

## AGENDA ITEM COVER SHEET

Meeting Date: May 1, 2017

Contac	ct Name: Dolly Mi	llar	Reviewed By: Department Director: Dolly N	/liller
	ment: Finance		City Manager: Jim Gleason	
Subjec	ct: Resolution 20	017-05-600 – Budget A	mendment – Water and Sewe	er Fund (400)
original	lly accounted for to adget amendment	wo loans to be paid in fo	as adopted on September 28, 2 ull within the Water and Sewer I loans to be paid in full as well	Departments.
loan pa betwee	yments. In addition the Water and S	on, it will clean up an iss Sewer Fund (400) and th	nalize the payments of all outst sue that has been outstanding he Wastewater Impact Fee Fur the outstanding Sewer loans bo	since 2009 nd (440), by
	mendations: Mo and Sewer Fund (4		tion 2017-05-600 – Budget Am	endment –
Attachr	nents: Resolution	n 2017-05-600, Water a	and Sewer Fund Worksheets	
be used	al Impact: Fund toward the sewer mately \$87,700 th	r loan payments. As of	fer in from Fund 440 of \$334,6 result of these payoff's the City	00 which will y has saved
Type of It	em:			
	Public Hearing Ordinance First Reading Ordinance Second Read Resolution Discussion & Direction			
	•	ract Attached for Execution by City		
니 Reviewed	by city Attorney:	act Held by Department for Execut		N/A
Reviewed	bv. Ji	m Gleason		YesN/A

#### **RESOLUTION NO. 2017-05-600**

Budget Amendment – Water and Sewer Fund (400)

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 2016-2017 FISCAL YEAR BY INCREASING AND /OR DECREASING THE AMOUNT OF REVENUES AND EXPENDITURES IN THE WATER AND SEWER 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 28, 2016, and

WHEREAS, in the Revenue Detail Section, *Transfer In* was increased by \$334,600 to account for funds coming from the Wastewater Impact Fee Fund to pay toward two different Wastewater loans that were originally booked within the Water and Sewer Fund, and

WHEREAS, in the Water Department, *Additions to Reserves* was reduced by <\$77,900> to alleviate some of the costs associated with some of the loans that were paid off during this fiscal year, and

WHEREAS, in the Water Department, *Principal* line item was increased by \$95,600 to account for additional funds paid toward loan payoffs, and

**WHEREAS,** in the Water Department, *Interest* line item was reduced by <\$17,900> to account for funds saved due to early payoff of certain water loans, and

WHEREAS, in the Sewer Department, *Additions to Reserves* was increased by \$142,400 to account for the remainder of the funds transferred from the Wastewater Impact Fee Fund used to reimburse Fund 400 for previously paid Wastewater loans, and

WHEREAS, in the Sewer Department, Principal line item was increased by \$251,200 to account for additional funds paid toward loan payoffs, and

WHEREAS, in the Sewer Department, Interest line item was reduced by <\$58,800> to account for funds saved due to early payoff of certain sewer loans.

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

1. The City of Mascotte's Water and Sewer Fund Budget for the fiscal year 2016-2017 is amended as follows:

	Original	Amended
Service Charges	\$1,250,500	\$1,250,500
Miscellaneous	8,500	8,500
Transfer In	0	334,600
TOTAL	\$1,259,000	\$1,593,600
Expenditures		
Water	801,300	879,000
Sewer	379,800	<u>572,200</u>
TOTAL	1,181,100	1,451,500
Additions to Reserves	77,900	142,400
TOTAL	\$1,259,000	\$1,593,600

- 2. 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 shall affect the remaining portion of this Resolution.
- 3. This Resolution shall become effective immediately upon passage by the City Council of Mascotte, Florida.

IN WITNESS WHEREOF, this Resolution has been duly adopted this 1st day of May 2017.

