

RESOLUTION NO. 2024-03-810

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 2023-2024 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 20, 2023, and

WHEREAS, it is necessary to increase Miscellaneous Income by \$75,300, to account for additional interest received due to a CD that matured, and

WHEREAS, it is necessary to increase the Administration Department by \$51,500, for the additional revenue received from the matured CD, and

WHEREAS, it is necessary to increase the Police Department by \$23,800, for the addition of a new roof.

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 2023-2024 is amended as follows:

Revenue	<u>Original</u> \$5,626,000	<u>Amended</u> \$5,701,300
Expenditures	<u>Original</u> \$5,626,000	<u>Amended</u> \$5,701,300

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 5 day of March 2024.

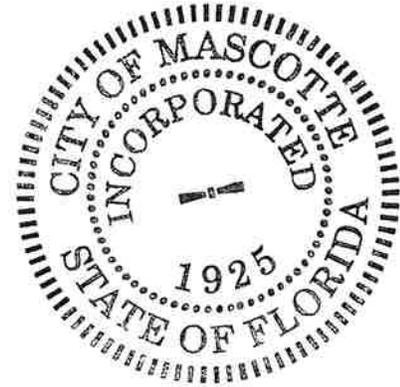


Steven Sheffield, Mayor, City of Mascotte

ATTEST:



Stephanie Abrams, City Clerk, CMC



General Fund Recap**City of Mascotte Budget****2024**

City of Mascotte

General Fund

2024 Operating Budget

	2022	2023	YTD	2024	2024
	ACTUAL	ADOPTED	June-23	ADOPTED	AMENDED
Revenues					
Property Taxes	\$ 1,309,372	\$ 1,547,075	\$ 1,521,325	\$ 1,864,747	\$ 1,864,747
Delinquent Property Taxes	55,908	40,000	44,348	50,000	50,000
Sales and Use Tax	487,622	447,525	338,721	506,553	506,553
Licenses & Permits	762,697	792,100	1,558,515	1,094,400	1,094,400
Assessment Fees	691,607	800,000	944,237	917,200	917,200
Intergovernmental	921,842	750,200	646,743	830,000	830,000
Charges for Service	32,902	37,900	27,125	40,500	40,500
Fines and Forfeitures	14,141	8,000	10,735	10,500	10,500
Miscellaneous Income	407,972	89,500	986,032	52,300	127,600
Other Sources	238,375	308,900	270,828	259,800	259,800
Total Revenues	\$ 4,922,438	\$ 4,821,200	\$ 6,348,609	\$ 5,626,000	\$ 5,701,300
Expenditures					
Mayor and Council	\$ 90,875	\$ 108,300	\$ 71,701	\$ 139,100	\$ 139,100
Administration	172,616	219,300	168,607	271,400	322,900
Finance	392,754	494,100	421,463	606,700	606,700
Legal	65,764	110,000	37,513	78,000	78,000
Community Development	511,935	494,600	856,069	670,100	670,100
Planning Department	-	-	-	90,700	90,700
Code Compliance	30,137	45,100	27,223	86,300	86,300
Police	1,413,844	1,793,400	1,269,350	2,010,600	2,034,400
Fire	238,608	341,700	282,438	227,300	227,300
Sanitation	483,922	602,000	390,450	703,700	703,700
Cemetery	11,678	21,000	10,682	22,000	22,000
Public Works	160,696	252,500	153,250	331,400	331,400
Street Lighting	132,184	187,000	147,770	193,500	193,500
Fleet Maintenance	73,895	82,000	60,445	105,500	105,500
Parks and Recreation	7,580	45,200	642	49,700	49,700
Special Events Department	-	25,000	3,211	40,000	40,000
Total Expenditures	\$ 3,786,488	\$ 4,821,200	\$ 3,900,814	\$ 5,626,000	\$ 5,701,300

