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City of Mascotte, Florida

# OPERATING BUDGET 2023

Fiscal Year 2022-2023

Adopted on September 21, 2022

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**OPERATING BUDGET FISCAL YEAR 2022-2023**

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## City Principal Officials

### Elected Officials

Steven Sheffield  
Mayor (Seat-3)

Brenda Brasher  
Mayor Pro-Tem (Seat-4)

Randy Brasher  
Council Member (Seat-5)

Ellen Cruz  
Council Member (Seat-1)

Mandy Freeman  
Council Member (Seat-2)

### Appointed Officials

Annamarie Reno  
City Manager

Dolly Miller  
DCM/Finance Director

Chief Eric Pedersen  
Police Chief

Stephanie Abrams  
City Clerk

Larry Walker  
Public Works Director

Andrew Hand  
City Attorney



100 E. Myers Blvd.  
Mascotte, FL 34753  
(352) 429-3341  
[www.cityofmascotte.com](http://www.cityofmascotte.com)



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September 7, 2022,

**Honorable Mayor and Members of City Council:**

In accordance with the City Charter and the laws of the State of Florida, city staff has prepared, and I am pleased to present the City of Mascotte's annual operating budget for the fiscal year 2022-23. The budget totals \$22,076,600. Of that 21.66% or \$4,783,200 represents the General Fund, 56.46% or \$12,463,900 represents Enterprise Funds, and 21.88% or \$4,829,500 represents Special Revenue Funds. Copies of the budget are available for public inspection at City Hall.

Total assessed valuation is \$325,699,914. This represents an increase in assessed values of \$80,398,715 from the prior fiscal year. Assessed values have started to increase after several years of declining values. New construction during the last fiscal year had a net total of \$49,438,070. The proposed operating tax rate for fiscal year 2022-23 is \$5.0000 per \$1,000 assessed valuation, which is -8.77% as a proposed rate of change from the rolled-back rate of \$5.4808.

<b>Fiscal Year</b>	<b>Assessed Values</b>	<b>Millage Rate</b>	<b>Taxes Levied @ 100%</b>
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
2012-2013	\$ 92,221,353	9.6147	\$ 886,681
2011-2012	\$112,128,375	9.6147	\$1,078,081
2010-2011	\$139,149,713	7.9800	\$1,110,415

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

The FY 2022-23 budget continues to maintain services at an affordable level as well as proposes a tax rate that is 8.77% below the current year proposed rate as a percent change of the rolled-back rate and fee structure which is enough to fund the requirements for operation of the City. This year's budget does provide funding for a \$500 holiday bonus and a 4% COLA. In addition, the City's contribution to the employee's retirement plan continues to be maintained at a level of 10%.

City council negotiated in March 2022 with the GFL Environmental, the city's garbage franchisee a contract extension for the next three years. This contract included a rate increase for the 2022-23 fiscal year in the amount of \$67.85 annually. This new rate allows for certain penalties that may be imposed to the provider if the provider fails to follow-through regarding remedying any situation within a 36-hour timeframe.

The city continues to receive grant funding from FDEP for the design phases of the drinking water, clean water, and storm water master plans. In addition, the city is expected to receive the remainder of the cost share grant from SJRWMD to complete the Lower Floridan well which is currently being drilled.

The CRA Plan was amended at the end of last fiscal year to eliminate any doubt regarding funding a portion of the city police salaries due to the community policing duties undertaken by the City's police force. An amount of \$80,000 is being transferred from the CRA Fund to the General Fund to cover the amount that is going to be funded. The intent of this program will be to improve the actual and perceived security, building safety, and appearance of the Redevelopment Area.

This budget also includes the funding of two new police officer positions, and one part-time Parks and Recreational laborer within the General Fund. In addition, the Water and Sewer Fund has added one administrative assistant and one utility billing cashier position. Both positions will be full-time.

