

# HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS

Tuesday, November 26, 2024

9:00 AM

600 S. Commerce Ave. Sebring, FL 33870

## 1. MEETING CALLED TO ORDER:

## 2. INVOCATION

## 3. CONSENT AGENDA

- 3.A *Request adoption of Resolution 23-24-035 for Budget Amendment 23-24-193 for the Clerk of Courts FY 23-24 yearend cleanup and post additional revenue received.*

David Nitz, OMB Manager

The fiscal impact is an increase to Fund 005 (General) and the overall budget in the amount of \$58,000.00.

[23-24-193 Clerk of Courts \(Year-End\) \(BA\).pdf](#)

[23-24-193R Clerk of Courts \(Year-End\) \(Resolution\).pdf](#)

- 3.B *Request adoption of Resolution 24-25-036 for Budget Amendment 23-24-194 to realign the Supervisor of Election's budgets for FY23/24 and post additional revenue received.*

David Nitz, OMB Manager

The fiscal impact is an increase to Fund 005 (General) and the overall budget in the amount of \$7,612.32.

[23-24-194 Supervisor of Elections \(Year-End\) \(BA\).pdf](#)

[23-24-194R Supervisor of Elections \(Year-End\) \(Resolution\).pdf](#)

- 3.C *Request adoption of Resolution 24-25-039 for Budget Amendment 23-24-197 for FY 23/24 end-of-year cost center cleanup for the Special Benefit Districts.*

David Nitz, OMB Manager

The fiscal impact is an increase to Fund 101 Sun ~N Lakes Placid SBF (\$18,945.29), Fund 111 Avon Park Estates SBD (\$3,500.00), Fund 113 Highlands Lakes Fire SB (\$816.39), Fund 114 Leisure Lakes Special Tax Fire Dist. (\$1,522.83), Fund 116 Highlands Park Fire SBD (\$499.20), Fund 120 Placid Lakes Special Fire Dist., (\$746.28), Fund 133 West Sebring Special Benefit Fire (\$18,344.06) and Fund 138 Lorida Special Benefit Fire Dist. (\$635.04) for an overall budget increase in the amount of \$45,009.09.

[23-24-197 Budgets Exceeded Cleanup - SBD \(BA\).pdf](#)

[23-24-197R Budgets Exceeded Cleanup SBD \(Resolution\).pdf](#)

## 4. ACTION AGENDA:

- 4.A *Request adoption of Resolution 24-25-037 for Budget Amendment 23-24-195 for FY 23/24 end-of-year cost center cleanup for budgets exceeded.*

David Nitz, OMB Manager

The fiscal impact is an increase to Fund 005 General (\$3,854,065.00), Fund 110 Transportation Trust (\$324,616.00), Fund 123 Library Cooperative (\$95.00), Fund 152 Tourist Development Trust (\$3,475.00), Fund 155 Hospital District (\$100,000), Fund 176 State Court Facilities Trust (\$68,723.00), Fund 179 Court Tech 28.24(12)E1 (\$55,565.00), Fund 180 Building (\$54,923.00), Fund 181 Fire Assessments (\$199,208.00), and Fund 401 Solid Waste (\$650,000.00), totaling \$5,310,670.00.

[23-24-195 Budgets Exceeded Adjustments \(BA\).pdf](#)

[23-24-195R Budgets Exceeded Cleanup \(Resolution\).pdf](#)

- 4.B *Request adoption of Resolution 24-25-038 for Budget Amendment 23-24-196 for FY 23/24 fiscal-year-end project budgets exceeded and adjustments.*

David Nitz, OMB Manager

The fiscal impact is an increase to Fund 005 General (\$52,892.19), Fund 151 Infrastructure Surtax (\$243,821.19), Fund 162 Affordable Housing Assistance (\$2,894.00), and Fund 166 SHIP (\$3,757.01) for a total net increase of \$303,364.39.

[23-24-196 Projects Exceeded Cleanup \(BA\).pdf](#)

[23-24-196R FYE 23-24 Project Cleanup\\_Adjustments \(Resolution\).pdf](#)

## 5. **ADJOURN:**

Any person who decides to appeal any decision made by this Board of County Commissioners of Highlands County, Florida, in public hearing or meeting 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 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 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 Human Resources, ADA Coordinator at: 863-402-6509 (voice), or via Florida Rely Service 711, or by e-mail: [hrmanager@highlandsfl.gov](mailto:hrmanager@highlandsfl.gov)." Requests for CART or interpreter services should be made as soon as possible but no later than 48 hours in advance to permit coordination of the service.

Please note our new website address: [www.highlandsfl.gov/](http://www.highlandsfl.gov/)

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.

**HIGHLANDS COUNTY  
COUNTY COMMISSION AGENDA ITEM**

**DATE OF ACTION REQUEST:** Nov 26, 2024

**PRESENTER:** David Nitz, OMB Manager

**SUBJECT/TITLE:** Request adoption of Resolution 23-24-035 for Budget Amendment 23-24-193 for the Clerk of Courts FY 23-24 yearend cleanup and post additional revenue received.

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**STATEMENT OF ISSUE**

The Clerk of Courts's office is requesting the approval of a fiscal year end budget amendment to align the Clerk's Board funded budget with actual expenditures for FY 23-24 and to account for additional miscellaneous revenue received from constitutional officers for IT Services.

**RECOMMENDED ACTION**

**Move to adopt resolution 24-25-035 for budget amendment 23-24-193 to align the Clerk's Board funded budget as of September 30, 2024, and post additional revenue received.**

**FISCAL IMPACT**

The fiscal impact is an increase to Fund 005 (General) and the overall budget in the amount of \$58,000.00.

Attachments: [23-24-193 Clerk of Courts \(Year-End\) \(BA\).pdf](#)

Attachments: [23-24-193R Clerk of Courts \(Year-End\) \(Resolution\).pdf](#)

## BOARD OF COUNTY COMMISSIONERS

**REVIEWED**  
O.M.B DEPARTMENT

November 22, 2024

BOARD OF COUNTY COMMISSIONERS  
HIGHLANDS COUNTY FLORIDA

## BUDGET AMENDMENTS

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

DATE: 11/13/2024SUBMITTED BY: J. Gabrus

FUND(S): 005 FUND TITLE(S): General COST CENTER(S) #: 2102, 2110, 1014, 1018, 1033C  
 PROJECT(S) #: \_\_\_\_\_ PROJECT TITLE(S): \_\_\_\_\_ COST CENTER TITLE(S): Clerk to Board; Clerk to Board - 51900; Pre-Trial Release; Cir Ct Fam Pro Se Services, Law Library  
 \*list additional cost centers on reverse side of form

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME                          | PROJECT | BUDGET       | INCREASE   | DECREASE  | REVISED BUDGET |
|------|------|-------------|---------|---------------------------------------|---------|--------------|------------|-----------|----------------|
| E    | 005  | 2102        | 51001   | Personal Services - Elected Officials |         | 3,332,902.00 | -          | 62,846.00 | 3,270,056.00   |
| E    | 005  | 2102        | 53001   | Operating Expense - Elected Officials |         | 569,837.00   | 25,468.00  | -         | 595,305.00     |
| E    | 005  | 2102        | 56001   | Capital Outlay - Elected Officials    |         | -            | 103,325.00 | -         | 103,325.00     |
| E    | 005  | 2102        | 57001   | Debt Service - Elected Officials      |         | -            | 17,840.00  | -         | 17,840.00      |
| E    | 005  | 2110        | 51001   | Personal Services - Elected Officials |         | 678,142.00   | 15,855.00  | -         | 693,997.00     |
| E    | 005  | 2110        | 53001   | Operating Expense - Elected Officials |         | 399,536.00   | -          | 29,413.00 | 370,123.00     |
| E    | 005  | 2110        | 56001   | Capital Outlay - Elected Officials    |         | -            | 23,588.00  | -         | 23,588.00      |
| E    | 005  | 2110        | 57001   | Debt Service - Elected Officials      |         | -            | 2,306.00   | -         | 2,306.00       |

REASON: Budget Amendment to align the Board books with the Clerk books as of September 30, 2024.

## OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 23-24-193

TRANSFER TYPE:

\_\_\_\_\_  
Approval

ACTION:

XX ITEM TO ITEM\_\_\_\_\_  
Denial

Board \_\_\_\_\_ Approved \_\_\_\_\_ Denied \_\_\_\_\_  
 County Administrator \_\_\_\_\_ Approved \_\_\_\_\_ Denied \_\_\_\_\_

XX RESERVEXX BY RESOLUTION\_\_\_\_\_  
SUPPLEMENTAL BUDGET

SIGNATURE: \_\_\_\_\_

Signature: \_\_\_\_\_

DATE: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Posted by Clerk: \_\_\_\_\_

**BOARD OF COUNTY COMMISSIONERS**

PAGE 2 of 2

**BUDGET AMENDMENTS**

REQUEST NUMBER      23-24-193

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME                             | PROJECT | BUDGET     | INCREASE  | DECREASE  | REVISED BUDGET |
|------|------|-------------|---------|------------------------------------------|---------|------------|-----------|-----------|----------------|
| E    | 005  | 1014        | 51001   | Personal Services -<br>Elected Officials |         | 149,652.00 | -         | 7,413.00  | 142,239.00     |
| E    | 005  | 1014        | 53001   | Operating Expense -<br>Elected Officials |         | 16,052.00  | -         | 3,954.00  | 12,098.00      |
| E    | 005  | 1018        | 51001   | Personal Services -<br>Elected Officials |         | 39,465.00  | 32,685.00 | -         | 72,150.00      |
| E    | 005  | 1018        | 53001   | Operating Expense -<br>Elected Officials |         | 8,362.00   | -         | 4,100.00  | 4,262.00       |
| E    | 005  | 1018        | 56001   | Capital Outlay - Elected<br>Officials    |         | -          | 984.00    | -         | 984.00         |
| E    | 005  | 1018        | 57001   | Debt Service - Elected<br>Officials      |         | -          | 440.00    | -         | 440.00         |
| E    | 005  | 1033C       | 51001   | Personal Services -<br>Elected Officials |         | 52,264.00  | -         | 51,512.00 | 752.00         |
| E    | 005  | 1033C       | 53001   | Operating Expense -<br>Elected Officials |         | 10,204.00  | -         | 5,826.00  | 4,378.00       |
| E    | 005  | 1033C       | 56001   | Capital Outlay - Elected<br>Officials    |         | 61,190.00  | -         | 38,908.00 | 22,282.00      |
| E    | 005  | 1033C       | 57001   | Debt Service - Elected<br>Officials      |         | -          | 39,481.00 | -         | 39,481.00      |
| R    | 005  |             | 3699000 | Other Misc Revenue                       |         | 550,650.00 | 58,000.00 | -         | 608,650.00     |
|      |      |             |         |                                          |         |            |           |           |                |
|      |      |             |         |                                          |         |            |           |           |                |
|      |      |             |         |                                          |         |            |           |           |                |
|      |      |             |         |                                          |         |            |           |           |                |