General Fund Revenues

City of Mascotte Budget

2024

City of Mascotte
General Fund
2024 Operating Budget

	2022	2023	YTD	2024	2024
	ACTUAL	ADOPTED	June-23	ADOPTED	AMENDED
Revenues					
310000 - Taxes					
1-311000 PROPERTY TAXES	\$ 1,309,372	\$ 1,547,075	\$ 1,521,325	\$ 1,864,747	\$ 1,864,747
1-311200 DELINQUENT PROPERTY TAXES	55,908	40,000	44,348	50,000	50,000
1-312300 COUNTY ONE-CENT GAS TAX	19,617	17,000	13,857	20,000	20,000
1-312410 LOCAL OPTION GAS TAX - 6TH CENT	115,860	111,000	82,939	120,000	120,000
1-314100 UTILITY TAX - DUKE ENERGY	71,927	66,000	45,276	75,300	75,300
1-314110 UTILITY TAX - SECO/SUMTER ELECTRIC	162,831	145,000	110,923	170,000	170,000
1-314400 UTILITY TAX - LK APOPKA GAS	3,240	3,000	1,911	3,500	3,500
1-314800 UTILITY TAX - SUBURBAN PROPANE	204	500	143	500	500
1-314810 UTILITY TAX - BLOSSMAN COMPANIES, INC.	-	-	122	500	500
1-315000 COMMUNICATIONS SERVICES TAX	113,943	105,025	83,550	116,753	116,753
Total Taxes	\$ 1,852,902	\$ 2,034,600	\$ 1,904,394	\$ 2,421,300	\$ 2,421,300
320000 - Licenses and Permits					
1-322000 BUILDING PERMITS	\$ 227,787	\$ 330,000	\$ 904,266	\$ 474,700	\$ 474,700
1-322010 FENCE/SLAB PERMIT FEES	365	3,000	5,950	5,000	5,000
1-322015 FENCE/SLAB REINSPECTION FEES	50	500	54	500	500
1-322050 SITE DEVELOPMENT PERMIT FEES	84,873	20,000	7,480	20,000	20,000
1-322100 REINSPECTION FEES	18,105	25,000	21,987	20,000	20,000
1-322101 FIRE DEPT. INSPECTION FEES	900	500	500	500	500
1-322102 FIRE DEPT. PLAN REVIEWS	-	500	600	500	500
1-322110 INFRASTRUCTURE INSPECTION FEES	19,275	32,300	44,400	25,000	25,000
1-322111 ADDRESSING ASSIGNMENT FEE	560	-	25	-	-
1-322120 ADMINISTRATIVE FEES	52,423	55,000	163,217	75,000	75,000
1-322121 ELECTRONIC ADMIN FEES	-	-	127,541	75,000	75,000
1-322140 CHANGE OF OCCUPANCY FEES	5,225	3,000	3,500	5,000	5,000
1-323100 FRANCHISE FEE - DUKE ENERGY	90,424	80,000	65,694	95,000	95,000
1-323110 FRANCHISE FEE - SECO-SUMTER ELECTRIC	216,674	176,400	151,926	225,000	225,000
1-323400 FRANCHISE FEE - LK APOPKA GAS	4,072	3,300	2,324	5,000	5,000
1-323700 FRANCHISE FEE - SOLID WASTE	11,751	7,400	10,716	15,000	15,000
1-325200 ASSESSMENT FEE - FIRE	1,094	-	346	-	-
1-325300 ASSESSMENT FEE - SOLID WASTE SERVICE	553,340	669,200	799,805	771,200	771,200
1-325400 ASSESSMENT FEE - STREET LIGHTING	137,173	130,800	144,086	146,000	146,000
1-329510 ZONING FEES	8,123	10,000	8,100	10,000	10,000
1-329515 FLOOD PERMITS	-	-	2,490	3,000	3,000
1-329520 REZONING APPLICATION FEES	1,200	1,200	-	1,200	1,200
1-329530 APPLICATION FOR ANNEXATION	3,600	4,000	1,500	4,000	4,000
1-329540 DEVELOPMENT PLANNING FEES	15,490	35,000	27,845	25,000	25,000
1-329550 CERTIFICATE OF OCCUPANCY	1,800	5,000	8,400	10,000	10,000
Total Licenses and Permits	\$ 1,454,304	\$ 1,592,100	\$ 2,502,752	\$ 2,011,600	\$ 2,011,600