The following outline the city events that led up to the final millage and budget adoption. Budget workshop meetings were held on June 22 and August 24, 2022. The Mayor and Council approved the Preliminary Rate Assessments (Sanitation and Streetlights) on June 7, 2022. The Mayor and Council adopted a not to exceed tax rate of 5.0000 on July 19, 2022. The first public hearing for the adoption of the millage rate and the operating budget for fiscal year 2022-2023 is scheduled for September 7, 2022, at 6:30 p.m. in the Tedder-Thomas Memorial Civic Center and the second and final public hearing is scheduled for September 21, 2022, at 6:30 p.m. in the Tedder-Thomas Memorial Civic Center.

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Mnamani Lewis".

City Manager

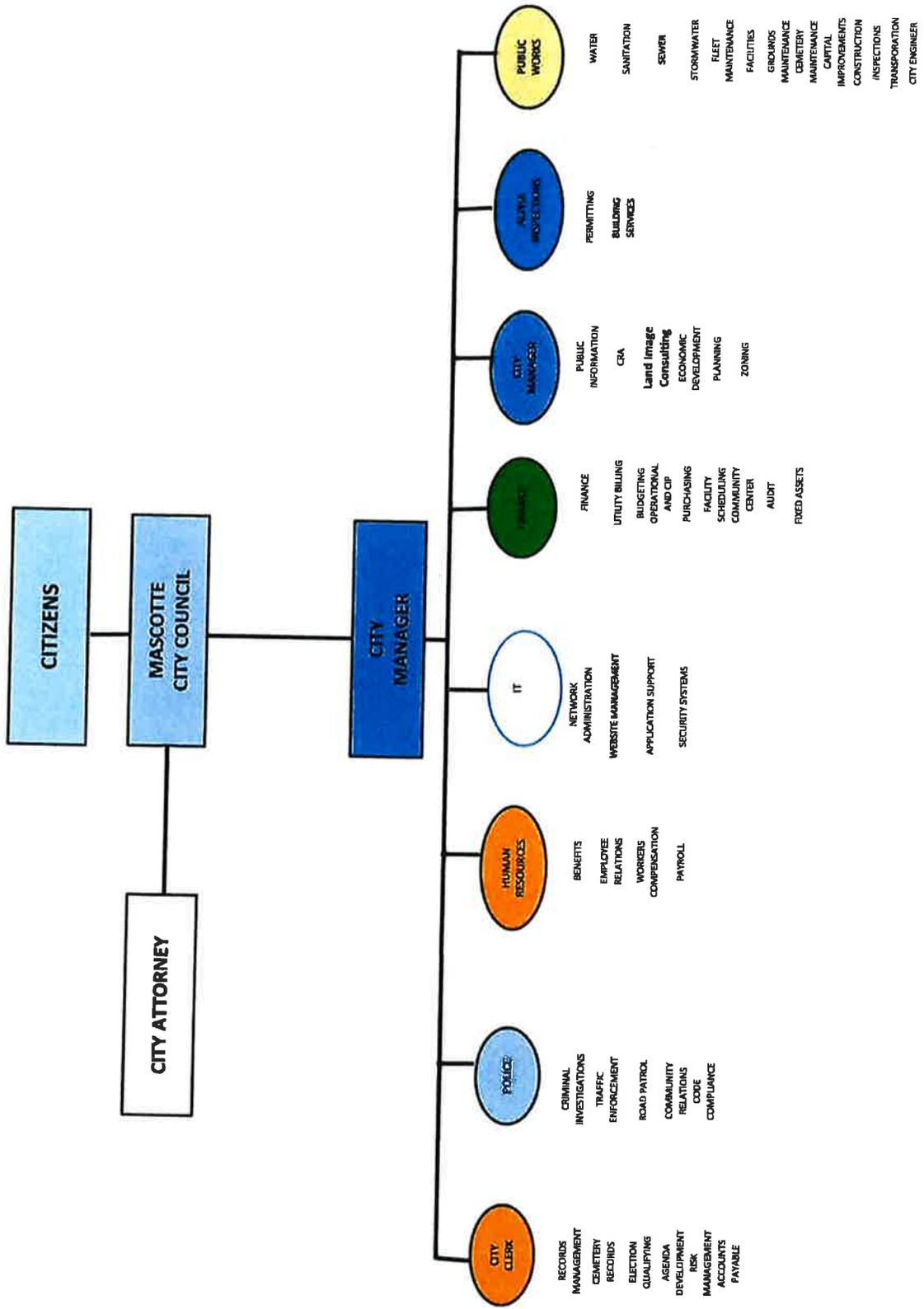
**BUDGET SUMMARY**  
**City of Mascotte, Florida - Fiscal Year 2022-2023**

\* THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF MASCOTTE  
 ARE 81.5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

<b>Millage Per \$1,000</b>	<b>GENERAL FUND</b>	<b>ENTERPRISE FUNDS</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>TOTAL BUDGET</b>
General Fund	5.0000			
<b>ESTIMATED REVENUES:</b>				
Taxes:	Millage per \$1,000			
Ad Valorem Taxes	5.0000	1,547,075		1,547,075
Delinquent Property Taxes		40,000		40,000
Sales and Use Taxes		447,525		1,107,825
Impact Fees		-	381,200	564,800
Licenses & Permits		792,100		792,100
Assessment Fees		800,000		800,000
Intergovernmental		750,200		751,300
Charges for Services		37,900	2,389,000	2,426,900
Fines & Forfeitures		8,000		8,000
Miscellaneous Income		89,500	5,800	99,400
Other Sources		-	8,237,600	10,390,500
<b>Total Sources</b>		<b>4,512,300</b>	<b>11,013,600</b>	<b>18,527,900</b>
Transfers In		-	1,190,000	1,190,000
Use of Reserves		270,900	260,300	2,358,700
<b>Total Revenues, Transfers and Financing Sources</b>		<b>\$ 4,783,200</b>	<b>\$ 12,463,900</b>	<b>\$ 4,829,500</b>
			<b>\$ 22,076,600</b>	
<b>EXPENDITURES</b>				
General Government		1,496,400	372,700	1,869,100
Public Safety		1,807,400	835,200	2,642,600
Public Works		1,151,700	2,573,000	3,724,700
Operating Expenses			1,482,700	1,482,700
Capital Outlay			9,547,500	9,547,500
Debt Service			-	18,200
<b>Total Expenditures</b>		<b>4,455,500</b>	<b>11,030,200</b>	<b>19,284,800</b>
Transfer Out			600,000	1,190,000
Additions to Reserves		327,700	833,700	1,601,800
<b>Total Appropriated Expenditures, Transfers, Reserves, and Balances</b>		<b>\$ 4,783,200</b>	<b>\$ 12,463,900</b>	<b>\$ 4,829,500</b>
			<b>\$ 22,076,600</b>	

