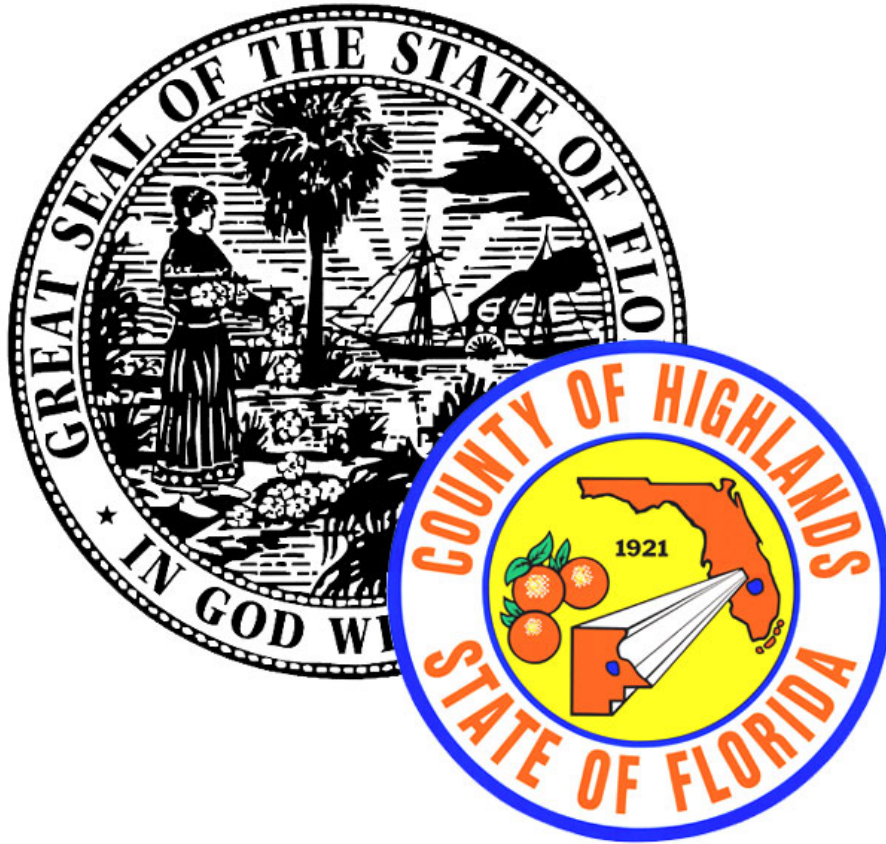


Highlands County Government

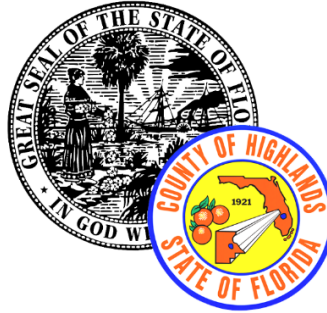


FY 2025-2026

Tentative Budget

Highlands County Government

FY2025-2026 Tentative 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 2025-2026 Tentative Budget

General Information

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

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

Overview

The County's total Tentative FY2025-2026 Budget is \$206,333,121. County staff, as directed by the County Administrator, formulated the Tentative FY2025-2026 Budget. This budget was presented to the Board of County Commissioners on August 28, 2025.

The Tentative FY2025-2026 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 FY2025-2026 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.

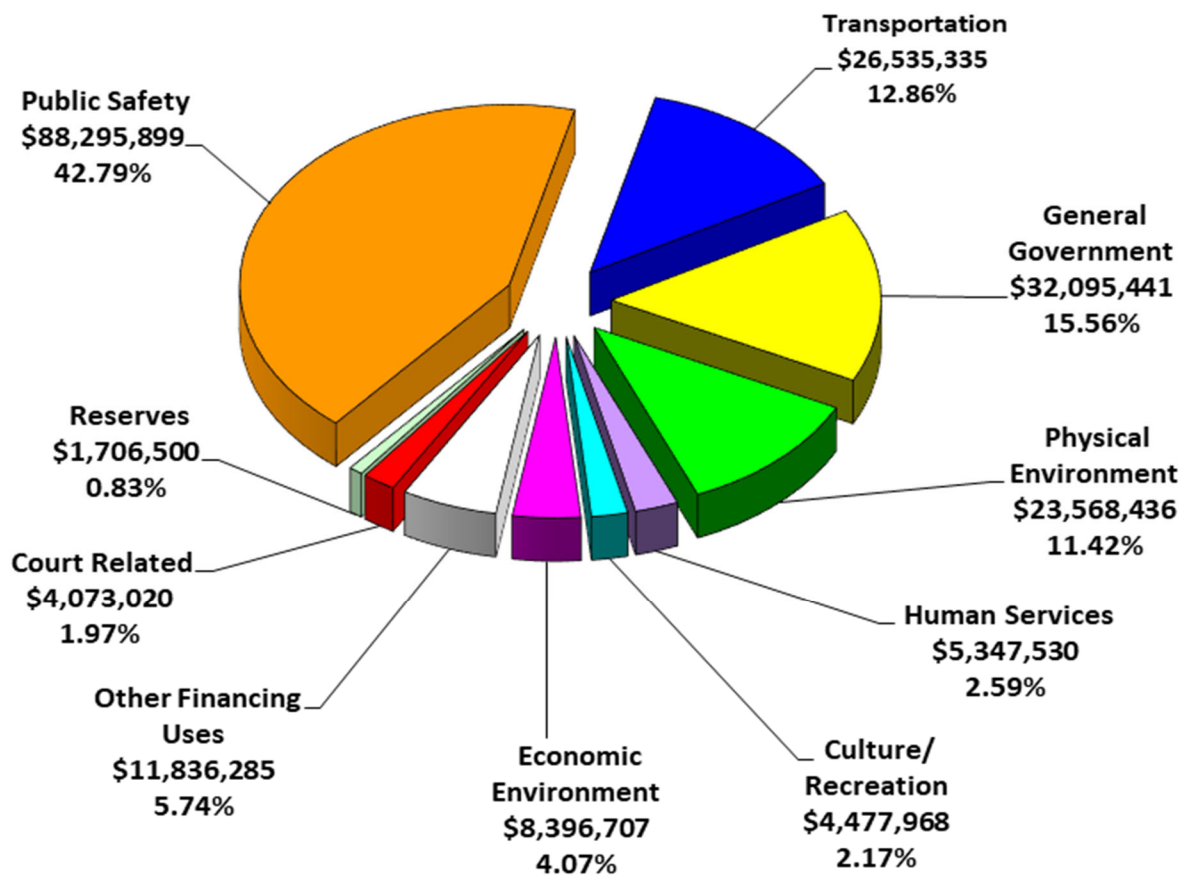
The Board of County Commissioners, Sheriff, Clerk of Circuit Court, Property Appraiser, Tax Collector, and the Supervisor of Elections maintain separate accounting systems and budgets. Expenditures by the Constitutional Officers (Sheriff, Clerk of Circuit Court, Property Appraiser, Tax Collector, and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

The expenditure summary for the Tentative Budget is included beginning on page 30 of this summary.

Budget Expenditures Highlights by Functional Area

The Tentative FY2025-2026 Budget, including both capital and operating expenditures, totals \$206,333,121. The expenditures grouped by functional area are as follows:

EXPENDITURE CATEGORY	% to TOTAL	AMOUNT
Public Safety	42.79%	\$88,295,899
Transportation	12.86%	26,535,335
General Government	15.56%	32,095,441
Physical Environment	11.42%	23,568,436
Human Services	2.59%	5,347,530
Culture/ Recreation	2.17%	4,477,968
Economic Environment	4.07%	8,396,707
Other Financing Uses	5.74%	11,836,285
Court Related	1.97%	4,073,020
Reserves	0.83%	1,706,500
Total	100.00%	\$206,333,121



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

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

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

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

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

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

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

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

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

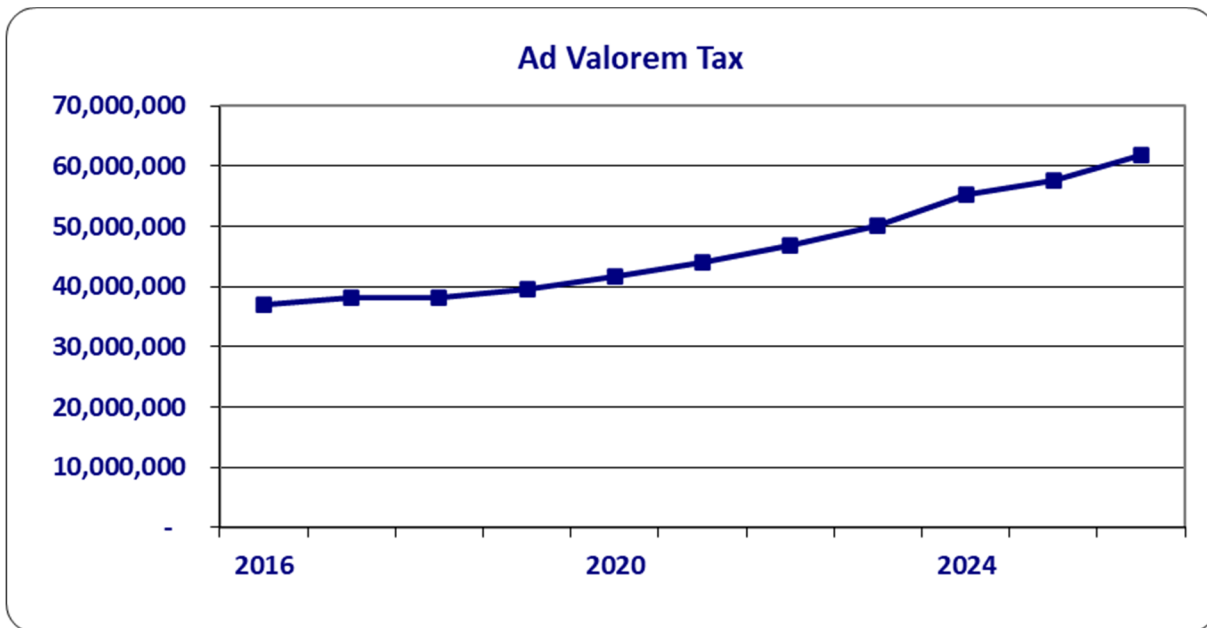
Reserves: This functional area provides reserves for contingencies for unanticipated events and associated expenditures (i.e. natural disasters).

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

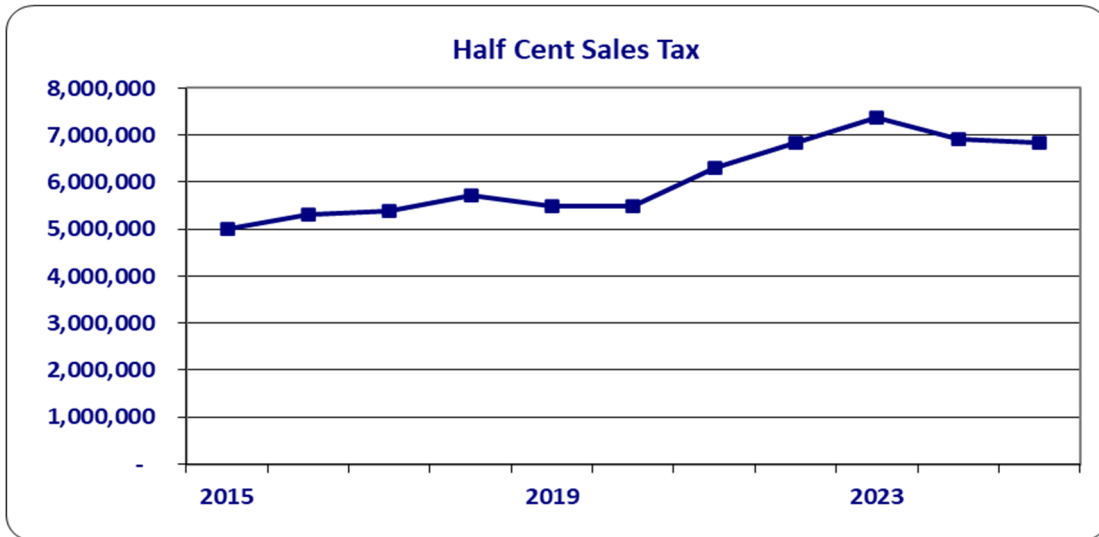
Budget Revenue Highlights

The County's FY2025-2026 Tentative 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.

