

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
Tuesday, November 23, 2021
9:00 AM
600 S. Commerce Ave. Sebring, FL 33870
AGENDA

1 MEETING CALLED TO ORDER: Invitation to fill out "citizens not on the agenda" forms.
Please silence all cell phones and devices.

2 INVOCATION

3 PLEDGE OF ALLEGIANCE

4 CONSENT AGENDA:

5 ACTION AGENDA:

- 5.A *Request approval of Budget Amendment 20-21-154 and resolution for FY 20/21 fiscal-year-end project budgets exceeded, closures and adjustments.*
David Nitz, OMB Manager
Angie Bollinger, Sr. Budget Analyst
The fiscal impact is an increase to Fund 005 (General) and Fund 151 (Infrastructure Surtax) in the amounts of the \$4,841,667.53 (primarily due to the CARES Funding) and \$500.42, respectively, for a total increase of \$4,842,167.95.
[20-21-154 EOY Z Acct and Project Clean Up Adjustments \(BA\).pdf](#)
[20-21-154R EOY Z Acct and Project Cleanup Adjustments \(Resolution\).pdf](#)
[20-21-154 EOY Z Acct Cleanup Adjustments \(Reserve\).pdf](#)
- 5.B *Request approval of Budget Amendment 20-21-152 and Resolution for FY 20/21 end-of-year cost center cleanup for budgets exceeded.*
David Nitz, OMB Manager
The fiscal impact is an increase to Fund 005 (General), Fund 149 (Driver Ed Safety Trust), Fund 151 (Infrastructure Surtax), Fund 152 (Tourist Development Trust), Fund 177A (Law Library Trust), Fund 177B (Legal Aid Trust), Fund 177C (Teen Court Juv Assist Trust), Fund 179 (Court Tech 28.24(12)(E)1, and Fund 123 (Library Cooperative) in the amounts of \$333,434.00, \$16,523.61, \$6,038.41, \$3,549.04, \$6,261.06, \$75,927.00, and \$3,750.00 respectively, totaling \$445,483.12.
[20-21-152 Budget Exceeded Cleanup FY21 \(BA\).pdf](#)
[20-21-152R Budgets Exceeded Cleanup \(Resolution\).pdf](#)

6 ADJOURN

Any person who might wish to appeal any decision made by the Board of County Commissioners of Highlands County, Florida, in public hearing or meeting is hereby advised that he will need a record of the proceedings, and for such purpose may need to ensure that a verbatim record of the proceedings is made which will include the testimony and evidence upon which such appeal is to be based. The Board of County Commissioners of 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 the programs or activities. Anyone requiring reasonable accommodation as provided for in the

Americans with Disabilities Act or Section 286.26 Florida Statutes should contact Ms. Rebecca Cable, ADA Coordinator at 863-402-6809 (Voice), or via Florida Relay Service 711, or by e-mail: rcable@hcbcc.org. Requests for CART or interpreter services should be made at least 24 hours in advance to permit coordination of the service. PLEASE NOTE OUR WEB SITE ADDRESS: For more information on the meeting, see the County Commission page online: www.hcbcc.net Any invocation that may be offered before the official start of the Commission meeting shall be the voluntary offering of a private citizen, to and for the benefit of the Commission. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Commission, and the Commission is not allowed by law to endorse the religious beliefs or views of this, or any other speaker.

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**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: November 23, 2021

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

SUBJECT/TITLE: Request approval of Budget Amendment 20-21-154 and resolution for FY 20/21 fiscal-year-end project budgets exceeded, closures and adjustments.

STATEMENT OF ISSUE

This budget amendment is necessary for end of year cleanup of project budgets exceeded, closures and adjustments for FYE 20/21 financials.

RECOMMENDED ACTION

Move to approve budget amendment 20-21-154 and associated resolution.

FISCAL IMPACT

The fiscal impact is an increase to Fund 005 (General) and Fund 151 (Infrastructure Surtax) in the amounts of the \$4,841,667.53 (primarily due to the CARES Funding) and \$500.42, respectively, for a total increase of \$4,842,167.95.

Attachments: [20-21-154 EOY Z Acct and Project Clean Up Adjustments \(BA\).pdf](#)
[20-21-154R EOY Z Acct and Project Cleanup Adjustments \(Resolution\).pdf](#)
[20-21-154 EOY Z Acct Cleanup Adjustments \(Reserve\).pdf](#)

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

SUBMITTED BY: OMB

*list additional cost centers on reverse side of form

REASON: End-of-Year Z account and project negative account clean up adjustments for accounting purposes.