Barbara Krull, Mayor, City of Mascotte

Barbara Krull

Michelle Hawkins, CMC, City Clerk

ATTEST:



REVENUE DETAIL		CTUAL		ADOPTED	100000000000000000000000000000000000000	AMENDED BUDGET	1000000	nended VS Adopted
REVEROL DETAIL	200	HELD HOLDS		BODGET		DODGE		dopted
400-331351 CDBG GRANT FUNDING - ADMINISTRATION	Ì	5,120	l	ě	١.	2	l	-
400-331353 CDBG GRANT FUNDING - SEWER FACILITIES	1	42,536		·			l	(*
400-389901 CDBG CITY'S LEVERAGE		4,900	L			- 12	L	
GRANT FUNDING TOTAL	\$	52,556	\$	ä	\$		\$	
400 040000 WATER OALEO	Ι,	1 400 540	ı	1 125 000		1,125,000	1	
400-343300 WATER SALES	'	1,188,510		1,125,000	1		l	170
400-343310 METER SALES	1	5,115	1	2,000		2,000		-
400-343320 SERVICE CHARGE	1	11,060	1	11,000	1	11,000		-
400-343330 CUT-OFF FEES		21,680		20,400	1	20,400		-
400-343390 LATE FEES		133,369	ı	60,000	1	60,000		-
400-343500 WASTEWATER SALES				32,100		32,100		-
SERVICE CHARGES	\$ 1	,359,734	\$	1,250,500	\$	1,250,500	\$	
	i				Ì		ĺ	
400-361100 INTEREST INCOME		7,501		7,500		7,500		(=)
400-369900 MISCELLANEOUS INCOME		325	1	1,000		1,000		-
400-381000 TRANSER IN		18.	L	- 20				
MISCELLANEOUS	\$	7,826	\$	8,500	\$	8,500	\$	
400-381200 TRANSFER IN						334,600		334,600
400-399000 USE OF OPERATING REVENUE	l							50.,000
RESERVE TOTAL	\$		\$		\$	334,600	\$	334,600
RESERVE TOTAL	4		· ·		Ψ.	557,555	-	334,000
WATER AND SEWER FUND REVENUE TOTAL	\$ 1,	420,116	\$	1,259,000	\$	1,593,600	\$	334,600

