

REVIEWED

O.M.B. DEPARTMENT

September 22, 2026

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

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

DATE: 9/8/2026SUBMITTED BY: OMB

FUND(S): 005 / 151 / 181 FUND TITLE(S): General / Infrastructure Surtax / Fire Assessment COST CENTER(S) #: 5105 / 5105A / 3217
 PROJECT(S) #: 25059 PROJECT TITLE(S): EVT Mechanic Shop COST CENTER TITLE(S): Ambulance Svc 005 / Ambulance Svc 151 / Fire Assessments
 *list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	151		3999100Z	Project Fd Bal Forward	25059	0.00	125,000.00		125,000.00
E	151	5105A	56200Z	Project Buildings	25059	0.00	125,000.00		125,000.00
R	181		3999100Z	Project Fd Bal Forward	25059	0.00	125,000.00		125,000.00
E	181	3217	56200Z	Project Buildings	25059	0.00	125,000.00		125,000.00
R	005		3999100	Fund Bal Brought Forward		18,880,723.00		250,000.00	18,630,723.00
E	005	5105	56200	Buildings		250,000.00		250,000.00	0.00

REASON: To rollover Project 25059 for FY25-26 and to allocate FBBF to Project 25059 for FY26-27.

OFFICE USE ONLY

OMB RECOMMENDATION:

✓ Approval
 Denial

REQUEST # 26-27-002

TRANSFER TYPE:

ACTION:

Board ✓ Approved Denied
 County Administrator Approved Denied

 ITEM TO ITEM RESERVEXX BY RESOLUTION SUPPLEMENTAL BUDGET

Digitally signed by
 David Nitz
 Date: 2026.10.05
 10:12:51 -04'00'

Signature: David M. NitzSIGNATURE: David ElwellDATE: 10/06/2026Posted by Clerk:

Form Revised 10/13/2023

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

REQUEST NUMBER 26-27-002

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	151		3999100	Fund Bal Brought Forward		270,775.00	125,000.00		395,775.00
R	181		3999100	Fund Bal Brought Forward		2,008,663.00	125,000.00		2,133,663.00
R	151		3999100	Fund Bal Brought Forward		395,775.00		125,000.00	270,775.00
R	181		3999100	Fund Bal Brought Forward		2,133,663.00		125,000.00	2,008,663.00
R	151		3999100Z	Project Fd Bal Forward	25059	125,000.00	125,000.00		250,000.00
E	151	5105A	56200Z	Project Buildings	25059	125,000.00	125,000.00		250,000.00
R	181		3999100Z	Project Fd Bal Forward	25059	125,000.00	125,000.00		250,000.00
E	181	3217	56200Z	Project Buildings	25059	125,000.00	125,000.00		250,000.00
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REVIEWED
O.M.B. DEPARTMENT
September 25, 2026
BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

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

SUBMITTED BY: Kenya Anderson

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	151		3344950Z	Project ST DOT Grant	24036	26,500.00	47,168.00		73,668.00
E	151	4102A	56301Z	Project Capital Infrastructure	24036	26,500.00	47,168.00		73,668.00

Form Revised 08/05/2020

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

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

REVIEWED

O.M.B. DEPARTMENT

September 25, 2026

BOARD OF COUNTY COMMISSIONERS

HIGHLANDS COUNTY FLORIDA

DATE: 9/24/2026

SUBMITTED BY: V. Bilukha

FUND(S): 151 FUND TITLE(S): Infrastructure Surtax COST CENTER(S) #: 4102A

PROJECT(S) #: 25053 PROJECT TITLE(S): Highlands County Demonstration Activities for Road Safety COST CENTER TITLE(S): Transportation Projects

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	151		3314950Z	Project FED DOT Grant	25053	0.00	230,000.00		230,000.00
E	151	4102A	56301Z	Proj Capital Infrastructure	25053	57,500.00	230,000.00		287,500.00

REASON: This Budget Amendment is necessary to allocate \$230,000 in federal grant funds from US Department of Transportation (USDOT) for the project. The county's portion (20%) of \$57,500 is approved in the FY 26/27 CFS.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 26-27-004

TRANSFER TYPE:

☒ Approval
☐ Denial

ACTION:

Board ☒ Approved ☐ Denied
County Administrator ☒ Approved ☐ Denied

☐ ITEM TO ITEM
☐ RESERVE
☒ BY RESOLUTION
☐ SUPPLEMENTAL BUDGET

SIGNATURE: David M. Nitz

DATE: 10/06/2026

Posted by Clerk: _____

Signature: David M. Nitz
Digitally signed by David Nitz
Date: 2026.10.05 10:15:16 -04'00'