**RESOLUTION NO. 24-25-035**

**A RESOLUTION OF HIGHLANDS COUNTY, FLORIDA PERTAINING TO BUDGET AMENDMENT 23-24-193 TO THE GENERAL FUND; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR APPROVAL OF BUDGET AMENDMENT; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Florida Statutes, Section 129.06, (Execution and Amendment of Budget) provides that the Board of County Commissioners may by resolution amend its budget; and

**WHEREAS**, Highlands County has determined that the following budget amendment is necessary and proper within the General Fund.

**NOW, THEREFORE, BE IT RESOLVED BY HIGHLANDS COUNTY, FLORIDA AS FOLLOWS:**

**SECTION 1. Legislative Findings and Intent.** Highlands County has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

**SECTION 2. Approval of Budget Amendment.** Budget Amendment 23-23-193 is hereby approved and authorized to appropriate fees collected for IT services provided by the Clerk of Courts for FY23/24. The fiscal impact is an increase in the amount of \$58,000.00.

**SECTION 3. Implementation of Administrative Actions.** The County Administrator is hereby authorized and directed to take such action as may be deemed necessary and appropriate in order to implement the provisions of this Resolution. The County Administrator may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

**SECTION 4. Savings Clause.** All prior actions of Highlands County pertaining to the budget amendment approved hereby, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

**SECTION 5.           Scrivener's Errors.** Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the County Administrator and County Attorney, may be corrected.

**SECTION 6.           Conflicts.** All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

**SECTION 7.           Severability.** If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

**SECTION 8.           Effective Date.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 26<sup>th</sup> day of November 2024.

**HIGHLANDS COUNTY, FLORIDA**

By: \_\_\_\_\_  
Arlene Tuck, Chairperson

ATTEST:

\_\_\_\_\_  
Jerome Kaszubowski, Clerk of Court

**HIGHLANDS COUNTY  
COUNTY COMMISSION AGENDA ITEM**

**DATE OF ACTION REQUEST:** Nov 26, 2024

**PRESENTER:** David Nitz, OMB Manager

**SUBJECT/TITLE:** Request adoption of Resolution 24-25-036 for Budget Amendment 23-24-194 to realign the Supervisor of Election's budgets for FY23/24 and post additional revenue received.

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**STATEMENT OF ISSUE**

The Supervisor of Elections's office is requesting the approval of a fiscal year end budget amendment to align the SOE's budget with actual expenditures at fiscal year-end and to account for additional miscellaneous revenue received during the year from Election Fees and Contributions/Donations for reimbursement of a small county meeting with other area Supervisor of Election's staff.

**RECOMMENDED ACTION**

**Move to adopt resolution 24-25-036 for budget amendment 23-24-194 to realign Supervisor of Election's budgets for FY 23/24 and post additional revenue received.**

**FISCAL IMPACT**

The fiscal impact is an increase to Fund 005 (General) and the overall budget in the amount of \$7,612.32.

Attachments: [23-24-194 Supervisor of Elections \(Year-End\) \(BA\).pdf](#)

Attachments: [23-24-194R Supervisor of Elections \(Year-End\) \(Resolution\).pdf](#)



November 22, 2024

**BOARD OF COUNTY COMMISSIONERS**

## BUDGET AMENDMENTS

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

BOARD OF COUNTY COMMISSIONERS  
HIGHLANDS COUNTY FLORIDA

DATE: 11/13/2024

SUBMITTED BY: J. GABRUS

FUND(S): **005** FUND TITLE(S): **General** COST CENTER(S) #: **2442**

|               |              |                   |                             |                       |                                |
|---------------|--------------|-------------------|-----------------------------|-----------------------|--------------------------------|
| PROJECT(S) #: | <b>23077</b> | PROJECT TITLE(S): | <b>SOE Small County Mtg</b> | COST CENTER TITLE(S): | <b>Supervisor of Elections</b> |
|---------------|--------------|-------------------|-----------------------------|-----------------------|--------------------------------|

\*list additional cost centers on reverse side of form

| TYPE | FUND | COST CENTER | ACCOUNT  | ACCOUNT NAME                            | ACTIVITY | BUDGET       | INCREASE | DECREASE | REVISED BUDGET |
|------|------|-------------|----------|-----------------------------------------|----------|--------------|----------|----------|----------------|
| E    | 005  | 2442        | 51001    | PERSONAL SERVICES<br>ELECTED OFFICIAL   |          | 1,123,526.00 | 7,357.00 | 0.00     | 1,130,883.00   |
| E    | 005  | 2442        | 53001    | OPERATING EXPENSE -<br>ELECTED OFFICIAL |          | 541,336.00   | 0.00     | 6,223.18 | 535,112.82     |
| E    | 005  | 2442        | 53001Z   | PROJECT OPERATING<br>EXPENSE - ELECTED  | 23077    | 0.00         | 7,478.50 | 0.00     | 7,478.50       |
| R    | 005  |             | 3415500  | SUPERVISOR<br>ELECTIONS FEES            |          | 0.00         | 1,612.32 | 0.00     | 1,612.32       |
| R    | 005  |             | 3661000Z | PROJECT DONATIONS/<br>CONTRIBUTIONS     | 23077    | 0.00         | 7,000.00 | 0.00     | 7,000.00       |
|      |      |             |          |                                         |          |              |          |          | 0.00           |
|      |      |             |          |                                         |          |              |          |          | 0.00           |

**REASON: Budget Amendment to align the Board books with the Supervisor of Election's books as of September 30, 2024.**

**OFFICE USE ONLY**

**OMB RECOMMENDATION:**

REQUEST # 23-24-194

**TRANSFER TYPE:**

Approval

**ACTION:**

Denial

|                      |                   |          |                   |        |
|----------------------|-------------------|----------|-------------------|--------|
| Board                | <u>          </u> | Approved | <u>          </u> | Denied |
| County Administrator | <u>          </u> | Approved | <u>          </u> | Denied |

|           |                     |
|-----------|---------------------|
| <u>XX</u> | ITEM TO ITEM        |
|           | RESERVE             |
| <u>XX</u> | BY RESOLUTION       |
|           | SUPPLEMENTAL BUDGET |

SIGNATURE: \_\_\_\_\_

DATE:            /            /

Signature: \_\_\_\_\_

Posted by Clerk:

**RESOLUTION NO. 24-25-036**

**A RESOLUTION OF HIGHLANDS COUNTY, FLORIDA  
PERTAINING TO BUDGET AMENDMENT 23-24-194 TO  
THE GENERAL FUND; PROVIDING FOR LEGISLATIVE  
FINDINGS AND INTENT; PROVIDING FOR APPROVAL OF  
BUDGET AMENDMENT; PROVIDING FOR THE  
IMPLEMENTATION OF ADMINISTRATIVE ACTIONS;  
PROVIDING A SAVINGS CLAUSE; PROVIDING FOR  
SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS;  
PROVIDING FOR SEVERABILITY; AND PROVIDING AN  
EFFECTIVE DATE.**

**WHEREAS**, Florida Statutes, Section 129.06, (Execution and Amendment of Budget) provides that the Board of County Commissioners may by resolution amend its budget; and

**WHEREAS**, Highlands County has determined that the following budget amendment is necessary and proper within the General Fund.

**NOW, THEREFORE, BE IT RESOLVED BY HIGHLANDS COUNTY,  
FLORIDA AS FOLLOWS:**

**SECTION 1.        Legislative Findings and Intent.** Highlands County has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

**SECTION 2.        Approval of Budget Amendment.** Budget Amendment 23-24-194 is hereby approved and authorized to appropriate Supervisor of Elections Fees from the Supervisor of Elections for FY23/24. The net fiscal impact is an increase in the amount of \$8,612.32.

**SECTION 3.        Implementation of Administrative Actions.** The County Administrator is hereby authorized and directed to take such action as may be deemed necessary and appropriate in order to implement the provisions of this Resolution. The County Administrator may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

**SECTION 4.        Savings Clause.** All prior actions of Highlands County pertaining to the budget amendment approved hereby, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

**SECTION 5.           Scrivener's Errors.** Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the County Administrator and County Attorney, may be corrected.

**SECTION 6.           Conflicts.** All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

**SECTION 7.           Severability.** If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

**SECTION 8.           Effective Date.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 26<sup>th</sup> day of November 2024.

**HIGHLANDS COUNTY, FLORIDA**

By: \_\_\_\_\_  
Arlene Tuck, Chairperson

ATTEST:

\_\_\_\_\_  
Jerome Kaszubowski, Clerk of Court

**HIGHLANDS COUNTY  
COUNTY COMMISSION AGENDA ITEM**

**DATE OF ACTION REQUEST:** Nov 26, 2024

**PRESENTER:** David Nitz, OMB Manager

**SUBJECT/TITLE:** Request adoption of Resolution 24-25-039 for Budget Amendment 23-24-197 for FY 23/24 end-of-year cost center cleanup for the Special Benefit Districts.

