



AGENDA ITEM COVER SHEET

Meeting Date: August 18, 2014

Contact Name: [Dolly Miller]

Department: [Finance]

Reviewed By:

Department Director: Dolly Miller

City Manager: Jim Gleason

Subject: Resolution 2014-08-525

Background Summary:

City Charter requires that a resolution be processed for all budget amendments; therefore attached for review and approval is Resolution 2014-08-525 amending the General Fund, Infrastructure Surtax Fund, Police Impact Fee Fund and the Parks and Recreational Impact Fee Fund.

Issue:

This resolution amends the General Fund to allow for an increase in the Police Department's Budget to account for costs associated with legal fees. The Mayor and Council's Budget along with the Fire Department's Budget are reduced by a total amount of \$48,500. This amendment has a zero net effect on the overall Fund Total.

The Infrastructure Surtax Fund Budget has been increased by \$40,000 for expenditures related to city wide phone enhancements as well as a video surveillance system for City Hall. Use of reserves has been increased to offset these expenditures.

The Police Impact Fee Fund did not originally have a budget for this fiscal year; therefore one was created using Reserves to offset the expenditures related to the purchase of 5-in car video cameras, and a video surveillance system for the Police Department.

The Parks and Recreational Impact Fee fund did not originally have a budget for this fiscal year; therefore one was created using Reserves to offset the expenditures related to renovations to the Civic Center.

Recommendations:

Motion to approve Resolution 2014-08-525

Attachments:

Expenditure Detail for the Mayor and Council, Fire, and Police Departments.
Infrastructure Surtax Fund Budget Amendment Detail
Police Impact Fee Fund Budget Amendment Detail
Park Impact Fee Fund Budget Amendment Detail

Financial Impact:

Police Department total budget increased by \$48,500

Mayor and Council total budget reduced by <\$36,100>

Fire Department budget reduced by <\$12,400>

Infrastructure Surtax Fund Budget increased by \$40,000

Police Impact Fee Fund Budget created with an amount of \$15,300

Park Impact Fee Fund Budget created with an amount of \$8,600

Type of Item:

- Public Hearing
- Ordinance First Reading
- Ordinance Second Reading
- Resolution
- Discussion & Direction

-
- Original Document/Contract Attached for Execution by City Clerk
 - Original Document/Contract Held by Department for Execution

Reviewed by city Attorney:

Virginia Cassady

YES N/A

Reviewed by:

_____ N/A

RESOLUTION NO. 2014-08-525

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MASCOTTE, FLORIDA, PURSUANT TO SECTION 29 OF THE CITY CHARTER AMENDING THE BUDGET FOR THE 2013-2014 FISCAL YEAR BY INCREASING AND /OR DECREASING THE AMOUNT OF REVENUES AND EXPENDITURES IN THE GENERAL FUND, THE INFRASTRUCTURE SURTAX FUND, THE POLICE IMPACT FEE FUND, AND THE PARKS AND RECREATIONAL FUND, RECEIVED AND INCURRED AFTER THE ORIGINAL BUDGET WAS APPROVED; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the original budget was approved on September 25, 2013, and

WHEREAS, it is necessary to amend the General Fund to allow for an increase in the Police Department's budget for costs associated with legal fees, by way of reducing the Mayor and Council's and the Fire Department's Budget for a total amount of \$48,500; thus having a total net effect on the overall General Fund Budget of zero, and

WHEREAS, it is necessary to amend the Infrastructure Surtax Fund by \$40,000 for additional expenditures associated with city wide phone enhancements and a video surveillance system for City Hall, and

WHEREAS, it is necessary to amend the Police Impact Fee Fund by \$15,300 for additional expenditures for 5 – in car video cameras, and a video surveillance system for the Police Department, and

WHEREAS, it is necessary to amend the Parks and Recreational Impact Fee Fund by \$8,600 to cover Civic Center renovations, and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MASCOTTE, FLORIDA, AS FOLLOWS:

1. The City of Mascotte's General Fund Budget for the fiscal year 2013-2014 is amended as follows:

	<u>Original</u>	<u>Amended</u>
Mayor and Council	\$117,600	\$ 81,500
Administration	189,700	189,700
Finance	171,800	171,800
Community Development	62,000	62,000
Police	927,100	975,600
Fire	670,000	657,600
Public Works	156,100	156,100
Fleet Maintenance	<u>55,300</u>	<u>55,300</u>
TOTAL	\$2,349,600	\$2,349,600

