



City of Mascotte, Florida

OPERATING BUDGET 2025

Fiscal Year 2024-2025

Adopted on September 25, 2024

OPERATING BUDGET FISCAL YEAR 2024-2025

TABLE OF CONTENTS

Introduction

City Principal Officials 1
City Manager Letter to Mayor and Council 2-4
Budget Adoption Calendar.....5
Budget Summary6
Organizational Chart.....7
Salaries – City-Wide.....8-9
Intentionally Left Blank..... 10

General Fund

General Fund Recap11
General Fund Revenues 12-14
Mayor and Council Department 15
Administration Department 16-17
Finance Department..... 18-19
Legal Department 20
Community Development Department..... 21
Planning Department.....22
Code Compliance Department..... 23-24
Police Department 25-26
Fire Department 27
Sanitation Department28
Cemetery Department29
Public Works Department 30-31
Public Works –Street Lighting32
Fleet Maintenance Department33
Parks and Recreation Department34
Special Events Department.....35

Enterprise Funds

| | |
|--|-------|
| Enterprise Funds Recap | 36 |
| Water and Sewer Fund Revenues..... | 37 |
| Water Department Expenditures | 38-39 |
| Sewer Department Expenditures | 40-41 |
| Water Impact Fee Fund (420)..... | 42 |
| Sewer Impact Fee Fund (440)..... | 43 |
| Storm Water Fund Revenue and Expenditures (450)..... | 44-45 |

Special Revenue Funds

| | |
|---|-------|
| Special Revenue Funds Recap | 46 |
| Infrastructure Tax Fund (105) | 47-48 |
| PAT Fund (110) | 49 |
| Police Forfeiture Fund (120)..... | 50 |
| Police Impact Fees Fund (140) | 51 |
| Recreational Impact Fees (160) | 52 |
| Mobility Impact Fee Fund (170)..... | 53 |
| American Rescue Plan Act Fund (180) | 54 |
| CRA Fund (190) | 55-56 |
| Final Page Left Blank | 57 |

City Principal Officials

Elected Officials

Steven Sheffield
Mayor (Seat-3)

Jessica Bruno
Council Member (Seat-4)

Randy Brasher
Mayor Pro-Tem (Seat-5)

Robin Hughes
Council Member (Seat-1)

Meghan Desoto
Council Member (Seat-2)

Appointed Officials

Annamarie Reno
City Manager

Dolly Miller
DCM/Finance Director

Chief Eric Pedersen
Police Chief

Stephanie Abrams
City Clerk

Larry Walker
Public Works Director

Andrew Hand
City Attorney



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Mascotte, FL 34753
(352) 429-3341
www.cityofmascotte.com



September 11, 2024,

Honorable Mayor and Members of City Council:

In accordance with the City Charter and the laws of the State of Florida, city staff has prepared, and I am pleased to present the City of Mascotte's annual operating budget for the fiscal year 2024 - 2025. The City's annual budget determines the way services will be provided to the community during the coming year and its adoption is one of the most important actions that the City Council considers.

The budget was further developed by analyzing financial conditions of the past, present, and future. Frameworks were established using financial principles that will sustain fundamental functions of the City for years to come. These principles include the following:

- Provide vision for our future by investing in planning efforts that will invigorate our city's economy.
- Maintain or enhance services and do so in ways that are observable and beneficial to the community.
- Provide employees with market competitive compensation and benefits that are sustainable, while also building a quality workforce.
- Implement organizational modifications that promote and enhance efficiencies, while better using financial resources.
- And lastly review and monitor rate and taxing structures.

The FY 2024 - 2025 Budget is compliant with all financial policies set forth by the City Council. The total operating budget for all funds equals \$45,256,500. Of that 16.80% or \$7,600,600 represents the General Fund, 68.80% or \$31,136,100 represents Enterprise Funds, and 14.41% or \$6,519,800 represents Special Revenue Funds. Copies of the budget are available for public inspection at City Hall.

Total assessed valuation is \$493,766,045. This represents an increase in assessed values of \$101,187,704 from the prior fiscal year. New construction during the last fiscal year had a net total of \$50,070,073. The proposed operating tax rate for fiscal year 2024-2025 is \$4.7549 per \$1,000 assessed valuation, which is a 0.00% proposed rate of change from the rolled-back rate of \$4.7549.

| Fiscal Year | Assessed Values | Millage Rate | Taxes Levied @100% |
|--------------------|------------------------|---------------------|---------------------------|
| 2024-2025 | \$493,766,045 | 4.7549 | \$2,347,808 |
| 2023-2024 | \$392,578,341 | 5.0000 | \$1,962,862 |
| 2022-2023 | \$325,699,914 | 5.0000 | \$1,628,500 |
| 2021-2022 | \$245,301,199 | 5.7500 | \$1,410,482 |
| 2020-2021 | \$213,028,905 | 7.1323 | \$1,519,386 |
| 2019-2020 | \$169,715,939 | 7.5500 | \$1,281,355 |
| 2018-2019 | \$139,563,272 | 7.6291 | \$1,064,742 |
| 2017-2018 | \$122,337,596 | 7.9316 | \$ 970,973 |
| 2016-2017 | \$113,053,634 | 8.3289 | \$ 941,612 |
| 2015-2016 | \$106,943,457 | 8.8138 | \$ 942,578 |
| 2014-2015 | \$100,429,965 | 9.3000 | \$ 933,999 |
| 2013-2014 | \$ 93,386,247 | 9.6147 | \$ 897,881 |

The budget represents the City's financial plan to provide services to our residents. This document has many different functions within the finance administration. To a department head, the budget represents an agreement to achieve specific goals and objectives at a cost; to the Council it represents information for making policy decisions; to the city manager it represents sound financial practices. To citizens, the budget offers a means of establishing accountability; it should be a clear statement of where tax money is going and a convincing demonstration that the money is being well spent and the local governments' finances are sound.

The FY 2024-2025 budget continues to maintain services at an affordable level as well as proposes a tax rate that is equal to the rolled back rate which is enough to fund the requirements for the operation of the City. This rate allows for the addition of a new police officer. There is also a second officer in the budget; however, this school resource officer will be funded 9 months out the year by the Lake County School Board. In the Enterprise Fund an Engineer Inspector position has been funded. The budget has also been funded to adequately give each employee up to a 5% Cost of Living Adjustment. This COLA is intended to help the city compete for hiring and retention. As in past years, the city has budgeted to provide

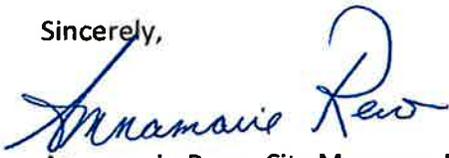
funding for a \$500 holiday bonus. In addition, the City's contribution to the employee's retirement plan continues to be maintained at a level of 10%.

The FY 2024-2025 Budget takes proactive approaches to control costs and improve Mascotte's quality of life, while protecting itself from financial uncertainties that always exist. Such approaches are seen in maintaining cash reserves will above the GFOA recommendations, reluctance to increase taxes, continually reviewing the organization for operational efficiencies, and all the while taking a "pay-as-you-go" approach to capital and redevelopment investments.

The following outlines the city events that led up to the final millage and budget adoption. Budget workshop meetings were held on August 5 and September 4, 2024. The Mayor and Council approved the Preliminary Rate Assessments (Sanitation and Streetlights) on June 4, 2024. The Mayor and Council adopted a not to exceed tax rate of 5.0000 on July 16, 2024. The first public hearing for the adoption of the millage rate and the operating budget for fiscal year 2024-2025 is scheduled for September 11, 2024, at 6:30 p.m. in the Tedder-Thomas Memorial Civic Center and the second and final public hearing is scheduled for September 25, 2024, at 6:30 p.m. in the Tedder-Thomas Memorial Civic Center.

Thank you for your good stewardship and thoughtful work with us on this year's budget.

Sincerely,

A handwritten signature in blue ink that reads "Annamarie Reno". The signature is fluid and cursive, with a large initial "A" and "R".

Annamarie Reno, City Manager, ICMA-CM

City of Mascotte
2024 - 2025 Budget Adoption Calendar

| | | | |
|---|------|----|----------|
| Testing for utilizing TRIM for Non-Ad Valorem Assessments | May | 20 | |
| Preliminary Certification of Property Values | June | 1 | |
| Adopt Preliminary Assessment Resolutions | June | 4 | |
| Final Certification of Property Values | July | 1 | |
| 4 th of July Holiday – City Hall Closed | July | 4 | |
| Regular Meeting – Set Tentative Millage and Hearing Date | July | 16 | 6:30 PM |
| Deadline – DR 420 Returned to Property Appraiser | Aug | 1 | 12:00 PM |
| Budget Workshop | Aug | 5 | 6:30 PM |
| Truth in Millage Notices sent (by Property Appraiser) | Aug | 16 | |
| Labor Day Holiday – City Hall Closed | Sept | 2 | |
| Budget Workshop | Sept | 4 | 6:30 PM |
| Adopt Annual Assessment Resolutions | Sept | 11 | |
| City of Mascotte – First Budget Hearing (Wednesday) | Sept | 11 | 6:30 PM |
| City Certifies Non-Ad Valorem Assessment Rolls to LCTC | Sept | 13 | |
| City of Mascotte – Final Budget Hearing Ad in Newspaper | Sept | 20 | |
| City of Mascotte – Final Budget Hearing (Wednesday) | Sept | 25 | 6:30 PM |
| Resolution Due to Lake County Appraiser and Tax Collector | Sept | 28 | 5:00 PM |

The proposed dates are specific to statutory rules and changes to one date may require changes to other dates. The City may not hold its hearings on any of the following dates:

| | | |
|---|------|----|
| Lake County School Board First Budget Hearing | July | 29 |
| Lake County School Board Final Budget Hearing | Sept | 09 |
| Lake County Board of County Commission First Budget Hearing | Sept | 10 |
| Lake County Board of County Commission Final Budget Hearing | Sept | 24 |

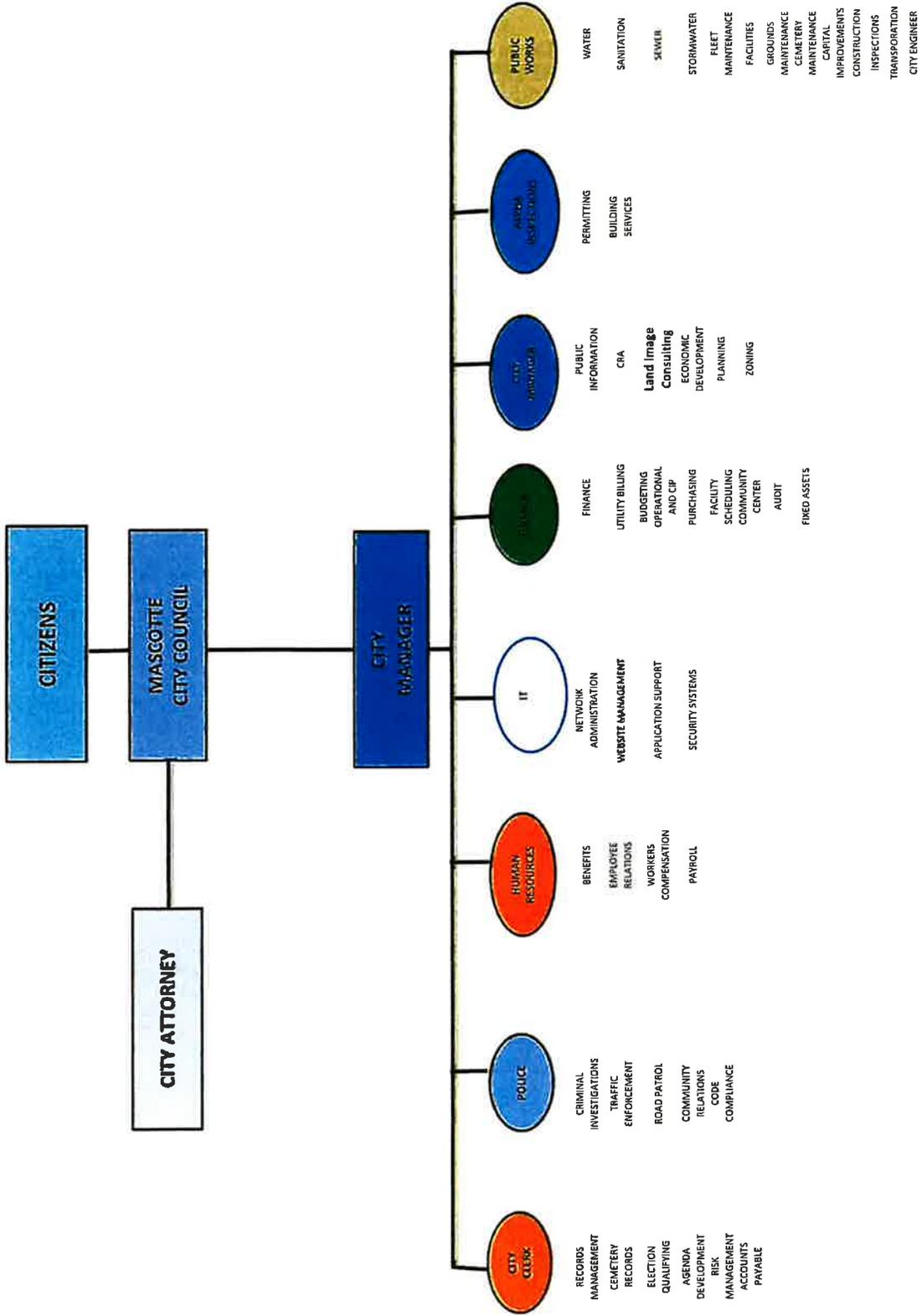
BUDGET SUMMARY
City of Mascotte, Florida - Fiscal Year 2024-2025

*** THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF MASCOTTE ARE 79.2% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

| Millage Per \$1,000 | GENERAL FUND | ENTERPRISE FUNDS | SPECIAL REVENUE FUNDS | TOTAL BUDGET |
|---|---------------------|-------------------------|------------------------------|----------------------|
| General Fund | 4.7549 | | | |
| ESTIMATED REVENUES: | | | | |
| Taxes: Millage per \$1,000 | | | | |
| Ad Valorem Taxes | 4.7549 | 2,230,418 | | 2,230,418 |
| Delinquent Property Taxes | | 50,000 | | 50,000 |
| Sales and Use Taxes | | 531,982 | 850,000 | 1,381,982 |
| Impact Fees | | 1,224,000 | 1,594,000 | 2,818,000 |
| Licenses & Permits | | 2,477,000 | | 2,477,000 |
| Assessment Fees | | 996,400 | | 996,400 |
| Intergovernmental | | 1,092,000 | 1,111,800 | 2,203,800 |
| Charges for Services | | 29,000 | 2,965,000 | 2,994,000 |
| Fines & Forfeitures | | 18,000 | | 18,000 |
| Miscellaneous Income | | 94,000 | 15,000 | 115,100 |
| Other Sources | | 26,932,100 | 130,000 | 27,062,100 |
| Total Sources | | 7,518,800 | 31,136,100 | 42,346,800 |
| Transfers In | | - | - | - |
| Use of Reserves | | 81,800 | - | 2,909,700 |
| Total Revenues, Transfers and Financing Sources | | \$ 7,600,600 | \$ 31,136,100 | \$ 6,519,800 |
| | | | | \$ 45,256,500 |
| EXPENDITURES | | | | |
| General Government | | 2,670,500 | 481,500 | 3,152,000 |
| Public Safety | | 3,158,200 | 639,200 | 3,797,400 |
| Public Works | | 1,771,900 | 266,000 | 2,037,900 |
| Parks and Recreation | | | 2,817,400 | 2,817,400 |
| Operating Expenses | | | 2,055,700 | 2,055,700 |
| Capital Outlay | | | 26,932,100 | 26,932,100 |
| Debt Service | | | 33,000 | 50,000 |
| Total Expenditures | | 7,600,600 | 29,020,800 | 40,875,500 |
| Transfers Out | | | 5,900 | 5,900 |
| Additions to Reserves | | - | 2,259,800 | 4,375,100 |
| Total Appropriated Expenditures, Transfers, Reserves, and Balances | | \$ 7,600,600 | \$ 31,136,100 | \$ 6,519,800 |
| | | | | \$ 45,256,500 |

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

CITY OF MASCOTTE FISCAL YEAR 2024-2025



City of Mascotte Salaries City-Wide (Fiscal Year 2024)

| <u>Emp. #</u> | <u>Hire Date</u> | <u>Years of Service</u> | <u>YOS Current Position</u> | <u>Position</u> | <u>Current Annual (24)</u> | <u>Salary 3% COLA</u> | <u>Salary 5% COLA</u> |
|---------------|------------------|-------------------------|-----------------------------|-----------------------------------|----------------------------|-----------------------|-----------------------|
| | | | | Mayor | 8,295 | | |
| | | | | Mayor Pro Tem | 6,787 | | |
| | | | | Council Member | 6,033 | | |
| | | | | Council Member | 6,033 | | |
| | | | | Council Member | 6,033 | | |
| 375 | 01/26/22 | 3 | 3 | City Manager (50% GF, 50% WS) | 138,757 | 142,920 | 145,695 |
| 279 | 02/11/13 | 12 | 12 | Finance Director (60% GF, 40%WS) | 127,317 | 131,137 | 133,683 |
| 181 | 01/31/07 | 18 | 4 | City Clerk | 98,322 | 101,272 | 103,238 |
| 370 | 04/19/21 | 4 | 4 | Asst. City Clerk (75% GF, 25% WS) | 65,790 | 67,764 | 69,080 |
| 394 | 08/07/23 | 2 | 2 | Permit Technician | 37,690 | 38,821 | 39,575 |
| 400 | 04/15/24 | 1 | 1 | Assistant City Planner | 68,515 | 70,570 | 71,941 |
| 336 | 10/03/16 | 8 | 8 | Code Officer (50% GF, 50% CRA) | 56,264 | 57,952 | 59,077 |
| 395 | 08/07/23 | 1 | 1 | Service Worker | 38,168 | 39,313 | 40,076 |
| 217 | 11/12/08 | 17 | 17 | Mechanic 1 | 52,936 | 54,524 | 55,583 |
| 393 | 08/02/23 | 1 | 1 | Parks & Rec - PT | 16,900 | 17,407 | 17,745 |
| 222 | 06/16/09 | 16 | 13 | PW Director | 117,811 | 121,345 | 123,702 |
| 391 | 03/21/23 | 2 | 2 | Administrative Assistant | 35,984 | 37,064 | 37,783 |
| 358 | 07/15/19 | 6 | 6 | Chief Operator/Environmental | 61,506 | 63,351 | 64,581 |
| 231 | 11/16/09 | 15 | 8 | Utility Accountant | 59,301 | 61,080 | 62,266 |
| 368 | 03/30/21 | 4 | 4 | UB Cashier | 38,480 | 39,634 | 40,404 |
| 386 | 10/26/22 | 2 | 2 | UB Cashier | 37,170 | 38,285 | 39,029 |
| 353 | 04/02/19 | 6 | 6 | Water Plant Operator | 52,312 | 53,881 | 54,928 |
| 50 | 01/14/08 | 17 | 17 | Service Worker | 50,003 | 51,503 | 52,503 |
| | | | | Engineering Inspector (New FY25) | | 52,000 | 52,000 |

City of Mascotte Salaries City-Wide (Fiscal Year 2024)

| <u>Emp. #</u> | <u>Hire Date</u> | <u>Years of Service</u> | <u>YOS Current</u> | <u>Position</u> | <u>Current Annual (24)</u> | <u>Salary 3% COLA</u> | <u>Salary 5% COLA</u> |
|---------------|------------------|-------------------------|--------------------|-------------------------------|----------------------------|-----------------------|-----------------------|
| 329 | 03/28/16 | 9 | 9 | Police Chief | 122,949 | 126,637 | 129,096 |
| 259 | 03/09/12 | 13 | 5 | Police Lieutenant | 76,211 | 78,497 | 80,022 |
| 345 | 07/18/18 | 7 | 6 | Police Sergeant | 69,735 | 71,827 | 73,222 |
| 303 | 04/30/14 | 10 | 5 | Police Sergeant | 70,718 | 72,840 | 74,254 |
| 318 | 07/09/15 | 10 | 2 | Police Sergeant | 67,180 | 69,195 | 70,539 |
| 348 | 01/15/19 | 6 | 6 | Police Officer | 56,762 | 58,465 | 59,600 |
| 383 | 08/24/22 | 3 | 3 | Police Officer | 50,123 | 51,627 | 52,629 |
| 387 | 11/28/22 | 2 | 2 | Police Officer | 49,402 | 50,884 | 51,872 |
| 384 | 10/24/22 | 2 | 2 | Police Officer | 49,402 | 50,884 | 51,872 |
| 385 | 10/24/22 | 2 | 2 | Police Officer | 49,402 | 50,884 | 51,872 |
| 390 | 02/21/23 | 2 | 2 | Police Officer | 48,812 | 50,276 | 51,253 |
| 371 | 06/09/21 | 4 | 4 | Police Officer | 54,447 | 56,080 | 57,169 |
| 364 | 06/10/20 | 5 | 5 | Police Officer | 54,753 | 56,396 | 57,491 |
| 398 | 03/04/24 | 1 | 1 | Police Officer | 48,266 | 49,714 | 50,679 |
| 378 | 03/14/22 | 3 | 3 | Police Officer | 50,123 | 51,627 | 52,629 |
| 397 | 12/14/24 | 1 | 1 | Police Officer | 48,310 | 49,759 | 50,726 |
| 365 | 06/24/20 | 5 | 5 | Police Officer | 54,753 | 56,396 | 57,491 |
| 396 | 11/07/23 | 1 | 1 | Police Officer | 48,310 | 49,759 | 50,726 |
| | | | | Police Officer (New FY25) | | 49,484 | 49,484 |
| | | | | SRO/Police Officer (New FY25) | | 49,484 | 49,484 |
| 399 | 03/18/24 | 1 | 1 | Admin Assistant | 42,890 | 44,177 | 45,035 |
| 251 | 08/22/11 | 14 | 14 | Crossing Guard-PT | 16,380 | 16,871 | 17,199 |



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General Fund Recap

City of Mascotte Budget

2025

City of Mascotte

General Fund

Operating Budget

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

General Fund Revenues

City of Mascotte Budget

2025

**City of Mascotte
General Fund
Operating Budget**

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

General Fund Revenues

City of Mascotte Budget

2025

**City of Mascotte
General Fund
Operating Budget**

| Revenues | 2023 | 2024 | YTD | 2025 |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| | ACTUAL | ADOPTED | June-24 | PROPOSED |
| 1-329510 ZONING FEES | 12,800 | 10,000 | 7,650 | 10,000 |
| 1-329515 FLOOD PERMITS | 6,450 | 3,000 | 6,760 | 10,000 |
| 1-329520 REZONING APPLICATION FEES | - | 1,200 | 2,400 | 2,500 |
| 1-329530 APPLICATION FOR ANNEXATION | 1,500 | 4,000 | 3,450 | 5,000 |
| 1-329540 DEVELOPMENT PLANNING FEES | 32,229 | 25,000 | 20,720 | 25,000 |
| 1-329550 CERTIFICATE OF OCCUPANCY | 14,450 | 10,000 | 9,550 | 15,000 |
| Total Licenses and Permits | \$ 3,674,149 | \$ 2,011,600 | \$ 2,895,751 | \$ 3,473,400 |

330000 - Intergovernmental Revenue

| | | | | |
|---|---------------------|-------------------|-------------------|---------------------|
| 1-331510 FEMA REVENUE | \$ 15,763 | \$ - | \$ - | \$ - |
| 1-334920 STATE GRANT - POLICE | 6,357 | 14,000 | - | 10,000 |
| 1-335121 MUNICIPAL REVENUE SHARING/SALES TAX | 370,514 | 300,000 | 237,551 | 375,000 |
| 1-335122 MUNICIPAL REVENUE SHARING/GAS TAX | 89,012 | 80,000 | 50,914 | 95,000 |
| 1-335140 MOBILE HOME LICENSE FEES | 161 | 300 | 88 | 500 |
| 1-335150 ALCOHOL BEVERAGE LICENSE FEES | 615 | 1,000 | - | 500 |
| 1-335180 LOCAL GOVERNMENT 1/2 CENT SALES TAX | 548,629 | 400,000 | 351,534 | 575,000 |
| 1-335190 FDOT STREET LIGHTING MAINTENANCE | 18,911 | 18,000 | - | 20,000 |
| 1-335195 FDOT STREET MAINTENANCE AGREEMENT | 8,532 | 5,700 | 4,266 | 6,000 |
| 1-335198 FDOT TRAFFIC SIGNAL MAINT. AGREEMENT | - | 5,000 | - | 5,000 |
| 1-337710 GRANTS - INSURANCE | - | 6,000 | - | 5,000 |
| Total Intergovernmental Revenue | \$ 1,058,494 | \$ 830,000 | \$ 644,353 | \$ 1,092,000 |

340000 - Charges for Service

| | | | | |
|---|----------|----------|----------|----------|
| 1-340000 SERVICE CHARGES - OUTSIDE SALES | \$ 2,919 | \$ 4,000 | \$ 3,856 | \$ 4,000 |
| 1-340400 SERVICE CHARGES - WATER | 3,525 | 3,000 | 611 | 3,000 |
| 1-340450 SERVICE CHARGES - STORMWATER | 1,612 | 2,000 | 394 | 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 |
| 1-341350 PERMIT SURCHARGE COLLECTION FEES | 3,355 | 2,000 | 1,911 | 3,000 |
| 1-341500 LIEN SEARCHES | 3,060 | 5,000 | 3,320 | 4,000 |
| 1-342100 CHARGES FOR SERVICES - LAW ENFORCEMENT | 1,193 | 3,000 | 405 | 2,000 |

General Fund Revenues

City of Mascotte Budget

2025

**City of Mascotte
General Fund
Operating Budget**

| | 2023 | 2024 | YTD | 2025 |
|--|---------------------|---------------------|---------------------|---------------------|
| | ACTUAL | ADOPTED | June-24 | PROPOSED |
| Revenues | | | | |
| 1-343800 SALE OF CEMETERY LOTS | 505 | - | - | - |
| 1-347200 CHARGES FOR SERVICES - PARKS & REC | 1,475 | 3,000 | 1,165 | 3,000 |
| 1-347400 CHARGES FOR SERVICES - SPECIAL EVENTS | - | - | 286 | 3,000 |
| Total Charges for Service | \$ 32,241 | \$ 40,500 | \$ 15,613 | \$ 29,000 |
| | | | | |
| 350000 - Fines and Forfeits | | | | |
| 1-351900 FINES AND FORFEITURES | \$ 12,300 | \$ 7,000 | \$ 7,150 | \$ 10,000 |
| 1-354100 FINES - CIVIL | 881 | 500 | 6,380 | 5,000 |
| 1-354200 FINES - CODE COMPLIANCE | 2,716 | 3,000 | 121 | 3,000 |
| Total Fines and Forfeits | \$ 15,897 | \$ 10,500 | \$ 13,651 | \$ 18,000 |
| | | | | |
| 360000 - Miscellaneous Revenue | | | | |
| 1-361100 INTEREST INCOME | \$ 9,885 | \$ 2,000 | \$ 61,563 | \$ 10,000 |
| 1-362000 TOWER RENT | 3,262 | 3,300 | 3,360 | 3,500 |
| 1-362100 RENTAL FEE CHARGE | 13,050 | 15,000 | 10,200 | 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 |
| 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 |
| 1-369970 REMIBURSEMENT SRO OFFICER | - | - | - | 37,000 |
| Total Miscellaneous Revenue | \$ 1,021,913 | \$ 52,300 | \$ 109,698 | \$ 94,000 |
| | | | | |
| 380000 - Other Sources | | | | |
| 1-381200 TRANSFERS IN | \$ - | \$ - | \$ - | \$ - |
| 1-399002 USE OF OPERATING REVENUE | \$ 270,828 | \$ 259,800 | \$ 259,800 | \$ 81,800 |
| Total Other Sources | \$ 270,828 | \$ 259,800 | \$ 259,800 | \$ 81,800 |
| | | | | |
| Total General Fund Revenue | \$ 8,177,602 | \$ 5,626,000 | \$ 5,951,761 | \$ 7,600,600 |

Notes*

311000 - Millage Rate 4.7549

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

399002 - Fire Department Deficit \$ 81,800

**City of Mascotte
General Fund
Operating Budget**

| Account Description | 2023 ACTUAL | 2024 ADOPTED | YTD June-24 | 2025 PROPOSED |
|--|------------------------|-------------------------|------------------------|--------------------------|
| <u>Mayor and Council</u> | | | | |
| 1-511000-1100 EXECUTIVE SALARIES | \$ 32,462 | \$ 34,000 | \$ 25,116 | \$ 35,000 |
| 1-511000-2100 FICA | 2,483 | 3,000 | 1,921 | 3,000 |
| 1-511000-2400 WORKERS COMPENSATION | 127 | 500 | 487 | 500 |
| 1-511000-3100 PROFESSIONAL SERVICES | 12,766 | 10,000 | 4,153 | 10,000 |
| 1-511000-3410 TECHNICAL SUPPORT | 10,079 | 13,000 | 10,395 | 15,000 |
| 1-511000-4100 COMMUNICATION SERVICES | 5,266 | 5,300 | 4,663 | 7,000 |
| 1-511000-4400 RENTAL AND LEASES | 887 | 1,000 | 312 | 1,000 |
| 1-511000-4520 INSURANCE LIABILITY | 14,654 | 18,000 | 7,268 | 18,000 |
| 1-511000-4700 PRINTING AND BINDING | - | 500 | - | 500 |
| 1-511000-4701 CODIFICATION | 2,224 | 5,000 | 5,000 | 5,000 |
| 1-511000-4990 MISCELLANEOUS | - | 500 | - | 500 |
| 1-511000-5100 OFFICE/OPERATING SUPPLIES | 514 | 2,000 | 357 | 2,000 |
| 1-511000-5200 UNIFORMS | - | 500 | - | 500 |
| 1-511000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS | 5,778 | 5,000 | 3,319 | 5,000 |
| 1-511000-5410 SCHOOLS AND TRAINING | 99 | - | - | - |
| 1-511000-5430 SEMINARS AND MEETINGS | 65 | 2,000 | 359 | 6,000 |
| 1-511000-5600 SMALL TOOLS & EQUIPMENT | 200 | 6,500 | 6,637 | 6,000 |
| 1-511000-9900 ELECTION EXPENSE | - | 32,300 | 4,686 | 5,000 |
| <u>Total Mayor and Council Expenditures</u> | \$ 87,604 | \$ 139,100 | \$ 74,673 | \$ 120,000 |