FY 2016 | FY 2017 |

879,000 Water 714,600 Sewer 1,593,600

Total \_

WATER AND SEWER FUND - 400				Manue
	FY 2016 ACTUAL	FY 2017 ADOPTED BUDGET	FY 2017 AMENDED BUDGET	Amended VS Adopted
EXPENDITURE DETAIL				
WATER DEPARTMENT				
400-533000-1200 REGULAR SALARIES	204,844	178,000	178,000	30
400-533000-1400 OVERTIME	2,108	2,000	2,000	-
400-533000-1600 PTO PAY	14,317	32,800	32,800	-
400-533000-1800 HOLIDAY PAY	16,662	17,800	17,800	
400-533000-2100 FICA	17,863	17,500	17,500	*
400-533000-2200 RETIREMENT CONTRIBUTIONS	21,370	22,000	22,000	
400-533000-2300 HEALTH INSURANCE	18,866	22,000	22,000	
400-533000-2320 INSURANCE / LIFE/DISABILITY	992	1,700	1,700	2
400-533000-2350 DENTAL INSURANCE	1,527	2,100	2,100	*
400-533000-2390 FLEXIBLE SPENDING BENEFIT	12,271	11,000	11,000	
400-533000-2400 WORKER'S COMPENSATION	4,089	4,100	4,100	-
400-533000-2500 UNEMPLOYMENT COMPENSATION				-
PERSONNEL EXPENSES	\$ 314,909	\$ 311,000	\$ 311,000	\$ -
400-533000-3100 PROFESSIONAL SERVICES	26,044	30,000	30,000	-
400-533000-3200 AUDIT SERVICES	13,500	18,000	18,000	-
400-533000-3410 TECHNICAL SUPPORT	12,597	15,000	15,000	-
400-533000-4100 COMMUNICATION SERVICES	8,478	11,000	11,000	=
400-533000-4120 POSTAGE & FREIGHT	4,974	5,000	5,000	-
400-533000-4300 PUBLIC UTILITIES	23,335	23,000	23,000	
400-533000-4400 RENTAL AND LEASES	-	2,000	2,000	5
400-533000-4510 INSURANCE - AUTO	2,187	2,500	2,500	2
400-533000-4520 INSURANCE - LIABILITY	22,678	22,700	22,700	-
400-533000-4610 R&M - VEHICLES	2,644	2,500	2,500	E.
400-533000-4620 R&M - BUILDINGS	1,605	1,000	1,000	-0
400-533000-4630 R&M STREETS & SIDEWALKS	4,525	1,000	1,000	-
400-533000-4650 R&M EQUIPMENT	5,815	4,000	4,000	i = 1
400-533000-4670 R&M GROUNDS		500	500	75
400-533000-4690 R&M WELLS, PUMPS, WATER LINES	16,976	75,000	75,000	2#
400-533000-4700 PRINTING AND BINDING	120	200	200	6 <del>-</del> 6
400-533000-4900 ADVERTISING	882	1,500	1,500	(4)
400-533000-4990 MISCELLANEOUS EXPENSE	70	2,000	2,000	( <del>4</del> )
400-533000-5100 OFFICE/OPERATING SUPPLIES	544	2,000	2,000	383
400-533000-5200 UNIFORMS	413	400	400	
400-533000-5210 WATER ANALYSIS	2,380	7,500	7,500	1967
400-533000-5220 CHEMICALS	10,860	9,000	9,000	-
400-533000-5240 GAS/FUEL/TOLLS	5,541	7,000	7,000	-
400-533000-5290 METER SUPPLIES	24,728	15,000	15,000	-
400-533000-5400 BOOKS, PUBS, SUB & MEMBERSHIPS	2,410	2,500	2,500	120
400-533000-5410 SCHOOLS & TRAINING	445	1,000	1,000	(≖)

# EXPENDITURE DETAIL WATER DEPARTMENT

400-533000-5430 SEMINARS & MEETINGS
 400-533000-5600 SMALL TOOLS AND EQUIPMENT
 400-533000-5700 BAD DEBT EXPENSE
 400-533000-9191 TRANSFER OUT - Interfund Loan Repaymt
 400-533000-9980 ADDITIONS TO RESERVE
 OPERATING EXPENSES

400-533000-6300 CAPITAL PROJECTS 400-533000-6400 CAPITAL EQUIPMENT CAPITAL OUTLAY

400-533000-7100 PRINCIPAL 400-533000-7200 INTEREST EXPENSE DEBT SERVICE

#### WATER DEPARTMENT TOTAL

FY 2016 ACTUAL			FY 2017 ADOPTED BUDGET		FY 2017 AMENDED BUDGET	Arr	Y 2017 lended VS idopted
10							
	525		2,000		2,000		-
	1,773	1	2,000		2,000		
	147		(#)				-
	74,115	l	-		<u> </u>		-
	14		77,900		:=		(77,900)
\$	270,311	\$	343,200	\$	265,300	\$	(77,900)
		1					
	22,502	1	-		*		-
_	20,491	_		_		_	37.0
\$	42,993	\$		\$		\$	•
	292,214		203,700		299,300		95,600
	13,283		21,300		3,400		(17,900)
\$	305,497	\$	225,000	\$	302,700	\$	77,700
\$	933,710	\$	879,200	\$	879,000	\$	(200)

	Р	rincipal	Interest
Loans: #605498799 Paid In Full	\$	136,111	\$ 1,864
#605498804 Paid In Full	\$	54,445	\$ 746
#130003100 Paid In Full	\$	61,412	\$ 302
#W350201 Paid In Full	\$	47,254	\$ 431