General Fund Revenues

City of Mascotte Budget

2024

City of Mascotte
General Fund
2024 Operating Budget

Revenues	2022	2023	YTD	2024	2024
	ACTUAL	ADOPTED	June-23	ADOPTED	AMENDED
<u>330000 - Intergovernmental Revenue</u>					
1-334920 STATE GRANT - POLICE	\$ 4,814	\$ 8,000	\$ -	\$ 14,000	\$ 14,000
1-335121 MUNICIPAL REVENUE SHARING/SALES TAX	312,864	250,000	217,777	300,000	300,000
1-335122 MUNICIPAL REVENUE SHARING/GAS TAX	81,947	74,500	55,199	80,000	80,000
1-335140 MOBILE HOME LICENSE FEES	271	300	126	300	300
1-335150 ALCOHOL BEVERAGE LICENSE FEES	664	2,000	98	1,000	1,000
1-335180 LOCAL GOVERNMENT 1/2 CENT SALES TAX	489,781	386,700	367,144	400,000	400,000
1-335190 FDOT STREET LIGHTING MAINTENANCE	18,361	18,000	-	18,000	18,000
1-335195 FDOT STREET MAINTENANCE AGREEMENT	12,276	5,700	6,399	5,700	5,700
1-335198 FDOT TRAFFIC SIGNAL MAINT. AGREEMENT	-	5,000	-	5,000	5,000
1-337710 GRANTS FLORIDA LEAGUE	864	-	-	6,000	6,000
Total Intergovernmental Revenue	\$ 921,842	\$ 750,200	\$ 646,743	\$ 830,000	\$ 830,000
<u>340000 - Charges for Service</u>					
1-340000 SERVICE CHARGES - OUTSIDE SALES	\$ 3,286	\$ 4,000	\$ 2,058	\$ 4,000	\$ 4,000
1-340400 SERVICE CHARGES - WATER	2,053	3,000	3,158	3,000	3,000
1-340450 SERVICE CHARGES - STORMWATER	210	4,400	1,383	2,000	2,000
1-341105 RENTAL PROPERTY REGISTRY	8,565	7,000	6,125	10,000	10,000
1-341110 FORECLOSED / VACANT PROPERTY REGISTRY	3,200	3,500	3,300	3,500	3,500
1-341220 SERVICE CHARGES - GENERAL FUND	4,116	6,000	3,969	5,000	5,000
1-341350 PERMIT SURCHARGE COLLECTION FEES	494	2,000	1,932	2,000	2,000
1-341500 LIEN SEARCHES	7,740	4,000	2,180	5,000	5,000
1-342100 CHARGES FOR SERVICES - LAW ENFORCEMEN	2,442	2,000	1,040	3,000	3,000
1-343800 SALE OF CEMETERY LOTS	376	-	505	-	-
1-347200 CHARGES FOR SERVICES - PARKS & REC	420	2,000	1,475	3,000	3,000
Total Charges for Service	\$ 32,902	\$ 37,900	\$ 27,125	\$ 40,500	\$ 40,500

