

**MEETING OF THE DISTRICTS**  
**Tuesday, November 29, 2022**  
**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 PUBLIC COMMENT**

**3 CONSENT AGENDA**

- 3.A *Request adoption of Resolution 22-23-28 for Budget Amendment 22-23-022 to rollover encumbrances from FY 21/22 into FY 22/23 for Special Benefit Districts*  
David Nitz, OMB Manager  
This will increase the overall budget by \$68,814.91 in various Special Benefit District funds of the Board of County Commissioners by rolling forward funds authorized for expenditure in FY 21/22 into FY 22/23 to be paid within FY 22/23.  
[22-23-022 Encumbrance Roll SBD \(BA\).pdf](#)  
[22-23-022R Encumbrances Roll SBD \(Resolution\).pdf](#)
- 3.B *Request approval of Budget Amendment 21-22-145 for SBD Projects item to item transfers between capital project accounts to assist with GASB 34 reporting with a net fiscal impact of \$0.00.*  
David Nitz, OMB Manager  
Angie Bollinger, Sr. Budget Analyst  
[21-22-145 SBD Projects with 56300Z 56301Z accts \(BA\).pdf](#)

## 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 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 of a public meeting 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 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 29, 2022**

**PRESENTER: David Nitz, OMB Manager**

**SUBJECT/TITLE: Request adoption of Resolution 22-23-28 for Budget Amendment 22-23-022 to rollover encumbrances from FY 21/22 into FY 22/23 for Special Benefit Districts**

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**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. Therefore, this budget amendment is merely revising the FY 22/23 budget to reflect this process that has already occurred. This will allow all purchases of goods and services from vendors by issuance of purchase orders not completed and delivered in FY 21/22 to complete the transactions for the goods and services in FY 22/23.

**RECOMMENDED ACTION**

**Move to adopt Resolution 22-23-28 for Budget Amendment 22-23-022 to rollover encumbrances from FY 21/22 into FY 22/23 for Special Benefit Districts.**

**FISCAL IMPACT**

This will increase the overall budget by \$68,814.91 in various Special Benefit District funds of the Board of County Commissioners by rolling forward funds authorized for expenditure in FY 21/22 into FY 22/23 to be paid within FY 22/23.

Attachments: [22-23-022 Encumbrance Roll SBD \(BA\).pdf](#)  
[22-23-022R Encumbrances Roll SBD \(Resolution\).pdf](#)

**REVIEWED**  
O.M.B DEPARTMENT

November 14, 2022

BOARD OF COUNTY COMMISSIONERS  
HIGHLANDS COUNTY FLORIDA

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

SUBMITTED BY: S. Hood

\*list additional cost centers on reverse side of form

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME         | ACTIVITY | BUDGET     | INCREASE | DECREASE | REVISED BUDGET |
|------|------|-------------|---------|----------------------|----------|------------|----------|----------|----------------|
| E    | 101  | 7981        | 55200   | OPERATING SUPPLIES   |          | 0.00       | 5,200.00 |          | 5,200.00       |
| R    | 101  |             | 3999110 | ENCUMB CARRIED FWD   |          | 0.00       | 5,200.00 |          | 5,200.00       |
| E    | 107  | 7987        | 53400   | CONTRACTUAL SERVICES |          | 109,520.00 | 11.00    |          | 109,531.00     |
| E    | 107  | 7987        | 54400   | RENTALS AND LEASES   |          | 24,160.00  | 255.09   |          | 24,415.09      |
| E    | 107  | 7987        | 54600   | REPAIR & MAINTENANCE |          | 34,285.00  | 786.50   |          | 35,071.50      |
| E    | 107  | 7987        | 55200   | OPERATING SUPPLIES   |          | 3,500.00   | 10.76    |          | 3,510.76       |
| R    | 107  |             | 3999110 | ENCUMB CARRIED FWD   |          | 0.00       | 1,063.35 |          | 1,063.35       |

**OFFICE USE ONLY**

**TRANSFER TYPE:**

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

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

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## BOARD OF COUNTY COMMISSIONERS