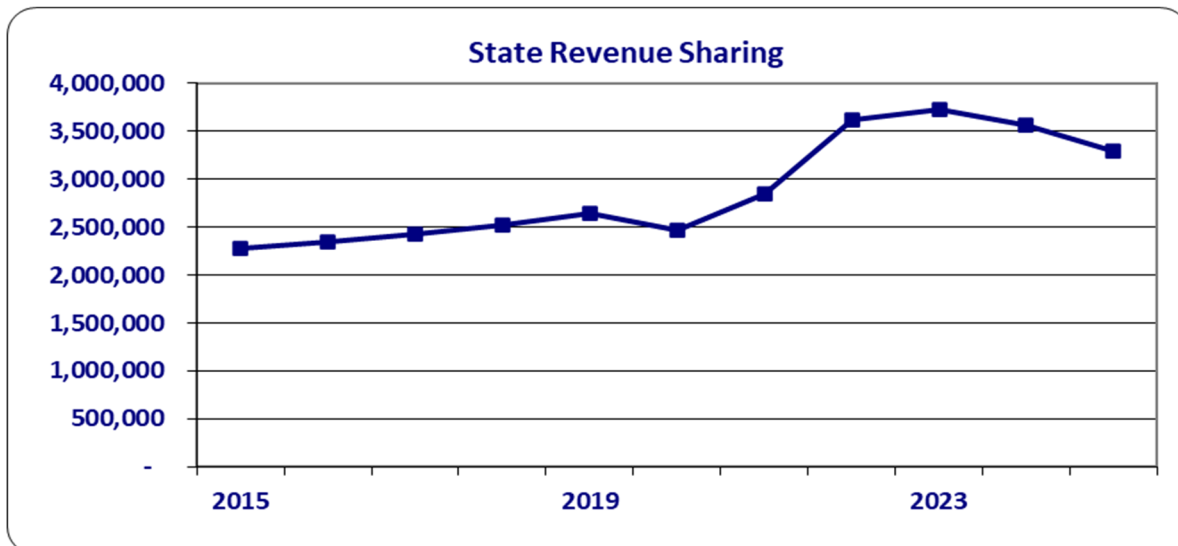
Property Taxes: For the FY2025-2026 Tentative Budget, the overall taxable value of property in Highlands County has increased for the twelfth consecutive year. The State of Florida continues to see increases in property values as a whole, especially along the coastal areas. Highlands County has lagged the trends of the State of Florida and the coastal areas regarding property value in prior years but has seen larger increases the past few years. The estimated roll back millage rate for FY2025-2026 is 7.3046. The FY2025-2026 Tentative Budget for Highlands County includes a millage rate of 7.60 mils. The taxable value amount of Ad Valorem Property Taxes for FY2025-2026 increased 5.87% over last year and the growth from new construction is 2.59%. The combined increase in property tax value for FY2025-2026 is 8.46%. The comparison of ad valorem taxes between the final adjusted value for FY2024-2025 and the preliminary value for FY2025-2026 shows an increase of \$4,549,683. The growth from new construction, which is not part of the roll back millage rate calculation, will add \$1,392,203 to the ad valorem taxes collected while the non-new construction growth of ad valorem taxes for FY2025-2026 is an increase of \$3,157,480 from FY2024-2025. The Tentative millage rate (7.60 mils) will generate \$62,162,800 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 FY2005-06 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 FY2025-2026, the half-cent sales tax is anticipated to provide \$6,850,000 which is a 7.12% decrease of the FY2024-2025 estimate.

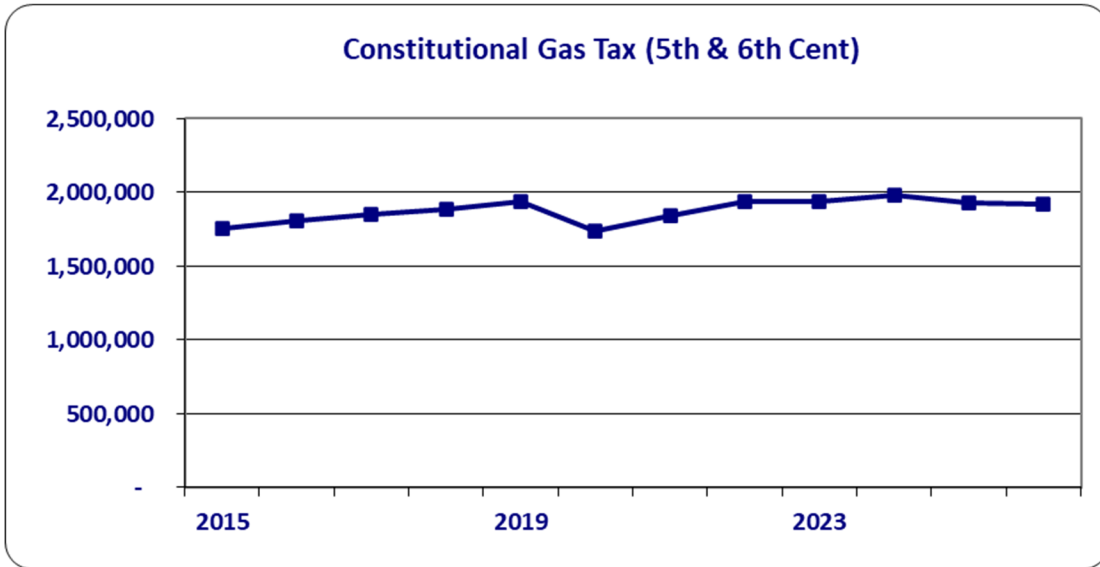


State Revenue Sharing: The State Revenue Sharing Act of 1972 established trust funds for certain State levied tax moneys to be shared with counties and municipalities. The formula for distribution is based upon population and sales tax collections. The legislative session of 2000 replaced the intangibles 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 FY2025-2026, which is a 12.00% decrease of the FY2024-2025 estimate.

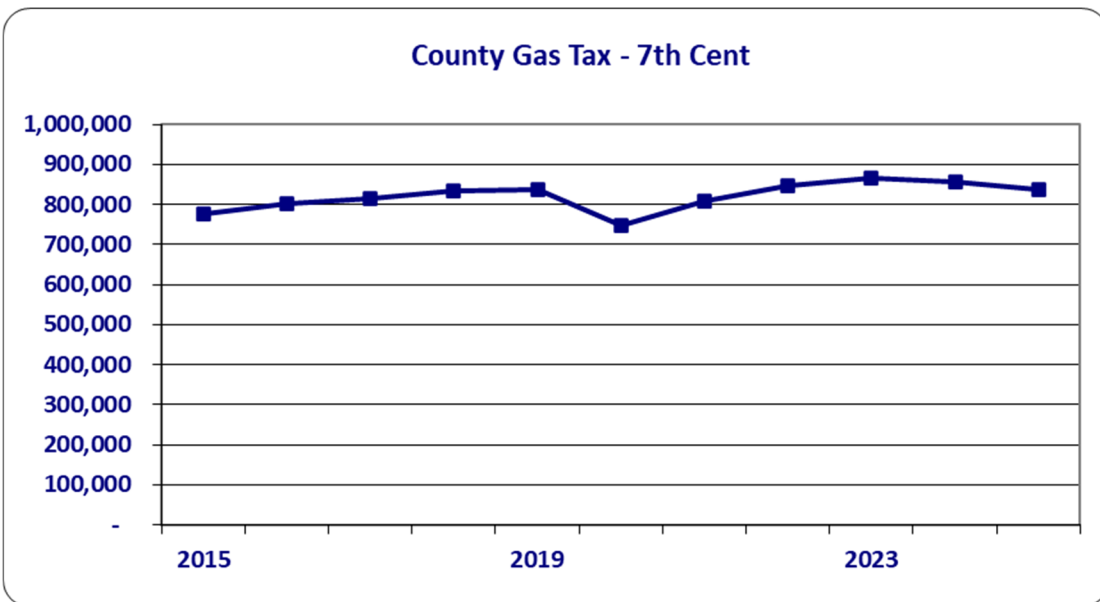


Motor Fuel Taxes: Five (5) types of motor fuel taxes comprise this source of revenue:

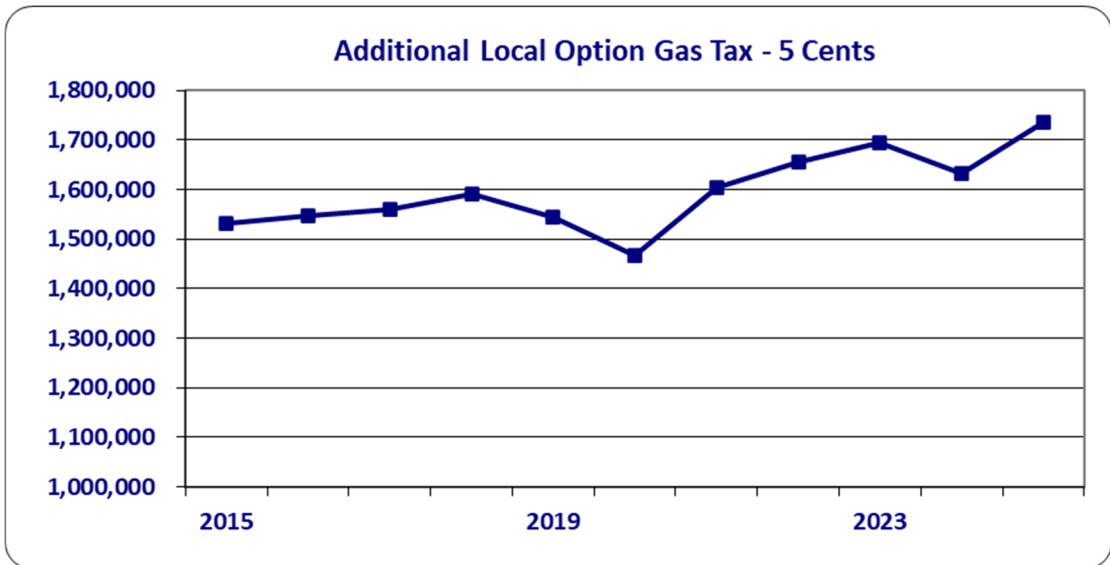
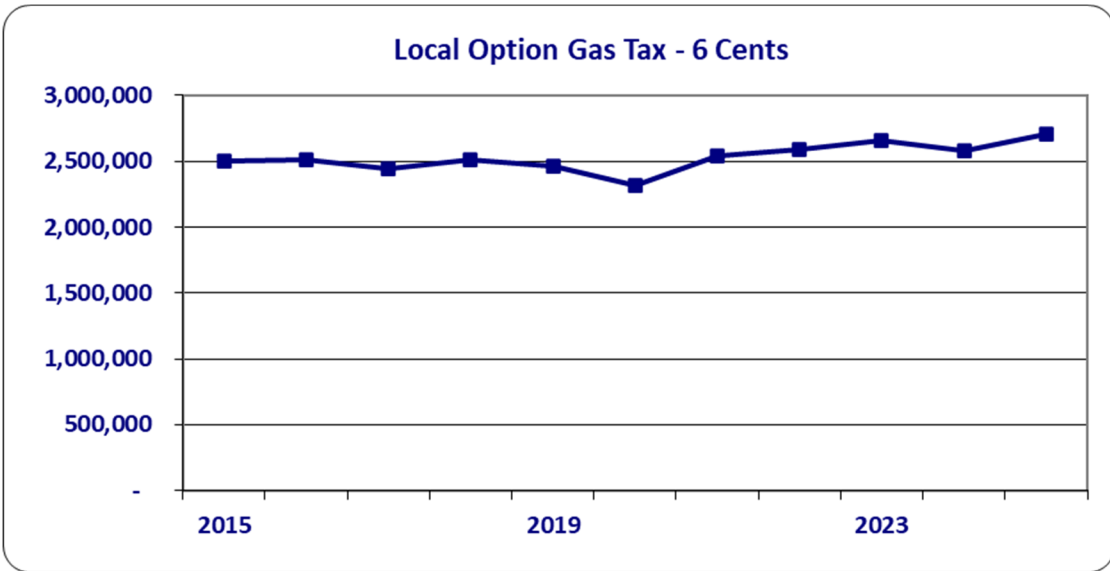
The Constitutional Gas Tax is a 2-cent tax imposed by the State and distributed to county governments effective July 1, 1978. The County may use this excise tax for the funding of new road construction, resurfacing, safety projects and improvements, purchases of right-of-way, bridge replacements and traffic signals on the 1,121 miles of the County road system, which includes about 171 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 \$1,925,575 in FY2025-2026, which is a decrease of 5.43% of the FY2024-2025 estimate.