2. The City of Mascotte's Infrastructure Surtax Fund Budget for the fiscal year 2013-2014 is amended as follows:

	<u>Original</u>	<u>Amended</u>
Sales and Use Taxes	\$381,000	\$381,000
Use of Reserves	<u>262,100</u>	<u>302,100</u>
TOTAL	\$643,100	\$683,100

Expenditures		
Administration	<194,900>	<209,700>
Police	-	<12,600>
Fire	-	<12,600>
Sewer	<323,200>	<323,200>
Transfer Out	<u><125,000></u>	<u><125,000></u>
TOTAL	<643,100>	<683,100>

3. The City of Mascotte's Police Impact Fee Fund Budget for the fiscal year 2013-2014 is amended as follows:

	<u>Original</u>	<u>Amended</u>
Use of Reserves	-	\$ 15,300
Expenditures		
Equipment	-	<\$15,300>

4. The City of Mascotte's Park and Recreational Impact Fee Fund Budget for the fiscal year 2013-2014 is amended as follows:

	<u>Original</u>	<u>Amended</u>
Use of Reserves	-	\$8,600
Expenditures		
Equipment	-	<\$8,600>

5. If any section, sentence, clause or phrase of this resolution is held to be invalid or unconstitutional by any court of competent jurisdiction, that holding in no way affect the remaining portion of this resolution.
6. This resolution shall become effective immediately upon passage by the City Council of Mascotte, Florida as provided by law.

IN WITNESS WHEREOF, this Resolution has been duly adopted this 18th day of August 2014.

Honorable Brenda Brasher, Mayor Pro Tem

Brenda Brasher

City of Mascotte, FL

ATTEST:

Michelle Hawkins

Michelle Hawkins

City Clerk



CITY OF MASCOTTE, FLORIDA



**FY 2013-2014 BUDGET
EXPENDITURE DETAIL**

	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 PROPOSED BUDGET FINAL	FY 2014 BUDGET AMENDMENT
MAYOR AND COUNCIL				
GENERAL FUND				
1-511000-1100 EXECUTIVE SALARIES	23,991	24,300	24,000	24,000
1-511000-2100 FICA	1,835	1,950	1,900	1,900
1-511000-2400 WORKERS COMPENSATION	642	650	200	200
<i>PERSONNEL EXPENSES</i>	\$ 26,468	\$ 26,900	\$ 26,100	\$ 26,100
1-511000-3100 PROFESSIONAL SERVICES	-	-	10,000	10,000
1-511000-3120 ATTORNEY FEES	22,514	35,000	25,000	25,000
1-511000-3410 TECHNICAL SUPPORT	784	-	1,000	1,000
1-511000-3450 TRANSPORTATION SERVICES	-	20,000	-	-
1-511000-4000 LOCAL TRAVEL	37	-	500	500
1-511000-4100 TELEPHONE	935	600	600	600
1-511000-4110 INTERNET SERVICE	899	900	1,300	1,300
1-511000-4520 INSURANCE LIABILITY	4,165	5,050	4,500	4,000
1-511000-4610 R&M VEHICLES	-	-	500	500
1-511000-4700 PRINTING AND BINDING	-	-	4,500	4,000
1-511000-4900 ADVERTISING	500	1,050	500	1,000
1-511000-5100 OFFICE/OPERATING SUPPLIES	618	1,000	500	500
1-511000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	2,137	3,500	2,000	2,000
1-511000-5410 SCHOOLS/TRAINING	500	2,000	1,000	1,000
1-511000-5430 SEMINARS AND MEETINGS	347	2,100	1,000	1,000
1-511000-9900 ELECTION EXPENSE	3,348	4,000	2,500	3,000
1-511000-9980 ADDITIONS TO RESERVES	-	-	36,100	-
<i>OPERATING EXPENSES</i>	\$ 36,784	\$ 75,200	\$ 91,500	\$ 55,400
MAYOR AND COUNCIL TOTAL	\$ 63,252	\$ 102,100	\$ 117,600	\$ 81,500

