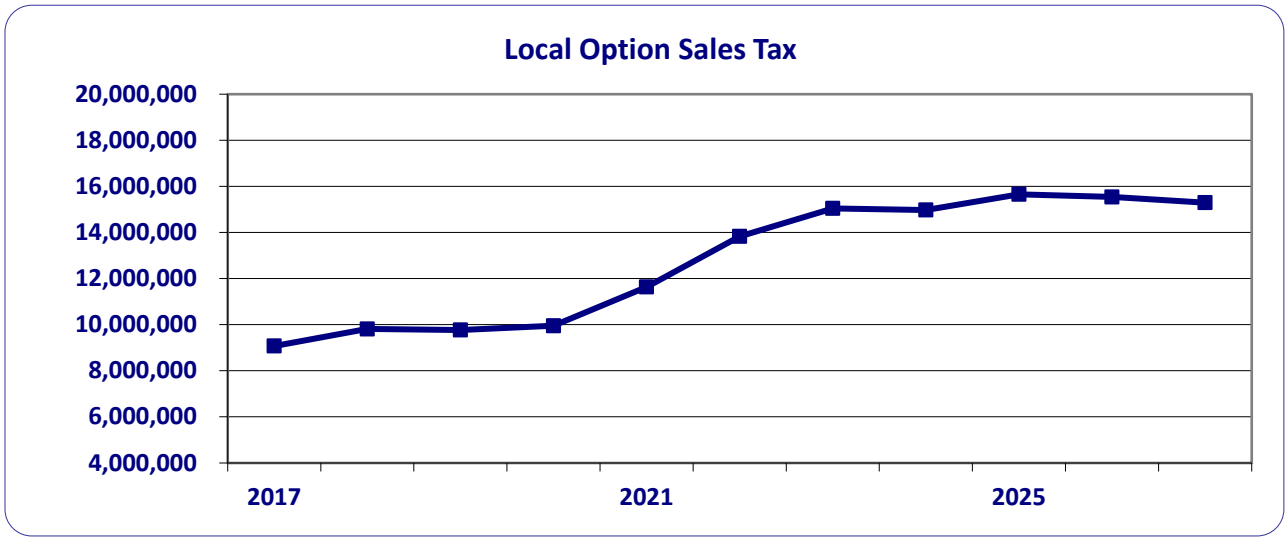
The Ninth Cent Gas Tax is a 1-cent gas tax on motor fuel and diesel fuel. This tax is mandatory on diesel fuel effective January 1, 1994 (F.S. 336.021(6)). The Board of County Commissioners has elected to impose this tax on motor fuel also by extraordinary vote and is scheduled to sunset on December 31, 2029. The Board elected to extend the Ordinance for an additional five (5) years in 2019. The County anticipates revenue of $568,212 in FY2026-2027, which is a 6.87% decrease of the FY2025-2026 estimate.



These five gas taxes are expected to yield $7,570,157 in FY2026-2027 which is a 4.47% decrease as compared to the current fiscal year estimates. County road projects for FY2026-2027 include reconstructing or paving approximately 4.7 miles of county road segments classified as below standard or unpaved condition and resurfacing approximately 12.79 miles of county paved roads as well as performing routine maintenance.

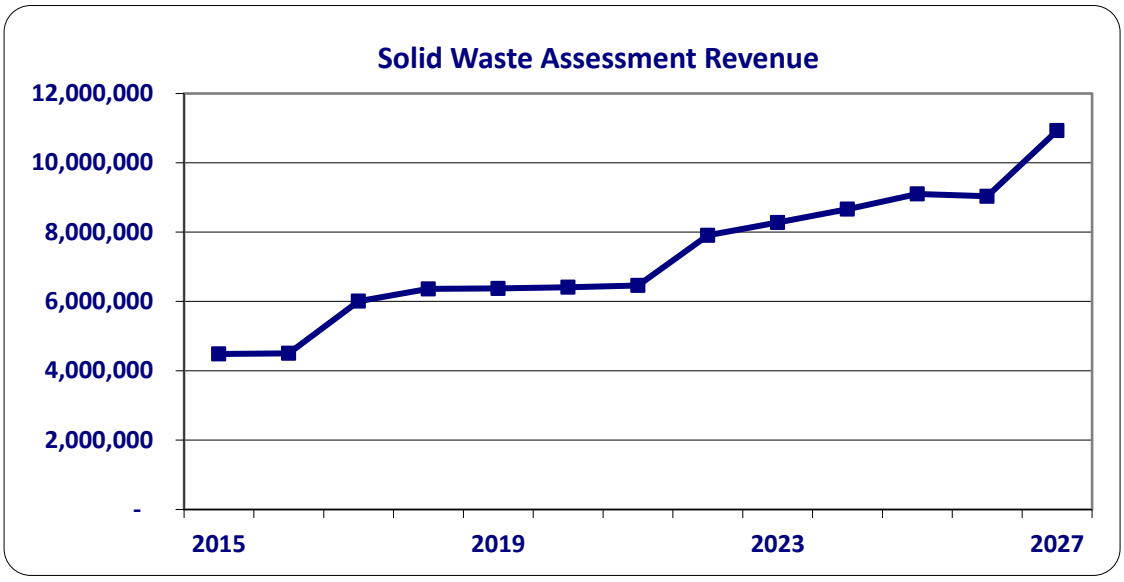
Infrastructure Surtax

Infrastructure Surtax: The infrastructure surtax is a 1-cent sales tax levied by Highlands County based on a referendum vote for the purpose of construction, reconstruction, or improvement of public facilities pursuant to Chapter 212.055 Florida Statutes. The infrastructure surtax is anticipated to generate $15,292,067 in FY2026-2027 which is a 1.60% decrease from FY2025-2026 estimated collections.



Solid Waste Assessment The solid waste assessment, currently at $236.36 per year, is levied by County ordinance against each residential dwelling unit in the unincorporated area of Highlands County. The solid waste assessment funds mandatory garbage collection and disposal, landfill operations, and recycling programs. For the current 2025-2026 Fiscal Year, the solid waste assessment revenue is up 4.69% compared to the same time one year ago due to an assessment increase from $229.47 as well as numerous new accounts. The County anticipates revenue of $10,927,812 in FY2026-2027.

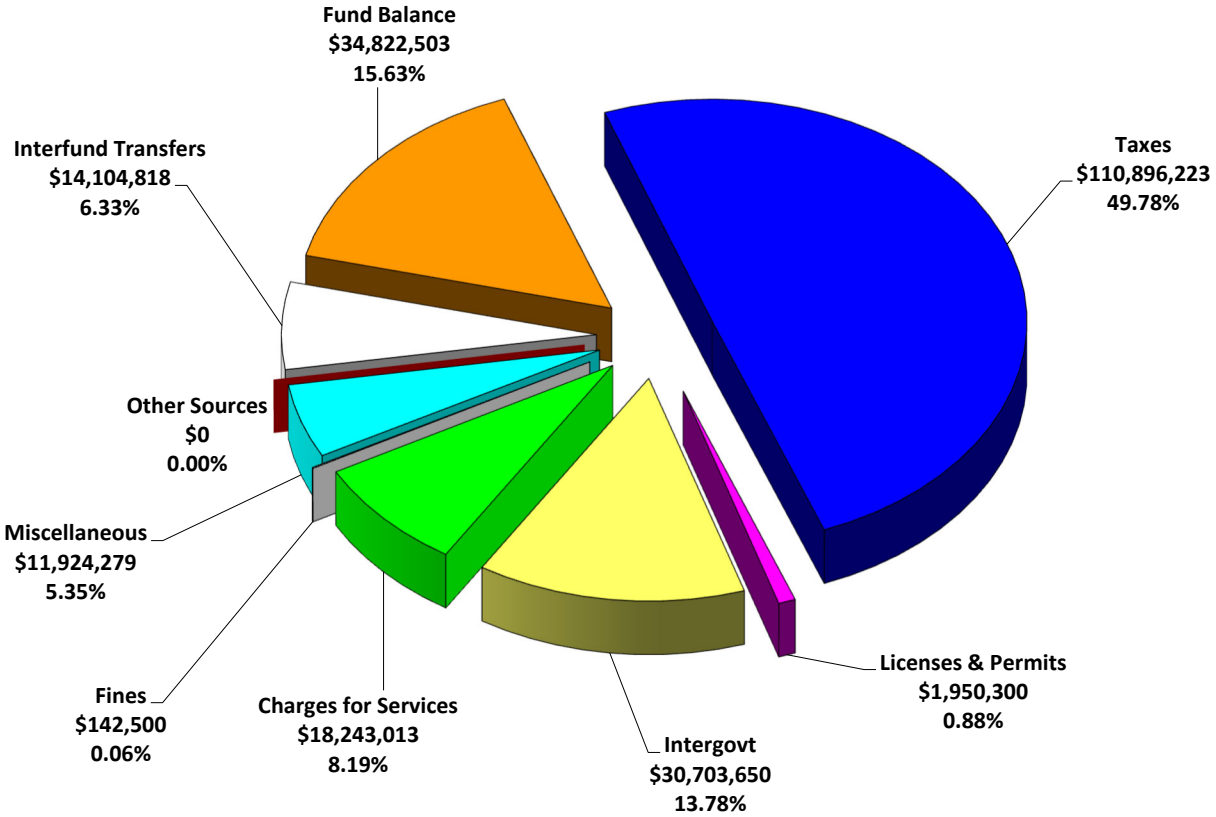
During Fiscal Year 1999-2000 contracts were re-bid to waste haulers with the result being to retain the haulers in both districts. However, there was no increase of fees required and an increase of service was obtained, namely, to remove yard waste twice a month instead of the previous once a month schedule. In Fiscal Year 2005-2006, the contract was amended to utilize a single hauler for the same services and assessment amount. The contract was re-bid in FY2010-2011 with no increase in the assessment and then in FY2015-2016 a new contract for recycling was agreed upon with the franchise hauler which included an increase in the solid waste assessment for the first time in twenty-one years. Due to increases in operating and capital costs at the landfill, the Board approved to increase the assessment from $173.00 to $210.00 for FY2021-2022, a 3% increase to $216.30 for FY2022-2023, a 3% increase to $222.79 for FY2023-2024, a 3% increase to $229.47 for FY2024-2025, and a 3% increase to $236.36 for FY2025-2026. A new 10-year contract has been negotiated with an October 1, 2026, commencement date and an approved assessment of $280.56 for FY2026-2027.