General Fund Revenues

City of Mascotte Budget

2024

City of Mascotte
General Fund
2024 Operating Budget

	2022	2023	YTD	2024	2024
Revenues	ACTUAL	ADOPTED	June-23	ADOPTED	AMENDED
<u>350000 - Fines and Forfeits</u>					
1-351900 FINES AND FORFEITURES	\$ 6,799	\$ 7,000	\$ 7,583	\$ 7,000	\$ 7,000
1-354100 FINES - CIVIL	1,364	500	436	500	500
1-354200 FINES - CODE COMPLIANCE	5,978	500	2,716	3,000	3,000
Total Fines and Forfeits	\$ 14,141	\$ 8,000	\$ 10,735	\$ 10,500	\$ 10,500
<u>360000 - Miscellaneous Revenue</u>					
1-361100 INTEREST INCOME	\$ 1,669	\$ 5,000	\$ 15,959	\$ 2,000	\$ 77,300
1-362000 TOWER RENT	3,167	3,000	3,262	3,300	3,300
1-362100 RENTAL FEE CHARGE	13,950	5,000	9,600	15,000	15,000
1-364000 DISPOSITION OF FIXED ASSETS	200,310	70,000	962,784	25,000	25,000
1-366000 CONTRIBUTIONS AND DONATIONS	500	1,500	1,200	2,000	2,000
1-369300 INSURANCE LIABILITY SETTLEMENTS	18,101	-	-	-	-
1-369320 TREE MITIGATION	166,175	-	-	-	-
1-369350 RESTITUTION	185	-	2,318	-	-
1-369900 MISCELLANEOUS INCOME	3,915	5,000	(9,091)	5,000	5,000
Total Miscellaneous Revenue	\$ 407,972	\$ 89,500	\$ 986,032	\$ 52,300	\$ 127,600
<u>380000 - Other Sources</u>					
1-381200 TRANSFERS IN	\$ 9,975	\$ -	\$ -	\$ -	\$ -
1-399002 USE OF OPERATING REVENUE	\$ 228,400	\$ 308,900	\$ 270,828	\$ 259,800	\$ 259,800
Total Other Sources	\$ 238,375	\$ 308,900	\$ 270,828	\$ 259,800	\$ 259,800
Total General Fund Revenue	\$ 4,922,438	\$ 4,821,200	\$ 6,348,609	\$ 5,626,000	\$ 5,701,300

Notes*

399002 - Fire Department Deficit	\$ 212,300
399002 - Street Lighting Deficit	\$ 47,500

361100 - Interest Income increased from revenue received from bank CD \$ 75,300

Police Department

City of Mascotte Budget

2024

**City of Mascotte
General Fund
2024 Operating Budget**

Account Description	2022	2023	YTD	2024	2024
	ACTUAL	ADOPTED	June-23	ADOPTED	AMENDED
1-521000-6300 CAPITAL OUTLAY - PROJECTS	-	-	-	-	20,000
1-521000-6400 CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
1-521000-9610 GRANT EXPENDITURES	4,814	8,000	130	20,000	20,000
<u>Total Police Department Expenditures</u>	<u>\$ 1,413,844</u>	<u>\$ 1,793,400</u>	<u>\$ 1,269,350</u>	<u>\$ 2,010,600</u>	<u>\$ 2,034,400</u>

Notes*

1200 - Additon of (1) new officer	
3100 - Accreditation Contractor	\$ 22,000
3410 - Power DMS Software	\$ 5,200
4600 - Finder Public Records	\$ 2,000
4600 - License Plate Reader (Annual Maintenance Contract)	\$ 500
5200 - (8) Body Armor Vests and Accessories	\$ 10,400
5200 - Additional Uniforms	\$ 4,500
5600 - (5) Laptop replacements	\$ 18,000
5600 - (3) Docking Stations	\$ 2,100
5600 - Small Generator	\$ 2,000
5600 - License Plate Reader	\$ 4,500