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**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 balances for various FY23/24 Board cost centers/projects. This budget amendment realigns allocated funds into the corresponding account categories so that the actual expenditures (by category) do not exceed the budget within that cost center/project.

**RECOMMENDED ACTION**

**Move to adopt resolution 24-25-039 for budget amendment 23-24-197 for FY 23/24 end-of-year cost center cleanup for the Special Benefit Districts.**

**FISCAL IMPACT**

The fiscal impact is an increase to Fund 101 Sun ~ Lakes Placid SBF (\$18,945.29), Fund 111 Avon Park Estates SBD (\$3,500.00), Fund 113 Highlands Lakes Fire SB (\$816.39), Fund 114 Leisure Lakes Special Tax Fire Dist. (\$1,522.83), Fund 116 Highlands Park Fire SBD (\$499.20), Fund 120 Placid Lakes Special Fire Dist., (\$746.28), Fund 133 West Sebring Special Benefit Fire (\$18,344.06) and Fund 138 Lorida Special Benefit Fire Dist. (\$635.04) for an overall budget increase in the amount of \$45,009.09.

Attachments: [23-24-197 Budgets Exceeded Cleanup - SBD \(BA\).pdf](#)

Attachments: [23-24-197R Budgets Exceeded Cleanup SBD \(Resolution\).pdf](#)

November 25, 2024

BOARD OF COUNTY COMMISSIONERS  
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

PAGE 1 of 3

BUDGET AMENDMENTS

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

DATE: 11/25/2024

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    | 101  |             | 3999100 | Fund Balance Brought Forward |          | 0.00       | 18,945.29 |          | 18,945.29      |
| E    | 101  | 7981        | 59010   | Transfers Out                |          | 31,869.44  | 18,945.29 |          | 50,814.73      |
| R    | 111  |             | 3631200 | Service Assessment           |          | 86,716.00  | 3,500.00  |          | 90,216.00      |
| E    | 111  | 7990        | 54600   | Repair & Maintenance         |          | 58,000.00  | 3,500.00  |          | 61,500.00      |
| R    | 113  |             | 3999100 | Fund Balance Brought Forward |          | 0.00       | 816.39    |          | 816.39         |
| E    | 113  | 7988        | 59010   | Transfers Out                |          | 2,001.12   | 816.39    |          | 2,817.51       |
| R    | 114  |             | 3999100 | Fund Balance Brought Forward |          | 0.00       | 1,522.83  |          | 1,522.83       |
| E    | 114  | 7994        | 59010   | Transfers Out                |          | 130,681.30 | 1,522.83  |          | 132,204.13     |

REASON: To adjust Special Benefit District budgets that were exceeded in FY 23/24.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 23-24-197

TRANSFER TYPE:

Approval

ACTION:

Board Approved Denied  
County Administrator Approved Denied

XX ITEM TO ITEM  
RESERVE  
XX BY RESOLUTION  
SUPPLEMENTAL BUDGET

Denial

SIGNATURE:

Signature:

DATE: / /

Posted by Clerk:

Form Revised 08/05/2020

**BOARD OF COUNTY COMMISSIONERS**

PAGE 2 of 3

**BUDGET AMENDMENTS**

REQUEST NUMBER      23-24-197

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME                 | ACTIVITY | BUDGET    | INCREASE  | DECREASE | REVISED BUDGET |
|------|------|-------------|---------|------------------------------|----------|-----------|-----------|----------|----------------|
| R    | 116  |             | 3999100 | Fund Balance Brought Forward |          | 0.00      | 499.20    |          | 499.20         |
| E    | 116  | 7997        | 59010   | Transfers Out                |          | 67,927.83 | 499.20    |          | 68,427.03      |
| R    | 120  |             | 3999100 | Fund Balance Brought Forward |          | 0.00      | 746.28    |          | 746.28         |
| E    | 120  | 7991        | 59010   | Transfers Out                |          | 0.00      | 746.28    |          | 746.28         |
| R    | 133  |             | 3631200 | Service Assessments          |          | -         | 14,467.62 |          | 14,467.62      |
| R    | 133  |             | 3999100 | Fund Balance Brought Forward |          | -         | 3,876.44  |          | 3,876.44       |
| E    | 133  | 7960        | 59010   | Transfers Out                |          | 91,861.33 | 18,344.06 |          | 110,205.39     |
| E    | 135  | 7971        | 53400   | Contractual Services         |          | 8,750.00  |           | 8,750.00 | -              |
| E    | 135  | 7971        | 56301   | Capital Infrastructure       |          | -         | 8,750.00  |          | 8,750.00       |
| R    | 138  |             | 3999100 | Fund Balance Brought Forward |          | -         | 635.04    |          | 635.04         |
| E    | 138  | 7968        | 59010   | Transfers Out                |          | 3,390.88  | 635.04    |          | 4,025.92       |
|      |      |             |         |                              |          |           |           |          | -              |
|      |      |             |         |                              |          |           |           |          | -              |
|      |      |             |         |                              |          |           |           |          | -              |
|      |      |             |         |                              |          |           |           |          | -              |
|      |      |             |         |                              |          |           |           |          | -              |

Form Revised 08/05/2020

**PAGE 3 of 3**

## REQUEST NUMBER

| <b>COST CTR(S)</b> | <b>COST CENTER TITLE(S)</b>          |
|--------------------|--------------------------------------|
| 7981               | Sun 'N Lakes Placid Fire Dist.       |
| 7990               | Avon Park Estates SBD                |
| 7988               | Highlands Lakes Fire Special Dist.   |
| 7994               | Leisure Lakes Special Tax Fire Dist. |
| 7997               | Highlands Park Fire Special Dist.    |
| 7991               | Placid Lakes Fire Dist.              |
| 7960               | West Sebring Special Benefit Fire    |
| 7971               | Orange Blossom Unit 12               |
| 7968               | Lorida Special Benefit Fire Dist.    |

Form Revised 08/05/2020

**RESOLUTION NO. 24-25-039**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA AS THE GOVERNING BODY FOR THE SUN 'N LAKES PLACID FIRE DISTRICT, AVON PARK ESTATES SPECIAL BENEFIT DISTRICT, HIGHLANDS LAKES FIRE SPECIAL DISTRICT, LEISURE LAKES SPECIAL TAX FIRE DISTRICT, HIGHLANDS PARK FIRE SPECIAL DISTRICT, PLACID LAKES FIRE DISTRICT, WEST SEBRING SPECIAL BENEFIT FIRE, AND LORIDA SPECIAL BENEFIT FIRE DISTRICT (HEREIN REFERRED TO COLLECTIVELY AS THE "DISTRICTS"); PERTAINING TO BUDGET AMENDMENT 23-24-197 TO THE SUN 'N LAKES PLACID FIRE DISTRICT, AVON PARK ESTATES SPECIAL BENEFIT DISTRICT, HIGHLANDS LAKES FIRE SPECIAL DISTRICT, LEISURE LAKES SPECIAL TAX FIRE DISTRICT, HIGHLANDS PARK FIRE SPECIAL DISTRICT, PLACID LAKES FIRE DISTRICT, WEST SEBRING SPECIAL BENEFIT FIRE, AND LORIDA SPECIAL BENEFIT FIRE DISTRICT; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR APPROVAL OF BUDGET AMENDMENT; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, pursuant to the creation Ordinances, as codified by the Highlands County Code of Ordinances, for the various Districts which are the subject of this Resolution, the governing body for each such District may amend the budget thereof; and

**WHEREAS**, the Highlands County Board of County Commissioners as the governing body for each District set forth herein has determined that a budget amendment is necessary and proper within the Sun 'N Lakes Placid Fire District, Avon Park Estates Special Benefit District, Highlands Lakes Fire Special District, Leisure Lakes Special Tax Fire District, Highlands Park Fire Special District, Placid Lakes Fire District, West Sebring Special Benefit Fire, and Lorida Special Benefit Fire District Funds.

**NOW, THEREFORE, BE IT RESOLVED BY HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS AS THE GOVERNING BODY OF THE DISTRICTS, AS FOLLOWS:**



**SECTION 1. Legislative Findings and Intent.** Highlands County has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

**SECTION 2. Approval of Budget Amendment.** Budget Amendment 23-24-197 is hereby approved and authorized to adjust cost centers with negative balances and to reallocate funds to bring account balances positive for the closing of FY 23/24 financials for a total net increase of \$45,009.09.

**SECTION 3. Implementation of Administrative Actions.** The County Administrator is hereby authorized and directed to take such action as may be deemed necessary and appropriate in order to implement the provisions of this Resolution. The County Administrator may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

**SECTION 4. Savings Clause.** All prior actions of Highlands County pertaining to the budget amendment approved hereby, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

**SECTION 5. Scrivener's Errors.** Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the County Administrator and County Attorney, may be corrected.

**SECTION 6. Conflicts.** All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

**SECTION 7. Severability.** If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

**SECTION 8. Effective Date.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 26<sup>th</sup> day of November 2024.

**HIGHLANDS COUNTY BOARD OF  
COUNTY COMMISSIONERS AS  
GOVERNING BODY FOR THE  
DISTRICTS**

By: \_\_\_\_\_  
Arlene Tuck, Chairperson

ATTEST:

\_\_\_\_\_  
Jerome Kaszubowski, Clerk of Court

**HIGHLANDS COUNTY  
COUNTY COMMISSION AGENDA ITEM**

**DATE OF ACTION REQUEST:** Nov 26, 2024

**PRESENTER:** David Nitz, OMB Manager

**SUBJECT/TITLE:** Request adoption of Resolution 24-25-037 for Budget Amendment 23-24-195 for FY 23/24 end-of-year cost center cleanup for budgets exceeded.

