

RESOLUTION NO. 2025-05-841

Budget Amendment – General Fund (1)

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 2024-2025 FISCAL YEAR BY INCREASING AND /OR DECREASING THE AMOUNT OF REVENUES AND EXPENDITURES IN THE GENERAL FUND, INCURRED AFTER THE ORIGINAL BUDGET WAS APPROVED; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the original budget was adopted on September 25, 2024, and

WHEREAS, it is necessary to increase Intergovernmental Revenue by \$91,100, to account for funds anticipated for receipt from FEMA for damages occurred by Hurricane Milton, and

WHEREAS, it is necessary to increase the Public Works Department by \$91,100, for expenditures associated with debris cleanup from Hurricane Milton,

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 2024-2025 is amended as follows:

Revenue	<u>Original</u> \$7,600,600	<u>Amended</u> \$7,691,700
Expenditures	<u>Original</u> \$7,600,600	<u>Amended</u> \$7,691,700

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. 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 6 day of May 2025.



Steven Sheffield, Mayor, City of Mascotte

ATTEST:



Stephanie Abrams, City Clerk, CMC



General Fund Recap

City of Mascotte Budget

2025

**City of Mascotte
General Fund
Operating Budget**

	2023	2024	YTD	2025	2025
	ACTUAL	ADOPTED	June-24	ADOPTED	AMENDED
Revenues					
Property Taxes (Millage Rate 4.7549)	\$ 1,521,325	\$ 1,864,747	\$ 1,671,097	\$ 2,230,418	\$ 2,230,418
Delinquent Property Taxes	44,402	50,000	17,057	50,000	50,000
Sales and Use Tax	538,353	506,553	324,741	531,982	531,982
Licenses & Permits	2,667,779	1,094,400	1,720,647	2,477,000	2,477,000
Assessment Fees	1,006,370	917,200	1,175,104	996,400	996,400
Intergovernmental	1,058,494	830,000	644,353	1,092,000	1,183,100
Charges for Service	32,241	40,500	15,613	29,000	29,000
Fines and Forfeitures	15,897	10,500	13,651	18,000	18,000
Miscellaneous Income	1,021,913	52,300	109,698	94,000	94,000
Other Sources	270,828	259,800	259,800	81,800	81,800
Total Revenues	\$ 8,177,602	\$ 5,626,000	\$ 5,951,761	\$ 7,600,600	\$ 7,691,700
Expenditures					
Mayor and Council	\$ 87,604	\$ 139,100	\$ 74,673	\$ 120,000	\$ 120,000
Administration	212,456	271,400	193,126	295,000	295,000
Finance	476,213	606,700	514,431	766,300	766,300
Legal	60,011	78,000	30,216	85,000	85,000
Community Development	1,597,868	670,100	994,384	1,288,800	1,288,800
Planning Department	-	90,700	21,595	115,400	115,400
Code Compliance	33,282	86,300	49,645	93,000	93,000
Police	1,681,874	2,010,600	1,329,939	2,251,900	2,251,900
Fire	286,927	227,300	217,788	813,300	813,300
Sanitation	670,281	703,700	504,134	800,000	800,000
Cemetery	17,624	22,000	10,560	25,000	25,000
Public Works	207,591	331,400	311,204	341,200	432,300
Street Lighting	180,889	193,500	96,318	313,700	313,700
Fleet Maintenance	81,316	105,500	62,117	108,000	108,000
Parks and Recreation	4,968	49,700	21,444	66,000	66,000
Special Events Department	3,950	40,000	11,520	118,000	118,000
Total Expenditures	\$ 5,602,854	\$ 5,626,000	\$ 4,443,094	\$ 7,600,600	\$ 7,691,700

