



AGENDA ITEM REPORT

Meeting Date: September 24, 2025

Contact Name:

Department:

Subject: Resolution 2025-09-857 Adopting a Final Operating Budget for Fiscal Year 2025-2026

Recommendations:

TRIM (Truth in Millage Rate) requires that cities hold two public hearings to discuss and adopt a budget for each fiscal year. This meeting represents the **second and final public hearing** on the operating budget for Fiscal Year 2025–2026.

To complete the City's financial plan for the upcoming fiscal year, an **operating budget of \$72,665,600** is proposed for adoption. This budget is allocated as follows:

- **General Fund:** \$29,023,300
- **Enterprise Funds:** \$39,014,000
- **Special Revenue Funds:** \$4,628,300

Attachments:

[Resolution 2025-09-857 Final Operating Budget Operating Budget FY 2025-2026](#)

Type of Item:

- Public Hearing
- Ordinance First Reading
- Ordinance Second Reading
- Resolution
- Discussion & Direction
- Motion and Approval
- Local Planning Agency

RESOLUTION NO. 2025-09-857
ADOPTING A FINAL OPERATING BUDGET FOR FISCAL YEAR 2025-2026

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MASCOTTE, FLORIDA; ADOPTING AN OPERATING BUDGET FOR THE CITY OF MASCOTTE, FLORIDA FOR FISCAL YEAR 2025-2026 AND PROVIDING AN EFFECTIVE DATE HEREOF.

WHEREAS, pursuant to §200.65, Florida Statutes, after proper notice a public hearing was held at the City of Mascotte, Lake County, Florida on September 24, 2025, at 6:30 PM, for a final vote on the Fiscal Year 2025-2026 Operating Budget for the City of Mascotte, Florida;

WHEREAS, the first substantive issue discussed was the announcement that there was a 0.0000% change from the rolled-back rate of 4.6381 required to fund the fiscal year 2025-2026 operating budget;

WHEREAS, the public was provided an opportunity to speak and ask questions before the City Council adopted any measures;

WHEREAS, a resolution adopting the millage rate on final vote was reviewed in a public hearing and voted on in a separate vote, prior to taking up the matter of the budget resolution;

NOW, THEREFORE, BE IT RESOLVED AND DETERMINED BY THE CITY COUNCIL OF THE CITY OF MASCOTTE, LAKE COUNTY, FLORIDA, THAT:

1. That the City Council hereby adopts the Fiscal Year 2025-2026 Operating Budget for the City of Mascotte which provides for a complete financial plan of all City funds and activities for the ensuing fiscal year totally \$72,665,600 as summarized in the document titled "Operating Budget 2025 - 2026" attached herewith.
2. That the City Council hereby authorizes the City Manager to oversee the financial management of the City and to make transfers within departmental groups as may become necessary to address service needs.
3. That the City Manager may, under the provisions of Charter Section 29, advise Council of possible excess revenues, or reductions in revenues, which may allow for additional appropriations, or require the reduction of appropriations, during the fiscal year.

PASSED AND ADOPTED by the City Council of the City of Mascotte, Lake County, Florida, at the Final Budget Public Hearing as required by §200.065, Fla. Stat., on the 24th day of September 2025, 6:30 p.m.

ATTEST:

CITY OF MASCOTTE, FLORIDA.

Stephanie Abrams, City Clerk, CMC

Steven Sheffield, Mayor, City of Mascotte



City of Mascotte, Florida

OPERATING BUDGET 2026

Fiscal Year 2025-2026

Adopted on September 24, 2025

OPERATING BUDGET FISCAL YEAR 2025-2026

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City Principal Officials

Elected Officials

Steven Sheffield
Mayor (Seat-3)

Jessica Bruno
Mayor Pro-Tem (Seat-4)

Randy Brasher
Council Member (Seat-5)

Meghan Desoto
Council Member (Seat-2)

Robin Hughes
Council Member (Seat-1)

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) 557-8888
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September 10, 2025

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 Fiscal Year 2025–2026. The City's Annual Budget establishes how services will be provided to the community during the coming year, and its adoption is one of the most important actions the City Council considers.

The budget was developed through a careful analysis of past, present, and projected financial conditions. It is framed by sound financial principles designed to sustain the City's fundamental functions for years to come. These principles include the following:

- Provide vision for the future by investing in planning efforts that invigorate the City's economy.
- Maintain or enhance services in ways that are both observable and beneficial to the community.
- Offer employees competitive compensation and benefits that are sustainable while also building a quality workforce.
- Implement organizational improvements that promote efficiency and maximize financial resources.
- Regularly review and monitor rate and taxing structures.

The FY 2025–2026 Budget is fully compliant with all financial policies established by the City Council. The total operating budget for all funds is \$72,665,600 of which 40% (\$29,023,300) represents the General Fund, 54% (\$39,014,000) represents Enterprise Funds, and 6% (\$4,628,300) represents Special Revenue Funds. Copies of the budget are available for public inspection at City Hall.

The City's total assessed valuation is \$610,282,629, an increase of \$116,516,584 from the prior fiscal year. New construction accounted for \$77,902,077 of that total. The proposed operating tax rate for FY 2025–2026 is 4.6381 mills, which is equal to the rolled-back rate.

Fiscal Year	Assessed Value	Millage Rate	Taxes Levied 100%
2025–2026	\$610,282,629	4.6381	\$2,830,552
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 for delivering services to our residents. To a department head, it is an agreement to achieve goals within defined resources; to the Council, it is a guide for policymaking; to the City Manager, it reflects sound fiscal management; and to citizens, it is both a statement of accountability and a demonstration that tax dollars are being spent responsibly.

The FY 2025–2026 Budget maintains services at an affordable level while proposing a tax rate equal to the rolled-back rate. This rate allows for the addition of several new positions in the General Fund, including:

- Administrative Assistant to the City Manager
- Communications Coordinator
- Senior Planner
- Four (4) Police Officers (three beginning October 1, 2025, and one beginning April 1, 2026)
- Evidence Technician
- Public Works Technician

In addition, the budget provides for a 3% salary adjustment for all full-time general employees. The Mascotte Police Department has recently entered into a collective bargaining agreement; therefore, salary adjustments will be made in accordance with the bargaining unit contract. The budget also continues funding for a \$500 holiday bonus for employees and maintains the City's contribution to the retirement plan at 10%.

The City remains committed to fiscal responsibility by:

- Maintaining reserves well above GFOA recommendations,
- Avoiding unnecessary tax increases,
- Continuously reviewing organizational efficiencies, and
- Taking a “pay-as-you-go” approach to capital and redevelopment projects.

Key events in this year's budget process included budget workshops on June 25, July 23, and August 19, 2025. The Council approved the Preliminary Rate Assessments (Sanitation and Streetlights) on July 15, 2025, and adopted a not-to-exceed millage rate of 5.0000 on that same date. The first public hearing on the proposed millage rate and budget is scheduled for September 10, 2025, at 6:30 p.m. at the Tedder-Thomas Memorial Civic Center, and the second and final public hearing is scheduled for September 24, 2025, at 6:30 p.m. at the same location.

Thank you for your good stewardship and thoughtful work throughout this year's budget process.

Sincerely,

A handwritten signature in cursive script, appearing to read "Annamarie Reno".

Annamarie Reno

City Manager, ICMA-CM

City of Mascotte

2025 - 2026 Budget Adoption Calendar

- Testing for utilizing TRIM for Non-Ad Valorem Assessments May 30
- Workshop on Updated Street Lighting Assessment Program June 3
- Preliminary Tax Rolls June 10
- Budget Workshop June 25 6:30 PM
- Estimated Revenue for Assessment due to LCPA June 27
- Official Start of the DOR TRIM Calendar July 1
- 4th of July Holiday – City Hall Closed July 3
- Regular Meeting – Set Tentative Millage and Hearing Date July 15 6:30 PM
- City Adopts Preliminary Assessment Resolutions July 15
- Budget Workshop July 23 6:30 PM
- Deadline – DR 420 Returned to Property Appraiser Aug 1 12:00 PM
- Budget Workshop Aug 19
- Truth in Millage Notices sent (by Property Appraiser) Aug 21
- Labor Day Holiday – City Hall Closed Sept 1
- City of Mascotte – First Budget Hearing (Wednesday) Sept 10 6:30 PM
- Adopt Annual Assessment Resolutions Sept 10
- City Certifies Non-Ad Valorem Assessment Rolls to LCTC Sept 15
- City of Mascotte – Final Budget Hearing Ad in Newspaper Sept 19
- City of Mascotte – Final Budget Hearing (Wednesday) Sept 24 6:30 PM
- Resolution Due to Lake County Property Appraiser and Tax Collector Sept 29 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 28**
- Lake County School Board Final Budget Hearing Sept 08**
- Lake County Board of County Commission First Budget Hearing Sept 09**
- Lake County Board of County Commission Final Budget Hearing Sept 23**

BUDGET SUMMARY
City of Mascotte, Florida - Fiscal Year 2025-2026

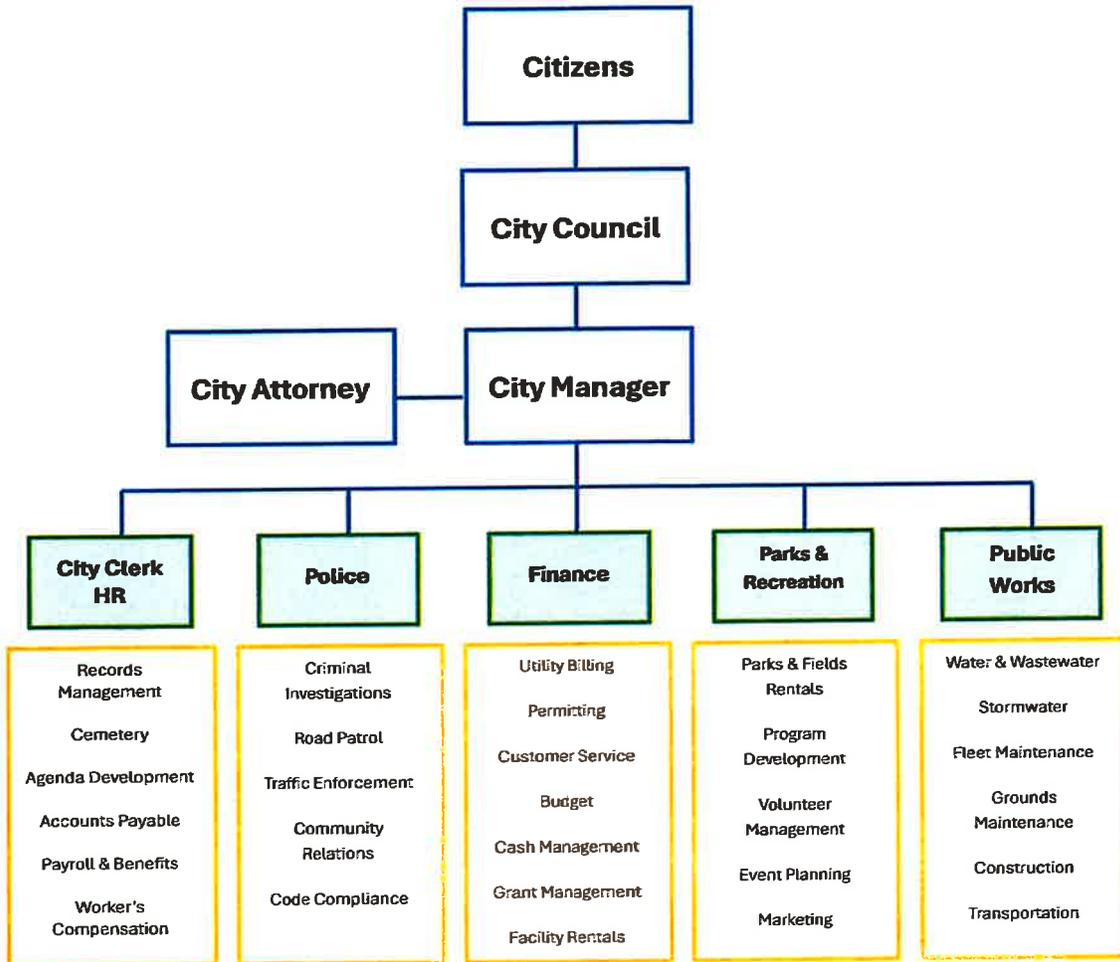
*** THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF MASCOTTE
 ARE 60.5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

Millage Per \$1,000	GENERAL FUND	ENTERPRISE FUNDS	SPECIAL REVENUE FUNDS	TOTAL BUDGET
General Fund	4.6381			
ESTIMATED REVENUES:				
Taxes: Millage per \$1,000				
Ad Valorem Taxes	4.6381	2,689,024		2,689,024
Delinquent Property Taxes		50,000		50,000
Sales and Use Taxes		579,976	892,000	1,471,976
Impact Fees		784,000	628,000	1,412,000
Licenses & Permits		2,903,900		2,903,900
Assessment Fees		1,423,600		1,423,600
Intergovernmental		11,149,800	1,359,100	12,508,900
Charges for Services		41,500	3,552,000	3,593,500
Fines & Forfeitures		32,000		32,000
Miscellaneous Income		153,500	15,000	182,600
Other Sources		10,000,000	34,663,000	44,663,000
Total Sources		29,023,300	39,014,000	2,893,200
Transfers In		-	-	-
Use of Reserves		-	1,735,100	1,735,100
Total Revenues, Transfers and Financing Sources		\$ 29,023,300	\$ 39,014,000	\$ 4,628,300
EXPENDITURES				
General Government		3,564,900	841,500	4,406,400
Public Safety		2,956,300	685,300	3,641,600
Public Works		22,237,100	395,000	22,632,100
Parks and Recreation		265,000	2,025,500	2,290,500
Operating Expenses			3,073,000	3,073,000
Capital Outlay			34,798,000	34,798,000
Debt Service			32,200	81,800
Total Expenditures		29,023,300	37,903,200	3,996,900
Transfers Out			-	-
Additions to Reserves		-	1,110,800	631,400
Total Appropriated Expenditures, Transfers, Reserves, and Balances		\$ 29,023,300	\$ 39,014,000	\$ 4,628,300

