

**RESOLUTION 2025-08**

**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, 2025 AND ENDING SEPTEMBER 30, 2026.**

**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 and 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 2025-2026, 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 2025-2026, 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, 2025, and ending September 30, 2026, the sum of Nineteen Million Thirty-Two Thousand Six Hundred Thirty-Four dollars (\$19,032,634) 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	\$ 6,748,409
DEBT SERVICE FUND(S)	\$ 849,225
CAPITAL PROJECTS FUND(S)	\$ 11,435,000
TOTAL ALL FUNDS	\$ 19,032,634

**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 18th day of August, 2025.

**LEHIGH ACRES MUNICIPAL SERVICES  
IMPROVEMENT DISTRICT**

By:   
Katyna Hoover, Chairman

(DISTRICT SEAL)



Attest:   
Rebecca Thompson, Secretary

## EXHIBIT A

<b>Proposed Budget Summary</b>						
<b>For The Fiscal Year Ending 9/30/26</b>						
<b>Account</b>	<b>General Fund</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Capital Equipment</b>	<b>Bridge Renewal &amp; Replacement</b>	<b>Total</b>
Revenue	7,662,149	7,000	10,785,000	53,600	300,000	18,807,749
Expenditures	6,748,409	849,225	10,975,000	410,000	50,000	19,032,634
<b>Revenue Over/(Under) Expenditures</b>	<b>913,740</b>	<b>(842,225)</b>	<b>(190,000)</b>	<b>(356,400)</b>	<b>250,000</b>	<b>(224,885)</b>
Transfer In		(849,225)	0	(366,000)		(1,215,225)
Transfer Out	1,215,225					1,215,225
<b>Total Transfers</b>	<b>1,215,225</b>	<b>(849,225)</b>	<b>0</b>	<b>(366,000)</b>	<b>0</b>	<b>0</b>
<b>Rev. Over/(Under) Expenditures after Transfers</b>	<b>(301,485)</b>	<b>7,000</b>	<b>(190,000)</b>	<b>9,600</b>	<b>250,000</b>	<b>(224,885)</b>
FY2024 Ending Fund Balances	5,535,431	836,137	1,367,200	(1,072,165)	1,015,260	7,681,863
Projected FY2025 Fund Balances	5,554,758	852,730	1,030,478	0	1,298,110	8,736,076
Budgeted FY2026 Revenues Over/(Under) Expenses	(301,485)	7,000	(190,000)	9,600	250,000	(224,885)
<b>Projected FY2026 Ending Fund Balance</b>	<b>5,253,273</b>	<b>859,730</b>	<b>840,478</b>	<b>9,600</b>	<b>1,548,110</b>	<b>8,511,191</b>

\* The Proposed Budget includes a 2.67% COLA increase and a 2% MERIT increase