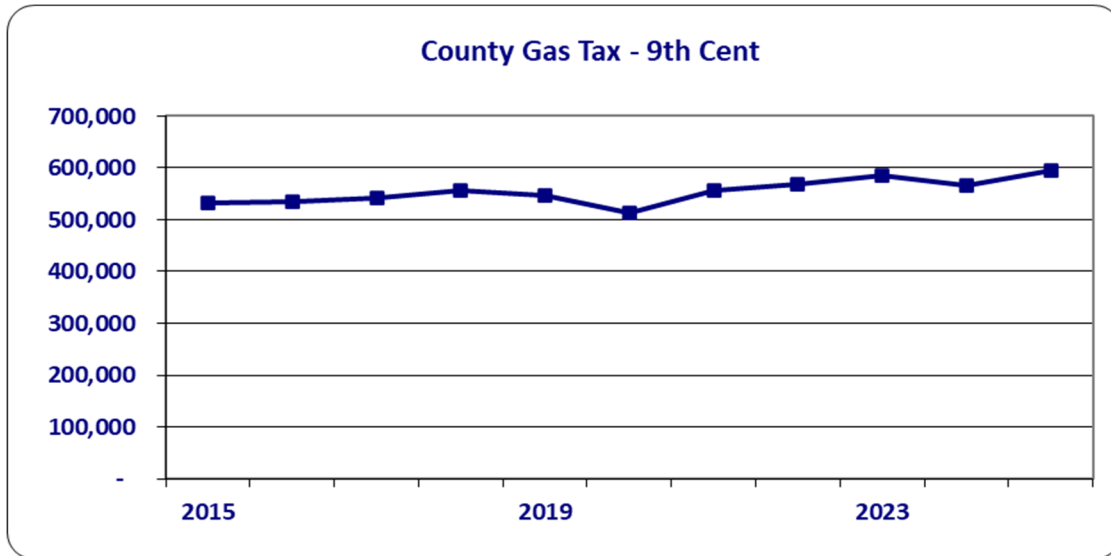
The County Gas Tax is a 1-cent tax imposed by the State and distributed to county governments for funding the acquisition of rights-of-way, the construction, reconstruction, operation, maintenance and repairs of transportation facilities, roads and bridges. The County anticipates revenues of \$835,500 in FY2025-2026, which is a 3.13% decrease of the FY2024-2025 estimate.



The Local Option Gas Taxes are two separate levies. The first is a 0 to 6-cent gas tax imposed by County ordinance on all motor fuel and special fuel, collected by the State and distributed back to the cities and County based on an inter-local agreement. The first 6-cent local option gas tax will expire on December 31, 2045. The second tax is a 0 to 5-cent levy on motor fuel only. This additional tax was imposed by extraordinary vote of the Board of County Commissioners (majority plus one) at a rate of 3-cents effective on January 1 of 1993. The rate increased to 5-cents on January 1st of 2004 and will remain in effect until midnight on December 31st of 2025. This additional levy was enacted for the sixth five-year period when it was extended through 2025. The revenue that is anticipated is shown in the graph below. The County anticipates revenue of \$2,775,000 for the 6-cent gas tax in FY2025-2026, which is a 17.69% increase of the FY2024-2025 estimate. The FY2025-2026 anticipated revenue for the 5-cent gas tax is \$1,778,320 which is an 18.14% increase of the FY2024-2025 estimate.



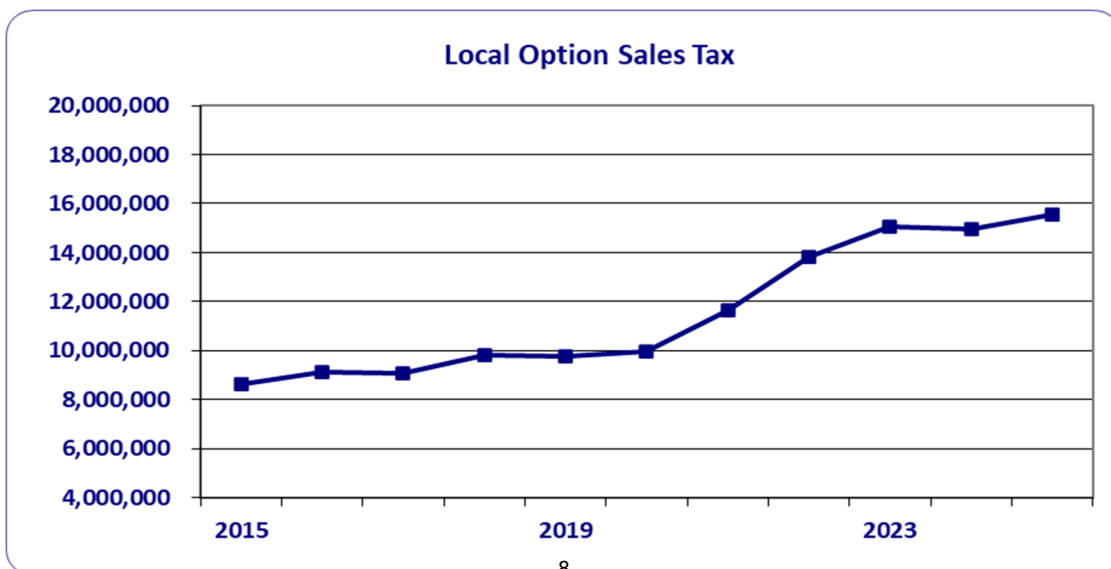
The Ninth Cent Gas Tax is a 1-cent gas tax on motor fuel and diesel fuel. This tax is mandatory on diesel fuel effective January 1, 1994 (F.S. 336.021(6)). The Board of County Commissioners has elected to impose this tax on motor fuel also by extraordinary vote and is scheduled to sunset on December 31, 2025. The Board elected to extend the Ordinance for an additional five (5) years in 2019. The County anticipates revenue of \$610,100 in FY2025-2026, which is a 17.23% increase of the FY2024-2025 estimate.



These five gas taxes are expected to yield \$7,924,495 in FY2025-2026 which is 8.82% more than the current fiscal year estimates. County road projects for FY2025-2026 include reconstructing or paving approximately 5.56 miles of county road segments classified as below standard or unpaved condition and resurfacing approximately 12.17 miles of county paved roads as well as performing routine maintenance.

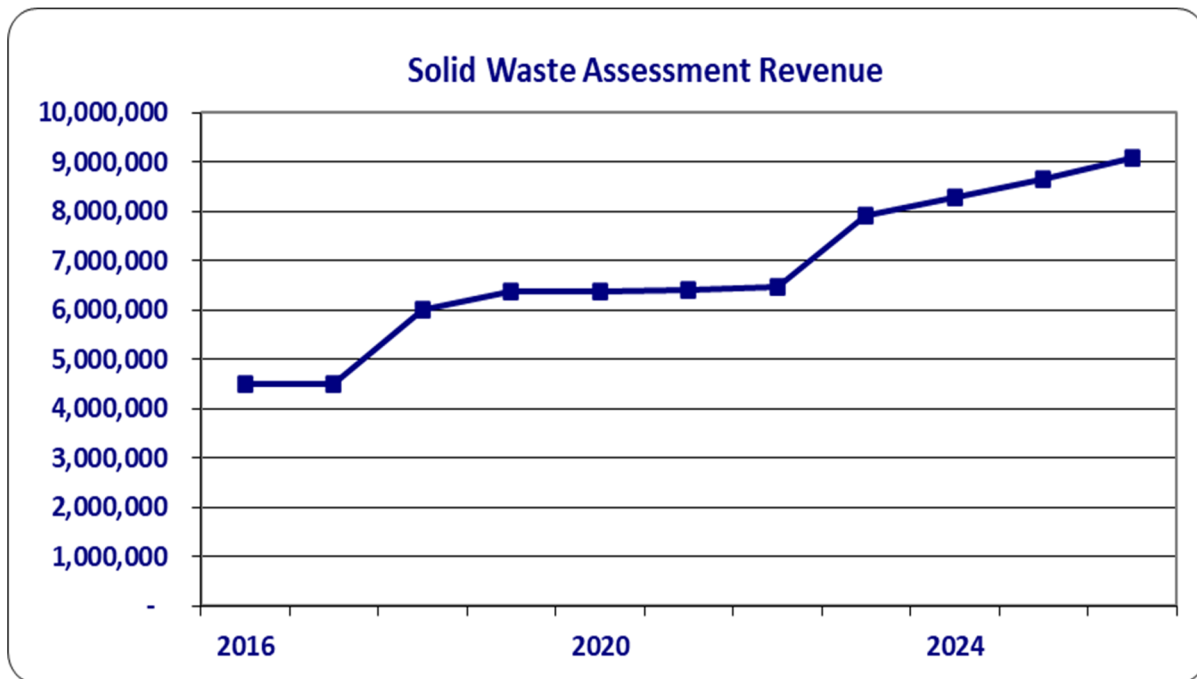
Infrastructure Surtax

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 \$15,541,015 in FY2025-2026 which is a 5.50% increase from FY2024-2025 estimated collections.



Solid Waste Assessment The solid waste assessment, currently at \$229.47 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 2024-2025 Fiscal Year, the solid waste assessment revenue is up 7.47% compared to the same time one year ago due to an assessment increase from \$222.79 as well as numerous new accounts. The County anticipates revenue of \$9,031,079 in FY2025-2026.

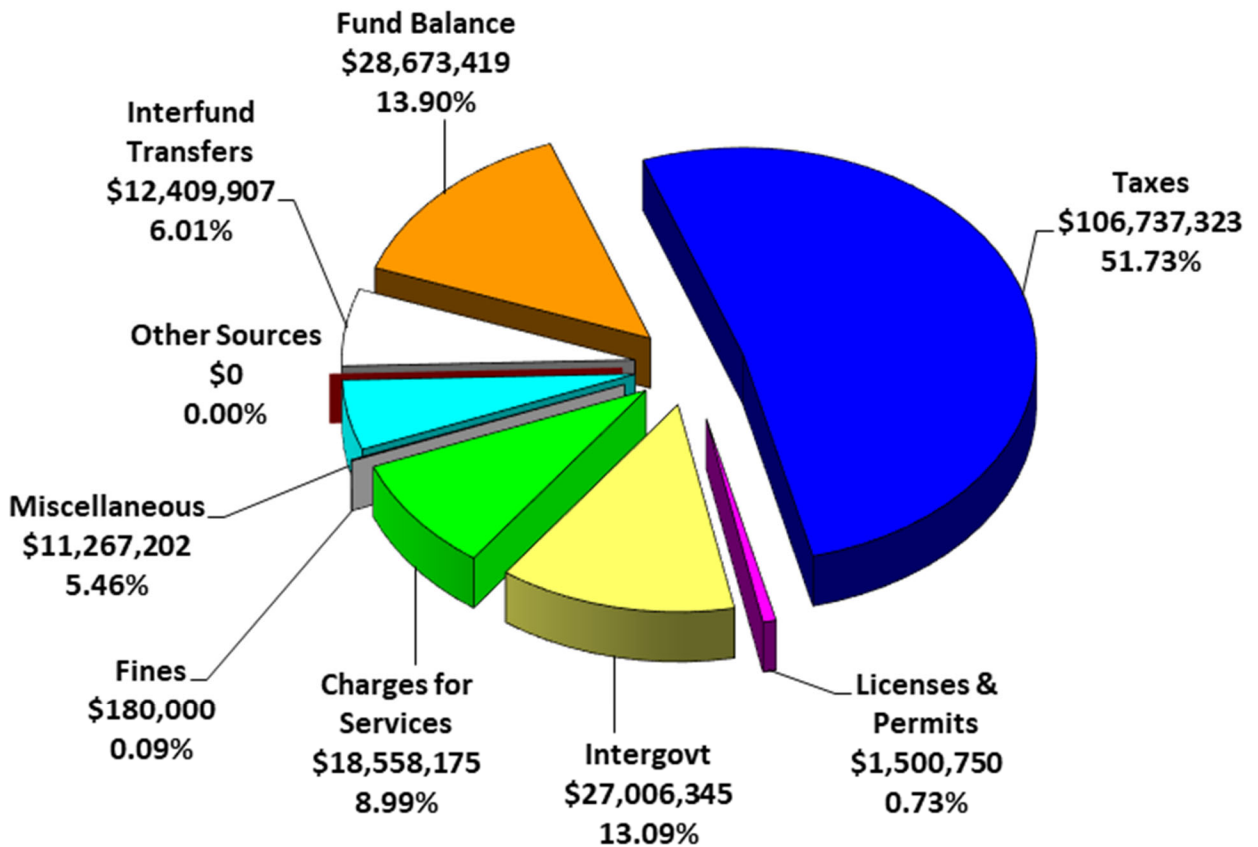
During Fiscal Year 1999-2000 contracts were re-bid to waste haulers with the result being to retain the haulers in both districts. However, there was no increase of fees required and an increase of service was obtained, namely, to remove yard waste twice a month instead of the previous once a month schedule. 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 is planning a 3% increase to \$236.36 for FY2025-2026.



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	51.73%	\$ 106,737,323
Licenses & Permits	0.73%	1,500,750
Intergovernmental	13.09%	27,006,345
Charges for Services	8.99%	18,558,175
Fines	0.09%	180,000
Miscellaneous	5.46%	11,267,202
Other Sources	0.00%	0
Interfund Transfers	6.01%	12,409,907
Fund Balance	13.90%	28,673,419
Total	100.00%	\$ 206,333,121



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 50.94% of the Tentative FY2025-2026 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 2015 Revenue Note, 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 FY2025-2026, there will be several capital projects under construction.