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 – ORGANIZATIONAL CHART

FISCAL YEAR 2025-2026



City of Mascotte Salaries City-Wide

<u>Emp. #</u>	<u>Hire Date</u>	<u>Years of Service</u>	<u>YOS Current Position</u>	<u>Position</u>	<u>Current Annual (25)</u>	<u>Salary 3% COLA General Employees</u>	<u>Salary New Positions</u>
				Mayor	8,503		
				Mayor Pro Tem	6,957		
				Council Member	6,184		
				Council Member	6,184		
				Council Member	6,184		
375	01/26/22	4	4	City Manager (50% GF, 50% WS)	148,616	153,074	
279	02/11/13	13	13	Finance Director (60% GF, 40%WS)	136,365	140,456	
181	01/31/07	19	5	City Clerk	105,290	108,449	
370	04/19/21	5	5	Asst. City Clerk (75% GF, 25% WS)	70,450	72,564	
				Admin Asst. to CM (New Position FY26)			41,600
				Communications Coordinator (New Position FY26)			41,600
395	08/07/23	3	1	Permit Technician	40,893	42,120	
407	06/16/25	1	1	Planning Technician	45,760	47,133	
				Senior Planner (New Position FY26)			124,800
405	05/19/25	1	1	Public Services Technician	35,360	36,421	
				Public Services Technician (New Position FY26)			33,488
217	11/12/08	18	18	Fleet Maintenance Supervisor	56,680	58,380	
403	03/24/25	1	1	Parks & Rec Coordinator	39,520	40,706	
222	06/16/09	17	14	Public Services Director	126,173	129,958	
391	03/21/23	3	3	Administrative Assistant	38,542	39,698	
358	07/15/19	7	3	Chief Operator/Environmental	70,117	72,221	
231	11/16/09	16	9	Utility Accountant	65,603	67,571	
368	03/30/21	5	1	UB Specialist	44,346	45,676	
386	10/26/22	3	3	UB Technician	39,811	41,005	
406	06/02/25	1	1	UB Technician	37,440	38,563	
353	04/02/19	7	7	Water Plant Operator	56,035	57,716	
50	01/14/08	18	18	Stormwater Technician	53,539	55,145	
				Engineering Inspector (Open)	52,000	53,560	
				Water Technician (New Position FY26)			36,546
				Collection/Dist. Supervisor (New Position FY26)			52,000

City of Mascotte Salaries City-Wide

<u>Emp. #</u>	<u>Hire Date</u>	<u>Years of Service</u>	<u>YOS Current Position</u>	<u>Position</u>	<u>Current Annual (25)</u>	<u>Salary 3% COLA General</u>	<u>Salary New Positions</u>
329	03/28/16	10	10	Police Chief (2080 hrs)	131,685	135,636	
345	07/18/18	8	1	Police Lieutenant (2080 hrs)	77,688	82,349	
303	04/30/14	12	1	Police Lieutenant (2080 hrs)	78,770	84,308	
318	07/09/15	11	2	Police Sergeant (2184 hrs)	71,963	78,440	
348	01/15/19	7	7	Police Officer (2184 hrs)	60,803	65,971	
383	08/24/22	4	4	Police Officer (2184 hrs)	53,683	60,785	
387	11/28/22	4	4	Police Officer (2184 hrs)	52,918	59,300	
384	10/24/22	4	4	Police Officer (2184 hrs)	52,918	59,300	
385	10/24/22	4	4	Police Officer (2184 hrs)	52,918	59,300	
390	02/21/23	3	3	Police Officer (2184 hrs)	52,285	59,302	
371	06/09/21	5	5	Police Officer (SRO) (2184 hrs)	58,313	63,497	
364	06/10/20	6	6	Police Officer (2184 hrs)	58,640	60,399	
398	03/04/24	2	2	Police Officer (2184 hrs)	50,734	58,141	
378	03/14/22	4	4	Police Officer (2184 hrs)	53,683	60,785	
397	12/14/24	2	2	Police Officer (2184 hrs)	51,739	58,139	
365	06/24/20	6	6	Police Officer (2184 hrs)	58,640	63,865	
396	11/07/23	3	3	Police Officer (2184 hrs)	51,739	58,139	
402	03/17/25	1	1	Police Officer (2184 hrs)	54,491	60,785	
404	04/28/25	1	1	Police Officer (2184 hrs)	50,691	57,002	
				Police Officer (Open) (2184 hrs)	50,691	57,002	
				Police Officer (New Position FY 26) (2184 hrs)			57,002
				Police Officer (New Position FY 26) (2184 hrs)			57,002
				Police Officer (New Position FY 26) (2184 hrs)			57,002
				Police Officer (New Position FY 26) (2184 hrs)			57,002
				Evidence Technician (New Position FY 26) (2080 hrs)			39,520
399	03/18/24	2	2	Admin Assistant (2080 hrs)	45,926	47,304	
251	08/22/11	15	15	Crossing Guard-PT	17,202	17,718	
336	10/03/16	9	9	Code Compliance Officer - PT	60,258	20,800	



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**City of Mascotte
General Fund
Operating Budget
FY 2025-2026**

General Fund Recap

	2024	2025	YTD	2026
	ACTUAL	AMENDED	May-25	PROPOSED
Revenues				
Property Taxes (Millage Rate 4.6381)	\$ 1,671,097	\$ 2,230,418	\$ 2,220,608	\$ 2,689,024
Delinquent Property Taxes	58,315	50,000	-	50,000
Sales and Use Tax	550,765	531,982	362,322	579,976
Licenses & Permits	2,403,031	2,477,000	2,100,453	2,903,900
Assessment Fees	1,247,326	996,400	1,169,268	1,423,600
Intergovernmental	1,089,428	1,183,100	648,427	11,149,800
Charges for Service	24,029	29,000	22,279	41,500
Fines and Forfeitures	26,930	18,000	15,349	32,000
Miscellaneous Income	303,862	94,000	221,643	153,500
Other Sources	259,800	81,800	81,800	10,000,000
Total Revenues	\$ 7,634,583	\$ 7,691,700	\$ 6,842,149	\$ 29,023,300
Expenditures				
Mayor and Council	\$ 96,260	\$ 120,000	\$ 63,483	\$ 132,500
Administration	245,250	295,000	185,899	446,200
Finance	576,680	766,300	658,908	911,600
Legal	48,434	85,000	33,209	100,000
Community Development	1,360,263	1,288,800	1,101,314	1,615,600
Planning Department	44,117	115,400	62,064	359,000
Code Compliance	63,834	93,000	48,829	52,200
Police	1,851,323	2,251,900	1,392,849	2,879,100
Fire	218,007	813,300	87,518	25,000
Sanitation	769,647	800,000	513,129	1,287,800
Cemetery	15,840	25,000	10,560	25,000
Public Works	410,689	432,300	324,642	20,419,800
Street Lighting	139,505	313,700	139,532	384,500
Fleet Maintenance	84,042	108,000	65,497	120,000
Parks and Recreation	24,154	66,000	23,508	165,000
Special Events Department	14,881	118,000	40,560	100,000
Total Expenditures	\$ 5,962,926	\$ 7,691,700	\$ 4,751,501	\$ 29,023,300

City of Mascotte
General Fund
Operating Budget
FY 2025-2026

General Fund Revenue

	2024	2025	YTD	2026
	<u>ACTUAL</u>	<u>AMENDED</u>	<u>May-25</u>	<u>PROPOSED</u>
Revenues				
<u>310000 - Taxes</u>				
1-311000 PROPERTY TAXES (Millage Rate 4.6381)	\$ 1,671,097	\$ 2,230,418	\$ 2,220,608	\$ 2,689,024
1-311200 DELINQUENT PROPERTY TAXES	58,315	50,000	-	50,000
1-312300 COUNTY ONE-CENT GAS TAX	22,044	22,000	12,877	25,000
1-312410 LOCAL OPTION GAS TAX - 6TH CENT	127,016	125,000	83,405	130,000
1-314100 UTILITY TAX - DUKE ENERGY	72,897	80,000	51,864	80,000
1-314110 UTILITY TAX - SECO/SUMTER ELECTRIC	196,386	175,000	119,386	200,000
1-314400 UTILITY TAX - LK APOPKA GAS	2,818	3,500	1,764	3,000
1-314800 UTILITY TAX - SUBURBAN PROPANE	225	500	140	500
1-314801 UTILITY TAX - CIRCLE K STORES	179	-	475	500
1-314810 UTILITY TAX - BLOSSMAN COMPANIES, INC.	199	500	111	500
1-314811 UTILITY TAX - FERRELL GAS	-	500	30	500
1-315000 COMMUNICATIONS SERVICES TAX	129,001	124,982	92,270	139,976
<u>Total Taxes</u>	<u>\$ 2,280,177</u>	<u>\$ 2,812,400</u>	<u>\$ 2,582,930</u>	<u>\$ 3,319,000</u>
<u>320000 - Licenses and Permits</u>				
1-322000 BUILDING PERMITS	\$ 1,423,159	\$ 1,500,000	\$ 1,403,911	\$ 1,902,700
1-322010 FENCE/SLAB PERMIT FEES	6,050	5,000	4,300	7,000
1-322050 SITE DEVELOPMENT PERMIT FEES	-	20,000	2,495	2,500
1-322100 REINSPECTION FEES	113,495	50,000	48,050	75,000
1-322101 FIRE DEPT. INSPECTION FEES	1,200	1,000	-	500
1-322102 FIRE DEPT. PLAN REVIEWS	3,512	1,000	308	1,000
1-322110 INFRASTRUCTURE INSPECTION FEES	67,250	50,000	77,000	74,200
1-322112 ADDRESS ASSIGNMENT FEE	-	-	60	500
1-322115 TREE REMOVAL PERMIT	-	500	-	500
1-322120 ADMINISTRATIVE FEES	212,909	222,000	170,639	225,000
1-322121 ELECTRONIC ADMIN FEES	135,860	150,000	103,198	175,000
1-322122 COUNTY ADMIN FEE	23,300	15,000	30,800	25,000
1-322140 CHANGE OF OCCUPANCY FEES	7,150	5,000	4,925	10,000
1-323100 FRANCHISE FEE - DUKE ENERGY	85,130	105,000	54,599	90,000
1-323110 FRANCHISE FEE - SECO-SUMTER ELECTRIC	246,980	265,000	145,985	250,000
1-323400 FRANCHISE FEE - LK APOPKA GAS	2,695	5,000	1,849	3,000
1-323700 FRANCHISE FEE - SOLID WASTE	13,906	15,000	8,479	10,000
1-325200 ASSESSMENT FEE - FIRE	2,058	-	215	-
1-325300 ASSESSMENT FEE - SOLID WASTE SERVICE	1,004,549	844,400	1,000,983	1,261,000
1-325400 ASSESSMENT FEE - STREET LIGHTING	240,719	152,000	168,070	162,600
1-329510 ZONING FEES	11,275	10,000	10,875	10,000
1-329515 FLOOD PERMITS	9,340	10,000	10,940	10,000
1-329520 REZONING APPLICATION FEES	2,400	2,500	1,200	1,000
1-329530 APPLICATION FOR ANNEXATION	3,450	5,000	750	1,000
1-329540 DEVELOPMENT PLANNING FEES	20,720	25,000	4,840	15,000
1-329550 CERTIFICATE OF OCCUPANCY	13,250	15,000	15,250	15,000
<u>Total Licenses and Permits</u>	<u>\$ 3,650,357</u>	<u>\$ 3,473,400</u>	<u>\$ 3,269,721</u>	<u>\$ 4,327,500</u>