Notes*

Administration Department

City of Mascotte Budget | 2025

**City of Mascotte
General Fund
Operating Budget**

| Account | 2023 | 2024 | YTD | 2025 |
|---|---------------|----------------|----------------|-----------------|
| Description | ACTUAL | ADOPTED | June-24 | PROPOSED |
| <u>Administration Department</u> | | | | |
| 1-512000-1200 REGULAR SALARIES | \$ 84,828 | \$ 112,100 | \$ 89,762 | \$ 126,000 |
| 1-512000-1600 PTO PAY | 13,493 | 28,300 | 13,836 | 15,000 |
| 1-512000-1800 HOLIDAY PAY | 6,279 | 7,600 | 7,562 | 9,500 |
| 1-512000-2100 FICA | 7,966 | 11,200 | 8,473 | 11,000 |
| 1-512000-2200 RETIREMENT CONTRIBUTION | 10,460 | 14,200 | 11,116 | 14,000 |
| 1-512000-2300 HEALTH INSURANCE | 8,184 | 12,000 | 8,088 | 12,300 |
| 1-512000-2320 LIFE/DISABILITY INSURANCE | 250 | 600 | 283 | 700 |
| 1-512000-2350 DENTAL INSURANCE | 405 | 600 | 380 | 700 |
| 1-512000-2390 FLEXIBLE SPENDING BENEFIT | 782 | 1,200 | 648 | 1,200 |
| 1-512000-2400 WORKERS COMPENSATION | 254 | 500 | 487 | 500 |
| 1-512000-2500 UNEMPLOYMENT COMPENSATION | 4,153 | - | - | - |
| 1-512000-3100 PROFESSIONAL SERVICES | 3,031 | 3,500 | 5,058 | 5,000 |
| 1-512000-3410 TECHNICAL SUPPORT | 9,595 | 11,000 | 8,834 | 16,000 |
| 1-512000-4100 COMMUNICATION SERVICES | 7,818 | 9,000 | 7,264 | 9,000 |
| 1-512000-4120 POSTAGE AND FREIGHT | 140 | 500 | 43 | 500 |
| 1-512000-4300 PUBLIC UTILITIES | 5,923 | 5,500 | 3,233 | 5,500 |
| 1-512000-4400 RENTAL AND LEASES | 2,765 | 3,100 | 1,622 | 3,100 |
| 1-512000-4510 INSURANCE - AUTO | 981 | 1,400 | 1,353 | 2,000 |
| 1-512000-4520 INSURANCE - LIABILITY | 17,240 | 25,000 | 10,210 | 25,000 |
| 1-512000-4600 MAINTENANCE CONTRACTS | 691 | 1,000 | 1,547 | 2,000 |
| 1-512000-4610 R&M VEHICLES | 162 | 2,000 | 479 | 2,000 |
| 1-512000-4650 R&M EQUIPMENT | 7,307 | 1,500 | 125 | 1,500 |
| 1-512000-4700 PRINTING AND BINDING | - | 500 | 24 | 500 |
| 1-512000-4960 RECORDING AND TAXES | 44 | 500 | - | 500 |
| 1-512000-5100 OFFICE/OPERATING SUPPLIES | 3,305 | 3,000 | 2,273 | 3,000 |
| 1-512000-5200 UNIFORMS | 280 | 500 | 358 | 500 |
| 1-512000-5240 GAS/FUEL/TOLLS | 1,680 | 2,000 | 1,037 | 2,000 |

Administration Department

City of Mascotte Budget | 2025

**City of Mascotte
General Fund
Operating Budget**

| Account Description | 2023 ACTUAL | 2024 ADOPTED | YTD June-24 | 2025 PROPOSED |
|---|------------------------|-------------------------|------------------------|--------------------------|
| <u>Administration Department</u> | | | | |
| 1-512000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS | 3,405 | 3,800 | 2,719 | 4,000 |
| 1-512000-5410 SCHOOLS & TRAINING | - | - | 488 | 3,000 |
| 1-512000-5430 SEMINARS AND MEETINGS | 10,595 | 8,000 | 4,275 | 11,000 |
| 1-512000-5600 SMALL TOOLS & EQUIPMENT | 440 | 1,300 | 1,549 | 8,000 |
| 1-512000-9980 ADDITIONS TO RESERVES | - | - | - | - |
| <u>Total Administration Department Expenditures</u> | \$ 212,456 | \$ 271,400 | \$ 193,126 | \$ 295,000 |

Notes*

| | |
|---|----------|
| 5600 - Desktop Replacement City Clerk | \$ 2,100 |
| 5600 - Desktop Replacement City Manager | \$ 2,100 |
| 5600 - Refrigerator City Hall | \$ 3,000 |

Finance Department

City of Mascotte Budget | 2025

**City of Mascotte
General Fund
Operating Budget**

| Account | 2023 | 2024 | YTD | 2025 |
|---|-------------------|-------------------|-------------------|-------------------|
| Description | ACTUAL | ADOPTED | June-24 | PROPOSED |
| <u>Finance Department</u> | | | | |
| 1-513000-1200 REGULAR SALARIES | \$ 85,561 | \$ 91,000 | \$ 59,278 | \$ 101,000 |
| 1-513000-1400 OVERTIME | 2,351 | 5,000 | 697 | 5,000 |
| 1-513000-1600 PTO PAY | 10,221 | 16,500 | 11,004 | 11,100 |
| 1-513000-1800 HOLIDAY PAY | 6,373 | 7,100 | 6,124 | 7,600 |
| 1-513000-2100 FICA | 7,971 | 8,400 | 5,510 | 8,600 |
| 1-513000-2200 RETIREMENT CONTRIBUTION | 10,601 | 11,100 | 7,420 | 11,200 |
| 1-513000-2300 HEALTH INSURANCE | 9,796 | 11,500 | 7,835 | 12,000 |
| 1-513000-2320 LIFE/DISABILITY INSURANCE | 308 | 600 | 272 | 600 |
| 1-513000-2350 DENTAL INSURANCE | 487 | 600 | 365 | 600 |
| 1-513000-2390 FLEXIBLE SPENDING BENEFIT | 957 | 1,100 | 595 | 1,100 |
| 1-513000-2400 WORKERS COMPENSATION | 254 | 500 | 487 | 500 |
| 1-513000-3100 PROFESSIONAL SERVICES | 2,751 | 5,000 | 5,058 | 5,000 |
| 1-513000-3200 AUDITING | 14,750 | 18,000 | 14,500 | 18,000 |
| 1-513000-3410 TECHNICAL SUPPORT | 13,218 | 23,600 | 15,361 | 25,000 |
| 1-513000-4100 COMMUNICATION SERVICES | 7,086 | 9,000 | 6,496 | 9,000 |
| 1-513000-4120 POSTAGE AND FREIGHT | 121 | 500 | 77 | 500 |
| 1-513000-4300 PUBLIC UTILITIES | 5,219 | 5,000 | 2,815 | 5,000 |
| 1-513000-4400 RENTAL AND LEASES | 2,765 | 3,000 | 1,622 | 3,000 |
| 1-513000-4520 INSURANCE - LIABILITY | 17,240 | 25,000 | 10,095 | 25,000 |
| 1-513000-4600 MAINTENANCE CONTRACTS | 691 | 1,000 | 1,547 | 2,000 |
| 1-513000-5100 OFFICE/OPERATING SUPPLIES | 1,896 | 3,000 | 1,620 | 3,000 |
| 1-513000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS | 1,491 | 2,000 | 2,030 | 2,100 |
| 1-513000-5410 SCHOOLS/TRAINING | - | 1,500 | 368 | 1,500 |
| 1-513000-5430 SEMINARS & MEETINGS | 3,011 | 5,000 | 3,610 | 5,000 |
| 1-513000-5600 SMALL TOOLS & EQUIPMENT | 1,613 | 2,000 | - | 4,500 |
| 1-513000-9190 TRANSFER OUT TO CRA | 269,481 | 349,700 | 349,645 | 498,400 |
| <u>Total Finance Department Expenditures</u> | \$ 476,213 | \$ 606,700 | \$ 514,431 | \$ 766,300 |

City of Mascotte
General Fund
Operating Budget

Notes*

| | | |
|---|----|---------|
| 5600 - Desktop Replacement Finance Director | \$ | 2,100 |
| 5600 - Desktop Replacement Asst City Clerk | \$ | 2,100 |
| 9190 - CRA Tax Payment | | |
| 110,314,338 X .0047549 X .95 = \$349,645 | \$ | 498,307 |

Legal Department

City of Mascotte Budget | 2025

**City of Mascotte
General Fund
Operating Budget**

| Account | 2023 | 2024 | YTD | 2025 |
|--|------------------|------------------|------------------|------------------|
| Description | ACTUAL | ADOPTED | June-24 | PROPOSED |
| <u>Legal Department</u> | | | | |
| 1-514000-3120 ATTORNEY FEES | \$ 55,946 | \$ 70,000 | \$ 29,486 | \$ 75,000 |
| 1-514000-4900 ADVERTISING | 4,065 | 8,000 | 730 | 10,000 |
| <u>Total Legal Department Expenditures</u> | \$ 60,011 | \$ 78,000 | \$ 30,216 | \$ 85,000 |

Notes*

Community Development

City of Mascotte Budget | 2025

**City of Mascotte
General Fund
Operating Budget**

| Account Description | 2023 ACTUAL | 2024 ADOPTED | YTD June-24 | 2025 PROPOSED |
|--|------------------------|-------------------------|------------------------|--------------------------|
| <u>Community Development</u> | | | | |
| 1-519000-1200 REGULAR SALARIES | \$ 90,811 | \$ 89,600 | \$ 60,223 | \$ 87,000 |
| 1-519000-1600 PTO PAY | 12,664 | 13,200 | 5,550 | 7,100 |
| 1-519000-1800 HOLIDAY PAY | 7,068 | 7,100 | 5,101 | 6,800 |
| 1-519000-2100 FICA | 8,385 | 8,100 | 5,385 | 7,500 |
| 1-519000-2200 RETIREMENT CONTRIBUTION | 10,838 | 10,600 | 5,154 | 9,600 |
| 1-519000-2300 HEALTH INSURANCE | 11,310 | 13,500 | 8,955 | 14,000 |
| 1-519000-2320 LIFE/DISABILITY INSURANCE | 346 | 700 | 264 | 700 |
| 1-519000-2350 DENTAL INSURANCE | 568 | 700 | 426 | 700 |
| 1-519000-2390 FLEXIBLE SPENDING BENEFIT | 1,303 | 1,500 | 809 | 1,300 |
| 1-519000-2400 WORKERS COMPENSATION | 254 | 500 | 487 | 500 |
| 1-519000-3100 PROFESSIONAL SERVICES | 116,411 | 75,000 | 90,474 | 100,000 |
| 1-519000-3150 BUILDING OFFICIAL FEES | 1,276,053 | 400,000 | 799,724 | 1,000,000 |
| 1-519000-3151 CONSTRUCTION INSPECTION FEES | 45,421 | 24,000 | 203 | 25,000 |
| 1-519000-3410 TECHNICAL SUPPORT | 15,159 | 17,000 | 11,121 | 20,000 |
| 1-519000-4120 POSTAGE & FREIGHT | - | 100 | 18 | 100 |
| 1-519000-4960 RECORDING & TAXES | - | 500 | 20 | 500 |
| 1-519000-5100 OFFICE/OPERATING SUPPLIES | 297 | 2,000 | 538 | 2,000 |
| 1-519000-5200 UNIFORMS | 67 | 500 | 55 | 500 |
| 1-519000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS | 360 | 1,000 | 240 | 1,000 |
| 1-519000-5410 SCHOOLS/TRAINING | - | 1,500 | 436 | 1,500 |
| 1-519000-5430 SEMINARS & MEETINGS | - | 2,000 | 201 | 2,000 |
| 1-519000-5600 SMALL TOOLS AND EQUIPMENT | 553 | 1,000 | - | 1,000 |
| <u>Total Community Development Expenditures</u> | \$ 1,597,868 | \$ 670,100 | \$ 995,384 | \$ 1,288,800 |

Notes*

**City of Mascotte
General Fund
Operating Budget**

| Account Description | 2023 ACTUAL | 2024 ADOPTED | YTD June-24 | 2025 PROPOSED |
|---|------------------------|-------------------------|------------------------|--------------------------|
| <u>Community Development</u> | | | | |
| 1-519200-1200 REGULAR SALARIES | \$ - | \$ 44,700 | \$ 12,847 | \$ 65,000 |
| 1-519200-1400 OVERTIME | - | - | 49 | 500 |
| 1-519200-1600 PTO PAY | - | 7,400 | - | 4,200 |
| 1-519200-1800 HOLIDAY PAY | - | 4,000 | 329 | 5,000 |
| 1-519200-2100 FICA | - | 4,400 | 1,012 | 5,500 |
| 1-519200-2200 RETIREMENT CONTRIBUTION | - | 5,700 | 1,323 | 7,200 |
| 1-519200-2300 HEALTH INSURANCE | - | 9,600 | 1,426 | 9,800 |
| 1-519200-2320 LIFE/DISABILITY INSURANCE | - | 500 | 47 | 500 |
| 1-519200-2350 DENTAL INSURANCE | - | 500 | 68 | 500 |
| 1-519200-2390 FLEXIBLE SPENDING BENEFIT | - | 900 | 487 | 900 |
| 1-519200-2400 WORKERS COMPENSATION | - | 200 | - | 500 |
| 1-519200-3100 PROFESSIONAL SERVICES | - | 3,000 | 50 | 3,000 |
| 1-519200-3410 TECHNICAL SUPPORT | - | 3,000 | 3,125 | 5,000 |
| 1-519200-4120 POSTAGE & FREIGHT | - | 500 | - | 500 |
| 1-519200-5100 OFFICE/OPERATING SUPPLIES | - | 500 | 387 | 500 |
| 1-519200-5200 UNIFORMS | - | 300 | - | 300 |
| 1-519200-5400 BOOKS/PUBS/SUB/MEMBERSHIPS | - | 1,000 | - | 1,000 |
| 1-519200-5410 SCHOOLS/TRAINING | - | 1,500 | 25 | 2,500 |
| 1-519200-5430 SEMINARS & MEETINGS | - | 1,000 | - | 1,000 |
| 1-519200-5600 SMALL TOOLS AND EQUIPMENT | - | 2,000 | 420 | 2,000 |
| Total Planning Department Expenditures | \$ - | \$ 90,700 | \$ 21,595 | \$ 115,400 |

