

MEETING OF THE DISTRICTS
Tuesday, November 23, 2021
9:30 AM
600 S. Commerce Ave. Sebring, FL 33870
AGENDA

DISTRICTS LIST

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

1 MEETING CALLED TO ORDER

2 CONSENT AGENDA

- 2.A *Request approval of Budget Amendment 20-21-153 and Resolution for FY 20/21 end-of-year cost center cleanup for the Special Benefit Districts.*
David Nitz, OMB Manager
Angie Bollinger, Sr Budget Analyst
The fiscal impact is an increase to Fund 128 (Sun 'N Lakes of Lake Placid Recreation District) in the amount of \$333.61.
[20-21-153 Budgets Exceeded SBD's \(BA\).pdf](#)
[20-21-153R EOY Budgets Exceeded SBD's \(Resolution\).pdf](#)

3 ACTION AGENDA

4 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: November 23, 2021

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

SUBJECT/TITLE: Request approval of Budget Amendment 20-21-153 and Resolution for FY 20/21 end-of-year cost center cleanup for the Special Benefit Districts.

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 and Non-Personal Expenditure balances for various FY20/21 Board cost centers. 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.

RECOMMENDED ACTION

Move to approve budget amendment 20-21-153 and associated resolution.

FISCAL IMPACT

The fiscal impact is an increase to Fund 128 (Sun 'N Lakes of Lake Placid Recreation District) in the amount of \$333.61.

Attachments: [20-21-153 Budgets Exceeded SBD's \(BA\).pdf](#)
[20-21-153R EOY Budgets Exceeded SBD's \(Resolution\).pdf](#)

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

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

DATE: 11/19/2021

SUBMITTED BY: OMB

FUND(S): 114, 128, 133 FUND TITLE(S): Leisure Lakes SBFD, Sun'N Lakes of Lake Placid Spc Rec Dist, West Sebring SBFD COST CENTER(S) #: 7994, 7974, 7960

PROJECT(S) #: 18064, 18054 PROJECT TITLE(S): Leisure Lakes Funds, W Sebring Equipment COST CENTER TITLE(S): Leisure Lakes Spc Tax Fire, S N L Lake Placid Rec Dist, West Sebring SBF

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	114	7994	54600Z	Project Repair & Maintenance	18064	80,133.29		198.00	79,935.29
E	114	7994	55200Z	Project Operating Supplies	18064	-	198.00		198.00
R	128		3999100	Fund Bal Brought Forward		44,392.00	333.61		44,725.61
E	128	7974	54600	Repair & Maintenance		22,803.00	333.61		23,136.61
E	133	7960	56400Z	Project Equipment	18054	541,488.72		3,045.54	538,443.18
E	133	7960	55200Z	Project Operating Supplies	18054	26,620.25	3,045.54		29,665.79

REASON: To adjust Special Benefit District budgets exceeded in FY 20/21 for end of year clean up.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 20-21-153

TRANSFER TYPE:

____ Approval
____ Denial

ACTION:
Board _____ Approved _____ Denied
County Administrator _____ Approved _____ Denied

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

SIGNATURE: _____

DATE: ____ / ____ / ____

Signature: _____

Posted by Clerk: _____

Form Revised 08/05/2020

RESOLUTION NUMBER 21-22-_____

**A RESOLUTION OF THE BOARD OF COUNTY
COMMISSIONERS IN AND FOR HIGHLANDS COUNTY,
FLORIDA AUTHORIZING AMENDMENT TO THE SUN 'N LAKES
OF LAKE PLACID SPECIAL RECREATION DISTRICT FUND**

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

WHEREAS, the following budget amendment is necessary and proper within Sun 'N Lakes of Lake Placid Special Recreation District Fund; and

WHEREAS, the budget amendment is necessary and proper for end of year adjustments to bring fund balance forward for the closing of the FY20/21 with a net increase of \$333.61.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners in and for Highlands County, Florida, this _____ day of _____, 2021 that budget amendment 20-21-153 is hereby approved and authorized.

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

Chairperson

Attest: _____
Clerk of Courts

Approved as to Budgetary Requirements

OMB Department