City of Mascotte
 General Fund
 Operating Budget
 FY 2025-2026

General Fund Revenue

Revenues	2024	2025	YTD	2026
	ACTUAL	AMENDED	May-25	PROPOSED
<u>330000 - Intergovernmental Revenue</u>				
1-331510 FEMA REVENUE	\$ -	\$ 91,100	\$ -	\$ -
1-334001 RESILIENT FLORIDA GRANT PROGRAM	-	-	-	10,000,000
1-334920 STATE GRANT - POLICE	5,383	10,000	11,396	37,300
1-335121 MUNICIPAL REVENUE SHARING/SALES TAX	380,681	375,000	227,904	378,000
1-335122 MUNICIPAL REVENUE SHARING/GAS TAX	81,591	95,000	49,707	95,000
1-335140 MOBILE HOME LICENSE FEES	137	500	48	500
1-335150 ALCOHOL BEVERAGE LICENSE FEES	420	500	98	500
1-335180 LOCAL GOVERNMENT 1/2 CENT SALES TAX	588,206	575,000	355,008	600,000
1-335190 FDOT STREET LIGHTING MAINTENANCE	21,611	20,000	-	22,000
1-335195 FDOT STREET MAINTENANCE AGREEMENT	6,399	6,000	4,266	6,500
1-335198 FDOT TRAFFIC SIGNAL MAINT. AGREEMENT	-	5,000	-	5,000
1-337710 GRANTS - INSURANCE	5,000	5,000	-	5,000
<u>Total Intergovernmental Revenue</u>	<u>\$ 1,089,428</u>	<u>\$ 1,183,100</u>	<u>\$ 648,427</u>	<u>\$ 11,149,800</u>
<u>340000 - Charges for Service</u>				
1-340000 SERVICE CHARGES - OUTSIDE SALES	\$ 4,252	\$ 4,000	\$ 4,106	\$ 5,000
1-340400 SERVICE CHARGES - WATER	1,306	3,000	1,671	3,000
1-340450 SERVICE CHARGES - STORMWATER	821	2,000	448	2,000
1-341220 SERVICE CHARGES - GENERAL FUND	6,596	5,000	4,605	7,000
1-341350 PERMIT SURCHARGE COLLECTION FEES	3,473	3,000	2,853	4,000
1-341500 LIEN SEARCHES	5,150	4,000	6,675	10,000
1-342100 CHARGES FOR SERVICES - LAW ENFORCEMENT	460	2,000	466	2,000
1-347200 CHARGES FOR SERVICES - PARKS & REC	1,685	3,000	515	3,500
1-347400 CHARGES FOR SERVICES - SPECIAL EVENTS	286	3,000	940	5,000
<u>Total Charges for Service</u>	<u>\$ 24,029</u>	<u>\$ 29,000</u>	<u>\$ 22,279</u>	<u>\$ 41,500</u>
<u>350000 - Fines and Forfeits</u>				
1-351900 FINES AND FORFEITURES	\$ 11,634	\$ 10,000	\$ 11,503	\$ 15,000
1-354100 FINES - CIVIL	6,880	5,000	3,400	7,000
1-354200 FINES - CODE COMPLIANCE	8,416	3,000	446	10,000
<u>Total Fines and Forfeits</u>	<u>\$ 26,930</u>	<u>\$ 18,000</u>	<u>\$ 15,349</u>	<u>\$ 32,000</u>
<u>360000 - Miscellaneous Revenue</u>				
1-361100 INTEREST INCOME	\$ 221,872	\$ 10,000	\$ 135,440	\$ 25,000
1-362000 TOWER RENT	3,360	3,500	3,461	3,500
1-362100 RENTAL FEE CHARGE	13,600	15,000	8,950	15,000
1-364000 DISPOSITION OF FIXED ASSETS	11,629	-	1	-
1-366000 CONTRIBUTIONS AND DONATIONS	21,967	23,500	20,040	20,000
1-366001 CONTRIBUTIONS AND DONATIONS - POLICE	-	-	4,523	5,000
1-369300 INSURANCE LIABILITY SETTLEMENTS	12,916	-	12,328	-
1-369350 RESTITUTION	433	-	-	-

City of Mascotte
 General Fund
 Operating Budget
 FY 2025-2026

General Fund Revenue

	2024	2025	YTD	2026
	ACTUAL	AMENDED	May-25	PROPOSED
Revenues				
1-369900 MISCELLANEOUS INCOME	9,313	5,000	6,514	5,000
1-369970 REMIBURSEMENT SRO OFFICER	8,772	37,000	30,386	80,000
<u>Total Miscellaneous Revenue</u>	\$ 303,862	\$ 94,000	\$ 221,643	\$ 153,500
<u>380000 - Other Sources</u>				
1-384100 DEBT PROCEEDS IN	\$ -	\$ -	\$ -	\$ 10,000,000
1-399002 USE OF OPERATING REVENUE	259,800	81,800	81,800	-
<u>Total Other Sources</u>	\$ 259,800	\$ 81,800	\$ 81,800	\$ 10,000,000
<u>Total General Fund Revenue</u>	\$ 7,634,583	\$ 7,691,700	\$ 6,842,149	\$ 29,023,300

Notes*

311000 - Property taxes were calculated using the rolled-back rate which is 4.6381.

334001 - New Build Public Works Facility

369970 - County Reimbursement for SRO Officer (9-months)

369970 - Charter School Reimbursement for SRO (9-months)

384100 - New Build Public Works Facility

City of Mascotte
 General Fund
 Operating Budget
 FY 2025-2026

Mayor and Council

Account Description	2024	2025	YTD	2026
	ACTUAL	ADOPTED	May-25	PROPOSED
<u>Mayor and Council</u>				
1-511000-1100 EXECUTIVE SALARIES	\$ 33,412	\$ 35,000	\$ 22,538	\$ 36,000
1-511000-2100 FICA	2,556	3,000	1,724	3,000
1-511000-2400 WORKERS COMPENSATION	487	500	495	1,000
1-511000-3100 PROFESSIONAL SERVICES	5,289	10,000	1,915	10,000
1-511000-3410 TECHNICAL SUPPORT	10,395	15,000	10,323	15,000
1-511000-4100 COMMUNICATION SERVICES	6,736	7,000	3,641	7,000
1-511000-4400 RENTAL AND LEASES	312	1,000	292	1,000
1-511000-4520 INSURANCE LIABILITY	7,268	18,000	8,071	20,000
1-511000-4700 PRINTING AND BINDING	-	500	-	500
1-511000-4701 CODIFICATION	5,000	5,000	5,000	5,000
1-511000-4990 MISCELLANEOUS	-	500	-	500
1-511000-5100 OFFICE/OPERATING SUPPLIES	620	2,000	4,682	2,000
1-511000-5200 UNIFORMS	-	500	334	500
1-511000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	3,319	5,000	3,927	5,000
1-511000-5430 SEMINARS AND MEETINGS	9,543	6,000	238	12,000
1-511000-5600 SMALL TOOLS & EQUIPMENT	6,637	6,000	303	7,000
1-511000-9900 ELECTION EXPENSE	4,686	5,000	-	7,000
<u>Total Mayor and Council Expenditures</u>	\$ 96,260	\$ 120,000	\$ 63,483	\$ 132,500

Notes*

3410 - Agendas and Minutes Software Program \$ 8,300
 5430 - Seminars and Meetings increased due to the Mayor \$ 6,000
 being elected to the Mayor of Leagues Board and the need
 to attend 7 to 10 meeting throughout the next year.

City of Mascotte
 General Fund
 Operating Budget
 FY 2025-2026

Administration Department

Account Description	2024	2025	YTD	2026
	ACTUAL	ADOPTED	May-25	PROPOSED
<u>Administration Department</u>				
1-512000-1200 REGULAR SALARIES	\$ 115,759	\$ 126,000	\$ 88,507	\$ 212,000
1-512000-1600 PTO PAY	17,256	15,000	9,293	20,000
1-512000-1800 HOLIDAY PAY	8,841	9,500	7,433	17,000
1-512000-2100 FICA	10,811	11,000	8,020	19,000
1-512000-2200 RETIREMENT CONTRIBUTION	14,185	14,000	10,523	24,000
1-512000-2300 HEALTH INSURANCE	10,785	12,300	7,566	35,000
1-512000-2320 LIFE/DISABILITY INSURANCE	391	700	357	2,000
1-512000-2350 DENTAL INSURANCE	510	700	362	2,000
1-512000-2390 FLEXIBLE SPENDING BENEFIT	1,037	1,200	645	3,000
1-512000-2400 WORKERS COMPENSATION	487	500	495	1,000
1-512000-3100 PROFESSIONAL SERVICES	7,483	5,000	2,011	7,500
1-512000-3410 TECHNICAL SUPPORT	10,209	16,000	10,210	20,000
1-512000-4100 COMMUNICATION SERVICES	10,253	9,000	6,367	11,000
1-512000-4120 POSTAGE AND FREIGHT	116	500	100	500
1-512000-4300 PUBLIC UTILITIES	5,505	5,500	3,262	5,500
1-512000-4400 RENTAL AND LEASES	2,284	3,100	2,386	2,700
1-512000-4510 INSURANCE - AUTO	1,353	2,000	1,734	3,500
1-512000-4520 INSURANCE - LIABILITY	10,210	25,000	11,211	25,000
1-512000-4600 MAINTENANCE CONTRACTS	1,547	2,000	1,525	2,000
1-512000-4610 R&M VEHICLES	479	2,000	306	2,000
1-512000-4650 R&M EQUIPMENT	878	1,500	1,154	1,500
1-512000-4700 PRINTING AND BINDING	24	500	-	500
1-512000-4960 RECORDING AND TAXES	81	500	-	500
1-512000-5100 OFFICE/OPERATING SUPPLIES	2,511	3,000	1,441	3,000
1-512000-5200 UNIFORMS	358	500	499	500
1-512000-5240 GAS/FUEL/TOLLS	1,378	2,000	1,071	2,000
1-512000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	4,007	4,000	2,165	4,500
1-512000-5410 SCHOOLS & TRAINING	488	3,000	567	3,000
1-512000-5430 SEMINARS AND MEETINGS	4,456	11,000	2,489	11,000
1-512000-5600 SMALL TOOLS & EQUIPMENT	1,568	8,000	4,200	5,000
<u>Total Administration Department Expenditures</u>	<u>\$ 245,250</u>	<u>\$ 295,000</u>	<u>\$ 185,899</u>	<u>\$ 446,200</u>

**City of Mascotte
General Fund
Operating Budget
FY 2025-2026**

Administration Department

Notes*

1200 - Admin Assistant Position

1200 - Communications Coordinator Position

3100 - Open Sesame Training Software \$ 1,000

5600 - Desktop Admin Assistant \$ 2,500

5600 - Laptop - Communications Coordinator \$ 2,500

City of Mascotte
 General Fund
 Operating Budget
 FY 2025-2026

Finance Department

Account Description	2024 ACTUAL	2025 ADOPTED	YTD May-25	2026 PROPOSED
<u>Finance Department</u>				
1-513000-1200 REGULAR SALARIES	\$ 94,622	\$ 101,000	\$ 58,967	\$ 110,000
1-513000-1400 OVERTIME	1,071	5,000	548	2,000
1-513000-1600 PTO PAY	13,313	11,100	4,470	9,000
1-513000-1800 HOLIDAY PAY	7,149	7,600	5,774	9,000
1-513000-2100 FICA	8,803	8,600	5,157	10,000
1-513000-2200 RETIREMENT CONTRIBUTION	11,510	11,200	6,791	13,000
1-513000-2300 HEALTH INSURANCE	10,450	12,000	7,365	13,000
1-513000-2320 LIFE/DISABILITY INSURANCE	369	600	292	1,000
1-513000-2350 DENTAL INSURANCE	489	600	347	1,000
1-513000-2390 FLEXIBLE SPENDING BENEFIT	951	1,100	592	2,000
1-513000-2400 WORKERS COMPENSATION	487	500	495	1,000
1-513000-3100 PROFESSIONAL SERVICES	6,193	5,000	2,011	8,400
1-513000-3200 AUDITING	17,000	18,000	14,750	18,000
1-513000-3410 TECHNICAL SUPPORT	16,976	25,000	16,939	25,000
1-513000-4100 COMMUNICATION SERVICES	8,859	9,000	5,633	10,000
1-513000-4120 POSTAGE AND FREIGHT	103	500	83	500
1-513000-4300 PUBLIC UTILITIES	4,925	5,000	2,981	7,000
1-513000-4400 RENTAL AND LEASES	2,284	3,000	2,386	3,000
1-513000-4520 INSURANCE - LIABILITY	10,095	25,000	11,211	25,000
1-513000-4600 MAINTENANCE CONTRACTS	1,561	2,000	1,510	2,000
1-513000-5100 OFFICE/OPERATING SUPPLIES	1,970	3,000	983	3,000
1-513000-5200 UNIFORMS	-	-	185	1,000
1-513000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	2,455	2,100	1,533	3,000
1-513000-5410 SCHOOLS/TRAINING	672	1,500	1,968	1,500
1-513000-5430 SEMINARS & MEETINGS	4,728	5,000	4,048	7,000
1-513000-5600 SMALL TOOLS & EQUIPMENT	-	4,500	1,855	5,000
1-513000-9190 TRANSFER OUT TO CRA	349,645	498,400	500,034	621,200
<u>Total Finance Department Expenditures</u>	<u>\$ 576,680</u>	<u>\$ 766,300</u>	<u>\$ 658,908</u>	<u>\$ 911,600</u>

**City of Mascotte
General Fund
Operating Budget
FY 2025-2026**

Finance Department

Notes*

3100 - Open Sesame Training Software \$ 1,000

9190 - CRA Tax Payment

140,967,215 X .0046381 X .95 = \$621,129 \$ 621,200

City of Mascotte
 General Fund
 Operating Budget
 FY 2025-2026

Legal Department

Account Description	2024 ACTUAL	2025 ADOPTED	YTD May-25	2026 PROPOSED
<u>Legal Department</u>				
1-514000-3120 ATTORNEY FEES	\$ 47,029	\$ 75,000	\$ 29,241	\$ 90,000
1-514000-4900 ADVERTISING	1,405	10,000	3,968	10,000
<u>Total Legal Department Expenditures</u>	<u>\$ 48,434</u>	<u>\$ 85,000</u>	<u>\$ 33,209</u>	<u>\$ 100,000</u>