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**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 FY23/24 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 adopt resolution 24-25-037 for budget amendment 23-24-195 for FY 23/24 end-of-year cost center cleanup for budgets exceeded.**

**FISCAL IMPACT**

The fiscal impact is an increase to Fund 005 General (\$3,854,065.00), Fund 110 Transportation Trust (\$324,616.00), Fund 123 Library Cooperative (\$95.00), Fund 152 Tourist Development Trust (\$3,475.00), Fund 155 Hospital District (\$100,000), Fund 176 State Court Facilities Trust (\$68,723.00), Fund 179 Court Tech 28.24(12)E1 (\$55,565.00), Fund 180 Building (\$54,923.00), Fund 181 Fire Assessments (\$199,208.00), and Fund 401 Solid Waste (\$650,000.00), totaling \$5,310,670.00.

Attachments: [23-24-195 Budgets Exceeded Adjustments \(BA\).pdf](#)

Attachments: [23-24-195R Budgets Exceeded Cleanup \(Resolution\).pdf](#)

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

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

PAGE 1 of 14

DATE: 11/22/2024

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  |             | 3830000 | Capital Lease Inception     |          | 0.00       | 1,604,065.00 |          | 1,604,065.00   |
| E    | 005  | 1026        | 56820   | Leased Assets Use<br>Rts    |          | 0.00       | 7,627.00     |          | 7,627.00       |
| E    | 005  | 2100        | 51200   | Regular Salaries &<br>Wages |          | 172,484.00 | 2,400.00     |          | 174,884.00     |
| E    | 005  | 2100        | 56820   | Leased Assets Use<br>Rts    |          | 0.00       | 4,016.00     |          | 4,016.00       |
| E    | 005  | 2100        | 57100   | Principal Payments          |          | 0.00       | 100.00       |          | 100.00         |
| E    | 005  | 2101        | 56820   | Leased Assets Use<br>Rts    |          | 0.00       | 8,686.00     |          | 8,686.00       |
| E    | 005  | 2101        | 54000   | Travel & Per Diem           |          | 6,000.00   |              | 3,050.00 | 2,950.00       |
| E    | 005  | 2101        | 57100   | Principal Payments          |          | 0.00       | 3,050.00     |          | 3,050.00       |

REASON: To adjust budgets exceeded in FY 23/24.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 23-24-195

TRANSFER TYPE:

Approval

ACTION:

Board Approved Denied  
County Administrator Approved Denied

XX ITEM TO ITEM  
RESERVE  
XX BY RESOLUTION  
SUPPLEMENTAL BUDGET

Denial

SIGNATURE:

Signature:

DATE: / /

Posted by Clerk:

**BOARD OF COUNTY COMMISSIONERS**

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**BUDGET AMENDMENTS**

REQUEST NUMBER 23-24-195

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME                | ACTIVITY | BUDGET     | INCREASE  | DECREASE  | REVISED BUDGET |
|------|------|-------------|---------|-----------------------------|----------|------------|-----------|-----------|----------------|
| E    | 005  | 2103        | 52300   | Life & Health Insurance     |          | 34,272.00  |           | 15,500.00 | 18,772.00      |
| E    | 005  | 2103        | 53100   | Professional Services       |          | 318,435.05 | 25,500.00 |           | 343,935.05     |
| E    | 005  | 2103        | 56820   | Leased Assets Use<br>Rts    |          | -          | 7,253.00  |           | 7,253.00       |
| E    | 005  | 2103        | 57100   | Principal Payments          |          | -          | 2,695.00  |           | 2,695.00       |
| E    | 005  | 2104        | 51200   | Regular Salaries &<br>Wages |          | 484,469.00 | 21,900.00 |           | 506,369.00     |
| E    | 005  | 2104        | 54100   | Communications &<br>Freight |          | 15,688.00  |           | 9,750.00  | 5,938.00       |
| E    | 005  | 2104        | 56820   | Leased Assets Use<br>Rts    |          | -          | 13,955.00 |           | 13,955.00      |
| E    | 005  | 2104        | 57100   | Principal Payments          |          | -          | 6,040.00  |           | 6,040.00       |
| E    | 005  | 2105        | 55402   | Subscriptions               |          | -          | 2,630.00  |           | 2,630.00       |
| E    | 005  | 2106        | 56820   | Leased Assets Use<br>Rts    |          | -          | 7,040.00  |           | 7,040.00       |
| E    | 005  | 2106        | 55402   | Subscriptions               |          | 3,909.00   |           | 2,720.00  | 1,189.00       |
| E    | 005  | 2106        | 57100   | Principal Payments          |          | -          | 2,720.00  |           | 2,720.00       |
| E    | 005  | 2107        | 55200   | Operating Supplies          |          | 5,258.00   |           | 2,985.00  | 2,273.00       |
| E    | 005  | 2107        | 51200   | Regular Salaries &<br>Wages |          | 275,332.00 | 2,985.00  |           | 278,317.00     |
| E    | 005  | 2107        | 56820   | Leased Assets Use<br>Rts    |          | -          | 12,150.00 |           | 12,150.00      |
| E    | 005  | 2107        | 54100   | Communications &<br>Freight |          | 9,421.00   |           | 4,721.00  | 4,700.00       |
| E    | 005  | 2107        | 57100   | Principal Payments          |          | -          | 4,721.00  |           | 4,721.00       |

**BOARD OF COUNTY COMMISSIONERS**

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**BUDGET AMENDMENTS**

REQUEST NUMBER 23-24-195

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME                | ACTIVITY | BUDGET     | INCREASE     | DECREASE   | REVISED BUDGET |
|------|------|-------------|---------|-----------------------------|----------|------------|--------------|------------|----------------|
| E    | 005  | 2108        | 56820   | Leased Assets Use<br>Rts    |          | -          | 43,190.00    |            | 43,190.00      |
| E    | 005  | 2108        | 55402   | Subscriptions               |          | 14,771.00  |              | 14,538.00  | 233.00         |
| E    | 005  | 2108        | 57100   | Principal Payments          |          | -          | 14,538.00    |            | 14,538.00      |
| E    | 005  | 2109        | 56820   | Leased Assets Use<br>Rts    |          | -          | 1,811.00     |            | 1,811.00       |
| E    | 005  | 2109        | 55402   | Subscriptions               |          | 5,159.00   |              | 795.00     | 4,364.00       |
| E    | 005  | 2109        | 57100   | Principal Payments          |          | -          | 795.00       |            | 795.00         |
| E    | 005  | 2111        | 56820   | Leased Assets Use<br>Rts    |          | -          | 1,006,937.00 |            | 1,006,937.00   |
| E    | 005  | 2111        | 53100   | Professional Services       |          | 361,250.00 |              | 381,268.12 | (20,018.12)    |
| E    | 005  | 2111        | 57100   | Principal Payments          |          | -          | 331,000.00   |            | 331,000.00     |
| E    | 005  | 2558        | 56820   | Leased Assets Use<br>Rts    |          | -          | 7,316.00     |            | 7,316.00       |
| E    | 005  | 2558        | 54000   | Travel & Per Diem           |          | 3,530.00   |              | 2,874.00   | 656.00         |
| E    | 005  | 2558        | 57100   | Principal Payments          |          | -          | 2,874.00     |            | 2,874.00       |
| E    | 005  | 2672        | 56820   | Leased Assets Use<br>Rts    |          | -          | 31,364.00    |            | 31,364.00      |
| E    | 005  | 2672        | 55402   | Subscriptions               |          | 21,589.00  |              | 11,302.00  | 10,287.00      |
| E    | 005  | 2672        | 57100   | Principal Payments          |          | -          | 11,302.00    |            | 11,302.00      |
| E    | 005  | 2700        | 56820   | Leased Assets Use<br>Rts    |          | -          | 26,011.00    |            | 26,011.00      |
| E    | 005  | 2700        | 51200   | Regular Salaries &<br>Wages |          | 400,583.00 |              | 11,900.00  | 388,683.00     |
| E    | 005  | 2700        | 57100   | Principal Payments          |          | -          | 11,900.00    |            | 11,900.00      |

Form Revised 08/05/2020

**BOARD OF COUNTY COMMISSIONERS**

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**BUDGET AMENDMENTS**

REQUEST NUMBER 23-24-195

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME                | ACTIVITY | BUDGET     | INCREASE  | DECREASE | REVISED BUDGET |
|------|------|-------------|---------|-----------------------------|----------|------------|-----------|----------|----------------|
| E    | 005  | 2810        | 56820   | Leased Assets Use<br>Rts    |          | -          | 14,919.00 |          | 14,919.00      |
| E    | 005  | 2810        | 53100   | Professional Services       |          | 51,500.00  |           | 6,281.00 | 45,219.00      |
| E    | 005  | 2810        | 57100   | Principal Payments          |          | -          | 6,281.00  |          | 6,281.00       |
| E    | 005  | 2991        | 56820   | Leased Assets Use<br>Rts    |          | -          | 22,512.00 |          | 22,512.00      |
| E    | 005  | 2991        | 54600   | Repair & Maintenance        |          | 8,347.00   |           | 5,168.00 | 3,179.00       |
| E    | 005  | 2991        | 57100   | Principal Payments          |          | -          | 5,168.00  |          | 5,168.00       |
| E    | 005  | 3200        | 56820   | Leased Assets Use<br>Rts    |          | -          | 871.00    |          | 871.00         |
| E    | 005  | 3200        | 54600   | Repair & Maintenance        |          | 1,228.00   |           | 351.00   | 877.00         |
| E    | 005  | 3200        | 57100   | Principal Payments          |          | -          | 351.00    |          | 351.00         |
| E    | 005  | 3400        | 56820   | Leased Assets Use<br>Rts    |          | -          | 3,580.00  |          | 3,580.00       |
| E    | 005  | 3400        | 51200   | Regular Salaries &<br>Wages |          | 116,422.00 | 2,731.00  |          | 119,153.00     |
| E    | 005  | 3400        | 55402   | Subscriptions               |          | 11,020.00  |           | 1,351.00 | 9,669.00       |
| E    | 005  | 3400        | 57100   | Principal Payments          |          | -          | 1,351.00  |          | 1,351.00       |
| E    | 005  | 3439        | 56820   | Leased Assets Use<br>Rts    |          | -          | 13,722.00 |          | 13,722.00      |
| E    | 005  | 3439        | 54600   | Repair & Maintenance        |          | 28,893.00  |           | 8,827.00 | 20,066.00      |
| E    | 005  | 3439        | 57100   | Principal Payments          |          | -          | 8,827.00  |          | 8,827.00       |