Posted by Clerk:

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-154

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	151	4102A	56300Z	Project Improvements		1,480,240.50		45,000.00	1,435,240.50
E	151	4102A	56300	Improvements Other Than		0.00	45,000.00		45,000.00
E	151	4102A	56301Z	Project Capital Infrastructure	20002	26,231.00		5,013.88	21,217.12
E	151	4102A	56301Z	Project Capital Infrastructure	19002	67,240.29	5,013.88		72,254.17
R	151		3999100	Fund Balance Brought Forward		778,670.98	500.42		779,171.40
E	151	6101A	56300	Improvements Other Than		179,070.20	500.42		179,570.62
R	005		34756000Z	Proj Rent Fee Horse Arena	00059	373.84	1,600.00		1,973.84
E	005	6303	54600Z	Project Repair & Maint	00059	3,934.27	1,600.00		5,534.27
R	005		3662000Z	Libraries - Project	08048	123.75	5,454.52		5,578.27
E	005	6210	55200Z	Project Operating Supplies	08048	6,591.35	5,454.52		12,045.87
R	005		3662000Z	Libraries - Project	08049	125.25	106.45		231.70
E	005	6211	55200Z	Project Operating Supplies	08049	4,106.43	106.45		4,212.88
R	005		3661000Z	Project Donations/ Contributions	15064	250.00	351.00		601.00
E	005	3995	54800Z	Project Promotional Activities	15064	671.88	351.00		1,022.88
E	151	5105A	56400Z	Project Equipment	18020	251,680.00		8,449.00	243,231.00
E	151	9990B	59900	Reserve for Contingency		371,900.25	8,449.00		380,349.25

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-154

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	151	4102A	53100Z	Project Professional Services	15009	47,552.01		47,552.01	-
E	151	4102A	56301Z	Project Capital Infrastructure	15009	284,596.28	47,552.01		332,148.29
E	151	4102A	53100Z	Project Professional Services	15010	52,801.93		52,801.93	-
E	151	4102A	56301Z	Project Capital Infrastructure	15010	284,074.80	52,801.93		336,876.73
E	005	2106	53100Z	Project Professional Services	15071	0.00	250.00		250.00
E	005	2106	56810Z	Proj PC Software Purchase \$25+	15071	7,233.75		250.00	6,983.75
E	401	4210	56400Z	Project Equipment	15072	5,582.69		5,582.69	-
E	401	4210	54600Z	Project Repair & Maintenance	15072	0.00	5,582.69		5,582.69
E	151	4102A	53100Z	Project Professional Services	17062	265,340.20		197,273.51	68,066.69
E	151	4102A	54900Z	Project Other Chgs & Obligations	17062	500.00		500.00	-
E	151	4102A	56301Z	Project Capital Infrastructure	17062	6,055,777.30	197,773.51		6,253,550.81
E	166	5366	52100Z	Project FICA Taxes	17366	2,087.98		117.41	1,970.57
E	166	5366	54000Z	Project Travel & Per Diem	17366	768.00		768.00	-
E	166	5366	54100Z	Project Communications	17366	931.00		606.68	324.32
E	166	5366	54400Z	Project Rentals & Leases	17366	397.00		66.20	330.80
E	166	5366	54600Z	Project Repair & Maintenance	17366	1,412.00		1,287.60	124.40

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-154

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	166	5366	54900Z	Project Other Chgs & Obligations	17366	100.00		100.00	-
E	166	5366	55100Z	Project Office Supplies	17366	500.00		356.05	143.95
E	166	5366	55200Z	Project Operating Supplies	17366	914.00		814.42	99.58
E	166	5366	55211Z	Project Gas & Oil	17366	135.00		97.26	37.74
E	166	5366	55403Z	Project Education & Training	17366	1,000.00		1,000.00	-
E	166	5366	55404Z	Project Dues & Meberships	17366	375.00		361.52	13.48
E	166	5366	51200Z	Project Regular Salaries	17366	27,289.37	4,218.62		31,507.99
E	166	5366	52200Z	Project Retirement Contributions	17366	2,729.20	534.63		3,263.83
E	166	5366	52300Z	Project Life & Health Insurance	17366	6,351.30	815.89		7,167.19
E	166	5366	52400Z	Project Workers; Compensation	17366	46.59	6.00		52.59
E	005	3991	53100Z	Project Professional Services	18063	2,503.00		2,503.00	-
E	005	3991	55200Z	Project Operating Supplies	18063	0.00	2,503.00		2,503.00
E	166	5367	54935Z	Project Emergency Home Repairs	18366	11,342.18		2,421.88	8,920.30
E	166	5367	54910Z	Project Rehabilitation	18366	98,250.00	2,421.88		100,671.88
E	005	3996	54400Z	Rentals & Leases - Project	19001	171,925.79		13,500.00	158,425.79
E	005	3996	51200Z	Project Regular Salaries	19001	0.00	500.00		500.00
E	005	3996	55200Z	Project Operating Supplies	19001	44,309.06	13,000.00		57,309.06