Notes*

City of Mascotte
 General Fund
 Operating Budget
 FY 2025-2026

Community Development

Account Description	2024 ACTUAL	2025 ADOPTED	YTD May-25	2026 PROPOSED
<u>Community Development</u>				
1-519000-1200 REGULAR SALARIES	\$ 76,677	\$ 87,000	\$ 49,040	\$ 95,000
1-519000-1600 PTO PAY	8,316	7,100	3,448	7,000
1-519000-1800 HOLIDAY PAY	6,343	6,800	3,738	8,000
1-519000-2100 FICA	6,937	7,500	4,445	9,000
1-519000-2200 RETIREMENT CONTRIBUTION	7,200	9,600	5,623	11,000
1-519000-2300 HEALTH INSURANCE	11,979	14,000	6,115	15,000
1-519000-2320 LIFE/DISABILITY INSURANCE	356	700	212	1,000
1-519000-2350 DENTAL INSURANCE	571	700	297	1,000
1-519000-2390 FLEXIBLE SPENDING BENEFIT	1,296	1,300	700	2,000
1-519000-2400 WORKERS COMPENSATION	487	500	495	1,000
1-519000-3100 PROFESSIONAL SERVICES	121,945	100,000	54,763	25,000
1-519000-3150 BUILDING OFFICIAL FEES	1,104,363	1,000,000	958,820	1,400,000
1-519000-3151 CONSTRUCTION INSPECTION FEES	203	25,000	-	5,000
1-519000-3410 TECHNICAL SUPPORT	11,440	20,000	11,126	25,000
1-519000-4120 POSTAGE & FREIGHT	18	100	-	100
1-519000-4960 RECORDING & TAXES	20	500	-	500
1-519000-5100 OFFICE/OPERATING SUPPLIES	588	2,000	486	5,000
1-519000-5200 UNIFORMS	309	500	543	500
1-519000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	240	1,000	685	1,000
1-519000-5410 SCHOOLS/TRAINING	774	1,500	382	1,500
1-519000-5430 SEMINARS & MEETINGS	201	2,000	46	1,000
1-519000-5600 SMALL TOOLS AND EQUIPMENT	-	1,000	350	1,000
<u>Total Community Development Expenditures</u>	<u>\$ 1,360,263</u>	<u>\$ 1,288,800</u>	<u>\$ 1,101,314</u>	<u>\$ 1,615,600</u>

Notes*

3100 - Open Sesame Training Software	\$ 1,000
5100 - Replace Desktop	\$ 2,500

City of Mascotte
 General Fund
 Operating Budget
 FY 2025-2026

Planning Department

Account Description	2024	2025	YTD	2026
	ACTUAL	ADOPTED	May-25	PROPOSED
<u>Planning Department</u>				
1-519200-1200 REGULAR SALARIES	\$ 26,187	\$ 65,000	\$ 36,475	\$ 157,000
1-519200-1400 OVERTIME	457	500	52	-
1-519200-1600 PTO PAY	1,153	4,200	5,682	11,000
1-519200-1800 HOLIDAY PAY	1,647	5,000	3,959	12,000
1-519200-2100 FICA	2,252	5,500	3,532	14,000
1-519200-2200 RETIREMENT CONTRIBUTION	2,944	7,200	4,617	18,000
1-519200-2300 HEALTH INSURANCE	3,606	9,800	5,648	21,000
1-519200-2320 LIFE/DISABILITY INSURANCE	122	500	207	2,000
1-519200-2350 DENTAL INSURANCE	171	500	271	2,000
1-519200-2390 FLEXIBLE SPENDING BENEFIT	778	900	483	2,000
1-519200-2400 WORKERS COMPENSATION	-	500	495	1,000
1-519200-3100 PROFESSIONAL SERVICES	50	3,000	-	100,000
1-519200-3410 TECHNICAL SUPPORT	3,365	5,000	-	5,000
1-519200-4120 POSTAGE & FREIGHT	-	500	-	500
1-519200-5100 OFFICE/OPERATING SUPPLIES	417	500	146	1,000
1-519200-5200 UNIFORMS	-	300	-	1,000
1-519200-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	140	1,000	225	1,000
1-519200-5410 SCHOOLS/TRAINING	175	2,500	122	2,500
1-519200-5430 SEMINARS & MEETINGS	37	1,000	150	1,000
1-519200-5600 SMALL TOOLS AND EQUIPMENT	616	2,000	-	7,000
<u>Total Planning Department Expenditures</u>	<u>\$ 44,117</u>	<u>\$ 115,400</u>	<u>\$ 62,064</u>	<u>\$ 359,000</u>

Notes*

1200 - Senior Planner Position	
3100 - Contracted Planning Services	\$ 100,000
5600 - New Desktop (Senior Planner)	\$ 2,500
5600 - New Laptop (Senior Planner)	\$ 4,500

City of Mascotte
General Fund
Operating Budget
FY 2025-2026

Code Compliance

Account Description	2024 ACTUAL	2025 ADOPTED	YTD May-25	2026 PROPOSED
<u>Code Compliance</u>				
1-520000-1200 REGULAR SALARIES	\$ 22,418	\$ 27,000	\$ 16,537	\$20,800
1-520000-1400 OVERTIME PAY	-	500	298	-
1-520000-1600 PTO PAY	3,686	1,800	2,867	-
1-520000-1800 HOLIDAY PAY	2,279	2,100	1,545	300
1-520000-2100 FICA	1,757	2,300	1,328	1,600
1-520000-2200 RETIREMENT CONTRIBUTION	2,838	3,000	2,125	-
1-520000-2300 HEALTH INSURANCE	4,413	4,900	3,128	-
1-520000-2320 LIFE/DISABILITY INSURANCE	150	500	97	-
1-520000-2350 DENTAL INSURANCE	204	500	145	-
1-520000-2390 FLEXIBLE SPENDING BENEFIT	432	500	269	-
1-520000-2400 WORKERS COMPENSATION	1,461	1,500	1,485	500
1-520000-3100 PROFESSIONAL SERVICES	3,579	3,500	1,915	3,500
1-520000-3410 TECHNICAL SUPPORT	5,449	10,000	4,424	5,000
1-520000-4100 COMMUNICATION SERVICES	3,613	3,700	2,409	2,500
1-520000-4120 POSTAGE AND FREIGHT	427	1,000	427	-
1-520000-4510 INSURANCE - AUTO	1,451	2,000	1,734	2,000
1-520000-4520 INSURANCE - LIABILITY	4,038	10,000	4,484	7,000
1-520000-4600 MAINTENANCE CONTRACTS	1,547	3,300	1,525	3,300
1-520000-4610 R&M VEHICLES	983	2,000	182	1,000
1-520000-4650 R&M EQUIPMENT	-	500	-	-
1-520000-4700 PRINTING AND BINDING	28	500	-	-
1-520000-4960 RECORDING AND TAXES	159	500	15	500
1-520000-5100 OFFICE/OPERATING SUPPLIES	272	700	51	500
1-520000-5200 UNIFORMS	-	500	222	-
1-520000-5240 GAS/FUEL/TOLLS	848	2,000	720	1,500
1-520000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	95	500	85	500
1-520000-5410 SCHOOLS/TRAINING	1,123	3,500	-	700
1-520000-5430 SEMINARS AND MEETINGS	584	500	812	500
1-520000-5600 SMALL TOOLS & EQUIPMENT	-	3,700	-	500
<u>Total Code Compliance Expenditures</u>	<u>\$ 63,834</u>	<u>\$ 93,000</u>	<u>\$ 48,829</u>	<u>\$ 52,200</u>

Notes**

The Code Compliance position has been reduced to part-time and is fully funded by the General Fund.

City of Mascotte
 General Fund
 Operating Budget
 FY 2025-2026

Police Department

Account Description	2024	2025	YTD	2026
	ACTUAL	ADOPTED	May-25	PROPOSED
<u>Police Department</u>				
1-521000-1200 REGULAR SALARIES	\$ 997,886	\$ 1,190,000	\$ 745,770	\$ 1,509,000
1-521000-1400 OVERTIME	37,358	25,000	31,855	50,000
1-521000-1500 INCENTIVE PAY	9,240	9,500	6,640	9,300
1-521000-1600 PTO PAY	83,580	91,000	69,189	110,000
1-521000-1800 HOLIDAY PAY	73,592	90,000	63,586	115,900
1-521000-2100 FICA	91,365	101,000	69,319	128,000
1-521000-2200 RETIREMENT CONTRIBUTION	99,285	129,000	80,633	164,000
1-521000-2300 HEALTH INSURANCE	134,277	205,800	95,534	267,800
1-521000-2320 LIFE/DISABILITY INSURANCE	6,109	10,500	4,966	15,300
1-521000-2350 DENTAL INSURANCE	6,682	10,500	4,755	15,300
1-521000-2390 FLEXIBLE SPENDING BENEFIT	14,787	19,800	10,717	23,000
1-521000-2400 WORKERS COMPENSATION	39,947	40,000	43,287	50,100
1-521000-2450 TESTING & SCREENING	1,314	2,000	1,637	3,500
1-521000-3100 PROFESSIONAL SERVICES	15,200	28,500	10,496	25,000
1-521000-3410 TECHNICAL SUPPORT	40,559	35,500	30,157	85,000
1-521000-3421 COMMUNITY POLICING	(85,000)	(95,000)	(95,000)	(115,000)
1-521000-3500 CRIMINAL INVESTIGATIONS	2,009	2,000	985	3,000
1-521000-4100 COMMUNICATION SERVICES	26,678	22,500	16,851	25,000
1-521000-4120 POSTAGE AND FREIGHT	757	1,500	437	1,500
1-521000-4300 PUBLIC UTILITIES	9,409	9,000	5,285	9,400
1-521000-4400 RENTAL AND LEASES	1,810	2,300	1,569	2,300
1-521000-4510 INSURANCE - AUTO	13,497	20,000	17,349	30,000
1-521000-4520 INSURANCE - LIABILITY	38,360	75,000	33,633	75,000
1-521000-4600 MAINTENANCE CONTRACTS	5,530	10,000	10,522	15,700
1-521000-4610 R&M VEHICLES	22,251	25,000	19,175	30,000
1-521000-4620 R&M BUILDINGS	8,773	7,000	2,718	9,000
1-521000-4650 R&M EQUIPMENT	6,469	5,000	2,089	8,400
1-521000-4700 PRINTING AND BINDING	543	1,000	249	1,000
1-521000-4810 PROMOTIONAL ACTIVITIES	4,266	12,500	5,794	11,000
1-521000-5100 OFFICE/OPERATING SUPPLIES	4,533	6,000	2,027	9,800
1-521000-5200 UNIFORMS	10,543	20,000	3,894	20,000
1-521000-5240 GAS/FUEL/TOLLS	54,994	65,000	39,015	70,000
1-521000-5250 AMMUNITION	2,028	3,500	3,431	8,000
1-521000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	1,371	1,500	2,519	2,500
1-521000-5410 SCHOOLS AND TRAINING	4,294	13,500	4,421	20,000

City of Mascotte
 General Fund
 Operating Budget
 FY 2025-2026

Police Department

Account Description	2024 ACTUAL	2025 ADOPTED	YTD May-25	2026 PROPOSED
1-521000-5430 SEMINARS & MEETINGS	3,465	5,000	1,808	9,000
1-521000-5600 SMALL TOOLS & EQUIPMENT	34,379	41,500	29,253	25,000
1-521000-6400 CAPITAL OUTLAY - EQUIPMENT	23,800	-	-	-
1-521000-9610 GRANT EXPENDITURES	5,383	10,000	16,284	37,300
<u>Total Police Department Expenditures</u>	<u>\$ 1,851,323</u>	<u>\$ 2,251,900</u>	<u>\$ 1,392,849</u>	<u>\$ 2,879,100</u>

Notes*

1200 - (4) Policer Officer Positions

1200 - Evidence Technician - Civilian Position

3100 - Open Sesame Training Software \$ 1,000

4600 - Power DMS Software for Accreditation Mgmt. \$ 5,700

4600 - Motorola Premiere One Software - Records Mgmt. \$ 10,000

5600 - Laptop Evidence Room Technician \$ 4,500

9610 - Grants \$ 37,300

JAG-C \$5,000

JAG-D \$2,300

BVP \$3,000 Bulletproof Vest Partnership

LFSTP \$27,000 Local Firearm Safety Training Program

City of Mascotte
 General Fund
 Operating Budget
 FY 2025-2026

Fire Department

Account Description	2024	2025	YTD	2026
	ACTUAL	ADOPTED	May-25	PROPOSED
<u>Fire Department</u>				
1-522000-3100 PROFESSIONAL SERVICES	\$ -	\$ 5,000	\$ -	\$ 5,000
1-522000-3470 CONTRACT LABOR	-	711,500	-	-
1-522000-4520 INSURANCE - LIABILITY	4,038	10,000	4,484	15,000
1-522000-4620 R&M BUILDINGS	1,669	5,000	1,234	5,000
1-522000-9980 ADDITIONS TO RESERVES	212,300	81,800	81,800	-
<u>Total Fire Department Expenditures</u>	<u>\$ 218,007</u>	<u>\$ 813,300</u>	<u>\$ 87,518</u>	<u>\$ 25,000</u>