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**BOARD OF COUNTY COMMISSIONERS**

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**BUDGET AMENDMENTS**

REQUEST NUMBER 23-24-195

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME                | ACTIVITY | BUDGET       | INCREASE   | DECREASE  | REVISED BUDGET |
|------|------|-------------|---------|-----------------------------|----------|--------------|------------|-----------|----------------|
| E    | 005  | 3991        | 56820   | Leased Assets Use<br>Rts    |          | -            | 73,655.00  |           | 73,655.00      |
| E    | 005  | 3991        | 53400   | Contractual Services        |          | 47,835.00    |            | 13,500.00 | 34,335.00      |
| E    | 005  | 3991        | 57100   | Principal Payments          |          | -            | 13,500.00  |           | 13,500.00      |
| E    | 005  | 3995        | 56820   | Leased Assets Use<br>Rts    |          | -            | 47,869.00  |           | 47,869.00      |
| E    | 005  | 3995        | 54600   | Repair & Maintenance        |          | 23,900.00    |            | 9,069.00  | 14,831.00      |
| E    | 005  | 3995        | 57100   | Principal Payments          |          | -            | 9,069.00   |           | 9,069.00       |
| E    | 005  | 4500        | 56820   | Leased Assets Use<br>Rts    |          | -            | 3,385.00   |           | 3,385.00       |
| E    | 005  | 4500        | 54600   | Repair & Maintenance        |          | 5,684.00     |            | 1,181.00  | 4,503.00       |
| E    | 005  | 4500        | 57100   | Principal Payments          |          | -            | 1,181.00   |           | 1,181.00       |
| E    | 005  | 4501        | 56820   | Leased Assets Use<br>Rts    |          | -            | 8,490.00   |           | 8,490.00       |
| E    | 005  | 4501        | 54600   | Repair & Maintenance        |          | 8,433.00     |            | 2,967.00  | 5,466.00       |
| E    | 005  | 4501        | 57100   | Principal Payments          |          | -            | 2,967.00   |           | 2,967.00       |
| E    | 005  | 5101        | 54100   | Communications &<br>Freight |          | -            | 25.12      |           | 25.12          |
| E    | 005  | 5105        | 56820   | Leased Assets Use<br>Rts    |          | -            | 145,988.00 |           | 145,988.00     |
| E    | 005  | 5105        | 51200   | Regular Salaries &<br>Wages |          | 2,733,714.00 | 21,975.00  |           | 2,755,689.00   |
| E    | 005  | 5105        | 53100   | Professional Services       |          | 188,256.00   |            | 57,230.00 | 131,026.00     |
| E    | 005  | 5105        | 57100   | Principal Payments          |          | -            | 35,255.00  |           | 35,255.00      |

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**BOARD OF COUNTY COMMISSIONERS**

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**BUDGET AMENDMENTS**

REQUEST NUMBER 23-24-195

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME             | ACTIVITY | BUDGET    | INCREASE  | DECREASE | REVISED BUDGET |
|------|------|-------------|---------|--------------------------|----------|-----------|-----------|----------|----------------|
| E    | 005  | 5200        | 56820   | Leased Assets Use<br>Rts |          | -         | 1,811.00  |          | 1,811.00       |
| E    | 005  | 5200        | 55402   | Subscriptions            |          | 1,331.00  |           | 712.00   | 619.00         |
| E    | 005  | 5200        | 57100   | Principal Payments       |          | -         | 712.00    |          | 712.00         |
| E    | 005  | 5229        | 56820   | Leased Assets Use<br>Rts |          | -         | 19,425.00 |          | 19,425.00      |
| E    | 005  | 5229        | 55402   | Subscriptions            |          | 7,444.00  |           | 5,869.00 | 1,575.00       |
| E    | 005  | 5229        | 57100   | Principal Payments       |          | -         | 5,869.00  |          | 5,869.00       |
| E    | 005  | 5330        | 56820   | Leased Assets Use<br>Rts |          | -         | 1,738.00  |          | 1,738.00       |
| E    | 005  | 5330        | 55402   | Subscriptions            |          | 1,130.00  |           | 661.00   | 469.00         |
| E    | 005  | 5330        | 57100   | Principal Payments       |          | -         | 661.00    |          | 661.00         |
| E    | 005  | 6102        | 56820   | Leased Assets Use<br>Rts |          | -         | 10,462.00 |          | 10,462.00      |
| E    | 005  | 6102        | 55402   | Subscriptions            |          | 8,173.00  |           | 3,170.00 | 5,003.00       |
| E    | 005  | 6102        | 57100   | Principal Payments       |          | -         | 3,170.00  |          | 3,170.00       |
| E    | 005  | 6105        | 56820   | Leased Assets Use<br>Rts |          | -         | 14,801.00 |          | 14,801.00      |
| E    | 005  | 6105        | 54600   | Repair & Maintenance     |          | 41,724.00 |           | 2,382.00 | 39,342.00      |
| E    | 005  | 6105        | 57100   | Principal Payments       |          | -         | 2,382.00  |          | 2,382.00       |
| E    | 005  | 6209        | 56820   | Leased Assets Use<br>Rts |          | -         | 273.00    |          | 273.00         |
| E    | 005  | 6209        | 54600   | Repair & Maintenance     |          | 1,495.00  |           | 332.00   | 1,163.00       |
| E    | 005  | 6209        | 57100   | Principal Payments       |          | -         | 332.00    |          | 332.00         |

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**BOARD OF COUNTY COMMISSIONERS**

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**BUDGET AMENDMENTS**

REQUEST NUMBER 23-24-195

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME             | ACTIVITY | BUDGET     | INCREASE  | DECREASE | REVISED BUDGET |
|------|------|-------------|---------|--------------------------|----------|------------|-----------|----------|----------------|
| E    | 005  | 6210        | 56820   | Leased Assets Use<br>Rts |          | -          | 7,163.00  |          | 7,163.00       |
| E    | 005  | 6210        | 54600   | Repair & Maintenance     |          | 4,333.00   |           | 1,542.00 | 2,791.00       |
| E    | 005  | 6210        | 57100   | Principal Payments       |          | -          | 1,542.00  |          | 1,542.00       |
| E    | 005  | 6211        | 56820   | Leased Assets Use<br>Rts |          | -          | 147.00    |          | 147.00         |
| E    | 005  | 6211        | 54600   | Repair & Maintenance     |          | 1,400.00   |           | 288.00   | 1,112.00       |
| E    | 005  | 6211        | 57100   | Principal Payments       |          | -          | 288.00    |          | 288.00         |
| E    | 005  | 6212        | 56820   | Leased Assets Use<br>Rts |          | -          | 294.00    |          | 294.00         |
| E    | 005  | 6212        | 54600   | Repair & Maintenance     |          | 1,620.00   |           | 261.00   | 1,359.00       |
| E    | 005  | 6212        | 57100   | Principal Payments       |          | -          | 261.00    |          | 261.00         |
| E    | 005  | 6302        | 56820   | Leased Assets Use<br>Rts |          | -          | 13,064.00 |          | 13,064.00      |
| E    | 005  | 6302        | 53400   | Contractual Services     |          | 325,538.00 | 7,540.00  |          | 333,078.00     |
| E    | 005  | 6302        | 57100   | Principal Payments       |          | -          | 1,617.00  |          | 1,617.00       |
| E    | 005  | 6303        | 56820   | Leased Assets Use<br>Rts |          | -          | 12,241.00 |          | 12,241.00      |
| E    | 005  | 6303        | 51400   | Overtime                 |          | 2,053.00   | 2,340.00  |          | 4,393.00       |
| E    | 005  | 6303        | 54600   | Repair & Maintenance     |          | 18,081.00  |           | 9,024.00 | 9,057.00       |
| E    | 005  | 6303        | 57100   | Principal Payments       |          | -          | 9,024.00  |          | 9,024.00       |

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**BOARD OF COUNTY COMMISSIONERS**

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**BUDGET AMENDMENTS**

REQUEST NUMBER 23-24-195

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME             | ACTIVITY | BUDGET     | INCREASE   | DECREASE  | REVISED BUDGET |
|------|------|-------------|---------|--------------------------|----------|------------|------------|-----------|----------------|
| E    | 005  | 6304        | 56820   | Leased Assets Use<br>Rts |          | -          | 10,299.00  |           | 10,299.00      |
| E    | 005  | 6304        | 54600   | Repair & Maintenance     |          | 25,457.00  |            | 7,102.00  | 18,355.00      |
| E    | 005  | 6304        | 57100   | Principal Payments       |          | -          | 7,102.00   |           | 7,102.00       |
| R    | 110  |             | 3830000 | Capital Lease Inception  |          | -          | 324,616.00 |           | 324,616.00     |
| E    | 110  | 4100        | 56820   | Leased Assets Use<br>Rts |          | -          | 3,385.00   |           | 3,385.00       |
| E    | 110  | 4100        | 55402   | Subscriptions            |          | 5,499.00   |            | 1,260.00  | 4,239.00       |
| E    | 110  | 4100        | 57100   | Principal Payments       |          | -          | 1,260.00   |           | 1,260.00       |
| E    | 110  | 4101        | 56820   | Leased Assets Use<br>Rts |          | -          | 80,772.00  |           | 80,772.00      |
| E    | 110  | 4101        | 54600   | Repair & Maintenance     |          | 89,186.00  |            | 35,317.00 | 53,869.00      |
| E    | 110  | 4101        | 57100   | Principal Payments       |          | -          | 35,317.00  |           | 35,317.00      |
| E    | 110  | 4102        | 56820   | Leased Assets Use<br>Rts |          | -          | 111,493.00 |           | 111,493.00     |
| E    | 110  | 4102        | 53402   | Hauling                  |          | 347,400.00 |            | 81,992.00 | 265,408.00     |
| E    | 110  | 4102        | 57100   | Principal Payments       |          | -          | 56,326.00  |           | 56,326.00      |
| E    | 110  | 4103        | 56820   | Leased Assets Use<br>Rts |          | -          | 10,299.00  |           | 10,299.00      |
| E    | 110  | 4103        | 54600   | Repair & Maintenance     |          | 31,698.00  |            | 2,557.00  | 29,141.00      |
| E    | 110  | 4103        | 57100   | Principal Payments       |          | -          | 2,557.00   |           | 2,557.00       |

