

RESOLUTION NO. 2017-08-613

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 WITHIN 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 adopted on September 28, 2016, and

WHEREAS, on May 1, 2017 a budget amendment approved, and

WHEREAS, it is necessary to amend the Water Department’s retirement contributions line item to increase it by \$18,500 for a one time correction to the employee first year contributions of the City’s retirement plan, and

WHEREAS, it has become necessary to increase the Insurance Liability line item by \$2,000 in the Water Department, and

WHEREAS, the R&M sidewalks in the Water Department should also be increased by \$4,000 due to line breaks, and

WHEREAS, the R&M Wells, Pumps, & Water Lines needs to be increased by \$5,000 due to line breaks, and chemicals by \$1,000, and

WHEREAS, due to increased building the Meter Supplies needed to be increased by \$45,000, and

WHEREAS, office and operating supplies should be increased by \$2,100 in the Water Department for three computers, and

WHEREAS, it is necessary to amend to Sewer’s Department Retirement Contributions line item by \$1,700 to account for a one time correction to the employee first year contributions of the City’s retirement plan, and

WHEREAS, it is necessary to reduce additions to reserves in the Sewer Department by <\$45,000> to offset the increase in meter supplies, and

WHEREAS, it is necessary to increase Service Charges by a total of \$23,300 for the additional building, and

WHEREAS, it is necessary to increase Miscellaneous Revenue by a total of \$11,000 to account for reimbursements from St. John’s River Water Management District,

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:

	<u>Amended</u>	<u>Amended</u>
Revenue		
Service Charges	1,250,500	1,273,800
Miscellaneous	8,500	19,500
Use of Operating Revenue	<u>334,600</u>	<u>334,600</u>
Total Revenues	\$1,593,600	\$1,627,900
Expenditures		
Water		
Personnel	\$ 311,000	\$ 329,500
Operating	265,300	324,400
Capital Outlay	-	-
Debt Service	<u>302,700</u>	<u>302,700</u>
Total Water Dept.	\$879,000	\$ 956,600
Sewer		
Personnel	\$ 30,500	\$ 32,200
Operating	175,900	130,900
Debt Service	<u>508,200</u>	<u>508,200</u>
Total Sewer Dept.	\$714,600	\$ 671,300
Total Expenditures	\$1,593,600	\$1,627,900

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 1 day of August 2017.

Barbara Krull

Barbara Krull, Mayor, City of Mascotte

ATTEST:

Michelle Hawkins

Michelle Hawkins, CMC, City Clerk

CITY OF MASCOTTE, FLORIDA
 FY 2016-2017 BUDGET
 WATER AND SEWER FUND



REVENUE DETAIL

	FY 2015 ACTUAL	FY 2016 AMENDED BUDGET	FY 2017 AMENDED BUDGET May 1, 2017	FY 2017 AMENDED BUDGET
400-331351 CDBG GRANT FUNDING - ADMINISTRATION	26,526	4,100	-	-
400-331353 CDBG GRANT FUNDING - SEWER FACILITIES	342,742	70,000	-	-
400-389901 CDBG CITY'S LEVERAGE	23,028	5,000	-	-
GRANT FUNDING TOTAL	\$ 392,296	\$ 79,100	\$ -	\$ -
400-341600 PAYMENT CONVENIENCE FEE	66	-	-	-
400-343300 WATER SALES	1,102,929	1,114,000	1,125,000	1,079,000
400-343310 METER SALES	550	1,000	2,000	16,100
400-343320 SERVICE CHARGE	11,540	15,000	11,000	11,100
400-343330 CUT-OFF FEES	17,254	15,000	20,400	24,600
400-343390 LATE FEES	56,313	15,000	60,000	143,000
400-343500 WASTEWATER SALES	-	32,100	32,100	-
SERVICE CHARGES	\$ 1,188,652	\$ 1,192,100	\$ 1,250,500	\$ 1,273,800
400-361100 INTEREST INCOME	7,524	6,000	7,500	5,000
400-364000 DISPOSITION OF FIXED ASSETS	-	-	-	1,700
400-369900 MISCELLANEOUS INCOME	920	2,000	1,000	600
400-369940 REIMBURSEMENTS	-	-	-	12,200
MISCELLANEOUS	\$ 8,444	\$ 8,000	\$ 8,500	\$ 19,500
400-381000 TRANSFER IN	-	132,600	334,600	334,600
400-399000 USE OF OPERATING REVENUE	-	-	-	-
RESERVE TOTAL	\$ -	\$ 132,600	\$ 334,600	\$ 334,600
WATER AND SEWER FUND REVENUE TOTAL	\$ 1,589,392	\$ 1,411,800	\$ 1,593,600	\$ 1,627,900