Notes**

City of Mascotte
 General Fund
 Operating Budget
 FY 2025-2026

Sanitation Department

Account Description	2024	2025	YTD	2026
	ACTUAL	ADOPTED	May-25	PROPOSED
<u>Sanitation Department</u>				
1-534000-3100 PROFESSIONAL SERVICES	\$ 12,188	\$ 10,000	\$ 6,608	\$ 15,000
1-534000-3495 FRANCHISE TRASH COLLECTION	748,676	774,000	498,230	1,254,800
1-534000-4120 POSTAGE AND FREIGHT	5,612	6,000	3,807	6,000
1-534000-4520 INSURANCE - LIABILITY	3,230	10,000	4,484	12,000
1-534000-5700 BAD DEBT EXPENSE	(59)	-	-	-
<u>Total Sanitation Department Expenditures</u>	<u>\$ 769,647</u>	<u>\$ 800,000</u>	<u>\$ 513,129</u>	<u>\$ 1,287,800</u>

Notes*

3495 - Cost of Collections increased to \$454.80 per year.
 2759 units X \$454.80 = \$1,254,793

City of Mascotte
 General Fund
 Operating Budget
 FY 2025-2026

Cemetery Department

Account Description	2024	2025	YTD	2026
	ACTUAL	ADOPTED	May-25	PROPOSED
<u>Cemetery Department</u>				
1-539000-3100 PROFESSIONAL SERVICES	\$ 15,840	\$ 20,000	\$ 10,560	\$ 20,000
1-539000-4670 R&M GROUNDS	-	5,000	-	5,000
<u>Total Cemetery Department Expenditures</u>	<u>\$ 15,840</u>	<u>\$ 25,000</u>	<u>\$ 10,560</u>	<u>\$ 25,000</u>

Notes*

City of Mascotte
 General Fund
 Operating Budget
 FY 2025-2026

Public Works

Account Description	2024 ACTUAL	2025 AMENDED	YTD May-25	2026 PROPOSED
<u>Public Works</u>				
1-541000-1200 REGULAR SALARIES	\$ 35,671	\$ 40,000	\$ 16,365	\$ 64,000
1/541000-1400 OVERTIME	-	-	116	1,000
1-541000-1600 PTO PAY	3,092	2,400	1,939	5,000
1-541000-1800 HOLIDAY PAY	2,881	3,000	2,258	6,000
1-541000-2100 FICA	3,202	3,500	1,577	6,000
1-541000-2200 RETIREMENT CONTRIBUTION	4,177	4,100	2,031	8,000
1-541000-2300 HEALTH INSURANCE	8,598	9,800	5,271	21,000
1-541000-2320 LIFE/DISABILITY INSURANCE	238	500	133	2,000
1-541000-2350 DENTAL INSURANCE	408	500	253	2,000
1-541000-2390 FLEXIBLE SPENDING BENEFIT	778	900	483	2,000
1-541000-2400 WORKERS COMPENSATION	1,461	1,500	1,485	2,000
1-541000-3100 PROFESSIONAL SERVICES	94,376	191,100	170,880	100,000
1-541000-3410 TECHNICAL SUPPORT	6,214	6,500	4,425	7,000
1-541000-3440 EXTERMINATING	2,361	6,000	1,775	5,000
1-541000-4100 COMMUNICATION SERVICES	4,918	5,000	3,180	5,000
1-541000-4120 POSTAGE AND FREIGHT	53	500	973	1,000
1-541000-4300 PUBLIC UTILITIES	11,915	15,000	6,431	15,000
1-541000-4400 RENTAL AND LEASES	909	3,000	136	3,000
1-541000-4510 INSURANCE - AUTO	6,721	10,000	8,674	13,000
1-541000-4520 INSURANCE - LIABILITY	8,076	20,000	8,969	25,000
1-541000-4600 MAINTENANCE CONTRACTS	1,547	2,000	1,525	3,000
1-541000-4610 R&M VEHICLES	1,527	1,000	1,021	2,000
1-541000-4620 R&M BUILDINGS	3,972	10,000	3,848	10,000
1-541000-4630 R&M STREETS & SIDEWALKS	136,891	50,000	31,890	50,000
1-541000-4650 R&M EQUIPMENT	9,026	5,000	16,644	10,000
1-541000-4670 R&M GROUNDS	33,966	20,000	7,794	20,000
1-541000-5100 OFFICE/OPERATING SUPPLIES	1,194	1,000	2,642	4,000
1-541000-5200 UNIFORMS	1,012	1,000	1,508	2,000
1-541000-5220 CHEMICALS	340	500	316	500

City of Mascotte
 General Fund
 Operating Budget
 FY 2025-2026

Public Works

Account Description	2024	2025	YTD	2026
	ACTUAL	AMENDED	May-25	PROPOSED
<u>Public Works</u>				
1-541000-5240 GAS/FUEL/TOLLS	4,537	3,500	3,205	5,300
1-541000-5280 STREET SIGNS	11,430	10,000	15,210	15,000
1-541000-5600 SMALL TOOLS & EQUIPMENT	9,198	5,000	1,885	5,000
1-541000-6300 CAPITAL OUTLAY PROJECTS	-	-	-	20,000,000
<u>Total Public Works Expenditures</u>	<u>\$ 410,689</u>	<u>\$ 432,300</u>	<u>\$ 324,642</u>	<u>\$ 20,419,800</u>

Notes**

1200 - PW Technician Position	
3100 - General Fund Portion of Cleaning	\$ 9,100
3100 - General Fund Portion of Mowing	\$ 77,000
4630 - Sidewalk Repairs - Trip Hazards	\$ 50,000
4670 - Remainder Fencing at City Hall	\$ 5,000
4670 - Tree Trimming	\$ 10,000
5600 - Laptop PW Technician	\$ 4,500
6300 - Public Works Facility	\$ 20,000,000

**City of Mascotte
General Fund
Operating Budget
FY 2025-2026**

Street Lighting

Account Description	2024 ACTUAL	2025 ADOPTED	YTD May-25	2026 PROPOSED
<u>Public Works - Street Lighting</u>				
1-541200-3100 PROFESSIONAL SERVICES	\$ 5,031	\$ 5,000	\$ 14,500	\$ 5,000
1-541200-4120 POSTAGE AND FREIGHT	-	500	-	500
1-541200-4320 STREET LIGHTS	64,213	146,000	64,751	126,000
1-541200-4321 DUKES LAKE	7,274	19,700	9,597	20,000
1-541200-4322 LAKE JACKSON RIDGE	2,677	7,200	3,506	7,000
1-541200-4323 SHEARWATER ESTATES	2,714	7,700	5,686	10,000
1-541200-4324 LAKE VIEW ESTATES	795	2,000	1,117	2,000
1-541200-4325 GARDENS AT LAKE JACKSON	3,765	9,100	6,932	12,000
1-541200-4326 CENTENNIAL PARKWAY	4,743	5,500	5,269	8,500
1-541200-4327 KNIGHTS LAKE	12,684	17,000	15,475	26,500
1-541200-4328 BAY RIDGE	2,988	3,000	1,678	3,000
1-541200-4329 GROVELAND MOTEL	797	1,000	609	1,000
1-541200-4330 WOODBURY	5,285	6,000	2,990	6,000
1-541200-4331 ROPER TRAILS	2,167	4,000	7,422	12,000
1-541200-4650 R&M EQUIPMENT	17,982	20,000	-	20,000
1-541200-6300 CAPITAL OUTLAY - PROJECTS	6,390	60,000	-	125,000
<u>Total Public Works - Street Lighting Expenditures</u>	<u>\$ 139,505</u>	<u>\$ 313,700</u>	<u>\$ 139,532</u>	<u>\$ 384,500</u>

Notes*

6300 - Street Lighting Project \$ 125,000

Dukes Lake

The first of two scheduled increases for pole rental charges for SECO Energy took effect on October 1, 2024, with the second scheduled increase to be implemented on October 1, 2025. The second increase will also include pole rates and lighting fixture/energy consumption rates. The percentage of increase is between 7% and 13% depending on the account.

City of Mascotte
General Fund
Operating Budget
FY 2025-2026

Fleet Maintenance

Account Description	2024 ACTUAL	2025 ADOPTED	YTD May-25	2026 PROPOSED
<u>Fleet Maintenance</u>				
1-550000-1200 REGULAR SALARIES	\$ 38,335	\$ 50,000	\$ 30,394	\$ 55,000
1-550000-1600 PTO PAY	6,918	3,500	5,568	4,000
1-550000-1800 HOLIDAY PAY	3,524	4,000	3,482	5,000
1-550000-2100 FICA	3,382	4,500	2,760	5,000
1-550000-2200 RETIREMENT CONTRIBUTION	4,878	5,600	3,944	7,000
1-550000-2300 HEALTH INSURANCE	8,616	9,800	6,044	11,000
1-550000-2320 LIFE/DISABILITY INSURANCE	269	500	185	1,000
1-550000-2350 DENTAL INSURANCE	408	500	289	1,000
1-550000-2390 FLEXIBLE SPENDING BENEFIT	778	900	483	1,000
1-550000-2400 WORKERS COMPENSATION	1,947	2,000	1,980	2,000
1-550000-3100 PROFESSIONAL SERVICES	3,739	3,000	1,915	3,700
1-550000-3410 TECHNICAL SUPPORT	1,426	3,500	-	3,300
1-550000-4300 PUBLIC UTILITIES	457	700	304	1,000
1-550000-4520 INSURANCE - LIABILITY	4,038	10,000	4,484	10,000
1-550000-4610 R&M VEHICLES	50	1,000	82	1,000
1-550000-4650 R&M EQUIPMENT	59	1,000	701	1,000
1-550000-4699 REPAIRS - (FLEET MAINTENANCE)	2,953	3,500	-	3,500
1-550000-5100 OFFICE/OPERATING SUPPLIES	889	500	362	500
1-550000-5200 UNIFORMS	395	500	531	500
1-550000-5240 GAS/FUEL/TOLLS	586	500	489	500
1-550000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	-	1,000	-	1,000
1-550000-5600 SMALL TOOLS & EQUIPMENT	395	1,500	1,500	2,000
1/550000-6400 CAPITAL EQUIPMENT	-	-	-	-
<u>Total Fleet Maintenance Expenditures</u>	<u>\$ 84,042</u>	<u>\$ 108,000</u>	<u>\$ 65,497</u>	<u>\$ 120,000</u>

Notes**

City of Mascotte
 General Fund
 Operating Budget
 FY 2025-2026

Parks and Recreation

Account Description	2024 ACTUAL	2025 ADOPTED	YTD May-25	2026 PROPOSED
<u>Parks & Rec</u>				
1-572000-1200 REGULAR SALARIES	\$ 16,017	\$ 26,600	\$ 13,118	\$ 39,000
1-572000-1400 OVERTIME	-	-	143	1,000
1-572000-1600 PTO PAY	-	-	-	3,000
1-572000-1800 HOLIDAY PAY	150	300	340	4,000
1-572000-2100 FICA	1,237	2,100	1,030	4,000
1-572000-2200 RETIREMENT CONTRIBUTION	-	-	693	4,000
1-572000-2300 HEALTH INSURANCE	-	-	18	11,000
1-572000-2320 LIFE/DISABILITY INSURANCE	-	-	39	1,000
1-572000-2350 DENTAL INSURANCE	-	-	-	1,000
1-572000-2390 FLEXIBLE SPENDING BENEFIT	-	-	-	1,000
1-572000-2400 WORKERS COMPENSATION	1,071	1,000	990	2,000
1-572000-3100 PROFESSIONAL SERVICES	854	5,000	1,985	25,000
1-572000-4120 POSTAGE & FREIGHT	-	500	-	500
1-572000-4520 INSURANCE LIABILITY	-	-	295	5,000
1-572000-4650 R&M EQUIPMENT	1,906	10,000	23	5,000
1-572000-4670 R&M GROUNDS	941	10,000	1,561	10,000
1-572000-4810 PROMOTIONAL ACTIVITIES	794	3,000	39	15,000
1-572000-4990 MISCELLANEOUS	-	3,000	625	10,000
1-572000-5100 OFFICE/OPERATING SUPPLIES	-	1,500	302	3,000
1-572000-5200 UNIFORMS	-	-	370	500
1-572000-5600 SMALL TOOLS & EQUIPMENT	1,184	3,000	1,937	20,000
<u>Total Parks & Rec Expenditures</u>	<u>\$ 24,154</u>	<u>\$ 66,000</u>	<u>\$ 23,508</u>	<u>\$ 165,000</u>

Notes*

5600 - Laptop Parks & Rec. Coordinator	\$ 4,500
5600 - (3) AEDs	8,000

City of Mascotte
 General Fund
 Operating Budget
 FY 2025-2026

Special Events

Account Description	2024 ACTUAL	2025 ADOPTED	YTD May-25	2026 PROPOSED
<u>Special Events</u>				
1-574000-3100 PROFESSIONAL SERVICES	\$ 2,465	\$ 38,000	\$ 14,734	\$ 43,000
1-574000-3470 CONTRACT LABOR	675	36,000	2,405	5,000
1-574000-4120 POSTAGE & FREIGHT	175	1,000	-	1,000
1-574000-4300 PUBLIC UTILITIES	-	1,000	-	1,000
1-574000-4400 RENTAL & LEASES	800	1,000	2,561	1,000
1-574000-4520 INSURANCE LIABILITY	404	5,000	2,242	5,000
1-574000-4700 PRINTING & BINDING	1,813	2,000	355	10,000
1-574000-4810 PROMOTIONAL ACTIVITIES	5,625	30,000	12,255	30,000
1-574000-4955 CONVENIENCE FEES	-	-	13	500
1-574000-4990 MISCELLANEOUS EXPENSES	2,673	3,000	5,401	3,000
1-574000-5100 OFFICE/OPERATING SUPPLIES	251	1,000	594	500
<u>Total Parks & Rec Expenditures</u>	\$ 14,881	\$ 118,000	\$ 40,560	\$ 100,000

