

MEETING OF THE DISTRICTS
Tuesday, December 21, 2021
9:30 AM
600 S. Commerce Ave. Sebring, FL 33870
AGENDA

DISTRICTS LIST

AVON PARK ESTATES S. B. D.	ORANGE VILLA MOBILE HOME ESTATES S. B. D.
BONNETT CREEK ACRES S. B. D.	PLACID LAKES S. B. D.
DESOTO CITY S. B. F. D.	PLACID LAKES S. B. F. D.
HICKORY HILLS S. B. D.	RED HILL FARMS IMPROVEMENT DISTRICT
HIGHLANDS PARK ESTATES S. B. D.	SEBRING ACRES S. B. D.
HIGHLANDS PARK S. B. F. D.	SEBRING COUNTRY ESTATES S. B. D.
HIGHWAY PARK S. B. D.	SEBRING HILLS S. B. D.
LAKE HAVEN ESTATES S. B. D.	SEBRING MANOR S. B. D.
LAKE PLACID S. B. F. D.	SOMERVALE DOWNS S. B. D.
LEISURE LAKES S. B. F. D.	THUNDERBIRD ROAD WASTEWATER S. B. D.
LORIDA S. B. F. D.	VANTAGE POINTE II S. B. D.
ORANGE BLOSSOM ESTATES S. B. D.	VENUS SPECIAL B. F. D.
ORANGE BLOSSOM UNIT 12 S. B. D.	WEST SEBRING S. B. F. D.
ISTOKPOGA MARSH WATERSHED IMPROVEMENT DISTRICT	
SUN 'N LAKE ESTATES AND ACREAGE OF LAKE PLACID—S. B. D.	
SUN 'N LAKES OF LAKE PLACID RECREATION DISTRICT	
HIGHLANDS LAKES SPECIAL TAX DISTRICT	
COUNTYWIDE FIRE DISTRICT	
OAK MANOR AVENUE ROAD PAVING MUNICIPAL SERVICE BENEFIT DISTRICT	

1 MEETING CALLED TO ORDER

2 PUBLIC COMMENT

3 CONSENT AGENDA

- 3.A *Request approval of Budget Amendment 21-22-027 and Resolution for FY20-21 Rollover for Fire District Project Adjustments and to bring additional Fund Balances Forward into FY 21-22 to spend out the Fire District Funds.*
David Nitz, OMB Manager
Angela Bollinger, Sr. Budget Analyst
The fiscal impact for FY 21/22 is a decrease to Fund 144 (Lake Placid SBFD) in the amount of (\$3,131.25) and an increase to Fund 116 (Highlands Park SBFD), Fund 133 (West Sebring SBFD), Fund 137 (Venus SBFD), Fund 114 (Leisure Lakes SBFD), and Fund 102 (Desoto City SBFD) in the amounts of \$22,055.00, \$506,402.74, \$44,996.36, \$15,461.67, and \$37,901.84 respectively, with an overall net budget increase of \$623,686.36.
- [21-22-027 Fire SBD District Project Rollover Adj wAddl FB \(BA\).pdf](#)
[21-22-027R Fire SBD District Project Rollover Adj wAddl FB \(Resolution\).pdf](#)

3.B *Request approval of Budget Amendment 21-22-022 and Resolution to rollover encumbrances from FY 20/21 into FY 21/22 for Special Benefit Districts*

David Nitz, OMB Manager

This will increase the overall budget by \$141,019.14 in various Special Benefit District funds of the Board of County Commissioners by rolling forward funds authorized for expenditure in FY 20/21 into FY 21/22 to be paid within FY 21/22.

[21-22-022 Encumbrance Roll SBD \(BA\).pdf](#)

[21-22-022R Encumbrances Roll SBD \(Resolution\).pdf](#)

4 ACTION AGENDA

5 ADJOURN

Any person who decides to appeal any decision made by the Board of Supervisors of any of the Special Districts of Highlands County, Florida, in a public hearing or quasi-judicial proceeding is hereby advised that he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record will include the testimony and evidence upon which such appeal is to be based.

The Board of Supervisors of the Special Districts in Highlands County, Florida, does not discriminate upon the basis of any individual's disability status. This non-discrimination policy involves every aspect of the Board's functions, including one's access to, participation, employment or treatment in its programs or activities. Anyone requiring reasonable accommodation as provided for in the Americans With Disabilities Act or Section 286.26, Florida Statutes should contact the Highland County Human Resources Department, ADA Coordinator at: 863-402-6509 (voice), or via Florida Rely Service 711, or by e-mail: hrmanager@highlandsfl.gov. Requests for CART or interpreter services should be made as soon as possible but no later than 48 hours in advance of a public meeting to permit coordination of the service.