REVIEWED

O.M.B. DEPARTMENT

September 25, 2026

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

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

DATE: 9/24/2026SUBMITTED BY: Kenya AndersonFUND(S): 151 FUND TITLE(S): Infrastructure Surtax COST CENTER(S) #: 4102APROJECT(S) #: 25022 PROJECT TITLE(S): Desoto Road Sidewalk COST CENTER TITLE(S): Transportation Projects

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	151		3344950Z	Project St DOT Grant	25022	15,000.00	9,888.00		24,888.00
E	151	4102A	56301Z	Project Capital Infrastructure	25022	15,000.00	9,888.00		24,888.00

REASON: This Budget Amendment is necessary to allocate additional supplemental funds for the project and add the additional \$9,888.00 in funding from Florida Department of Transportation (FDOT) to bring the total project cost to \$61,638.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 26-27-005

TRANSFER TYPE:

☒ Approval
☐ Denial

ACTION:

Board
County Administrator

☒ Approved ☐ Denied
☒ Approved ☐ Denied

ITEM TO ITEM

RESERVE

☒ BY RESOLUTION

SUPPLEMENTAL BUDGET

SIGNATURE: David NitzDATE: 10/06/2026

Posted by Clerk: _____

Signature: David Nitz
Digitally signed by
David Nitz
Date: 2026.10.05
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Form Revised 08/05/2020

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

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

REVIEWED

O.M.B. DEPARTMENT

September 25, 2026

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

DATE: 9/24/2026

SUBMITTED BY: Kenya Anderson

FUND(S): 151 FUND TITLE(S): Infrastructure Surtax COST CENTER(S) #: 4102A

PROJECT(S) #: 25023 PROJECT TITLE(S): Catfish Creek Road Sidewalk COST CENTER TITLE(S): Transportation Projects

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	151		3344950Z	Project St DOT Grant	25023	25,000.00	125,000.00		150,000.00
E	151	4102A	56301Z	Project Capital Infrastructure	25023	25,000.00	125,000.00		150,000.00

REASON: This Budget Amendment is necessary to allocate additional supplemental funds for the project and add the additional \$125,000.00 in funding from Florida Department of Transportation (FDOT) to bring the total project cost to \$175,000.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 26-27-006

TRANSFER TYPE:

☒ Approval
☐ Denial

ACTION:

Board ☒ Approved ☐ Denied
County Administrator ☒ Approved ☐ Denied

☐ ITEM TO ITEM
☐ RESERVE
☒ BY RESOLUTION
☐ SUPPLEMENTAL BUDGET

SIGNATURE: David Nitz

DATE: 10.06.2026

Posted by Clerk: _____

Signature: David Nitz
Digitally signed by
David Nitz
Date: 2026.10.05
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Form Revised 08/05/2020

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

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

REVIEWED

O.M.B. DEPARTMENT

September 25, 2026

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

DATE: 9/24/2026

SUBMITTED BY: Kenya Anderson

FUND(S): 151 FUND TITLE(S): Infrastructure Surtax COST CENTER(S) #: 4102A

PROJECT(S) #: 25024 PROJECT TITLE(S): School Street Sidewalk COST CENTER TITLE(S): Transportation Projects
*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	151		3344950Z	Project St DOT Grant	25024	20,000.00	101,500.00		121,500.00
E	151	4102A	56301Z	Project Capital Infrastructure	25024	20,000.00	101,500.00		121,500.00

REASON: This Budget Ammendment is necessary to allocate additional supplemental funds for the project and add the additional \$101,500.00 in funding from Florida Department of Transportation (FDOT) to bring the total project cost to \$178,840.

OFFICE USE ONLY

OMB RECOMMENDATION:



Approval

Denial

REQUEST # 26-27-007

TRANSFER TYPE:

ACTION:

Board ☒ Approved ☐ Denied
County Administrator ☒ Approved ☐ Denied

☐ ITEM TO ITEM

☐ RESERVE

☒ BY RESOLUTION

☐ SUPPLEMENTAL BUDGET

SIGNATURE: [Signature]

DATE: 10, 06, 2026

Posted by Clerk: _____

Signature: [Signature]
Digitally signed by
David Nitz
Date: 2026.10.05
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Form Revised 08/05/2020

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

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

REVIEWED

O.M.B. DEPARTMENT

September 25, 2026

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

DATE: 9/24/2026

SUBMITTED BY: Kenya Anderson

FUND(S): 151 FUND TITLE(S): Infrastructure Surtax COST CENTER(S) #: 4102A

PROJECT(S) #: 25021 PROJECT TITLE(S): Cemetery Road Sidewalk COST CENTER TITLE(S): Transportation Projects