Notes*

| | |
|--|----------|
| 3410 - esri Software (Environmental Systems Research Institute) | \$ 3,500 |
| 5400 - CFM/ ASFPM (Cerified Floodplain Manager) | \$ 300 |
| 5400 - FFMA (FL Floodplain Manager's Association) | \$ 200 |
| 5400 - URISA (Urban and Regional Information Systems Assoc) | \$ 300 |
| 5410 - GIS Continuing Education/Flood Plain Management | \$ 2,500 |

Code Compliance

City of Mascotte Budget | 2025

**City of Mascotte
General Fund
Operating Budget**

| Account | 2023 | 2024 | YTD | 2025 |
|---|---------------|----------------|----------------|-----------------|
| Description | ACTUAL | ADOPTED | June-24 | PROPOSED |
| <u>Code Compliance</u> | | | | |
| 1-520000-1200 REGULAR SALARIES | \$ 4,348 | \$ 23,300 | \$ 17,116 | \$ 27,000 |
| 1-520000-1400 OVERTIME PAY | 62 | 500 | - | 500 |
| 1-520000-1600 PTO PAY | 732 | 3,900 | 3,036 | 1,800 |
| 1-520000-1800 HOLIDAY PAY | 333 | 2,000 | 1,738 | 2,100 |
| 1-520000-2100 FICA | 189 | 2,500 | 1,366 | 2,300 |
| 1-520000-2200 RETIREMENT CONTRIBUTION | 548 | 3,000 | 2,189 | 3,000 |
| 1-520000-2300 HEALTH INSURANCE | 919 | 4,800 | 3,323 | 4,900 |
| 1-520000-2320 LIFE/DISABILITY INSURANCE | 17 | 500 | 113 | 500 |
| 1-520000-2350 DENTAL INSURANCE | 41 | 500 | 152 | 500 |
| 1-520000-2390 FLEXIBLE SPENDING BENEFIT | 85 | 500 | 269 | 500 |
| 1-520000-2400 WORKERS COMPENSATION | 276 | 1,500 | 1,461 | 1,500 |
| 1-520000-3100 PROFESSIONAL SERVICES | 2,595 | 3,000 | 2,443 | 3,500 |
| 1-520000-3410 TECHNICAL SUPPORT | 4,237 | 10,400 | 4,074 | 10,000 |
| 1-520000-4100 COMMUNICATION SERVICES | 3,612 | 3,600 | 2,609 | 3,700 |
| 1-520000-4120 POSTAGE AND FREIGHT | 669 | 1,500 | 214 | 1,000 |
| 1-520000-4510 INSURANCE - AUTO | 981 | 1,500 | 1,451 | 2,000 |
| 1-520000-4520 INSURANCE - LIABILITY | 6,008 | 10,000 | 4,038 | 10,000 |
| 1-520000-4600 MAINTENANCE CONTRACTS | 691 | 1,000 | 1,547 | 3,300 |
| 1-520000-4610 R&M VEHICLES | 136 | 1,500 | 10 | 2,000 |
| 1-520000-4650 R&M EQUIPMENT | - | 500 | - | 500 |
| 1-520000-4700 PRINTING AND BINDING | - | 500 | 28 | 500 |
| 1-520000-4960 RECORDING AND TAXES | 23 | 500 | - | 500 |
| 1-520000-5100 OFFICE/OPERATING SUPPLIES | 646 | 600 | 272 | 700 |
| 1-520000-5200 UNIFORMS | - | 500 | - | 500 |
| 1-520000-5240 GAS/FUEL/TOLLS | 1,196 | 2,000 | 526 | 2,000 |

Code Compliance

City of Mascotte Budget | 2025

City of Mascotte
General Fund
Operating Budget

| Account Description | 2023 ACTUAL | 2024 ADOPTED | YTD June-24 | 2025 PROPOSED |
|---|------------------|------------------|------------------|------------------|
| <u>Code Compliance</u> | | | | |
| 1-520000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS | 75 | 500 | 95 | 500 |
| 1-520000-5410 SCHOOLS/TRAINING | 276 | 1,600 | 991 | 3,500 |
| 1-520000-5430 SEMINARS AND MEETINGS | 1,061 | 500 | 584 | 500 |
| 1-520000-5600 SMALL TOOLS & EQUIPMENT | 3,526 | 3,600 | - | 3,700 |
| <u>Total Code Compliance Expenditures</u> | <u>\$ 33,282</u> | <u>\$ 86,300</u> | <u>\$ 49,645</u> | <u>\$ 93,000</u> |

Notes**

50% of salaries/benefits are in Fund 1

5410 - Training for Fire Inspector \$ 2,000

Police Department

City of Mascotte Budget

2025

**City of Mascotte
General Fund
Operating Budget**

| Account Description | 2023 ACTUAL | 2024 ADOPTED | YTD June-24 | 2025 PROPOSED |
|---|------------------------|-------------------------|------------------------|--------------------------|
| <u>Police Department</u> | | | | |
| 1-521000-1200 REGULAR SALARIES | \$ 900,775 | \$ 950,000 | \$ 722,332 | \$ 1,190,000 |
| 1-521000-1400 OVERTIME | 24,163 | 20,000 | 30,789 | 25,000 |
| 1-521000-1500 INCENTIVE PAY | 6,720 | 9,000 | 6,870 | 9,500 |
| 1-521000-1600 PTO PAY | 81,084 | 153,000 | 69,952 | 91,000 |
| 1-521000-1800 HOLIDAY PAY | 52,277 | 78,000 | 60,363 | 90,000 |
| 1-521000-2100 FICA | 80,205 | 91,000 | 67,299 | 101,000 |
| 1-521000-2200 RETIREMENT CONTRIBUTION | 97,555 | 116,200 | 67,890 | 129,000 |
| 1-521000-2300 HEALTH INSURANCE | 127,919 | 173,300 | 98,856 | 205,800 |
| 1-521000-2320 LIFE/DISABILITY INSURANCE | 4,958 | 9,500 | 4,790 | 10,500 |
| 1-521000-2350 DENTAL INSURANCE | 6,422 | 9,500 | 4,918 | 10,500 |
| 1-521000-2390 FLEXIBLE SPENDING BENEFIT | 14,090 | 17,100 | 9,241 | 19,800 |
| 1-521000-2400 WORKERS COMPENSATION | 54,288 | 40,000 | 39,947 | 40,000 |
| 1-521000-2450 TESTING & SCREENING | 1,415 | 2,000 | 914 | 2,000 |
| 1-521000-2500 UNEMPLOYMENT COMPENSATION | - | 5,000 | - | - |
| 1-521000-3100 PROFESSIONAL SERVICES | 11,866 | 31,500 | 7,578 | 28,500 |
| 1-521000-3410 TECHNICAL SUPPORT | 32,627 | 33,600 | 29,740 | 35,500 |
| 1-521000-3421 COMMUNITY POLICING | (80,000) | (85,000) | (85,000) | (95,000) |
| 1-521000-3500 CRIMINAL INVESTIGATIONS | 1,159 | 2,000 | 95 | 2,000 |
| 1-521000-4100 COMMUNICATION SERVICES | 20,617 | 22,400 | 18,197 | 22,500 |
| 1-521000-4120 POSTAGE AND FREIGHT | 1,306 | 1,200 | 492 | 1,500 |
| 1-521000-4300 PUBLIC UTILITIES | 8,869 | 7,000 | 5,702 | 9,000 |
| 1-521000-4400 RENTAL AND LEASES | 2,290 | 2,200 | 1,266 | 2,300 |
| 1-521000-4510 INSURANCE - AUTO | 9,820 | 12,000 | 13,497 | 20,000 |
| 1-521000-4520 INSURANCE - LIABILITY | 77,907 | 95,000 | 38,360 | 75,000 |
| 1-521000-4600 MAINTENANCE CONTRACTS | 5,693 | 12,500 | 5,530 | 10,000 |
| 1-521000-4610 R&M VEHICLES | 20,584 | 25,000 | 8,430 | 25,000 |
| 1-521000-4620 R&M BUILDINGS | 6,799 | 6,500 | 8,322 | 7,000 |
| 1-521000-4650 R&M EQUIPMENT | 4,622 | 3,500 | 4,952 | 5,000 |
| 1-521000-4700 PRINTING AND BINDING | 298 | 1,000 | 424 | 1,000 |
| 1-521000-4810 PROMOTIONAL ACTIVITIES | 1,253 | 2,000 | 455 | 12,500 |
| 1-521000-5100 OFFICE/OPERATING SUPPLIES | 4,564 | 5,500 | 3,848 | 6,000 |
| 1-521000-5200 UNIFORMS | 9,526 | 22,400 | 1,856 | 20,000 |

Police Department

City of Mascotte Budget

2025

**City of Mascotte
General Fund
Operating Budget**

| Account Description | 2023 | 2024 | YTD | 2025 |
|--|---------------------|---------------------|---------------------|---------------------|
| | ACTUAL | ADOPTED | June-24 | PROPOSED |
| 1-521000-5240 GAS/FUEL/TOLLS | 59,256 | 65,000 | 39,093 | 65,000 |
| 1-521000-5250 AMMUNITION | - | 2,000 | 2,028 | 3,500 |
| 1-521000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS | - | - | 1,145 | 1,500 |
| 1-521000-5410 SCHOOL AND TRAINING | - | 7,500 | 2,138 | 13,500 |
| 1-521000-5430 SEMINARS & MEETINGS | - | 5,000 | 2,220 | 5,000 |
| 1-521000-5600 SMALL TOOLS & EQUIPMENT | 23,488 | 37,200 | 11,610 | 41,500 |
| 1-521000-6400 CAPITAL OUTLAY - EQUIPMENT | - | - | 23,800 | - |
| 1-521000-9610 GRANT EXPENDITURES | 7,459 | 20,000 | - | 10,000 |
| <u>Total Police Department Expenditures</u> | \$ 1,681,874 | \$ 2,010,600 | \$ 1,329,939 | \$ 2,251,900 |

Notes*

1200 - One New Patrol Officer

1200 - One New SRO/Patrol Officer

(Lake County to reimburse City for 9 months of Officer's Salary)

| | |
|---|-----------|
| 3100 - Accreditation Contractor | \$ 13,000 |
| 3100 - Accreditation Assessments | \$ 6,000 |
| 3410 - Ford Telematics | \$ 2,000 |
| 4810 - Centennial Promotions | \$ 10,500 |
| 5200 - (6) Body Armor and Accessories | \$ 8,000 |
| 5400 - CFA Membership, FL-PAC Membership | \$ 500 |
| 5410 Accreditation Conferences | \$ 6,100 |
| 5600 - (5) Gas Masks and Accessories | \$ 4,000 |
| 5600 - Desktop Replacement Police Chief | \$ 2,100 |
| 5600 - Desktop Replacement Admin Assistant | \$ 2,100 |
| 5600 - Toughbook Replacement (5) (\$4,500 each) | \$ 22,500 |

Fire Department

City of Mascotte Budget | 2025

**City of Mascotte
General Fund
Operating Budget**

| Account Description | 2023 ACTUAL | 2024 ADOPTED | YTD June-24 | 2025 PROPOSED |
|---|------------------------|-------------------------|------------------------|--------------------------|
| <u>Fire Department</u> | | | | |
| 1-522000-3100 PROFESSIONAL SERVICES | \$ 4,043 | \$ - | \$ - | \$ 5,000 |
| 1-522000-3470 CONTRACT LABOR | \$ - | \$ - | \$ - | \$ 711,500 |
| 1-522000-4520 INSURANCE - LIABILITY | 7,758 | 10,000 | 4,038 | 10,000 |
| 1-522000-4620 R&M BUILDINGS | 4,298 | 5,000 | 1,450 | 5,000 |
| 1-522000-9980 ADDITIONS TO RESERVE | 270,828 | 212,300 | 212,300 | 81,800 |
| <u>Total Fire Department Expenditures</u> | <u>\$ 286,927</u> | <u>\$ 227,300</u> | <u>\$ 217,788</u> | <u>\$ 813,300</u> |

Notes (Fire Department)**

| | |
|---|---------------------|
| Estimated Expenditures (\$994,379 X 4%= \$39,775 +\$994,379 = \$1,034,154 | \$ 1,034,154 |
| County instituted fire assessment and MSTU fee collections for properties within Mascotte city limits were estimated at \$952,400 | <u>\$ (952,400)</u> |
| | <u>\$ 81,754</u> |
| Fire Assessment \$750,881 | |
| Fire MSTU \$201,519 | |

3470 - Contract Labor -Per the city's contract with Lake County, a true-up is performed every 3-years to determine how much was collected against what was spent. Over the past 3-years, the city has set aside \$711,528 for this reconciliation.