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

# CITY OF MASCOTTE FISCAL YEAR 2022-2023



**General Fund Recap****City of Mascotte Budget****2023**

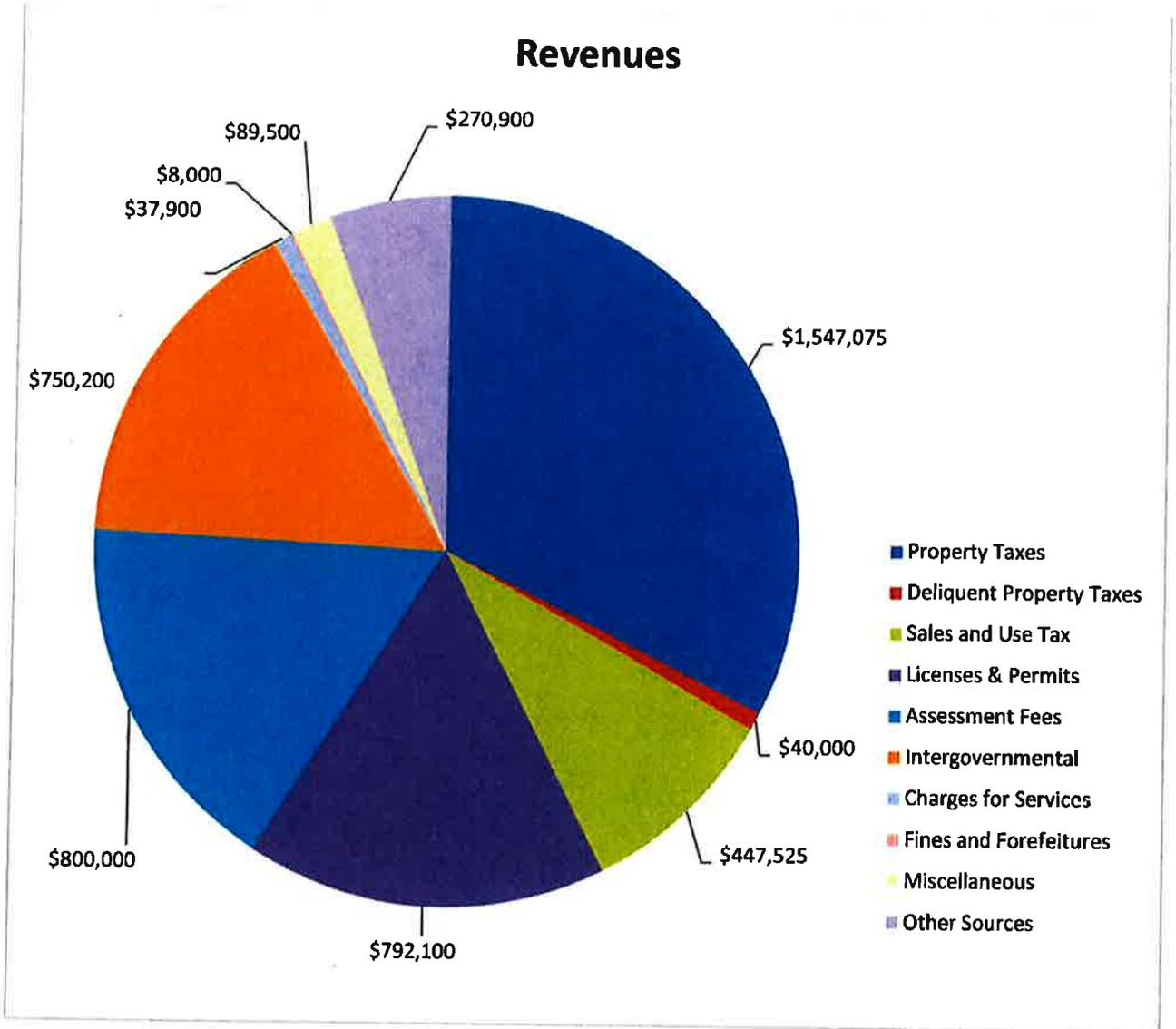
**City of Mascotte  
General Fund  
2023 Operating Budget**