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-154

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	005	5105	56400Z	Project Equipment	19020	18,498.20		9,547.20	8,951.00
E	005	5105	55200Z	Project Operating Supplies	19020	0.00	9,547.20		9,547.20
R	005		3999100Z	Project Fund Balance Forward	19020	8,951.00		8,951.00	-
E	005	5105	56400Z	Project Equipment	19020	8,951.00		8,951.00	-
E	155	1155	51300Z	Project Other Salaries	19028	5,000.00		4,744.00	256.00
E	155	1155	53100Z	Project Professional Services	19028	5,000.00		5,000.00	-
E	155	1155	53400Z	Project Contractual Services	19028	17,011.04		12,877.00	4,134.04
E	155	1155	55100Z	Project Office Supplies	19028	1,000.00		1,000.00	-
E	155	1155	51200Z	Project Regular Salaries & Wages	19028	0.00	17,150.00		17,150.00
E	155	1155	52100Z	Project FICA Taxes	19028	0.00	1,220.00		1,220.00
E	155	1155	52200Z	Project Retirement Contributions	19028	0.00	1,720.00		1,720.00
E	155	1155	52300Z	Project Life & Health	19028	821.47	3,500.00		4,321.47
E	155	1155	52400Z	Project Workers' Compensation	19028	0.00	31.00		31.00
R	005		3316200Z	Public Assistance Grant	19051	9,862,786.59	4,894,532.00		14,757,318.59
E	005	3996	51200Z	Project Regular Salaries & Wages	19051	1,987.32	649,000.00		650,987.32
E	005	3996	51400Z	Project Overtime	19051	0.00	418,000.00		418,000.00
E	005	3996	51500Z	Special Pay - Holiday Proj	19051	0.00	10,000.00		10,000.00

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-154

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	005	3996	51600Z	Special Pay - Incentive Proj	19051	0.00	68.00		68.00
E	005	3996	52100Z	Project FICA Taxes	19051	1,543.27	74,000.00		75,543.27
E	005	3996	52200Z	Project Retirement Contributions	19051	231.18	257,000.00		257,231.18
E	005	3996	52300Z	Project Life & Health Insurance	19051	812.96	189,700.00		190,512.96
E	005	3996	52400Z	Project Workers' Compensation	19051	34.30	33,000.00		33,034.30
E	005	3996	53400Z	Project Contractual Services	19051	0.00	8,600.00		8,600.00
E	005	3996	54000Z	Project Travel & Per Diem	19051	0.00	12.00		12.00
E	005	3996	54100Z	Project Communications	19051	0.00	3,000.00		3,000.00
E	005	3996	54600Z	Project Repair & Maintenance	19051	0.00	11,500.00		11,500.00
E	005	3996	54800Z	Project Promotional Activities	19051	0.00	11,500.00		11,500.00
E	005	3996	54900Z	Project Other Chgs & Obligations	19051	0.00	42,000.00		42,000.00
E	005	3996	55100Z	Project Office Supplies	19051	0.00	652.00		652.00
E	005	3996	55200Z	Project Operating Supplies	19051	205,018.21	175,000.00		380,018.21
E	005	3996	55230Z	Project Attractive Prop-Inv	19051	107,053.40	54,000.00		161,053.40
E	005	3996	56200Z	Project Buildings	19051	0.00	152,000.00		152,000.00
E	005	3996	56400Z	Project Equipment	19051	358,549.60	2,456,000.00		2,814,549.60