Enterprise Funds: These funds are used to account for certain self-supporting public services provided by County Government - services that generate their own revenues from fees, charges, and other receipts. The Solid Waste Enterprise Fund was implemented in FY94-95. The Asphalt Plant was constructed and operating in FY07-08 at the landfill site. The Water and Sewer Utilities ownership and operations were transferred to the Town of Lake Placid on June 1, 2012. Currently, the County does not have any responsibility or interest in any utility systems.

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

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

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

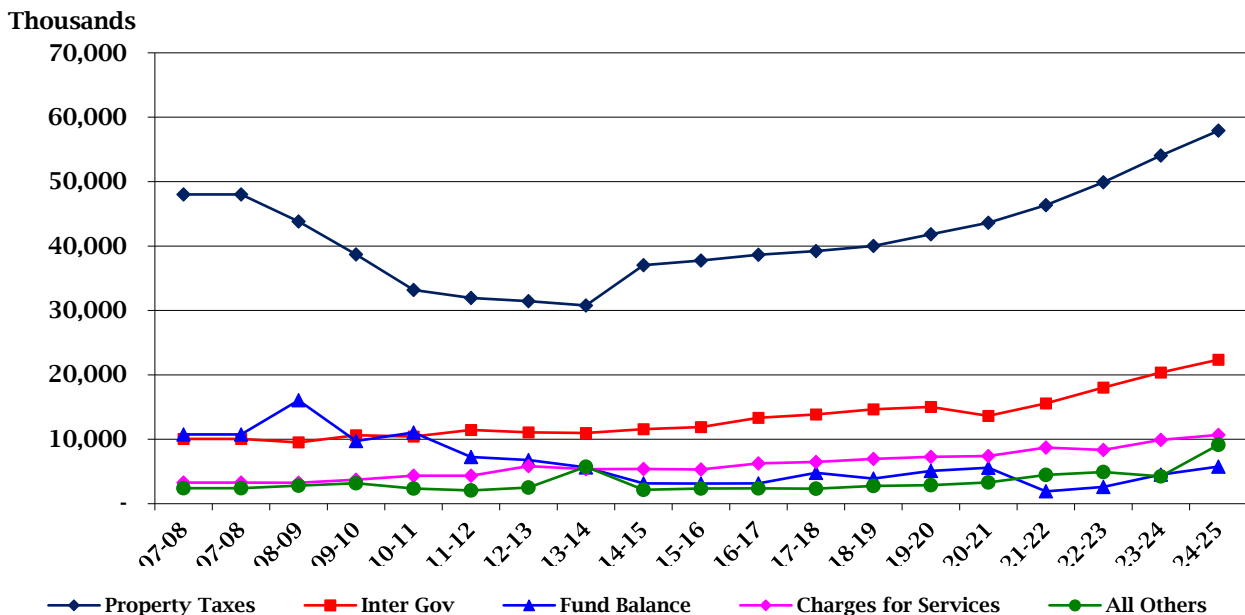
Employee Benefit - to account for employer and employee contributions to the County's medical insurance plan and the payment of insurance premiums. Prior to FY 2019/2020, health benefits had been provided by the County through Blue Cross Blue Shield of Florida network and Blue Cross Blue Shield had been our plan administrator for the past fourteen years. However, commencing in FY 2019/2020, the County decided to move this coverage to Cigna. FY 2025/2026 will be the seventh 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:

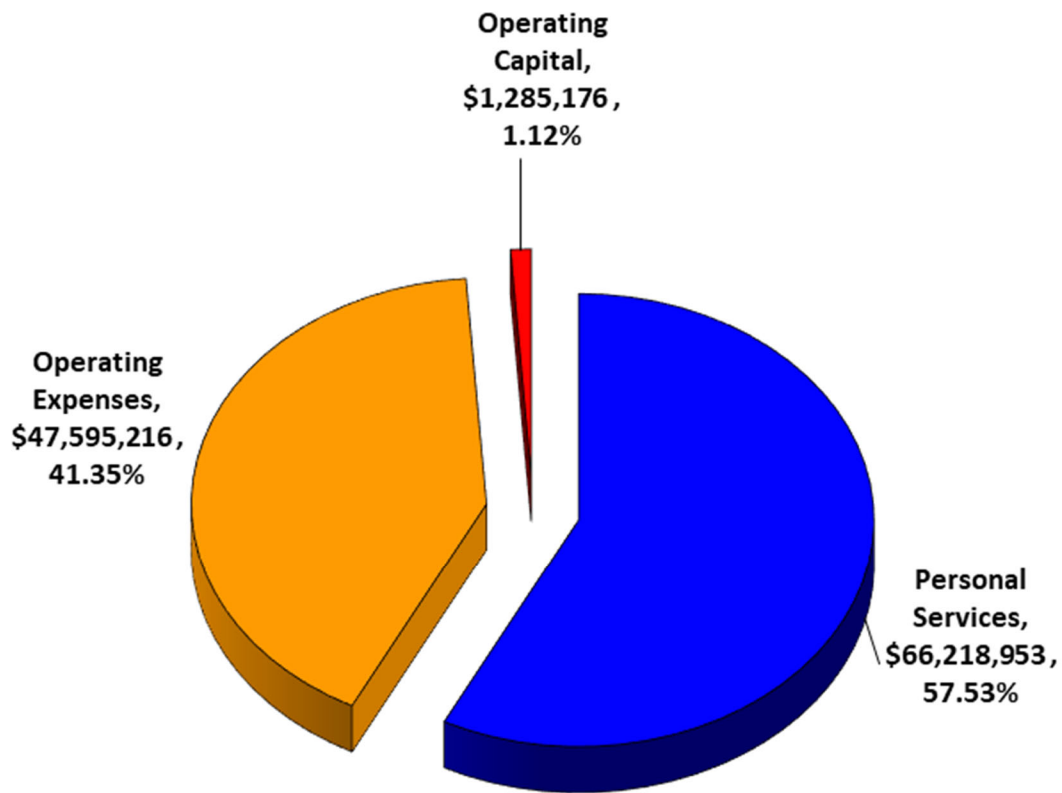
Property Taxes are moneys collected through an ad valorem levy on all non-exempt property in the County. **Intergovernmental** revenues include sales tax and State revenue sharing from the State of Florida. **Charges for services** are primarily fees charged for Emergency Medical Services. **Other taxes** 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	54.36%	\$ 62,562,800
Licenses & Permits	0.00%	0
Intergovernmental	19.34%	22,264,384
Charges for Services	10.42%	11,992,694
Fines & Forfeitures	0.16%	180,000
Communications Services	0.41%	475,000
Fund Balance	11.75%	13,525,178
Interfund Transfers	0.03%	37,000
Miscellaneous	3.53%	4,062,289
Total	100.00%	\$ 115,099,345



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

EXPENDITURE CATEGORY	% to TOTAL	AMOUNT
Personal Services	57.53%	\$ 66,218,953
Operating Expenses	41.35 %	47,595,216
Operating Capital	1.12%	1,285,176
Total	100.00%	\$ 115,099,345

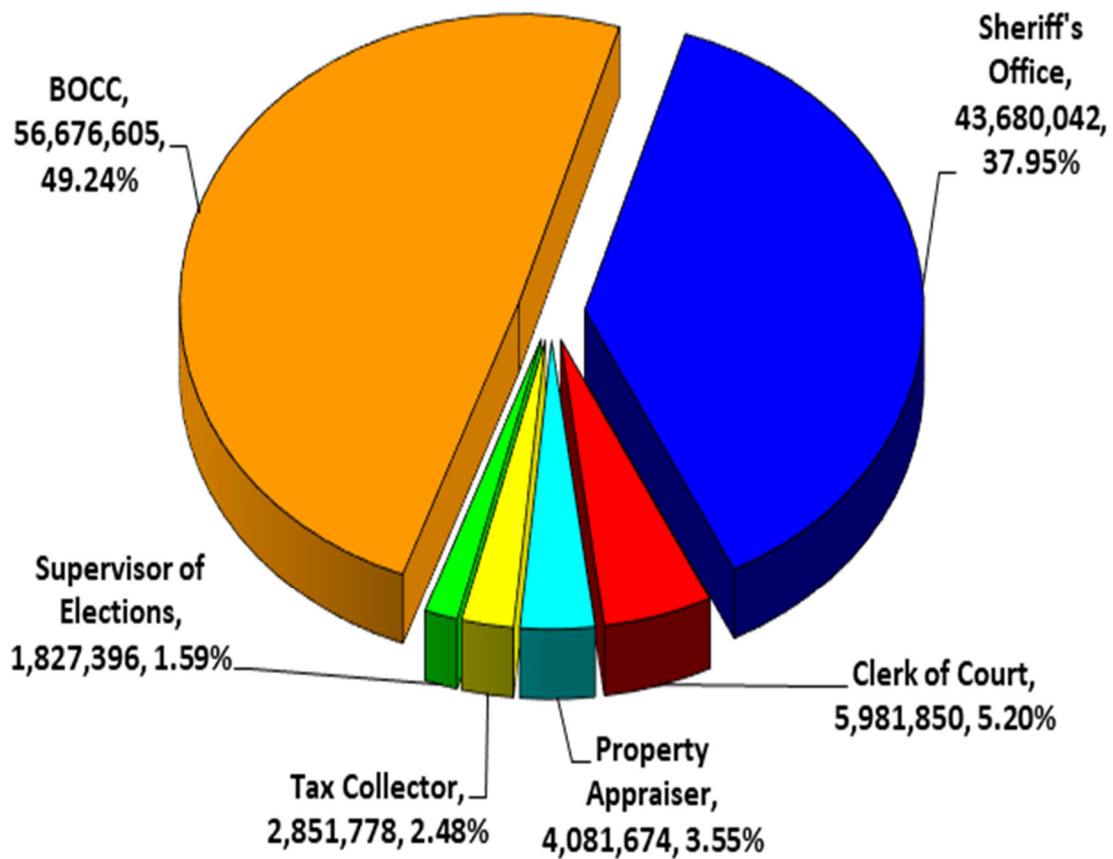


Note: Percentages displayed in the chart may not total 100 percent due to rounding issues.

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	49.24%	\$ 56,676,605
Sheriff's Office	37.95%	43,680,042
Clerk of the Court	5.20%	5,981,850
Property Appraiser	3.55%	4,081,674
Tax Collector	2.48%	2,851,778
Supervisor of Elections	1.59%	1,827,396
Total	100.00%	\$ 115,099,345

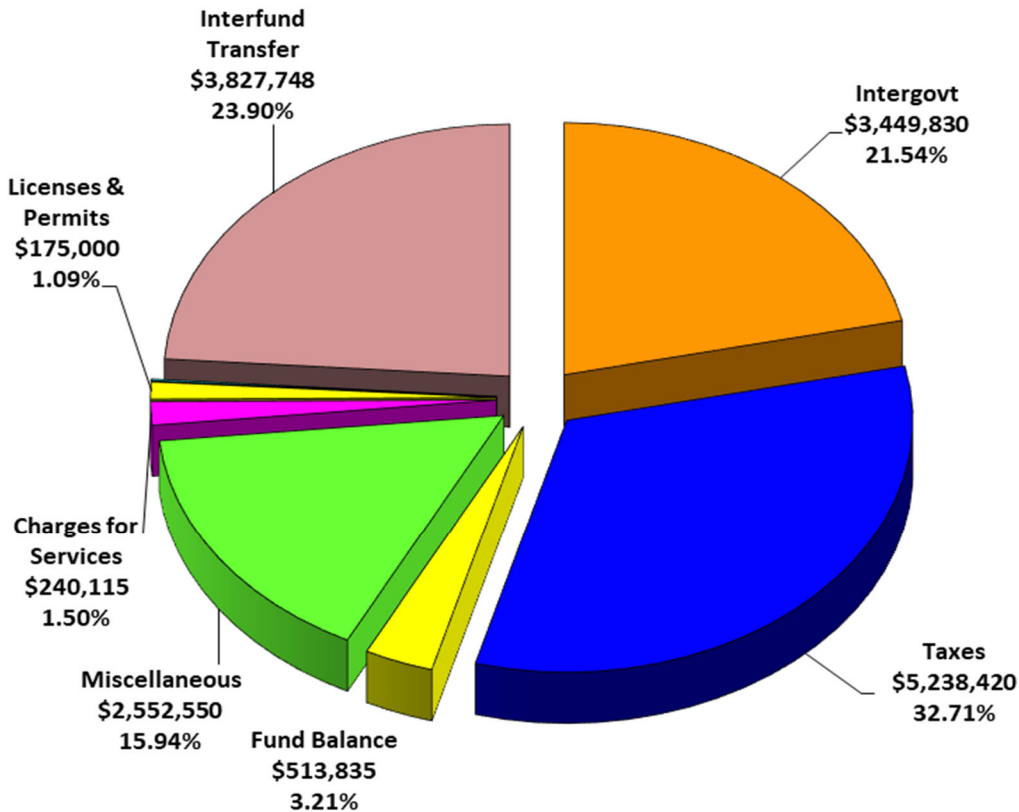


Note: The Reserves for Contingency for the various Elected Officials are contained within the BCC Operating Department's cost centers.

