DR-584, R. 12/14
Rule 12D-16.002, F.A.C.
Provisional

BUDGET REQUEST FOR TAX COLLECTORS
SUMMARY OF THE 2026-27 BUDGET BY APPROPRIATION CATEGORY

HIGHLANDS
COUNTY

9/30/2026
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	(INCREASE/DECREASE) AMOUNT	(INCREASE/DECREASE) %	AMOUNT APPROVED 2026-27	(INCREASE/DECREASE) AMOUNT	(INCREASE/DECREASE) %
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	$3,482,075	$4,168,541	$2,722,930	$4,382,473	$213,932	5.13%	$4,382,473	$213,932	5.13%
OPERATING EXPENSES (Sch. II)	$705,491	$812,843	$449,884	$770,422	($42,421)	-5.22%	$770,422	($42,421)	-5.22%
OPERATING CAPITAL OUTLAY (Sch. III)	$0	$0	$0	$0	$0	-----	$0	$0	-----
TOTAL EXPENDITURES	**$4,187,566**	**$4,981,384**	**$3,172,814**	**$5,152,895**	**$171,511**	3.44%	**$5,152,895**	**$171,511**	3.44%
NUMBER OF POSITIONS		**48**		**50**	**2**	**4.17%**	**48**	**0**	**0.00%**
					COL (5) - (3)	COL (6) / (3)			

DETAIL OF SALARIES

FY 2026-27
HIGHLANDS

SCHEDULE I

DOR USE ONLY

				REQUESTED INCREASES				APPROVED INCREASES			
Pos. No.	Position Classification	Annual Rate 9/30/26	Position Designation	Guideline	Other	Funding	Annual Rate 9/30/27	Guideline	Other	Funding	Annual Rate 9/30/27
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)
New Positions:											
1	Official	187,097		0	0	187,097	187,097	0	0	187,097	187,097
47	Current Positions	2,405,599		121,230	(276)	2,526,553	2,526,553	120,954	0	2,526,553	2,526,553
2	New Positions					0	0			0	0
50	TOTAL	$2,592,696		$121,230	($276)	$2,713,650	$2,713,650	$120,954	$0	$2,713,650	$2,713,650

DETAIL OF PERSONNEL SERVICES

HIGHLANDS **SCHEDULE IA**

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	181,703	187,097	143,921	187,097	0	0.00%	187,097
12 EMPLOYEES (REGULAR)	2,053,913	2,404,812	1,644,409	2,526,553	121,741	5.06%	2,526,553
13 EMPLOYEES (TEMPORARY)	27,376	70,980	20,602	72,805	1,825	2.57%	72,805
14 OVERTIME	9,452	15,000	8,057	11,685	(3,315)	-22.10%	11,685
15 SPECIAL PAY	105,191	20,000	267	23,902	3,902	19.51%	23,902
21 FICA							
2152 REGULAR	172,380	205,706	132,363	215,726	10,020	4.87%	215,726
2153 OTHER		0			0	-----	0
22 RETIREMENT							
2251 OFFICIAL	104,900	102,099	78,538	102,903	804	0.79%	102,903
2252 EMPLOYEE	227,758	285,074	185,525	289,823	4,749	1.67%	289,823
2253 SMS/SES	103,178	125,692	82,310	127,601	1,909	1.52%	127,601
2254 DROP	19,246	22,191	16,306	24,533	2,342	10.55%	24,533
23 LIFE & HEALTH INSURANCE	473,399	721,521	407,708	794,970	73,449	10.18%	794,970
24 WORKER'S COMPENSATION	3,579	6,869	2,924	4,875	(1,994)	-29.03%	4,875
25 UNEMPLOYMENT COMP.		1,500			(1,500)	-100.00%	0
TOTAL PERSONNEL SERVICES	**$3,482,075**	**$4,168,541**	**$2,722,930**	**$4,382,473**	**$213,932**	**5.13%**	**$4,382,473**
	Post this total to Col.(2) Ex. A	**Post this total to Col. (3) Ex. A**	**Post this total to Col. (4) Ex. A**	**Post this total to Col. (5) Ex. A**	**Col. (5) - (3)**	**Col. (6) / (3)**	