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-154

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	005	3996	58202Z	Priv Org-Non Profit Business	19051	76,000.00	5,000.00		81,000.00
E	005	3996	58301Z	Other - Individuals	19051	4,980,000.00	1,500.00		4,981,500.00
E	005	3996	59010Z	Proj Transfers Out	19051	190,760.33	343,000.00		533,760.33
E	005	3995	55403Z	Project Education & Training	19054	6,404.56		297.37	6,107.19
E	005	3995	55404Z	Project Dues & Memberships	19054	1,296.76		475.60	821.16
E	005	3995	53400Z	Project Contractual Services	19054	10,137.82	728.96		10,866.78
E	005	3995	54700Z	Project Printing & Binding	19054	46.95	26.95		73.90
E	005	3995	55100Z	Project Office Supplies	19054	1,006.42	17.06		1,023.48
E	005	3991	51001Z	Project Personal Services	19059	165,389.00		165,389.00	-
E	005	3991	51200Z	Project Regular Salaries	19059	0.00	89,453.39		89,453.39
E	005	3991	51400Z	Project Overtime	19059	0.00	214.37		214.37
E	005	3991	52100Z	Project FICA Taxes	19059	0.00	7,339.06		7,339.06
E	005	3991	52200Z	Project Retirement Contributions	19059	0.00	14,989.33		14,989.33
E	005	3391	52300Z	Project Life & Health Insurance	19059	0.00	16,368.26		16,368.26
E	005	3991	52400Z	Project Workers' Compensation	19059	0.00	2,119.60		2,119.60
E	005	3991	54100Z	Project Communications	19059	0.00	728.40		728.40

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-154

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	005	3991	54300Z	Utility Services Project	19059	0.00	29,062.46		29,062.46
E	005	3991	54600Z	Project Repair & Maintenance	19059	0.00	5,114.13		5,114.13
E	005	5229	51200Z	Project Regular Salaries	20004	71,290.00		1,892.18	69,397.82
E	005	5229	52300Z	Project Life & Health Insurance	20004	14,724.00	1,892.18		16,616.18
R	005		3343990Z	Project Aquatic Plant	20005	57,092.00	6,041.62		63,133.62
E	005	6304	51400Z	Project Overtime	20005	147.00		147.00	-
E	005	6304	52100Z	Project FICA Taxes	20005	2,970.00		135.24	2,834.76
E	005	6304	54100Z	Project Communications	20005	171.00		171.00	-
E	005	6304	51200Z	Project Regular Salaries	20005	38,530.00	5,255.98		43,785.98
E	005	6304	52300Z	Project Retirement Contributions	20005	3,888.00	849.77		4,737.77
E	005	6304	52300Z	Project Life & Health Insurance	20005	9,813.00	251.26		10,064.26
E	005	6304	52400Z	Project Workers' Compensation	20005	1,573.00	137.85		1,710.85
E	151	5105A	56400Z	Project Equipment	20025	70,598.00		2,179.49	68,418.51
E	151	9990B	59900	Reserve for Contingency		380,349.25	2,179.49		382,528.74
E	005	3991	53100Z	Project Professional Services	20028	2,572.00		2,572.00	-
E	005	3991	55200Z	Project Operating Supplies	20028	0.00	2,572.00		2,572.00

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-154

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	143	6103	56300Z	Project Improvements	20029	15,000.00		15,000.00	-
E	143	6103	54600Z	Project Repair & Maintenance	20029	0.00	15,000.00		15,000.00
E	181	3217	56400Z	Project Equipment	20030	7,775.17		5,805.00	1,970.17
E	181	3217	55200Z	Project Operating Supplies	20030	75,424.83	5,805.00		81,229.83
E	151	6101A	53100Z	Project Professional Services	20031	5,000.00		1,250.00	3,750.00
E	151	6101A	56300Z	Project Improvements	20031	9,819.00	1,250.00		11,069.00
E	155	1155	52400Z	Project Workers' Compensation	20036	2,500.00		844.64	1,655.36
E	155	1155	52300Z	Project Life & Health Insurance	20036	2,500.00	844.64		3,344.64
E	151	6101A	56300Z	Project Improvements	20040	28,099.00		28,099.00	-
E	151	6101A	58100Z	Aid to Government Agency Proj	20040	0.00	28,099.00		28,099.00
R	005		3699000Z		20067	3,801.08	1,532.94		5,334.02
E	005	6213	54900Z	Project Other Chgs & Obligations	20067	4,657.14	1,532.94		6,190.08
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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-154

FUND(S)	FUND TITLE(S)
005	General
151	Infrastructure Surtax
181	Fire Assessment
166	SHIP
155	Hospital District
143	FL Boating Improvement

COST CENTER(S)	COST CENTER TITLE(S)
3326	Detention & Corrections
3995	Children's Advocacy Center
6303	Natural Resources
4102A	Transportation Projects
6101A	Recreation Department 151

