

CITY OF MASCOTTE

Capital Improvement Plan

Fiscal Year 2026-2030



Approved By:
City of MASCOTTE
City Council

September 2025

2026-2030 CAPITAL IMPROVEMENT PLAN

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INTRODUCTION

The City of Mascotte's Capital Improvement Plan (CIP) for Fiscal Years 2026 through 2030 serves as a strategic roadmap for infrastructure investment, public safety enhancement, service expansion, and overall city growth management. With the population projected to grow at an annual rate of 8.28%, and nearly 1,050 new housing units planned through 2030, the city must prepare for increasing demand across departments including police, public works, parks and recreation, water, wastewater, and stormwater services.

The CIP outlines over \$77 million in capital investments, funded through a combination of grants, loans, impact fees, discretionary taxes, and current revenues. These projects align with projected staffing needs, debt obligations, and available impact fee revenues while also accommodating housing and infrastructure growth in planned communities such as Waterstone, Heron's Glen, and Paragon Pines.

With a firm commitment to fiscal responsibility, the CIP balances long-term debt management with strategic investments in key assets—from critical utility infrastructure to public safety equipment—ensuring Mascotte remains a safe, efficient, and thriving community for years to come.

CIP DEVELOPMENT PROCESS

The development of the City of Mascotte's Capital Improvement Plan follows a data-driven, multi-step process aimed at aligning fiscal capacity with long-term community needs:

1. **Demographic and Growth Analysis**

The city begins by reviewing current population data from the Bureau of Economic and Business Research (BEBR) and forecasts future growth based on housing developments and historical trends. Population projections help guide staffing and infrastructure demands.

2. **Departmental Needs Assessment**

Each city department assesses its current capabilities and submits projections for staffing, equipment, and facility requirements based on expected service demand over the five-year planning horizon. These include new police officers, utility technicians, administrative support, and equipment needs.

3. **Infrastructure and Asset Evaluation**

Departments identify capital projects necessary for maintaining or expanding service levels. This includes road resurfacing, park improvements, stormwater upgrades, and the construction or renovation of city facilities.

4. **Financial Review and Impact Fee Forecasting**

Finance staff conduct a comprehensive review of current and projected revenues, including impact fees for police, fire, parks, mobility, water, and wastewater. This also includes discretionary taxes, grant opportunities, and existing debt obligations. Balances are evaluated to determine capacity for new projects.

5. **Debt Analysis**

Existing debt service, such as payments for police radios and utility system loans, is analyzed to ensure new capital expenses do not jeopardize the city's financial stability or exceed allowable debt thresholds.

6. **Prioritization of Capital Projects**

Projects are prioritized based on need, cost, available funding, and strategic importance. Essential projects tied to safety, compliance, and infrastructure longevity receive top consideration.

7. **Funding Allocation**

Projects are matched with appropriate funding sources, including current revenue, impact fees, state and federal grants, loans, and bonds. Each project's funding breakdown is documented for transparency and accountability.

8. **CIP Drafting and Adoption**

A comprehensive CIP document is compiled and reviewed by city leadership and stakeholders. Upon refinement, the CIP is presented to the City Council for formal adoption as part of the annual budgeting process.

CITY OF MASCOTTE

DEBT ANALYSIS

Outstanding Balances as of September 30, 2024

<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purpose</u>	<u>Balance</u>
10/15/2030	1.85%	Police Radios	\$ 25,915
10/01/2026	0.00%	Body Cameras	\$ 31,366
11/10/2040	0.00%	WW351200	\$170,625
11/10/2040	1.17%	DW351210	\$158,311
11/01/2042	1.19%	SW351220	\$262,633
06/01/2033	1.23%	CW351202	\$130,354
02/01/2033	1.62%	DW351211	\$ 0