Please note our new website address: www.highlandsfl.gov

Any invocation that may be offered before the official start of the meeting of the Board of Supervisors of the Special Districts of Highlands County shall be the voluntary offering of a private citizen. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by Highlands County, nor is Highlands County allowed by law to endorse the religious beliefs or views of any speaker.

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: Dec 21, 2021

**PRESENTER: David Nitz, OMB Manager
Angela Bollinger, Sr. Budget Analyst**

SUBJECT/TITLE: Request approval of Budget Amendment 21-22-027 and Resolution for FY20-21 Rollover for Fire District Project Adjustments and to bring additional Fund Balances Forward into FY 21-22 to spend out the Fire District Funds.

STATEMENT OF ISSUE

This budget amendment is making adjustments to FY20-21 Special Benefit Fire District Project rollovers into FY21-22 according to actuals after end-of-year close-out, as well as, to bring additional fund balances forward in order to spend out the Funds in the Fire Districts.

RECOMMENDED ACTION

Move to approve budget amendment 21-22-027 and associated resolution.

FISCAL IMPACT

The fiscal impact for FY 21/22 is a decrease to Fund 144 (Lake Placid SBFD) in the amount of (\$3,131.25) and an increase to Fund 116 (Highlands Park SBFD), Fund 133 (West Sebring SBFD), Fund 137 (Venus SBFD), Fund 114 (Leisure Lakes SBFD), and Fund 102 (Desoto City SBFD) in the amounts of \$22,055.00, \$506,402.74, \$44,996.36, \$15,461.67, and \$37,901.84 respectively, with an overall net budget increase of \$623,686.36.

Attachments: [21-22-027 Fire SBD District Project Rollover Adj wAddl FB \(BA\).pdf](#)
[21-22-027R Fire SBD District Project Rollover Adj wAddl FB \(Resolution\).pdf](#)

December 8, 2021

BOARD OF COUNTY COMMISSIONERS

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

PAGE 1 of 3

BUDGET AMENDMENTS

(Transfers over \$5,000 require Board approval)

DATE: 11/10/2021

SUBMITTED BY: OMB

FUND(S): See List FUND TITLE(S): See List COST CENTER(S) #: See List

PROJECT(S) #: See List PROJECT TITLE(S): See List COST CENTER TITLE(S): See List

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
				Project Fund Balance					
R	116		3999100Z	Forward	18050	30,835.00	22,055.00		52,890.00
E	116	7997	56200Z	Project Buildings	18050	39,240.12	22,055.00		61,295.12
				Project Fund Balance					
R	144		3999100Z	Forward	18051	410,000.00		3,131.25	406,868.75
E	144	7966	56200Z	Project Buildings	18051	410,000.00		3,131.25	406,868.75
				Project Fund Balance					
R	133		3999100Z	Forward	18054	23,400.00	463,599.05		486,999.05
E	133	7960	56400Z	Project Equipment	18054	61,884.62	463,599.05		525,483.67

REASON: To adjust Fire District Project Rollovers and bring additional SBFD Fund Balances forward into FY21-22 in order to spend out the funds in the Fire Districts.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 21-22-027

TRANSFER TYPE:

____ Approval
____ Denial

ACTION:

Board _____ Approved _____ Denied
County Administrator _____ Approved _____ Denied