FND	CST CTR	PROJ #	PROJECT TITLE
005	6302	00059	4-H Horse Arena Facility
005	6210	08048	Sebring Public Library Donations
005	6211	08049	LP Mem Library Donations
151	4102A	15009	Thunderbird Rd Sidewalk (Comet to Grand Prix)
151	4102A	15010	Thunderbird Rd Sidewalk (Grand Prix to Cougar)
005	3995	15064	CAC Donations
005	2106	15071	Budget Software
401	4210	15072	County Camera System
151	4102A	17062	Sebring Parkway PH IIA
166	5366	17366	SHIP PH 26
151	5105A	18020	New Ambulance
005	3991	18063	Hazards Analysis Grant 19-20
005	3996	19001	COVID - 19
151	4102A	19002	ADA TRANSITION PLAN FY 19-20
005	5105	19020	Luca CPR Devices

COST CENTER(S)	COST CENTER TITLE(S)
6210	Libraries - Sebring
6211	Libraries - Lake Placid
5105A	Ambulance Service 151
9990B	Budget Expenditure AC/151
3991	Local Emergency Management Agency
3996	Emergency/Disaster Relief
5105	Ambulance Service 005
5229	Healthy Families Grant
6304	Coop Aquatic Plant Program
3217	Fire Assessment
6213	Historic District Site Survey
5366	SHIP Administrative
1155	Hospital District
6103	FL Boating Improvement

FND	CST CTR	PROJ #	PROJECT TITLE
155	1155	19028	Hospital District Board 19/20
005	6303	19041	Sebring WMP
005	3996	19051	HC CARES Act Relief Funds
005	3995	19054	FNCAC 20/21
005	3991	19059	EMPA/EMPG Base Grant
151	4102A	20002	ADA TRANSITION PLAN FY 20-21
005	5229	20004	Healthy Families
005	6304	20005	State Aquatic Plant Program
005	5105	20025	EMS Power Loads
005	3991	20028	Hazards Analysis Grant 20-21
143	6103	20029	Dock Repairs 20-21
181	3217	20030	Firefighters - COVID 19 Supplement
151	6101A	20031	Memorial Trail Head PH 1
155	1155	20036	Hospital District Board 20/21
151	6101A	20040	Resurface Tennis Courts
005	6213	20067	Centennial Mural(s)

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 GENERAL AND INFRASTRUCTURE
SURTAX 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 General and Infrastructure Surtax Funds; and

WHEREAS, it is necessary and proper for Fiscal Yearend to adjust projects with negative account balances and reallocate funds to bring account balances positive for the closing of the FY 20/21 financials; and

WHEREAS, it is necessary to allocate additional revenues received, make adjustments and corrections to project balances for fiscal yearend in FY 20/21 to properly budget the available funds in the projects to maintain the authorized balances; and

WHEREAS, it is necessary to close some projects in FY 20/21 that have been completed with the total of all adjustments and closures being a net increase in the amount of \$4,842,167.95, primarily due to the CARES Project Funding.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners in and for Highlands County, Florida this _____ day of _____, 2021 that budget amendment 20-21-154 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

LOCAL INFRASTRUCTURE SURTAX FUND (CAPITAL IMPROVEMENTS) - 151 (9990B)

FISCAL YEAR 2020-2021

DATE INTENDED	BCC APPROVED	B.A.#	AMOUNT	BALANCE	DESCRIPTION
10/01/20		BEGINNING BALANCE		\$121,000.00	
10/20/20	10/20/20	20-21-007	(\$38,166.89)	\$82,833.11	To fund the balance of new ambulance Project 18020
01/05/21	01/05/21	20-21-043	12,925.59	\$95,758.70	To close out Project 17015 Remodel Probation & Parole Lease
01/05/21	01/05/21	20-21-043	(\$50,000.00)	\$45,758.70	To set aside funding for future SAO building renovations
03/02/21	03/02/21	20-21-056	(\$2,058.33)	\$43,700.37	To fund the insurance proceed shortfall to pay for a rechassis on one of the in-service ambulances
04/06/21	04/06/21	20-21-062	(\$9,881.36)	\$33,819.01	To fund the balance of new playground equipment in projects 20041 and 20042
06/15/21	06/15/21	20-21-095	(\$5,000.00)	\$28,819.01	To fund a consultant to prepare the grant application to procur funds for the Panther Parkway Trailhead Park
09/07/21	09/07/21	20-21-135	(\$900.00)	\$27,919.01	To provide additional funding for Project 20002
09/07/21	09/07/21	20-21-135	\$2,449.00	\$30,368.01	To close out Project 20026 EMS Fleet Replacement
10/19/21	10/19/21	20-21-148	\$341,532.24	\$371,900.25	To remove current 151 Funds from Project 19040
11/23/21		20-21-154	\$8,449.00	\$380,349.25	To remove excess funding from ambulance purchase
REVISED TOTAL:				\$380,349.25	

CONTINUED ON NEXT PAGE

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: November 23, 2021

PRESENTER: David Nitz, OMB Manager

SUBJECT/TITLE: Request approval of Budget Amendment 20-21-152 and Resolution for FY 20/21 end-of-year cost center cleanup for budgets exceeded.