Notes*

City of Mascotte
Enterprise Funds
Operating Budget
FY 2025-2026

Enterprise Funds - Recap

	<u>Fund - 400</u>	<u>Fund - 420</u>	<u>Fund - 440</u>	<u>Fund - 450</u>	
	<i>Water & Sewer</i>	<i>Water Impact</i>	<i>Sewer Impact</i>	<i>Stormwater</i>	
	<i>Fund</i>	<i>Fee Fund</i>	<i>Fee Fund</i>	<i>Fund</i>	<i>Total</i>
REVENUES					
GRANT FUNDING	\$ -	\$ 18,700,000	\$ 10,463,000	\$ 5,200,000	\$ 34,363,000
SERVICE CHARGES	3,252,000	-	-	300,000	\$ 3,552,000
IMPACT FEES	-	618,000	166,000	-	\$ 784,000
DEBT PROCEEDS	-	300,000	-	-	\$ 300,000
MISCELLANEOUS	12,000	1,000	1,000	1,000	\$ 15,000
OTHER	-	-	-	-	\$ -
Total Revenues	3,264,000	19,619,000	10,630,000	5,501,000	39,014,000
TRANSFERS IN					
	-	-	-	-	-
USE OF RESERVES					
	-	-	-	-	-
Total Revenues and Sources	\$ 3,264,000	\$ 19,619,000	\$ 10,630,000	\$ 5,501,000	\$ 39,014,000
EXPENDITURES					
WATER PERSONNEL	\$ 954,500	\$ -	\$ -	\$ -	\$ 954,500
WATER OPERATING	1,182,500	-	-	-	\$ 1,182,500
WATER CAPITAL OUTLAY	45,000	-	-	-	\$ 45,000
WATER DEBT SERVICE	-	-	-	-	\$ -
WATER IMPACT FEE OPERATING	-	10,000	-	-	\$ 10,000
WATER IMPACT FEE CAPITAL OUTLAY	-	19,000,000	-	-	\$ 19,000,000
WATER IMPACT FEE DEBT SERVICE	-	22,200	-	-	\$ 22,200
SEWER PERSONNEL	174,000	-	-	-	\$ 174,000
SEWER OPERATING	441,000	-	-	-	\$ 441,000
SEWER CAPITAL OUTLAY	90,000	-	-	-	\$ 90,000
SEWER DEBT SERVICE	-	-	-	-	\$ -
SEWER IMPACT FEE OPERATING	-	-	10,000	-	\$ 10,000
SEWER IMPACT FEE CAPITAL OUTLAY	-	-	10,463,000	-	\$ 10,463,000
SEWER IMPACT FEE DEBT SERVICE	-	-	10,000	-	\$ 10,000
STORMWATER PERSONNEL	-	-	-	140,800	\$ 140,800
STORMWATER OPERATING	-	-	-	160,200	\$ 160,200
STORMWATER CAPITAL OUTLAY	-	-	-	5,200,000	\$ 5,200,000
STORMWATER DEBT SERVICE	-	-	-	-	\$ -
Total Expenditures	2,887,000	19,032,200	10,483,000	5,501,000	37,903,200
TRANSFERS OUT					
	-	-	-	-	\$ -
ADDITIONS TO RESERVES	377,000	586,800	147,000	-	\$ 1,110,800
Total Expenditures and Uses	\$ 3,264,000	\$ 19,619,000	\$ 10,630,000	\$ 5,501,000	\$ 39,014,000

**City of Mascotte
Water and Sewer Fund
Operating Budget
FY 2025-2026**

Water and Sewer Fund Revenue

	2024	2025	YTD	2026
	ACTUAL	ADOPTED	May-25	PROPOSED
Revenues				
400-334312 FDEP STATE GRANT WATER	\$ 942,196	\$ 17,928,200	\$ 911,837	\$ -
400-334313 SJRWMD COST SHARE GRANT	334,057	-	-	-
400-334351 FDEP STATE GRANT SEWER	160,693	6,941,000	31,840	-
<u>Grant Funding Total</u>	<u>\$ 1,436,946</u>	<u>\$ 24,869,200</u>	<u>\$ 943,677</u>	<u>\$ -</u>
400-343300 WATER SALES	2,552,202	2,250,000	1,592,504	2,500,000
400-343302 WATER SALES IRRIGATION	-	-	24,529	15,000
400-343310 METER SALES	133,775	150,000	150,375	150,000
400-343311 METER SALES IRRIGATION	-	-	67,925	75,000
400-343320 SERVICE CHARGE	27,790	25,000	23,275	30,000
400-343321 SERVICE CHARGE IRRIGATION	-	-	5,250	11,000
400-343330 CUT-OFF FEES	42,783	35,000	22,580	40,000
400-343350 METER REPAIRS/REIMBURSEMENTS	21,595	5,000	22,908	10,000
400-343390 LATE FEES	20,974	15,000	8,791	21,000
400-343500 WASTEWATER SALES	374,907	225,000	348,005	400,000
<u>Service Charges</u>	<u>\$ 3,174,026</u>	<u>\$ 2,705,000</u>	<u>\$ 2,266,142</u>	<u>\$ 3,252,000</u>
400-361100 INTEREST INCOME	69,640	10,000	28,409	10,000
400-369900 MISCELLANEOUS INCOME	2,783	2,000	5,966	2,000
<u>Miscellaneous</u>	<u>\$ 72,423</u>	<u>\$ 12,000</u>	<u>\$ 34,375</u>	<u>\$ 12,000</u>
400-381200 TRANSFERS IN	-	-	-	-
400-399000 USE OF RESERVES	-	-	-	-
<u>Reserve Total</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Water And Sewer Fund Revenue Totals</u>	<u>\$ 4,683,395</u>	<u>\$ 27,586,200</u>	<u>\$ 3,244,194</u>	<u>\$ 3,264,000</u>

City of Mascotte
Water and Sewer Fund
Operating Budget
FY 2025-2026

Water Department

Account Description	2024 ACTUAL	2025 ADOPTED	YTD May-25	2026 PROPOSED
<u>Water Department</u>				
400-533000-1200 REGULAR SALARIES	\$ 388,565	\$ 479,000	\$ 282,211	\$ 601,000
400-533000-1400 OVERTIME	7,603	9,000	7,108	10,000
400-533000-1600 PTO PAY	51,511	40,000	27,445	46,000
400-533000-1800 HOLIDAY PAY	31,024	38,000	25,242	47,000
400-533000-2100 FICA	35,886	41,000	25,782	51,000
400-533000-2200 RETIREMENT CONTRIBUTIONS	47,321	53,500	34,320	67,000
400-533000-2300 HEALTH INSURANCE	50,795	77,500	35,567	104,000
400-533000-2320 INSURANCE / LIFE/DISABILITY	1,822	4,000	1,389	6,000
400-533000-2350 DENTAL INSURANCE	2,815	4,000	1,996	6,000
400-533000-2390 FLEXIBLE SPENDING BENEFIT	5,404	7,200	3,874	9,000
400-533000-2400 WORKER'S COMPENSATION	11,539	12,000	11,881	7,000
400-533000-2450 EMPLOYEE TESTING & SCREENING	-	500	-	500
400-533000-3100 PROFESSIONAL SERVICES	107,860	130,000	71,882	130,000
400-533000-3200 AUDIT SERVICES	17,000	24,000	14,750	24,000
400-533000-3410 TECHNICAL SUPPORT	40,847	40,000	32,939	55,000
400-533000-4100 COMMUNICATION SERVICES	13,117	12,000	9,634	15,000
400-533000-4120 POSTAGE & FREIGHT	5,715	8,000	3,807	8,000
400-533000-4300 PUBLIC UTILITIES	65,682	60,000	36,738	75,000
400-533000-4400 RENTAL AND LEASES	1,498	5,000	1,189	5,000
400-533000-4510 INSURANCE - AUTO	7,694	8,000	6,939	10,000
400-533000-4520 INSURANCE - LIABILITY	44,961	110,000	50,223	110,000
400-533000-4600 MAINTENANCE CONTRACTS	1,547	2,000	1,525	2,000
400-533000-4610 R&M - VEHICLES	902	3,000	1,015	5,000
400-533000-4620 R&M - BUILDINGS	310	3,000	495	3,000
400-533000-4630 R&M STREETS & SIDEWALKS	3,250	5,000	-	5,000
400-533000-4650 R&M EQUIPMENT	3,328	10,000	4,929	10,000
400-533000-4660 R&M WATER TANKS	17,191	63,000	-	63,000
400-533000-4670 R&M GROUNDS	-	1,000	-	1,000
400-533000-4690 R&M WELLS, PUMPS, & LINES	95,217	100,000	124,263	150,000
400-533000-4700 PRINTING AND BINDING	359	500	350	500
400-533000-4900 ADVERTISING	-	1,500	-	1,500
400-533000-4990 MISCELLANEOUS EXPENSE	2,934	2,000	-	3,000
400-533000-5100 OFFICE/OPERATING SUPPLIES	3,006	4,000	3,049	4,000
400-533000-5200 UNIFORMS	1,225	2,000	2,065	3,000
400-533000-5210 WATER ANALYSIS	18,649	8,000	5,500	20,000
400-533000-5220 CHEMICALS	23,989	20,000	17,321	25,000
400-533000-5240 GAS/FUEL/ TOOLS	9,077	10,000	8,254	12,000
400-533000-5290 METER SUPPLIES	147,803	150,000	229,909	200,000
400-533000-5400 BOOKS, PUBS, SUB & MEMBERSHIPS	1,311	2,500	1,990	2,500
400-533000-5410 SCHOOLS & TRAINING	6,066	10,000	2,004	10,000
400-533000-5430 SEMINARS & MEETINGS	2,029	5,000	46	5,000

**City of Mascotte
Water and Sewer Fund
Operating Budget
FY 2025-2026**

Water Department

Account Description	2024 ACTUAL	2025 ADOPTED	YTD May-25	2026 PROPOSED
<u>Water Department</u>				
400-533000-5600 SMALL TOOLS AND EQUIPMENT	11,626	15,000	7,394	15,000
400-533000-5700 BAD DEBT EXPENSE	6,980	-	210	10,000
400-533000-5900 DEPRECIATION	200,249	-	-	200,000
400-533000-6300 CAPITAL PROJECTS	166,741	-	191,465	-
400-533000-6360 SJRWMD COST SHARE	651,811	-	-	-
400-533000-6380 FDEP WATER CONSTRUCTION PROJECTS	1,267,000	17,928,200	53,800	-
400-533000-6400 CAPITAL EQUIPMENT	-	-	-	45,000
400-533000-7100 PRINCIPAL	19,176	20,000	19,401	-
400-533000-7200 INTEREST	1,271	3,000	1,045	-
400-533000-7210 LOAN SERVICE FEE	-	-	-	-
400-533000-9980 ADDITIONS TO RESERVES	-	412,500	-	377,000
<u>Total Water Department Expenditures</u>	\$ 3,601,706	\$ 19,943,900	\$ 1,360,946	\$ 2,559,000

Notes**

Capital Projects have been moved to Fund 420 Water Impact Fee Fund

Debt Service has been moved to Fund 420 Water Impact Fee Fund

1200 - Water Technician Position

3100 - Open Sesame Training Software \$ 1,000

3100 - Water Fund Portion of Cleaning \$ 8,500

3100 - Water Fund Portion of Mowing \$ 10,200

3100 - SLRTA (South Lake Regional Technical Advisory Committee) \$ 0,000

3100 - Annual Wetlands Monitoring and Reporting \$ 10,000

3410 - 1/2 of Black Mountain Annual Fees in Technical Support \$ 17,000

4660 - Water Tank Maintenance Knight (GST) Elizabeth (EST) \$ 62,200

5210 - Water Sampling 3-Year \$ 7,500

5600 - Desktop Replacement PW Director \$ 2,500

6400 - New Vehicle - New WaterTech Position \$ 45,000

City of Mascotte
Water and Sewer Fund
Operating Budget
FY 2025-2026

Sewer Department

Account Description	2024 ACTUAL	2025 ADOPTED	YTD May-25	2026 PROPOSED
<u>Sewer Department</u>				
400-535000-1200 REGULAR SALARIES	\$ 42,230	\$ 49,500	\$ 30,475	\$ 101,000
400-535000-1400 OVERTIME	625	1,000	640	5,000
400-535000-1600 PTO PAY	5,564	3,200	3,720	7,000
400-535000-1800 HOLIDAY PAY	3,700	4,000	3,178	7,000
400-535000-2100 FICA	4,037	4,200	2,823	9,000
400-535000-2200 RETIREMENT CONTRIBUTIONS	5,246	5,500	3,722	12,000
400-535000-2300 HEALTH INSURANCE	8,598	9,800	6,024	21,000
400-535000-2320 INSURANCE / LIFE/DISABILITY	240	500	181	6,000
400-535000-2350 DENTAL INSURANCE	408	500	289	2,000
400-535000-2390 FLEXIBLE SPENDING BENEFIT	781	900	483	2,000
400-535000-2400 WORKER'S COMPENSATION	1,947	2,000	1,980	2,000
400-535000-3100 PROFESSIONAL SERVICES	9,321	25,000	5,707	25,000
400-535000-4120 POSTAGE & FREIGHT	-	500	-	500
400-535000-4300 PUBLIC UTILITIES	4,453	4,000	4,117	6,000
400-535000-4335 WASTEWATER USAGE	100,009	100,000	110,139	200,000
400-535000-4400 RENTAL AND LEASES	-	10,000	-	10,000
400-535000-4510 INSURANCE - AUTO	-	-	-	5,000
400-535000-4520 INSURANCE - LIABILITY	8,076	20,000	9,361	25,000
400-535000-4610 R&M - VEHICLES	-	-	-	5,000
400-535000-4650 R&M EQUIPMENT	-	8,000	325	10,000
400-535000-4690 R&M WELLS, PUMPS, & LINES	2,800	15,000	21,697	25,000
400-535000-5100 OFFICE/OPERATING SUPPLIES	70	500	20	500
400-535000-5200 UNIFORMS	404	500	511	1,000
400-535000-5220 CHEMICALS	-	500	-	500
400-535000-5240 GAS/FUEL/ TOLLS	-	500	-	500
400-535000-5410 SCHOOLS & TRAINING	-	5,000	-	5,000
400-535000-5430 SEMINARS & MEETINGS	-	2,000	-	2,000
400-535000-5600 SMALL TOOLS & EQUIPMENT	-	1,000	290	10,000
400-535000-5900 DEPRECIATION	105,779	-	-	110,000
400-535000-6300 CAPITAL PROJECTS	31,741	-	-	-
400-535000-6381 FDEP CLEAN WATER PROJECTS	157,827	6,941,000	176,144	-
400-535000-6400 CAPITAL EQUIPMENT	55,330	-	-	90,000