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

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

REVENUE SOURCE	% to TOTAL	AMOUNT
Taxes	49.78%	$ 110,896,223
Licenses & Permits	0.88%	1,950,300
Intergovernmental	13.78%	30,703,650
Charges for Services	8.19%	18,243,013
Fines	0.06%	142,500
Miscellaneous	5.35%	11,924,279
Other Sources	0.00%	0
Interfund Transfers	6.33%	14,104,818
Fund Balance	15.63%	34,822,503
Total	**100.00%**	**$ 222,787,286**



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

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

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

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

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

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

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

Budgetary Funds

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

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

General Fund: This fund accounts for 56.75% of the Adopted FY2026-2027 budget and supports the vast majority of County government services as well as the budgets of the Elected Officials.

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

Debt Service Funds: These funds are used to separately account for the principal and interest payments on the 2021 Revenue Note and the 2025 Revenue Note. The Board of County Commissioners utilizes the distributions from the Infrastructure Sales Surtax to retire the notes.

Capital Project Funds: These funds record expenditures for capital projects. During FY2026-2027, there will be several capital projects under construction.

Enterprise Funds: These funds are used to account for certain self-supporting public services provided by County Government - services that generate their own revenues from fees, charges, and other receipts. The Solid Waste Enterprise Fund was implemented in FY94-95. The Asphalt Plant was constructed and operating in FY07-08 at the landfill site

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

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

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

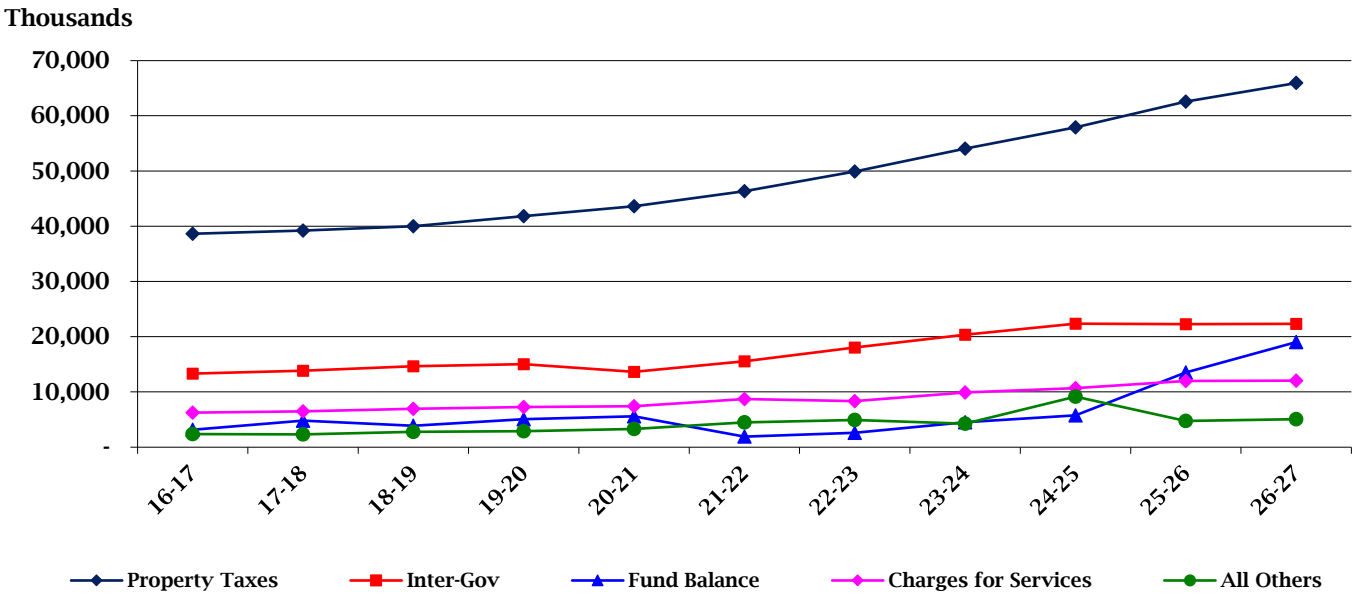
Employee Benefit - to account for employer and employee contributions to the County's medical insurance plan and the payment of insurance premiums. Prior to FY 2019/2020, health benefits had been provided by the County through Blue Cross Blue Shield of Florida network and Blue Cross Blue Shield had been our plan administrator for the past fourteen years. However, commencing in FY 2019/2020, the County decided to move this coverage to Cigna. FY2026/2027 will be the eighth year that health care benefits will be provided by Cigna.

General Fund

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

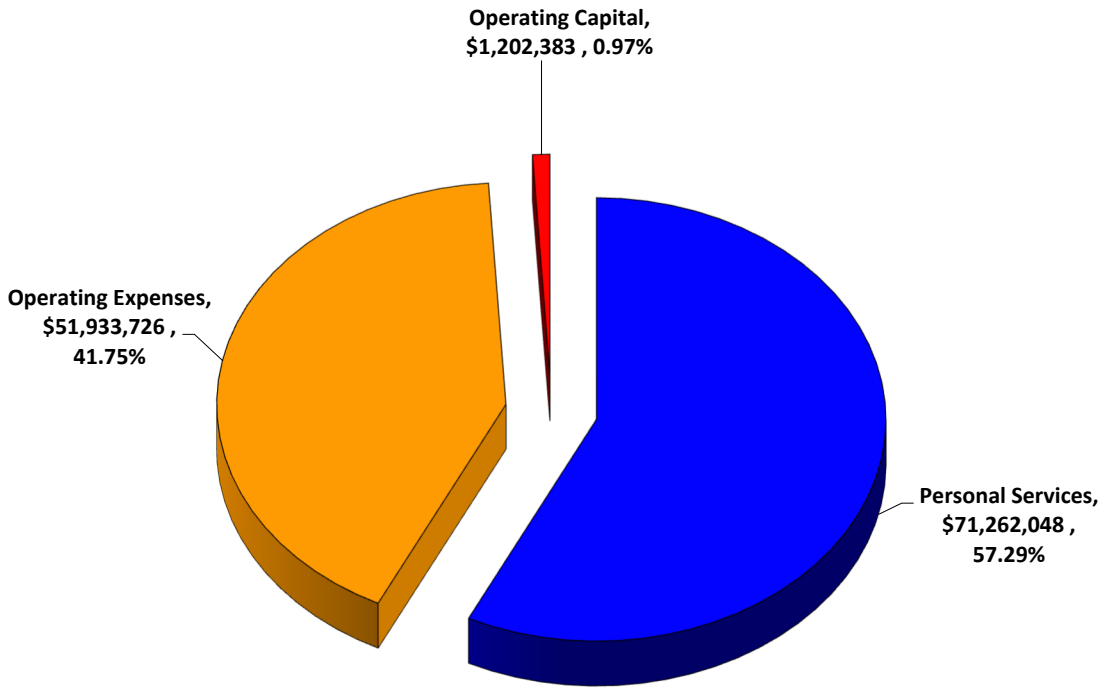
Property Taxes are moneys collected through an ad valorem levy on all non-exempt property in the County. **Intergovernmental** revenues include sales tax and State revenue sharing from the State of Florida. **Charges for services** are primarily fees charged for Emergency Medical Services. **Other taxes**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

REVENUE SOURCE	% of TOTAL	AMOUNT
Property Taxes	53.01%	$ 65,947,683
Licenses & Permits	0.00%	0
Intergovernmental	17.95%	22,324,808
Charges for Services	9.69%	12,051,212
Fines & Forfeitures	0.11%	142,500
Communications Services	0.40%	500,575
Fund Balance	15.30%	19,027,329
Interfund Transfers	0.14%	174,915
Miscellaneous	3.40%	4,229,135
Total	**100.00%**	**$ 124,398,157**



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

EXPENDITURE CATEGORY	% to TOTAL	AMOUNT
Personal Services	57.29%	$ 71,262,048
Operating Expenses	41.75%	51,933,726
Operating Capital	0.97%	1,202,383
Total	**100.00%**	**$ 124,398,157**

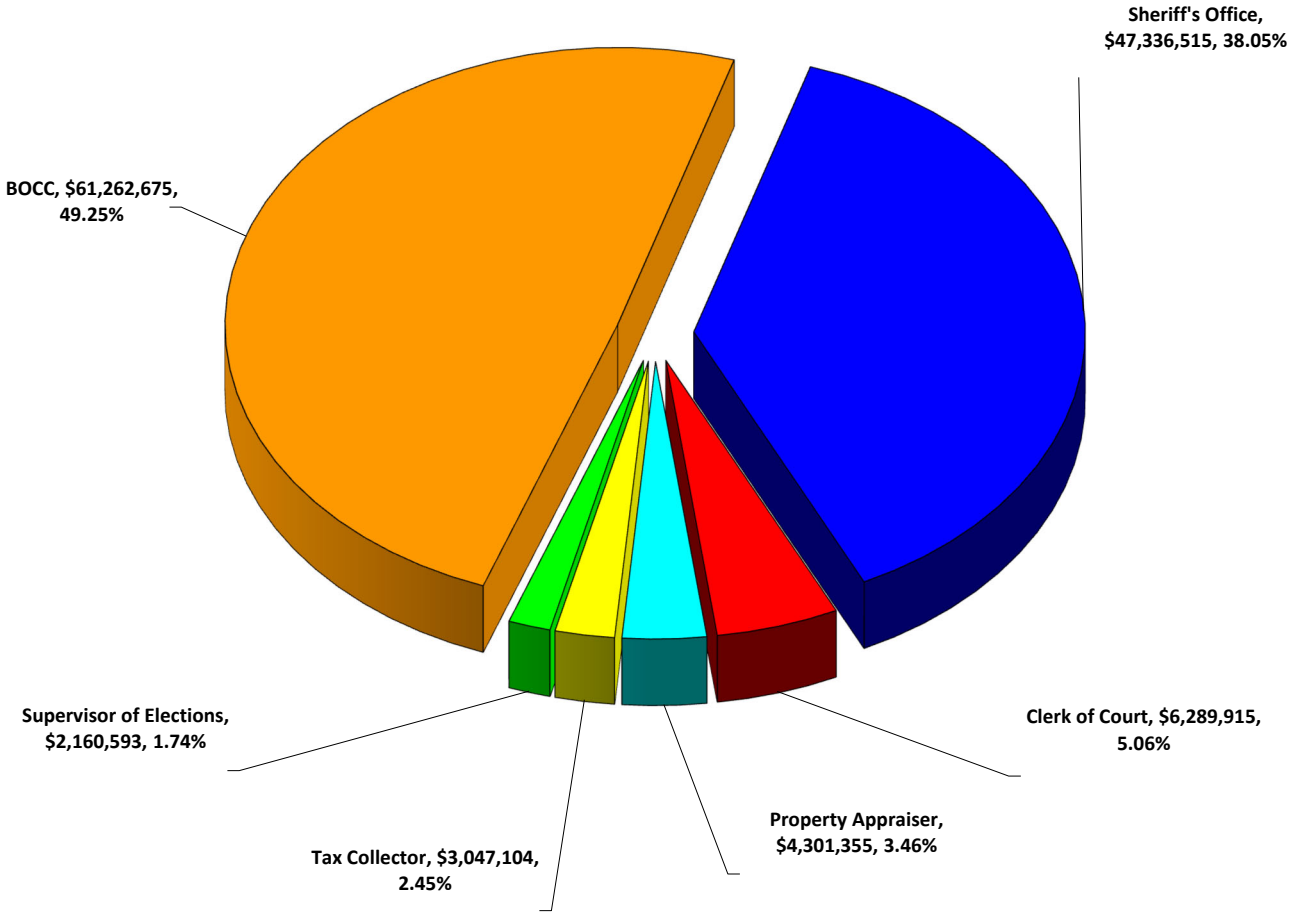


Note: Percentages displayed in the chart may not total 100 percent due to rounding issues.