General Fund Revenues

City of Mascotte Budget

2025

**City of Mascotte
General Fund
Operating Budget**

Revenues	2023	2024	YTD	2025	2025
	ACTUAL	ADOPTED	June-24	ADOPTED	AMENDED
310000 - Taxes					
1-311000 PROPERTY TAXES	\$ 1,521,325	\$ 1,864,747	\$ 1,671,097	\$ 2,230,418	\$ 2,230,418
1-311200 DELINQUENT PROPERTY TAXES	44,402	50,000	17,057	50,000	50,000
1-312300 COUNTY ONE-CENT GAS TAX	20,873	20,000	14,363	22,000	22,000
1-312410 LOCAL OPTION GAS TAX - 6TH CENT	126,489	120,000	78,159	125,000	125,000
1-314100 UTILITY TAX - DUKE ENERGY	77,668	75,300	39,723	80,000	80,000
1-314110 UTILITY TAX - SECO/SUMTER ELECTRIC	183,034	170,000	109,936	175,000	175,000
1-314400 UTILITY TAX - LK APOPKA GAS	3,177	3,500	1,832	3,500	3,500
1-314800 UTILITY TAX - SUBURBAN PROPANE	209	500	158	500	500
1-314810 UTILITY TAX - BLOSSMAN COMPANIES, INC.	158	500	128	500	500
1-314811 UTILITY TAX - FERRELL GAS	55	-	-	500	500
1-315000 COMMUNICATIONS SERVICES TAX	126,690	116,753	80,442	124,982	124,982
Total Taxes	\$ 2,104,080	\$ 2,421,300	\$ 2,012,895	\$ 2,812,400	\$ 2,812,400
320000 - Licenses and Permits					
1-322000 BUILDING PERMITS	\$ 1,494,966	\$ 474,700	\$ 1,039,721	\$ 1,500,000	\$ 1,500,000
1-322010 FENCE/SLAB PERMIT FEES	7,750	5,000	3,700	5,000	5,000
1-322015 FENCE/SLAB REINSPECTION FEES	54	500	-	-	-
1-322050 SITE DEVELOPMENT PERMIT FEES	98,322	20,000	-	20,000	20,000
1-322100 REINSPECTION FEES	33,012	20,000	89,625	50,000	50,000
1-322101 FIRE DEPT. INSPECTION FEES	875	500	1,200	1,000	1,000
1-322102 FIRE DEPT. PLAN REVIEWS	525	500	3,240	1,000	1,000
1-322110 INFRASTRUCTURE INSPECTION FEES	74,650	25,000	47,750	50,000	50,000
1-322115 TREE REMOVAL PERMIT	50	-	-	500	500
1-322120 ADMINISTRATIVE FEES	290,567	75,000	166,493	222,000	222,000
1-322121 ELECTRONIC ADMIN FEES	216,666	75,000	106,734	150,000	150,000
1-322122 COUNTY ADMIN FEE	-	-	15,900	15,000	15,000
1-322140 CHANGE OF OCCUPANCY FEES	5,350	5,000	5,100	5,000	5,000
1-323100 FRANCHISE FEE - DUKE ENERGY	101,327	95,000	45,654	105,000	105,000
1-323110 FRANCHISE FEE - SECO-SUMTER ELECTRIC	259,956	225,000	134,379	265,000	265,000
1-323400 FRANCHISE FEE - LK APOPKA GAS	3,543	5,000	1,824	5,000	5,000
1-323700 FRANCHISE FEE - SOLID WASTE	12,737	15,000	8,797	15,000	15,000
1-325200 ASSESSMENT FEE - FIRE	644	-	908	-	-
1-325300 ASSESSMENT FEE - SOLID WASTE SERVICE	853,957	771,200	942,974	844,400	844,400
1-325400 ASSESSMENT FEE - STREET LIGHTING	151,769	146,000	231,222	152,000	152,000
1-329510 ZONING FEES	12,800	10,000	7,650	10,000	10,000
1-329515 FLOOD PERMITS	6,450	3,000	6,760	10,000	10,000
1-329520 REZONING APPLICATION FEES	-	1,200	2,400	2,500	2,500
1-329530 APPLICATION FOR ANNEXATION	1,500	4,000	3,450	5,000	5,000
1-329540 DEVELOPMENT PLANNING FEES	32,229	25,000	20,720	25,000	25,000
1-329550 CERTIFICATE OF OCCUPANCY	14,450	10,000	9,550	15,000	15,000
Total Licenses and Permits	\$ 3,674,149	\$ 2,011,600	\$ 2,895,751	\$ 3,473,400	\$ 3,473,400