\$ 711,500

9980 - Additions to Reserve - Deficit in Payment to County

\$ 81,754

Sanitation Department

City of Mascotte Budget | 2025

**City of Mascotte
General Fund
Operating Budget**

| Account Description | 2023 ACTUAL | 2024 ADOPTED | YTD June-24 | 2025 PROPOSED |
|---|------------------------|-------------------------|------------------------|--------------------------|
| <u>Sanitation Department</u> | | | | |
| 1-534000-3100 PROFESSIONAL SERVICES | \$ 7,232 | \$ 10,000 | \$ 7,578 | \$ 10,000 |
| 1-534000-3495 FRANCHISE TRASH COLLECTION | 653,504 | 679,700 | 489,774 | 774,000 |
| 1-534000-4120 POSTAGE AND FREIGHT | 5,262 | 6,000 | 3,552 | 6,000 |
| 1-534000-4520 INSURANCE - LIABILITY | 4,310 | 8,000 | 3,230 | 10,000 |
| 1-534000-5700 BAD DEBT EXPENSE | (27) | - | - | - |
| <u>Total Sanitation Department Expenditures</u> | <u>\$ 670,281</u> | <u>\$ 703,700</u> | <u>\$ 504,134</u> | <u>\$ 800,000</u> |

Notes*

3495 - 4.9% Increase

Cemetery Department

City of Mascotte Budget | 2025

City of Mascotte
General Fund
Operating Budget

| <u>Account</u> | <u>2023</u> | <u>2024</u> | <u>YTD</u> | <u>2025</u> |
|---|------------------|------------------|------------------|------------------|
| <u>Description</u> | <u>ACTUAL</u> | <u>ADOPTED</u> | <u>June-24</u> | <u>PROPOSED</u> |
| <u>Cemetery Department</u> | | | | |
| 1-539000-3100 PROFESSIONAL SERVICES | \$ 15,840 | \$ 17,000 | \$ 10,560 | \$ 20,000 |
| 1-539000-4670 R&M GROUNDS | 1,784 | 5,000 | - | 5,000 |
| <u>Total Cemetery Department Expenditures</u> | <u>\$ 17,624</u> | <u>\$ 22,000</u> | <u>\$ 10,560</u> | <u>\$ 25,000</u> |

Public Works

City of Mascotte Budget | 2025

**City of Mascotte
General Fund
Operating Budget**

| Account | 2023 | 2024 | YTD | 2025 |
|---|---------------|----------------|----------------|-----------------|
| Description | ACTUAL | ADOPTED | June-24 | PROPOSED |
| <u>Public Works</u> | | | | |
| 1-541000-1200 REGULAR SALARIES | \$ 5,583 | \$ 37,000 | \$ 23,155 | \$ 40,000 |
| 1-541000-1600 PTO PAY | - | 4,600 | 2,175 | 2,400 |
| 1-541000-1800 HOLIDAY PAY | - | 3,100 | 2,514 | 3,000 |
| 1-541000-2100 FICA | 410 | 3,200 | 2,142 | 3,500 |
| 1-541000-2200 RETIREMENT CONTRIBUTION | 507 | 4,200 | 2,829 | 4,100 |
| 1-541000-2300 HEALTH INSURANCE | - | 9,600 | 6,419 | 9,800 |
| 1-541000-2320 LIFE/DISABILITY INSURANCE | - | 500 | 179 | 500 |
| 1-541000-2350 DENTAL INSURANCE | - | 500 | 304 | 500 |
| 1-541000-2390 FLEXIBLE SPENDING BENEFIT | 782 | 900 | 487 | 900 |
| 1-541000-2400 WORKERS COMPENSATION | 1,154 | 1,500 | 1,461 | 1,500 |
| 1-541000-3100 PROFESSIONAL SERVICES | 100,248 | 100,000 | 58,967 | 100,000 |
| 1-541000-3410 TECHNICAL SUPPORT | 4,022 | 5,000 | 4,839 | 6,500 |
| 1-541000-3440 EXTERMINATING | 1,852 | 6,000 | 1,795 | 6,000 |
| 1-541000-4100 COMMUNICATION SERVICES | 3,777 | 3,800 | 3,658 | 5,000 |
| 1-541000-4120 POSTAGE AND FREIGHT | 42 | 500 | 45 | 500 |
| 1-541000-4300 PUBLIC UTILITIES | 12,536 | 15,000 | 7,066 | 15,000 |
| 1-541000-4400 RENTAL AND LEASES | 1,269 | 3,000 | 909 | 3,000 |
| 1-541000-4510 INSURANCE - AUTO | 4,910 | 7,000 | 6,721 | 10,000 |
| 1-541000-4520 INSURANCE - LIABILITY | 11,206 | 20,000 | 8,076 | 20,000 |
| 1-541000-4600 MAINTENANCE CONTRACTS | 691 | 1,500 | 1,547 | 2,000 |
| 1-541000-4610 R&M VEHICLES | 494 | 1,000 | 1,225 | 1,000 |
| 1-541000-4620 R&M BUILDINGS | 1,652 | 10,000 | 1,045 | 10,000 |
| 1-541000-4630 R&M STREETS & SIDEWALKS | 30,000 | 50,000 | 132,391 | 50,000 |
| 1-541000-4650 R&M EQUIPMENT | 6,687 | 5,000 | 2,172 | 5,000 |
| 1-541000-4670 R&M GROUNDS | 8,201 | 20,000 | 26,654 | 20,000 |
| 1-541000-5100 OFFICE/OPERATING SUPPLIES | 705 | 1,000 | 982 | 1,000 |
| 1-541000-5200 UNIFORMS | 150 | 500 | 1,012 | 1,000 |
| 1-541000-5220 CHEMICALS | 221 | 500 | 10 | 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 PROPOSED |
|--|------------------------|-------------------------|------------------------|--------------------------|
| <u>Public Works</u> | | | | |
| 1-541000-5240 GAS/FUEL/TOLLS | 4,242 | 3,500 | 2,938 | 3,500 |
| 1-541000-5280 STREET SIGNS | 2,448 | 10,000 | 1,333 | 10,000 |
| 1-541000-5600 SMALL TOOLS & EQUIPMENT | 3,802 | 3,000 | 6,154 | 5,000 |
| <u>Total Public Works Expenditures</u> | \$ 207,591 | \$ 331,400 | \$ 311,204 | \$ 341,200 |

Notes**

| | |
|---|-----------|
| 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 |

Street Lighting

City of Mascotte Budget | 2025

**City of Mascotte
General Fund
Operating Budget**

| Account Description | 2023 ACTUAL | 2024 AMENDED | YTD June-24 | 2025 PROPOSED |
|---|------------------------|-------------------------|------------------------|--------------------------|
| <u>Public Works - Street Lighting</u> | | | | |
| 1-541200-3100 PROFESSIONAL SERVICES | \$ 2,333 | \$ 5,500 | \$ 2,417 | \$ 5,000 |
| 1-541200-4120 POSTAGE AND FREIGHT | - | 500 | - | 500 |
| 1-541200-4320 STREET LIGHTS | 68,044 | 69,000 | 41,697 | 146,000 |
| 1-541200-4321 DUKES LAKE | 7,073 | 9,000 | 4,701 | 19,700 |
| 1-541200-4322 LAKE JACKSON RIDGE | 3,088 | 3,000 | 1,738 | 7,200 |
| 1-541200-4323 SHEARWATER ESTATES | 2,953 | 3,000 | 1,766 | 7,700 |
| 1-541200-4324 LAKE VIEW ESTATES | 864 | 1,000 | 517 | 2,000 |
| 1-541200-4325 GARDENS AT LAKE JACKSON | 3,505 | 4,000 | 2,116 | 9,100 |
| 1-541200-4326 CENTENNIAL PARKWAY | 4,986 | 5,500 | 2,871 | 5,500 |
| 1-541200-4327 KNIGHTS LAKE | 12,267 | 13,000 | 7,699 | 17,000 |
| 1-541200-4328 BAY RIDGE | 2,912 | 3,000 | 1,979 | 3,000 |
| 1-541200-4329 GROVELAND MOTEL | 874 | 1,000 | 582 | 1,000 |
| 1-541200-4330 WOODBURY | 439 | 6,000 | 3,505 | 6,000 |
| 1-541200-4331 ROPER TRAILS | - | - | 358 | 4,000 |
| 1-541200-4650 R&M EQUIPMENT | 3,725 | 10,000 | 17,982 | 20,000 |
| 1-541200-6300 CAPITAL OUTLAY - PROJECTS | 67,826 | 60,000 | 6,390 | 60,000 |
| <u>Total Public Works - Street Lighting Expenditures</u> | \$ 180,889 | \$ 193,500 | \$ 96,318 | \$ 313,700 |

4320 - Increase due to SECO's increase in Pole Rentals

6300 - Street Lighting Project \$ 60,000

Highview ct.

Fleet Maintenance**City of Mascotte Budget | 2025**

**City of Mascotte
General Fund
Operating Budget**

| Account Description | 2023 ACTUAL | 2024 ADOPTED | YTD June-24 | 2025 PROPOSED |
|---|------------------|-------------------|------------------|-------------------|
| <u>Fleet Maintenance</u> | | | | |
| 1-550000-1200 REGULAR SALARIES | \$ 37,979 | \$ 45,500 | \$ 27,087 | \$ 50,000 |
| 1-550000-1600 PTO PAY | 5,742 | 9,400 | 6,460 | 3,500 |
| 1-550000-1800 HOLIDAY PAY | 3,404 | 4,400 | 3,015 | 4,000 |
| 1-550000-2100 FICA | 3,273 | 4,400 | 2,537 | 4,500 |
| 1-550000-2200 RETIREMENT CONTRIBUTION | 4,713 | 6,100 | 3,656 | 5,600 |
| 1-550000-2300 HEALTH INSURANCE | 8,071 | 9,600 | 6,437 | 9,800 |
| 1-550000-2320 LIFE/DISABILITY INSURANCE | 504 | 500 | 201 | 500 |
| 1-550000-2350 DENTAL INSURANCE | 406 | 500 | 304 | 500 |
| 1-550000-2390 FLEXIBLE SPENDING BENEFIT | 782 | 900 | 487 | 900 |
| 1-550000-2400 WORKERS COMPENSATION | 1,669 | 2,000 | 1,947 | 2,000 |
| 1-550000-3100 PROFESSIONAL SERVICES | 2,720 | 3,000 | 2,603 | 3,000 |
| 1-550000-3410 TECHNICAL SUPPORT | - | 3,500 | 1,426 | 3,500 |
| 1-550000-4300 PUBLIC UTILITIES | 494 | 700 | 280 | 700 |
| 1-550000-4520 INSURANCE - LIABILITY | 5,172 | 10,000 | 4,038 | 10,000 |
| 1-550000-4610 R&M VEHICLES | 67 | 1,000 | 50 | 1,000 |
| 1-550000-4650 R&M EQUIPMENT | 17 | 1,000 | - | 1,000 |
| 1-550000-4699 REPAIRS - (FLEET MAINTENANCE) | 3,294 | - | - | 3,500 |
| 1-550000-5100 OFFICE/OPERATING SUPPLIES | 315 | 500 | 470 | 500 |
| 1-550000-5200 UNIFORMS | 190 | 500 | 395 | 500 |
| 1-550000-5240 GAS/FUEL/TOLLS | 488 | 500 | 329 | 500 |
| 1-550000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS | 1,426 | - | - | 1,000 |
| 1-550000-5600 SMALL TOOLS & EQUIPMENT | 590 | 1,500 | 395 | 1,500 |
| <u>Total Fleet Maintenance Expenditures</u> | <u>\$ 81,316</u> | <u>\$ 105,500</u> | <u>\$ 62,117</u> | <u>\$ 108,000</u> |

Notes**

Parks & Rec Department

City of Mascotte Budget | 2025

**City of Mascotte
General Fund
Operating Budget**

| Account | 2023 | 2024 | YTD | 2025 |
|--|-----------------|------------------|------------------|------------------|
| Description | ACTUAL | ADOPTED | June-24 | PROPOSED |
| <u>Parks & Rec</u> | | | | |
| 1-572000-1200 REGULAR SALARIES | \$ 1,418 | \$ 16,700 | \$ 12,263 | \$ 26,600 |
| 1-572000-1800 HOLIDAY PAY | \$ - | \$ - | \$ 150 | \$ 300 |
| 1-572000-2100 FICA | 108 | 1,400 | 950 | 2,100 |
| 1-572000-2400 WORKERS COMPENSATION | 642 | 1,100 | 1,071 | 1,000 |
| 1-572000-3100 PROFESSIONAL SERVICES | 35 | 2,500 | 2,600 | 5,000 |
| 1-572000-4120 POSTAGE & FREIGHT | - | 500 | - | 500 |
| 1-572000-4650 R&M EQUIPMENT | - | 10,000 | 1,845 | 10,000 |
| 1-572000-4670 R&M GROUNDS | 36 | 10,000 | 941 | 10,000 |
| 1-572000-4810 PROMOTIONAL ACTIVITIES | - | 2,500 | 440 | 3,000 |
| 1-572000-4990 MISCELLANEOUS | - | - | - | 3,000 |
| 1-572000-5100 OFFICE/OPERATING SUPPLIES | - | - | - | 1,500 |
| 1-572000-5600 SMALL TOOLS & EQUIPMENT | 2,729 | 5,000 | 1,184 | 3,000 |
| <u>Total Parks & Rec Expenditures</u> | \$ 4,968 | \$ 49,700 | \$ 21,444 | \$ 66,000 |

Notes*

5600 - Desktop Computer (Event Coordinator) 2,100

Special Events Department

City of Mascotte Budget | 2025

**City of Mascotte
General Fund
Operating Budget**

| Account Description | 2023 ACTUAL | 2024 ADOPTED | YTD June-24 | 2025 PROPOSED |
|---|------------------------|-------------------------|------------------------|--------------------------|
| <u>Special Events</u> | | | | |
| 1-574000-3100 PROFESSIONAL SERVICES | \$ - | \$ 500 | \$ 2,465 | \$ 38,000 |
| 1-574000-3470 CONTRACT LABOR | - | 500 | 675 | 36,000 |
| 1-574000-4120 POSTAGE & FREIGHT | - | 300 | 175 | 1,000 |
| 1-574000-4300 PUBLIC UTILITIES | - | 500 | - | 1,000 |
| 1-574000-4400 RENTAL & LEASES | - | 500 | 800 | 1,000 |
| 1-574000-4520 INSURANCE LIABILITY | - | 1,000 | 404 | 5,000 |
| 1-574000-4700 PRINTING & BINDING | - | 300 | 1,194 | 2,000 |
| 1-574000-4810 PROMOTIONAL ACTIVITIES | 2,493 | 15,000 | 2,980 | 30,000 |
| 1-574000-4990 MISCELLANEOUS EXPENSES | 1,457 | 1,000 | 2,672 | 3,000 |
| 1-574000-5100 OFFICE/OPERATING SUPPLIES | - | 400 | 155 | 1,000 |
| 1-574000-9980 ADDITIONS TO RESERVES | - | 20,000 | - | - |
| <u>Total Parks & Rec Expenditures</u> | <u>\$ 3,950</u> | <u>\$ 40,000</u> | <u>\$ 11,520</u> | <u>\$ 118,000</u> |

Notes*

- 3100 - DJ Services
- 3470 - Santa Rental
- 4400 - Bounce House Rental
- 4700 - Misc Printing
- 4810 - Centennial Celebration