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	21.54%	\$ 3,449,830
Taxes	32.71%	5,238,420
Fund Balance	3.21%	513,835
Miscellaneous	15.94%	2,552,550
Charges for Services	1.50%	240,115
Licenses & Permits	1.09%	175,000
Interest	0.11%	17,500
Interfund Transfers	23.90%	3,827,748
Total	100.00%	\$ 16,014,998

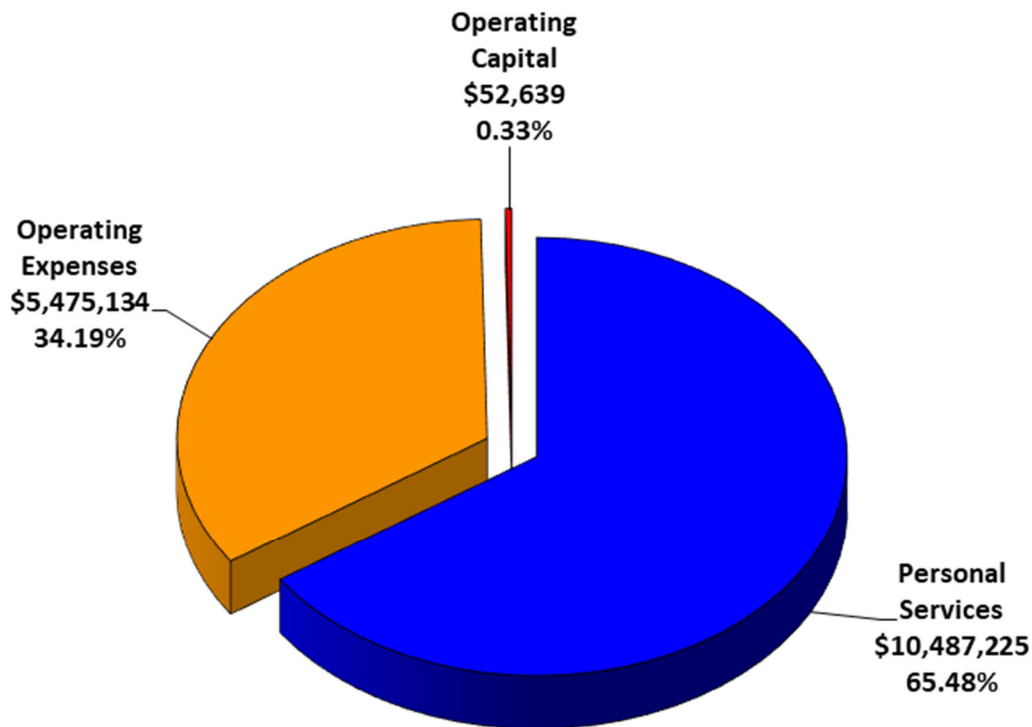


Intergovernmental revenues include Constitutional Gas Tax, County Gas Tax distributions, and miscellaneous reimbursements. **Taxes** category is comprised of the Local Option Gas Tax and Communication Services Tax. **Internal Services** are the fund balances utilized for budgetary purposes. **Miscellaneous** 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	65.48%	\$ 10,487,225
Operating Expenses	34.19%	5,475,134
Operating Capital	0.33%	52,639
Total	100.00%	\$ 16,014,998



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

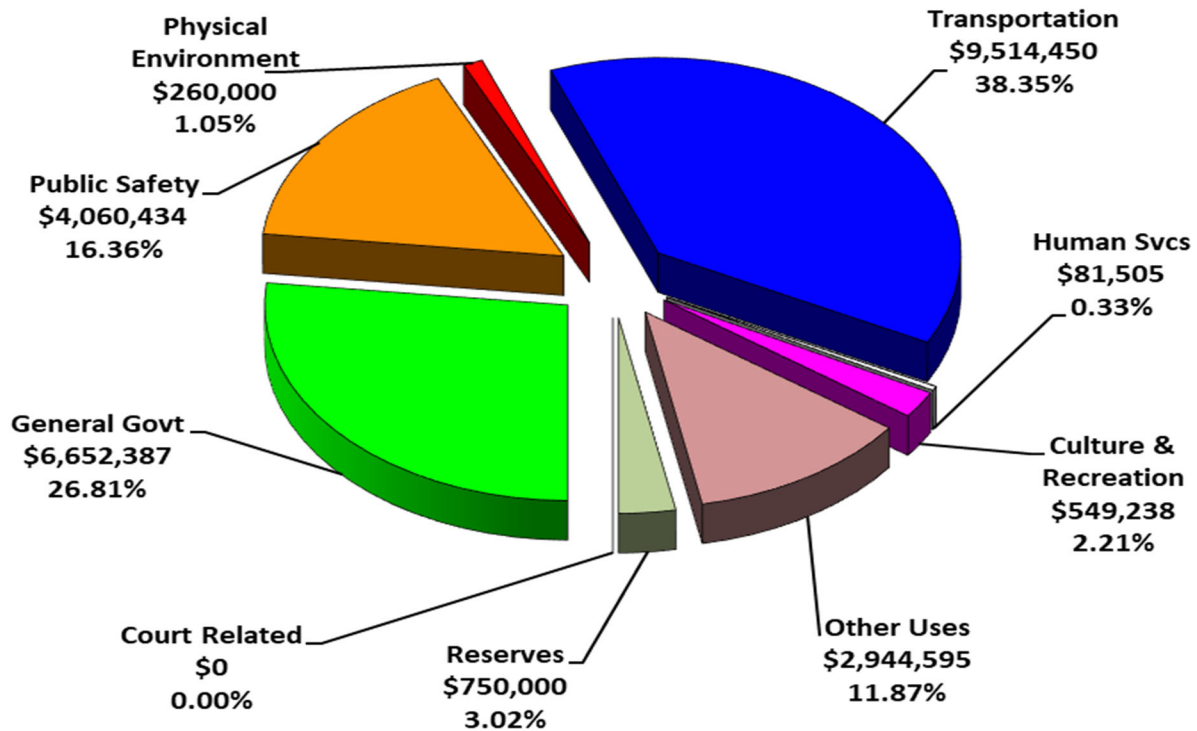
The departments funded in the Transportation Trust Fund include Road & Bridge and County Engineering Services. Services provided include road maintenance, road construction, surveying for road and drainage projects, fleet maintenance, carpentry shop, traffic operations (sign and signal maintenance),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

Projects normally completed by the Transportation Trust Fund include resurfacing approximately 6.29 miles of county paved roads and reconstructing approximately 6.25 miles of county roads classified in below standard condition, as well as routine maintenance of the remaining portion of the county road system. The county road system consists of approximately 1,125 miles of county-maintained roads, which includes about 945 miles of paved and about 180 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 FY2025-2026. The Tentative CFS project budget appropriations for FY 2025-2026 are as follows:

EXPENDITURE CATEGORY	% to TOTAL	AMOUNT
General Govt	26.81%	\$ 6,652,387
Public Safety	16.36%	4,060,434
Physical Environment	1.05%	260,000
Transportation	38.35%	9,514,450
Economic Development	0.00%	0
Human Services	0.33%	81,505
Culture & Recreation	2.21%	549,238
Other Uses	11.87%	2,944,595
Reserves	3.02%	750,000
Court Related	0.00%	0
Total	100.00%	\$ 24,812,609



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 Water and Sewer Utilities ownership and operations were transferred to the Town of Lake Placid on June 1, 2012. Currently, the County does not have any responsibility or interest in any utility systems.

The Solid Waste Enterprise Fund

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

The mandatory garbage collection program is also operated from this fund. One private company has an exclusive franchise for residential garbage collection service. A non-ad valorem assessment of \$236.36 is planned to 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 begun and should be completed during FY24-25 or early 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 \$10,408,651 at September 30, 2024 represents the cumulative amount reported to date based on an average use of 61% of the total estimated capacity. The portion of the liability related to 2024 usage is an increase of \$664,476. It is estimated that an additional liability totaling \$6,796,185 for Arbuckle Creek Cell IA, IB, 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 2024, 2031 and 2099, respectively. Actual costs may differ due to inflation, changes in technology, or changes in landfill laws and regulations.

The County is required by State and Federal laws and regulations to make annual contributions to a landfill management escrow account to finance closure and post-closure care financial assurance requirements. The County is in compliance with these requirements as of September 30, 2024, with cash and investments of \$10,408,651 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 and has commenced in FY 2024-2025 and the results should be presented in early FY 2025-2026.

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 Proposed by the Board in December 2016, these funds are invested in various local government investment pools, state and local government series securities, 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 FY2025-2026. 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

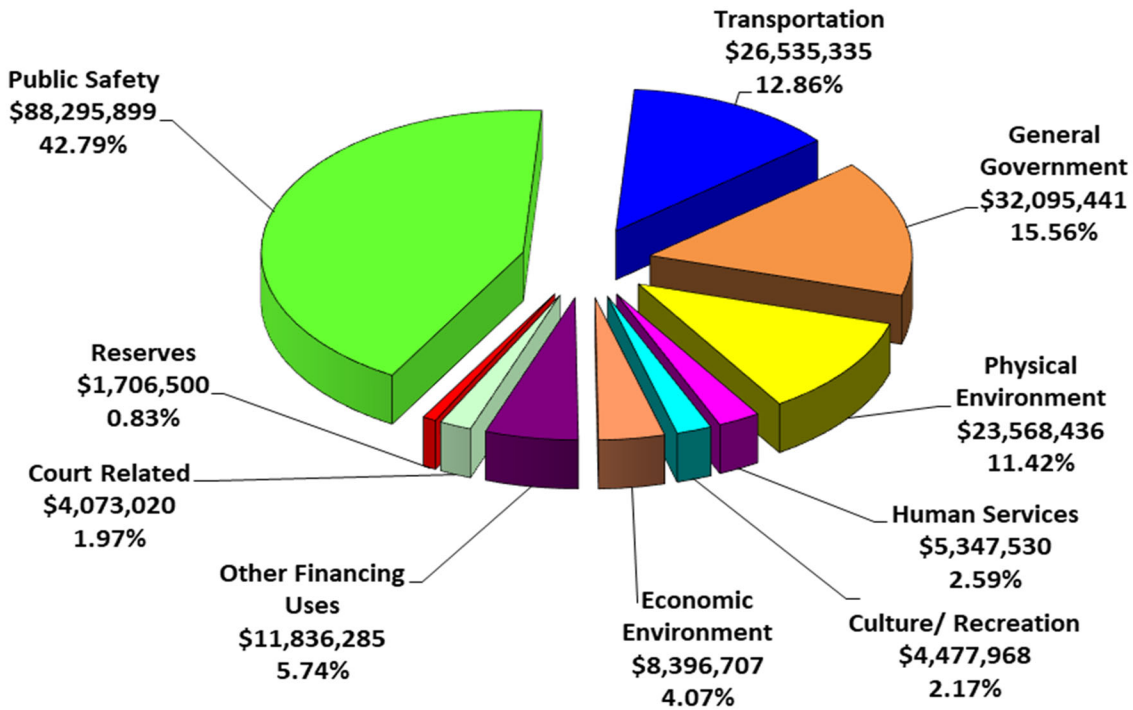
All full-time employees of the County are participants in the Florida Retirement System (FRS), a defined benefit, multiple employer cost sharing public retirement system, which is controlled by the State Legislature and administered by the State of Florida, Department of Administration, and Division 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 FY2025-2026. The current rates applied to employee salaries are as follows:

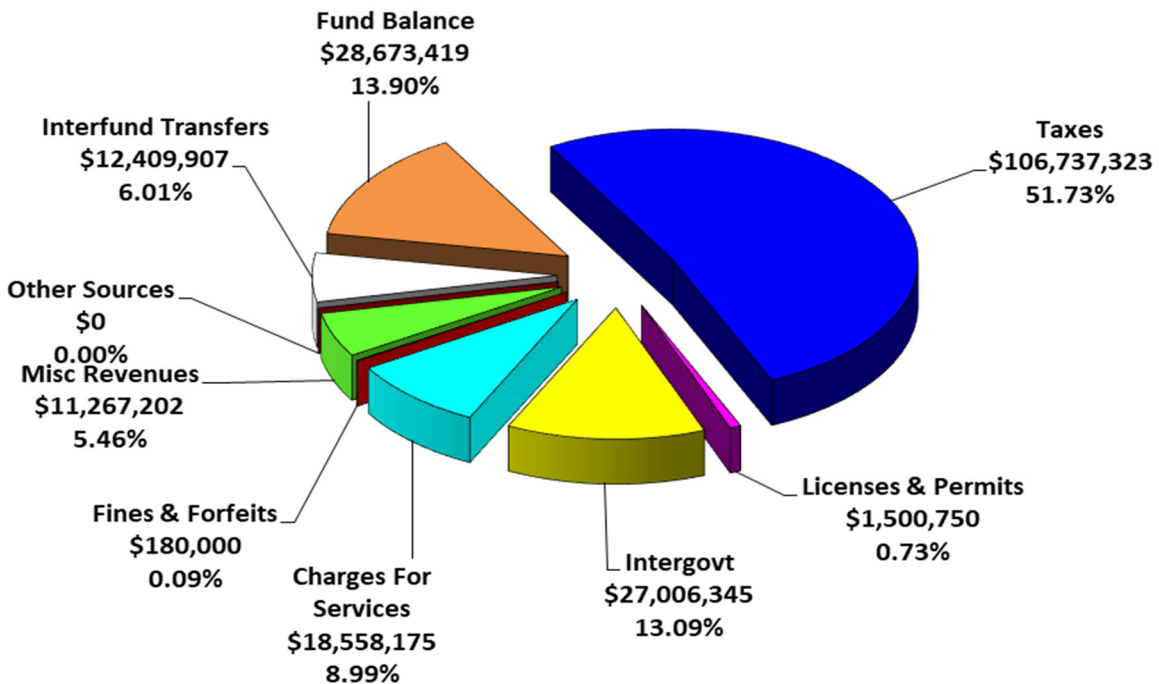
Membership Class		Final Rate 7/1/2024	Normal Cost 7/1/2025	Unfunded Actuarial Liabilities	HIS **	PEORP Admin	Final Rate 7/1/2025
Regular	HA	13.63%	7.10%	4.87%	2.00%	0.06%	14.03%
Special Risk	HB	32.79%	20.10%	13.03%	2.00%	0.06%	35.19%
Special Risk Admin	HJ	39.82%	10.88%	26.54%	2.00%	0.06%	39.48%
Elected Officials	HI	58.68%	11.79%	40.72%	2.00%	0.06%	54.57%
Senior Mgmt.	HM	34.52%	8.73%	22.45%	2.00%	0.06%	33.24%
DROP *	DP	21.13%	9.37%	10.65%	2.00%	0.00%	22.02%

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

WHERE THE MONEY GOES



WHERE THE MONEY COMES FROM



FY 2025/2026 TENTATIVE BUDGET \$206,333,121

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	\$ 49,653,096	43.14%
Law Enforcement - BOCC	7,023,509	6.10%
Sheriff	43,680,042	37.95%
Clerk of Courts	5,981,850	5.20%
Property Appraiser	4,081,674	3.55%
Tax Collector	2,851,778	2.48%
Supervisor of Elections	1,827,396	1.59%
Total General Fund	\$ 115,099,345	100.00%

MANDATORY COMPONENTS

Detention Medical	\$ 1,036,703
State County Assistance	2,608,518
County Jail Building Maintenance	934,510
CRAs	2,615,372
Mental Health	626,507
HCRA	100,000
County Audit	225,427
Division of Forestry	34,580
Court Communications	48,691
Misdemeanor Probation	225,808
Medical Examiner	525,455
Total	\$ 8,981,571
Outside Agencies	1,070,909
Board Departments	30,227,643
Transfers to Other Funds	8,866,473
Reserve for Contingency	506,500
Total Operating Departments:	\$ 49,653,096

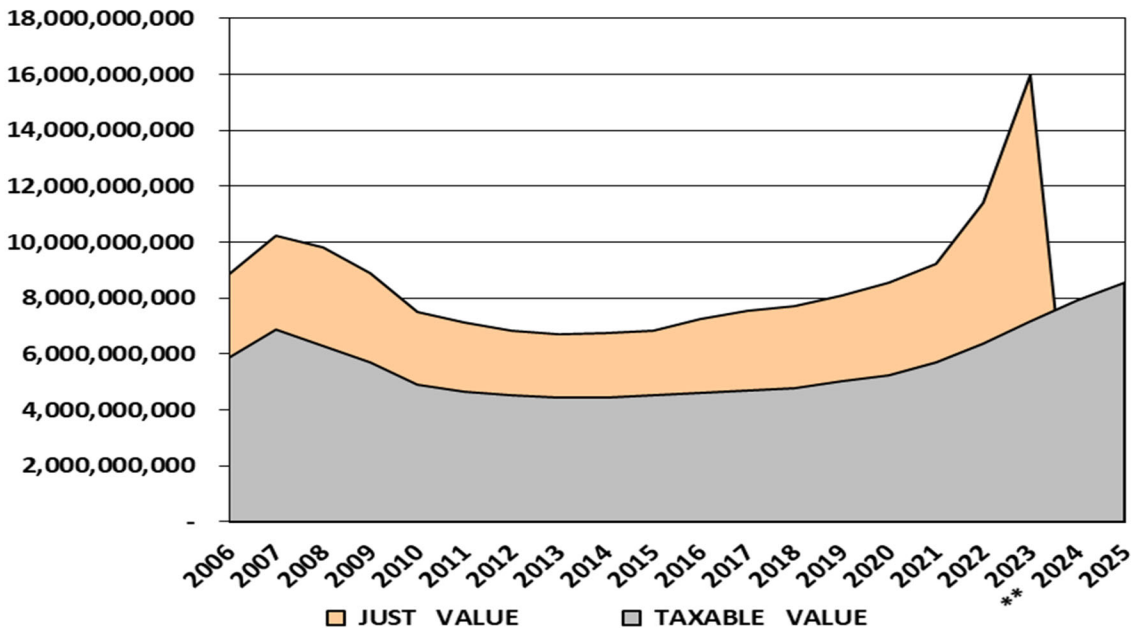
AD VALOREM TAX DATA

TAXROLL YEAR	FISCAL YEAR	ACTUAL REVENUE	RATE	\$/MILL	JUST VALUE	TAXABLE VALUE	RATIO OF TAXABLE vs. ASSESSED
2006	06/07	48,301,755	8.5000	5,682,559	8,847,036,549	5,887,483,997	67%
2007	07/08	48,909,129	7.3544	6,650,322	10,241,108,372	6,867,770,115	67%
2008	08/09	42,105,026	7.1000	5,930,285	9,834,084,705	6,274,707,840	64%
2009	09/10	39,077,186	7.1000	5,503,829	8,879,070,978	5,717,032,184	64%
2010	10/11	33,603,010	7.1000	4,732,818	7,506,346,367	4,921,416,247	66%
2011	11/12	32,121,427	7.1000	4,524,145	7,130,916,862	4,662,113,828	65%
2012	12/13	31,164,910	7.1000	4,389,424	6,830,031,493	4,547,821,035	67%
2013	13/14	30,409,671	7.1000	4,283,052	6,727,859,938	4,449,817,579	66%
2014	14/15	36,749,842	8.5500	4,298,227	6,736,715,214	4,464,136,645	66%
2015	15/16	37,041,673	8.5500	4,332,359	6,832,894,561	4,524,927,756	66%
2016	16/17	38,208,835	8.5500	4,468,870	7,268,749,938	4,631,162,983	64%
2017	17/18	38,103,839	8.5500	4,456,589	7,537,030,402	4,700,629,795	62%
2018	18/19	39,687,630	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	7,170,942,751	45%
* 2024	24/25	57,613,117	7.6000	7,580,673		7,937,877,760	
** 2025	25/26	62,162,800	7.6000	8,179,316		8,609,806,120	

* 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 25/26	TENTATIVE FY 25/26
2672	Upgrade Lead Custodian	250	308
2700	Clerical Support OPS (PT)	14,975	14,840
3439	Code Enforcement Official (Effective 4/1/26)	72,744	50,776
5105	Mechanic III Emergency Vehicle Tech	27,510	40,384
5105	FF-EMT (3) (Effective 4/1/26)	163,544	74,785
5105	FF-Medic (3) (Effective 4/1/26)	191,060	87,955
FUND 005 TOTALS		\$470,083	\$269,048

Fund 110

4101	Stormwater Designer	79,345	96,486
FUND 110 TOTALS		\$79,345	\$96,486

Fund 181

3217	Mechanic III Emergency Vehicle Tech	27,510	40,385
3217	FF- EMT (3) (Effective 4/1/26)	128,498	58,765
3217	FF – Medic (3) (Effective 4/1/26)	150,118	69,110
FUND 181 TOTALS		\$306,126	\$168,260

TOTAL REQUESTS:		\$855,554	\$533,794
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STAFFING SUMMARY

COST CENTER	FY22-23 Adopted	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Continuation	FY25-26 Issues	FY25-26 Tentative
BOARD OF COUNTY COMMISSIONERS:						
Judicial Technology	2.00	2.00	3.00	3.00	0.00	3.00
State Attorney Technology	1.00	1.00	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	0.00	3.00	3.00	0.00	3.00
Business Services	2.00	3.00	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	2.00	4.00	4.00	4.00	0.00	4.00
County Administrator	4.00	6.00	7.00	6.00	0.00	6.00
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
Non-ad Valorem Assessments	1.75	1.75	1.75	1.75	0.00	1.75
Public Information	2.05	1.80	2.00	2.00	0.00	2.00
Purchasing	4.00	5.00	5.00	5.00	0.00	5.00
Facilities Management	21.50	26.50	26.50	26.50	0.00	26.50
Planning/Zoning	9.00	10.00	11.00	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	0.20	1.20	1.20	1.20	0.00	1.20
Fire Assessments	39.69	43.01	50.37	49.73	3.14	52.87
Development Services	1.50	1.50	1.50	1.50	0.00	1.50
Code Enforcement	6.25	7.25	7.25	7.25	1.00	8.25
Building	17.00	18.25	18.25	18.25	0.00	18.25
Emergency Management	4.00	5.00	5.00	5.00	0.00	5.00
Children's Advocacy Center	5.00	6.00	6.00	7.00	0.00	7.00
County Engineer	0.75	1.00	1.00	1.00	0.00	1.00

COST CENTER	FY22-23 Adopted	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Continuation	FY25-26 Issues	FY25-26 Tentative
Engineering Services	19.73	18.73	23.80	25.10	1.00	26.10
Road and Bridge	64.00	64.00	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	11.00	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	26.27	25.47	26.20	25.90	0.00	25.90
Asphalt Plant	1.00	1.00	1.00	1.00	0.00	1.00
Critical Infrastructure - Executive	0.00	0.40	0.00	0.00	0.00	0.00
Critical Infrastructure - Operations	0.00	1.65	0.00	0.00	0.00	0.00
Geographic Information System	2.00	2.00	3.00	3.00	0.00	3.00
Emergency Medical Service	63.00	58.43	66.87	65.07	3.86	68.93
Community Programs	1.00	1.00	1.00	1.00	0.00	1.00
Healthy Families Highlands	8.00	7.00	7.00	7.00	0.00	7.00
Tourist Development	1.00	1.00	2.00	2.00	0.00	2.00
Community Program Services	0.67	0.67	0.25	1.00	0.00	1.00
St Housing Initiatives P-ship Admin	1.33	3.08	4.75	3.00	0.00	3.00
Parks	15.00	13.00	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	3.00	4.00	0.00	4.00
Library-Sebring	6.71	6.71	6.71	7.71	0.00	7.71
Library-Lake Placid	3.00	3.00	3.00	4.00	0.00	4.00
Library-Countywide	2.00	2.00	3.00	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	425.00	440.00	472.00	472.56	9.00	481.56

COST CENTER	FY22-23 Adopted	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Continuation	FY25-26 Issues	FY25-26 Tentative
ELECTED OFFICIALS:						
Clerk of Courts : Board Funded Positions	52.10	52.10	55.20	54.36	0.00	54.36
Clerk of Courts : State Funded Positions	32.08	32.08	28.21	30.84	0.00	30.84
Clerk of Courts : Trust Funded Positions	6.82	6.82	5.59	4.80	0.00	4.80
Clerk of Courts : IT Internal Svc Funded Positions	3.00	3.00	0.00	0.00	0.00	0.00
Property Appraiser	29.00	28.00	29.00	28.00	2.00	30.00
Sheriff : Board Funded Positions	344.60	355.60	356.60	357.10	-1.00	356.10
Sheriff : Grant Funded Positions	48.40	45.40	45.40	45.90	-1.00	44.90
Supervisor of Elections	8.00	10.00	9.00	7.00	1.00	8.00
Tax Collector	46.00	46.00	46.00	46.00	4.00	50.00
OFFICIALS TOTAL	570.00	579.00	575.00	574.00	5.00	579.00
STAFFING TOTAL	995.00	1019.00	1047.00	1046.56	14.00	1060.56

Budget Summary: Title	FY 2022-23 Adopted	FY 2023-24 Adopted	FY 2024-25 Adopted	CONT Tentative	ISSUE Tentative	FY 2025-26 Tentative	Percent Change
GENERAL ADMINISTRATION							
Board of County Commissioners	517,535	556,202	605,657	617,260	0	617,260	1.92%
County Administrator	609,760	797,029	937,618	933,596	0	933,596	-0.43%
Total	1,127,295	1,353,231	1,543,275	1,550,856	0	1,550,856	0.49%
ADMINISTRATIVE SERVICES							
County Attorney	392,375	528,080	599,639	651,479	0	651,479	8.65%
County Audits-CPA	235,745	213,039	218,235	225,427	0	225,427	3.30%
Business Services	236,610	362,400	285,520	296,604	0	296,604	3.88%
Office of Management & Budget	321,923	340,225	358,242	386,603	0	386,603	7.92%
Human Resources	434,524	452,130	515,526	549,404	0	549,404	6.57%
Non-Ad Valorem Assessments	117,536	118,257	149,829	155,964	0	155,964	4.09%
Public Information	129,917	137,904	178,728	194,757	0	194,757	8.97%
Procurement Department	356,725	418,491	475,899	443,256	0	443,256	-6.86%
Facilities Management	1,858,699	2,360,869	2,566,823	2,783,681	0	2,783,681	8.45%
Courthouse Facilities	201,193	246,130	261,099	281,870	0	281,870	7.96%
Court Facilities	285,563	305,090	295,423	243,430	0	243,430	-17.60%
Central Services	1,709,716	2,444,534	2,515,700	2,408,954	0	2,408,954	-4.24%
Interfund Transfers-005	1,497,098	1,812,452	7,233,549	8,866,473	0	8,866,473	22.57%
Budgetary Expenditure Accounts	481,500	506,500	506,500	506,500	0	506,500	0.00%
Total	8,259,124	10,246,101	16,160,712	17,994,402	0	17,994,402	11.35%
COMMUNITY SERVICES							
COUNTY EXTENSION							
County Extension	343,957	365,786	408,353	434,130	0	434,130	6.31%
Subtotal	343,957	365,786	408,353	434,130	0	434,130	6.31%
EMERGENCY MANAGEMENT							
Local Emergency Management Agency	566,267	841,182	898,418	871,209	0	871,209	-3.03%
Intergovt Radio Communication	399,736	405,204	410,652	489,764	0	489,764	19.26%
E911 Program - Landlines	1,312,864	1,400,499	1,626,609	1,744,418	0	1,744,418	7.24%
Communications Program	90,508	70,269	179,439	177,027	0	177,027	-1.34%
Geographic Information System	72,336	80,933	99,847	0	0	0	-100.00%
Communications Program - 151	0	0	779,081	779,081	0	779,081	0.00%
Subtotal	2,441,711	2,798,087	3,994,046	4,061,499	0	4,061,499	1.69%

Budget Summary: Title	FY 2022-23 Adopted	FY 2023-24 Adopted	FY 2024-25 Adopted	CONT Tentative	ISSUE Tentative	FY 2025-26 Tentative	Percent Change
PUBLIC SAFETY							
Crime Prevention	61,290	62,824	70,289	79,198	0	79,198	12.67%
Public Safety	73,075	103,060	121,036	128,014	0	128,014	5.77%
Division of Forestry	34,579	34,580	34,580	34,580	0	34,580	0.00%
Fire Safety Inspections	57,980	177,993	165,630	173,714	0	173,714	4.88%
Fire Assessments	7,299,752	7,775,596	11,602,043	11,539,442	276,260	11,815,702	1.84%
County Jail Maintenance	743,766	795,246	884,163	934,510	0	934,510	5.69%
Detention & Correction-Medical	997,460	997,460	1,122,824	1,036,703	0	1,036,703	-7.67%
Law Enforcement Maintenance	285,841	285,841	335,045	370,819	0	370,819	10.68%
Detention & Correction-Other	130,000	153,312	153,312	253,312	0	253,312	65.23%
Law Enforcement - Other	4,946,702	4,955,512	5,327,906	6,399,378	0	6,399,378	20.11%
Children's Advocacy Center	413,907	479,955	482,254	542,599	0	542,599	12.51%
Emergency Medical Service	8,384,933	8,427,832	9,737,144	9,920,844	233,088	10,153,932	4.28%
Subtotal	23,429,285	24,249,211	30,036,226	31,413,113	509,348	31,922,461	6.28%
LIBRARIES							
Libraries - Heartland Coop	121,001	128,629	149,976	99,330	0	99,330	-33.77%
Libraries - Avon Park	209,350	230,364	267,465	287,806	0	287,806	7.61%
Libraries - Sebring	494,247	519,432	582,995	615,701	0	615,701	5.61%
Libraries - Lake Placid	243,970	268,819	297,578	316,258	0	316,258	6.28%
Libraries - Countywide	170,450	170,706	196,959	220,864	2,197	223,061	13.25%
Subtotal	1,239,018	1,317,950	1,494,973	1,539,959	2,197	1,542,156	3.16%
PARKS AND RECREATION							
Recreation Department	330,000	375,000	475,000	475,000	0	475,000	0.00%
Parks Department	1,041,310	1,041,304	1,172,085	1,218,506	0	1,218,506	3.96%
Florida Boating Improvement Program	48,000	48,000	48,000	70,000	0	70,000	45.83%
Sports Complex	232,664	254,966	265,914	261,088	0	261,088	-1.81%
Subtotal	1,651,974	1,719,270	1,960,999	2,024,594	0	2,024,594	3.24%
HUMAN SERVICES							
Hospital District	260,000	260,000	343,997	408,356	0	408,356	18.71%
Veteran Service Office	263,716	283,412	319,066	302,660	1,563	304,223	-4.65%
Mental Health	530,865	712,577	826,122	626,507	0	626,507	-24.16%
Health Care Responsibility Act	100,000	100,000	100,000	100,000	0	100,000	0.00%
Community Programs	139,159	151,189	173,681	186,421	1,500	187,921	8.20%
Public Assistance Programs	83,576	93,920	95,238	95,272	0	95,272	0.04%
State-County Assistance Programs	1,637,572	1,897,348	2,251,393	2,608,518	0	2,608,518	15.86%
Nu-Hope	46,886	50,000	50,000	50,000	0	50,000	0.00%

Budget Summary: Title	FY 2022-23 Adopted	FY 2023-24 Adopted	FY 2024-25 Adopted	CONT Tentative	ISSUE Tentative	FY 2025-26 Tentative	Percent Change
Non-Profit Community Agencies	30,000	30,000	30,000	50,000	0	50,000	66.67%
Transportation for Disadvantaged Program	198,430	203,480	202,834	213,433	0	213,433	5.23%
Drivers Ed Safety	27,500	30,000	30,000	30,000	0	30,000	0.00%
Healthy Families - Highlands	460,408	441,446	545,795	535,186	0	535,186	-1.94%
Community Program Services	42,055	37,180	18,461	69,349	0	69,349	275.65%
Community Program Housing	0	100,000	200,000	0	0	0	-100.00%
Home Investment Partnership	0	482	482	482	0	482	0.00%
State Housing Initiatives Partnership - Admin	101,411	175,518	311,053	251,917	0	251,917	-19.01%
State Housing Initiatives Partnership - Program	142,500	635,000	335,000	1,675,572	0	1,675,572	400.17%
Subtotal	4,064,078	5,201,552	5,833,122	7,203,673	3,063	7,206,736	23.55%
ENVIRONMENT							
Natural Resources	715,853	606,300	654,360	477,142	4,198	481,340	-26.44%
Cooperative Aquatic Plant Program	648,626	689,877	775,437	773,932	0	773,932	-0.19%
Conservation Trust	49,704	79,565	110,705	110,705	0	110,705	0.00%
Critical Infrastructure - Executive	0	92,101	0	0	0	0	0.00%
Critical Infrastructure - Operations	0	789,583	0	0	0	0	0.00%
Subtotal	1,414,183	2,257,426	1,540,502	1,361,779	4,198	1,365,977	-11.33%
Total	34,584,206	37,909,282	45,268,221	48,038,747	518,806	48,557,553	7.27%
GROWTH MANAGEMENT							
TRANSPORTATION							
County Engineer	153,004	192,592	218,760	172,803	0	172,803	-21.01%
Engineering Services	1,841,292	1,980,807	3,217,016	3,149,639	142,804	3,292,443	2.34%
Road & Bridge Services	6,492,273	7,058,074	7,067,021	7,062,153	0	7,062,153	-0.07%
Bridge & Concrete	427,403	438,152	488,382	479,553	0	479,553	-1.81%
Maintenance Shop and Warehouse	865,371	915,401	1,065,529	1,089,863	0	1,089,863	2.28%
Traffic Operations	1,615,674	1,775,081	2,014,670	2,026,287	0	2,026,287	0.58%
Mowing - Right of Ways	689,558	735,133	797,597	847,706	0	847,706	6.28%
County Shell Pit	285,693	293,253	306,257	290,375	0	290,375	-5.19%
Sebring Parkway Maintenance	234,526	238,980	259,463	269,572	0	269,572	3.90%
Multi Use Path / Sidewalks	46,366	46,366	46,366	46,366	0	46,366	0.00%
Road & Bridge	110,480	119,364	129,982	135,675	0	135,675	4.38%
Geographic Information System	197,309	238,095	339,992	371,774	0	371,774	9.35%
Interfund Transfers- 110	76,526	78,753	80,000	0	0	0	-100.00%
Budgetary Expenditure Accounts 110	200,000	200,000	200,000	200,000	0	200,000	0.00%
Subtotal	13,235,475	14,310,051	16,231,035	16,141,766	142,804	16,284,570	0.33%

Budget Summary: Title	FY 2022-23 Adopted	FY 2023-24 Adopted	FY 2024-25 Adopted	CONT Tentative	ISSUE Tentative	FY 2025-26 Tentative	Percent Change
SOLID WASTE							
Refuse Disposal System	12,941,275	12,475,339	20,064,287	11,739,427	20,000	11,759,427	-41.39%
Waste Tire Processing	1,179	0	0	0	0	0	0.00%
Landfill Closure Program	43,662	48,482	49,516	64,452	0	64,452	30.16%
Recycling Grant	38,748	16,749	16,749	16,749	0	16,749	0.00%
Refuse Collection Program	5,151,803	5,419,088	5,564,893	5,812,377	0	5,812,377	4.45%
Asphalt Plant	3,189,019	3,260,548	3,275,745	3,668,324	0	3,668,324	11.98%
Budgetary Expenditure Accounts-401	250,000	250,000	250,000	275,217	0	275,217	10.09%
Subtotal	21,615,686	21,470,206	29,221,190	21,576,546	20,000	21,596,546	-26.09%
DEVELOPMENT DEPARTMENT							
County Planning and Zoning	620,651	769,805	804,546	924,539	23,491	948,030	17.83%
Office of Economic Development	363,123	396,067	458,759	428,718	45,000	473,718	3.26%
Development Services	199,787	197,630	207,061	219,867	0	219,867	6.18%
Code Enforcement	420,213	606,397	632,185	739,770	50,776	790,546	25.05%
Building Department - 180	1,861,197	2,182,500	2,021,854	2,037,077	130,116	2,167,193	7.19%
Nuisance Abatement	57,000	51,800	116,500	187,000	0	187,000	60.52%
Historic Preservation Commission	3,880	3,866	3,491	3,645	0	3,645	4.41%
Tourist Development - Operations	168,642	259,071	285,862	374,148	0	374,148	30.88%
Tourist Development - Marketing & Promotion	881,358	1,350,929	1,939,011	1,646,275	0	1,646,275	-15.10%
Tourist Development - Lakes	267,902	264,740	0	0	0	0	0.00%
Tourist Development - Asset Development/Enhance	350,000	470,000	770,000	1,055,000	0	1,055,000	37.01%
Subtotal	5,193,753	6,552,805	7,239,269	7,616,039	249,383	7,865,422	8.65%
Total	40,044,914	42,333,062	52,691,494	45,334,351	412,187	45,746,538	-13.18%
COURTS AND ELECTED OFFICIALS							
COURTS							
Circuit Court Administration	12,566	10,682	5,088	5,776	0	5,776	13.52%
Judicial Technology	223,394	266,279	377,184	395,448	0	395,448	4.84%
State Attorney	19,196	19,196	20,200	23,200	0	23,200	14.85%
State Attorney Technology	252,876	252,876	361,002	377,858	0	377,858	4.67%
Public Defender	8,700	8,700	8,700	8,700	0	8,700	0.00%
Public Defender Technology	165,242	165,242	168,660	164,549	0	164,549	-2.44%
Pre-Trial Release Circuit Criminal	147,352	165,704	234,700	205,496	0	205,496	-12.44%
Cir Ct Family Pro Se Services	38,768	47,827	87,790	87,315	0	87,315	-0.54%
Guardian Ad Litem Circuit Juvenile	4,052	3,789	11,348	11,015	0	11,015	-2.93%
Law Library - 177A	24,900	18,400	18,400	21,000	0	21,000	14.13%
Law Library - 176	15,000	17,000	32,000	16,000	0	16,000	-50.00%