Water	956,600
Sewer	671,300
Total	<u>1,627,900</u>



CITY OF MASCOTTE, FLORIDA
FY 2016-2017 BUDGET
WATER AND SEWER FUND

EXPENDITURE DETAIL

WATER DEPARTMENT

	FY 2015 ACTUAL	FY 2016 AMENDED BUDGET	FY 2017 AMENDED BUDGET May 1, 2017	FY 2017 AMENDED BUDGET
400-533000-1200 REGULAR SALARIES	198,952	190,400	178,000	178,000
400-533000-1400 OVERTIME	1,624	2,000	2,000	2,000
400-533000-1600 PTO PAY	22,798	29,900	32,800	32,800
400-533000-1800 HOLIDAY PAY	15,348	17,000	17,800	17,800
400-533000-2100 FICA	18,172	18,300	17,500	17,500
400-533000-2200 RETIREMENT CONTRIBUTIONS	24,304	23,900	22,000	40,500
400-533000-2300 HEALTH INSURANCE	21,185	21,000	22,000	22,000
400-533000-2320 INSURANCE / LIFE/DISABILITY	1,078	1,800	1,700	1,700
400-533000-2350 DENTAL INSURANCE	2,038	2,500	2,100	2,100
400-533000-2390 FLEXIBLE SPENDING BENEFIT	11,678	12,800	11,000	11,000
400-533000-2400 WORKER'S COMPENSATION	4,257	4,400	4,100	4,100
400-533000-2500 UNEMPLOYMENT COMPENSATION	-	-	-	-
PERSONNEL EXPENSES	\$ 321,434	\$ 324,000	\$ 311,000	\$ 329,500
400-533000-3100 PROFESSIONAL SERVICES	37,647	30,000	30,000	30,000
400-533000-3120 ATTORNEY FEES	20,375	-	-	-
400-533000-3200 AUDIT SERVICES	16,500	18,000	18,000	18,000
400-533000-3410 TECHNICAL SUPPORT	13,924	13,700	15,000	15,000
400-533000-4100 COMMUNICATION SERVICES	10,622	9,000	11,000	11,000
400-533000-4120 POSTAGE & FREIGHT	3,863	7,000	5,000	5,000
400-533000-4300 PUBLIC UTILITIES	23,135	19,300	23,000	23,000
400-533000-4400 RENTAL AND LEASES	-	2,000	2,000	2,000
400-533000-4510 INSURANCE - AUTO	2,352	2,300	2,500	2,500
400-533000-4520 INSURANCE - LIABILITY	17,962	22,700	22,700	24,700
400-533000-4610 R&M - VEHICLES	2,528	2,700	2,500	3,000
400-533000-4620 R&M - BUILDINGS	101	1,700	1,000	1,000
400-533000-4630 R&M STREETS & SIDEWALKS	-	4,600	1,000	5,000
400-533000-4650 R&M EQUIPMENT	3,635	5,800	4,000	4,000
400-533000-4670 R&M GROUNDS	4	1,000	500	500
400-533000-4690 R&M WELLS, PUMPS, WATER LINES	5,148	15,500	75,000	80,000
400-533000-4700 PRINTING AND BINDING	100	200	200	200
400-533000-4900 ADVERTISING	-	1,700	1,500	1,500
400-533000-4960 RECORDING AND TAXES	19	-	-	-
400-533000-4990 MISCELLANEOUS EXPENSE	2,000	500	2,000	2,000
400-533000-5100 OFFICE/OPERATING SUPPLIES	1,930	1,000	2,000	4,100
400-533000-5200 UNIFORMS	150	500	400	400