____ ITEM TO ITEM
____ RESERVE
____ **XX** BY RESOLUTION
____ SUPPLEMENTAL BUDGET

SIGNATURE: _____

DATE: ____ / ____ / ____

Signature: _____

Posted by Clerk: _____

Form Revised 08/05/2020

BOARD OF COUNTY COMMISSIONERS

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BUDGET AMENDMENTS

REQUEST NUMBER		21-22-027							
TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	137		3999100Z	Project Fund Balance Forward	18055	47,492.00	29,300.84		76,792.84
E	137	7969	56200Z	Project Buildings	18055	59,102.02	29,300.84		88,402.86
R	114		3999100Z	Project Fund Balance Forward	18064	117,338.00		7,009.55	110,328.45
E	114	7994	56400Z	Project Equipment	18064	117,338.00		7,009.55	110,328.45
R	133		3999100	Fund Balance Brought Forward		0.00	42,803.69		42,803.69
E	133	7960	54600Z	Project Repair & Maintenance	18054	0.00	3,900.00		3,900.00
E	133	7960	55200Z	Project Operating Supplies	18054	17,072.88	408.69		17,481.57
E	133	7960	56400Z	Project Equipment	18054	525,483.67	38,495.00		563,978.67
R	137		3999100	Fund Balance Brought Forward		0.00	15,695.52		15,695.52
E	137	7969	56200Z	Project Buildings	18055	88,402.86	15,695.52		104,098.38
R	114		3999100	Fund Balance Brought Forward		0.00	22,471.22		22,471.22
E	114	7994	54600Z	Project Repair & Maintenance	18064	0.00	25,000.00		25,000.00
E	114	7994	55200Z	Project Operating Supplies	18064	0.00	95,186.86		95,186.86
E	114	7994	55230Z	Proj Attractive Prop-Inv	18064	0.00	5,000.00		5,000.00
E	114	7994	56400Z	Project Equipment	18064	110,328.45		102,715.64	7,612.81
R	102		3999100	Fund Balance Brought Forward		0.00	37,901.84		37,901.84
E	102	7982	56200Z	Project Buildings	19010	0.00	37,901.84		37,901.84

Form Revised 10/11/2010

BOARD OF COUNTY COMMISSIONERS

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BUDGET AMENDMENTS

REQUEST NUMBER 21-22-027

FUND(S)	FUND TITLE(S)
116	Highlands Park Fire SBD
144	Lake Placid SBFD
133	West Sebring SBFD
137	Venus SBFD
114	Leisure Lakes Sp Tax Fire
102	Desoto City Fire

COST CENTER(S)	COST CENTER TITLE(S)
7997	Highlands Park Estate Spc Fire
7966	Lake Placid SBFD
7960	West Sebring SBFD
7969	Venus SBFD
7994	Leisure Lakes Sp Tax Fire
7982	Desoto City Spc Fire District

[illegible][illegible]

Form Revised 08/05/2020

RESOLUTION NO. 21-22-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA, AUTHORIZING AMENDMENT TO THE HIGHLANDS PARK SPECIAL BENEFIT FIRE DISTRICT, LAKE PLACID SPECIAL BENEFIT FIRE DISTRICT, WEST SEBRING SPECIAL BENEFIT FIRE DISTRICT, VENUS SPECIAL BENEFIT FIRE DISTRICT, LEISURE LAKES SPECIAL BENEFIT FIRE DISTRICT, AND DESOTO CITY SPECIAL BENEFIT FIRE DISTRICT FUNDS.

WHEREAS, Section 129.06, Florida Statutes (Execution and Amendment of Budget) provides that the Board of County Commissioners may by resolution or by motion in the minutes execute and amend the budget; and

WHEREAS, the following budget amendment is necessary and proper within the Highlands Park Special Benefit Fire District, Lake Placid Special Benefit Fire District, West Sebring Special Benefit Fire District, Venus Special Benefit Fire District, Leisure Lakes Special Benefit Fire District, and Desoto City Special Benefit Fire District funds; and

WHEREAS, it is necessary to adjust the rollover project balances from FY 20/21 into the current FY 21/22 and bring additional Fund Balances forward into FY21-22 in order to spend out the funds in the Fire Districts for a net increase in the amount of \$623,686.36.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners in and for Highlands County, Florida this _____ day of _____, 2021 that budget amendment 21-22-027 is hereby approved and authorized.

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

Chairperson

ATTEST:_____
Clerk of Courts

Approved as to Budgetary Requirements

OMB Department

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: Dec 21, 2021

PRESENTER: David Nitz, OMB Manager

SUBJECT/TITLE: Request approval of Budget Amendment 21-22-022 and Resolution to rollover encumbrances from FY 20/21 into FY 21/22 for Special Benefit Districts

STATEMENT OF ISSUE

On October 20, 2021, the Clerk of Court's office, as part of the year-end close, rolled forward all encumbrances in the financial system from FY 20/21 into FY 21/22. Therefore, this budget amendment is merely revising the FY 21/22 budget to reflect this process that has already occurred. This will allow all purchases of goods and services from vendors by issuance of purchase orders not completed and delivered in FY 20/21 to complete the transactions for the goods and services in FY 21/22.

RECOMMENDED ACTION

Move to approve budget amendment 21-22-022 and associated resolution to rollover encumbrances from FY 20/21 into FY 21/22 for Special Benefit Districts.

FISCAL IMPACT

This will increase the overall budget by \$141,019.14 in various Special Benefit District funds of the Board of County Commissioners by rolling forward funds authorized for expenditure in FY 20/21 into FY 21/22 to be paid within FY 21/22.

