

RESOLUTION 16-06-01

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 2015/2016; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the 2014/2015 fiscal year of the Lehigh Acres Fire Control and Rescue District ended September 30, 2015; and,

WHEREAS, the Lehigh Acres Fire Control and Rescue District ended the 2014/2015 fiscal year with an actual Total Fund balance of \$10,346,464, and not with the budgeted and anticipated year end fund balance of \$9,419,215; and,

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 2015/2016 fiscal year to show the carrying forward and allocation of the District's actual 2014/2015 fiscal year end fund balance in the actual amount of \$10,346,464.

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 2015/2016.

The Board of Commissioners hereby amends the District's budget for the 2015/2016 fiscal year to adjust the carry forward amount to equal the actual 2014/2015 fiscal year end fund balance of \$10,346,464. The total adjustment required is \$927,249. The fiscal year 2015/2016 budget will be adjusted as follows:

1. The Total Fund Balance Carry Forward will be increased by \$927,249 while the Unassigned Operating Reserve will be decreased by \$178,698 and the expenditure budget increased by \$748,551.

The budget adjustment would be as follows:

	<u>Dr.</u>	<u>Cr.</u>
Fund Balance Carry Forward		\$927,249
Unassigned Operating Reserve	\$178,698	
Capital Expenditures	\$748,551	

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.

SECTION 6. SCRIVENER'S ERRORS.

The Board of Commissioners intends that all sections of this Resolution which contain typographical errors that do not affect the intent of this Resolution can be administratively corrected by the authorization of the District's Fire Chief, or his designee, without the requirement of having a corrected Resolution adopted by the Board of Commissioners.

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

Commissioner Cathy Kruse	<u>AYE</u>
Commissioner Larry Becker	<u>AYE</u>
Commissioner Linda Carter	<u>AYE</u>
Commissioner David P. Adams	<u>AYE</u>
Commissioner Matt Smith	<u>AYE</u>

Duly passed and adopted on this 21th day of June, 2016.

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

By: Catherine Kruse
Cathy Kruse, Chair

Attest by: David P. Adams
David P. Adams, Secretary/Treasurer

ESTIMATED REVENUES- Budget

2015/2016 BUDGET - Amended- 6/21/16

TAXABLE VALUE

	General Fund	Impact Fee Fund	Total Budget	% Budget
Fund Balance Carried Forward	\$ 12,869,619	\$ (2,523,155)	\$ 10,346,464	
Non-Ad Valorem Spec Assmt.	\$ 13,407,498		13,407,498	88%
Ad Valorem Taxes	-		-	0%
Interest	10,933	7	10,940	0%
Grant Revenue	-		-	0%
F/F supplemental income	25,280		25,280	0%
Misc. Income	87,930		87,930	1%
Impact Fees		750	750	0%
Inspection Fees	28,000		28,000	0%
Ambulance Transport	1,750,000		1,750,000	11%
Concessions- Salary/Insurance	-		-	0%
Donations	-	-	-	0%
Subtotal - REVENUE	15,309,641	757	15,310,398	
TOTAL REVENUE & CARRYFORWARD	\$ 28,179,260	\$ (2,522,398)	\$ 25,656,862	

ESTIMATED EXPENDITURES

2015/2016 BUDGET

	General Fund	Impact Fee Fund	Total Budget	% Budget
1100 Employee Salaries	\$ 8,072,446		\$ 8,072,446	51%
1200 Employee Benefits	4,239,275		4,239,275	27%
3310 Professional Services	495,731		495,731	3%
3340 Contract Services	105,000		105,000	1%
3410 Communications	100,794		100,794	1%
3430 Utilities	98,801		98,801	1%
3440 Rentals/Leases	5,798		5,798	0%
3450 Insurance (General)	201,582		201,582	1%
3460 Maintenance	417,342		417,342	3%
3480 Promotional	4,000		4,000	0%
3481 Fire Assessment Fee Study	100,000		100,000	1%
3490 Training/Administration	52,311		52,311	0%
3510 Office	15,000		15,000	0%
3520 Operating Supplies	568,474		568,474	4%
6600 Capital Outlay	650,363	500	650,863	4%
6600 C/F Ambulances	748,551		748,551	
9000 Collection Fees	14,000	-	14,000	0%
Subtotal- OPERATING/CAPITAL EXP.	15,889,468	500	15,889,968	
9901 Assigned Capital	1,225,000		1,225,000	
Total- Expenditures/Fund Balance	17,114,468	500	17,114,968	
Nonspendable Fund Balance	2,523,155		2,523,155	
Assigned- Capital	1,200,000	-	1,200,000	
Assigned- 90-Day Carryforward	3,621,015	-	3,621,015	
Assigned-Disaster	1,000,000	-	1,000,000	
Due to General Fund		(2,522,898)	(2,522,898)	
Unassigned Fund Balance	2,720,622		2,720,622	
Total- Reserves			8,541,894	
TOTAL FUND BALANCE (RESERVES)	\$ 28,179,260	\$ 500	\$ 25,656,862	