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	151		3344950Z	Project St DOT Grant	25021	15,000.00	13,750.00		28,750.00
E	151	4102A	56301Z	Project Capital Infrastructure	25021	15,000.00	13,750.00		28,750.00

REASON: This Budget Amendment is necessary to allocate additional supplemental funds for the project and add the additional \$13,750.00 in funding from Florida Department of Transportation (FDOT) to bring the total project cost to \$100,000.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 26-27-008

TRANSFER TYPE:

☒ Approval
☐ Denial

ACTION:

Board ☒ Approved ☐ Denied
County Administrator ☒ Approved ☐ Denied

☐ ITEM TO ITEM
☐ RESERVE
☒ BY RESOLUTION
☐ SUPPLEMENTAL BUDGET

SIGNATURE: [Signature]

DATE: 10/06/2026

Posted by Clerk: _____

Digitally signed by
David Nitz
Date: 2026.10.05
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Form Revised 08/05/2020

REVIEWED

O.M.B. DEPARTMENT

October 8, 2026

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

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

DATE: 10/1/2026SUBMITTED 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	151		3999100Z	Project Fd Bal Forward	21045	0.00	374,000.00		374,000.00
E	151	4102A	56100Z	Project Land	21045	0.00	374,000.00		374,000.00
R	005		3999100Z	Project Fd Bal Forward	19040	0.00	60,000.00		60,000.00
E	005	3991	56200Z	Project Buildings	19040	0.00	60,000.00		60,000.00
R	151		3999100Z	Project Fd Bal Forward	21064	0.00	70,000.00		70,000.00
E	151	3322A	56200Z	Project Buildings	21064	0.00	70,000.00		70,000.00

REASON: To rollover project balances from FY25-26 to FY26-27 in various projects.

OFFICE USE ONLY

OMB RECOMMENDATION:

 Approval

Denial

REQUEST # 26-27-010

TRANSFER TYPE:

ACTION:

Board ☐ Approved ☐ Denied

County Administrator ☐ Approved ☐ Denied

☐ ITEM TO ITEM

☐ RESERVE

☒ BY RESOLUTION

☐ SUPPLEMENTAL BUDGET

Signature: David M. Nitz

Digitally signed by David Nitz
Date: 2026.10.16 10:19:52
+0400

SIGNATURE: David M. NitzDATE: 10.10.2026

Posted by Clerk: _____

Form Revised 10/13/2023

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

REQUEST NUMBER 26-27-010

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	181		3342320Z	State Fire Marshall Grant	21104	0.00	75,000.00		75,000.00
E	181	3217	56200Z	Project Buildings	21104	0.00	75,000.00		75,000.00
R	350		3999100Z	Project Fd Bal Forward	21112	0.00	10,000.00		10,000.00
E	350	2680G	56300Z	Project Improvements	21112	0.00	10,000.00		10,000.00
R	181		3342320Z	State Fire Marshall Grant	23091	0.00	425,000.00		425,000.00
E	181	3217	56200Z	Project Buildings	23091	0.00	425,000.00		425,000.00
R	151		3999100Z	Project Fd Bal Forward	25041	0.00	283,415.16		283,415.16
E	151	4102A	56301Z	Proj Capital Infrastructu	25041	0.00	283,415.16		283,415.16
R	155		3999100Z	Project Fd Bal Forward	25019	0.00	8,000.00		8,000.00
E	155	1155	51200Z	Project Regular Salaries	25019	0.00	3,530.00		3,530.00
E	155	1155	52100Z	Project Fica Taxes	25019	0.00	1,600.00		1,600.00
E	155	1155	52200Z	Project Retirement Cont	25019	0.00	2,840.00		2,840.00
E	155	1155	52400Z	Project Workers' Comp	25019	0.00	30.00		30.00
R	151		3999100Z	Project Fd Bal Forward	24057	0.00	178,367.73		178,367.73
E	151	1031A	56400Z	Project Equipment	24057	0.00	178,367.73		178,367.73
R	151		3999100Z	Project Fd Bal Forward	21032	0.00	1,222,225.11		1,222,225.11
E	151	2672A	56300Z	Project Improvements	21032	0.00	1,222,225.11		1,222,225.11