CITY OF MASCOTTE, FLORIDA



FY 2013-2014 BUDGET
EXPENDITURE DETAIL

	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 PROPOSED BUDGET FINAL	FY 2014 BUDGET AMENDMENT
POLICE DEPARTMENT				
GENERAL FUND				
1-521000-1200 REGULAR SALARIES	430,712	508,450	450,000	450,000
1-521000-1400 OVERTIME	19,034	20,000	15,000	15,000
1-521000-1500 INCENTIVE PAY	8,635	-	5,500	5,500
1-521000-1600 VACATION PAY	32,533	-	29,100	29,100
1-521000-1700 SICK PAY	23,160	-	23,700	23,700
1-521000-1800 HOLIDAY PAY	34,201	-	30,800	30,800
1-521000-2100 FICA	41,451	40,450	40,800	40,800
1-521000-2200 RETIREMENT CONTRIBUTION	13,834	26,450	49,700	31,200
1-521000-2300 HEALTH INSURANCE	50,130	57,850	61,400	51,400
1-521000-2320 LIFE/DISABILITY INSURANCE	2,583	2,950	3,600	3,600
1-521000-2350 DENTAL INSURANCE	3,614	8,350	5,200	5,200
1-521000-2390 FLEXIBLE SPENDING BENEFIT	21,177	21,450	32,900	37,800
1-521000-2400 WORKERS COMPENSATION	15,138	16,750	27,600	22,700
1-521000-2450 TESTING & SCREENING	222	1,000	500	500
1-522000-2500 UNEMPLOYMENT COMPENSATION	-	-	6,000	-
<i>PERSONNEL EXPENSES</i>	\$ 696,424	\$ 703,700	\$ 781,800	\$ 747,300
1-521000-3000 K-9 SUPPLIES	497	800	800	800
1-521000-3120 ATTORNEY FEES	3,130	1,500	1,500	80,000
1-521000-3200 AUDIT SERVICES	-	-	-	2,300
1-521000-3410 TECHNICAL SUPPORT	3,213	3,500	2,500	6,000
1-521000-3500 CRIMINAL INVESTIGATIONS	15	400	400	400
1-521000-4100 TELEPHONE	16,224	17,600	14,300	14,300
1-521000-4110 INTERNET SERVICE	2,279	2,500	2,400	2,400
1-521000-4120 POSTAGE AND FREIGHT	702	700	800	800
1-521000-4300 PUBLIC UTILITIES	9,382	11,500	9,600	9,600
1-521000-4400 RENTAL AND LEASES	2,358	2,200	3,000	3,000
1-521000-4510 INSURANCE - AUTO	3,975	5,250	5,200	5,200
1-521000-4520 INSURANCE - LIABILITY	15,335	18,450	15,600	15,600

CITY OF MASCOTTE, FLORIDA



FY 2013-2014 BUDGET
EXPENDITURE DETAIL

	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 PROPOSED BUDGET FINAL	FY 2014 BUDGET AMENDMENT
POLICE DEPARTMENT				
GENERAL FUND				
1-521000-4600 MAINTENANCE CONTRACTS	2,500	5,000	4,000	4,000
1-521000-4610 R&M VEHICLES	18,733	18,500	18,000	18,000
1-521000-4620 R&M BUILDINGS	-	-	3,300	3,300
1-521000-4650 R&M EQUIPMENT	778	3,500	3,500	3,500
1-521000-4700 PRINTING AND BINDING	102	400	500	500
1-521000-5100 OFFICE/OPERATING SUPPLIES	2,808	2,900	3,800	3,800
1-521000-5200 UNIFORMS	3,814	2,300	2,200	2,200
1-521000-5240 GAS/FUEL	62,749	45,500	48,000	45,700
1-521000-5250 AMMUNITION	692	500	-	-
1-521000-5410 SCHOOLS/TRAINING	180	200	-	1,000
1-521000-5430 SEMINARS AND MEETINGS	-	600	-	-
1-521000-5600 SMALL TOOLS & EQUIPMENT	952	1,200	1,000	1,000
<i>OPERATING EXPENSES</i>	\$ 150,418	\$ 145,000	\$ 140,400	\$ 223,400
1-521000-6400 CAPITAL OUTLAY - EQUIPMENT	-	-	-	-
1-521000-9610 GRANT EXPENDITURES	5,428	-	4,900	4,900
<i>CAPITAL OUTLAY</i>	\$ 5,428	\$ -	\$ 4,900	\$ 4,900
POLICE DEPARTMENT TOTAL	\$ 852,270	\$ 848,700	\$ 927,100	\$ 975,600