City of Mascotte Budget | 2025

**City of Mascotte
Enterprise Funds - Recap
Operating Budget**

| | <i>Fund - 400</i> <i>Water & Sewer</i> <i>Fund</i> | <i>Fund - 420</i> <i>Water Impact</i> <i>Fee Fund</i> | <i>Fund - 440</i> <i>Sewer Impact</i> <i>Fee Fund</i> | <i>Fund - 450</i> <i>Stormwater</i> <i>Fund</i> | <i>Total</i> |
|------------------------------------|--|---|---|---|----------------------|
| REVENUES | | | | | |
| Taxes: | | | | | |
| GRANT FUNDING | \$ 24,869,200 | \$ - | \$ - | \$ 2,062,900 | \$ 26,932,100 |
| SERVICE CHARGES | 2,705,000 | - | - | 260,000 | 2,965,000 |
| IMPACT FEES | - | 932,000 | 292,000 | - | 1,224,000 |
| MISCELLANEOUS | 12,000 | 1,000 | 1,000 | 1,000 | 15,000 |
| OTHER | - | - | - | - | - |
| Total Revenues | 27,586,200 | 933,000 | 293,000 | 2,323,900 | 31,136,100 |
| TRANSFER IN | | | | | - |
| USE OF RESERVES | | | | | - |
| Total Revenues and Sources | \$ 27,586,200 | \$ 933,000 | \$ 293,000 | \$ 2,323,900 | \$ 31,136,100 |
| EXPENDITURES | | | | | |
| WATER PERSONNEL | \$ 765,700 | \$ - | \$ - | \$ - | \$ 765,700 |
| WATER OPERATING | 814,500 | - | - | - | 814,500 |
| WATER CAPITAL OUTLAY | 17,928,200 | - | - | - | 17,928,200 |
| WATER DEBT SERVICE | 23,000 | - | - | - | 23,000 |
| SEWER PERSONNEL | 81,100 | - | - | - | 81,100 |
| SEWER OPERATING | 192,500 | - | - | - | 192,500 |
| SEWER CAPITAL OUTLAY | 6,941,000 | - | - | - | 6,941,000 |
| SEWER DEBT SERVICE | 10,000 | - | - | - | 10,000 |
| STORMWATER PERSONNEL | - | - | - | 124,400 | 124,400 |
| STORMWATER OPERATING | - | - | - | 77,500 | 77,500 |
| STORMWATER CAPITAL OUTLAY | - | - | - | 2,062,900 | 2,062,900 |
| STORMWATER DEBT SERVICE | - | - | - | - | - |
| Total Expenditures | 26,756,000 | - | - | 2,264,800 | 29,020,800 |
| TRANSFER OUT | | | | | - |
| ADDITIONS TO RESERVES | 830,200 | 933,000 | 293,000 | 59,100 | 2,115,300 |
| Total Expenditures and Uses | \$ 27,586,200 | \$ 933,000 | \$ 293,000 | \$ 2,323,900 | \$ 31,136,100 |

Water and Sewer Fund Revenues

City of Mascotte Budget

2025

**City of Mascotte
Water and Sewer Fund
Operating Budget**

| | 2023 | 2024 | YTD | 2025 |
|--|---------------------|----------------------|---------------------|----------------------|
| | ACTUAL | ADOPTED | June-24 | PROPOSED |
| Revenues | | | | |
| 400-334312 FDEP STATE GRANT WATER SUPPLY | \$ 450,000 | \$ 3,971,700 | \$ - | \$ 17,928,200 |
| 400-334313 SJRWMD COST SHARE GRANT | 1,112,017 | - | - | - |
| 400-334351 FDEP STATE GRANT SEWER/WASTEWATER | 509,440 | 7,042,500 | 105,560 | 6,941,000 |
| <u>Grant Funding Total</u> | <u>\$ 2,071,457</u> | <u>\$ 11,014,200</u> | <u>\$ 105,560</u> | <u>\$ 24,869,200</u> |
| | | | | |
| 400-343300 WATER SALES | \$ 2,212,322 | \$ 2,025,000 | \$ 1,681,002 | \$ 2,250,000 |
| 400-343310 METER SALES | 142,400 | 50,000 | 91,575 | 150,000 |
| 400-343320 SERVICE CHARGE | 22,645 | 25,000 | 19,880 | 25,000 |
| 400-343330 CUT-OFF FEES | 35,290 | 35,000 | 33,708 | 35,000 |
| 400-343350 METER REPAIRS/REIMBURSEMENTS | 5,190 | 5,000 | 16,500 | 5,000 |
| 400-343390 LATE FEES | 14,119 | 11,000 | 11,993 | 15,000 |
| 400-343500 WASTEWATER SALES | 154,780 | 97,000 | 221,766 | 225,000 |
| <u>Service Charges</u> | <u>\$ 2,586,746</u> | <u>\$ 2,248,000</u> | <u>\$ 2,076,424</u> | <u>\$ 2,705,000</u> |
| | | | | |
| 400-361100 INTEREST INCOME | \$ 6,432 | \$ 1,000 | \$ 13,782 | \$ 10,000 |
| 400-364000 DISPOSITION OF FIXED ASSETS | - | - | - | - |
| 400-369900 MISCELLANEOUS INCOME | 2,102 | 2,000 | 1,769 | 2,000 |
| <u>Miscellaneous</u> | <u>\$ 8,534</u> | <u>\$ 3,000</u> | <u>\$ 15,551</u> | <u>\$ 12,000</u> |
| | | | | |
| 400-381200 TRANSFER IN | \$ - | \$ 1,100,000 | \$ - | \$ - |
| 400-399000 USE OF RESERVES | - | - | - | - |
| <u>Reserve Total</u> | <u>\$ -</u> | <u>\$ 1,100,000</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | | |
| <u>Water And Sewer Fund Revenue Totals</u> | <u>\$ 4,666,737</u> | <u>\$ 14,365,200</u> | <u>\$ 2,197,535</u> | <u>\$ 27,586,200</u> |

City of Mascotte
Water and Sewer Fund
Operating Budget

| Account Description | 2023 | 2024 | YTD | 2025 |
|--|------------|------------|------------|------------|
| | ACTUAL | ADOPTED | June-24 | PROPOSED |
| <u>Water Department</u> | | | | |
| 400-533000-1200 REGULAR SALARIES | \$ 351,535 | \$ 380,000 | \$ 281,269 | \$ 479,000 |
| 400-533000-1400 OVERTIME | 5,298 | 7,000 | 4,316 | 9,000 |
| 400-533000-1600 PTO PAY | 34,719 | 61,000 | 38,286 | 40,000 |
| 400-533000-1800 HOLIDAY PAY | 23,260 | 30,000 | 26,625 | 38,000 |
| 400-533000-2100 FICA | 30,654 | 36,600 | 26,310 | 41,000 |
| 400-533000-2200 RETIREMENT CONTRIBUTIONS | 40,528 | 45,000 | 34,858 | 53,500 |
| 400-533000-2300 HEALTH INSURANCE | 47,043 | 66,300 | 37,965 | 77,500 |
| 400-533000-2320 INSURANCE / LIFE/DISABILITY | 1,613 | 3,500 | 1,349 | 4,000 |
| 400-533000-2350 DENTAL INSURANCE | 2,562 | 3,500 | 2,099 | 4,000 |
| 400-533000-2390 FLEXIBLE SPENDING BENEFIT | 5,496 | 6,200 | 3,350 | 7,200 |
| 400-533000-2400 WORKER'S COMPENSATION | 15,718 | 10,000 | 11,539 | 12,000 |
| 400-533000-2450 EMPLOYEE TESTING & SCREENING | 39 | 500 | - | 500 |
| 400-533000-3100 PROFESSIONAL SERVICES | 129,371 | 115,000 | 71,214 | 130,000 |
| 400-533000-3200 AUDIT SERVICES | 14,750 | 24,000 | 14,500 | 24,000 |
| 400-533000-3410 TECHNICAL SUPPORT | 23,884 | 35,000 | 39,472 | 40,000 |
| 400-533000-4100 COMMUNICATION SERVICES | 9,914 | 10,000 | 8,975 | 12,000 |
| 400-533000-4120 POSTAGE & FREIGHT | 5,949 | 8,000 | 3,599 | 8,000 |
| 400-533000-4300 PUBLIC UTILITIES | 51,860 | 40,000 | 41,227 | 60,000 |
| 400-533000-4400 RENTAL AND LEASES | 1,679 | 5,000 | 954 | 5,000 |
| 400-533000-4510 INSURANCE - AUTO | 3,927 | 6,000 | 7,694 | 8,000 |
| 400-533000-4520 INSURANCE - LIABILITY | 84,923 | 110,000 | 44,961 | 110,000 |
| 400-533000-4600 MAINTENANCE CONTRACTS | 691 | 1,500 | 1,547 | 2,000 |
| 400-533000-4610 R&M - VEHICLES | 2,057 | 3,000 | 202 | 3,000 |
| 400-533000-4620 R&M - BUILDINGS | - | 3,000 | 231 | 3,000 |
| 400-533000-4630 R&M STREETS & SIDEWALKS | 4,805 | 5,000 | 3,250 | 5,000 |
| 400-533000-4650 R&M EQUIPMENT | 10,161 | 10,000 | 541 | 10,000 |
| 400-533000-4660 R&M WATER TANKS | 25,730 | 63,000 | - | 63,000 |
| 400-533000-4670 R&M GROUNDS | - | 1,000 | - | 1,000 |
| 400-533000-4690 R&M WELLS, PUMPS, & LINES | 95,207 | 80,000 | 76,733 | 100,000 |
| 400-533000-4700 PRINTING AND BINDING | 204 | 500 | 241 | 500 |
| 400-533000-4900 ADVERTISING | - | 1,500 | - | 1,500 |
| 400-533000-4990 MISCELLANEOUS EXPENSE | - | 2,000 | 2,910 | 2,000 |
| 400-533000-5100 OFFICE/OPERATING SUPPLIES | 2,541 | 4,000 | 1,672 | 4,000 |
| 400-533000-5200 UNIFORMS | 357 | 1,000 | 953 | 2,000 |
| 400-533000-5210 WATER ANALYSIS | 4,561 | 5,000 | 17,635 | 8,000 |
| 400-533000-5220 CHEMICALS | 32,497 | 28,000 | 13,443 | 20,000 |
| 400-533000-5240 GAS/FUEL/ TOOLS | 7,392 | 10,000 | 6,944 | 10,000 |
| 400-533000-5280 STREET SIGNS/STRIPING | 11 | - | 24 | - |

**City of Mascotte
Water and Sewer Fund
Operating Budget**

| Account Description | 2023 | 2024 | YTD | 2025 |
|--|---------------------|---------------------|---------------------|----------------------|
| | ACTUAL | ADOPTED | June-24 | PROPOSED |
| Water Department | | | | |
| 400-533000-5290 METER SUPPLIES | 63,818 | 100,000 | 118,627 | 150,000 |
| 400-533000-5400 BOOKS, PUBS, SUB & MEMBERSHIPS | 2,227 | 2,500 | 1,311 | 2,500 |
| 400-533000-5410 SCHOOLS & TRAINING | 2,636 | 10,100 | 5,120 | 10,000 |
| 400-533000-5430 SEMINARS & MEETINGS | 1,293 | 5,000 | 2,029 | 5,000 |
| 400-533000-5600 SMALL TOOLS AND EQUIPMENT | 7,765 | 10,000 | 11,183 | 15,000 |
| 400-533000-5700 BAD DEBT EXPENSE | 2,362 | - | 200 | - |
| 400-533000-5900 DEPRECIATION | 210,238 | - | - | - |
| 400-533000-6300 CAPITAL PROJECTS | - | - | 128,917 | - |
| 400-533000-6360 SJRWMD COST SHARE | 945,875 | - | 530,261 | - |
| 400-533000-6380 FDEP WATER CONSTRUCTION PROJECTS | - | 3,971,700 | 1,107,000 | 17,928,200 |
| 400-533000-6400 CAPITAL EQUIPMENT | 25,480 | - | - | - |
| 400-533000-7100 PRINCIPAL | (7,125) | 19,200 | 19,176 | 20,000 |
| 400-533000-7200 INTEREST | 2,888 | 2,000 | 1,937 | 3,000 |
| 400-533000-7210 LOAN SERVICE FEE | 3,923 | - | - | - |
| 400-533000-9980 ADDITIONS TO RESERVE | | 298,300 | - | 412,500 |
| Total Water Department Expenditures | \$ 2,332,316 | \$ 5,639,900 | \$ 2,752,649 | \$ 19,943,900 |

Notes**

| | |
|---|---------------|
| 1200 - New position - Engineer Site Inspector | |
| 3100 - Water Fund Portion of Cleaning | \$ 8,500 |
| 3100 - Water Fund Portion of Mowing | \$ 10,200 |
| 3100 - SLRTA (South Lake Regional Technical Advisory Committee) | \$ 6,000 |
| 3100 - Annual Wetlands Monitoring and Reporting | \$ 7,800 |
| 3410 - 1/2 of Black Mountain Annual Fees in Technical Support | \$ 17,000 |
| 4660 - Water Tank Maintenance Knight (GST) Elizabeth (EST) | \$ 62,200 |
| 6380 - Drinking Water Construction Projects | \$ 17,928,200 |
| 7100 - Principal DW351210 | \$ 19,200 |
| 7200 - Interest DW351210 | \$ 3,000 |
| 5600 - Desktop Replacement UB1 | 2,100 |
| 5600 - Desktop Replacement UB2 | 2,100 |
| 5600 - Desktop Replacement UB Back Office | 2,100 |
| 5600 - Desktop Engineer Site Inspector | 2,100 |
| 5600 - Laptop Engineer Site Inspector | 2,100 |

**City of Mascotte
Water and Sewer Fund
Operating Budget**

| Account Description | 2023 ACTUAL | 2024 ADOPTED | YTD June-24 | 2025 PROPOSED |
|---|------------------------|-------------------------|------------------------|--------------------------|
| Sewer Department | | | | |
| 400-535000-1200 REGULAR SALARIES | \$ 35,562 | \$ 41,400 | \$ 32,449 | \$ 49,500 |
| 400-535000-1400 OVERTIME | 1,054 | 1,000 | 625 | 1,000 |
| 400-535000-1600 PTO PAY | 3,038 | 6,800 | 2,898 | 3,200 |
| 400-535000-1800 HOLIDAY PAY | 2,795 | 3,700 | 3,197 | 4,000 |
| 400-535000-2100 FICA | 3,281 | 4,000 | 2,961 | 4,200 |
| 400-535000-2200 RETIREMENT CONTRIBUTIONS | 4,290 | 5,200 | 3,872 | 5,500 |
| 400-535000-2300 HEALTH INSURANCE | 8,053 | 9,600 | 6,419 | 9,800 |
| 400-535000-2320 INSURANCE / LIFE/DISABILITY | 185 | 500 | 177 | 500 |
| 400-535000-2350 DENTAL INSURANCE | 406 | 500 | 304 | 500 |
| 400-535000-2390 FLEXIBLE SPENDING BENEFIT | 779 | 900 | 489 | 900 |
| 400-535000-2400 WORKER'S COMPENSATION | 1,669 | 2,000 | 1,947 | 2,000 |
| 400-535000-3100 PROFESSIONAL SERVICES | 5,287 | 19,000 | 6,485 | 25,000 |
| 400-535000-4120 POSTAGE & FREIGHT | - | 500 | - | 500 |
| 400-535000-4300 PUBLIC UTILITIES | 2,583 | 4,000 | 2,453 | 4,000 |
| 400-535000-4335 WASTEWATER USAGE | 39,522 | 50,000 | 57,720 | 100,000 |
| 400-535000-4400 RENTAL AND LEASES | 5,608 | 10,000 | - | 10,000 |
| 400-535000-4520 INSURANCE - LIABILITY | 12,930 | 20,000 | 8,076 | 20,000 |
| 400-535000-4650 R&M EQUIPMENT | 90 | 8,000 | - | 8,000 |
| 400-535000-4690 R&M WELLS, PUMPS, & LINES | 255 | 15,000 | 90 | 15,000 |
| 400-535000-5100 OFFICE/OPERATING SUPPLIES | - | 500 | 70 | 500 |
| 400-535000-5200 UNIFORMS | - | 500 | 404 | 500 |
| 400-535000-5220 CHEMICALS | - | 500 | - | 500 |
| 400-535000-5240 GAS/FUEL/ TOLLS | 11 | - | - | 500 |
| 400-535000-5410 SCHOOLS & TRAINING | 2,160 | 5,000 | - | 5,000 |
| 400-535000-5430 SEMINARS & MEETINGS | - | 2,000 | - | 2,000 |
| 400-535000-5600 SMALL TOOLS & EQUIPMENT | 225 | 1,000 | - | 1,000 |
| 400-535000-5900 DEPRECIATION | 90,688 | - | - | - |