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**BOARD OF COUNTY COMMISSIONERS**

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**BUDGET AMENDMENTS**

REQUEST NUMBER 23-24-195

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME                | ACTIVITY | BUDGET     | INCREASE  | DECREASE  | REVISED BUDGET |
|------|------|-------------|---------|-----------------------------|----------|------------|-----------|-----------|----------------|
| E    | 110  | 4104        | 56820   | Leased Assets Use<br>Rts    |          | -          | 13,480.00 |           | 13,480.00      |
| E    | 110  | 4104        | 54600   | Repair & Maintenance        |          | 80,307.00  |           | 4,105.00  | 76,202.00      |
| E    | 110  | 4104        | 57100   | Principal Payments          |          | -          | 4,105.00  |           | 4,105.00       |
| E    | 110  | 4105        | 56820   | Leased Assets Use<br>Rts    |          | -          | 52,459.00 |           | 52,459.00      |
| E    | 110  | 4105        | 54600   | Repair & Maintenance        |          | 78,725.00  |           | 11,427.00 | 67,298.00      |
| E    | 110  | 4105        | 51200   | Regular Salaries &<br>Wages |          | 586,738.00 | 11,427.00 |           | 598,165.00     |
| E    | 110  | 4105        | 57100   | Principal Payments          |          | -          | 25,666.00 |           | 25,666.00      |
| E    | 110  | 4106        | 54600   | Repair & Maintenance        |          | 84,288.00  |           | 788.00    | 83,500.00      |
| E    | 110  | 4106        | 57100   | Principal Payments          |          | -          | 788.00    |           | 788.00         |
| E    | 110  | 4108        | 56820   | Leased Assets Use<br>Rts    |          | -          | 1,738.00  |           | 1,738.00       |
| E    | 110  | 4108        | 55211   | Gas & Oil                   |          | 51,053.00  |           | 3,383.00  | 47,670.00      |
| E    | 110  | 4108        | 57100   | Principal Payments          |          | -          | 765.00    |           | 765.00         |
| E    | 110  | 4200        | 56820   | Leased Assets Use<br>Rts    |          | -          | 3,385.00  |           | 3,385.00       |
| E    | 110  | 4200        | 51200   | Regular Salaries &<br>Wages |          | 70,770.00  | 2,618.00  |           | 73,388.00      |
| E    | 110  | 4200        | 55200   | Operating Supplies          |          | 1,150.00   |           | 700.00    | 450.00         |
| E    | 110  | 4200        | 55402   | Subscriptions               |          | 1,245.00   |           | 536.00    | 709.00         |
| E    | 110  | 4200        | 57100   | Principal Payments          |          | -          | 1,236.00  |           | 1,236.00       |

**BOARD OF COUNTY COMMISSIONERS**

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**BUDGET AMENDMENTS**

REQUEST NUMBER      23-24-195

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME                | ACTIVITY | BUDGET     | INCREASE  | DECREASE  | REVISED BUDGET |
|------|------|-------------|---------|-----------------------------|----------|------------|-----------|-----------|----------------|
| E    | 110  | 4998        | 56820   | Leased Assets    Use<br>Rts |          | -          | 47,605.00 |           | 47,605.00      |
| E    | 110  | 4998        | 54600   | Repair & Maintenance        |          | 23,331.00  |           | 17,666.00 | 5,665.00       |
| E    | 110  | 4998        | 57100   | Principal Payments          |          | -          | 17,666.00 |           | 17,666.00      |
| R    | 123  |             | 3830000 | Capital Lease Inception     |          | -          | 95.00     |           | 95.00          |
| E    | 123  | 6208        | 56820   | Leased Assets    Use<br>Rts |          | -          | 95.00     |           | 95.00          |
| E    | 123  | 6208        | 55402   | Subscriptions               |          | 773.00     |           | 135.00    | 638.00         |
| E    | 123  | 6208        | 57100   | Principal Payments          |          | -          | 135.00    |           | 135.00         |
| R    | 152  |             | 3830000 | Capital Lease Inception     |          | -          | 3,475.00  |           | 3,475.00       |
| E    | 152  | 5301        | 56820   | Leased Assets    Use<br>Rts |          | -          | 3,475.00  |           | 3,475.00       |
| E    | 152  | 5301        | 53400   | Contractual Services        |          | 175,200.00 |           | 1,394.00  | 173,806.00     |
| E    | 152  | 5301        | 52200   | Retirement<br>Contributions |          | 5,628.00   | 100.00    |           | 5,728.00       |
| E    | 152  | 5301        | 57100   | Principal Payments          |          | -          | 1,294.00  |           | 1,294.00       |
| R    | 176  |             | 3830000 | Capital Lease Inception     |          | -          | 68,723.00 |           | 68,723.00      |
| E    | 176  | 1031B       | 56820   | Leased Assets    Use<br>Rts |          | -          | 68,723.00 |           | 68,723.00      |
| E    | 176  | 1031B       | 54600   | Repair & Maintenance        |          | 72,222.00  |           | 9,189.00  | 63,033.00      |
| E    | 176  | 1031B       | 57100   | Principal Payments          |          | -          | 9,189.00  |           | 9,189.00       |
|      |      |             |         |                             |          |            |           |           | -              |

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**BUDGET AMENDMENTS**

REQUEST NUMBER 23-24-195

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME             | ACTIVITY | BUDGET      | INCREASE  | DECREASE  | REVISED BUDGET |
|------|------|-------------|---------|--------------------------|----------|-------------|-----------|-----------|----------------|
| E    | 177  | 1051        | 51200   | Regular Salaries & Wages |          | 30,000.00   |           | 21,915.00 | 8,085.00       |
| E    | 177  | 1051        | 55402   | Subscriptions            |          | -           | 21,915.00 |           | 21,915.00      |
| R    | 179  |             | 3810000 | Interfund Transfer       |          | 365,897.00  | 11,198.00 |           | 377,095.00     |
| R    | 179  |             | 3830000 | Capital Lease Inception  |          | -           | 44,367.00 |           | 44,367.00      |
| E    | 179  | 1000B       | 56820   | Leased Assets Use Rts    |          | -           | 16,683.00 |           | 16,683.00      |
| E    | 179  | 1000B       | 56400   | Machinery & Equipment    |          | 35,000.00   |           | 35,000.00 | -              |
| E    | 179  | 1000B       | 51000   | Personal Services        |          | (41,000.00) | 37,834.00 |           | (3,166.00)     |
| E    | 179  | 1000B       | 55200   | Operating Supplies       |          | 36,813.00   | 5,991.00  |           | 42,804.00      |
| E    | 179  | 1000B       | 57100   | Principal Payments       |          | -           | 2,373.00  |           | 2,373.00       |
| E    | 179  | 1002B       | 56820   | Leased Assets Use Rts    |          | -           | 13,842.00 |           | 13,842.00      |
| E    | 179  | 1002B       | 55200   | Operating Supplies       |          | 66,478.00   |           | 1,825.00  | 64,653.00      |
| E    | 179  | 1002B       | 57100   | Principal Payments       |          | -           | 1,825.00  |           | 1,825.00       |
| E    | 179  | 1003B       | 56820   | Leased Assets Use Rts    |          | -           | 13,842.00 |           | 13,842.00      |
| E    | 179  | 1003B       | 54600   | Repairs & Maintenance    |          | 71,995.00   |           | 1,825.00  | 70,170.00      |
| E    | 179  | 1003B       | 57100   | Principal Payments       |          | -           | 1,825.00  |           | 1,825.00       |
|      |      |             |         |                          |          |             |           |           | -              |

Form Revised 08/05/2020

**BOARD OF COUNTY COMMISSIONERS**

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**BUDGET AMENDMENTS**

REQUEST NUMBER 23-24-195

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME                    | ACTIVITY | BUDGET       | INCREASE   | DECREASE   | REVISED BUDGET |
|------|------|-------------|---------|---------------------------------|----------|--------------|------------|------------|----------------|
| R    | 180  |             | 3830000 | Capital Lease Inception         |          | -            | 54,923.00  |            | 54,923.00      |
| E    | 180  | 3440A       | 56820   | Leased Assets Use<br>Rts        |          | -            | 54,923.00  |            | 54,923.00      |
| E    | 180  | 3440A       | 54600   | Repair & Maintenance            |          | 66,056.00    |            | 20,964.00  | 45,092.00      |
| E    | 180  | 3440A       | 57100   | Principal Payments              |          | -            | 20,964.00  |            | 20,964.00      |
| R    | 181  |             | 3830000 | Capital Lease Inception         |          | -            | 199,208.00 |            | 199,208.00     |
| E    | 181  | 3217        | 56820   | Leased Assets Use<br>Rts        |          | -            | 199,208.00 |            | 199,208.00     |
| E    | 181  | 3217        | 53100   | Professional Services           |          | 165,214.00   |            | 135,890.00 | 29,324.00      |
| E    | 181  | 3217        | 57100   | Principal Payments              |          | -            | 63,743.00  |            | 63,743.00      |
| E    | 181  | 3217        | 57300   | Other Debt Service<br>Cost      |          | -            | 72,147.00  |            | 72,147.00      |
| R    | 401  |             | 3999100 | Fund Balance Brought<br>Forward |          | 4,616,873.00 | 650,000.00 |            | 5,266,873.00   |
| E    | 401  | 4210        | 54600   | Repair & Maintenance            |          | 497,910.39   | 300,000.00 |            | 797,910.39     |
| E    | 401  | 4210        | 55900   | Depreciation Expense            |          | 603,190.00   | 348,975.00 |            | 952,165.00     |
| E    | 401  | 4210        | 57200   | Interest Payments               |          | -            | 25.00      |            | 25.00          |
| E    | 401  | 4217        | 55900   | Depreciation Expense            |          | 3,000.00     | 1,000.00   |            | 4,000.00       |
|      |      |             |         |                                 |          |              |            |            | -              |
|      |      |             |         |                                 |          |              |            |            | -              |