Budget Amendment March 2024 for Police Station New \$ 20,000

Roof Insurance funds received were recorded in
Prior Fiscal Year

City of Mascotte
General Fund
2024 Operating Budget

Account Description	2022	2023	YTD	2024	2024
	ACTUAL	ADOPTED	June-23	ADOPTED	AMENDED
<u>Administration Department</u>					
1-512000-1200 REGULAR SALARIES	\$ 72,099	\$ 78,800	\$ 66,032	\$ 112,100	\$ 112,100
1-512000-1600 PTO PAY	8,135	19,600	10,132	28,300	28,300
1-512000-1800 HOLIDAY PAY	5,352	6,600	5,316	7,600	7,600
1-512000-2100 FICA	6,527	8,000	6,206	11,200	11,200
1-512000-2200 RETIREMENT CONTRIBUTION	8,558	10,500	8,148	14,200	14,200
1-512000-2300 HEALTH INSURANCE	3,199	8,100	6,171	12,000	12,000
1-512000-2320 LIFE/DISABILITY INSURANCE	230	300	187	600	600
1-512000-2350 DENTAL INSURANCE	341	500	304	600	600
1-512000-2390 FLEXIBLE SPENDING BENEFIT	650	900	595	1,200	1,200
1-512000-2400 WORKERS COMPENSATION	200	200	254	500	500
1-512000-2500 UNEMPLOYMENT COMPENSATION	-	-	4,153	-	-
1-512000-3100 PROFESSIONAL SERVICES	7,716	5,000	2,113	3,500	3,500
1-512000-3410 TECHNICAL SUPPORT	8,695	14,000	7,229	11,000	11,000
1-512000-4100 COMMUNICATION SERVICES	8,516	9,000	5,712	9,000	9,000
1-512000-4120 POSTAGE AND FREIGHT	172	500	97	500	500
1-512000-4300 PUBLIC UTILITIES	5,309	5,000	3,729	5,500	5,500
1-512000-4400 RENTAL AND LEASES	3,045	2,800	1,941	3,100	3,100
1-512000-4510 INSURANCE - AUTO	780	1,000	981	1,400	1,400
1-512000-4520 INSURANCE - LIABILITY	16,306	20,000	17,240	25,000	25,000
1-512000-4600 MAINTENANCE CONTRACTS	658	1,000	691	1,000	1,000
1-512000-4610 R&M VEHICLES	1,101	3,000	68	2,000	2,000
1-512000-4650 R&M EQUIPMENT	1,080	2,000	7,225	1,500	1,500
1-512000-4700 PRINTING AND BINDING	-	500	-	500	500
1-512000-4960 RECORDING AND TAXES	-	500	44	500	500
1-512000-5100 OFFICE/OPERATING SUPPLIES	3,052	4,000	1,850	3,000	3,000
1-512000-5200 UNIFORMS	160	500	280	500	500
1-512000-5240 GAS/FUEL/TOLLS	1,305	3,500	1,159	2,000	2,000

Administration Department

City of Mascotte Budget

2024

**City of Mascotte
General Fund
2024 Operating Budget**

Account Description	2022 ACTUAL	2023 ADOPTED	YTD June-23	2024 ADOPTED	2024 AMENDED
<u>Administration Department</u>					
1-512000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	2,415	3,500	2,527	3,800	3,800
1-512000-5430 SEMINARS AND MEETINGS	5,383	8,000	8,023	8,000	8,000
1-512000-5600 SMALL TOOLS & EQUIPMENT	1,632	2,000	200	1,300	1,300
1-512000-9980 ADDITIONS TO RESERVES	-	-	-	-	51,500
<u>Total Administration Department Expenditures</u>	\$ 172,616	\$ 219,300	\$ 168,607	\$ 271,400	\$ 322,900