General Fund Revenues

City of Mascotte Budget

2025

**City of Mascotte
General Fund
Operating Budget**

Revenues	2023	2024	YTD	2025	2025
	ACTUAL	ADOPTED	June-24	ADOPTED	AMENDED
<u>330000 - Intergovernmental Revenue</u>					
1-331510 FEMA REVENUE	\$ 15,763	\$ -	\$ -	\$ -	\$ 91,100
1-334920 STATE GRANT - POLICE	6,357	14,000	-	10,000	10,000
1-335121 MUNICIPAL REVENUE SHARING/SALES TAX	370,514	300,000	237,551	375,000	375,000
1-335122 MUNICIPAL REVENUE SHARING/GAS TAX	89,012	80,000	50,914	95,000	95,000
1-335140 MOBILE HOME LICENSE FEES	161	300	88	500	500
1-335150 ALCOHOL BEVERAGE LICENSE FEES	615	1,000	-	500	500
1-335180 LOCAL GOVERNMENT 1/2 CENT SALES TAX	548,629	400,000	351,534	575,000	575,000
1-335190 FDOT STREET LIGHTING MAINTENANCE	18,911	18,000	-	20,000	20,000
1-335195 FDOT STREET MAINTENANCE AGREEMENT	8,532	5,700	4,266	6,000	6,000
1-335198 FDOT TRAFFIC SIGNAL MAINT. AGREEMENT	-	5,000	-	5,000	5,000
1-337710 GRANTS - INSURANCE	-	6,000	-	5,000	5,000
Total Intergovernmental Revenue	\$ 1,058,494	\$ 830,000	\$ 644,353	\$ 1,092,000	\$ 1,183,100
<u>340000 - Charges for Service</u>					
1-340000 SERVICE CHARGES - OUTSIDE SALES	\$ 2,919	\$ 4,000	\$ 3,856	\$ 4,000	\$ 4,000
1-340400 SERVICE CHARGES - WATER	3,525	3,000	611	3,000	3,000
1-340450 SERVICE CHARGES - STORMWATER	1,612	2,000	394	2,000	2,000
1-341105 RENTAL PROPERTY REGISTRY	6,125	10,000	-	-	-
1-341110 FORECLOSED / VACANT PROPERTY REGISTRY	3,300	3,500	-	-	-
1-341220 SERVICE CHARGES - GENERAL FUND	5,172	5,000	3,665	5,000	5,000
1-341350 PERMIT SURCHARGE COLLECTION FEES	3,355	2,000	1,911	3,000	3,000
1-341500 LIEN SEARCHES	3,060	5,000	3,320	4,000	4,000
1-342100 CHARGES FOR SERVICES - LAW ENFORCEMEN	1,193	3,000	405	2,000	2,000
1-343800 SALE OF CEMETERY LOTS	505	-	-	-	-
1-347200 CHARGES FOR SERVICES - PARKS & REC	1,475	3,000	1,165	3,000	3,000
1-347400 CHARGES FOR SERVICES - SPECIAL EVENTS	-	-	286	3,000	3,000
Total Charges for Service	\$ 32,241	\$ 40,500	\$ 15,613	\$ 29,000	\$ 29,000
<u>350000 - Fines and Forfeits</u>					
1-351900 FINES AND FORFEITURES	\$ 12,300	\$ 7,000	\$ 7,150	\$ 10,000	\$ 10,000
1-354100 FINES - CIVIL	881	500	6,380	5,000	5,000
1-354200 FINES - CODE COMPLIANCE	2,716	3,000	121	3,000	3,000
Total Fines and Forfeits	\$ 15,897	\$ 10,500	\$ 13,651	\$ 18,000	\$ 18,000

General Fund Revenues

City of Mascotte Budget

2025

City of Mascotte
General Fund
Operating Budget

Revenues	2023	2024	YTD	2025	2025
	ACTUAL	ADOPTED	June-24	ADOPTED	AMENDED
<u>360000 - Miscellaneous Revenue</u>					
1-361100 INTEREST INCOME	\$ 9,885	\$ 2,000	\$ 61,563	\$ 10,000	\$ 10,000
1-362000 TOWER RENT	3,262	3,300	3,360	3,500	3,500
1-362100 RENTAL FEE CHARGE	13,050	15,000	10,200	15,000	15,000
1-364000 DISPOSITION OF FIXED ASSETS	962,784	25,000	11,629	-	-
1-366000 CONTRIBUTIONS AND DONATIONS	2,800	2,000	8,500	23,500	23,500
1-369300 INSURANCE LIABILITY SETTLEMENTS	35,290	-	11,308	-	-
1-369320 TREE MITIGATION	-	-	-	-	-
1-369350 RESTITUTION	2,318	-	225	-	-
1-369900 MISCELLANEOUS INCOME	(7,476)	5,000	2,913	5,000	5,000
1-369970 REMIBURSEMENT SRO OFFICER	-	-	-	37,000	37,000
<u>Total Miscellaneous Revenue</u>	<u>\$ 1,021,913</u>	<u>\$ 52,300</u>	<u>\$ 109,698</u>	<u>\$ 94,000</u>	<u>\$ 94,000</u>
<u>380000 - Other Sources</u>					
1-381200 TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
1-399002 USE OF OPERATING REVENUE	\$ 270,828	\$ 259,800	\$ 259,800	\$ 81,800	\$ 81,800
<u>Total Other Sources</u>	<u>\$ 270,828</u>	<u>\$ 259,800</u>	<u>\$ 259,800</u>	<u>\$ 81,800</u>	<u>\$ 81,800</u>
<u>Total General Fund Revenue</u>	<u>\$ 8,177,602</u>	<u>\$ 5,626,000</u>	<u>\$ 5,951,761</u>	<u>\$ 7,600,600</u>	<u>\$ 7,691,700</u>