CITY OF MASCOTTE, FLORIDA



FY 2013-2014 BUDGET
EXPENDITURE DETAIL

	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 PROPOSED BUDGET FINAL	FY 2014 BUDGET AMENDMENT
FIRE DEPARTMENT				
GENERAL FUND				
1-522000-1200 REGULAR SALARIES	418,188	548,500	318,000	318,000
1-522000-1300 OTHER SALARIES & WAGES	3,959	-	-	-
1-522000-1400 OVERTIME	48,955	54,100	38,000	38,000
1-522000-1500 INCENTIVE PAY	12,733	-	15,600	15,600
1-522000-1600 VACATION PAY	29,415	-	17,300	17,300
1-522000-1700 SICK PAY	13,210	-	12,500	12,500
1-522000-1800 HOLIDAY PAY	37,665	-	18,700	18,700
1-522000-2100 FICA	43,285	46,100	32,000	32,000
1-522000-2200 RETIREMENT CONTRIBUTION	12,320	29,900	36,300	28,900
1-522000-2300 HEALTH INSURANCE	55,490	69,400	33,300	33,300
1-522000-2320 LIFE/DISABILITY INSURANCE	2,739	3,500	2,000	2,000
1-522000-2350 DENTAL INSURANCE	4,025	9,800	2,900	2,900
1-522000-2390 FLEXIBLE SPENDING BENEFIT	21,592	25,200	18,200	18,200
1-522000-2400 WORKERS COMPENSATION	15,577	17,550	14,800	14,800
1-522000-2450 TESTING & SCREENING	4,728	5,700	2,800	2,800
1-522000-2500 UNEMPLOYMENT COMPENSATION	-	6,000	5,000	-
<i>PERSONNEL EXPENSES</i>	\$ 723,881	\$ 815,750	\$ 567,400	\$ 555,000
1-522000-3120 ATTORNEY FEES	2,295	500	-	-
1-522000-3410 TECHNICAL SUPPORT	1,720	2,700	2,700	2,700
1-522000-4000 LOCAL TRAVEL	154	250	200	200
1-522000-4100 TELEPHONE	6,567	7,500	5,000	5,000
1-522000-4110 INTERNET SERVICE	1,583	1,600	1,600	1,600
1-522000-4120 POSTAGE AND FREIGHT	4,411	2,400	200	200
1-522000-4300 PUBLIC UTILITIES	9,245	9,850	10,000	10,000
1-522000-4400 RENTAL AND LEASES	1,710	1,650	1,700	1,700
1-522000-4510 INSURANCE - AUTO	3,756	4,800	4,000	4,000
1-522000-4520 INSURANCE - LIABILITY	13,721	16,550	13,000	13,000
1-522000-4600 MAINTENANCE CONTRACTS	3,247	5,900	5,900	5,900

CITY OF MASCOTTE, FLORIDA



FY 2013-2014 BUDGET
EXPENDITURE DETAIL

	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 PROPOSED BUDGET FINAL	FY 2014 BUDGET AMENDMENT
FIRE DEPARTMENT				
GENERAL FUND				
1-522000-4610 R&M VEHICLES	9,831	16,000	15,000	15,000
1-522000-4620 R&M BUILDINGS	-	500	3,300	3,300
1-522000-4650 R&M EQUIPMENT	4,508	6,500	6,300	6,300
1-522000-4900 ADVERTISING	515	500	500	500
1-522000-5100 OFFICE/OPERATING SUPPLIES	6,864	8,000	6,000	6,000
1-522000-5200 UNIFORMS	3,093	3,000	2,400	2,400
1-522000-5240 GAS/FUEL	13,377	18,000	15,000	15,000
1-522000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	510	550	500	500
1-522000-5410 SCHOOLS/TRAINING	5,349	6,350	6,000	6,000
1-522000-5430 SEMINARS AND MEETINGS	-	350	300	300
1-522000-5600 SMALL TOOLS & EQUIPMENT	1,093	3,000	3,000	3,000
<i>OPERATING EXPENSES</i>	\$ 93,549	\$ 116,450	\$ 102,600	\$ 102,600
1-522000-6400 CAPITAL OUTLAY - EQUIPMENT	1,854	-	-	-
1-522000-9610 GRANT EXPENDITURES	100,127	-	-	-
1-522000-9700 GRANT EXPENDITURES - CAPITAL	-	10,000	-	-
<i>CAPITAL OUTLAY</i>	\$ 101,981	\$ 10,000	\$ -	\$ -
FIRE DEPARTMENT TOTAL	\$ 919,411	\$ 942,200	\$ 670,000	\$ 657,600