Notes*

City Clerk is now coded 100% to this Department

5600 - Laptop Replacement - City Clerk \$ 1,300

Budget Amendment March 2024 Funds received from \$ 51,500

Bank CD Interest

Police Department

City of Mascotte Budget

2024

**City of Mascotte
General Fund
2024 Operating Budget**

Account Description	2022	2023	YTD	2024	2024
	ACTUAL	ADOPTED	June-23	ADOPTED	AMENDED
<u>Police Department</u>					
1-521000-1200 REGULAR SALARIES	\$ 727,276	\$ 872,200	\$ 661,581	\$ 950,000	\$ 950,000
1-521000-1400 OVERTIME	38,190	40,000	19,896	20,000	20,000
1-521000-1500 INCENTIVE PAY	3,430	4,200	4,740	9,000	9,000
1-521000-1600 PTO PAY	66,180	130,700	66,360	153,000	153,000
1-521000-1800 HOLIDAY PAY	50,210	67,400	44,668	78,000	78,000
1-521000-2100 FICA	66,345	82,200	59,963	91,000	91,000
1-521000-2200 RETIREMENT CONTRIBUTION	76,449	103,000	78,787	116,200	116,200
1-521000-2300 HEALTH INSURANCE	94,217	137,800	96,353	173,300	173,300
1-521000-2320 LIFE/DISABILITY INSURANCE	4,205	5,400	3,951	9,500	9,500
1-521000-2350 DENTAL INSURANCE	4,852	8,900	4,833	9,500	9,500
1-521000-2390 FLEXIBLE SPENDING BENEFIT	10,414	16,200	10,698	17,100	17,100
1-521000-2400 WORKERS COMPENSATION	54,390	34,500	54,288	40,000	40,000
1-521000-2450 TESTING & SCREENING	2,552	1,000	1,415	2,000	2,000
1-521000-2500 UNEMPLOYMENT COMPENSATION	-	5,000	-	5,000	5,000
1-521000-3100 PROFESSIONAL SERVICES	3,666	32,300	8,461	31,500	31,500
1-521000-3410 TECHNICAL SUPPORT	24,399	28,400	27,580	33,600	33,600
1-521000-3421 COMMUNITY POLICING	(70,000)	(80,000)	(80,000)	(85,000)	(85,000)
1-521000-3500 CRIMINAL INVESTIGATIONS	321	1,000	1,159	2,000	2,000
1-521000-4100 COMMUNICATION SERVICES	20,035	22,400	15,189	22,400	22,400
1-521000-4120 POSTAGE AND FREIGHT	560	800	1,121	1,200	1,200
1-521000-4300 PUBLIC UTILITIES	6,397	6,000	4,494	7,000	7,000
1-521000-4400 RENTAL AND LEASES	2,452	2,200	1,586	2,200	2,200
1-521000-4510 INSURANCE - AUTO	6,243	10,000	9,820	12,000	12,000
1-521000-4520 INSURANCE - LIABILITY	78,597	90,000	77,907	95,000	95,000
1-521000-4600 MAINTENANCE CONTRACTS	10,122	10,000	5,693	12,500	12,500
1-521000-4610 R&M VEHICLES	27,453	25,000	10,572	25,000	25,000
1-521000-4620 R&M BUILDINGS	4,692	5,000	3,682	6,500	6,500
1-521000-4650 R&M EQUIPMENT	3,987	3,500	2,379	3,500	3,500
1-521000-4700 PRINTING AND BINDING	959	1,000	298	1,000	1,000
1-521000-4810 PROMOTIONAL ACTIVITIES	-	1,000	94	2,000	2,000
1-521000-5100 OFFICE/OPERATING SUPPLIES	4,556	5,500	3,683	5,500	5,500
1-521000-5200 UNIFORMS	5,450	7,500	8,076	22,400	22,400
1-521000-5240 GAS/FUEL/TOLLS	55,122	84,100	37,300	65,000	65,000
1-521000-5250 AMMUNITION	-	-	-	2,000	2,000
1-521000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	1,177	-	-	-	-
1-521000-5410 SCHOOL AND TRAINING	200	-	-	7,500	7,500
1-521000-5430 SEMINARS & MEETINGS	400	-	-	5,000	5,000
1-521000-5600 SMALL TOOLS & EQUIPMENT	23,532	21,200	22,593	37,200	37,200