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## BUDGET AMENDMENTS

| REQUEST # | 10/21/2022 |             |          |                         |          |              |           |          |                |
|-----------|------------|-------------|----------|-------------------------|----------|--------------|-----------|----------|----------------|
| TYPE      | FUND       | COST CENTER | ACCOUNT  | ACCOUNT NAME            | ACTIVITY | BUDGET       | INCREASE  | DECREASE | REVISED BUDGET |
| E         | 109        | 7989        | 54600    | REPAIR & MAINTENANCE    |          | 43,975.00    | 1,800.00  |          | 45,775.00      |
| E         | 109        | 7989        | 56300    | IMPROVEMENTS OTHER THAN |          | 330,000.00   | 27,000.00 |          | 357,000.00     |
| R         | 109        |             | 3999110  | ENCUMB CARRIED FWD      |          | 0.00         | 28,800.00 |          | 28,800.00      |
| E         | 109        | 7989        | 56300Z   | PROJECT IMPROVEMENTS    | 14041    | 4,447,682.00 | 4,747.50  |          | 4,452,429.50   |
| R         | 109        |             | 3999110Z | PROJECT ENC FWD         | 14041    | 0.00         | 4,747.50  |          | 4,747.50       |
| E         | 111        | 7990        | 53100    | PROFESSIONAL SERVICES   |          | 0.00         | 15,325.00 |          | 15,325.00      |
| R         | 111        |             | 3999110  | ENCUMB CARRIED FWD      |          | 0.00         | 15,325.00 |          | 15,325.00      |
| E         | 113        | 7988        | 55200    | OPERATING SUPPLIES      |          | 0.00         | 889.75    |          | 889.75         |
| R         | 113        |             | 3999110  | ENCUMB CARRIED FWD      |          | 0.00         | 889.75    |          | 889.75         |
| E         | 114        | 7994        | 55200Z   | PROJECT OPERATING SUPP  | 18064    | 94,069.00    | 1,524.75  |          | 95,593.75      |
| R         | 114        |             | 3999110Z | PROJECT ENC FWD         | 18064    | 0.00         | 1,524.75  |          | 1,524.75       |
| E         | 116        | 7997        | 55200    | OPERATING SUPPLIES      |          | 0.00         | 1,524.75  |          | 1,524.75       |
| R         | 116        |             | 3999110  | ENCUMB CARRIED FWD      |          | 0.00         | 1,524.75  |          | 1,524.75       |
| E         | 128        | 7974        | 53400    | CONTRACTUAL SERVICES    |          | 48,050.00    | 775.00    |          | 48,825.00      |
| E         | 128        | 7974        | 54600    | REPAIR & MAINTENANCE    |          | 31,835.00    | 4,399.06  |          | 36,234.06      |
| R         | 128        |             | 3999110  | ENCUMB CARRIED FWD      |          | 0.00         | 5,174.06  |          | 5,174.06       |

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REQUEST # 10/21/2022

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# BOARD OF COUNTY COMMISSIONERS

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## BUDGET AMENDMENTS

REQUEST # 22-23-022

| FUND(S) | FUND TITLE(S)                               |
|---------|---------------------------------------------|
| 101     | Sun 'N Lakes Placid Fire Dist.              |
| 107     | Placid Lakes Special Benefit Dist.          |
| 109     | Istokpoga Marsh Watershed Improvement Dist. |
| 111     | Avon Park Estates Special Benefit Dist.     |
| 113     | Highlands Lakes Fire Special Benefit Dist.  |
| 114     | Leisure Lakes Special Benefit Fire Dist.    |
| 116     | Highlands Park Special Benefit Fire Dist.   |
| 128     | Sun 'N Lakes Placid Recreation Dist.        |
| 138     | Lorida Special Benefit Fire Dist.           |
| 144     | Lake Placid Speical Benefit Fire Dist.      |
| 148     | Highlands Park Est Special Benefit Dist.    |

| COST CENTER(S) | COST CENTER TITLE(S)                       |
|----------------|--------------------------------------------|
| 7981           | Lake Placid Sun 'N Lake Fire Dist.         |
| 7987           | Placid Lakes Special Benefit Dist.         |
| 7989           | Istokpoga Marsh Improvement Dist.          |
| 7990           | Avon Park Estates Special Benefit Dist.    |
| 7988           | Highlands Lakes Special Benefit Fire Dist. |
| 7994           | Leisure Lakes Special Benefit Fire Dist.   |
| 7997           | Highlands Park Est Special Fire Dist.      |
| 7974           | Sun 'N Lakes Placid Recreation Dist.       |
| 7968           | Lorida Special Benefit Fire Dist.          |
| 7966           | Lake Placid Special Benefit Fire Dist.     |
| 7963           | Highlands Park Est Special Benefit Dist.   |

| FND | CST CTR | PROJ # | PROJECT TITLE            |
|-----|---------|--------|--------------------------|
| 109 | 7989    | 14041  | IMWID FP II Above Ground |
| 114 | 7994    | 18064  | Leisure Lakes Funds      |
|     |         |        |                          |
|     |         |        |                          |
|     |         |        |                          |
|     |         |        |                          |

| FND | CST CTR | PROJ # | PROJECT TITLE |
|-----|---------|--------|---------------|
|     |         |        |               |
|     |         |        |               |
|     |         |        |               |
|     |         |        |               |