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

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

CONSTITUTIONAL OFFICER	% to TOTAL	AMOUNT
BOCC	49.25%	$ 61,262,675
Sheriff's Office	38.05%	47,336,515
Clerk of the Court	5.06%	6,289,915
Property Appraiser	3.46%	4,301,355
Tax Collector	2.45%	3,047,104
Supervisor of Elections	1.74%	2,160,593
Total	**100.00%**	**$ 124,398,157**

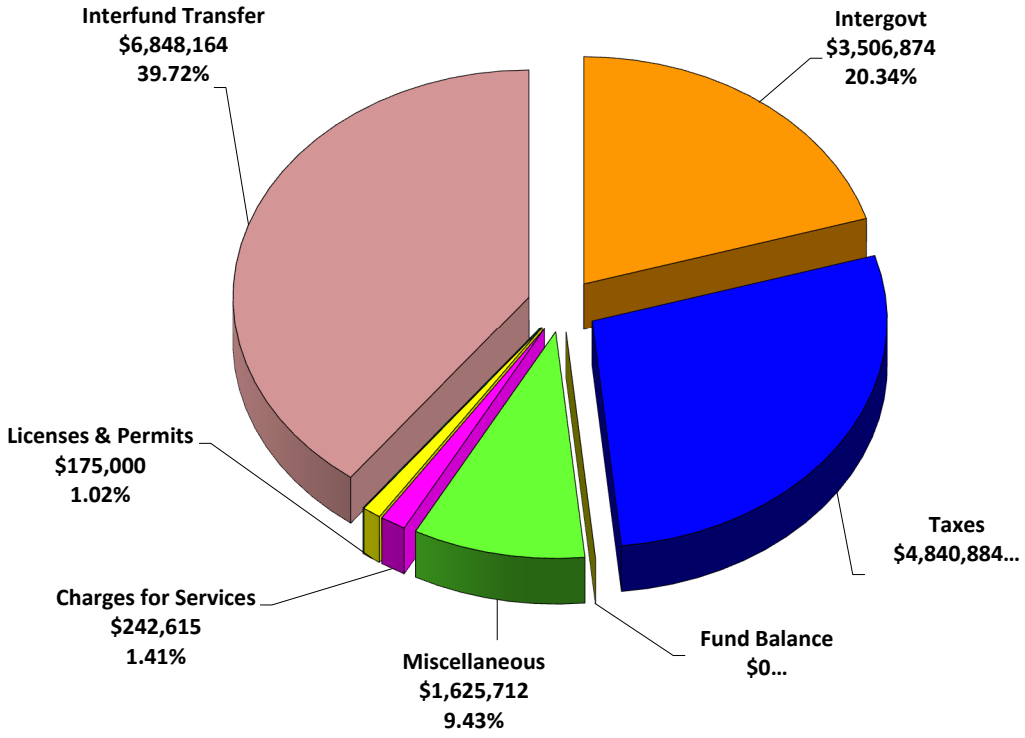


Note: The Reserves for Contingency for the various Elected Officials are contained within the BCC Operating Department's cost centers.

Transportation Trust Fund

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

REVENUE SOURCES	% to TOTAL	AMOUNT
Intergovernmental	20.34%	$ 3,506,874
Taxes	28.08%	4,840,884
Fund Balance	0.00%	0
Miscellaneous	9.43%	1,625,712
Charges for Services	1.41%	242,615
Licenses & Permits	1.02%	175,00
Interest	0.00%	500
Interfund Transfers	39.72%	6,848,164
Total	**100.00%**	**$ 17,239,749**

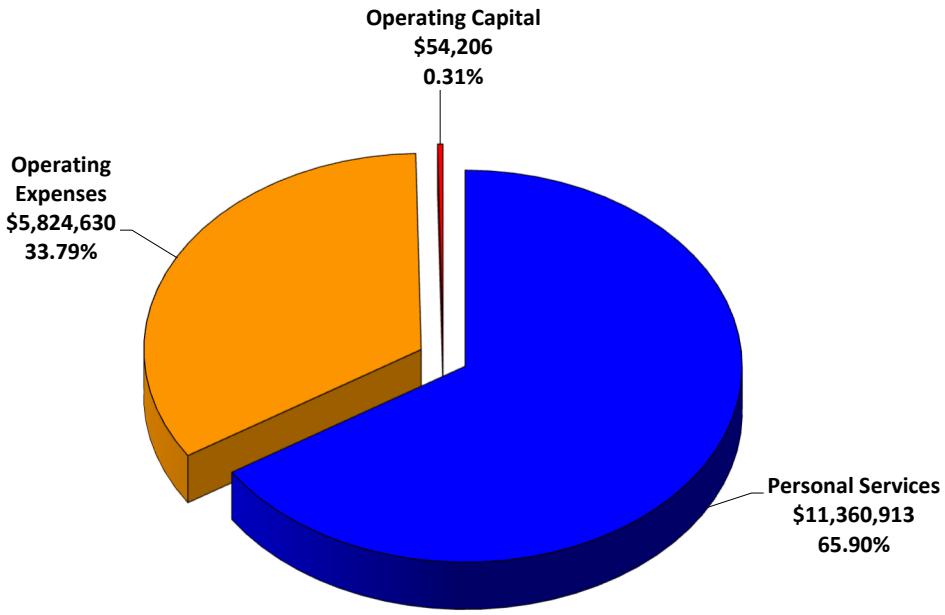


Intergovernmental revenues include Constitutional Gas Tax, County Gas Tax distributions, and miscellaneous reimbursements. **Taxes** category is comprised of the Local Option Gas Tax and Communication Services Tax. **Internal Services** are the fund balances utilized for budgetary purposes. **Miscellaneous** includes reimbursements from General Fund departments for services provided and for road resurfacing and road construction reimbursements from the Infrastructure Sales Surtax Fund. **Charges for Services** are inspection fees. **Interfund Transfers** represent an operating

transfer in from other funds. **Licenses and Permits** are driveway permit fee collections. **Interest** represents the anticipated earnings on funds on deposit.

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

EXPENDITURE CATEGORY	% to TOTAL	AMOUNT
Personal Services	65.90%	$ 11,360,913
Operating Expenses	33.79%	5,824,630
Operating Capital	0.31%	54,206
Total	**100.00%**	**$ 17,239,749**



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

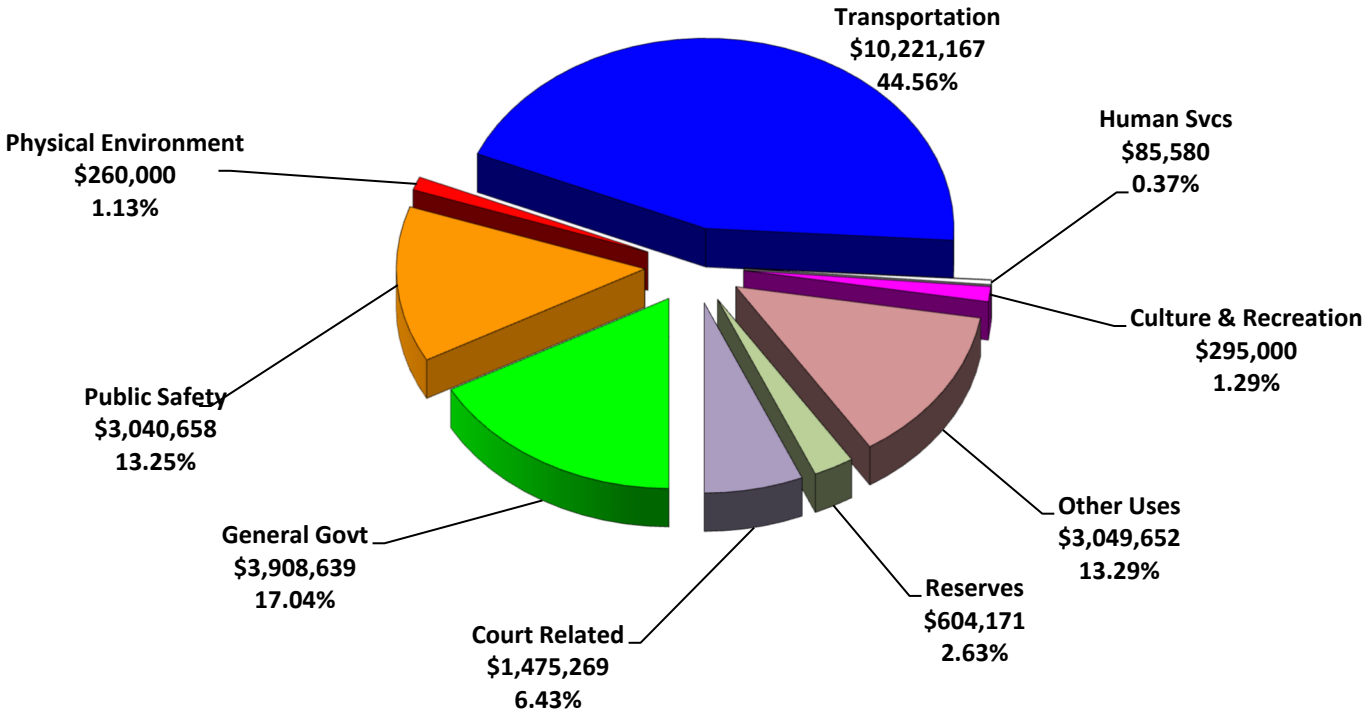
The departments funded in the Transportation Trust Fund include Road & Bridge and County Engineering Services. Services provided include road maintenance, road construction, surveying for road and drainage projects, fleet maintenance, carpentry shop, traffic operations (sign and signal maintenance),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

Projects normally completed by the Transportation Trust Fund include resurfacing approximately 12.79 miles of county paved roads and reconstructing approximately 4.7 miles of county roads classified in below standard condition, as well as routine maintenance of the remaining portion of the county road system. The county road system consists of approximately 1,121 miles of county-maintained roads, which includes about 958 miles of paved and about 163 miles of unpaved roads. Funding for Capital Improvement Projects is provided by the Local Option Sales Tax. Operational costs are funded through the Transportation Trust Fund.

Other Fund Highlights

Local Option Sales Tax Fund (Infrastructure Surtax): The Infrastructure Surtax Fund accounts for the majority of the expenditures included in the Capital Financial Strategy (CFS) for FY2026-2027. The Adopted CFS project budget appropriations for FY 2026-2027 are as follows:

EXPENDITURE CATEGORY	% to TOTAL	AMOUNT
General Govt	17.04%	$ 3,908,639
Public Safety	13.25%	3,040,658
Physical Environment	1.13%	260,0000
Transportation	44.56%	10,221,167
Economic Development	0.00%	0
Human Services	0.37%	85,580
Culture & Recreation	1.29%	295,000
Other Uses	13.29%	3,049,652
Reserves	2.63%	604,171
Court Related	6.43%	1,475,269
Total	**100.00%**	**$ 22,940,136**



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

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

As previously mentioned, road resurfacing, road construction and reconstruction are funded through the infrastructure surtax fund. Some projects in the budget are: construction of new fuel stations, the EOC building expansion, R&B Office Expansion

building, Technology Improvements and Animal Control building.

Enterprise Funds: There are two enterprise funds contained in the budget. These funds are used to account for certain self-supporting public services provided by County Government - services that generate their own revenues from fees, charges, and other receipts. The Solid Waste Enterprise Fund was implemented in FY 1994-95. The Energy Recovery Fund was created in FY 2007-08.

The Solid Waste Enterprise Fund

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

The mandatory garbage collection program is also operated from this fund. One private company has an exclusive franchise for residential garbage collection service. A non-ad valorem assessment of $280.56 will be levied for each residential unit annually. This assessment covers the cost of curbside pickup of municipal solid waste, three (3) recycling drop-off stations, disposal of the garbage in the landfill, and removal of yard waste and bulk waste. This assessment will provide for additional funds for future expansion at the landfill.

Construction of Cell 3 at the Arbuckle Creek Road facility was completed during FY 2002-03. This cell is twice as large as the two previous cells that were constructed and completes the base of the first pyramid for the above ground landfill. The projection for the capacity of the combined cells is approximately 20 years and should reach capacity within the next year. Construction of Cell 5 has been completed during the current fiscal year (FY25-26).

Landfill Closure and Post-Closure Care Cost

Highlands County has four landfill sites that are comprised of a total of ten (10) cells, five (5) of which are currently in operation. State and Federal laws and regulations require the County to place a final cover on the five cells currently in use when they are closed and to perform maintenance and monitoring functions for all landfill sites for thirty (30) 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 $11,104,498 at September 30, 2025, represents the cumulative amount reported to date based on an average use of 60% of the total estimated capacity. The portion of the liability related to 2025 usage is an increase of $695,847. It is estimated that an additional liability totaling $7,270,175 for Arbuckle Creek Cell lA, lB, 3, C&D, and Agriculture Plastic will be recognized between the balance sheet date and the dates these cells will be filled to capacity in the years 2026, 2031 and 2099, respectively. Actual costs may differ due to inflation, changes in technology, or changes in landfill laws and regulations.

The County is required by State and Federal laws and regulations to make annual contributions to a landfill management escrow account to finance closure and post-closure care financial assurance requirements. The County is in compliance with these requirements as of September 30, 2025, with cash and investments of $11,104,498 held for these purposes.

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

Energy Recovery Fund

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

Impact Fee Funds

Highlands County Proposed impact fees on September 5, 2006. Tindale-Oliver & Associates, Inc. provided an impact fees study with the estimated cost for eight different impact fees. Transportation, Parks & Recreation, Correctional Facilities, Fire, Libraries, Law Enforcement, EMS, and Public Schools were all Proposed impact fees by the Board of County Commissioners. All impact fees except for the Public Schools are at 30% of Tindale-Oliver & Associates, Inc. estimated impact fees. The Public Schools impact fees were implemented at 50% of Tindale-Oliver & Associates, Inc. estimated impact fees. The Board of County Commissioners voted unanimously to approve the impact fees with indexing of the fees being evaluated each year. The Board of County Commissioners agreed to revisit the impact fees annually and make any adjustments to the implementation percentage or indexing for inflation. In June of 2010 the Board of County Commissioners Proposed the methodology of Duncan and Duncan to replace and update the original Tindale-Oliver & Associates, Inc. study. In June of 2009 the Board of County Commissioners suspended impact fees for one-year effective July 1, 2009. In June of 2010, 2011, 2012 and in 2013, the Board of County Commissioners agreed to suspend impact fees for an additional year thru June 30, 2014. On June 17, 2014, the Board of County Commissioners agreed to suspend fees for three (3) years until July 1, 2017; then on June 20, 2017 and June 5, 2018, Impact fees were suspended until June 30, 2018 and June 30, 2019, respectively. On May 21, 2019, the Board agreed to suspend impact fees thru June 30, 2020, and then on April 21, 2020, the Board approved the suspension of impact fees for three (3) years effective July 1, 2020, thru June 30, 2023 and suspended again on June 20, 2023 effective July 1, 2023 thru June 30, 2024. A year ago, on July 2, 2024, the Board again suspended impact fees thru June 30, 2025 and on June 17, 2025, the Board again suspended impact fees for an additional year. A new impact fee/alternative funding source study was budgeted in FY 2023-2024, has commenced in FY 2024-2025, the results were presented in FY 2025-2026 and the Board decided not to move forward at this time.

Effective with Fiscal Year 2023-2024, Impact Fee fund balances have been depleted and there are no funds remaining to be budgeted.

Debt Service

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

Cash Management

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

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

State and Local Government Series (SLGS) securities are special purpose securities that the US Treasury issues to state and local governments to assist with compliance of federal tax laws and IRS regulations governing the investment of cash proceeds generated from a tax-exempt bond issuance.

The Board utilizes a Truist checking account for daily operations. The funds are in a Public Funds Interest Checking Account (collateralized per Florida Statutes Chapter 280), and the account will earn credit of 125 bps or 1.25%, applied to the compensating balance. For balances above the compensating / target balance, Truist will pay an interest rate of 1.750%. Under terms of the Extension, earnings credits will be applied as compensating balances to offset service fees.

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

Risk Management

Risk Retention Fund:

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

Employee Benefit Fund:

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

The County has approved medical insurance coverage through Cigna for employees and optional coverage for spouse and dependents for FY2026-2027. This is an insured plan that also includes optional dental coverage; $15,000 in life insurance is also provided for each employee and is included in the premium for health coverage.

Retirement Plan

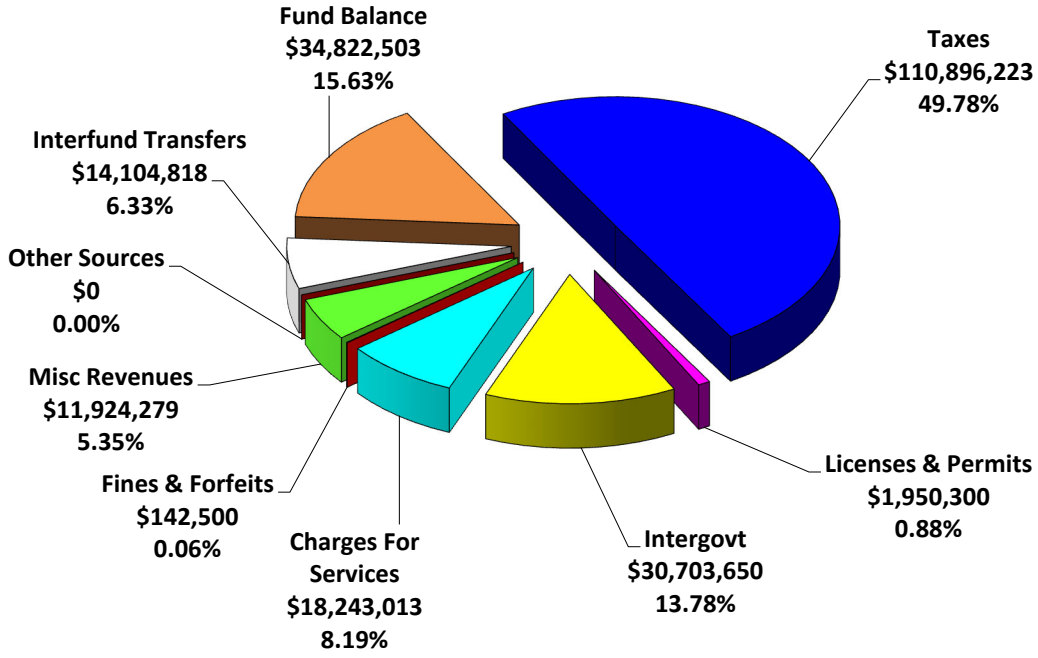
All full-time employees of the County are participants in the Florida Retirement System (FRS), a defined benefit, multiple employer cost sharing public retirement system, which is controlled by the State Legislature and administered by the State of Florida, Department of Administration, and Division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

The FRS Pension Plan provides for vesting of benefits after 6 years of creditable service for employees hired prior to July 1, 2011 and vesting of benefits after 8 years for employees hired after June 30, 2011. Effective July 1, 2011, all FRS members must contribute 3% of their salary as retirement contributions, on a pre-tax basis to the retirement plan. For FRS members hired before July 1, 2011, normal retirement benefits are available to employees who retire at or after age 62 with 6 or more years of service. Early retirement is available after 6 years of service with a 5% reduction of benefits for each year prior to the normal retirement age. There is no age restriction or penalty for early retirement after 30 years of service. For FRS members hired after June 30, 2011, normal retirement benefits are available to employees who retire at or after age 65 with 8 or more years of services. The average final compensation used in calculating retirement benefits will be the highest 8 fiscal years of salary. Maximum benefits are earned after 33 years of service for Regular class, Senior Management Service Class and Elected Officers' Class. The DROP program permits employees with 30 or more years of service to process their retirement yet continue to work. The monthly benefits for the participants are placed in an investment account for the period of time the employee participates in DROP. The maximum period that an employee may participate in the DROP program is 8 years. Employees in the DROP program do not contribute 3% of their salary to the FRS retirement system. Participating employer contributions are based upon statewide rates established by the Legislature for FY2026-2027. The current rates applied to employee salaries are as follows:

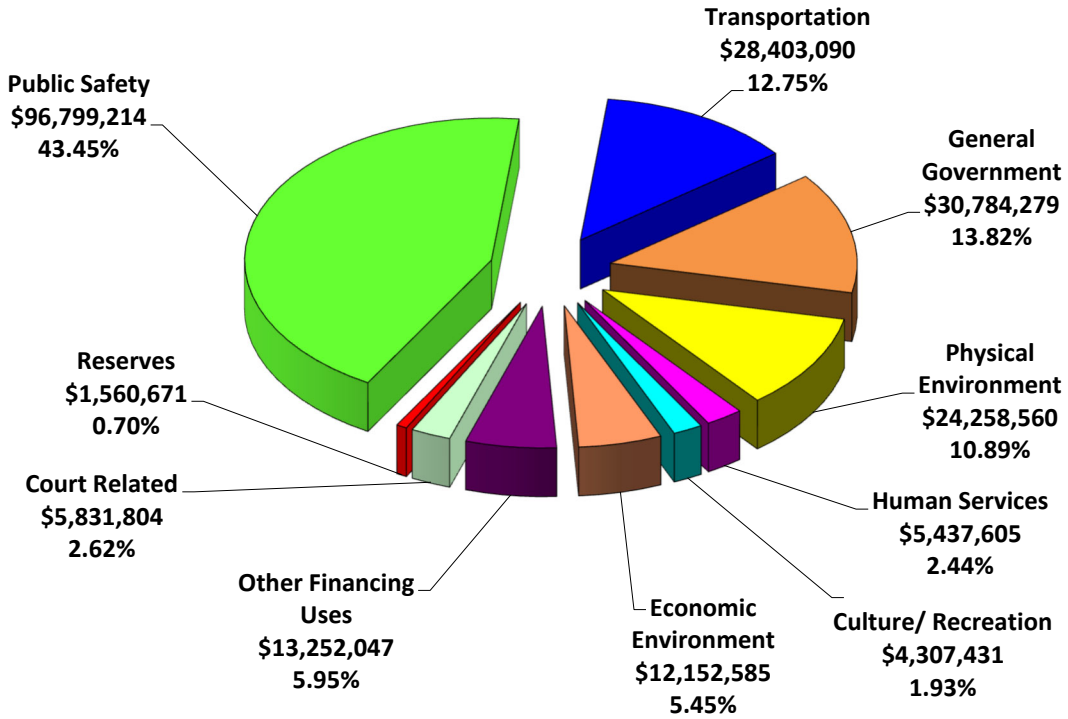
Membership Class		Final Rate 7/1/2025	Normal Cost 7/1/2026	Unfunded Actuarial Liabilities	HIS **	PEORP Admin	Final Rate 7/1/2026
Regular	HA	14.03%	7.11%	4.42%	2.00%	0.06%	13.59%
Special Risk	HB	35.19%	21.58%	14.10%	2.00%	0.06%	37.74%
Special Risk Admin	HJ	39.48%	11.45%	28.28%	2.00%	0.06%	41.79%
Elected Officials	HI	54.57%	11.45%	41.49%	2.00%	0.06%	55.00%
Senior Mgmt.	HM	33.24%	8.68%	21.86%	2.00%	0.06%	32.60%
DROP *	DP	22.02%	9.86%	10.26%	2.00%	0.00%	22.12%

*DROP denotes Deferred Retirement Option Program **H.I.S. denotes a Health Insurance Subsidy

WHERE THE MONEY COMES FROM



WHERE THE MONEY GOES



FY 2026/2027 ADOPTED BUDGET $222,787,286

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

HIGHLANDS COUNTY

GENERAL FUND ALLOCATION

Operating Departments	$ 53,436,843	42.96%
Law Enforcement - BOCC	7,825,832	6.29%
Sheriff	47,336,515	38.05%
Clerk of Courts	6,289,915	5.06%
Property Appraiser	4,301,355	3.46%
Tax Collector	3,047,104	2.45%
Supervisor of Elections	2,160,593	1.74%
Total General Fund	**$ 124,398,157**	**100.00%**

MANDATORY COMPONENTS

Detention Medical	$ 1,036,703
State County Assistance	2,763,476
County Jail Building Maintenance	1,013,520
CRAs	2,829,521
Mental Health	626,507
HCRA	100,000
County Audit	210,500
Division of Forestry	34,580
Court Communications	59,380
Misdemeanor Probation	294,666
Medical Examiner	643,167
Total	**$ 9,613,020**
Outside Agencies	1,037,042
Board Departments	32,164,984
Transfers to Other Funds	10,115,297
Reserve for Contingency	506,500
Total Operating Departments:	**$ 53,436,843**

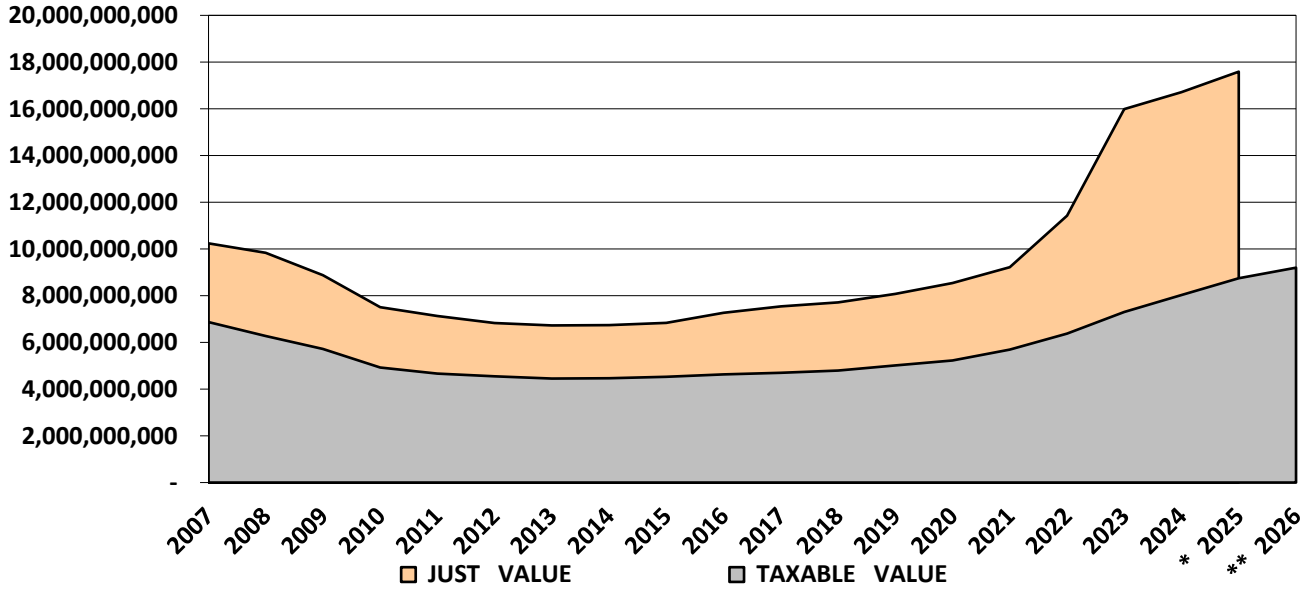
AD VALOREM TAX DATA

TAXROLL YEAR	FISCAL YEAR	ACTUAL REVENUE	RATE	$/MILL	JUST VALUE	TAXABLE VALUE	RATIO OF TAXABLE vs. ASSESSED
2007	07/08	48,909,129	7.3544	6,650,322	10,241,108,372	6,867,770,115	67%
2008	08/09	42,105,026	7.1000	5,930,285	9,834,084,705	6,274,707,840	64%
2009	09/10	39,077,186	7.1000	5,503,829	8,879,070,978	5,717,032,184	64%
2010	10/11	33,603,010	7.1000	4,732,818	7,506,346,367	4,921,416,247	66%
2011	11/12	32,121,427	7.1000	4,524,145	7,130,916,862	4,662,113,828	65%
2012	12/13	31,164,910	7.1000	4,389,424	6,830,031,493	4,547,821,035	67%
2013	13/14	30,409,671	7.1000	4,283,052	6,727,859,938	4,449,817,579	66%
2014	14/15	36,749,842	8.5500	4,298,227	6,736,715,214	4,464,136,645	66%
2015	15/16	37,041,673	8.5500	4,332,359	6,832,894,561	4,524,927,756	66%
2016	16/17	38,208,835	8.5500	4,468,870	7,268,749,938	4,631,162,983	64%
2017	17/18	38,103,839	8.5500	4,456,589	7,537,030,402	4,700,629,795	62%
2018	18/19	39,687,630	8.5500	4,641,828	7,710,012,562	4,793,259,399	62%
2019	19/20	41,605,275	8.5500	4,866,114	8,077,650,962	5,011,801,866	62%
2020	20/21	43,944,783	8.5500	5,139,741	8,543,016,454	5,228,393,499	61%
2021	21/22	46,914,280	8.5500	5,487,050	9,219,047,028	5,690,040,067	62%
2022	22/23	50,173,541	8.1000	6,194,264	11,421,363,843	6,378,597,815	56%
2023	23/24	55,266,758	7.8500	7,040,351	15,985,070,869	7,303,572,347	46%
2024	24/25	58,984,632	7.6000	7,761,136	16,709,623,329	8,029,363,405	48%
* 2025	25/26	62,162,800	7.6000	8,179,316	17,592,952,815	8,746,533,474	50%
** 2026	26/27	66,421,652	7.5000	8,856,220		9,199,674,809	

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

** Calculated from the DR420 from the Property Appraiser.

AD VALOREM TAX GRAPH



PERSONNEL REQUESTS - BY FUND

Fund 005

Cost Center	Position Title	REQUESTED FY 26/27	ADOPTED FY 26/27
5105	FF – EMT (3) (Effective 4/1/27)	163,544	72,774
5105	FF – Medic (3) (Effective 4/1/27)	191,060	88,304
1052	Probation Counselor	43,924	67,515
5105	FF – Medic (3) & FF – EMT (3) (Effective 4/1/27)	155,448	155,448
5105	FF – Medic (3) & FF – EMT (6) (Effective 10/1/26)	440,369	440,369
	FUND 005 TOTALS	**$994,345**	**$824,410**

Fund 110

4101	CAD Technician II	77,821	77,071
	FUND 110 TOTALS	**$77,821**	**$77,071**

Fund 174

3215	Fire Inspector	84,490	74,651
	FUND 174 TOTALS	**$84,490**	**$74,651**

Fund 180

3440A	Building Inspector II (Mechanical)	144,931	131,365
3440A	Building Inspector II (Plumbing)	144,931	138,708
	FUND 180 TOTALS	**$289,862**	**$270,073**

Fund 181

3217	FF – EMT (3) (Effective 4/1/27)	128,498	57,181
3217	FF – Medic (3) (Effective 4/1/27)	150,118	69,383
3217	FF – Medic (3) & FF – EMT (3) (Effective 4/1/27)	122,138	122,138
3217	FF – Medic (3) & FF – EMT (6) (Effective 10/1/26)	346,017	346,017
	FUND 181 TOTALS	**$746,771**	**$594,719**

	TOTAL REQUESTS:	**$2,193,289**	**$1,840,924**

STAFFING SUMMARY

COST CENTER	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Continuation	FY26-27 Issues	FY26-27 Adopted
BOARD OF COUNTY COMMISSIONERS:						
Judicial Technology	2.00	3.00	3.00	3.00	0.00	3.00
State Attorney Technology	1.00	3.00	3.00	3.00	0.00	3.00
Public Defender Technology	1.00	1.00	1.00	1.00	0.00	1.00
Court Facilities	2.50	2.50	2.50	2.50	0.00	2.50
Misdemeanor Probation	0.00	3.00	3.00	3.00	1.00	4.00
Business Services	3.00	2.00	2.00	2.00	0.00	2.00
Board of Commissioners	5.00	5.00	5.00	5.00	0.00	5.00
County Attorney	4.00	4.00	4.00	4.00	0.00	4.00
County Administrator	6.00	7.00	6.00	4.00	0.00	4.00
Office of Management & Budget	3.25	3.25	3.25	3.25	0.00	3.25
Human Resources	6.00	6.00	6.00	6.00	0.00	6.00
Human Resources Admin	0.00	0.00	0.00	1.00	0.00	1.00
Non-ad Valorem Assessments	1.75	1.75	1.75	1.75	0.00	1.75
Public Information	1.80	2.00	2.00	2.00	0.00	2.00
Capital Projects Mgmt	0.00	0.00	0.00	2.00	0.00	2.00
Purchasing	5.00	5.00	5.00	5.00	0.00	5.00
Facilities Management	26.50	26.50	26.50	24.50	0.00	24.50
Parks & Facilities Admin	0.00	0.00	0.00	1.00	0.00	1.00
Planning/Zoning	10.00	11.00	10.00	10.00	0.00	10.00
Office of Economic Development	3.00	3.00	3.00	3.00	0.00	3.00
Veterans Service	4.00	4.00	4.00	4.00	0.00	4.00
Public Safety	0.56	0.56	0.56	0.56	0.00	0.56
Fire Safety Inspections	1.20	1.20	1.20	1.20	1.00	2.20
Fire Assessments	43.01	50.37	52.87	54.43	9.24	63.67
Development Services	1.50	1.50	1.50	1.50	0.00	1.50
Code Enforcement	7.25	7.25	8.25	8.25	0.00	8.25
Building	18.25	18.25	18.25	18.25	2.00	20.25
Emergency Management	5.00	5.00	5.00	5.00	0.00	5.00
Children's Advocacy Center	6.00	6.00	7.00	7.00	0.00	7.00
County Engineer	1.00	1.00	1.00	1.00	0.00	1.00

COST CENTER	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Continuation	FY26-27 Issues	FY26-27 Adopted
Engineering Services	18.73	23.80	26.10	25.10	1.00	26.10
Road and Bridge	64.00	63.00	63.00	63.00	0.00	63.00
Bridge and Concrete	6.00	6.00	6.00	6.00	0.00	6.00
Maintenance Shop & Warehouse	11.00	12.00	12.00	12.00	0.00	12.00
Traffic Operations	14.00	14.00	14.00	14.00	0.00	14.00
ROW Maintenance	10.00	10.00	10.00	10.00	0.00	10.00
Shell Pit	2.00	2.00	2.00	2.00	0.00	2.00
Road & Bridge Director	0.70	0.70	0.70	0.70	0.00	0.70
Solid Waste	25.47	26.20	25.90	25.90	0.00	25.90
Asphalt Plant	1.00	1.00	1.00	1.00	0.00	1.00
Critical Infrastructure - Executive	0.40	0.00	0.00	0.00	0.00	0.00
Critical Infrastructure - Operations	1.65	0.00	0.00	0.00	0.00	0.00
Geographic Information System	2.00	3.00	3.00	3.00	0.00	3.00
Emergency Medical Service	58.43	66.87	69.37	66.81	11.76	78.57
Community Programs	1.00	1.00	1.00	1.00	0.00	1.00
Healthy Families Highlands	7.00	7.00	7.00	7.00	0.00	7.00
Tourist Development	1.00	2.00	2.00	2.00	0.00	2.00
Community Program Services	0.67	0.25	1.00	1.00	0.00	1.00
St Housing Initiatives P-ship Admin	3.08	4.75	3.00	3.00	0.00	3.00
Parks	13.00	14.00	14.00	14.00	0.00	14.00
Sports Complex	2.00	2.00	2.00	2.00	0.00	2.00
Heartland Library Coop	1.29	1.29	1.29	1.29	0.00	1.29
Library-Avon Park	3.00	3.00	4.00	4.00	0.00	4.00
Library-Sebring	6.71	6.71	7.71	7.71	0.00	7.71
Library-Lake Placid	3.00	3.00	4.00	4.00	0.00	4.00
Library-Countywide	2.00	3.00	4.00	4.00	0.00	4.00
County Extension	0.00	0.00	0.00	0.00	0.00	0.00
Natural Resources	4.15	4.15	4.15	4.15	0.00	4.15
Weed Control	7.15	7.15	7.15	7.15	0.00	7.15
BOARD TOTAL	**440.00**	**472.00**	**482.00**	**480.00**	**26.00**	**506.00**

COST CENTER	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Continuation	FY26-27 Issues	FY26-27 Adopted
ELECTED OFFICIALS:						
Clerk of Courts : Board Funded Positions	52.10	55.20	54.36	55.54	0.00	55.54
Clerk of Courts : State Funded Positions	32.08	28.21	30.84	28.35	0.00	28.35
Clerk of Courts : Trust Funded Positions	6.82	5.59	4.80	5.11	0.00	5.11
Clerk of Courts : IT Internal Svc Funded Positions	3.00	0.00	0.00	0.00	0.00	0.00
Property Appraiser	28.00	29.00	30.00	30.00	0.00	30.00
Sheriff : Board Funded Positions	355.60	356.60	356.10	358.10	0.00	358.10
Sheriff : Grant Funded Positions	45.40	45.40	44.90	43.90	0.00	43.90
Supervisor of Elections	10.00	9.00	8.00	9.00	0.00	9.00
Tax Collector	46.00	46.00	50.00	50.00	0.00	50.00
OFFICIALS TOTAL	**579.00**	**575.00**	**579.00**	**580.00**	**0.00**	**580.00**
STAFFING TOTAL	**1019.00**	**1047.00**	**1061.00**	**1060.00**	**26.00**	**1086.00**

Budget Summary: Title	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2025-26 Adopted	CONT Adopted	ISSUE Adopted	FY 2026-27 Adopted	Percent Change
GENERAL ADMINISTRATION							
Board of County Commissioners	556,202	605,657	617,260	640,268	0	640,268	3.73%
County Administrator	797,029	937,618	933,596	719,091	0	719,091	-22.98%
Total	1,353,231	1,543,275	1,550,856	1,359,359	0	1,359,359	-12.35%
ADMINISTRATIVE SERVICES							
County Attorney	528,080	599,639	651,479	799,623	0	799,623	22.74%
County Audits-CPA	213,039	218,235	225,427	210,500	0	210,500	-6.62%
Business Services	362,400	285,520	296,604	318,875	0	318,875	7.51%
Office of Management & Budget	340,225	358,242	386,603	407,379	0	407,379	5.37%
Human Resources Admin	0	0	0	177,180	0	177,180	100.00%
Human Resources	452,130	515,526	549,404	617,642	0	617,642	12.42%
Non-Ad Valorem Assessments	118,257	149,829	155,964	163,505	0	163,505	4.84%
Public Information	137,904	178,728	194,757	215,902	0	215,902	10.86%
Capital Projects	0	0	0	123,517	0	123,517	100.00%
Procurement Department	418,491	475,899	443,256	467,364	0	467,364	5.44%
Parks & Facilities Admin	0	0	0	160,944	0	160,944	100.00%
Facilities Management	2,360,869	2,566,823	2,783,681	2,673,127	25,000	2,698,127	-3.07%
Courthouse Facilities	246,130	261,099	281,870	212,879	0	212,879	-24.48%
Court Facilities	305,090	295,423	243,430	263,511	0	263,511	8.25%
Central Services	2,444,534	2,515,700	2,408,954	2,517,872	0	2,517,872	4.52%
Interfund Transfers-005	1,812,452	7,233,549	8,866,473	10,115,297	0	10,115,297	14.08%
Budgetary Expenditure Accounts	506,500	506,500	506,500	506,500	0	506,500	0.00%
Total	10,246,101	16,160,712	17,994,402	19,951,617	25,000	19,976,617	11.02%
COMMUNITY SERVICES							
COUNTY EXTENSION							
County Extension	365,786	408,353	434,130	471,053	0	471,053	8.51%
Subtotal	365,786	408,353	434,130	471,053	0	471,053	8.51%
EMERGENCY MANAGEMENT							
Local Emergency Management Agency	841,182	898,418	871,209	836,488	11,025	847,513	-2.72%
Intergovt Radio Communication	405,204	410,652	489,764	658,027	0	658,027	34.36%
E911 Program - Landlines	1,400,499	1,626,609	1,744,418	1,756,685	0	1,756,685	0.70%
Communications Program	70,269	179,439	177,027	145,265	0	145,265	-17.94%
Geographic Information System	80,933	99,847	0	0	0	0	0.00%
Communications Program - 151	0	779,081	779,081	779,082	0	779,082	0.00%
Subtotal	2,798,087	3,994,046	4,061,499	4,175,547	11,025	4,186,572	3.08%

Budget Summary: Title	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2025-26 Adopted	CONT Adopted	ISSUE Adopted	FY 2026-27 Adopted	Percent Change
PUBLIC SAFETY							
Crime Prevention	62,824	70,289	79,198	85,860	0	85,860	8.41%
Public Safety	103,060	121,036	128,014	142,286	0	142,286	11.15%
Division of Forestry	34,580	34,580	34,580	34,580	0	34,580	0.00%
Fire Safety Inspections	177,993	165,630	173,714	186,237	74,651	260,888	50.18%
Fire Assessments	7,775,596	11,602,043	11,815,702	12,391,961	594,719	12,986,680	9.91%
County Jail Maintenance	795,246	884,163	934,510	1,013,520	0	1,013,520	8.45%
Detention & Correction-Medical	997,460	1,122,824	1,036,703	1,036,703	0	1,036,703	0.00%
Law Enforcement Maintenance	285,841	335,045	370,819	467,026	0	467,026	25.94%
Detention & Correction-Other	153,312	153,312	253,312	287,179	0	287,179	13.37%
Law Enforcement - Other	4,955,512	5,327,906	6,399,378	7,071,627	0	7,071,627	10.50%
Children's Advocacy Center	479,955	482,254	542,599	547,902	0	547,902	0.98%
Emergency Medical Service	8,427,832	9,737,144	10,153,932	10,634,036	756,895	11,390,931	12.18%
Subtotal	24,249,211	30,036,226	31,922,461	33,898,917	1,426,265	35,325,182	10.66%
LIBRARIES							
Libraries - Heartland Coop	128,629	149,976	99,330	105,885	0	105,885	6.60%
Libraries - Avon Park	230,364	267,465	287,806	305,544	4,800	310,344	7.83%
Libraries - Sebring	519,432	582,995	615,701	638,286	4,800	643,086	4.45%
Libraries - Lake Placid	268,819	297,578	316,258	316,045	4,800	320,845	1.45%
Libraries - Countywide	170,706	196,959	223,061	246,790	0	246,790	10.64%
Subtotal	1,317,950	1,494,973	1,542,156	1,612,550	14,400	1,626,950	5.50%
PARKS AND RECREATION							
Recreation Department	375,000	475,000	475,000	475,000	0	475,000	0.00%
Parks Department	1,041,304	1,172,085	1,218,506	1,263,907	0	1,263,907	3.73%
Florida Boating Improvement Program	48,000	48,000	70,000	25,000	0	25,000	-64.29%
Sports Complex	254,966	265,914	261,088	260,984	0	260,984	-0.04%
Subtotal	1,719,270	1,960,999	2,024,594	2,024,891	0	2,024,891	0.01%
HUMAN SERVICES							
Hospital District	260,000	343,997	408,356	361,688	0	361,688	-11.43%
Veteran Service Office	283,412	319,066	304,223	288,051	400	288,451	-5.18%
Mental Health	712,577	826,122	626,507	626,507	0	626,507	0.00%
Health Care Responsibility Act	100,000	100,000	100,000	100,000	0	100,000	0.00%
Community Programs	151,189	173,681	187,921	193,628	0	193,628	3.04%
Public Assistance Programs	93,920	95,238	95,272	84,871	0	84,871	-10.92%
State-County Assistance Programs	1,897,348	2,251,393	2,608,518	2,763,476	0	2,763,476	5.94%
Nu-Hope	50,000	50,000	50,000	50,000	0	50,000	0.00%

Budget Summary: Title	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2025-26 Adopted	CONT Adopted	ISSUE Adopted	FY 2026-27 Adopted	Percent Change
Non-Profit Community Agencies	30,000	30,000	50,000	50,000	0	50,000	0.00%
Transportation for Disadvantaged Program	203,480	202,834	213,433	184,470	0	184,470	-13.57%
Drivers Ed Safety	30,000	30,000	30,000	20,000	0	20,000	-33.33%
Healthy Families - Highlands	441,446	545,795	535,186	538,793	0	538,793	0.67%
Community Program Services	37,180	18,461	69,349	75,400	0	75,400	8.73%
Community Program Housing	100,000	200,000	0	0	0	0	0.00%
Home Investment Partnership	482	482	482	461	0	461	-4.36%
State Housing Initiatives Partnership - Admin	175,518	311,053	251,917	260,019	0	260,019	3.22%
State Housing Initiatives Partnership - Program	635,000	335,000	1,675,572	2,407,800	0	2,407,800	43.70%
Subtotal	5,201,552	5,833,122	7,206,736	8,005,164	400	8,005,564	11.08%
ENVIRONMENT							
Natural Resources	606,300	654,360	481,340	493,096	0	493,096	-24.64%
Cooperative Aquatic Plant Program	689,877	775,437	773,932	947,017	0	947,017	22.13%
Conservation Trust	79,565	110,705	110,705	92,905	0	92,905	-16.08%
Critical Infrastructure - Executive	92,101	0	0	0	0	0	0.00%
Critical Infrastructure - Operations	789,583	0	0	0	0	0	0.00%
Subtotal	2,257,426	1,540,502	1,365,977	1,533,018	0	1,533,018	-0.49%
Total	37,909,282	45,268,221	48,557,553	51,721,140	1,452,090	53,173,230	17.46%
GROWTH MANAGEMENT							
TRANSPORTATION							
County Engineer	192,592	218,760	172,803	224,893	0	224,893	30.14%
Engineering Services	1,980,807	3,217,016	3,292,443	3,091,378	94,269	3,185,647	-3.24%
Road & Bridge Services	7,058,074	7,067,021	7,062,153	7,955,107	0	7,955,107	12.64%
Bridge & Concrete	438,152	488,382	479,553	502,417	0	502,417	4.77%
Maintenance Shop and Warehouse	915,401	1,065,529	1,089,863	1,149,533	0	1,149,533	5.48%
Traffic Operations	1,775,081	2,014,670	2,026,287	2,081,399	0	2,081,399	2.72%
Mowing - Right of Ways	735,133	797,597	847,706	922,270	0	922,270	8.80%
County Shell Pit	293,253	306,257	290,375	359,986	0	359,986	23.97%
Sebring Parkway Maintenance	238,980	259,463	269,572	278,712	0	278,712	3.39%
Multi Use Path / Sidewalks	46,366	46,366	46,366	46,366	0	46,366	0.00%
Road & Bridge	119,364	129,982	135,675	148,879	0	148,879	9.73%
Geographic Information System	238,095	339,992	371,774	376,154	0	376,154	1.18%
Interfund Transfers- 110	78,753	80,000	0	87,098	0	87,098	100.00%
Budgetary Expenditure Accounts 110	200,000	200,000	200,000	200,000	0	200,000	0.00%
Subtotal	14,310,051	16,231,035	16,284,570	17,424,192	94,269	17,518,461	7.58%

Budget Summary: Title	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2025-26 Adopted	CONT Adopted	ISSUE Adopted	FY 2026-27 Adopted	Percent Change
SOLID WASTE							
Refuse Disposal System	12,475,339	20,064,287	11,759,427	10,513,574	125,000	10,638,574	-9.53%
Waste Tire Processing	0	0	0	0	0	0	0.00%
Landfill Closure Program	48,482	49,516	64,452	74,632	0	74,632	15.79%
Recycling Grant	16,749	16,749	16,749	16,749	0	16,749	0.00%
Refuse Collection Program	5,419,088	5,564,893	5,812,377	6,027,679	0	6,027,679	3.70%
Asphalt Plant	3,260,548	3,275,745	3,668,324	5,049,855	0	5,049,855	37.66%
Budgetary Expenditure Accounts-401	250,000	250,000	275,217	250,000	0	250,000	-9.16%
Subtotal	21,470,206	29,221,190	21,596,546	21,932,489	125,000	22,057,489	2.13%
DEVELOPMENT DEPARTMENT							
County Planning and Zoning	769,805	804,546	948,030	995,342	0	995,342	4.99%
Office of Economic Development	396,067	458,759	473,718	444,891		444,891	-6.09%
Development Services	197,630	207,061	219,867	240,720	0	240,720	9.48%
Code Enforcement	606,397	632,185	790,546	788,764	74,937	863,701	9.25%
Building Department - 180	2,182,500	2,021,854	2,167,193	4,342,001	382,531	4,724,532	118.00%
Nuisance Abatement	51,800	116,500	187,000	187,000	0	187,000	0.00%
Historic Preservation Commission	3,866	3,491	3,645	1,200	0	1,200	-67.08%
Tourist Development - Operations	259,071	285,862	374,148	423,232	0	423,232	13.12%
Tourist Development - Marketing & Promotion	1,350,929	1,939,011	1,646,275	1,648,210	0	1,648,210	0.12%
Tourist Development - Lakes	264,740	0	0	0	0	0	0.00%
Tourist Development - Asset Development/Enhance	470,000	770,000	1,055,000	3,850,000	0	3,850,000	264.93%
Subtotal	6,552,805	7,239,269	7,865,422	12,921,360	457,468	13,378,828	70.10%
Total	42,333,062	52,691,494	45,746,538	52,278,041	676,737	52,954,778	15.76%
COURTS AND ELECTED OFFICIALS							
COURTS							
Circuit Court Administration	10,682	5,088	5,776	10,173	0	10,173	76.13%
Judicial Technology	266,279	377,184	395,448	481,014	0	481,014	21.64%
State Attorney	19,196	20,200	23,200	23,000	0	23,000	-0.86%
State Attorney Technology	252,876	361,002	377,858	422,874	0	422,874	11.91%
Public Defender	8,700	8,700	8,700	8,917	0	8,917	2.49%
Public Defender Technology	165,242	168,660	164,549	169,499	0	169,499	3.01%
Pre-Trial Release Circuit Criminal	165,704	234,700	205,496	239,734	0	239,734	16.66%
Cir Ct Family Pro Se Services	47,827	87,790	87,315	132,034	0	132,034	51.22%
Guardian Ad Litem Circuit Juvenile	3,789	11,348	11,015	17,290	0	17,290	56.97%
Law Library - 177A	18,400	18,400	21,000	21,500	0	21,500	2.38%
Law Library - 176	17,000	32,000	16,000	0	0	0	-100.00%

Budget Summary: Title	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2025-26 Adopted	CONT Adopted	ISSUE Adopted	FY 2026-27 Adopted	Percent Change
Law Library CCC - 005	123,658	69,878	71,715	25,410	0	25,410	-64.57%
Legal Aid - 177B	61,550	62,505	64,152	65,820	0	65,820	2.60%
Teen Court - 177C	18,400	18,400	21,000	21,500	0	21,500	2.38%
Innovations & Support	50,400	47,200	47,500	50,000	0	50,000	5.26%
Misdemeanor Probation	176,680	213,970	225,808	228,451	67,215	295,666	30.94%
Subtotal	1,406,383	1,737,025	1,746,532	1,917,216	67,215	1,984,431	13.62%
ELECTED OFFICIALS							
Clerk to Board	3,902,739	4,163,665	4,371,604	4,557,087	0	4,557,087	4.24%
Clerk to Board - Other	1,077,678	1,131,172	1,245,720	1,335,650	0	1,335,650	7.22%
Courthouse Security Sheriff	1,463,769	1,601,943	1,865,340	1,961,534	0	1,961,534	5.16%
Sheriff	23,144,788	24,850,026	26,992,504	29,649,295	0	29,649,295	9.84%
Detention and Correction	12,502,560	13,271,070	14,822,198	15,725,686	0	15,725,686	6.10%
Tax Collector	2,414,843	2,591,007	2,851,778	3,047,104	0	3,047,104	6.85%
Property Appraiser	3,583,501	3,796,798	4,081,674	4,301,355	0	4,301,355	5.38%
Supervisor of Elections	1,651,241	1,881,003	2,077,396	2,160,593	0	2,160,593	4.00%
Subtotal	49,741,119	53,286,684	58,308,214	62,738,304	0	62,738,304	7.60%
Total	51,147,502	55,023,709	60,054,746	64,655,520	67,215	64,722,735	7.77%
OTHER AGENCIES							
Medical Examiner	491,530	514,377	525,455	643,167	0	643,167	22.40%
County Health Dept	256,535	256,535	257,331	257,372	0	257,372	0.02%
Community Redevelopment Agency-Sebring	726,771	800,600	915,802	1,007,382	0	1,007,382	10.00%
Community Redevelopment Agency-Avon Park	428,885	492,054	542,730	586,148	0	586,148	8.00%
Sebring Regional Airport/Industrial Park CRA	441,001	448,672	441,888	450,726	0	450,726	2.00%
Community Redevelopment Agency-AP Airport	22,089	22,415	23,630	24,811	0	24,811	5.00%
Community Redevelopment Agency-AP Southside	178,915	241,778	456,793	502,472	0	502,472	10.00%
Community Redevelopment Agency-Lake Placid	166,202	206,850	234,529	257,982	0	257,982	10.00%
Total	2,711,928	2,983,281	3,398,158	3,730,060	0	3,730,060	9.77%
DEBT SERVICE							
Long Term Notes - 151	3,131,690	3,134,740	0	44,625	0	44,625	100.00%
ISSR Revenue Note	0	0	2,843,124	2,945,135	0	2,945,135	3.59%
Public Improvement Revenue Note	0	0	456,789	454,368	0	454,368	-0.53%
Total	3,131,690	3,134,740	3,299,913	3,444,128	0	3,444,128	4.37%
INFRASTRUCTURE CAPITAL PROJECTS							
HCFPIRN LTD Capital Fund	2,200,200	0	0	0	0	0	0.00%
Transportation Projects -151	17,480,952	28,951,211	9,514,450	10,221,167	0	10,221,167	7.43%
Recreation Department - 151	503,458	149,690	324,730	145,000	0	145,000	-55.35%