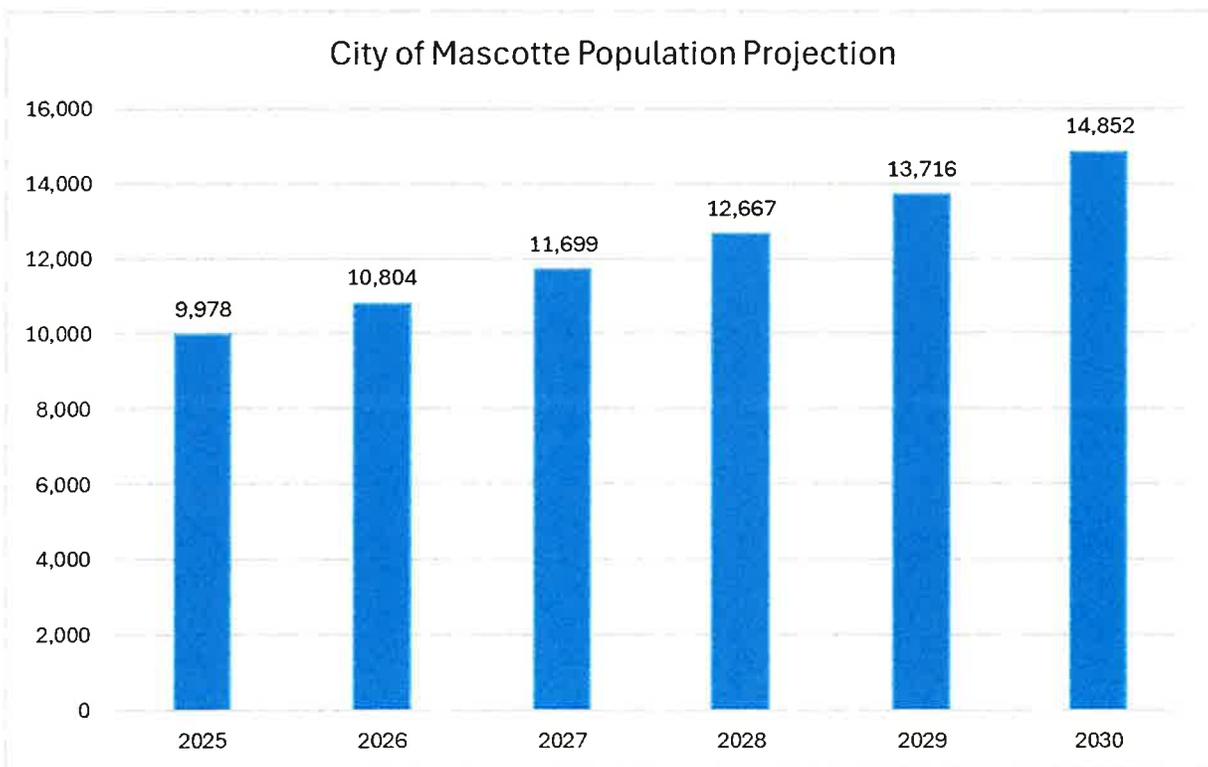
Housing Projections Thru Fiscal Year 2030

For the City of Mascotte

	Fiscal Year				
	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Sunset Lakes	40	-	-	-	-
The Grove	5	-	-	-	-
Villa Pass	75	53	-	-	-
Waterstone	75	75	75	75	75
Heron's Glen	-	50	50	50	50
Loucks Island	-	50	50	50	50
Paragon Pines	-	-	-	50	50
Total	195	228	175	225	225

2023/24- 7.59%
 2022/23- 6.53%
 2021/22- 9.82%
 2020/21- 13.56%
 2019/20- 3.9%

Growth following this path would take the city to a population of ~14,852 in 2030.



Based on a 2024 Population of 9,215 and a growth rate of 8.28% annually.

PROJECTED STAFFING NEEDS
Fiscal Years 2026-2030
Staffing by Department

Department	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
Administration/Finance	5	5	5	5	5
Utility Billing	4	4	4	4	4
Building/Planning	3	3	3	3	3
PD Sworn Admin Staff	4	4	5	5	5
1-Chief					
2-Lieutenant					
1-Detective					
1-Captain (FY 2028)					
PD Sworn Road Patrol	18	19	20	21	23
PD SRO Officer	2	2	2	2	2
Evidence Technician	1	1	1	1	1
Code Compliance	1	1	1	1	1
Crossing Guard-PT	1	2	2	2	2
Public Works	9	9	11	11	11
PW Admin Assistant	1	1	1	1	1
Fleet Maintenance	1	1	1	1	1
Parks & Rec	1	1	1	1	1
Total All Departments	51	53	57	58	60

