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: 9/8/2026 SUBMITTED 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

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

REQUEST # 26-27-002

ACTION:

Board ✓ Approved ____ Denied

County Administrator ____ Approved ____ Denied

SIGNATURE: Don Elwell

DATE: 10/06/2026

TRANSFER TYPE:

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

Posted 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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Form Revised 10/13/2023

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: **9/24/2026** SUBMITTED BY: **Kenya Anderson**

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

PROJECT(S) #: **24036** PROJECT TITLE(S): **E O Douglas Ave 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	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

REASON: **This Budget Ammendment is necessary to allocate additional supplemental funds for the project and add the additional $47,168.00 in funding from Florida Department of Transportation (FDOT) to bring the total project cost to $100,165.**

OFFICE USE ONLY

OMB RECOMMENDATION:

_____ Approval

_____ Denial

Signature: David M Nitz Digitally signed by David Nitz Date: 2026.10.05 10:14:16 -04'00'

REQUEST # 26-27-003

ACTION:

Board ✓ Approved ____ Denied

County Administrator ____ Approved ____ Denied

SIGNATURE: Dan Ehrlich

DATE: 10/06/2026

TRANSFER TYPE:

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

Posted by Clerk: _____

Form Revised 08/05/2020

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: **9/24/2026** 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 Ammendment 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:

✓ Approval

Denial

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

REQUEST # 26-27-004

ACTION:

Board ✓ Approved Denied

County Administrator Approved Denied

SIGNATURE: Dan Elwell

DATE: 10/06/2026

TRANSFER TYPE:

ITEM TO ITEM

RESERVE

XX BY RESOLUTION

SUPPLEMENTAL BUDGET

Posted by Clerk:

Form Revised 08/05/2020

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: **9/24/2026** SUBMITTED BY: **Kenya Anderson**

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

PROJECT(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 Ammendment 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:

✓ Approval

Denial

REQUEST # 26-27-005

ACTION:

Board ✓ Approved Denied

County Administrator Approved Denied

SIGNATURE: [signature]

TRANSFER TYPE:

ITEM TO ITEM

RESERVE

XX BY RESOLUTION

SUPPLEMENTAL BUDGET

Signature: [signature] Digitally signed by David Nitz Date: 2026.10.05 10:16:21 -04'00'

DATE: 10/06/2026

Posted by Clerk:

Form Revised 08/05/2020

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: **9/24/2026** 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 Ammendment 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:

✓ Approval

Denial

REQUEST # 26-27-006

ACTION:

Board ✓ Approved ___ Denied

County Administrator ___ Approved ___ Denied

SIGNATURE: Dan Elwell

DATE: 10/06/2026

TRANSFER TYPE:

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

Signature: David M Nitz Digitally signed by David Nitz Date: 2026.10.05 10:17:41 -04'00'

Posted by Clerk: ___

Form Revised 08/05/2020

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: **9/24/2026** 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

ACTION:

Board ✓ Approved ____ Denied

County Administrator ____ Approved ____ Denied

SIGNATURE: [signature]

DATE: 10 / 06 / 2026

TRANSFER TYPE:

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

Signature: [signature] Digitally signed by David Nitz Date: 2026.10.05 10:18:35 -04'00'

Posted by Clerk: ____

Form Revised 08/05/2020

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: **9/24/2026** 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 Ammendment 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:

✓ Approval

Denial

Signature: David Nitz Digitally signed by David Nitz Date: 2026.10.05 10:19:35 -04'00'

REQUEST # 26-27-008

ACTION:

Board ✓ Approved Denied

County Administrator Approved Denied

SIGNATURE: [signature]

DATE: 10/06/2026

TRANSFER TYPE:

ITEM TO ITEM

RESERVE

XX BY RESOLUTION

SUPPLEMENTAL BUDGET

Posted by Clerk:

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: **10/1/2026** SUBMITTED 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

Signature: David M Nitz Digitally signed by David Nitz Date: 2026.10.16 10:19:52 -04'00'

REQUEST # 26-27-010

ACTION:

Board ____ Approved ____ Denied

County Administrator ____ Approved ____ Denied

TRANSFER TYPE:

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

SIGNATURE: Dan Elwell

DATE: 10/20/2026 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
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Form Revised 10/13/2023

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	HCISSR 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	HCISSR LTD Capital 2025
1155	Hospital District
1031A	Courthouse Facilities - 151
2672A	Facilitties Management 151
2111A	Central Services/ F 151
3991A	Local Emgy Mgt Agency 151

FUND	COST 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 Appropropation
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

Form Revised 10/13/2023

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: **10/6/2026** 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

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

REQUEST # 26-27-011

ACTION:
Board ✓ Approved Denied
County Administrator ✓ Approved Denied

SIGNATURE: [signature]

DATE: 10/20/2026

TRANSFER TYPE:

ITEM TO ITEM
RESERVE
XX BY RESOLUTION
SUPPLEMENTAL BUDGET

Posted by Clerk:

Form Revised 08/05/2020

REVIEWED
O.M.B. DEPARTMENT
October 15, 2026
BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

(Transfers over $5,000 require Board approval)

DATE: 10/9/2026 SUBMITTED BY: NAV

FUND(S): 109 FUND TITLE(S): Istokpoga Marsh IMP Dist COST CENTER(S) #: 7989

PROJECT(S) #: PROJECT TITLE(S): COST CENTER TITLE(S): Istokpoga Marsh IMP Dist

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	109		3999100	Fund Bal Brought Forward		0.00	25,403.00		25,403.00
E	109	7989	53400	Contractural Services		0.00	14,104.50		14,104.50
E	109	7989	54600	Repair & Maintenance		0.00	6,868.50		6,868.50
E	109	7989	55203	Chemicals		0.00	4,430.00		4,430.00
									0.00
									0.00
									0.00

REASON: To appropriate Fund Balance for IMWID's yearly maintenance.

OFFICE USE ONLY

OMB RECOMMENDATION:

✓ Approval

Denial

Digitally signed by David Nitz
Date: 2026.10.29 15:30:20 -04'00'

Signature:

REQUEST # 26-27-013

ACTION:

Board ✓ Approved Denied

County Administrator Approved Denied

SIGNATURE:

DATE: 11/03/2026

TRANSFER TYPE:

ITEM TO ITEM
RESERVE
XX BY RESOLUTION
SUPPLEMENTAL BUDGET

Posted by Clerk:

Form Revised 08/05/2020

REVIEWED
O.M.B. DEPARTMENT
October 15, 2026
BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS
(Transfers over $5,000 require Board approval)

DATE: **10/14/2026**

SUBMITTED BY: **Tiffany Gunn**

FUND(S): **107** FUND TITLE(S): **Placid Lakes SBD** COST CENTER(S) #: **7987**

PROJECT(S) #: **25051** PROJECT TITLE(S): **Placid Lakes Recreational Development** COST CENTER TITLE(S): **Placid Lake Special Benefit District**
*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	PROJECT	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	107		3999100Z	Project Fd Bal Forward	25051	0.00	25,000.00		25,000.00
E	107	7987	56300Z	Project Improvements	25051	0.00	25,000.00		25,000.00
									0.00
									0.00
									0.00
									0.00
									0.00

REASON: **To rollover project balance from FY 25-26 to FY 26-27 in project 25051.**

OFFICE USE ONLY

OMB RECOMMENDATION:

✓ Approval

Denial

Signature: Digitally signed by Valerie Fleeger Date: 2026.10.30 12:20:04 -04'00'

REQUEST # 26-27-017

ACTION:

Board ✓ Approved ___ Denied

County Administrator ___ Approved ___ Denied

SIGNATURE: Dan Elwell

DATE: 11 / 03 / 2026

TRANSFER TYPE:

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

Posted by Clerk: ___

Form Revised 10/24/2025

REVIEWED
O.M.B. DEPARTMENT
October 28, 2026
BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

(Transfers over $5,000 require Board approval)

DATE: **10/20/2026** SUBMITTED BY: **OMB**

FUND(S): **005, 110, 122, 151** 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	122		3342160Z	E911 Grant	24015	0.00	383,855.76		383,855.76
E	122	3998	53100Z	Project Professional Svc	24015	0.00	383,855.76		383,855.76
R	005		3999100Z	Project Fd Bal Forward	24028	0.00	500,000.00		500,000.00
E	005	3327	56001Z	Project Capital Outlay	24028	0.00	500,000.00		500,000.00
									0.00
									0.00

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

OFFICE USE ONLY

OMB RECOMMENDATION:

✓ Approval

Denial

Signature: Digitally signed by Valerie Fleeger Date: 2026.10.30 12:19:34 -04'00'

REQUEST # 26-27-019

ACTION:

Board ✓ Approved ___ Denied

County Administrator ___ Approved ___ Denied

SIGNATURE: Dan Eldred

DATE: 11/03/2026

Posted by Clerk: ___

TRANSFER TYPE:

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

Form Revised 10/13/2023

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

REQUEST NUMBER 26-27-019

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	005		3999100Z	Project Fd Bal Forward	24061	0.00	7,777.94		7,777.94
E	005	6302	54600Z	Project Repair & Maint	24061	312.10	6,444.66		6,756.76
E	005	6302	55200Z	Project Operating Supp	24061	0.00	1,333.28		1,333.28
R	005		3999100Z	Project Fd Bal Forward	24026	0.00	580.79		580.79
E	005	2442	56001Z	Project Capital Outlay	24026	0.00	580.79		580.79
E	005	2442	56400Z	Project Equipment	24026	262,125.00		262,125.00	-
E	005	2442	56001Z	Project Capital Outlay	24026	580.79	262,125.00		262,705.79
R	151		3999100Z	Project Fd Bal Forward	25012	0.00	736,904.45		736,904.45
E	151	4102A	56301Z	Proj Capital Infrastructu	25012	110,794.70	736,904.45		847,699.15
R	151		3314950Z	Us Dot Grant	17034	100,000.00	2,908,390.81		3,008,390.81
R	151		3999100Z	Project Fd Bal Forward	17034	0.00	8,710.59		8,710.59
E	151	4102A	56301Z	Proj Capital Infrastructu	17034	118,072.50	2,917,101.40		3,035,173.90
R	151		3344950Z	Project Dot Grant	22061	100,000.00	199,422.37		299,422.37
E	151	4102A	56301Z	Proj Capital Infrastructu	22061	100,000.00	199,422.37		299,422.37
R	151		3344950Z	Project Dot Grant	22062	450,000.00	838,269.58		1,288,269.58
E	151	4102A	56301Z	Proj Capital Infrastructu	22062	559,035.52	838,269.58		1,397,305.10
									-

Form Revised 10/13/2023

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

REQUEST NUMBER 26-27-019

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	151		3344950Z	Project Dot Grant	23057	399,952.00	2,547,546.57		2,947,498.57
E	151	4102A	56301Z	Proj Capital Infrastructu	23057	399,952.00	2,547,546.57		2,947,498.57
R	151		3344950Z	Project Dot Grant	23058	100,000.00	1,584,325.56		1,684,325.56
E	151	4102A	56301Z	Proj Capital Infrastructu	23058	100,000.00	1,584,325.56		1,684,325.56
R	151		3344950Z	Project Dot Grant	23060	25,000.00	559,487.78		584,487.78
R	151		3374600Z	Sebring Prkwy Maint - Proj	23060	0.00	347,362.50		347,362.50
R	151		3810000Z	Project Interfund Transfe	23060	0.00	347,362.50		347,362.50
E	151	4102A	56301Z	Proj Capital Infrastructu	23060	25,000.00	1,254,212.78		1,279,212.78
R	151		3344950Z	Project Dot Grant	23061	100,000.00	711,738.55		811,738.55
R	151		3374600Z	Sebring Prkwy Maint - Proj	23061	0.00	414,894.50		414,894.50
R	151		3810000Z	Project Interfund Transfe	23061	0.00	414,894.50		414,894.50
E	151	4102A	56301Z	Proj Capital Infrastructu	23061	100,000.00	1,541,527.55		1,641,527.55
R	151		3344950Z	Project Dot Grant	23062	100,000.00	1,214,661.83		1,314,661.83
R	151		3374600Z	Sebring Prkwy Maint - Proj	23062	0.00	666,189.00		666,189.00
R	151		3810000Z	Project Interfund Transfe	23062	0.00	666,189.00		666,189.00
E	151	4102A	56301Z	Proj Capital Infrastructu	23062	100,000.00	2,547,039.83		2,647,039.83

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

REQUEST NUMBER 26-27-019

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	151		3999100Z	Project Fd Bal Forward	23095	25,000.00	267,127.64		292,127.64
R	005		3999100Z	Project Fd Bal Forward	23095	0.00	208,372.00		208,372.00
E	151	4102A	56301Z	Proj Capital Infrastructu	23095	132,846.00	267,127.64		399,973.64
E	005	6102	56301Z	Proj Capital Infrastructu	23095	107,847.00	208,372.00		316,219.00
R	005		3999100	Fund Bal Brought Forward		18,630,723.00		175,000.00	18,455,723.00
E	005	9101D	59100	Non Operating Transfers		10,115,297.00		175,000.00	9,940,297.00
R	110		3810000	Interfund Transfer		6,848,164.00		175,000.00	6,673,164.00
R	110		3999100Z	Project Fd Bal Forward	23116	0.00	175,000.00		175,000.00
R	110		3999100Z	Project Fd Bal Forward	23116	175,000.00		72,047.75	102,952.25
E	110	4101	53400Z	Project Contractual Svc	23116	175,000.00		72,047.75	102,952.25
R	151		3344950Z	Project Dot Grant	24033	575,358.00	872,648.92		1,448,006.92
E	151	4102A	56301Z	Proj Capital Infrastructu	24033	575,358.00	872,648.92		1,448,006.92
R	151		3344950Z	Project Dot Grant	24034	918,475.00	733,474.19		1,651,949.19
E	151	4102A	56301Z	Proj Capital Infrastructu	24034	918,475.00	733,474.19		1,651,949.19
R	151		3344950Z	Project Dot Grant	24045	250,000.00	1,853,765.58		2,103,765.58
E	151	4102A	56301Z	Proj Capital Infrastructu	24045	250,000.00	1,853,765.58		2,103,765.58
									-

Form Revised 10/13/2023

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

REQUEST NUMBER 26-27-019

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	151		3344950Z	Project Dot Grant	25038	100,000.00	2,230,311.00		2,330,311.00
E	151	4102A	56301Z	Proj Capital Infrastructu	25038	100,000.00	2,230,311.00		2,330,311.00
R	151		3344950Z	Project Dot Grant	25039	100,000.00	1,804,152.00		1,904,152.00
E	151	4102A	56301Z	Proj Capital Infrastructu	25039	100,000.00	1,804,152.00		1,904,152.00
R	151		3999100Z	Project Fd Bal Forward	22010	50,000.00	482,627.12		532,627.12
E	151	4102A	56301Z	Proj Capital Infrastructu	22010	50,000.00	482,627.12		532,627.12
~~R~~	~~151~~		~~3999100Z~~	~~Project Fd Bal Forward~~	~~16044~~	~~0.00~~	~~136,705.32~~ UMF		136,705.32
~~E~~	~~151~~	~~5106A~~	~~56200Z~~	~~Project Buildings~~	~~16044~~	~~0.00~~	~~136,705.32~~ UMF		136,705.32
R	151		3999100Z	Project Fd Bal Forward	21030	0.00	420,825.33		420,825.33
E	151	3101B	56200Z	Project Buildings	21030	0.00	420,825.33		420,825.33
									-
									-
									-
									-
									-

Form Revised 10/13/2023

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

REQUEST NUMBER 26-27-019

FUND(S)	FUND TITLE(S)
005	General Fund
110	Transportation Trust
122	E911 Program
151	Infrastructure Surtax

COST CTR(S)	COST CENTER TITLE(S)
3998	E911 Program
3327	Law Enforement Other
6302	County Extension
2442	Supervisor Of Elections
4102A	Transportation Projects
6102	Parks Department 005
9101D	Interfund Transfers 005
4101	Engineering Services
5106A	Animal Control - 151
3101B	Sheriff - 151

FUND	COST CENTER	PROJ #	PROJECT TITLE
122	3998	24015	Nextgen E911
005	3327	24028	HCSO Capital Proj Equipment
005	6302	24061	4-H Lab Rehab
005	2442	24026	SOE Upgrades Equipment
151	4102A	25012	R&B Road Reconstruct
151	4102A	17034	Memorial Dr-Pompano Dr
151	4102A	22061	Catfish Crk Rd Bridge Rehabilitation
151	4102A	22062	CR 64 Resurfacing
151	4102A	23057	Lake Josephine Dr
151	4102A	23058	Arbuckle Creek Rd
151	4102A	23060	Sebr Pkwy 27-Scenic Rd
151	4102A	23061	Sebr Pkwy Rnd-Scenic Rd
151	4102A	23062	Sebr Pkwy Rnd-Ridgewood
151	4102A	23095	County Multi-Use Paths Set-A-Side
005	6102	23095	County Multi-Use Paths Set-A-Side
110	4101	23116	Stormwater Conveyance Projects
151	4102A	24033	W College Dr - Phase I
151	4102A	24034	W College Dr - Phase II
151	4102A	24045	CR 623 from Mini Rance Rd to Peters Rd
151	4102A	25038	CR 29 Widening & Resurfacing
151	4102A	25039	CR 731 Mill & Resurface
151	4102A	22010	ADA Hammock Rd Multi-Use Path
151	5106A	16044	Animal Control Building
151	3101B	21030	Kenilworth Upgrades (Sheriff)
005	3327	24028	Capital Project & Equipment (SO)

Form Revised 10/13/2023