

**MEETING OF THE DISTRICTS**  
**Tuesday, December 19, 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**

**5 PUBLIC HEARING**

**6 ACTION AGENDA**

- 6.A *Request adoption of Resolution 23-24-40 for Budget Amendment 23-24-029 to rollover encumbrances from FY 22/23 into FY 23/24 for Special Benefit Districts.*

David Nitz, OMB Manager

This will increase the overall budget by \$417,846.98 in various Special Benefit District funds of the Board of County Commissioners by rolling forward funds authorized for expenditure in FY 22/22 into FY 23/24 to be paid within FY 23/24.

[23-24-029 Encumbrance Roll SBD \(BA\).pdf](#)

[23-24-029R Encumbrance Roll SBD \(Resolution\).pdf](#)

## 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 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:** Dec 19, 2023

**PRESENTER:** David Nitz, OMB Manager

**SUBJECT/TITLE:** Request adoption of Resolution 23-24-40 for Budget Amendment 23-24-029 to rollover encumbrances from FY 22/23 into FY 23/24 for Special Benefit Districts.

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**STATEMENT OF ISSUE**

On October 18, 2023, the Clerk of Court's office, as part of the year-end close, rolled forward all encumbrances in the financial system from FY 22/23 into FY 23/24. Therefore, this budget amendment is merely revising the FY 23/24 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 22/23 to complete the transactions for the goods and services in FY 23/24.

**RECOMMENDED ACTION**

**Move to adopt Resolution 23-24-40 for Budget Amendment 23-24-029 to rollover encumbrances from FY 22/23 into FY 23/24 for Special Benefit Districts.**

**FISCAL IMPACT**

This will increase the overall budget by \$417,846.98 in various Special Benefit District funds of the Board of County Commissioners by rolling forward funds authorized for expenditure in FY 22/22 into FY 23/24 to be paid within FY 23/24.

Attachments: [23-24-029 Encumbrance Roll SBD \(BA\).pdf](#)  
[23-24-029R Encumbrance Roll SBD \(Resolution\).pdf](#)



## BOARD OF COUNTY COMMISSIONERS

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## BUDGET AMENDMENTS

REQUEST # 23-24-029

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME          | ACTIVITY | BUDGET | INCREASE   | DECREASE | REVISED BUDGET |
|------|------|-------------|---------|-----------------------|----------|--------|------------|----------|----------------|
| R    | 111  |             | 3999110 | ENCUMB FWD            |          | 0.00   | 15,325.00  | -        | 15,325.00      |
| E    | 111  | 7990        | 53100   | PROFESSIONAL SERVICES |          | 0.00   | 15,325.00  | -        | 15,325.00      |
| R    | 113  |             | 3999110 | ENCUMB FWD            |          | 0.00   | 2,001.12   | -        | 2,001.12       |
| E    | 113  | 7988        | 56400   | MACHINERY & EQUIPMENT |          | 0.00   | 2,001.12   | -        | 2,001.12       |
| R    | 114  |             | 3999110 | ENCUMB FWD            |          | 0.00   | 130,681.30 | -        | 130,681.30     |
| E    | 114  | 7994        | 56400   | MACHINERY & EQUIPMENT |          | 0.00   | 130,681.30 | -        | 130,681.30     |
| R    | 116  |             | 3999110 | ENCUMB FWD            |          | 0.00   | 67,927.83  | -        | 67,927.83      |
| E    | 116  | 7997        | 56400   | MACHINERY & EQUIPMENT |          | 0.00   | 67,927.83  | -        | 67,927.83      |
| R    | 133  |             | 3999110 | ENCUMB FWD            |          | 0.00   | 91,861.33  | -        | 91,861.33      |
| E    | 133  | 7960        | 56400   | MACHINERY & EQUIPMENT |          | 0.00   | 91,861.33  | -        | 91,861.33      |
| R    | 137  |             | 3999110 | ENCUMB FWD            |          | 0.00   | 47,256.40  | -        | 47,256.40      |
| E    | 137  | 7969        | 56400   | MACHINERY & EQUIPMENT |          | 0.00   | 47,256.40  | -        | 47,256.40      |
| R    | 138  |             | 3999110 | ENCUMB FWD            |          | 0.00   | 3,390.88   | -        | 3,390.88       |
| E    | 138  | 7968        | 56400   | MACHINERY & EQUIPMENT |          | 0.00   | 3,390.88   | -        | 3,390.88       |
|      |      |             |         |                       |          |        |            |          | -              |
|      |      |             |         |                       |          |        |            |          | -              |
|      |      |             |         |                       |          |        |            |          |                |
|      |      |             |         |                       |          |        |            |          |                |
|      |      |             |         |                       |          |        |            |          |                |

**BOARD OF COUNTY COMMISSIONERS**

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## BUDGET AMENDMENTS

REQUEST NUMBER 23-24-029

| FUND(S) | FUND TITLE(S)                     |
|---------|-----------------------------------|
| 101     | Sun 'N Lakes Placid Fire          |
| 102     | Desoto City Fire                  |
| 109     | Istokpoga Marsh Improvement Dist. |
| 111     | Avon Park Est SBD                 |
| 113     | Highlands Lakes Fire SBD          |
| 114     | Leisure Lakes Special Tax Fire    |
| 116     | Highlands Park Fire SBF           |
| 133     | West Sebring SBF                  |
| 137     | Venus Spec. Benefit Fire Dist     |
| 138     | Lorida Spec. Benefit Fire Dist    |

| <b>COST CTR(S)</b> | <b>COST CENTER TITLE(S)</b>       |
|--------------------|-----------------------------------|
| 7981               | Lake Placid Sun 'N Lake Fire Dist |
| 7982               | Desoto City Spec Fire Dist        |
| 7989               | Istokpoga Marsh Imp               |
| 7990               | Avon Park Est. SBD                |
| 7988               | Highlands Lakes Spec. Tax Dist    |
| 7994               | Leisure Lakes Spec. Tax Fire      |
| 7997               | Highlands Park Est. Spec Fire     |
| 7960               | West Sebring Spec Benefit Fire    |
| 7969               | Venus Spec Benefit Fire Dist      |
| 7968               | Lorida Spec Benefit Fire Dist     |

[illegible]

Form Revised 08/05/2020

**RESOLUTION NO. 23-24-40**

**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 DESOTO CITY SPECIAL BENEFIT FIRE 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 WEST SEBRING SPECIAL BENEFIT FIRE DISTRICT, THE VENUS SPECIAL BENEFIT FIRE DISTRICT, AND THE LORIDA SPECIAL BENEFIT FIRE DISTRICT (HEREIN REFERRED TO COLLECTIVELY AS THE "DISTRICTS"); PERTAINING TO BUDGET AMENDMENT 23-24-029 TO THE SUN 'N LAKES PLACID FIRE DISTRICT, THE DESOTO CITY SPECIAL BENEFIT FIRE 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 WEST SEBRING SPECIAL BENEFIT FIRE DISTRICT, THE VENUS SPECIAL BENEFIT FIRE DISTRICT, AND THE LORIDA SPECIAL BENEFIT FIRE 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, Desoto City Special Benefit Fire 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 West Sebring Fire Special Benefit Fire District, the Venus Special Benefit Fire District, and the 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 23-24-029 is hereby approved and authorized to roll forward encumbrances from fiscal year 22/23 into the current fiscal year 23/24 from the Sun 'N Lakes Placid Fire District, Desoto City Special Benefit Fire 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 West Sebring Special Benefit Fire District, the Venus Special Benefit Fire District, and the Lorida Special Benefit Fire District Funds in the total amount of \$417,846.98, to complete the transactions for the goods and services in fiscal year 23/24 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 19<sup>th</sup> day of December 2023.

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

By: \_\_\_\_\_  
Kevin J. Roberts, Chairperson

ATTEST:

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