Budget Summary: Title	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2025-26 Adopted	CONT Adopted	ISSUE Adopted	FY 2026-27 Adopted	Percent Change
Parks Projects - 151	672,460	621,731	224,508	150,000	0	150,000	-33.19%
Natural Resources - 151	240,000	0	260,000	260,000	0	260,000	0.00%
Courthouse Facilities -151	0	0	0	1,475,269	0	1,475,269	100.00%
Central Services - 151	1,089,000	2,460,456	2,123,500	2,210,000	0	2,210,000	4.07%
Elections - 151	60,000	0	0	0	0	0	0.00%
Building Operation & Maintenance - 151	5,306,425	6,480,590	4,528,887	1,698,639	0	1,698,639	-62.49%
Sheriff - 151	1,427,460	1,067,887	792,974	665,736	0	665,736	-16.05%
County Jail - 151	1,336,958	1,286,459	0	0	0	0	0.00%
Medical Examiner	0	0	1,500,000	0	0	0	-100.00%
Emergency Operations Ctr - 151	249,400	204,950	254,950	500,000	0	500,000	96.12%
Emergency Medical Services - 151	450,000	948,001	733,429	1,051,215	0	1,051,215	43.33%
Animal Control - 151	1,048,927	77,623	81,505	85,580	0	85,580	5.00%
Interfund Transfer - 151	81,474	81,474	2,944,595	3,049,652	0	3,049,652	3.57%
Budgetary Expenditure Accounts - 151	250,000	250,000	750,000	604,171	0	604,171	-19.44%
Total	32,396,714	42,580,072	24,033,528	22,116,429	0	22,116,429	-7.98%
IMPACT FEES							
Parks & Rec Impact Fees - Avon Park	0	0	0	0	0	0	0.00%
Correctional Facilities Impact Fees	0	0	0	0	0	0	0.00%
Fire Services Impact Fees	0	0	0	0	0	0	0.00%
Library Impact Fees	0	0	0	0	0	0	0.00%
Law Enforcement Impact Fees	0	0	0	0	0	0	0.00%
Emergency Medical Services Impact Fees	0	0	0	0	0	0	0.00%
Total	0	0	0	0	0	0	0.00%
SPECIAL DISTRICTS							
ROAD AND DRAINAGE DISTRICTS							
Oak Manor Ave Road Paving	4,542	4,519	4,520	4,520	0	4,520	0.00%
Thunderbird Rd Wastewater Spc Ben Dist	18,350	18,300	0	0	0	0	0.00%
Sun 'N Lakes 1-20 Improvement Trust	62,500	0	0	0	0	0	0.00%
Highlands Park Estates Spc Ben Dist	120,508	150,532	137,066	146,426	0	146,426	6.83%
Orange Blossom Unit 12 Spc Ben Dist	8,750	9,000	0	0	0	0	0.00%
Sebring Acres Spc Ben Dist	74,900	80,620	70,298	69,867	0	69,867	-0.61%
Sun'n Lakes of LP Spc Recreational Dist	177,370	310,837	358,335	359,390	0	359,390	0.29%
Orange Blossom Est Spc Ben Dist (1-19)	23,800	23,800	0	0	0	0	0.00%
Red Hill Farms Improve Dist	8,855	8,850	12,950	12,950	0	12,950	0.00%
Placid Lakes Spc Ben Dist	391,943	353,135	423,312	424,660	0	424,660	0.32%
Istokpoga Marsh Watershed Improve Dist	4,817,515	33,000	0	0	0	0	100.00%

Budget Summary: Title	FY 2023-24 Adopted	FY 2024-25 Adopted	FY 2025-26 Adopted	CONT Adopted	ISSUE Adopted	FY 2026-27 Adopted	Percent Change
Avon Park Estates Spc Ben Dist	293,650	328,862	198,805	214,338	0	214,338	7.81%
Highlands Park Estates Imp Trust	65,250	0	0	0	0	0	0.00%
Subtotal	6,067,933	1,321,455	1,205,286	1,232,151	0	1,232,151	2.23%
LIGHTING DISTRICTS							
Highway Park Spc Ben Dist	10,043	12,125	12,379	11,122	0	11,122	-10.15%
Lake Haven Estates Spc Ben Dist	14,540	15,190	15,078	11,184	0	11,184	-25.83%
Sebring Hills Spc Ben Dist	26,800	28,025	26,585	23,707	0	23,707	-10.83%
Orange Villa MH Est Spc Ben Dist	2,280	2,440	2,300	2,448	0	2,448	6.43%
Sebring Country Estates Spc Ben Dist	29,660	30,827	33,022	29,338	0	29,338	-11.16%
Subtotal	83,323	88,607	89,364	77,799	0	77,799	-12.94%
FIRE DISTRICTS							
West Sebring Spc Ben Fire Dist	0	0	0	0	0	0	0.00%
Lake Placid Spc Ben Fire Dist	404,812	402,777	402,777	0	0	0	-100.00%
Venus Spc Ben Fire Dist	0	0	0	0	0	0	0.00%
Desoto City Spc Ben Fire Dist	0	0	0	0	0	0	0.00%
Leisure Lakes Spc Ben Fire Dist	0	0	0	0	0	0	0.00%
Highlands Park Spc Ben Fire Dist	0	0	0	0	0	0	0.00%
Subtotal	404,812	402,777	402,777	0	0	0	-100.00%
Total	6,556,068	1,812,839	1,697,427	1,309,950	2,221,042	1,309,950	-22.83%
GRAND TOTAL	**187,785,578**	**221,198,343**	**206,333,121**	**220,566,244**	**2,221,042**	**222,787,286**	7.97%

AGENCY FUNDING

ORGANIZATION	FY21-22 ADOPTED	FY22-23 ADOPTED	FY23-24 ADOPTED	FY24-25 ADOPTED	FY25-26 ADOPTED	FY26-27 ADOPTED
RECREATION:						
AVON PARK RECREATION (INTERLOCAL)	$110,000	$110,000	$125,000	$125,000	$125,000	$125,000
SEBRING RECREATION (INTERLOCAL)	$110,000	$110,000	$125,000	$125,000	$125,000	$125,000
LAKE PLACID RECREATION (INTERLOCAL)	$110,000	$110,000	$125,000	$125,000	$125,000	$125,000
SUN 'N LAKES-SEBR IMPR DIST (INTERLOCAL)	$0	$0	$0	$50,000	$50,000	$50,000
SPRING LAKE IIMPR DISTRICT (INTERLOCAL)	$0	$0	$0	$50,000	$50,000	$50,000
OTHER AGENCIES:						
NU-HOPE	$46,886	$46,886	$50,000	$50,000	$50,000	$50,000
HEALTH UNIT	$256,535	$256,535	$256,535	$256,535	$256,535	$256,535
SAFEHOUSE	$30,000	$30,000	$30,000	$30,000	$50,000	$50,000
TOTAL	**$663,421**	**$663,421**	**$711,535**	**$811,535**	**$831,535**	**$831,535**

POPULATION DATA FOR HIGHLANDS COUNTY

YEAR	FY	TOTAL COUNTY	UNINCORP	TOTAL POP % CHANGE	UNINCORP % CHANGE	INCORP
*2000	01/02	87,366	67,489	7.67%	7.62%	19,877
2001	02/03	88,212	68,288	0.97%	1.18%	19,924
2002	03/04	89,038	69,011	0.94%	1.06%	20,027
2003	04/05	90,393	70,258	1.52%	1.81%	20,135
2004	05/06	92,057	71,531	1.84%	1.81%	20,526
2005	06/07	93,456	72,793	1.52%	1.76%	20,663
2006	07/08	96,672	75,900	3.44%	4.27%	20,772
2007	08/09	98,727	77,642	2.13%	2.30%	21,085
2008	09/10	100,207	79,150	1.50%	1.94%	21,057
2009	10/11	99,713	78,851	-0.49%	-0.38%	20,862
*2010	11/12	98,786	77,236	-0.93%	-2.05%	21,550
2011	12/13	98,712	77,132	-0.07%	-0.13%	21,580
2012	13/14	98,955	77,041	0.25%	-0.12%	21,914
2013	14/15	99,092	77,026	0.14%	-0.02%	22,066
2014	15/16	99,818	77,264	0.73%	0.31%	22,554
2015	16/17	100,748	76,662	0.93%	-0.78%	24,086
2016	17/18	101,531	77,007	0.78%	0.45%	24,524
2017	18/19	102,138	77,548	0.60%	0.70%	24,590
2018	19/20	102,441	77,535	0.30%	-0.02%	24,906
2019	20/21	103,342	78,371	0.88%	1.08%	24,971
*2020	21/22	101,235	78,488	-2.04%	0.15%	22,747
2021	22/23	102,042	79,054	0.80%	0.72%	22,988
2022	23/24	103,078	79,563	1.02%	0.64%	23,515
2023	24/25	104,361	80,722	1.24%	1.46%	23,639
2024	25/26	106,087	82,133	1.65%	1.75%	23,954
**2025	26/27	107,956	83,848	1.76%	2.09%	24,108

*Actual Census Count (once every 10 years).

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

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