Sewer Department

City of Mascotte Budget | 2025

**City of Mascotte
Water and Sewer Fund
Operating Budget**

| Account Description | 2023 ACTUAL | 2024 ADOPTED | YTD June-24 | 2025 PROPOSED |
|---|------------------------|-------------------------|------------------------|--------------------------|
| <u>Sewer Department</u> | | | | |
| 400-535000-6300 CAPITAL PROJECTS | 450,000 | 5,500,000 | 27,917 | - |
| 400-535000-6381 FDEP CLEAN WATER PROJECTS | 324,011 | 1,542,500 | 157,827 | 6,941,000 |
| 400-535000-6400 CAPITAL EQUIPMENT | | 55,000 | 55,330 | - |
| 400-535000-7100 PRINCIPAL | 7,125 | 9,800 | 9,750 | 10,000 |
| 400-535000-7200 INTEREST | 22 | - | - | - |
| 400-535000-7210 LOAN SERVICE FEE | 2,625 | - | - | - |
| 400-535000-9980 ADDITIONS TO RESERVE | - | 306,400 | - | 417,700 |
| <u>Total Sewer Department Expenditures</u> | \$ 1,004,254 | \$ 7,625,300 | \$ 381,460 | \$ 7,642,300 |

Notes*

| | |
|--|--------------|
| 6381 - Clean Water Construction Projects | \$ 6,941,000 |
| 7100 - Principal CW351200 | \$ 10,000 |

Water Impact Fee Fund

City of Mascotte Budget

2025

**City of Mascotte
Water Impact Fee Fund
Operating Budget**

| | 2023 | 2024 | YTD | 2025 |
|---|-------------------|-------------------|-------------------|-------------------|
| | ACTUAL | ADOPTED | June-24 | PROPOSED |
| <u>Revenues</u> | | | | |
| 420-361100 INTEREST INCOME | \$ 5,007 | \$ 1,000 | \$ - | \$ 1,000 |
| 420-363230 WATER IMPACT FEES | 813,000 | 393,000 | 509,480 | 932,000 |
| 420-399000 USE OF RESERVES | - | - | - | - |
| <u>Total Water Impact Fee Revenue</u> | \$ 818,007 | \$ 394,000 | \$ 509,480 | \$ 933,000 |
| | | | | |
| <u>Expenditures</u> | | | | |
| 420-533000-6300 CAPITAL PROJECTS | \$ - | \$ - | \$ - | \$ - |
| 420-533000-6400 CAPITAL EQUIPMENT | - | - | - | - |
| 420-533000-9190 TRANSFERS OUT | - | - | - | - |
| 420-533000-9980 ADDITIONS TO RESERVES | - | 394,000 | - | 933,000 |
| <u>Total Water Impact Fee Fund Expenditures</u> | \$ - | \$ 394,000 | \$ - | \$ 933,000 |

Sewer Impact Fee Fund

City of Mascotte Budget

2025

City of Mascotte
Sewer Impact Fee Fund
Operating Budget

| | 2023 | 2024 | YTD | 2025 |
|---|-------------------|-------------------|-------------------|-------------------|
| | ACTUAL | ADOPTED | June-24 | PROPOSED |
| <u>Revenues</u> | | | | |
| 440-361100 INTEREST INCOME | \$ 1,342 | \$ 100 | \$ - | \$ 1,000 |
| 440-363235 SEWER IMPACT FEES | 174,249 | 106,300 | 234,317 | 292,000 |
| <u>Total Sewer Impact Fee Revenue</u> | <u>\$ 175,591</u> | <u>\$ 106,400</u> | <u>\$ 234,317</u> | <u>\$ 293,000</u> |
| <u>Expenditures</u> | | | | |
| 440-535000-6300 CAPITAL PROJECTS | \$ - | \$ - | \$ - | \$ - |
| 440-535000-6400 CAPITAL EQUIPMENT | - | - | - | - |
| 440-535000-9190 TRANSFERS OUT | - | - | - | - |
| 440-535000-9980 ADDITIONS TO RESERVES | - | 106,400 | - | 293,000 |
| <u>Total Sewer Impact Fee Fund Expenditures</u> | <u>\$ -</u> | <u>\$ 106,400</u> | <u>\$ -</u> | <u>\$ 293,000</u> |

Stormwater Department

City of Mascotte Budget

2025

City of Mascotte

Stormwater Fund

Operating Budget

| | 2023 | 2024 | YTD | 2025 |
|--|-------------------|---------------------|-------------------|---------------------|
| | ACTUAL | ADOPTED | June-24 | PROPOSED |
| <u>Revenues</u> | | | | |
| 450-334352 FDEP STATE GRANT STORMWATER | \$ - | \$ 1,031,500 | \$ 125,400 | \$ 2,062,900 |
| 450-337510 LCWA - GRANT | - | - | - | - |
| 450-343999 STORMWATER REVENUE | 255,614 | 253,000 | 185,760 | 260,000 |
| 450-361100 INTEREST INCOME | 1,003 | 500 | 1,378 | 1,000 |
| 450-381200 TRANSFER IN | 90,000 | 410,000 | - | - |
| <u>Total Stormwater Revenue</u> | <u>\$ 346,617</u> | <u>\$ 1,695,000</u> | <u>\$ 312,538</u> | <u>\$ 2,323,900</u> |

Expenditures

| | | | | |
|---|-----------|-----------|-----------|-----------|
| 450-538000-1200 REGULAR SALARIES & WAGES | \$ 56,554 | \$ 58,200 | \$ 41,710 | \$ 76,000 |
| 450-538000-1400 OVERTIME | 30 | 1,500 | - | 1,500 |
| 450-538000-1600 PTO PAY | 7,998 | 14,000 | 9,694 | 8,000 |
| 450-538000-1800 HOLIDAY PAY | 4,668 | 5,200 | 4,295 | 6,000 |
| 450-538000-2100 FICA | 5,774 | 6,000 | 4,395 | 6,500 |
| 450-538000-2200 RETIREMENT CONTRIBUTION | 6,637 | 7,800 | 5,531 | 8,500 |
| 450-538000-2300 HEALTH INSURANCE | 10,084 | 10,100 | 8,042 | 12,300 |
| 450-538000-2320 INSURANCE / LIFE/DISABILITY | 276 | 500 | 237 | 700 |
| 450-538000-2350 DENTAL INSURANCE | 507 | 1,000 | 380 | 700 |
| 450-538000-2390 FLEXIBLE SPENDING BENEFIT | 965 | 1,500 | 802 | 1,200 |
| 450-538000-2400 WORKER'S COMPENSATION | 2,824 | 3,000 | 2,919 | 3,000 |
| 450-538000-3100 PROFESSIONAL SERVICES | 13,696 | 20,000 | 12,940 | 22,000 |
| 450-538000-3410 TECHNICAL SUPPORT | - | 4,500 | - | 4,500 |
| 450-538000-4120 POSTAGE AND FREIGHT | 5,262 | 5,000 | 3,552 | 5,000 |
| 450-538000-4400 RENTAL AND LEASES | - | 2,500 | - | 2,500 |
| 450-538000-4510 INSURANCE - AUTO | 2,644 | 3,000 | 2,902 | 3,000 |
| 450-538000-4520 INSURANCE - LIABILITY | 8,083 | 15,000 | 6,057 | 15,000 |
| 450-538000-4610 R&M VEHICLES | 1,612 | 2,500 | 219 | 2,500 |
| 450-538000-4650 R&M EQUIPMENT | 212 | 1,000 | 174 | 1,000 |
| 450-538000-4670 R&M GROUNDS | 5,683 | 5,000 | - | 5,000 |
| 450-538000-4900 ADVERTISING | - | 1,000 | - | 1,000 |
| 450-538000-4920 PERMIT FEES | - | 6,000 | - | 6,000 |
| 450-538000-5100 OFFICE/OPERATING SUPPLIES | - | 500 | 211 | 500 |
| 450-538000-5200 UNIFORMS | - | 500 | 594 | 1,000 |
| 450-538000-5240 GAS/FUEL/TOLLS | 324 | 500 | 120 | 500 |
| 450-538000-5410 SCHOOLS AND TRAINING | 575 | 5,000 | 248 | 5,000 |

Stormwater Department

City of Mascotte Budget

2025

**City of Mascotte
Stormwater Fund
Operating Budget**

| | 2023 | 2024 | YTD | 2025 |
|--|-------------------|---------------------|-------------------|---------------------|
| | ACTUAL | ADOPTED | June-24 | PROPOSED |
| 450-538000-5430 SEMINARS & MEETINGS | - | 2,000 | - | 2,000 |
| 450-538000-5600 SMALL TOOLS AND EQUIPMENT | 3,637 | 1,000 | - | 1,000 |
| 450-538000-5700 BAD DEBT | 119 | - | - | - |
| 450-538000-5900 DEPRECIATION | 56,507 | - | - | - |
| 450-538000-6300 CAPITAL PROJECTS | 124,150 | 1,441,500 | 133,516 | 2,062,900 |
| 450-538000-6400 CAPITAL EQUIPMENT | 76,604 | - | - | - |
| 450-538000-7200 INTEREST EXPENSE | 237 | - | - | - |
| 450-538000-9190 TRANSFER OUT | - | - | 90,000 | - |
| 450-538000-9980 ADDITIONS TO RESERVE | - | 69,700 | - | 59,100 |
| <u>Total Stormwater Department Expenditures</u> | \$ 395,662 | \$ 1,695,000 | \$ 328,538 | \$ 2,323,900 |

Notes**

| | |
|------------------------------|--------------|
| 3100 - Mowing | \$ 2,700 |
| 3100 - MS4 Program | \$ 8,000 |
| 3410 - iWorQ | \$ 5,000 |
| 6300 - Construction Projects | \$ 2,062,900 |

City of Mascotte
Special Revenue Funds - Recap
Operating Budget

| | <u>Fund - 105</u> | <u>Fund - 110</u> | <u>Fund - 120</u> | <u>Fund - 140</u> | <u>Fund - 160</u> | <u>Fund - 170</u> | <u>Fund - 180</u> | <u>Fund - 190</u> | |
|------------------------------------|-----------------------|-------------------|-----------------------|--------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| | <i>Infrastructure</i> | <i>Police Ed.</i> | <i>Police Forfit.</i> | <i>Police</i> | <i>Recreational</i> | <i>Mobility</i> | <i>ARPA</i> | <i>Community</i> | |
| REVENUES | <i>SurTax</i> | <i>Fund</i> | <i>Fund</i> | <i>Impact Fees</i> | <i>Impact Fees</i> | <i>Impact Fees</i> | <i>Fund</i> | <i>Redevelopment</i> | <i>Total</i> |
| Taxes: | | | | | | | | | |
| SALES AND USE TAXES | 850,000 | - | - | - | - | - | - | - | 850,000 |
| IMPACT FEES | - | - | - | 310,000 | 221,000 | 1,063,000 | - | - | 1,594,000 |
| INTERGOVERNMENTAL | - | 1,300 | - | - | - | - | - | 1,110,500 | 1,111,800 |
| INTEREST | 1,000 | 100 | - | 1,000 | 1,000 | 1,000 | - | 2,000 | 6,100 |
| OTHER | 130,000 | - | - | - | - | - | - | - | 130,000 |
| Total Revenues | 981,000 | 1,400 | - | 311,000 | 222,000 | 1,064,000 | - | 1,112,500 | 3,691,900 |
| TRANSFER IN | - | - | - | - | - | - | - | - | - |
| USE OF RESERVES | - | 4,600 | 5,900 | - | - | - | 2,817,400 | - | 2,827,900 |
| Total Revenues and Sources | \$ 981,000 | \$ 6,000 | \$ 5,900 | \$ 311,000 | \$ 222,000 | \$ 1,064,000 | \$ 2,817,400 | \$ 1,112,500 | \$ 6,519,800 |
| EXPENDITURES | | | | | | | | | |
| GENERAL GOVERNMENT | 95,000 | - | - | - | - | - | - | 386,500 | 481,500 |
| PUBLIC SAFETY | 276,000 | 6,000 | - | 217,600 | - | - | - | 139,600 | 639,200 |
| PUBLIC WORKS | 286,000 | - | - | - | - | - | - | - | 286,000 |
| PARKS & RECREATION | - | - | - | - | - | - | 2,817,400 | - | 2,817,400 |
| DEBT SERVICE | 50,000 | - | - | - | - | - | - | - | 50,000 |
| Total Expenditures | 687,000 | 6,000 | - | 217,600 | - | - | 2,817,400 | 526,100 | 4,254,100 |
| TRANSFER OUT | - | - | 5,900 | - | - | - | - | - | 5,900 |
| ADDITIONS TO RESERVES | 294,000 | - | - | 93,400 | 222,000 | 1,064,000 | - | 586,400 | 2,259,800 |
| Total Expenditures and Uses | \$ 981,000 | \$ 6,000 | \$ 5,900 | \$ 311,000 | \$ 222,000 | \$ 1,064,000 | \$ 2,817,400 | \$ 1,112,500 | \$ 6,519,800 |

City of Mascotte Budget | 2025

**City of Mascotte
Infrastructure Surtax Fund
Operating Budget**

| | 2023 | 2024 | YTD | 2025 |
|--|-------------------|-------------------|-------------------|-------------------|
| | ACTUAL | ADOPTED | Jun-24 | PROPOSED |
| Revenue | | | | |
| 105-312600 - SALES AND USE TAXES | 911,222 | 750,000 | 620,016 | 850,000 |
| 105-361100 - INTEREST | 2,247 | 1,000 | 10,336 | 1,000 |
| 105-383000 - CAPITAL LEASE PROCEEDS | - | - | - | 130,000 |
| 105-399000 - USE OF RESERVES | - | - | - | - |
| Total Revenues | \$ 913,469 | \$ 751,000 | \$ 630,352 | \$ 981,000 |
| Expenditures | | | | |
| <i>Administration</i> | | | | |
| 105-12-566000-6400 - EQUIPMENT | - | 50,000 | - | 95,000 |
| <i>Police</i> | | | | |
| 105-21-566000-6300 - PROJECTS | - | - | - | 25,000 |
| 105-21-566000-6400 - EQUIPMENT | - | 389,800 | 276,012 | 251,000 |
| 105-21-566000-7100 - PRINCIPAL | 15,683 | 18,200 | 15,683 | 50,000 |
| <i>Public Works</i> | | | | |
| 105-41-566000-6300 - PROJECTS | 364,938 | 150,000 | 69,528 | 175,000 |
| 105-41-566000-6400 - EQUIPMENT | - | 110,000 | 22,590 | 36,000 |
| 105-72-566000-5600 - SMALL TOOLS | 2,241 | - | - | - |
| 105-72-566000-6400 - EQUIPMENT | 14,701 | 33,000 | 31,942 | - |
| 105-33-566000-6400 - EQUIPMENT | - | - | - | 55,000 |
| Total Discretionary Expenditures | \$ 397,563 | \$ 751,000 | \$ 415,755 | \$ 687,000 |
| 105-12-566000-9980 - ADDITIONS TO RESERVES | - | - | - | 294,000 |
| Total Expenditures | \$ 397,563 | \$ 751,000 | \$ 415,755 | \$ 981,000 |