Budget Summary: Title	FY 2022-23 Adopted	FY 2023-24 Adopted	FY 2024-25 Adopted	CONT Tentative	ISSUE Tentative	FY 2025-26 Tentative	Percent Change
Law Library CCC - 005	111,643	123,658	69,878	71,715	0	71,715	2.63%
Legal Aid - 177B	58,886	61,550	62,505	64,152	0	64,152	2.63%
Teen Court - 177C	24,900	18,400	18,400	21,000	0	21,000	14.13%
Innovations & Support	50,400	50,400	47,200	47,500	0	47,500	0.64%
Misdemeanor Probation	0	176,680	213,970	225,808	0	225,808	5.53%
Subtotal	1,157,875	1,406,383	1,737,025	1,746,532	0	1,746,532	0.55%
ELECTED OFFICIALS							
Clerk to Board	3,998,209	3,902,739	4,163,665	4,371,604	0	4,371,604	4.99%
Clerk to Board - Other	297,118	1,077,678	1,131,172	1,245,720	0	1,245,720	10.13%
Courthouse Security Sheriff	1,375,871	1,463,769	1,601,943	1,865,340	0	1,865,340	16.44%
Sheriff	20,909,428	23,144,788	24,850,026	26,992,504	0	26,992,504	8.62%
Detention and Correction	11,799,796	12,502,560	13,271,070	14,822,198	0	14,822,198	11.69%
Tax Collector	2,212,269	2,414,843	2,591,007	2,851,778	0	2,851,778	10.06%
Property Appraiser	3,564,578	3,583,501	3,796,798	4,081,674	0	4,081,674	7.50%
Supervisor of Elections	1,396,256	1,651,241	1,881,003	2,077,396	0	2,077,396	10.44%
Subtotal	45,553,525	49,741,119	53,286,684	58,308,214	0	58,308,214	9.42%
Total	46,711,400	51,147,502	55,023,709	60,054,746	0	60,054,746	9.14%
OTHER AGENCIES							
Medical Examiner	473,530	491,530	514,377	525,455	0	525,455	2.15%
County Health Dept	256,535	256,535	256,535	257,331	0	257,331	0.31%
Community Redevelopment Agency-Sebring	656,869	726,771	800,600	915,802	0	915,802	14.39%
Community Redevelopment Agency-Avon Park	354,360	428,885	492,054	542,730	0	542,730	10.30%
Sebring Regional Airport/Industrial Park CRA	424,016	441,001	448,672	441,888	0	441,888	-1.51%
Community Redevelopment Agency-AP Airport	21,445	22,089	22,415	23,630	0	23,630	5.42%
Community Redevelopment Agency-AP Southside	136,840	178,915	241,778	456,793	0	456,793	88.93%
Community Redevelopment Agency-Lake Placid	105,966	166,202	206,850	234,529	0	234,529	13.38%
Total	2,429,561	2,711,928	2,983,281	3,398,158	0	3,398,158	13.91%
DEBT SERVICE							
Long Term Notes - 151	3,139,010	3,131,690	3,134,740	0	0	0	-100.00%
ISSR Revenue Note	0	0	0	2,843,124	0	2,843,124	100.00%
Public Improvement Revenue Note	0	0	0	456,789	0	456,789	100.00%
Total	3,139,010	3,131,690	3,134,740	3,299,913	0	3,299,913	5.27%
INFRASTRUCTURE CAPITAL PROJECTS							
HCFPIRN LTD Capital Fund	2,306,706	2,200,200	0	0	0	0	0.00%
Transportation Projects -151	11,917,079	17,480,952	28,951,211	9,514,450	0	9,514,450	-67.14%
Recreation Department - 151	609,483	503,458	149,690	324,730	0	324,730	116.93%

Budget Summary: Title	FY 2022-23 Adopted	FY 2023-24 Adopted	FY 2024-25 Adopted	CONT Tentative	ISSUE Tentative	FY 2025-26 Tentative	Percent Change
Parks Projects - 151	450,000	672,460	621,731	224,508	0	224,508	-63.89%
Natural Resources - 151	0	240,000	0	260,000	0	260,000	100.00%
Central Services - 151	1,973,535	1,089,000	2,460,456	2,123,500	0	2,123,500	-13.69%
Elections - 151	96,515	60,000	0	0	0	0	0.00%
Building Operation & Maintenance - 151	3,679,554	5,306,425	6,480,590	4,528,887	0	4,528,887	-30.12%
Sheriff - 151	757,260	1,427,460	1,067,887	792,974	0	792,974	-25.74%
County Jail - 151	1,518,365	1,336,958	1,286,459	0	0	0	-100.00%
Medical Examiner	0	0	0	1,500,000		1,500,000	100.00%
Emergency Operations Ctr - 151	50,000	249,400	204,950	254,950	0	254,950	24.40%
Emergency Medical Services - 151	355,000	450,000	948,001	733,429	0	733,429	-22.63%
Animal Control - 151	1,063,258	1,048,927	77,623	81,505	0	81,505	5.00%
Interfund Transfer - 151	81,474	81,474	81,474	2,944,595	0	2,944,595	3514.15%
Budgetary Expenditure Accounts - 151	210,000	250,000	250,000	750,000	0	750,000	200.00%
Total	25,068,229	32,396,714	42,580,072	24,033,528	0	24,033,528	-43.56%
IMPACT FEES							
Parks & Rec Impact Fees - Avon Park	4,945	0	0	0	0	0	0.00%
Correctional Facilities Impact Fees	4,876	0	0	0	0	0	0.00%
Fire Services Impact Fees	5,164	0	0	0	0	0	0.00%
Library Impact Fees	1,852	0	0	0	0	0	0.00%
Law Enforcement Impact Fees	1,432	0	0	0	0	0	0.00%
Emergency Medical Services Impact Fees	1,109	0	0	0	0	0	0.00%
Total	19,378	0	0	0	0	0	0.00%
SPECIAL DISTRICTS							
ROAD AND DRAINAGE DISTRICTS							
Oak Manor Ave Road Paving	4,542	4,542	4,519	4,520	0	4,520	0.02%
Thunderbird Rd Wastewater Spc Ben Dist	18,350	18,350	18,300	0	0	0	-100.00%
Sun 'N Lakes 1-20 Improvement Trust	61,750	62,500	0	0	0	0	0.00%
Highlands Park Estates Spc Ben Dist	110,217	120,508	150,532	137,066	0	137,066	-8.95%
Orange Blossom Unit 12 Spc Ben Dist	8,500	8,750	9,000	0	0	0	-100.00%
Sebring Acres Spc Ben Dist	74,900	74,900	80,620	70,298	0	70,298	-12.80%
Sun'n Lakes of LP Spc Recreational Dist	180,988	177,370	310,837	358,335	0	358,335	15.28%
Orange Blossom Est Spc Ben Dist (1-19)	23,500	23,800	23,800	0	0	0	-100.00%
Red Hill Farms Improve Dist	8,855	8,855	8,850	12,950	0	12,950	46.33%
Placid Lakes Spc Ben Dist	299,518	391,943	353,135	423,312	0	423,312	19.87%
Istokpoga Marsh Watershed Improve Dist	4,957,840	4,817,515	33,000	0	0	0	-100.00%
Avon Park Estates Spc Ben Dist	292,500	293,650	328,862	198,805	0	198,805	-39.55%

Budget Summary: Title	FY 2022-23 Adopted	FY 2023-24 Adopted	FY 2024-25 Adopted	CONT Tentative	ISSUE Tentative	FY 2025-26 Tentative	Percent Change
Highlands Park Estates Imp Trust	63,000	65,250	0	0	0	0	0.00%
Subtotal	6,104,460	6,067,933	1,321,455	1,205,286	0	1,205,286	-8.79%
LIGHTING DISTRICTS							
Highway Park Spc Ben Dist	8,643	10,043	12,125	12,379	0	12,379	2.09%
Lake Haven Estates Spc Ben Dist	12,700	14,540	15,190	15,078	0	15,078	-0.74%
Sebring Hills Spc Ben Dist	25,120	26,800	28,025	26,585	0	26,585	-5.14%
Orange Villa MH Est Spc Ben Dist	2,030	2,280	2,440	2,300	0	2,300	-5.74%
Sebring Country Estates Spc Ben Dist	25,300	29,660	30,827	33,022	0	33,022	7.12%
Subtotal	73,793	83,323	88,607	89,364	0	89,364	0.85%
FIRE DISTRICTS							
West Sebring Spc Ben Fire Dist	75,000	0	0	0	0	0	0.00%
Lake Placid Spc Ben Fire Dist	406,868	404,812	402,777	402,777	0	402,777	0.00%
Venus Spc Ben Fire Dist	104,098	0	0	0	0	0	0.00%
Desoto City Spc Ben Fire Dist	37,901	0	0	0	0	0	0.00%
Leisure Lakes Spc Ben Fire Dist	128,414	0	0	0	0	0	0.00%
Highlands Park Spc Ben Fire Dist	58,869	0	0	0	0	0	0.00%
Subtotal	811,150	404,812	402,777	402,777	0	402,777	0.00%
Total	6,989,403	6,556,068	1,812,839	1,697,427	0	1,697,427	-6.37%
GRAND TOTAL	168,372,520	187,785,578	221,198,343	205,402,128	930,993	206,333,121	-6.72%

AGENCY FUNDING

ORGANIZATION	FY20-21 ADOPTED	FY21-22 ADOPTED	FY22-23 ADOPTED	FY23-24 ADOPTED	FY24-25 ADOPTED	FY25-26 TENTATIVE
RECREATION:						
AVON PARK RECREATION (INTERLOCAL)	\$110,000	\$110,000	\$110,000	\$125,000	\$125,000	\$125,000
SEBRING RECREATION (INTERLOCAL)	\$110,000	\$110,000	\$110,000	\$125,000	\$125,000	\$125,000
LAKE PLACID RECREATION (INTERLOCAL)	\$110,000	\$110,000	\$110,000	\$125,000	\$125,000	\$125,000
SUN 'N LAKES-SEBR IMPR DIST (INTERLOCAL)	\$0	\$0	\$0	\$0	\$50,000	\$50,000
SPRING LAKE IIMPR DISTRICT (INTERLOCAL)	\$0	\$0	\$0	\$0	\$50,000	\$50,000
OTHER AGENCIES:						
NU-HOPE	\$42,886	\$46,886	\$46,886	\$50,000	\$50,000	\$50,000
HEALTH UNIT	\$256,535	\$256,535	\$256,535	\$256,535	\$256,535	\$257,331
SAFEHOUSE	\$30,600	\$30,000	\$30,000	\$30,000	\$30,000	\$50,000
TOTAL	\$660,021	\$663,421	\$663,421	\$711,535	\$811,535	\$832,331

POPULATION DATA FOR HIGHLANDS COUNTY

YEAR	FY	TOTAL COUNTY	UNINCORP	TOTAL POP % CHANGE	UNINCORP % CHANGE	INCORP
1999	00/01	81,143	62,713	0.85%	1.23%	18,430
*2000	01/02	87,366	67,489	7.67%	7.62%	19,877
2001	02/03	88,212	68,288	0.97%	1.18%	19,924
2002	03/04	89,038	69,011	0.94%	1.06%	20,027
2003	04/05	90,393	70,258	1.52%	1.81%	20,135
2004	05/06	92,057	71,531	1.84%	1.81%	20,526
2005	06/07	93,456	72,793	1.52%	1.76%	20,663
2006	07/08	96,672	75,900	3.44%	4.27%	20,772
2007	08/09	98,727	77,642	2.13%	2.30%	21,085
2008	09/10	100,207	79,150	1.50%	1.94%	21,057
2009	10/11	99,713	78,851	-0.49%	-0.38%	20,862
*2010	11/12	98,786	77,236	-0.93%	-2.05%	21,550
2011	12/13	98,712	77,132	-0.07%	-0.13%	21,580
2012	13/14	98,955	77,041	0.25%	-0.12%	21,914
2013	14/15	99,092	77,026	0.14%	-0.02%	22,066
2014	15/16	99,818	77,264	0.73%	0.31%	22,554
2015	16/17	100,748	76,662	0.93%	-0.78%	24,086
2016	17/18	101,531	77,007	0.78%	0.45%	24,524
2017	18/19	102,138	77,548	0.60%	0.70%	24,590
2018	19/20	102,441	77,535	0.30%	-0.02%	24,906
2019	20/21	103,342	78,371	0.88%	1.08%	24,971
*2020	21/22	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

*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).