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**PAGE 13 of 14**

**REQUEST NUMBER** 23-24-195

Form Revised 08/05/2020



# BOARD OF COUNTY COMMISSIONERS

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## BUDGET AMENDMENTS

REQUEST NUMBER 23-24-195

| FUND(S) | FUND TITLE(S)                      |
|---------|------------------------------------|
| 005     | General                            |
| 110     | Transportation Trust               |
| 123     | Heartland Library Coop             |
| 152     | Tourist Development Trust          |
| 155     | Hospital District                  |
| 176     | State Court Facilities Trust       |
| 177     | Innovations & Support Courts Trust |
| 179     | Court Tech 28.24 (12)(E)1          |
| 180     | Building                           |
| 181     | Fire Assessment                    |
| 401     | Solid Waste                        |

| COST CTR(S) | COST CENTER TITLE(S)       |
|-------------|----------------------------|
| 1026        | Cir Ct Guardian Ad Litem   |
| 1155        | Hospital District          |
| 2100        | Business Services          |
| 2101        | Bd County Commissioners    |
| 2103        | County Attorney            |
| 2104        | County Administrator       |
| 2105        | County Audits              |
| 2106        | Office Management & Budget |
| 2107        | Human Resources            |
| 2108        | Non Ad Valorem Assessments |
| 2109        | Public Information         |

| COST CTR(S) | COST CENTER TITLE(S)                 |
|-------------|--------------------------------------|
| 2111        | Central Services                     |
| 2558        | Purchasing                           |
| 2672        | Facilities Management                |
| 2700        | Planning & Zoning                    |
| 2810        | Office Economic Development          |
| 2991        | Veteran Service Office               |
| 3200        | Public Safety                        |
| 3400        | Development Services                 |
| 3439        | Code Enforcement                     |
| 3991        | Emergency Management Agency          |
| 3995        | Children's Advocacy Ctr              |
| 4500        | Critical Infrastructure - Executive  |
| 4501        | Critical Infrastructure - Operations |
| 5101        | Health Department                    |
| 5105        | Ambulance Service                    |
| 5200        | Community Programs                   |
| 5229        | Healthy Families Highlands           |
| 5330        | Community Programs Services          |
| 6102        | Parks Department                     |
| 6105        | Sports Complex                       |
| 6209        | Libraries - Avon Park                |
| 6210        | Libraries Sebring                    |
| 6211        | Libraries - Lake Placid              |
| 6212        | Libraries - Countywide               |

| COST CTR(S) | COST CENTER TITLE(S)       |
|-------------|----------------------------|
| 6302        | County Extension           |
| 6303        | Natural Resources          |
| 6304        | Coop Aquatic Plant Program |
| 4100        | County Engineer            |
| 4101        | Engineering Services       |
| 4102        | Road & Bridge Services     |
| 4103        | Bridge & Concrete          |
| 4104        | Maint. Shop & Warehouse    |
| 4105        | Traffic Operations         |
| 4106        | Right of Way Maintenance   |
| 4108        | County Shell Pit           |
| 4200        | Road & Bridge              |
| 4998        | Geographic Info Services   |
| 6208        | Heartland Library Coop     |
| 5301        | Tourist Dev. - Operations  |
| 1031B       | Court Facilities           |
| 1051        | Innovations & Support      |
| 1000B       | Court Technologies         |
| 1002B       | State Attorney Technology  |
| 1003B       | Public Defender Technology |
| 3440A       | Building Department        |
| 3217        | Fire Assessment            |
| 4210        | Refuse Disposal            |
| 4217        | Recycling Grant            |
| 9101D       | Interfund Transfers - 005  |

Form Revised 08/05/2020

**RESOLUTION NO. 24-25-037**

**A RESOLUTION OF HIGHLANDS COUNTY, FLORIDA PERTAINING TO BUDGET AMENDMENT 23-24-195 TO THE GENERAL, TRANSPORTATION TRUST, HEARTLAND LIBRARY COOP, TOURIST DEVELOPMENT TRUST, HOSPITAL DISTRICT, STATE COURT FACILITIES TRUST, INNOVATIONS & SUPPORT COURTS TRUST, COURT TECH 28.24(12)(E)1, BUILDING, FIRE ASSESSMENT, AND SOLID WASTE FUNDS; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR APPROVAL OF BUDGET AMENDMENT; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Florida Statutes, Section 129.06, (Execution and Amendment of Budget) provides that the Board of County Commissioners may by resolution amend its budget; and

**WHEREAS**, Highlands County has determined that the following budget amendment is necessary and proper within the General, Transportation Trust, Heartland Library Coop, Tourist Development Trust, Hospital District, State Court Facilities Trust, Innovations & Support Courts Trust, Court Tech 28.24(12)(E)1, Building, Fire Assessment, and Solid Waste Funds.

**NOW, THEREFORE, BE IT RESOLVED BY HIGHLANDS COUNTY, FLORIDA AS FOLLOWS:**

**SECTION 1. Legislative Findings and Intent.** Highlands County has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

**SECTION 2. Approval of Budget Amendment.** Budget Amendment 23-24-195 is hereby approved and authorized to appropriate additional funds for FY23/24 where budgets are exceeded. The fiscal impact is an increase in the amount of \$5,310,670.00.

**SECTION 3. Implementation of Administrative Actions.** The County Administrator is hereby authorized and directed to take such action as may be deemed necessary and appropriate in order to implement the provisions of this Resolution. The County Administrator may, as deemed appropriate, necessary and convenient, delegate

the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

**SECTION 4. Savings Clause.** All prior actions of Highlands County pertaining to the budget amendment approved hereby, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

**SECTION 5. Scrivener's Errors.** Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the County Administrator and County Attorney, may be corrected.

**SECTION 6. Conflicts.** All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

**SECTION 7. Severability.** If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

**SECTION 8. Effective Date.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 26<sup>th</sup> day of November 2024.

**HIGHLANDS COUNTY, FLORIDA**

By: \_\_\_\_\_  
Arlene Tuck, Chairperson

ATTEST:

\_\_\_\_\_  
Jerome Kaszubowski, Clerk of Court

**HIGHLANDS COUNTY  
COUNTY COMMISSION AGENDA ITEM**

**DATE OF ACTION REQUEST:** Nov 26, 2024

**PRESENTER:** David Nitz, OMB Manager

**SUBJECT/TITLE:** Request adoption of Resolution 24-25-038 for Budget Amendment 23-24-196 for FY 23/24 fiscal-year-end project budgets exceeded and adjustments.

---

**STATEMENT OF ISSUE**

This budget amendment is necessary for end of year cleanup of project budgets exceeded and adjustments for FYE 23/24 financials.

**RECOMMENDED ACTION**

**Move to adopt resolution 24-25-038 for budget amendment 23-24-196 for FY 23/24 fiscal-year-end project budgets exceeded and adjustments.**

**FISCAL IMPACT**

The fiscal impact is an increase to Fund 005 General (\$52,892.19), Fund 151 Infrastructure Surtax (\$243,821.19), Fund 162 Affordable Housing Assistance (\$2,894.00), and Fund 166 SHIP (\$3,757.01) for a total net increase of \$303,364.39.

Attachments: [23-24-196 Projects Exceeded Cleanup \(BA\).pdf](#)

Attachments: [23-24-196R FYE 23-24 Project Cleanup\\_Adjustments \(Resolution\).pdf](#)

November 25, 2024

BOARD OF COUNTY COMMISSIONERS

BOARD OF COUNTY COMMISSIONERS  
HIGHLANDS COUNTY FLORIDA

BUDGET AMENDMENTS

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

DATE: 11/20/2024

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 |
|------|------|-------------|----------|---------------------------|----------|-----------|-----------|----------|----------------|
| R    | 162  |             | 3999100Z | Project Fd Bal Forward    | 19055    | 0.00      | 2,894.00  |          | 2,894.00       |
| E    | 162  | 5342        | 54910Z   | Proj Rehabilitation       | 19055    | 0.00      | 2,894.00  |          | 2,894.00       |
| R    | 005  |             | 3345100Z | Disaster Relief State Fem | 21001    | 0.00      | 50,754.69 |          | 50,754.69      |
| E    | 005  | 3996        | 54600Z   | Project Repair & Maint    | 21001    | 0.00      | 50,754.69 |          | 50,754.69      |
| R    | 151  |             | 3999100Z | Project Fd Bal Forward    | 21048    | 47,847.00 | 63,252.00 |          | 111,099.00     |
| E    | 151  | 2111A       | 56400Z   | Project Equipment         | 21048    | 63,252.00 | 63,252.00 |          | 126,504.00     |

REASON: End-of-year FY 23-24 project clean up, negative account clean up, and adjustments for accounting purposes.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 23-24-196

TRANSFER TYPE:

Approval  
Denial

ACTION:  
Board Approved Denied  
County Administrator Approved Denied

XX ITEM TO ITEM  
RESERVE  
XX BY RESOLUTION  
SUPPLEMENTAL BUDGET

SIGNATURE:

Signature:

DATE: / /

Posted by Clerk:

## BOARD OF COUNTY COMMISSIONERS

## BUDGET AMENDMENTS

| REQUEST NUMBER |      | 23-24-196   |          |                               |          |            |           |           |                |
|----------------|------|-------------|----------|-------------------------------|----------|------------|-----------|-----------|----------------|
| TYPE           | FUND | COST CENTER | ACCOUNT  | ACCOUNT NAME                  | ACTIVITY | BUDGET     | INCREASE  | DECREASE  | REVISED BUDGET |
| R              | 166  |             | 3999100Z | Project Fd Bal Forward        | 21366    | 671,552.58 | 209.52    |           | 671,762.10     |
| E              | 166  | 5366        | 54400Z   | Rental & Leases -<br>Project  | 21366    | 372.58     | 28.66     |           | 401.24         |
| E              | 166  | 5366        | 55200Z   | Project Operating Supp        | 21366    | 1,943.05   | 180.86    |           | 2,123.91       |
| R              | 166  |             | 3830000Z | Proj Cap Lease<br>Inception   | 21366    | 0.00       | 3,547.49  |           | 3,547.49       |
| E              | 166  | 5366        | 56820Z   | Proj Leased Assets Use<br>Rts | 21366    | 0.00       | 3,547.49  |           | 3,547.49       |
| E              | 166  | 5366        | 55402Z   | Project Subscriptions         | 21366    | 3,044.65   |           | 1,345.31  | 1,699.34       |
| E              | 166  | 5366        | 57100Z   | Project Principal Pymts       | 21366    | 0.00       | 1,324.68  |           | 1,324.68       |
| E              | 166  | 5366        | 57200Z   | Proj Interest Payments        | 21366    | 0.00       | 20.63     |           | 20.63          |
| E              | 005  | 6304        | 53005Z   | Proj Dep Contrct<br>Operatin  | 22005    | 101,847.00 |           | 17,051.53 | 84,795.47      |
| E              | 005  | 6304        | 51200Z   | Project Regular<br>Salaries   | 22005    | 123,834.00 | 10,128.52 |           | 133,962.52     |
| E              | 005  | 6304        | 52200Z   | Project Retirement<br>Cont    | 22005    | 16,898.00  | 1,340.45  |           | 18,238.45      |
| E              | 005  | 6304        | 52300Z   | Project Life & Health<br>Ins  | 22005    | 34,272.00  | 5,568.14  |           | 39,840.14      |
| E              | 005  | 6304        | 52400Z   | Project Workers' Comp         | 22005    | 4,972.00   | 14.42     |           | 4,986.42       |
| E              | 005  | 3995        | 55200Z   | Project Operating Supp        | 23044    | 10,306.36  |           | 3,300.51  | 7,005.85       |
| E              | 005  | 3995        | 51200Z   | Project Regular<br>Salaries   | 23044    | 31,575.10  | 732.19    |           | 32,307.29      |
| E              | 005  | 3995        | 52200Z   | Project Retirement<br>Cont    | 23044    | 1,344.10   | 2,521.52  |           | 3,865.62       |
| E              | 005  | 3995        | 52400Z   | Project Workers' Comp         | 23044    | 0.00       | 46.80     |           | 46.80          |
| -              |      |             |          |                               |          |            |           |           |                |

Form Revised 10/13/2023

## BOARD OF COUNTY COMMISSIONERS

## BUDGET AMENDMENTS

| REQUEST NUMBER |      | 23-24-196   |          |                           |          |              |            |            |                |
|----------------|------|-------------|----------|---------------------------|----------|--------------|------------|------------|----------------|
| TYPE           | FUND | COST CENTER | ACCOUNT  | ACCOUNT NAME              | ACTIVITY | BUDGET       | INCREASE   | DECREASE   | REVISED BUDGET |
| R              | 005  |             | 3661000Z | Project Donations/Contrib | 23111    | 15,000.00    | 2,137.50   |            | 17,137.50      |
| E              | 005  | 2810        | 53100Z   | Project Professional Svc  | 23111    | 15,000.00    | 2,137.50   |            | 17,137.50      |
| R              | 151  |             | 3999100  | Fund Bal Brought Forward  |          | 213,660.91   | 180,338.82 |            | 393,999.73     |
| R              | 151  |             | 3999100  | Fund Bal Brought Forward  |          | 393,999.73   |            | 180,338.82 | 213,660.91     |
| R              | 151  |             | 3999100Z | Project Fd Bal Forward    | 23006    | 0.00         | 180,338.82 |            | 180,338.82     |
| E              | 151  | 4102A       | 56400Z   | Project Equipment         | 23006    | 1,485,070.00 | 180,338.82 |            | 1,665,408.82   |
| R              | 151  |             | 3999100  | Fund Bal Brought Forward  |          | 213,660.91   | 230.37     |            | 213,891.28     |
| R              | 151  |             | 3999100  | Fund Bal Brought Forward  |          | 213,891.28   |            | 230.37     | 213,660.91     |
| R              | 151  |             | 3999100Z | Project Fd Bal Forward    | 23089    | 49,500.00    | 230.37     |            | 49,730.37      |
| E              | 151  | 4102A       | 56301Z   | Proj Capital Infrastructu | 23089    | 66,606.42    | 230.37     |            | 66,836.79      |
|                |      |             |          |                           |          |              |            |            | -              |
|                |      |             |          |                           |          |              |            |            | -              |
|                |      |             |          |                           |          |              |            |            | -              |
|                |      |             |          |                           |          |              |            |            | -              |
|                |      |             |          |                           |          |              |            |            | -              |
|                |      |             |          |                           |          |              |            |            | -              |
|                |      |             |          |                           |          |              |            |            | -              |
|                |      |             |          |                           |          |              |            |            | -              |

Form Revised 10/13/2023

**BOARD OF COUNTY COMMISSIONERS**

## BUDGET AMENDMENTS

REQUEST  
NUMBER

23-24-196

| FUND(S) | FUND TITLE(S)           |
|---------|-------------------------|
| 005     | General Fund            |
| 151     | Infrastructure Surtax   |
| 162     | Affordable Housing Asst |
| 166     | Ship Administrative     |

| <b>COST CTR(S)</b> | <b>COST CENTER TITLE(S)</b>    |
|--------------------|--------------------------------|
| 2111A              | Central Services/ F 151        |
| 2810               | Office Of Economic Development |
| 3995               | Children'S Advocacy Ctr        |
| 3996               | Emergency/Disaster Relief      |
| 5342               | State Housing Initiatives      |
| 5366               | Ship Administrative            |
| 6304               | Coop Aquatic Plant Prog        |
| 4102A              | Transportation Projects        |

| COST |        |        |                              |
|------|--------|--------|------------------------------|
| FUND | CENTER | PROJ # | PROJECT TITLE                |
| 162  | 5342   | 19055  | COVID-19 Housing Assistance  |
| 005  | 3996   | 21001  | Hurricane Ian                |
| 151  | 2111A  | 21048  | CCC - Two Vehicles           |
| 166  | 5366   | 21366  | SHIP PH 30                   |
| 005  | 6304   | 22005  | State Aquatic Plant Contract |
| 005  | 3995   | 23044  | VOCA 23-24 (CAC)             |
| 005  | 2810   | 23111  | Duke Energy Economic Dev.    |
| 151  | 4102A  | 23006  | R&B Equipment FY 23-24       |
| 151  | 4102A  | 23089  | CR 29 Turn Lane & School     |

Form Revised 10/13/2023



**RESOLUTION NO. 24-25-038**

**A RESOLUTION OF HIGHLANDS COUNTY, FLORIDA  
PERTAINING TO BUDGET AMENDMENT 23-24-196 TO  
THE GENERAL, INFRASTRUCTURE SURTAX,  
AFFORDABLE HOUSING ASSISTANCE, AND SHIP  
FUNDS; PROVIDING FOR LEGISLATIVE FINDINGS AND  
INTENT; PROVIDING FOR APPROVAL OF BUDGET  
AMENDMENT; PROVIDING FOR THE IMPLEMENTATION  
OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS  
CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS;  
PROVIDING FOR CONFLICTS; PROVIDING FOR  
SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Florida Statutes, Section 129.06, (Execution and Amendment of Budget) provides that the Board of County Commissioners may by resolution amend its budget; and

**WHEREAS**, Highlands County has determined that the following budget amendment is necessary and proper within the General, Infrastructure Surtax, Affordable Housing Assistance, and SHIP Funds.

**NOW, THEREFORE, BE IT RESOLVED BY HIGHLANDS COUNTY,  
FLORIDA AS FOLLOWS:**

**SECTION 1.        Legislative Findings and Intent.** Highlands County has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

**SECTION 2.        Approval of Budget Amendment.** Budget Amendment 23-24-196 is hereby approved and authorized for FY 23/24 fiscal-year-end project budgets exceeded and adjustments to maintain the authorized balances with increases to Fund 005 General (\$52,892.19), Fund 151 Infrastructure Surtax (\$243,821.19), Fund 162 Affordable Housing Assistance (\$2,894.00) and Fund 166 SHIP (\$3,757.01) for a net increase of \$303,364.39.

**SECTION 3.        Implementation of Administrative Actions.** The County Administrator is hereby authorized and directed to take such action as may be deemed necessary and appropriate in order to implement the provisions of this Resolution. The County Administrator may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

**SECTION 4.        Savings Clause.** All prior actions of Highlands County pertaining to the budget amendment approved hereby, as well as any and all matters

relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

**SECTION 5.        Scrivener's Errors.** Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the County Administrator and County Attorney, may be corrected.

**SECTION 6.        Conflicts.** All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

**SECTION 7.        Severability.** If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

**SECTION 8.        Effective Date.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 26<sup>th</sup> day of November, 2024.

**HIGHLANDS COUNTY, FLORIDA**

By: \_\_\_\_\_  
Arlene Tuck, Chairperson

ATTEST:

\_\_\_\_\_  
Jerome Kaszubowski, Clerk of Court