**City of Mascotte
Infrastructure Surtax Fund
Operating Budget**

| Discretionary Tax Fund - | |
|---|-------------------|
| 12 - 6400 Upgrades to PA System in Civic Center | \$ 50,000 |
| 12 - 6400 New Admin Vehicle | \$ 45,000 |
| | |
| 21 - 6300 Interior Renovations to Police Department | \$ 25,000 |
| 21 - 6400 Crosscut Shredder | \$ 5,000 |
| 21 - 6400 Dash Cameras (13) | \$ 130,000 |
| 21- 6400 (2) New Vehicles (Carry over from Prior Year) | \$ 116,000 |
| | |
| 21 - 7100 Lease payment Body Cameras | \$ 18,200 |
| 21 - 7100 Lease payment Dash Cameras | \$ 31,800 |
| | |
| 41 - 6300 - Street Resurfacing Projects <i>Medina Hills Lane</i> | \$ 75,000 |
| 41 - 6300 Public Works Facility Design | \$ 100,000 |
| 41 - 6400 Trailer Mounted Light Trailer (2) | \$ 36,000 |
| | |
| 33 - 6400 New Truck Engineering Inspector | \$ 55,000 |
| | |
| Total | \$ 687,000 |

City of Mascotte Budget | 2025

**City of Mascotte
Police Education Fund
Operating Budget**

| | 2023 | 2024 | YTD | 2025 |
|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | ACTUAL | ADOPTED | Jun-24 | PROPOSED |
| Revenue | | | | |
| 110-351950 - POLICE EDUCATION | \$ 1,737 | \$ 1,100 | \$ 1,165 | \$ 1,300 |
| 110-361100 - INTEREST | 31 | 100 | - | 100 |
| 110-399000 - USE OF RESERVES | | 5,800 | - | 4,600 |
| Total Revenues | \$ 1,768 | \$ 7,000 | \$ 1,165 | \$ 6,000 |
| Expenditures | | | | |
| 110-21-521000-5250 - AMMUNITION | \$ 1,500 | \$ - | \$ - | \$ - |
| 110-21-521000-5400 - BOOKS, ETC. | 1,195 | 1,000 | 348 | 1,000 |
| 110-21-521000-5410 - SCHOOLS | 4,431 | 6,000 | 553 | 5,000 |
| 110-21-521000-5430 - SEMINARS | 2,838 | - | - | - |
| Total Expenditures | \$ 9,964 | \$ 7,000 | \$ 901 | \$ 6,000 |

Notes* This fund is used for advanced training

City of Mascotte Budget | 2025

**City of Mascotte
Police Forfeiture Fund
Operating Budget**

| | 2023 | 2024 | YTD | 2025 |
|--|-------------|-------------|-----------------|-----------------|
| | ACTUAL | ADOPTED | Jun-24 | PROPOSED |
| Revenue | | | | |
| 120-369921 - MPD EVIDENCE HOLDING | \$ - | \$ - | \$ 5,880 | \$ - |
| 120-399000 - USE OF RESERVES | - | - | - | 5,900 |
| Total Revenues | \$ - | \$ - | \$ 5,880 | \$ 5,900 |
| Expenditures | | | | |
| 120-21-521000-9190 - TRANSFER OUT | - | - | - | 5,900 |
| 120-21-521000-9980 - ADDITIONS TO HOLDINGS | - | - | - | - |
| Total Expenditures | \$ - | \$ - | \$ - | \$ 5,900 |

Note* Account was reestablished in June 2024

**City of Mascotte
Police Impact Fee Fund
Operating Budget**

| | 2023 | 2024 | YTD | 2025 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|
| | ACTUAL | ADOPTED | Jun-24 | PROPOSED |
| Revenue | | | | |
| 140-361100 - INTEREST | \$ 592 | \$ 1,000 | \$ 3,446 | \$ 1,000 |
| 140-363220 - IMPACT FEES | 268,628 | 130,200 | 170,028 | 310,000 |
| 140-399000 - USE OF RESERVES | - | - | - | - |
| Total Revenues | \$ 269,220 | \$ 131,200 | \$ 173,474 | \$ 311,000 |

| Expenditures | | | | |
|--|------------------|-------------------|------------------|-------------------|
| 140-21-521000-3100 - PROFESSIONAL SERVICES | \$ 6,376 | \$ 10,000 | \$ - | \$ - |
| 140-21-521000-5600 - SMALL TOOLS | 28,093 | 21,400 | 8,147 | 26,600 |
| 140-21-521000-6300 - PROJECTS | 21,425 | - | 5,713 | 100,000 |
| 140-21-521000-6400 - EQUIPMENT | - | 60,000 | - | 84,200 |
| 140-21-521000-7100 - PRINCIPAL | 12,697 | 6,500 | 6,264 | 6,500 |
| 140-21-521000-7200 - INTEREST | 247 | 300 | 247 | 300 |
| 140-21-521000-9980 - ADDITIONS TO RESERVES | - | 33,000 | - | 93,400 |
| Total Expenditures | \$ 68,838 | \$ 131,200 | \$ 20,371 | \$ 311,000 |

| Police Impact Fees | |
|--|-------------------|
| 5600 - Handgun for new position (2) | \$ 2,400 |
| 5600-Rifle for new position (2) | \$ 3,200 |
| 5600-Taser for new position (2) | \$ 4,800 |
| 5600-Uniform and accessories for new position (2) | \$ 7,200 |
| 5600-Tuff Book computer for new position (2) | \$ 9,000 |
| 6300-Police Station Design | \$ 100,000 |
| 6400-Portable Radio for new position (2) | \$ 19,200 |
| 6400-Ventilation System | \$ 5,000 |
| 6400-Vehicle new position (Carry over from Prior Year) | \$ 60,000 |
| 7100 - Payment on radios | \$ 6,500 |
| 7200 - Interest on radio payment | \$ 300 |
| | \$ 217,600 |

**City of Mascotte
Recreational Impact Fee Fund
Operating Budget**

| | 2023 | 2024 | YTD | 2025 |
|--|-------------------|------------------|-------------------|-------------------|
| | ACTUAL | ADOPTED | Jun-24 | PROPOSED |
| Revenue | | | | |
| 160-361100 - INTEREST | \$ 763 | \$ 500 | \$ - | \$ 1,000 |
| 160-363270 - IMPACT FEES | 165,612 | 83,000 | 115,587 | 221,000 |
| 160-399000 - USE OF RESERVES | - | - | - | |
| Total Revenues | \$ 166,375 | \$ 83,500 | \$ 115,587 | \$ 222,000 |
| Expenditures | | | | |
| 160-72-572000-3100 - PROFESSIONAL SERVICES | \$ 6,376 | \$ 10,000 | \$ - | \$ - |
| 160-72-572000-6300 -PROJECTS | - | - | - | - |
| 160-72-572000-6400 -EQUIPMENT | - | - | - | - |
| 160-72-572000-9190 - TRANSFER OUT | - | - | - | - |
| 160-72-572000-9980 - ADDITIONS TO RESERVES | - | 73,500 | - | 222,000 |
| Total Expenditures | \$ 6,376 | \$ 83,500 | \$ - | \$ 222,000 |

Recreational Impact Fees

Note* Funds are being accumulated for a park build on Simon Brown Rd.

\$ -

City of Mascotte Budget | 2025

**City of Mascotte
Mobility Impact Fee Fund
Operating Budget**

| | 2023 | 2024 | YTD | 2025 |
|--|-------------|-------------|-------------|---------------------|
| | ACTUAL | ADOPTED | Jun-24 | PROPOSED |
| Revenue | | | | |
| 170-361100 - INTEREST | \$ - | \$ - | \$ - | \$ 1,000 |
| 170-324310 - IMPACT FEES | - | - | - | 1,063,000 |
| 170-399000 - USE OF RESERVES | - | - | - | - |
| Total Revenues | \$ - | \$ - | \$ - | \$ 1,064,000 |
| Expenditures | | | | |
| 170-41-541000-6300 -PROJECTS | - | - | - | - |
| 170-41-541000-6400 -EQUIPMENT | - | - | - | - |
| 170-41-541000-9190 - TRANSFER OUT | - | - | - | - |
| 170-41-541000-9980 - ADDITIONS TO RESERVES | - | - | - | 1,064,000 |
| Total Expenditures | \$ - | \$ - | \$ - | \$ 1,064,000 |

City of Mascotte Budget | 2025

**City of Mascotte
American Rescue Plan Act Fund
Operating Budget**

| | 2023 | 2024 | YTD | 2025 |
|--|-------------------|---------------------|------------------|---------------------|
| | ACTUAL | ADOPTED | Jun-24 | PROPOSED |
| Revenue | | | | |
| 180-331900 - ARPA FUNDING | \$ - | \$ - | \$ - | \$ - |
| 180-361100 - INTEREST | 5,573 | 1,000 | - | - |
| 180-381200 - TRANSFER IN | - | - | 90,000 | - |
| 180-399000 - USE OF RESERVES | - | 2,446,000 | - | 2,817,400 |
| Total Revenues | \$ 5,573 | \$ 2,447,000 | \$ 90,000 | \$ 2,817,400 |
| Expenditures | | | | |
| 180-72-572000-3100 - PROFESSIONAL SERVICES | \$ 4,205 | \$ 100,000 | \$ - | \$ 17,400 |
| 180-72-572000-6310 - SUNSET LAKE PARK | 51,858 | 812,600 | 19,580 | 600,000 |
| 180-72-572000-6311 - RECREATIONAL COMPLEX | 52,091 | 874,400 | 65,755 | 2,200,000 |
| 180-72-572000-6312 - KNIGHT LAKE PARK | 27,192 | 250,000 | 1,063 | - |
| 180-38-538000-9190 - TRANSFER OUT (STORMWATER) | 90,000 | 410,000 | - | - |
| Total Expenditures | \$ 225,346 | \$ 2,447,000 | \$ 86,398 | \$ 2,817,400 |

City of Mascotte Budget

2025

City of Mascotte

CRA Fund

Operating Budget

| | 2023 | 2024 | YTD | 2025 |
|---|-------------------|-------------------|-------------------|---------------------|
| | ACTUAL | ADOPTED | Jun-24 | PROPOSED |
| <u>Revenue</u> | | | | |
| 190-311150 - INCREMENTAL TAXES - CITY | 269,481 | 349,700 | 349,645 | 498,400 |
| 190-311160 - INCREMENTAL TAXES - OTHER | 308,601 | 407,700 | 398,860 | 612,100 |
| 190-361100 - INTEREST | 886 | 1,000 | 10,336 | 2,000 |
| 190-399000 - USE OF RESERVES | | | | |
| <u>Total Revenues</u> | <u>\$ 578,968</u> | <u>\$ 758,400</u> | <u>\$ 758,841</u> | <u>\$ 1,112,500</u> |
| <u>Expenditures</u> | | | | |
| 190-590000-1200 REGULAR SALARIES | \$ 38,894 | \$ 23,300 | \$ 16,135 | \$ 27,000 |
| 190-590000-1400 OVERTIME | 556 | 500 | - | 500 |
| 190-590000-1600 PTO PAY | 6,584 | 3,900 | 3,036 | 1,800 |
| 190-590000-1800 HOLIDAY PAY | 3,000 | 2,000 | 1,738 | 2,100 |
| 190-590000-2100 FICA | 3,118 | 2,500 | 1,305 | 2,300 |
| 190-590000-2200 RETIREMENT CONTRIBUTION | 4,819 | 3,000 | 2,089 | 3,000 |
| 190-590000-2300 HEALTH INSURANCE | 7,248 | 4,800 | 3,210 | 4,900 |
| 190-590000-2320 LIFE/DISABILITY INSURANCE | 153 | 500 | 113 | 500 |
| 190-590000-2350 DENTAL INSURANCE | 365 | 500 | 152 | 500 |
| 190-590000-2390 FLEXIBLE SPENDING BENEFIT | 695 | 500 | 269 | 500 |
| 190-590000-2400 WORKERS COMPENSATION | 1,669 | 1,500 | 1,461 | 1,500 |
| 190-590000-3100 PROFESSIONAL SERVICES | 47,200 | 50,000 | 31,160 | 50,000 |
| 190-590000-3200 AUDITING | 3,000 | 3,500 | 3,500 | 4,000 |
| 190-590000-3421 COMMUNITY POLICING | 80,000 | 85,000 | 85,000 | 95,000 |
| 190-590000-4900 ADVERTISING | - | 1,000 | - | 1,000 |
| 190-590000-4920 PERMIT FEES | 175 | 500 | 175 | 500 |
| 190-590000-6300 -PROJECTS | - | 105,000 | - | 256,000 |
| 190-590000-8310 SIGN GRANTS | - | 25,000 | - | 25,000 |
| 190-590000-8311 COMMERCIAL FAÇADE GRANTS | - | 25,000 | - | 25,000 |
| 190-590000-8312 RESIDENTIAL FACADE GRANTS | - | 25,000 | - | 25,000 |
| 190-590000-9980 ADDITIONS TO RESERVES | - | 395,400 | - | 586,400 |
| <u>Total Expenditures</u> | <u>\$ 197,476</u> | <u>\$ 758,400</u> | <u>\$ 149,343</u> | <u>\$ 1,112,500</u> |

City of Mascotte
 CRA Fund
 Operating Budget

| CRA Fund | |
|---|-------------------|
| Note* Per the CRA's Plan 50% of Code Compliance's Salary plus benefits have been coded to this fund | |
| 3100 - Landscape Services CRA Area | \$ 50,000 |
| 6300 - City Bus Stop Enclosure | \$ 6,000 |
| 6300 - Entrance Signs | \$ 100,000 |
| 6300 - Street Scape Design | \$ 150,000 |
| Revenue Projections | |
| City Estimates: | |
| 110,314,338 X .0047549 X .95 = \$349,645 | \$ 498,307 |
| Lake County Estimates: | |
| 109,286,472 X .0050734 X .95 = \$350,777 | \$ 526,731 |
| 109,286,472 X .0004629 X .95 = \$32,005 | \$ 48,059 |
| LCWA Estimates: | |
| 110,314,338 X .0003557 X .95 = \$24,874 | \$ 37,277 |



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