Notes*

311000 - Millage Rate 4.7549

331510 - FEMA (Hurricane Milton 10/24) \$ 91,100

369970 - County Reimbursement for SRO Officer (9-months) \$ 37,000

399002 - Fire Department Deficit \$ 81,800

Public Works

City of Mascotte Budget

2025

**City of Mascotte
General Fund
Operating Budget**

Account Description	2023	2024	YTD	2025	2025
	ACTUAL	ADOPTED	June-24	ADOPTED	AMENDED
Public Works					
1-541000-1200 REGULAR SALARIES	\$ 5,583	\$ 37,000	\$ 23,155	\$ 40,000	\$ 40,000
1-541000-1600 PTO PAY	-	4,600	2,175	2,400	2,400
1-541000-1800 HOLIDAY PAY	-	3,100	2,514	3,000	3,000
1-541000-2100 FICA	410	3,200	2,142	3,500	3,500
1-541000-2200 RETIREMENT CONTRIBUTION	507	4,200	2,829	4,100	4,100
1-541000-2300 HEALTH INSURANCE	-	9,600	6,419	9,800	9,800
1-541000-2320 LIFE/DISABILITY INSURANCE	-	500	179	500	500
1-541000-2350 DENTAL INSURANCE	-	500	304	500	500
1-541000-2390 FLEXIBLE SPENDING BENEFIT	782	900	487	900	900
1-541000-2400 WORKERS COMPENSATION	1,154	1,500	1,461	1,500	1,500
1-541000-3100 PROFESSIONAL SERVICES	100,248	100,000	58,967	100,000	191,100
1-541000-3410 TECHNICAL SUPPORT	4,022	5,000	4,839	6,500	6,500
1-541000-3440 EXTERMINATING	1,852	6,000	1,795	6,000	6,000
1-541000-4100 COMMUNICATION SERVICES	3,777	3,800	3,658	5,000	5,000
1-541000-4120 POSTAGE AND FREIGHT	42	500	45	500	500
1-541000-4300 PUBLIC UTILITIES	12,536	15,000	7,066	15,000	15,000
1-541000-4400 RENTAL AND LEASES	1,269	3,000	909	3,000	3,000
1-541000-4510 INSURANCE - AUTO	4,910	7,000	6,721	10,000	10,000
1-541000-4520 INSURANCE - LIABILITY	11,206	20,000	8,076	20,000	20,000
1-541000-4600 MAINTENANCE CONTRACTS	691	1,500	1,547	2,000	2,000
1-541000-4610 R&M VEHICLES	494	1,000	1,225	1,000	1,000
1-541000-4620 R&M BUILDINGS	1,652	10,000	1,045	10,000	10,000
1-541000-4630 R&M STREETS & SIDEWALKS	30,000	50,000	132,391	50,000	50,000
1-541000-4650 R&M EQUIPMENT	6,687	5,000	2,172	5,000	5,000
1-541000-4670 R&M GROUNDS	8,201	20,000	26,654	20,000	20,000
1-541000-5100 OFFICE/OPERATING SUPPLIES	705	1,000	982	1,000	1,000
1-541000-5200 UNIFORMS	150	500	1,012	1,000	1,000
1-541000-5220 CHEMICALS	221	500	10	500	500

Public Works

City of Mascotte Budget

2025

**City of Mascotte
General Fund
Operating Budget**

Account Description	2023 ACTUAL	2024 ADOPTED	YTD June-24	2025 ADOPTED	2025 AMENDED
<u>Public Works</u>					
1-541000-5240 GAS/FUEL/TOLLS	4,242	3,500	2,938	3,500	3,500
1-541000-5280 STREET SIGNS	2,448	10,000	1,333	10,000	10,000
1-541000-5600 SMALL TOOLS & EQUIPMENT	3,802	3,000	6,154	5,000	5,000
<u>Total Public Works Expenditures</u>	\$ 207,591	\$ 331,400	\$ 311,204	\$ 341,200	\$ 432,300

Notes**

3100 - Debris Removal-Hurricane Milton (10/24)	\$ 91,100
3100 - General Fund Portion of Cleaning	\$ 9,100
3100 - General Fund Portion of Mowing	\$ 77,000
4630 - Sidewalk Repairs - Trip Hazards	\$ 50,000
4670 - Tree Trimming	\$ 10,000