#### EXPENDITURE DETAIL SEWER DEPARTMENT

400-535000-1200 REGULAR SALARIES
400-535000-1600 PTO PAY
400-535000-1800 HOLIDAY PAY
400-535000-2100 FICA
400-535000-2200 RETIREMENT CONTRIBUTIONS
400-535000-2300 HEALTH INSURANCE
400-535000-2320 INSURANCE / LIFE/DISABILITY
400-535000-2350 DENTAL INSURANCE
400-535000-2390 FLEXIBLE SPENDING BENEFIT
400-535000-2400 WORKER'S COMPENSATION
400-535000-2500 UNEMPLOYMENT COMPENSATION
PERSONNEL EXPENSES

400-535000-3100 PROFESSIONAL SERVICES
400-535000-3410 TECHNICAL SUPPORT
400-535000-3460 TEMPORARY LABOR
400-535000-4120 POSTAGE & FREIGHT
400-535000-4300 PUBLIC UTILITIES
400-535000-4520 INSURANCE - LIABILITY
400-535000-4990 MISCELLANEOUS EXPENSE
400-535000-5100 OFFICE/OPERATING SUPPLIES
400-535000-5220 CHEMICALS
400-535000-5410 SCHOOLS & TRAINING
400-535000-9980 ADDITIONS TO RESERVE
OPERATING EXPENSES

400-535000-6471 CDBG-ADMINISTRATION 400-535000-6473 CDBG-SEWER FACILITIES 400-535000-6475 CDBG-CITY'S LEVERAGE GRANT EXPENDITURES (CAPITAL OUTLAY)

400-535000-6300 CAPITAL PROJECTS 400-535000-6400 CAPITAL EQUIPMENT CAPITAL OUTLAY

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	FY 2016	FY 2017	FY 20			FY 2017	
	ACTUAL	ADOPTED	AMENI			nended VS	
155	THE RESERVE	BUDGET	BUDG	E	-	Adopted	
ı			l .	0.000	1		
	20,623	19,000	1	9,000	1	-	
	971	3,300	1	3,300		-	
	1,648	1,600	1	1,600	1	-	
	1,854	1,800	1	1,800		-	
	2,370	2,300		2,300		-	
	1,133	1,300		1,300		-	
	72	100		100		-	
	86	100		100		-	
	677	700		700		-	
	303	300		300		-	
		, a		- 3	_	-	
\$	29,737	\$ 30,500	\$ 30	0,500	\$		
	500	4,000		4,000		. <del></del>	
	-	9		2		2	
	-	7,600	-	7,600			
	102	500		500		-	
	830	8,500	8	3,500		. 4	
	7,675	7,700	-	7,700		¥	
	18	2,500	2	2,500		.7	
	1,578	500	1	500		-	
		200		200		-	
		2,000	2	2,000		-	
	19	<b>F</b>	142	2,400		142,400	
\$	10,703	\$ 33,500	\$ 175	5,900	\$	142,400	
	4,050					¥	
	67,310	120		5-2		-	
	4,900	.e.				7.	
\$	76,260	\$ -	\$	1941	\$	-	
		( <b>*</b> .					
		1983				5048	

## EXPENDITURE DETAIL SEWER DEPARTMENT

Loans. #130003100 Paid In Full #WW408010 Paid In Full

400-535000-7100 PRINCIPAL 400-535000-7200 INTEREST EXPENSE DEBT SERVICE

#### SEWER DEPARTMENT TOTAL

							and the
FY 2016 ACTUAL		A	FY 2017 DOPTED SUDGET	A	FY 2017 MENDED BUDGET	An	FY 2017 nended VS Adopted
	217,818		250,900		502,100		251,200
	25,140		64,900		6,100		(58,800)
\$	242,958	\$	315,800	\$	508,200	\$	192,400
\$	359,658	\$	379,800	\$	714,600	\$	334,800

F	rincipal		Interest
\$	239,184	\$	1,174
œ	262 942	œ	4 858