City of Mascotte
Water and Sewer Fund
Operating Budget
FY 2025-2026

Sewer Department

Account Description	2024 ACTUAL	2025 ADOPTED	YTD May-25	2026 PROPOSED
<u>Sewer Department</u>				
400-535000-7100 PRINCIPAL	9,750	10,000	9,750	-
400-535000-7200 INTEREST	1,365	-	(1,344)	-
400-535000-7210 LOAN SERVICE FEE	-	-	-	-
400-535000-9980 ADDITIONS TO RESERVES	-	417,700	-	-
<u>Total Sewer Department Expenditures</u>	\$ 560,301	\$ 7,642,300	\$ 390,232	\$ 705,000

Notes*

Capital Projects have been moved to Fund 440 Sewer Impact Fee Fund

Debt Service has been moved to Fund 440 Sewer Impact Fee Fund.

1200 - Dist/Collection Supervisor Position

3100 - Open Sesame Training Software \$ 1,000

5600 - New Desktop Collections and Dist Supervisor \$ 2,500

5600 - New Laptop Collections and Dist Supervisor \$ 4,500

6400 - Crane Truck for Lift Stations \$ 90,000

City of Mascotte
Water Impact Fee Fund
Operating Budget
FY 2025-2026

Water Impact Fee Fund

	2024	2025	YTD	2026
	ACTUAL	ADOPTED	May-25	PROPOSED
<u>Revenues</u>				
420-334312 FDEP STATE GRANT WATER	\$ -	\$ -	\$ -	\$ 18,700,000
420-361100 INTEREST INCOME	9,873	1,000	-	1,000
420-363230 WATER IMPACT FEES	715,440	932,000	845,520	618,000
420-384200 DEBT PROCEEDS SRF	-	-	-	300,000
420-399000 USE OF RESERVES	-	-	-	-
<u>Total Water Impact Fee Revenue</u>	\$ 725,313	\$ 933,000	\$ 845,520	\$ 19,619,000
<u>Expenditures</u>				
400-533000-3100 PROFESSIONAL SERVICES	\$ -	\$ -	\$ 5,643	\$ 10,000
420-533000-6300 CAPITAL PROJECTS	-	-	-	17,500,000
420-533000-6380 FDEP WATER CONSTRUCTION PROJECTS	-	-	-	1,500,000
420-533000-7100 PRINCIPAL	-	-	-	19,200
420-533000-7200 INTEREST	-	-	-	3,000
420-533000-9190 TRANSFERS OUT	-	-	-	-
420-533000-9980 ADDITIONS TO RESERVES	-	933,000	-	586,800
<u>Total Water Impact Fee Fund Expenditures</u>	\$ -	\$ 933,000	\$ 5,643	\$ 19,619,000

Notes*

6300 - Midway Ave. elevated Storage Tank Engineering and Construction (SAHFI)	\$ 8,500,000
6300 - Knight Street WTP Engineering and Construction (SAHFI) (Supplemental Appropriation for Hurricane Fiona and Ian)	\$ 9,000,000
6380 - Phase 1B Distribution System Improvements Design Grant/Loan 80/20 (SRF)	\$ 1,500,000
7100 - Principal DW351210	\$ 19,200
7200 - Interest DW351210	\$ 3,000

City of Mascotte
Sewer Impact Fee Fund
Operating Budget
FY 2025-2026

Sewer Impact Fee Fund

	2024	2025	YTD	2026
	ACTUAL	ADOPTED	May-25	PROPOSED
<u>Revenues</u>				
440-334351 FDEP STATE GRANT SEWER	\$ -	\$ -	\$ -	\$ 10,463,000
440-361100 INTEREST INCOME	5,967	1,000	-	1,000
440-363235 SEWER IMPACT FEES	211,650	292,000	258,400	166,000
<u>Total Sewer Impact Fee Revenue</u>	\$ 217,617	\$ 293,000	\$ 258,400	\$ 10,630,000
<u>Expenditures</u>				
440-535000-3100 PROFESSIONAL SERVICES	\$ -	\$ -	\$ 5,643	\$ 10,000
440-535000-6300 CAPITAL PROJECTS	-	-	-	-
400-535000-6381 FDEP CLEAN WATER PROJECTS	-	-	-	10,463,000
440-535000-7100 PRINCIPAL	-	-	-	10,000
440-535000-7200 INTEREST	-	-	-	-
440-535000-9190 TRANSFERS OUT	-	-	-	-
440-535000-9980 ADDITIONS TO RESERVES	-	293,000	-	147,000
<u>Total Sewer Impact Fee Fund Expenditures</u>	\$ -	\$ 293,000	\$ 5,643	\$ 10,630,000

Notes*

6381 - Wastewater Lift Station Force Main (SAHFI) Grant	\$ 10,463,000
7100 - Principal CW351200	\$ 10,000

City of Mascotte
Stormwater Fund
Operating Budget
FY 2025-2026

Stormwater Fund

	2024	2025	YTD	2026
	ACTUAL	ADOPTED	May-25	PROPOSED
<u>Revenues</u>				
450-334352 FDEP STATE GRANT STORMWATER	\$ 33,334	\$ 2,062,900	\$ 124,200	\$ 5,200,000
450-343999 STORMWATER REVENUE	281,153	260,000	175,903	300,000
450-361100 INTEREST INCOME	7,958	1,000	2,878	1,000
<u>Total Stormwater Revenue</u>	<u>\$ 322,445</u>	<u>\$ 2,323,900</u>	<u>\$ 302,981</u>	<u>\$ 5,501,000</u>
<u>Expenditures</u>				
450-538000-1200 REGULAR SALARIES & WAGES	\$ 64,530	\$ 76,000	\$ 49,243	\$ 82,000
450-538000-1400 OVERTIME	-	1,500	-	5,000
450-538000-1600 PTO PAY	10,840	8,000	5,177	10,000
450-538000-1800 HOLIDAY PAY	5,059	6,000	4,383	7,000
450-538000-2100 FICA	6,031	6,500	4,470	7,000
450-538000-2200 RETIREMENT CONTRIBUTION	7,686	8,500	5,880	10,000
450-538000-2300 HEALTH INSURANCE	10,766	12,300	7,550	14,000
450-538000-2320 INSURANCE / LIFE/DISABILITY	320	700	241	1,000
450-538000-2350 DENTAL INSURANCE	510	700	362	1,000
450-538000-2390 FLEXIBLE SPENDING BENEFIT	1,293	1,200	650	2,000
450-538000-2400 WORKER'S COMPENSATION	2,919	3,000	2,970	3,000
450-538000-3100 PROFESSIONAL SERVICES	20,418	22,000	12,609	25,000
450-538000-3410 TECHNICAL SUPPORT	-	4,500	-	4,500
450-538000-4120 POSTAGE AND FREIGHT	5,612	5,000	3,807	7,200
450-538000-4400 RENTAL AND LEASES	-	2,500	-	2,500
450-538000-4510 INSURANCE - AUTO	2,902	3,000	2,602	3,800
450-538000-4520 INSURANCE - LIABILITY	6,057	15,000	6,726	20,000
450-538000-4610 R&M VEHICLES	8,333	2,500	448	2,500
450-538000-4650 R&M EQUIPMENT	558	1,000	187	5,000
450-538000-4670 R&M GROUNDS	3,024	5,000	4,228	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	211	500	-	500
450-538000-5200 UNIFORMS	594	1,000	689	1,500
450-538000-5240 GAS/FUEL/TOLLS	226	500	376	1,000
450-538000-5410 SCHOOLS AND TRAINING	278	5,000	-	5,000
450-538000-5430 SEMINARS & MEETINGS	-	2,000	-	2,000
450-538000-5600 SMALL TOOLS AND EQUIPMENT	726	1,000	-	1,000
450-538000-5700 BAD DEBT	102	-	-	500
450-538000-5900 DEPRECIATION	62,440	-	-	65,000
450-538000-6300 CAPITAL PROJECTS	172,891	2,062,900	194,450	5,200,000
450-538000-6400 CAPITAL EQUIPMENT	-	-	-	-

City of Mascotte
Stormwater Fund
Operating Budget
FY 2025-2026

Stormwater Fund

	2024	2025	YTD	2026
	ACTUAL	ADOPTED	May-25	PROPOSED
450-538000-7200 INTEREST EXPENSE		-	(1,216)	-
450-538000-9190 TRANSFERS OUT	90,000	-	-	-
450-538000-9980 ADDITIONS TO RESERVES	-	59,100	-	-
<u>Total Stormwater Department Expenditures</u>	<u>\$ 484,326</u>	<u>\$ 2,323,900</u>	<u>\$ 305,832</u>	<u>\$ 5,501,000</u>

Notes**

3100 - Mowing	\$ 2,700
3100 - MS4 Program	\$ 11,000
6300 - Phase 2 Improvements - Design (SAHFI) - Grant	\$ 400,000
6300 - Construction Projects (SAHFI) - Grant	\$ 4,800,000

City of Mascotte
Special Revenue Funds - Recap
Operating Budget
FY 2025-2026

Special Revenue Funds - Recap

	<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 Forfil.</i>	<i>Police</i>	<i>Recreational</i>	<i>Mobility</i>	<i>ARPA</i>	<i>Community</i>	
	<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>
REVENUES									
SALES AND USE TAXES	\$ 892,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 892,000
IMPACT FEES	-	-	-	176,000	139,000	313,000	-	-	628,000
INTERGOVERNMENTAL	-	2,200	-	-	-	-	-	1,356,900	1,359,100
INTEREST	5,000	100	-	5,000	1,000	1,000	-	2,000	14,100
OTHER	-	-	-	-	-	-	-	-	-
Total Revenues	897,000	2,300	-	181,000	140,000	314,000	-	1,358,900	2,893,200
TRANSFERS IN									
USE OF RESERVES	661,600	4,700	5,900	302,900	360,000	-	400,000	-	1,735,100
Total Revenues and Sources	\$ 1,558,600	\$ 7,000	\$ 5,900	\$ 483,900	\$ 500,000	\$ 314,000	\$ 400,000	\$ 1,358,900	\$ 4,628,300
EXPENDITURES									
GENERAL GOVERNMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 841,500	\$ 841,500
PUBLIC SAFETY	195,300	7,000	5,900	477,100	-	-	-	-	685,300
PUBLIC WORKS	195,000	-	-	-	-	200,000	-	-	395,000
PARKS & RECREATION	1,125,500	-	-	-	500,000	-	400,000	-	2,025,500
DEBT SERVICE	42,800	-	-	6,800	-	-	-	-	49,600
Total Expenditures	1,558,600	7,000	5,900	483,900	500,000	200,000	400,000	841,500	3,996,900
TRANSFERS OUT									
ADDITIONS TO RESERVES	-	-	-	-	-	114,000	-	517,400	631,400
Total Expenditures and Uses	\$ 1,558,600	\$ 7,000	\$ 5,900	\$ 483,900	\$ 500,000	\$ 314,000	\$ 400,000	\$ 1,358,900	\$ 4,628,300