Infrastructure Surtax Fund City of Mascotte FY 2013-14	FY 2012 ACTUAL	FY 2013 AMENDED BUDGET	FY 2014 PROPOSED BUDGET	FY 2014 BUDGET AMENDMENT
ESTIMATED REVENUES				
<i>Taxes:</i>				
105-312600 - Sales and Use Taxes	331,096	339,000	381,000	381,000
105-361100 - Interest		600	-	-
105-369900 - Other		500	-	-
Total Revenues	331,096	340,100	381,000	381,000
<i>Transfer in</i>				
105-399000 - Use of Reserves	63,500	405,669	262,100	302,100
Total Revenues and Sources	\$ 394,596	\$ 745,769	\$ 643,100	\$ 683,100
EXPENDITURES				
<i>Mayor and Council</i>				
105-11-566000-6400 - Equipment		7,540		
<i>Administration</i>				
105-12-566000-6300 - Projects				12,600
105-12-566000-6400 - Equipment		4,951		2,200
105-12-566000-7100 - Principal	109,890	131,800	132,000	132,000
105-12-566000-7200 - Interest	68,932	63,100	62,900	62,900
<i>Finance</i>				
105-13-566000-6400 - Equipment		19,407		
<i>Police</i>				
105-21-566000-6300 -Projects				12,600
105-21-566000-6400 - Equipment		12,521		
105-21-566000-7100 - Principal	19,444			
<i>Fire</i>				
105-22-566000-6300 - Projects				12,600
105-22-566000-6400 - Equipment		7,650		
105-22-566000-7100 - Principal	46,665	48,800		
105-22-566000-7200 - Interest	3,780	1,800		
<i>Sewer</i>				
105-35-566000-7100 - Principal		257,600	257,600	257,600
105-35-566000-7200 - Interest		65,600	65,600	65,600
Total Expenditures	248,711	620,769	518,100	558,100
105-35-566000-9190 - Transfers out		125,000	125,000	125,000
<i>Additions to reserves</i>	145,885			
Total Expenditures and Uses	\$ 394,596	\$ 745,769	\$ 643,100	\$ 683,100

Phone Enhancements to City Hall, Police, and Fire
Analog Video Surveillance System for City Hall

\$ 37,800
\$ 2,200



Police Impact Fees - Fund 140 City of Mascotte FY 2013-14	FY 2012 ACTUAL	FY 2013 ADOPTED BUDGET	FY 2014 BUDGET AMENDMENT
ESTIMATED REVENUES			
<i>Taxes:</i>			
Sales and Use Taxes			
Interest			
Other	-	-	
Total Revenues	-	-	-
<i>Transfer in</i>			
140-399000 - Use of Reserves			15,300
Total Revenues and Sources	\$ -	\$ -	\$ 15,300
EXPENDITURES			
<i>Police</i>			
140-21-521000-6400 - Equipment	-		15,300
Total Expenditures	-	-	15,300
<i>Transfers out</i>			
<i>Additions to reserves</i>			
Total Expenditures and Uses	\$ -	\$ -	\$ 15,300

5-In Car Video Cameras \$ 10,300
 Total Price \$13,875 Remainder to be paid
 by Fund 130 Police Automation Fund

Analog Video Surveillance System - \$ 5,000
 Police Department



Park Impact Fees - fund 160 City of Mascotte FY 2013-14	FY 2012 ACTUAL	FY 2013 ADOPTED BUDGET	FY 2014 BUDGET AMENDMENT
ESTIMATED REVENUES			
<i>Taxes:</i>			
Sales and Use Taxes			
Interest			
Other	-	-	
Total Revenues	-	-	-
<i>Transfer in</i>			
160-399000 - Use of Reserves			8,600
Total Revenues and Sources	\$ -	\$ -	\$ 8,600
EXPENDITURES			
<i>Park and Recreational</i>			
160-72-572000-6400 - Equipment	-		8,600
Total Expenditures	-	-	8,600
<i>Transfers out</i>			
<i>Additions to reserves</i>			
Total Expenditures and Uses	\$ -	\$ -	\$ 8,600

Civic Center Renovations:

Wireless Microphones	\$	3,600
Painting	\$	3,000
Carpet	\$	2,000