ANALYSIS OF POLICE IMPACT FEES
Fiscal Years 2026-2030

Impact Fee Amount \$904	Projected Fiscal Year 2026	Projected Fiscal Year 2027	Projected Fiscal Year 2028	Projected Fiscal Year 2029	Projected Fiscal Year 2030
Total Revenue by Year	\$176,000	\$206,000	\$158,000	\$203,000	\$203,000
Cumulative Total \$1,072,000	\$1,248,000	\$970,100	\$239,300	\$268,300	\$385,300
Less:					
Radio Annual Payment	(6,800)	(6,800)			
Equipment New Officer	(60,000)	(15,000)	(30,000)	(15,000)	(30,000)
License Plate Reader	(26,500)				
Vehicles 2025 Positions	(130,200)				
Vehicles 2026 Positions	(260,400)				
Vehicle 2027 Position		(67,000)			
Vehicles 2028 Positions			(144,000)		
Vehicle for 2029 Position				(71,000)	
Vehicle for 2030 Positions					(146,000)
Police Build Partial Funds		(800,000)			
Estimated Balance	\$764,100	\$81,300	\$65,300	\$182,300	\$209,300

ANALYSIS OF FIRE IMPACT FEES
Fiscal Year 2026-2030

Impact Fee Amount \$861	Projected Fiscal Year 2026	Projected Fiscal Year 2027	Projected Fiscal Year 2028	Projected Fiscal Year 2029	Projected Fiscal Year 2030
Total Revenue by Year	\$168,000	\$196,000	\$151,000	\$194,000	\$194,000
Forwarded to Lake County	(168,000)	(196,000)	(151,000)	(194,000)	(194,000)
Estimated Balance	-	-	-	-	-

ANALYSIS OF RECREATIONAL IMPACT FEES
Fiscal Years 2026-2030

Impact Fee Amount:	Projected	Projected	Projected	Projected	Projected
01/01/2025 - \$713	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
01/01/2026 - \$782	2026	2027	2028	2029	2030
Total Revenue by Year	\$139,000	\$178,000	\$137,000	\$176,000	\$176,000
Cumulative Total \$850,000	\$989,000	\$1,167,000	\$1,189,000	\$1,353,000	\$176,000
Less:					
Civic Center Playground			(12,000)		
Comunicasa Park		(15,000)			
Simon Brown Rd. Park Design		(100,000)			
Simon Brown Rd. Park Build				(1,353,000)	
Estimated Balance	\$989,000	\$1,052,000	\$1,177,000	-	\$176,000

ANALYSIS OF MOBILITY IMPACT FEES
Fiscal Years 2026-2030

Impact Fee Amount:	Projected	Projected	Projected	Projected	Projected
\$1,605 (Average)	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2026	2027	2028	2029	2030
Total Revenue by Year	\$313,000	\$366,000	\$281,000	\$361,000	\$361,000
Cumulative Total 175,000	\$488,000	\$654,000	\$935,000	\$1,296,000	\$1,657,000
Less:					
Underpass Rd. Improvements Design	(200,000)				
Estimated Balance	\$288,000	\$654,000	\$935,000	\$1,296,000	\$1,657,000

ANALYSIS OF WATER IMPACT FEES
Fiscal Years 2026-2030

Impact Fee Amount \$2,710	Projected	Projected	Projected	Projected	Projected
	Fiscal Year				
	2026	2027	2028	2029	2030
Total Revenue by Year	\$582,000	\$618,000	\$474,000	\$610,000	\$610,000
Cumulative Total \$4,600,000	\$5,182,000	\$5,800,000	\$6,274,000	\$6,884,000	\$7,494,000
Less:					
Estimated Balance	\$5,182,000	\$6,800,000	\$6,274,000	\$6,884,000	\$7,494,000

ANALYSIS OF WASTEWATER IMPACT FEES
Fiscal Years 2026-2030

Impact Fee Amount \$850	Projected	Projected	Projected	Projected	Projected
	Fiscal Year				
	2026	2027	2028	2029	2030
Total Revenue by Year	\$166,000	\$194,000	\$149,000	\$191,000	\$191,000
Cumulative Total \$750,000	\$916,000	\$1,110,000	\$1,259,000	\$1,450,000	\$1,641,000
Less:					
Estimated Balance	\$916,000	\$1,110,000	\$1,259,000	\$1,450,000	\$1,641,000