CITY OF MASCOTTE, FLORIDA
FY 2016-2017 BUDGET
WATER AND SEWER FUND

EXPENDITURE DETAIL

WATER DEPARTMENT

	FY 2015 ACTUAL	FY 2016 AMENDED BUDGET	FY 2017 AMENDED BUDGET May 1, 2017	FY 2017 AMENDED BUDGET
400-533000-5210 WATER ANALYSIS	2,300	2,500	7,500	7,500
400-533000-5220 CHEMICALS	8,575	9,800	9,000	10,000
400-533000-5240 GAS/FUEL/TOLLS	6,772	5,985	7,000	7,000
400-533000-5290 METER SUPPLIES	4,465	20,000	15,000	60,000
400-533000-5400 BOOKS, PUBS, SUB & MEMBERSHIPS	2,485	2,500	2,500	1,800
400-533000-5410 SCHOOLS & TRAINING	619	1,000	1,000	1,000
400-533000-5430 SEMINARS & MEETINGS	-	2,000	2,000	2,000
400-533000-5600 SMALL TOOLS AND EQUIPMENT	1,259	2,000	2,000	2,000
400-533000-5700 BAD DEBT EXPENSE	292	500	-	200
400-533000-9191 TRANSFER OUT - Interfund Loan Repaymt	73,800	74,115	-	-
400-533000-9980 ADDITIONS TO RESERVE	-	-	-	-
OPERATING EXPENSES	\$ 262,562	\$ 279,600	\$ 265,300	\$ 324,400
400-533000-6300 CAPITAL PROJECTS	\$ -	30,000	\$ -	\$ -
400-533000-6400 CAPITAL EQUIPMENT	3,568	23,300	-	-
CAPITAL OUTLAY	\$ 3,568	\$ 53,300	\$ -	\$ -
400-533000-7100 PRINCIPAL	\$ 166,277	296,700	299,300	299,300
400-533000-7200 INTEREST EXPENSE	\$ 25,819	35,300	3,400	3,400
DEBT SERVICE	\$ 192,096	\$ 332,000	\$ 302,700	\$ 302,700
WATER DEPARTMENT TOTAL	\$ 779,660	\$ 988,900	\$ 879,000	\$ 956,600

Notes*

Retirement Contributions - 2200 Increased By	\$ 18,500
Insurance Liability - 4520 Increased By	2,000
R&M Sidewalks - 4630 Increased By	4,000
R&M Wells, Pumps, & Water Lines - 4690 Increased By	5,000
Chemicals - 5220 Increased By	\$ 1,000
Meter Supplies - 5290 Increased By	\$ 45,000
Office and Operating Supplies - 5100 (3 Computers)	\$ 2,100