STATEMENT OF ISSUE

During the fiscal year, variances between budgeted and actual expenditures occur. As part of the end-of-year fiscal close, variances in account balances are addressed and the budget is adjusted accordingly.

This budget amendment is necessary to adjust negative Personal Expenditure, Non-Personal Expenditure, and Capital Expenditure category balances for various FY20/21 Board cost centers. This budget amendment realigns allocated funds into the corresponding account categories and appropriates revenues when needed so that the actual expenditures (by category) do not exceed the budget within that cost center.

RECOMMENDED ACTION

Move to approve budget amendment 20-21-152 and associated resolution

FISCAL IMPACT

The fiscal impact is an increase to Fund 005 (General), Fund 149 (Driver Ed Safety Trust), Fund 151 (Infrastructure Surtax), Fund 152 (Tourist Development Trust), Fund 177A (Law Library Trust), Fund 177B (Legal Aid Trust), Fund 177C (Teen Court Juv Assist Trust), Fund 179 (Court Tech 28.24(12)(E)1, and Fund 123 (Library Cooperative) in the amounts of \$333,434.00, \$16,523.61, \$6,038.41, \$3,549.04, \$6,261.06, \$75,927.00, and \$3,750.00 respectively, totaling \$445,483.12.

Attachments: [20-21-152 Budget Exceeded Cleanup FY21 \(BA\).pdf](#)
[20-21-152R Budgets Exceeded Cleanup \(Resolution\).pdf](#)

BOARD OF COUNTY COMMISSIONERS

PAGE 1 of 7

BUDGET AMENDMENTS

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

DATE: 11/18/2021

SUBMITTED BY: OMB

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

PROJECT(S) #: _____ PROJECT TITLE(S): _____ 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
R	005		3999100	Fund Balance Brought Forward		4,351,441.10	3,750.00		4,355,191.10
E	005	1000	54100	Communications & Freight		10,891.00	990.00		11,881.00
E	005	1001	54100	Communications & Freight		0.00	3,580.00		3,580.00
E	005	1002	54100	Communications & Freight		18,455.00	2,745.00		21,200.00
E	005	1003	54100	Communications & Freight		4,851.00	1,900.00		6,751.00
E	005	1026	54100	Communications & Freight		1,271.00	460.00		1,731.00
E	005	2104	54100	Communications & Freight		4,796.00	165.00		4,961.00

REASON: To adjust budgets exceeded in FY 20/21.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 20-21-152

TRANSFER TYPE:

Approval

ACTION:

Board _____ Approved _____ Denied _____
County Administrator _____ Approved _____ Denied _____

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

Denial

SIGNATURE: _____

DATE: _____ / _____ / _____

Signature: _____

Posted by Clerk: _____

Form Revised 08/05/2020

BOARD OF COUNTY COMMISSIONERS

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-152

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	005	2108	51200	Regular Salary & Wages		46,782.00		220.00	46,562.00
E	005	2108	55200	Operating Supplies		1,090.00	220.00		1,310.00
E	005	2111	53100	Professional Services		58,750.00	47,500.00		106,250.00
E	005	2111	54900	Other Charges/ Obligations		73,104.57	67,500.00		140,604.57
E	005	2558	51200	Regular Salary & Wages		211,898.00	4,527.00		216,425.00
E	005	2558	54600	Repair & Maintenance		6,811.00	350.00		7,161.00
E	005	2810	53100	Professional Services		124,063.54		5,000.00	119,063.54
E	005	2810	51200	Regular Salary & Wages		136,120.00	5,000.00		141,120.00
E	005	3200	51200	Regular Salary & Wages		67,162.00	3,200.00		70,362.00
E	005	3200	54900	Other Charges/ Obligations		-	180,380.00		180,380.00
E	005	3400	51200	Regular Salary & Wages		96,915.00		250.00	96,665.00
E	005	3400	54600	Repair & Maintenance		1,032.00	250.00		1,282.00
E	005	3990	53400	Contractual Services		31,000.00	6,462.00		37,462.00
E	005	3991	54100	Communications & Freight		73,009.00		19,260.00	53,749.00
E	005	3991	51200	Regular Salary & Wages		-	19,260.00		19,260.00
E	005	5200	51200	Regular Salary & Wages		74,161.00		1,500.00	72,661.00
E	005	5200	54100	Communications & Freight		798.00	1,500.00		2,298.00