DISCRETIONARY TAX ANALYSIS
Fiscal Years 2026-2030

	Projected	Projected	Projected	Projected	Projected
	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal
	Year	Year	Year	Year	Year
	2026	2027	2028	2029	2030
Total Revenue by Year	\$892,000	\$936,000	\$983,000	\$1,032,000	\$1,084,000
Cumulative Total \$2,700,000	\$3,592,000	\$3,472,900	\$3,810,500	\$4,422,100	\$3,893,900
Less:					
Refrigerator Civic Center	(5,000)				
Cargo Trailer	(5,000)				
Commercial Grill	(7,000)				
Commercial Ice Machine	(10,000)				
Street Resurfacing	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Body Camera Annual Payment	(18,200)				
Body Cameras (20)		(99,000)			
Body Cameras Annual Lease		(19,800)	(19,800)	(19,800)	(19,800)
In car Dash Camera Lease	(24,600)	(24,600)	(24,600)	(24,600)	
Replacement Police Vehicles	(195,300)	(402,000)	(276,000)	295,800)	(146,000)
Replacement of Admin Vehicle					(60,000)
Replacement of PW Truck #009	(45,000)				
New Truck-Utility Tech Position	(45,000)				
Upgrades To Phone Systems				(25,000)	
Enhancements to Rec Complex	(600,000)				
Simon Brown Rd. Park Build				(1,147,000)	
Estimated Balance	2,536,900	\$2,827,500	\$3,390,100	\$2,809,900	\$3,568,100

SUMMARY OF CAPITAL IMPROVEMENT PLAN

Fiscal Years 2026-2030

By Fund/Department/Source

<u>Fund</u>		<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>
	<u>Total</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
General Fund	34,005,600	21,864,000	7,649,200	939,400	3,051,200	501,800
Enterprise Fund	42,478,000	34,798,000	7,615,000	65,000	-	-
CRA Fund	606,000	606,000	-	-	-	-
Total	\$77,089,600	\$57,268,000	\$15,264,200	\$1,004,400	\$3,051,200	\$501,800

<u>Department</u>	<u>Total</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
City Council	-	-	-	-	-	-
Administration	85,000	-	-	-	25,000	60,000
Finance	-	-	-	-	-	-
Community Dev.	-	-	-	-	-	-
Police	9,418,600	722,000	7,434,200	494,400	426,200	341,800
Code	-	-	-	-	-	-
Public Works	20,942,000	20,542,000	100,000	100,000	100,000	100,000
Parks and Rec.	3,560,000	600,000	115,000	345,000	2,500,000	-
CRA	606,000	606,000	-	-	-	-
Water	22,670,000	19,045,000	3,560,000	65,000	-	-
Wastewater	10,608,000	10,553,000	55,000	-	-	-
Stormwater	9,200,000	5,200,000	4,000,000	-	-	-
Total	\$77,089,600	\$57,103,000	\$15,464,200	\$1,004,400	\$3,051,200	\$501,800

<u>Funding Source</u>	<u>Total</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Current Revenue	440,000	260,000	115,000	65,000	-	-
Rec Impact Fees	1,480,000	-	115,000	12,000	1,353,000	-
Police Impact	1,808,700	483,900	888,800	174,000	86,000	176,000
Mobility Impact	200,000	200,000	-	-	-	-
Discretionary	4,058,900	1,055,900	645,400	420,400	1,612,200	325,800
Loans/Bonds	16,300,000	10,300,000	6,000,000	-	-	-
Grants	52,196,000	44,363,000	7,500,000	333,000	-	-
ARPA Funds	-	-	-	-	-	-
CRA Funds	606,000	606,000	-	-	-	-
Total	\$77,089,600	\$57,268,000	\$15,264,200	\$1,004,400	\$3,051,200	\$501,800