Form Revised 08/05/2020

**RESOLUTION NO. 22-23-28**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA AS THE GOVERNING BODY FOR THE SUN 'N LAKES PLACID FIRE DISTRICT, THE PLACID LAKES SPECIAL BENEFIT DISTRICT, THE ISTOKPOGA MARSH WATERSHED IMPROVEMENT DISTRICT, THE AVON PARK ESTATES SPECIAL BENEFIT DISTRICT, THE HIGHLANDS LAKES FIRE SPECIAL BENEFIT DISTRICT, THE LEISURE LAKES SPECIAL BENEFIT FIRE DISTRICT, THE HIGHLANDS PARK SPECIAL BENEFIT FIRE DISTRICT, THE SUN 'N LAKES OF LAKE PLACID RECREATION DISTRICT, THE LORIDA SPECIAL BENEFIT FIRE 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 22-23-022 TO THE SUN 'N LAKES PLACID FIRE DISTRICT, THE PLACID LAKES SPECIAL BENEFIT DISTRICT, THE ISTOKPOGA MARSH WATERSHED IMPROVEMENT DISTRICT, THE AVON PARK ESTATES SPECIAL BENEFIT DISTRICT, THE HIGHLANDS LAKES FIRE SPECIAL BENEFIT DISTRICT, THE LEISURE LAKES SPECIAL BENEFIT FIRE DISTRICT, THE HIGHLANDS PARK SPECIAL BENEFIT FIRE DISTRICT, THE SUN 'N LAKES OF LAKE PLACID RECREATION DISTRICT, THE LORIDA SPECIAL BENEFIT FIRE 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 Sun 'N Lakes Placid Fire District, Placid Lakes Special Benefit District, the Istokpoga Marsh Watershed Improvement District, the Avon Park Estates Special Benefit District, the Highlands Lakes Fire Special Benefit District, the Leisure Lakes Special Benefit Fire District, the Highlands Park Special Benefit Fire District, the Sun 'N Lakes of Lake Placid Recreation District, the Lorida Special Benefit Fire 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 22-23-022 is hereby approved and authorized to roll forward encumbrances from fiscal year 21/22 into the current fiscal year 22/23 from the Sun 'N Lakes Placid Fire District, Placid Lakes Special Benefit District, the Istokpoga Marsh Watershed Improvement District, the Avon Park Estates Special Benefit District, Highlands Lakes Fire Special Benefit District, the Leisure Lakes Special Benefit Fire District, Highlands Park Special Benefit Fire District, the Sun 'N Lakes of Lake Placid Recreation District, the Lorida Special Benefit Fire District, the Lake Placid Special Benefit Fire District, and the Highlands Park Estates Special Benefit District Funds in the total amount of \$68,814.91, to complete the transactions for the goods and services in fiscal year 22/23 which are still needed.

**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 29<sup>th</sup> day of November 2022.

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

By: \_\_\_\_\_  
Chairperson

ATTEST:

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

**HIGHLANDS COUNTY  
COUNTY COMMISSION AGENDA ITEM**

**DATE OF ACTION REQUEST:** Nov 29, 2022

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

**SUBJECT/TITLE:** Request approval of Budget Amendment 21-22-145 for SBD Projects item to item transfers between capital project accounts to assist with GASB 34 reporting with a net fiscal impact of \$0.00.

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**STATEMENT OF ISSUE**

This budget amendment is necessary for SBD projects to transfer item to item between capital project accounts to assist with GASB 34 reporting with a net fiscal impact of \$0.00.

**RECOMMENDED ACTION**

Move to approve Budget Amendment 21-22-145 for SBD Projects item to item transfers between capital project accounts to assist with GASB 34 reporting with a net fiscal impact of \$0.00.

Attachments: [21-22-145 SBD Projects with 56300Z 56301Z accts \(BA\).pdf](#)

November 22, 2022

BOARD OF COUNTY COMMISSIONERS  
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

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

DATE: 9/1/2022

SUBMITTED BY: OMB

FUND(S): 109; 133 FUND TITLE(S): Istokpoga Marsh Imp Dist; West Sebring SB Fire COST CENTER(S) #: 7989; 7960  
PROJECT(S) #: 14041; 18061 PROJECT TITLE(S): IMWID FP II Above Ground; Station 7 Parking Lot COST CENTER TITLE(S): Istokpoga Marsh Imp Dist; West Sebring SB Fire  
\*list additional cost centers on reverse side of form

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME                      | ACTIVITY | BUDGET       | INCREASE     | DECREASE     | REVISED BUDGET |
|------|------|-------------|---------|-----------------------------------|----------|--------------|--------------|--------------|----------------|
| E    | 109  | 7989        | 56300Z  | Project Improvements              | 14041    | 4,452,518.99 |              | 4,452,518.99 | 0.00           |
| E    | 109  | 7989        | 56301Z  | Project Capital<br>Infrastrucutre | 14041    | 0.00         | 4,452,518.99 |              | 4,452,518.99   |
| E    | 133  | 7960        | 56300Z  | Project Improvements              | 18061    | 75,000.00    |              | 75,000.00    | 0.00           |
| E    | 133  | 7960        | 56301Z  | Project Capital<br>Infrastrucutre | 18061    | 0.00         | 75,000.00    |              | 75,000.00      |
|      |      |             |         |                                   |          |              |              |              | 0.00           |
|      |      |             |         |                                   |          |              |              |              | 0.00           |
|      |      |             |         |                                   |          |              |              |              | 0.00           |

REASON: Item to item transfers within projects to assist with GASB 34 reporting.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 21-22-145

TRANSFER TYPE:

Approval  
Denial

ACTION:

Board Approved Denied  
County Administrator Approved Denied

XX ITEM TO ITEM  
RESERVE  
BY RESOLUTION  
SUPPLEMENTAL BUDGET

SIGNATURE:

Signature:

DATE: / /

Posted by Clerk: