

RESOLUTION 2022-08

RESOLUTION OF THE BOARD OF COMMISSIONERS OF LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRICT (“DISTRICT”) RELATING TO THE DISTRICT’S ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023.

WHEREAS, the Board of Commissioners (hereafter referred to as the “Board”) of Lehigh Acres Municipal Services Improvement District (hereafter referred to as the “District”) is authorized and empowered by Chapters 189, 197, and 298, Florida Statutes as well as Chapter 2015-202, Laws of Florida and Chapter 2017-216, Laws of Florida (hereafter referred to as the “Special Acts”), to exercise the General and Special Powers authorized by the Special Acts; and

WHEREAS, Chapter 2015-202, Laws of Florida, and applicable provisions of Chapter 298, Florida Statutes (the “Act”), provide that the Board of Commissioners of Lehigh Acres Municipal Services Improvement District shall consider and adopt an annual budget for the District; and

WHEREAS, Chapter 2015-202, Laws of Florida, and applicable provisions of the Act, provide that the Board of Commissioners, in accordance with the District’s budget, shall levy non-ad valorem assessments upon designated lands lying within the jurisdictional boundaries of the District; and

WHEREAS, the District Manager has prepared a proposed budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year and presented such proposed budget to the Board of Commissioners for consideration; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRICT:

Section 1. Budget

1. The Board of Commissioners of Lehigh Acres Municipal Services Improvement District has reviewed the District Manager's proposed budget for the District's Fiscal Year 2022-2023, a copy of which is on file at the District's Administration Building, and is attached hereto and fully incorporated herein as Exhibit A.
2. The proposed budget attached hereto is hereby adopted by the Board of Commissioners as the budget for the District's Fiscal Year 2022-2023, except as said budget may be otherwise modified or adjusted in accordance with the laws of the State of Florida.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the District, for the fiscal year beginning October 1, 2022, and ending September 30, 2023, the sum of Sixteen Million One Hundred Forty-Eight Thousand Three Hundred Ninety-Eight dollars (\$16,148,398) to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Commissioners to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	<u>\$ 6,329,173</u>
DEBT SERVICE FUND(S)	<u>\$ 849,225</u>
CAPITAL PROJECTS FUND(S)	<u>\$ 8,970,000</u>
TOTAL ALL FUNDS	<u>\$ 16,148,398</u>

Section 3. Supplemental Appropriations

The Board of Commissioners may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. The Board of Commissioners may authorize a transfer of the unexpended

balance or portion thereof of any appropriation item.

- b. The Board of Commissioners may authorize an appropriation from the unappropriated balance of any fund.
- c. The Board of Commissioners may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

Introduced, considered favorably, and adopted this 30th day of August, 2022.

**LEHIGH ACRES MUNICIPAL SERVICES
IMPROVEMENT DISTRICT**

By

Julie Camp, Chairman

(DISTRICT SEAL)

Attest:

Katyna Hoover, Secretary



FY22/23 PROPOSED BUDGET

ADOPTED 8/30/2022							
Account	Bridge Renewal & Replacement	Capital Equipment	Capital Infrastructure Projects	Debt Service	General	Grand Total	
Revenues	286,500	121,000	8,085,000	849,225	5,627,628	14,969,352	
Federal Revenue			2,000,000			2,000,000	
Hendry County Assessments	10,000				196,930	206,930	
Hendry County Assessments - Discounts					(5,908)	(5,908)	
Hendry County Assessments-PY		10,000				10,000	
Hendry County Tax Penalties/Interest		1,000				1,000	
Interest Earnings	1,500				20,570	22,070	
Lee County Assessment - Discounts					(172,803)	(172,803)	
Lee County Assessments	275,000				5,576,284	5,851,284	
Lee County Assessments -PY		2,000				2,000	
Lee County Tax Penalties/Interest		20,000				20,000	
Miscellaneous Revenue					4,000	4,000	
Prior Year Surplus		-	-		-	-	
Proceeds from sale of fixed assets		50,000				50,000	
Rental Income - ROW Lease Fees		8,000				8,000	
ROW Permit Fees		30,000				30,000	
Signage/Monuments - Cell Phone Tower Lease Income					8,555	8,555	
State Revenue - Other Physical Environment			6,085,000			6,085,000	
Transfer from General Fund		-		849,225		849,225	
Expenses	215,000	70,000	8,685,000	849,225	6,329,173	16,148,398	
(Legal					75,900	75,900	
Accounting/Audit Fees					38,500	38,500	
Advertising/Legal Notices					3,600	3,600	
Bridge Repairs	215,000					215,000	
Building Repairs & Maintenance					16,000	16,000	
Cell Phone Allowance					22,200	22,200	
Chemicals					125,000	125,000	
Construction		-	8,065,000			8,065,000	
Contractual Services					48,046	48,046	
Court Reporter Services					-	-	
Employee Appreciation					2,720	2,720	
Employment					2,025	2,025	
Engineering			620,000		60,000	680,000	
Equipment Repairs & Maintenance					186,000	186,000	
Executive Salaries - Supervisors					15,000	15,000	
Expense Reserves		-			-	-	
FICA Taxes					185,395	185,395	
Fleet Vehicles		-				-	
Gym Allowance					1,440	1,440	
Health/Life Insurance					872,944	872,944	
Heavy Equipment		-				-	
Hendry County Tax Collector Fees					1,884	1,884	
Insurance					173,552	173,552	
Insurance Drop					1,326	1,326	
Intangible Assets		-				-	
Interest Expense				100,768		100,768	
Lee County Tax Collector Fees					51,869	51,869	
Legislative Fees					30,000	30,000	
Litigation Fees					-	-	
Miscellaneous Fees/Charges					1,991	1,991	
Office Furniture & Equipment		-				-	
Office Supplies					4,300	4,300	
Operating Supplies					284,417	284,417	
Other Machinery & Equip		70,000				70,000	
Other Repairs & Maintenance					41,675	41,675	
Overtime Wages					24,000	24,000	
Parks Maintenance					3,320	3,320	
Part-time/Seasonal Wages					108,004	108,004	
Postage					1,150	1,150	
Principal				748,456		748,456	
Promotional Activities					12,675	12,675	
Property Appraiser Fees					60,450	60,450	
Rentals					14,242	14,242	
Retirement Contributions					324,726	324,726	
ROW Obstruction Removal					500	500	
Salaries & Wages					2,286,533	2,286,533	
Salaries & Wages TA					-	-	
Sheriff Off-Duty Service Fees					-	-	

FY22/23 PROPOSED BUDGET

ADOPTED 8/30/2022

Account	Bridge Renewal & Replacement	Capital Equipment	Capital Infrastructure Projects	Debt Service	General	Grand Total
Signage					3,000	3,000
Signage/Monuments - Repairs & Maintenance					50,000	50,000
Small Tools & Equipment <\$5,000					27,800	27,800
Subscriptions & Memberships					14,460	14,460
Telemetry Repairs & Maintenance					47,750	47,750
Telephone/Telephone Support/Radios					30,720	30,720
Tools & Equip \$100-\$999 (DO NOT USE)					-	-
Training and Education					30,444	30,444
Transfer to Debt Service Fund					849,225	849,225
Transfer to Equipment R&R Fund					-	-
Travel and Per Diem					26,554	26,554
Unemployment Compensation					287	287
Uniform Allowance					9,880	9,880
Utilities					41,081	41,081
Vehicle Allowance - Dist Mgr					9,300	9,300
Waste Disposal					3,000	3,000
Water Quality Testing					56,500	56,500
Worker's Comp Ins					47,788	47,788
Revenues Over/(Under) Expenses	71,500	51,000	(600,000)	-	(701,546)	(1,179,046)
FY2021 Ending Fund Balances	564,446	-	3,081,092	1,171,644	4,782,487	9,599,668
Projected FY2022 Fund Balances	557,332	162,474	1,978,147	828,253	5,250,237	8,776,443
Budgeted FY2023 Revenues Over/(Under) Expenses	71,500	51,000	(600,000)	-	(701,546)	(1,179,046)
Projected FY2023 Ending Fund Balance	628,832	213,474	1,378,147	828,253	4,548,691	7,597,397