Itemized By Department Per Fiscal Year

Fiscal Year 2026

Police Department – FY 2026

Description	Funding Source	Cost
Portable Radios Annual Lease Payment	Impact Fees	\$6,800
Body Camera Annual Lease Payment	Discretionary Fund	\$18,200
Dash Cameras Annual Lease Payment	Discretionary Fund	\$24,600
License Plate Reader	Impact Fees	\$26,500
Equipment to Outfit new Police Officer (4)	Impact Fees	\$60,000
Replace Unit #29, 2018 Ford Explorer	Discretionary Fund	\$65,100
Replace Unit #32, 2019 Ford Explorer	Discretionary Fund	\$65,100
Replace Unit #43, 2021 Ford Explorer	Discretionary Fund	\$65,100
Vehicle - New Position FY 2025	Impact Fees	\$65,100
Vehicle - New Position FY 2025	Impact Fees	\$65,100
Vehicle - New Position FY 2026	Impact Fees	\$65,100
Vehicle - New Position FY 2026	Impact Fees	\$65,100
Vehicle - New Position FY 2026	Impact Fees	\$65,100
Vehicle - New Position FY 2026	Impact Fees	\$65,100

Public Works – FY 2026

Description	Funding Source	Cost
Refrigerator Civic Center	Discretionary Fund	\$5,000
Vehicle Lift	Current Revenue	\$8,000
Replace Truck #009, 2016	Discretionary Fund	\$45,000
New Truck – New Position – PW Technician	Discretionary Fund	\$45,000
Street Lighting Projects ➤ Dukes Lake	Current Revenue	\$125,000
Street Resurfacing Projects ➤ Bishop Ave	Discretionary Fund	\$100,000
Underpass Rd. Improvements – Design	Mobility Impact Fees	\$200,000
Public Works Facility – New Build	Loan	\$10,000,000
Public Works Facility – New Build	Grant	\$10,000,000

Parks and Recreation – FY 2026

Description	Funding Source	Cost
Cargo Trailer	Discretionary Fund	\$5,000
Commercial Grill	Discretionary Fund	\$7,000
Commercial Ice Machine	Discretionary Fund	\$10,000
Enhancements to Recreational Complex	Discretionary Fund	\$600,000

Water Department – FY 2026

Description	Funding Source	Cost
New Truck – New Position – Utility Technician	Current Revenue	\$45,000
Phase 1B Distribution System Improvements Design	Loan	\$300,000
Phase 1B Distribution System Improvements Design (SRF)	Grant	\$1,200,000
Midway Ave Elevated Storage Tank Engineering and Construction (SAHFI)	Grant	\$8,500,000
Knight Street WTP Engineering and Construction (SAHFI) (Supplemental Appropriation for Hurricane Fiona and Ian)	Grant	\$9,000,000

Sewer Department – FY 2026

Description	Funding Source	Cost
Crane Truck – for Lift Stations	Current Revenue	\$90,000
Wastewater Lift Stations and Force Main (SAHFI)	Grant	\$10,463,000

Stormwater Department – FY 2026

Description	Funding Source	Cost
Phase 2 Improvements – Design (SAHFI)	Grant	\$400,000
Stormwater Construction Projects (SAHFI)	Grant	\$4,800,000

CRA Fund – FY 2026

Description	Funding Source	Cost
Bus Stop Enclosure	Current Revenue	\$6,000
Streetscape Design	Current Revenue	\$100,000
Master Streetscape	Current Revenue	\$500,000

Fiscal Year 2027

Police Department – FY 2027

Description	Funding Source	Cost
Portable Radios Annual Lease Payment	Impact Fees	\$6,800
Equipment to Outfit new Police Officer (1)	Impact Fees	\$15,000
Body Camera Annual Lease Payment	Discretionary Fund	\$19,800
Dash Cameras Annual Lease Payment	Discretionary Fund	\$24,600
Replace Unit #30, 2018 Ford Explorer	Discretionary Fund	\$67,000
Replace Unit #37, 2020 Ford Explorer	Discretionary Fund	\$67,000
Replace Unit #40, 2021 Ford Explorer	Discretionary Fund	\$67,000
Replace Unit #41, 2021 Ford Explorer	Discretionary Fund	\$67,000
Replace Unit #44, 2021 Ford Explorer	Discretionary Fund	\$67,000
Replace Unit #52, 2023 Ford Explorer	Discretionary Fund	\$67,000
Vehicle - New Position FY 2027	Impact Fees	\$67,000
Body Cameras (20)	Discretionary Fund	\$99,000
Police Station New Building	Impact Fees	\$800,000
Police Station New Building	Loan	\$6,000,000

