

RESOLUTION 11-11-01

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT, LEE COUNTY, FLORIDA; TO AMEND THE BUDGET FOR FISCAL YEAR 2010/2011; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Commissioners of the Lehigh Acres Fire Control and Rescue District is desirous of amending the annual budget, and parts thereof, for the 2010/2011 fiscal year to amend Fund Balance classification changes per GASB (Government Accounting Standards Board) Statement No. 54 and to be consistent with Fund Balance classifications as noted in the 2011/2012 fiscal year budget.

NOW THEREFORE, be it resolved by the Board of Commissioners of the Lehigh Acres Fire Control and Rescue District, that:

SECTION 1. INCORPORATION OF RECITALS.

The recitals set forth are true and correct and form a part of this Resolution.

SECTION 2. AUTHORITY.

The Board of Commissioners of the Lehigh Acres Fire Control and Rescue District is authorized to adopt this Resolution by Chapter 191, Florida Statutes, and other applicable laws.

SECTION 3. AMENDMENT OF THE BUDGET FOR FISCAL YEAR 2010/2011.

The Board of Commissioners hereby amends the District's budget for the 2010/2011 fiscal year to reflect changes to Fund Balance classifications as per GASB (Government Accounting Standards Board) Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* which is effective for all Governmental entities for the period beginning after June 15, 2010 (Fiscal Year 2010/2011 applicable to the District). The fiscal year 2010/2011 budget will be adjusted as follows:

1. Committed – Operating Fund Balance (General Fund) will be decreased/eliminated by \$1,172,096 and Assigned – Operating Fund Balance (General Fund) will be increased/established by \$1,172,096.
2. Committed - Capital (General Fund) will be decreased/eliminated by \$3,985,388 and Assigned – Capital Fund Balance (General Fund) will be increased/established by \$3,985,388.
3. Committed - 90-Day Carryforward (General Fund) will be decreased/eliminated by \$3,783,000 and Assigned – 90-Day Carryforward Reserve (General Fund) will be increased/established by \$3,783,000.

4. Committed - Disaster Reserves (General Fund) will be decreased/eliminated by \$1,000,000 and Assigned – Disaster Reserves (General Fund) will be increased/established by \$1,000,000.
5. Committed - Due from Impact Fee Fund (General Fund) will be decreased/eliminated by \$2,659,280 and Non-Spendable – Due from Impact Fee Fund Reserve (General Fund) will be increased/established by \$2,659,280.
6. Committed - Actuarial/OPEB Liability (General Fund) will be decreased/eliminated by \$483,000 and Assigned – Actuarial/OPEB Liability Reserve (General Fund) will be increased/established by \$483,000.

SECTION 4. SEVERABILITY.

If any section, subsection, sentence, clause or other provision of this Resolution is held unconstitutional, inoperative or void by a court of competent jurisdiction, such holdings shall not affect the remainder of this Resolution.

SECTION 5. CONSTRUCTION AND EFFECTIVE DATE.

This Resolution shall be liberally construed to affect the purposes hereof and shall take effect immediately upon its adoption.


THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER Carter WHO MOVED THE RESOLUTION'S ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER Berndt AND, UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

Commissioner Jeffrey Berndt	<u>Aye</u>
Commissioner Larry Becker	<u>Aye</u>
Commissioner Linda Carter	<u>Aye</u>
Commissioner David P. Adams	<u>Aye</u>
Commissioner Kevin Shea	<u>Absent</u>

Duly passed and adopted on this 22nd day of November, 2011.

Board of Commissioners of the Lehigh
Acres Fire Control and Rescue District

By: 
Jeffrey Berndt, Chair

Attest by: 
David P. Adams, Secretary/Treasurer