CITY OF MASCOTTE, FLORIDA
FY 2016-2017 BUDGET
WATER AND SEWER FUND



EXPENDITURE DETAIL

SEWER DEPARTMENT

	FY 2015 ACTUAL	FY 2016 AMENDED BUDGET	FY 2017 AMENDED BUDGET May 1, 2017	FY 2017 AMENDED BUDGET
400-535000-1200 REGULAR SALARIES	19,187	18,400	19,000	19,000
400-535000-1400 OVERTIME	-	-	-	-
400-535000-1600 PTO PAY	1,767	2,300	3,300	3,300
400-535000-1800 HOLIDAY PAY	1,350	2,000	1,600	1,600
400-535000-2100 FICA	1,655	1,700	1,800	1,800
400-535000-2200 RETIREMENT CONTRIBUTIONS	2,267	2,300	2,300	4,000
400-535000-2300 HEALTH INSURANCE	1,073	1,300	1,300	1,300
400-535000-2320 INSURANCE / LIFE/DISABILITY	72	100	100	100
400-535000-2350 DENTAL INSURANCE	103	100	100	100
400-535000-2390 FLEXIBLE SPENDING BENEFIT	601	700	700	700
400-535000-2400 WORKER'S COMPENSATION	393	400	300	300
400-535000-2500 UNEMPLOYMENT COMPENSATION	-	-	-	-
<i>PERSONNEL EXPENSES</i>	\$ 28,468	\$ 29,300	\$ 30,500	\$ 32,200
400-535000-3100 PROFESSIONAL SERVICES	-	1,500	4,000	4,000
400-535000-3120 ATTORNEY FEES	-	-	-	-
400-535000-3200 AUDIT SERVICES	-	-	-	-
400-535000-3410 TECHNICAL SUPPORT	-	-	-	-
400-535000-3460 TEMPORARY LABOR	-	6,100	7,600	7,600
400-535000-4000 LOCAL TRAVEL	-	-	-	-
400-535000-4100 COMMUNICATION SERVICES	35	-	-	-
400-535000-4120 POSTAGE & FREIGHT	-	500	500	500
400-535000-4300 PUBLIC UTILITIES	-	8,500	8,500	8,500
400-535000-4400 RENTAL AND LEASES	-	-	-	-
400-535000-4510 INSURANCE - AUTO	-	-	-	-
400-535000-4520 INSURANCE - LIABILITY	-	7,700	7,700	8,400
400-535000-4610 R&M - VEHICLES	-	-	-	-
400-535000-4620 R&M - BUILDINGS	-	-	-	-
400-535000-4630 R&M STREETS & SIDEWALKS	-	-	-	-
400-535000-4650 R&M EQUIPMENT	-	-	-	-
400-535000-4670 R&M GROUNDS	-	-	-	-
400-535000-4690 WELLS, PUMPS, WATER LINES	-	-	-	-
400-535000-4700 PRINTING AND BINDING	-	-	-	-
400-535000-4900 ADVERTISING	-	-	-	-
400-535000-4960 RECORDING & TAXES	-	-	-	300
400-535000-4990 MISCELLANEOUS EXPENSE	-	2,500	2,500	2,500



CITY OF MASCOTTE, FLORIDA
FY 2016-2017 BUDGET
WATER AND SEWER FUND

EXPENDITURE DETAIL

SEWER DEPARTMENT

	FY 2015 ACTUAL	FY 2016 AMENDED BUDGET	FY 2017 AMENDED BUDGET May 1, 2017	FY 2017 AMENDED BUDGET
400-535000-4999 CONTINGENCY	-	-	-	-
400-535000-5100 OFFICE/OPERATING SUPPLIES	-	2,000	500	500
400-535000-5210 WATER ANALYSIS	-	-	-	-
400-535000-5220 CHEMICALS	-	200	200	200
400-535000-5240 GAS/FUEL/TOLLS	-	-	-	-
400-535000-5290 METER SUPPLIES	-	-	-	-
400-535000-5400 BOOKS, PUBS, SUB & MEMBERSHIPS	-	-	-	-
400-535000-5410 SCHOOLS & TRAINING	-	2,000	2,000	1,000
400-535000-5430 SEMINARS & MEETINGS	-	-	-	-
400-535000-5600 SMALL TOOLS AND EQUIPMENT	-	-	-	-
400-535000-5700 BAD DEBT EXPENSE	-	-	-	-
400-535000-9190 TRANSFER OUT	-	-	-	-
400-535000-9980 ADDITIONS TO RESERVE	-	-	142,400	97,400
<i>OPERATING EXPENSES</i>	\$ 35	\$ 31,000	\$ 175,900	\$ 130,900
400-535000-6471 CDBG-ADMINISTRATION	\$ 25,318	4,100	-	-
400-535000-6473 CDBG-SEWER FACILITIES	\$ 342,742	70,000	-	-
400-535000-6475 CDBG-CITY'S LEVERAGE	\$ 23,028	5,000	-	-
<i>GRANT EXPENDITURES (CAPITAL OUTLAY)</i>	\$ 391,088	\$ 79,100	\$ -	\$ -
400-535000-6400 CAPITAL EQUIPMENT				
<i>CAPITAL OUTLAY</i>	\$ -	\$ -	\$ -	\$ -
400-535000-7100 PRINCIPAL	\$ 218,217	218,400	502,100	502,100
400-535000-7200 INTEREST EXPENSE	\$ 35,658	65,100	6,100	6,100
<i>DEBT SERVICE</i>	\$ 253,875	\$ 283,500	\$ 508,200	\$ 508,200
SEWER DEPARTMENT TOTAL	\$ 673,466	\$ 422,900	\$ 714,600	\$ 671,300

Notes*

Retirement Contributions - 2200 Increased By	\$ 1,700
Additions to Reserves - 9980 Reduced By	\$ (45,000)