City of Mascotte
Special Revenue Fund
Operating Budget
FY 2025-2026

Infrastructure Surtax Fund

	2024	2025	YTD	2026
	ACTUAL	ADOPTED	May-25	PROPOSED
<u>Revenue</u>				
105-312600 - SALES AND USE TAXES	\$ 989,676	\$ 850,000	\$ 659,411	\$ 892,000
105-361100 - INTEREST	55,039	1,000	24,315	5,000
105-383000 - CAPITAL LEASE PROCEEDS	-	130,000	129,942	-
105-399000 - USE OF RESERVES	-	-	-	661,600
<u>Total Revenues</u>	\$ 1,044,715	\$ 981,000	\$ 813,668	\$ 1,558,600
<u>Expenditures</u>				
<i>Administration</i>				
105-12-566000-6400 - EQUIPMENT	\$ -	\$ 95,000	\$ 44,572	\$ -
<i>Police</i>				
105-21-566000-6300 - PROJECTS	-	25,000	5,700	-
105-21-566000-6400 - EQUIPMENT	276,012	251,000	241,885	195,300
105-21-566000-7100 - PRINCIPAL	15,683	50,000	49,223	42,800
<i>Public Works</i>				
105-41-566000-6300 - PROJECTS	149,202	175,000	62,999	100,000
105-41-566000-6400 - EQUIPMENT	66,099	36,000	26,770	95,000
105-72-566000-6311 - RECREATIONAL COMPLEX	-	-	-	1,103,500
105-72-566000-6400 - EQUIPMENT	31,942	-	-	22,000
105-33-566000-6400 - EQUIPMENT	-	55,000	-	-
<u>Total Discretionary Expenditures</u>	\$ 538,938	\$ 687,000	\$ 431,149	\$ 1,558,600
105-12-566000-9980 - ADDITIONS TO RESERVES		294,000	-	-
<u>Total Expenditures</u>	\$ 538,938	\$ 981,000	\$ 431,149	\$ 1,558,600

City of Mascotte
Special Revenue Fund
Operating Budget
FY 2025-2026

Infrastructure Surtax Fund

Notes*

21 - 6400 - Replace Unit #29, 2018 Ford Explorer	\$ 65,100
21 - 6400 - Replace Unit #32 2019 Ford Explorer	\$ 65,100
21 - 6400 - Replace Unit #43 2021 Ford Explorer	\$ 65,100
21 - 7100 - Body Camera Annual Lease Payment	\$ 18,200
21 - 7100 - Dash Camera Annual Lease Payment	\$ 24,600
41 - 6400 - Refrigerator Civic Center	\$ 5,000
41 - 6400 - Replace Truck #009, 2016	\$ 45,000
41 - 6400 - New Truck - New Position Public Works	\$ 45,000
41 - 6300 - Street Resurfacing - Bishop Ave.	\$ 100,000
72 - 6311 - Enhancements to Recreational Complex	\$ 1,103,500
<i>Concession and Bathroom Building - \$400,000</i>	
<i>Play Equipment - \$200,000</i>	
<i>Musco Lighting - \$503,500</i>	
72 - 6400 - Cargo Trailer	\$ 5,000
72 - 6400 - Commercial Grill	\$ 7,000
72 - 6400 - Commercial Ice Machine	\$ 10,000

City of Mascotte
Special Revenue Fund
Operating Budget
FY 2025-2026

Police Education Fund

	2024 ACTUAL	2025 ADOPTED	YTD May-25	2026 PROPOSED
<u>Revenue</u>				
110-351950 - POLICE EDUCATION	\$ 1,864	\$ 1,300	\$ 1,643	\$ 2,200
110-361100 - INTEREST	35	100	-	100
110-399000 - USE OF RESERVES		4,600	940	4,700
<u>Total Revenues</u>	<u>\$ 1,899</u>	<u>\$ 6,000</u>	<u>\$ 2,583</u>	<u>\$ 7,000</u>
<u>Expenditures</u>				
110-21-521000-5400 - BOOKS, ETC.	\$ 1,282	\$ 1,000	\$ 980	\$ 2,000
110-21-521000-5410 - SCHOOLS	553	5,000	1,603	5,000
<u>Total Expenditures</u>	<u>\$ 1,835</u>	<u>\$ 6,000</u>	<u>\$ 2,583</u>	<u>\$ 7,000</u>

Notes*

This Fund is used for advanced training

City of Mascotte
Special Revenue Fund
Operating Budget
FY 2025-2026

Police Forfeiture Fund

	2024 ACTUAL	2025 ADOPTED	YTD May-25	2026 PROPOSED
<u>Revenue</u>				
120-369921 - MPD EVIDENCE HOLDING	\$ 5,880	\$ -	\$ -	\$ -
120-399000 - USE OF RESERVES		5,900	-	5,900
<u>Total Revenues</u>	\$ 5,880	\$ 5,900	\$ -	\$ 5,900
<u>Expenditures</u>				
120-21-521000-9190 - TRANSFERS OUT	\$ 497	\$ 5,900	\$ -	\$ 5,900
120-21-521000-9980 - ADDITIONS TO HOLDINGS	-	-	-	-
<u>Total Expenditures</u>	\$ 497	\$ 5,900	\$ -	\$ 5,900

Notes*

City of Mascotte
Special Revenue Fund
Operating Budget
FY 2025-2026

Police Impact Fee Fund

	2024	2025	YTD	2026
	ACTUAL	ADOPTED	May-25	PROPOSED
<u>Revenue</u>				
140-361100 - INTEREST	\$ 19,499	\$ 1,000	\$ 8,842	\$ 5,000
140-363220 - IMPACT FEES	237,603	310,000	277,916	176,000
140-399000 - USE OF RESERVES		-	-	302,900
<u>Total Revenues</u>	\$ 257,102	\$ 311,000	\$ 286,758	\$ 483,900
<u>Expenditures</u>				
140-21-521000-5600 - SMALL TOOLS	\$ 12,165	\$ 26,600	\$ 17,806	\$ 60,000
140-21-521000-6300 - PROJECTS	5,713	100,000	-	-
140-21-521000-6400 - EQUIPMENT	-	84,200	57,811	417,100
140-21-521000-7100 - PRINCIPAL	6,264	6,500	6,264	6,500
140-21-521000-7200 - INTEREST	247	300	247	300
140-21-521000-9980 - ADDITIONS TO RESERVES	-	93,400	-	-
<u>Total Expenditures</u>	\$ 24,389	\$ 311,000	\$ 82,128	\$ 483,900

Notes*

5600 - Equipment to outfit police officer (4)	\$ 60,000
<i>Uniform and Accessories</i>	
<i>Handgun</i>	
<i>Rifle</i>	
<i>Taser</i>	
<i>Body Camera</i>	
<i>Tuff Book</i>	
6400 - License Plate Reader	\$ 26,500
6400 - Vehicle new position FY 2025 (2)	\$ 130,200
6400 - Vehicle new position FY 2026 (4)	\$ 260,400
7100 - Payment on radios	\$ 6,500
7200 - Interest on radio payment	\$ 300

City of Mascotte
Special Revenue Fund
Operating Budget
FY 2025-2026

Recreational Impact Fee Fund

	2024	2025	YTD	2026
	ACTUAL	ADOPTED	May-25	PROPOSED
<u>Revenue</u>				
160-361100 - INTEREST	\$ 1,628	\$ 1,000	\$ -	\$ 1,000
160-363270 - IMPACT FEES	163,793	221,000	207,453	139,000
160-399000 - USE OF RESERVES	-	-	-	360,000
<u>Total Revenues</u>	\$ 165,421	\$ 222,000	\$ 207,453	\$ 500,000
<u>Expenditures</u>				
160-72-572000-6300 -PROJECTS	\$ -	\$ -	\$ -	\$ -
160-72-572000-6311 - RECREATIONAL COMPLEX	\$ -	\$ -	\$ -	\$ 500,000
160-72-572000-6400 -EQUIPMENT	-	-	-	-
160-72-572000-9190 - TRANSFER OUT	-	-	-	-
160-72-572000-9980 - ADDITIONS TO RESERVES	-	222,000	-	-
<u>Total Expenditures</u>	\$ -	\$ 222,000	\$ -	\$ 500,000

Notes*

6311 - Funds needed to complete the renovations to the Mascotte Recreational Sports complex. \$ 500,000

City of Mascotte
Special Revenue Fund
Operating Budget
FY 2025-2026

Mobility Impact Fee Fund

	2024	2025	YTD	2026
	ACTUAL	ADOPTED	May-25	PROPOSED
<u>Revenue</u>				
170-361100 - INTEREST	\$ -	\$ 1,000	\$ -	\$ 1,000
170-324310 - IMPACT FEES	-	1,063,000	198,229	313,000
170-399000 - USE OF RESERVES	-	-	-	-
<u>Total Revenues</u>	<u>\$ -</u>	<u>\$ 1,064,000</u>	<u>\$ 198,229</u>	<u>\$ 314,000</u>
<u>Expenditures</u>				
170-41-541000-6300 -PROJECTS	\$ -	\$ -	\$ -	\$ 200,000
170-41-541000-6400 -EQUIPMENT	-	-	-	-
170-41-541000-9190 - TRANSFERS OUT	-	-	-	-
170-41-541000-9980 - ADDITIONS TO RESERVES	-	1,064,000	-	114,000
<u>Total Expenditures</u>	<u>\$ -</u>	<u>\$ 1,064,000</u>	<u>\$ -</u>	<u>\$ 314,000</u>

Notes*
 6300 - Underpass Rd. Improvements - Design Work \$ 200,000

City of Mascotte
Special Revenue Fund
Operating Budget
FY 2025-2026

American Rescue Plan Act Fund

	2024 ACTUAL	2025 ADOPTED	YTD May-25	2026 PROPOSED
<u>Revenue</u>				
180-331900 - ARPA FUNDING	\$ 1,128	\$ -	\$ (260)	\$ -
180-361100 - INTEREST	8,160	-	-	-
180-381200 - TRANSFERS IN	90,000	-	-	-
180-399000 - USE OF RESERVES	-	2,817,400	1,093,311	400,000
<u>Total Revenues</u>	<u>\$ 99,288</u>	<u>\$ 2,817,400</u>	<u>\$ 1,093,051</u>	<u>\$ 400,000</u>
<u>Expenditures</u>				
180-72-572000-3100 - PROFESSIONAL SERVICES	\$ 1,850	\$ 17,400	\$ 1,133	\$ 45,000
180-72-572000-6310 - SUNSET LAKE PARK	19,580	600,000	(258)	-
180-72-572000-6311 - RECREATIONAL COMPLEX	68,635	2,200,000	1,092,178	355,000
180-72-572000-6312 - KNIGHT LAKE PARK	1,063	-	(2)	-
<u>Total Expenditures</u>	<u>\$ 91,128</u>	<u>\$ 2,817,400</u>	<u>\$ 1,093,051</u>	<u>\$ 400,000</u>

Notes*

City of Mascotte
Special Revenue Fund
Operating Budget
FY 2025-2026

Community Redevelopment Agency Fund

	2024 ACTUAL	2025 AMENDED	YTD May-25	2026 PROPOSED
<u>Revenue</u>				
190-311150 - INCREMENTAL TAXES - CITY	\$ 349,645	\$ 498,400	\$ 500,034	\$ 621,200
190-311160 - INCREMENTAL TAXES - OTHER	398,860	612,100	603,865	735,700
190-361100 - INTEREST	49,758	2,000	22,105	2,000
190-399000 - USE OF RESERVES	-	39,000	-	-
<u>Total Revenues</u>	\$ 798,263	\$ 1,151,500	\$ 1,126,004	\$ 1,358,900

Revenue Projections

City Estimates:

140,967,215 X .0046381 X .95 = \$621,129 \$ 621,200

Lake County Estimates:

139,872,429 X .0050734 X .95 = \$674,147 \$ 674,200

139,872,429 X .0004629 X .95 = \$61,510 \$ 61,500

City of Mascotte
Special Revenue Fund
Operating Budget
FY 2025-2026

Community Redevelopment Agency Fund

	2024 ACTUAL	2025 AMENDED	YTD May-25	2026 PROPOSED
<u>Expenditures</u>				
190-590000-1200 REGULAR SALARIES	\$ 22,516	\$ 27,000	\$ 15,457	\$ -
190-590000-1400 OVERTIME	-	500	298	-
190-590000-1600 PTO PAY	3,686	1,800	2,867	-
190-590000-1800 HOLIDAY PAY	2,279	2,100	1,545	-
190-590000-2100 FICA	1,764	2,300	1,260	-
190-590000-2200 RETIREMENT CONTRIBUTION	2,852	3,000	2,011	-
190-590000-2300 HEALTH INSURANCE	4,299	4,900	3,012	-
190-590000-2320 LIFE/DISABILITY INSURANCE	150	500	97	-
190-590000-2350 DENTAL INSURANCE	204	500	145	-
190-590000-2390 FLEXIBLE SPENDING BENEFIT	431	500	269	-
190-590000-2400 WORKERS COMPENSATION	1,461	1,500	1,485	-
190-590000-3100 PROFESSIONAL SERVICES	48,265	50,000	32,394	50,000
190-590000-3200 AUDITING	3,500	4,000	3,500	4,000
190-590000-3421 COMMUNITY POLICING	85,000	95,000	95,000	105,000
190-590000-4900 ADVERTISING	-	1,000	-	1,000
190-590000-4920 PERMIT FEES	175	500	175	500
190-590000-6300 -PROJECTS	23,760	256,000	51,535	606,000
190-590000-6310 SUNSET LAKE PARK	-	625,400	490,445	-
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	-	-	-	517,400
<u>Total Expenditures</u>	\$ 200,342	\$ 1,151,500	\$ 701,495	\$ 1,358,900

Notes*

The Code Compliance position has been moved to the General Fund and is now a part-time position

6300 - Bus Stop Enclosure	\$ 6,000
6300 - Streetscape Design	\$ 100,000
6300 - Master Streetscape Plan	\$ 500,000



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