Public Works – FY 2027

Description	Funding Source	Cost
Street Resurfacing Projects ➤ Elmhurst Lane	Discretionary Fund	\$100,000

Parks and Recreation – FY 2027

Description	Funding Source	Cost
Comunicasa Park	Impact Fees	\$15,000
Simon Brown Rd. Park Design	Impact Fees	\$100,000

Water Department – FY 2027

Description	Funding Source	Cost
Replace Truck #10, 2016	Current Revenue	\$60,000
Knight Street WTP Engineering and Construction (SAHFI)	Grant	\$3,500,000

Sewer Department – FY 2027

Description	Funding Source	Cost
New Truck – New Position – Utility Technician	Current Revenue	\$55,000

Stormwater Department – FY 2027

Description	Funding Source	Cost
Plan/Design/Construction SW Projects (SAHFI)	Grant	\$4,000,000

Fiscal Year 2028

Police Department – FY 2028

Description	Funding Source	Cost
Body Cameras Annual Lease Payment	Discretionary Fund	\$19,800
Dash Cameras Annual Lease Payment	Discretionary Fund	\$24,600
Equipment - Outfit New Officer (2)	Impact Fees	\$30,000
Replace Unit #33, 2019 Ford Explorer	Discretionary Fund	\$69,000
Replace Unit #34, 2020 Ford Explorer	Discretionary Fund	\$69,000
Replace Unit #42, 2021 Ford Explorer	Discretionary Fund	\$69,000
Replace Unit #51, 2023 Ford Explorer	Discretionary Fund	\$69,000
Vehicle - New Position FY 2028	Impact Fees	\$69,000
Vehicle - New Position FY 2028	Impact Fees	\$75,000

Public Works – FY 2028

Description	Funding Source	Cost
Street Resurfacing Projects ➤ Thorngate Lane	Discretionary Fund	\$100,000

Parks and Recreation – FY 2028

Description	Funding Source	Cost
Civic Center Park	Impact Fees	\$12,000
Knight Lake Park	Grant	\$333,000

Water Department – FY 2028

Description	Funding Source	Cost
Replace Truck #11 2016	Current Revenue	\$65,000

Fiscal Year 2029

Administration – FY 2029

Description	Funding Source	Cost
Enhancements to Phone System	Discretionary Fund	\$25,000

Police Department – FY 2029

Description	Funding Source	Cost
Equipment to Outfit new Police Officer (1)	Impact Fees	\$15,000
Body Cameras Annual Lease Payment	Discretionary Fund	\$19,800
Dash Cameras Annual Lease Payment	Discretionary Fund	\$24,600
Replace Unit #35 2020 Ford Explorer	Discretionary Fund	\$71,000
Replace Unit #49 2023 Ford Explorer	Discretionary Fund	\$71,000
Vehicle - New Position FY 2029	Impact Fees	\$71,000
Replace Unit #46 2021 Ford F150 Responder	Discretionary Fund	\$76,900
Replace Unit #47 2021 Ford F150 Responder	Discretionary Fund	\$76,900

Public Works – FY 2029

Description	Funding Source	Cost
Street Resurfacing Projects ➤ Western Hills Lane	Discretionary Fund	\$100,000

Parks and Recreation – FY 2029

Description	Funding Source	Cost
Simon Brown Rd. Park Build	Discretionary Fund	\$1,078,000
Simon Brown Rd. Park Build	Impact Fes	\$1,422,000

Fiscal Year 2030

Administration – FY 2030

Description	Funding Source	Cost
Replace Admin Vehicle	Discretionary Fund	\$60,000

Police Department – FY 2030

Description	Funding Source	Cost
Body Camera Annual Lease Payment	Discretionary Fund	\$19,800
Equipment to Outfit new Police Officer (2)	Impact Fees	\$30,000
Replace Unit #45 2021 Ford Explorer	Discretionary Fund	\$73,000
Replace Unit #50 2023 Ford Explorer	Discretionary Fund	\$73,000
Vehicle - New Position FY 2030	Impact Fees	\$73,000
Vehicle - New Position FY 2030	Impact Fees	\$73,000

Public Works – FY 2030

Description	Funding Source	Cost
Street Resurfacing Projects ➤ Howard Ct.	Discretionary Fund	\$100,000



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