

MEETING OF THE DISTRICTS
Tuesday, February 07, 2023
9:30 AM
600 S. Commerce Ave. Sebring, FL 33870
AGENDA

DISTRICTS LIST

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

1 MEETING CALLED TO ORDER

2 PRESENTATIONS:

3 PUBLIC COMMENT

4 CONSENT AGENDA

- 4.A *Request adoption of Resolution 22-23-64 for Budget Amendment 22-23-052 to reverse a portion of encumbrances that rolled from FY 21/22 into FY 22/23 for Special Benefit Districts.*
Tanya Cannady, Business Services Director
David Nitz, OMB Manager
The fiscal impact will be a decrease to the overall budget by \$5,024.30 in various Special Benefit District funds of the Board of County Commissioners by reversing a portion of encumbrances that rolled from FY 21/22 into FY 22/23 that are no longer needed.
[22-23-052 SBD Reverse Encumbrance Roll_Closed PO's \(BA\).pdf](#)
[22-23-052R Reverse Encumbrances Rolled_Closed PO's SBD \(Resolution\).pdf](#)

5 PUBLIC HEARING

6 ACTION AGENDA

7 ADJOURN

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

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

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

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

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: Feb 7, 2023

PRESENTER: Tanya Cannady, Business Services Director
David Nitz, OMB Manager

SUBJECT/TITLE: Request adoption of Resolution 22-23-64 for Budget Amendment 22-23-052 to reverse a portion of encumbrances that rolled from FY 21/22 into FY 22/23 for Special Benefit Districts.

STATEMENT OF ISSUE

On October 19, 2022, the Clerk of Court's office, as part of the year-end close, rolled forward all encumbrances in the financial system from FY 21/22 into FY 22/23. Subsequently, it was determined that a portion of the encumbrances that rolled were no longer needed, and purchase orders were closed out. This budget amendment is removing funds in the FY 22/23 budget to reflect this process that has already occurred and thus, reducing the overall budget.

RECOMMENDED ACTION

Move to adopt Resolution 22-23-64 for Budget Amendment 22-23-052 to reverse a portion of encumbrances that rolled from FY 21/22 into FY 22/23 for Special Benefit Districts.

FISCAL IMPACT

The fiscal impact will be a decrease to the overall budget by \$5,024.30 in various Special Benefit District funds of the Board of County Commissioners by reversing a portion of encumbrances that rolled from FY 21/22 into FY 22/23 that are no longer needed.

Attachments: [22-23-052 SBD Reverse Encumbrance Roll_Closed PO's \(BA\).pdf](#)
[22-23-052R Reverse Encumbrances Rolled_Closed PO's SBD \(Resolution\).pdf](#)

January 26, 2023

BOARD OF COUNTY COMMISSIONERS

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

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BUDGET AMENDMENTS

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

DATE: 1/25/2023

SUBMITTED BY: OMB

FUND(S): 148, 144, 128, 107 FUND TITLE(S): Highlands Park Est. SBD, Lk Placid SBF, SNL Lk Placid Rec, Placid Lks SBD COST CENTER(S) #: 7963, 7966, 7974, 7987
PROJECT(S) #: PROJECT TITLE(S): Highlands Park Est. SBD, Lk Placid SBF, SNL Lk Placid COST CENTER TITLE(S): Recreation, Placid Lks SBD
*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	148		3999110	Encumbrances Carried Forward		3,855.00		1,180.00	2,675.00
E	148	7963	54600	Repair & Maintenance		17,230.00		1,180.00	16,050.00
R	144		3999110	Encumbrances Carried Forward		250.00		250.00	0.00
E	144	7966	54600	Repair & Maintenance		250.00		250.00	0.00
R	128		3999110	Encumbrances Carried Forward		5,174.06		2,541.71	2,632.35
E	128	7974	53400	Contractual Services		48,825.00		25.00	48,800.00
E	128	7974	54600	Repair & Maintenance		36,234.06		2,516.71	33,717.35

REASON: To reverse rolled encumbrances for closed PO's.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 22-23-052

TRANSFER TYPE:

Approval
Denial

ACTION:

Board Approved Denied
County Administrator Approved Denied

ITEM TO ITEM
RESERVE
XX BY RESOLUTION
SUPPLEMENTAL BUDGET

SIGNATURE:

Signature:

DATE: / /

Posted by Clerk:

BOARD OF COUNTY COMMISSIONERS

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BUDGET AMENDMENTS

REQUEST NUMBER 22-23-052

[illegible]

Form Revised 08/05/2020

RESOLUTION NO. 22-23-64

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA AS THE GOVERNING BODY FOR THE PLACID LAKES SPECIAL BENEFIT DISTRICT, THE SUN 'N LAKES OF LAKE PLACID RECREATION DISTRICT, THE LAKE PLACID SPECIAL BENEFIT FIRE DISTRICT, AND THE HIGHLANDS PARK ESTATES SPECIAL BENEFIT DISTRICT (HEREIN REFERRED TO COLLECTIVELY AS THE "DISTRICTS"); PERTAINING TO BUDGET AMENDMENT 22-23-052 TO THE PLACID LAKES SPECIAL BENEFIT DISTRICT, THE SUN 'N LAKES OF LAKE PLACID RECREATION DISTRICT, THE LAKE PLACID SPECIAL BENEFIT FIRE DISTRICT, AND THE HIGHLANDS PARK ESTATES SPECIAL BENEFIT DISTRICT 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, 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 Placid Lakes Special Benefit District, the Sun 'N Lakes of Lake Placid Recreation District, the Lake Placid Special Benefit Fire District, and the Highlands Park Estates Special Benefit 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 22-23-052 is hereby approved and authorized to reverse a portion of encumbrances that

rolled forward from fiscal year 21/22 into the current fiscal year 22/23 for purchase orders that were closed after the encumbrance roll from the Placid Lakes Special Benefit District, the Sun 'N Lakes of Lake Placid Recreation District, the Lake Placid Special Benefit Fire District, and the Highlands Park Estates Special Benefit District Funds in the total amount of \$5,024.30, to remove the budget no longer needed in fiscal year 22/23.

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 7th day of February 2023.

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

By: _____
Chris Campbell, Chairperson

ATTEST:

Jerome Kaszubowski, Clerk of Court