Form Revised 08/05/2020

BOARD OF COUNTY COMMISSIONERS

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BUDGET AMENDMENTS

REQUEST NUMBER		20-21-152							
TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	005	5221	53400	Contractual Services		65,393.00	5,625.00		71,018.00
E	005	5226	56400	Machinery & Equipment		3,445.00		3,445.00	-
E	005	5226	58100	Aid to Gov't Agency		-	3,445.00		3,445.00
E	005	5229	51000	Personal Services		52,533.00		10,675.00	41,858.00
E	005	5229	54100	Communications & Freight		4,573.00	10,675.00		15,248.00
E	005	5330	51200	Regular Salaries & Wages		35,721.00	4,300.00		40,021.00
E	005	6105	54600	Repair & Maintenance		21,342.54		325.00	21,017.54
E	005	6105	56400	Machinery & Equipment		5,772.00	325.00		6,097.00
E	005	6211	54300	Utility Services		17,463.00		11,690.00	5,773.00
E	005	6211	51200	Regular Salaries & Wages		97,273.00	11,690.00		108,963.00
E	005	6212	54600	Repair & Maintenance		969.00		162.00	807.00
E	005	6212	51200	Regular Salaries & Wages		41,962.00	162.00		42,124.00
E	005	6302	51200	Regular Salaries & Wages		196,414.00		2,920.00	193,494.00
E	005	6302	53400	Contractual Services		-	2,920.00		2,920.00
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Form Revised 08/05/2020

BOARD OF COUNTY COMMISSIONERS

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-152

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	110	4101	51200	Regular Salaries & Wages		1,013,585.00		31,700.00	981,885.00
E	110	4100	51200	Regular Salaries & Wages		114,376.00	7,670.00		122,046.00
E	110	4100	54100	Communications & Freight		1,254.00	330.00		1,584.00
E	110	4103	51200	Regular Salaries & Wages		209,114.00	4,200.00		213,314.00
E	110	4103	54600	Repair & Maintenance		12,536.00	4,550.00		17,086.00
E	110	4104	54600	Repair & Maintenance		67,305.45	7,200.00		74,505.45
E	110	4104	55200	Operating Supplies		7,039.75	7,750.00		14,789.75
E	110	4105	51200	Regular Salaries & Wages		429,748.00		62,500.00	367,248.00
E	110	4105	52300	Life & Health Insurance		117,792.00		13,500.00	104,292.00
E	110	4105	54609	Highway Lighting Maintenance		25,000.00	76,000.00		101,000.00
E	110	4102	51200	Regular Salaries & Wages		2,245,976.28		5,000.00	2,240,976.28
E	110	4200	52400	Workers' Compensation		359.00	4,250.00		4,609.00
E	110	4200	54100	Communications & Freight		873.00	750.00		1,623.00
E	143	6103	56300	Improvements Other Than		33,000.00		2,530.00	30,470.00
E	143	6103	54600	Repair & Maintenance		-	2,530.00		2,530.00
E	152	5301	51200	Regular Salaries & Wages		33,665.00		6,100.00	27,565.00
E	152	5301	54100	Communications & Freight		3,499.00	6,100.00		9,599.00

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BOARD OF COUNTY COMMISSIONERS

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-152

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	149		3485400	Traffic Add Ct Costs		20,000.00	6,074.40		26,074.40
R	149		3611000	Interest Earnings		-	1,054.21		1,054.21
R	149		3999100	Fund Balance Brought Forward		-	9,395.00		9,395.00
E	149	5228	53400	Contractual Services		20,000.00	16,523.61		36,523.61
R	177A		3481400	Cty Ct Crim Add Ct Costs		18,500.00	5,857.40		24,357.40
R	177A		3482400	Cir Ct Crim Add Ct Costs		350.00	141.51		491.51
R	177A		3611000	Interest Earnings		-	39.50		39.50
E	177A	1033A	59100	Non Operating Transfers		18,850.00	6,038.41		24,888.41
R	177B		3481400	Cty Ct Crim Add Ct Costs		20,900.00	3,457.40		24,357.40
R	177B		3482400	Cir Ct Crim Add Ct Costs		400.00	91.51		491.51
R	177B		3611000	Interest Earnings		-	0.13		0.13
E	177B	1033B	59100	Non Operating Transfers		15,000.00	3,549.04		18,549.04
R	177C		3481400	Cty Ct Crim Add Ct Costs		18,500.00	5,857.34		24,357.34
R	177C		3482400	Cir Ct Crim Add Ct Costs		350.00	141.44		491.44
R	177C		3611000	Interest Earnings		-	262.28		262.28
E	177C	1048A	59100	Non Operating Transfers		18,850.00	6,261.06		25,111.06