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

REQUEST NUMBER 26-27-010

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	151		3999100Z	Project Fd Bal Forward	21033	0.00	891,800.00		891,800.00
E	151	2672A	56200Z	Project Buildings	21033	0.00	891,800.00		891,800.00
R	151		3999100Z	Project Fd Bal Forward	21034	0.00	687,545.72		687,545.72
E	151	2672A	56400Z	Project Equipment	21034	0.00	687,545.72		687,545.72
R	151		3999100Z	Project Fd Bal Forward	21035	0.00	744,751.12		744,751.12
E	151	2111A	56400Z	Project Equipment	21035	0.00	744,751.12		744,751.12
R	151		3999100Z	Project Fd Bal Forward	21036	0.00	103,200.85		103,200.85
E	151	2672A	56400Z	Project Equipment	21036	0.00	103,200.85		103,200.85
R	151		3999100Z	Project Fd Bal Forward	21037	0.00	254,950.00		254,950.00
E	151	3991A	56400Z	Project Equipment	21037	0.00	254,950.00		254,950.00
R	151		3999100Z	Project Fd Bal Forward	21038	0.00	215,542.29		215,542.29
E	151	2672A	56100Z	Project Land	21038	597,917.00	215,542.29		813,459.29
R	151		3999100Z	Project Fd Bal Forward	21039	0.00	523,377.78		523,377.78
E	151	4102A	56100Z	Project Land	21039	0.00	523,377.78		523,377.78
R	151		3999100Z	Project Fd Bal Forward	21040	0.00	360,000.00		360,000.00
E	151	4102A	56301Z	Proj Capital Infrastructu	21040	0.00	360,000.00		360,000.00

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

REQUEST
NUMBER

26-27-010

FUND(S)	FUND TITLE(S)
151	Infrastructure Surtax
005	General Fund
181	Fire Assessment
350	HCSSR LTD Capital Fund
155	Hospital District

COST CTR(S)	COST CENTER TITLE(S)
4102A	Transportation Projects
3991	Local Emgy Mgt Agency
3322A	County Jail - 151
3217	Fire Assessment
2680G	HCSSR LTD Capital 2025
1155	Hospital District
1031A	Courthouse Facilities - 151
2672A	Facilities Management 151
2111A	Central Services/ F 151
3991A	Local Emgy Mgt Agency 151

COST			
FUND	CENTER	PROJ #	PROJECT TITLE
151	4102A	21045	Land Purchase ROW Sebring Basin
005	3991	19040	EOC Bldg Remodel
151	3322A	21064	Co Jail Facility/Expansion
181	3217	21104	Spring Lake Airport Station 23
350	2680G	21112	New Sebring Fuel Station
181	3217	23091	Lake Placid Fire Station #36
151	4102A	25041	Gov't Center Parking Lot Addition
155	1155	25019	Hospital District Board 25-26
151	1031A	24057	OSCA Courthouse Appropriation
151	2672A	21032	County Facility Improvements
151	2672A	21033	County Facility Roof Replacements
151	2672A	21034	Generator Replacement
151	2111A	21035	Capital Outlay <\$25K
151	2672A	21036	HVAC Unit Replacements
151	3991A	21037	EM AC/Generator Replacement - Towers
151	2672A	21038	Property Acquisition
151	4102A	21039	ROW Land Acquisition
151	4102A	21040	Drainage Improvements Set-a-Side

October 8, 2026

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

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

DATE: 10/6/2026

SUBMITTED BY: Heidi Caranto

FUND(S): 155 FUND TITLE(S): Hospital District COST CENTER(S) #: 1155

PROJECT(S) #: 26015 PROJECT TITLE(S): Hospital District Board 26.27 COST CENTER TITLE(S): Hospital District

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	155		3661000Z	Project Donations/ Contributions	26015	0.00	42,688.00		42,688.00
E	155	1155	51200Z	Project Regular Salaries	26015	0.00	13,400.00		13,400.00
E	155	1155	52100Z	Project FICA Taxes	26015	0.00	5,700.00		5,700.00
E	155	1155	52200Z	Project Retirement Contributions	26015	0.00	6,000.00		6,000.00
E	155	1155	52300Z	Project Life & Health Ins	26015	0.00	8,000.00		8,000.00
E	155	1155	52400Z	Project Workers' Comp	26015	0.00	200.00		200.00
E	155	1155	53400Z	Project Contractual Services	26015	0.00	8,888.00		8,888.00
E	155	1155	55200Z	Project Operating Supplies	26015	0.00	500.00		500.00

REASON: To appropriate Hospital District contribution to provide CPT services to Children's Advocacy Center Clients, and to provide mental health care to CAC Clients.

OFFICE USE ONLY

OMB RECOMMENDATION:

✓ Approval
____ Denial

REQUEST # 26-27-011

TRANSFER TYPE:

ACTION:

Board ✓ Approved _____ Denied _____
County Administrator ✓ Approved _____ Denied _____

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

SIGNATURE: David Nitz Heidi Caranto

DATE: 10.10.2026

Posted by Clerk: _____

Signature: David Nitz
Digitally signed by
David Nitz
Date: 2026.10.16
10:21:29 -04'00'