DETAIL OF OPERATING EXPENSES

HIGHLANDS **SCHEDULE II**

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	13,813	14,089	14,088	14,650	561	3.98%	14,650
3154 LEGAL	31,462	40,000	25,901	40,000	0	0.00%	40,000
3159 OTHER		0			0	-----	0
32 ACCOUNTING & AUDITING		0		3,609	3,609	-----	3,609
33 COURT REPORTER		0			0	-----	0
34 OTHER CONTRACTUAL	79,990	96,238	50,857	103,607	7,369	7.66%	103,607
40 TRAVEL	4,684	11,236	2,578	14,694	3,458	30.78%	14,694
41 COMMUNICATIONS	32,444	58,462	16,516	35,307	(23,155)	-39.61%	35,307
42 TRANSPORTATION							
4251 POSTAGE	87,146	101,576	80,393	99,391	(2,185)	-2.15%	99,391
4252 FREIGHT		0			0	-----	0
43 UTILITIES		0			0	-----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	3,518	3,520	1,759	3,520	0	0.00%	3,520
4452 VEHICLES		308		308	0	0.00%	308
4453 OFFICE SPACE		0			0	-----	0
4454 E.D.P.	227,813	156,187	134,398	151,781	(4,406)	-2.82%	151,781
45 INSURANCE & SURETY	14,054	17,125	942	17,860	735	4.29%	17,860

DETAIL OF OPERATING EXPENSES (CONT.)

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	9,370	8,934	7,147	13,336	4,402	49.27%	13,336
4652 VEHICLES	66	2,119	102	1,000	(1,119)	-52.81%	1,000
4653 OFFICE SPACE	14,613	32,600	2,593	2,500	(30,100)	-92.33%	2,500
4654 E.D.P.	129,002	190,823	72,604	199,493	8,670	4.54%	199,493
47 PRINTING & BINDING	4,059	3,500		3,500	0	0.00%	3,500
48 PROMOTIONAL		0			0	-----	0
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	446	1,000	407	1,000	0	0.00%	1,000
4959 OTHER	9,149	9,200	4,099	6,000	(3,200)	-34.78%	6,000
51 OFFICE SUPPLIES	35,180	46,000	24,748	40,000	(6,000)	-13.04%	40,000
52 OPERATING SUPPLIES	942	3,000	2,157	3,000	0	0.00%	3,000
54 BOOKS & PUBLICATIONS							
5451 BOOKS		500			(500)	-100.00%	0
5452 SUBSCRIPTIONS	1,140	1,766	1,480	1,780	14	0.79%	1,780
5453 EDUCATION	1,800	9,295	2,385	8,706	(589)	-6.34%	8,706
5454 DUES/MEMBERSHIPS	4,800	5,365	4,730	5,380	15	0.28%	5,380
TOTAL OPERATING EXPENSES	**$705,491**	**$812,843**	**$449,884**	**$770,422**	**($42,421)**	**-5.22%**	**$770,422**
	Post this total to Col. (2) Ex. A	**Post this total to Col. (3) Ex. A**	**Post this total to Col. (4) Ex. A**	**Post this total to Col. (5) Ex. A.**	**Col. (5) - (3)**	**Col. (6) / (3)**	

DETAIL OF OPERATING CAPITAL OUTLAY

HIGHLANDS **SCHEDULE III**

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
61 LAND		0			0	----	0
62 BUILDINGS		0			0	----	0
64 MACHINERY & EQUIPMENT							
6451 E.D.P.		0			0	----	0
6452 OFFICE FURNITURE		0			0	----	0
6453 OFFICE EQUIPMENT		0			0	----	0
6454 VEHICLES		0			0	----	0
66 BOOKS		0			0	----	0
68 INTANGIBLE ASSETS		0			0		0
TOTAL OPERATING CAPITAL OUTLAY	$0	$0	$0	$0	$0	----	$0
	Post this total to Col. (2) Ex. A	Post this total to Col. (3) Ex. A	Post this total to Col. (4) Ex. A	Post this total to Col. (5) Ex. A.	Col. (5) - (3)	Col. (6) / (3)	