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BOARD OF COUNTY COMMISSIONERS

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-152

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	179		3411001	Recording Fees/ Ct Tech		170,000.00	74,480.00		244,480.00
R	179		3611000	Interest Earnings		100.00	1,447.00		1,547.00
E	179	1000B	51200	Regular Salaries & Wages		112,056.00	60,177.00		172,233.00
E	179	1000B	56400	Machinery & Equipment		9,072.00	15,750.00		24,822.00
E	180	3440A	56400	Machinery & Equipment		90,224.61		6,320.00	83,904.61
E	180	3440A	51200	Regular Salaries & Wages		439,945.00		2,705.00	437,240.00
E	180	3440A	53400	Contractual Services		79,109.78	9,025.00		88,134.78
R	005		3999100	Fund Balance Brought Forward		4,681,125.10	3,750.00		4,684,875.10
E	005	9101D	59100	Non Operating Transfers		1,372,878.00	3,750.00		1,376,628.00
R	123		3810000	Interfund Transfer		-	3,750.00		3,750.00
E	123	6208	51200	Regular Salaries & Wages		82,933.00	3,720.00		86,653.00
E	123	6208	54500	Insurance		235.00	30.00		265.00
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Form Revised 08/05/2020

BOARD OF COUNTY COMMISSIONERS

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BUDGET AMENDMENTS

REQUEST # 20-21-152

FUND(S)	FUND TITLE(S)
005	General Fund
110	Transportation Trust
143	FL Boating Improvement
152	Tourist Development Trust
149	Driver Ed Safety Trust
177A	Law Library Trust
177B	Legal Aid Trust
177C	Teen Court Juv Assist Trust
179	Court Tech 28.24(12)(E)1
180	Building
123	Library Coop
COST CENTER(S)	
1000	Gen Admin Circuit Ct Administration
1001	Gen Admin Cnty Ct Administration
1002	Gen Admin State Attorney
1003	Gen Admin Public Defender
1026	Cir Ct Juv Guardian Ad Litem
2104	County Administration
2108	Non Advalorem Assessment
2111	Central Services
2558	Purchasing
2810	Office of Econ Development
3200	Public Safety
3400	Development Services
6208	Library Cooperative

COST CENTER(S)	
3990	Medical Examiner
3991	Local Emergency Mgmt
5200	Community Programs
5221	Public Assistance Program
5226	Transportation Disadvantage Program
5229	Healthy Family Grant
5330	Community Program Services
6105	Sports Complex
6211	Libraries - Lake Placid
6212	Libraries - Countywide
6302	County Extension
4100	County Engineer
4101	Engineering Services
4103	Bridge and Concrete
4104	Maint. Shop & Warehouse
4105	Traffic Operations
4102	Roads & Bridges
4200	Roads & Bridge Administration
6103	FL Boating Improvement
5301	Tourist Dev - Operations
5228	Driver Education Safety
1033A	Law Library - 177A
1033B	Law Library - 176
1048A	Teen Court - 177C
1000B	Judicial Tech - 179
3440A	Building Department
4210	Refuse Disposal System
9101D	Interfund Transfers 005

Form Revised 10/11/2010

RESOLUTION NUMBER 21-22-_____

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS
IN AND FOR HIGHLANDS COUNTY, FLORIDA AUTHORIZING
AMENDMENT TO THE GENERAL, DRIVER ED SAFETY TRUST,
LAW LIBRARY TRUST, LEGAL AID TRUST, TEEN COURT JUV
ASSIST TRUST, COURT TECH 28.24(12)(E)1, BUILDING, AND
LIBRARY COOPERATIVE 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 General, Driver Ed Safety Trust, Law Library Trust, Legal Aid Trust, Teen Court Juv Assist Trust, Court Tech 28.24 (12)(E)1, Building, and Library Cooperative Funds; and

WHEREAS, the budget amendment is necessary and proper for end of year adjustments for cost centers with negative balances and to reallocate funds to bring account balances positive for the closing of the FY20/21 financials totaling \$445,483.12.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners in and for Highlands County, Florida, this _____ day of _____, 2021 that budget amendment 20-21-152 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