Attachments: [21-22-022 Encumbrance Roll SBD \(BA\).pdf](#)
[21-22-022R Encumbrances Roll SBD \(Resolution\).pdf](#)

PAGE 1 of 3

(Transfers over \$5,000 require Board approval)

SUBMITTED BY: S. Hood

*list additional cost centers on reverse side of form

REASON: **Roll prior year encumbrances forward to FY 21-22.**

Form Revised 08/05/2020

BOARD OF COUNTY COMMISSIONERS

PAGE 2 of 3

BUDGET AMENDMENTS

REQUEST # 21-22-022

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	144		3999110	ENCUMBRANCES CARRIED FWD		-	250.00	-	250.00
E	144	7966	54600	REPAIR & MAINTENANCE		-	250.00	-	250.00
R	109		3999110Z	ROLL ENC FWD	14041	-	4,747.50	-	4,747.50
E	109	7989	56300Z	PROJECT IMPROVEMENTS	14041	4,448,167.00	4,747.50	-	4,452,914.50
R	116		3999110Z	ROLL ENC FWD	18050	-	8,405.12	-	8,405.12
E	116	7997	56200Z	PROJECT BUILDINGS	18050	33,069.00	8,405.12	-	41,474.12
R	133		3999110Z	ROLL ENC FWD	18054	-	55,557.50	-	55,557.50
E	133	7960	55200Z	PROJECT OPERATING SUPP	18054	-	17,072.88	-	17,072.88
E	133	7960	56400Z	PROJECT EQUIPMENT	18054	23,400.00	38,484.62	-	61,884.62
R	137		3999110Z	ROLL ENC FWD	18055	-	11,610.02	-	11,610.02
E	137	7969	56200Z	PROJECT BUILDINGS	18055	47,492.00	11,610.02	-	59,102.02

BOARD OF COUNTY COMMISSIONERS

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BUDGET AMENDMENTS

REQUEST # 21-22-022

FUND(S)	FUND TITLE(S)
107	Placid Lakes Special Benefit Dist.
109	Istokpoga Marsh Watershed Improvement Dist.
116	Highlands Park Special Benefit Fire Dist.
128	Sun 'N Lakes Placid Recreation Dist.
133	West Sebring Special Benefit Fire Dist.
137	Venus Special Benefit Fire Dist.
144	Lake Placid Speical Benefit Fire Dist.

COST CENTER(S)	COST CENTER TITLE(S)
7987	Placid Lakes Special Benefit Dist.
7989	Istokpoga Marsh Improvement Dist.
7997	Highlands Park Est Special Fire Dist.
7974	Sun 'N Lakes Placid Recreation Dist.
7960	West Sebring Special Benefit Fire Dist.
7969	Venus Special Benefit Fire Dist.
7966	Lake Placid Special Benefit Fire Dist.

FND	CST CTR	PROJ #	PROJECT TITLE
109	7989	14041	IMWID FP II Above Ground
116	7997	18050	Fire Rescue Station 33
133	7960	18054	W. Sebring Equipment
137	7969	18055	Fire Rescue Station 45

FND	CST CTR	PROJ #	PROJECT TITLE

Form Revised 08/05/2020

RESOLUTION NO. 21-22-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS IN AND FOR HIGHLANDS COUNTY, FLORIDA AUTHORIZING AMENDMENT TO THE PLACID LAKES SPECIAL BENEFIT DISTRICT, ISTOKPOGA MARSH WATERSHED IMPROVEMENT DISTRICT, HIGHLANDS PARK SPECIAL BENEFIT FIRE DISTRICT, SUN 'N LAKES PLACID RECREATION DISTRICT, WEST SEBRING SPECIAL BENEFIT FIRE DISTRICT, VENUS SPECIAL BENEFIT FIRE DISTRICT, AND LAKE PLACID SPECIAL BENEFIT FIRE DISTRICT FUNDS

WHEREAS, Section 129.06, Florida Statutes (Execution and Amendment of Budget) provided that the Board of County Commissioners may by resolution or by motion in the minutes execute and amend the budget; and

WHEREAS, the following budget amendment is necessary and proper within the Placid Lakes Special Benefit District, Istokpoga Marsh Watershed Improvement District, Highlands Park Special Benefit Fire District, Sun 'N Lakes Placid Recreation District, West Sebring Special Benefit Fire District, Venus Special Benefit Fire District, and Lake Placid Special Benefit Fire District Funds; and

WHEREAS, it is necessary to roll forward encumbrances from FY 20/21 into the current FY 21/22 in the amount of \$141,019.14 to complete the transactions for the goods and services in FY 21/22 that are still needed.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners in and for Highlands County, Florida this _____ day of _____, 2021 that budget amendment 21-22-022 is hereby approved and authorized.

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

Chairperson

Attest: _____
Clerk of Courts

Approved as to Budgetary Requirements

OMB Department