LEHIGH ACRES FIRE CONTROL & RESCUE DISTRICT BUDGET FY 15/16

Amended

ACCOUNT TITLE	ACCOUNT NUMBER	GENERAL FUND 15/16	IMPACT FEE FUND 15/16	TOTAL BUDGET 15/16	
Commission Salary	522-1105	\$ 15,000		\$ 15,000	
Administrative Salaries	522-1110	683,894		683,894	
Regular Salaries	522-1120	7,073,552		7,073,552	
Overtime	522-1140	200,000		200,000	
Annual Sick Time Pay	522-1160	100,000	-	100,000	
Salaries		8,072,446	-	8,072,446	
Payroll Tax Expense	522-1210	616,395		616,395	
Retirement Liability	522-1221	6,480		6,480	
FRS Contribution - Special Risk	522-1222	1,447,095		1,447,095	
FRS Contribution - Regular	522-1223	33,176		33,176	
FRS Contribution - DROP	522-1224	120,192		120,192	
FRS Contribution - Elected Officials	522-1225	6,341		6,341	
Group Insurance	522-1231	1,422,911		1,422,911	
Dental Insurance	522-1232	113,801		113,801	
LTD/Life Insurance	522-1233	72,966		72,966	
Worker's Compensation	522-1240	366,918		366,918	
Unemployment Compensation	522-1250	33,000	-	33,000	
Employee Benefits		4,239,275	-	4,239,275	
Property Appraiser	522-3311	69,556		69,556	
Legal Fees	522-3312	100,000		100,000	
Medical Director	522-3313	48,000		48,000	
Physicals	522-3314	70,325		70,325	
Land Taxes	522-3315	2,650		2,650	
Tax Collector Commission	522-3316	179,200		179,200	
Actuarial Study	522-3317	-		-	
Miscellaneous Charges	522-3319	-		-	
Audit	522-3320	25,000		25,000	
Professional Service Fees	522-3321	1,000	-	1,000	
Professional Services		495,731	-	495,731	
Ambulance Billing	522-3343	100,000		100,000	
5 Year Plan	522-3344	5,000	-	5,000	
Contract Services		105,000	-	105,000	
COMMUNICATIONS		522-3410	100,794	-	100,794
Electric	522-3431	75,000		75,000	
Water/Garbage	522-3432	23,801	-	23,801	
Utilities		98,801	-	98,801	
RENTALS		522-3440	5,798	-	5,798
INSURANCE (GENERAL)		522-3450	201,582	-	201,582
Building Maintenance	522-3461	75,000		75,000	
Equipment Maintenance	522-3462	36,054		36,054	
Vehicle Maintenance	522-3463	200,000		200,000	
Maintenance Contracts	522-3464	96,288	-	96,288	
IT Computer Support	522-3466	10,000	-	10,000	
Maint./Support		417,342	-	417,342	
PROMOTIONAL		522-3480	4,000	-	4,000

LEHIGH ACRES FIRE CONTROL & RESCUE DISTRICT BUDGET FY 15/16

Amended

ACCOUNT TITLE	ACCOUNT NUMBER	GENERAL FUND 15/16	IMPACT FEE FUND 15/16	TOTAL BUDGET 15/16
FIRE ASSESSMENT FEE	522-3481	100,000	-	100,000
Motel/Travel/Per Diem	522-3491	9,449		9,449
Training	522-3492	21,070		21,070
Administrative/Board	522-3493	4,000		4,000
Administrative/Elections	522-3494	-		-
Administrative/Office	522-3495	17,792		17,792
Contingencies	522-3496	-		-
	Training/Admin.	52,311	-	52,311
Office Supplies	522-3510	10,000		10,000
Postage/Freight	522-3511	5,000		5,000
	Office	15,000	-	15,000
Department Supplies	522-3521	48,750		48,750
Paramedic Supplies	522-3522	160,000		160,000
Gas/Oil	522-3523	210,700		210,700
Uniforms	522-3524	35,000		35,000
Propane	522-3525	15,000		15,000
Computer Supplies	522-3526	21,524		21,524
Janitorial Supplies	522-3528	18,500		18,500
Training Supplies	522-3529	2,000		2,000
Shop Supplies	522-3530	9,000		9,000
Protective Clothing Ensembles	522-3531	48,000		48,000
	Operating Supplies	568,474	-	568,474
Capital Buildings	522-6620	15,000		15,000
Capital Improvements/Other	522-6630	20,000		20,000
Capital Machinery and Equipment	522-6640	49,092		49,092
Capital Grants	522-6641			-
Capital Impact Fees	522-6642		500	500
Capital Computers	522-6643	36,271		36,271
C/F Ambulances	522-6645	748,551		748,551
Capital Vehicles	522-6645	530,000		530,000
Equipment < \$1,000	522-6661	-		-
	Capital	1,398,914	500	1,399,414
Collection Fees	522-9000	14,000		14,000
Total Expenditures		15,889,468	500	15,889,968
Assigned Capital- FB	522-9901	1,225,000		1,225,000
Total Expenditures/Fund Balance		17,114,468		17,114,968

LEHIGH ACRES FIRE CONTROL & RESCUE DISTRICT BUDGET FY 15/16

Amended

ACCOUNT TITLE	ACCOUNT NUMBER	GENERAL FUND 15/16	IMPACT FEE FUND 15/16	TOTAL BUDGET 15/16
Due From Imp Fee Fund	522-9906	2,523,155	-	2,523,155
Total Nonspendable Fund Balance		2,523,155		2,523,155
Total Committed Fund Balance		\$ -	\$ -	\$ -
Assigned - Capital	522-9901	1,200,000		1,200,000
Assigned - 90-Day Carryforward	522-9004	3,621,015		3,621,015
Assigned - Disaster	522-9905	1,000,000		1,000,000
Total Assigned Fund Balance		5,821,015	-	5,821,015
Unassigned- Operating	522-9900	2,720,622		2,720,622
Due to General Fund	522-9907		(2,522,898)	(2,522,898)
Total Unassigned Fund Balance		2,720,622	(2,522,898)	197,724
GRAND TOTAL EXPENDITURES & RESERVES		\$ 28,179,260	\$ (2,522,398)	\$ 25,656,862