	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<b>Revenues</b>				
Property Taxes	\$ 1,419,968	\$ 1,339,958	\$ 1,309,372	\$ 1,547,075
Delinquent Property Taxes	44,294	36,800	13,443	40,000
Sales and Use Tax	444,585	428,342	260,079	447,525
Licenses & Permits	1,118,843	853,900	477,321	792,100
Fire Assessment Fees	304,928	-	454	-
Solid Waste Assessment Fees	575,373	535,700	529,467	669,200
Street Lighting Assessment	144,721	124,600	130,661	130,800
Intergovernmental	1,000,415	758,400	470,342	750,200
Charges for Service	37,946	29,100	20,157	37,900
Fines and Forfeitures	7,965	10,000	4,977	8,000
Miscellaneous Income	118,818	96,300	391,302	89,500
Other Sources	-	37,500	238,375	270,900
<b>Total Revenues</b>	<b>\$ 5,217,856</b>	<b>\$ 4,250,600</b>	<b>\$ 3,845,950</b>	<b>\$ 4,783,200</b>
<b>Expenditures</b>				
Mayor and Council	\$ 88,427	\$ 114,900	\$ 67,654	\$ 108,300
Administration	171,245	194,900	115,094	219,300
Finance	409,956	395,800	327,003	494,100
Legal	95,415	110,000	43,326	110,000
Community Development	711,466	543,100	280,301	494,600
Code Compliance	34,339	39,100	19,582	45,100
Police	1,234,296	1,503,200	896,587	1,793,400
Fire	897,183	297,200	233,749	341,700
Sanitation	460,181	456,300	277,406	602,000
Cemetery	11,265	20,000	3,724	21,000
Public Works	157,386	195,600	70,206	252,500
Street Lighting	99,336	141,900	91,528	149,000
Fleet Maintenance	74,308	78,600	48,028	82,000
Parks and Recreation	13,819	160,000	5,704	45,200
Special Events Department	-	-	-	25,000
<b>Total Expenditures</b>	<b>\$ 4,458,622</b>	<b>\$ 4,250,600</b>	<b>\$ 2,479,892</b>	<b>\$ 4,783,200</b>

**CITY OF MASCOTTE, FLORIDA**

**General Fund - \$4,783,200**

**Fiscal Year – 2022-2023**



General Fund Revenues

City of Mascotte Budget

2023

City of Mascotte  
General Fund  
2023 Operating Budget

Revenues	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<u>310000 - Taxes</u>				
1-311000 PROPERTY TAXES	\$ 1,419,968	\$ 1,339,958	\$ 1,309,372	\$ 1,547,075
1-311200 DELINQUENT PROPERTY TAXES	44,294	36,800	13,443	40,000
1-312300 COUNTY ONE-CENT GAS TAX	17,077	18,200	11,168	17,000
1-312410 LOCAL OPTION GAS TAX - 6TH CENT	109,382	109,000	66,751	111,000
1-314100 UTILITY TAX - DUKE ENERGY	63,956	65,000	35,255	66,000
1-314110 UTILITY TAX - SECO/SUMTER ELECTRIC	144,803	130,000	79,901	145,000
1-314400 UTILITY TAX - LK APOPKA GAS	2,617	3,200	1,799	3,000
1-314800 UTILITY TAX - SUBURBAN PROPANE	198	500	118	500
1-315000 COMMUNICATIONS SERVICES TAX	103,269	102,442	65,087	105,025
1-316000 LOCAL BUSINESS TAX	3,283	-	-	-
<u>Total Taxes</u>	<u>\$ 1,908,847</u>	<u>\$ 1,805,100</u>	<u>\$ 1,582,894</u>	<u>\$ 2,034,600</u>
<u>320000 - Licenses and Permits</u>				
1-322000 BUILDING PERMITS	\$ 479,490	\$ 325,000	\$ 154,298	\$ 330,000
1-322010 FENCE/SLAB PERMIT FEES	2,505	5,000	109	3,000
1-322015 FENCE/SLAB REINSPECTION FEES	150	500	-	500
1-322050 SITE DEVELOPMENT PERMIT FEES	17,399	14,600	84,873	20,000
1-322100 REINSPECTION FEES	24,271	14,900	14,049	25,000
1-322101 FIRE DEPT. INSPECTION FEES	700	500	600	500
1-322102 FIRE DEPT. PLAN REVIEWS	-	500	-	500
1-322110 INFRASTRUCTURE INSPECTION FEES	73,992	35,000	15,675	32,300
1-322111 ADDRESSING ASSIGNMENT FEE	4,580	-	540	-
1-322120 ADMINISTRATIVE FEES	190,918	150,000	35,675	55,000
1-322140 CHANGE OF OCCUPANCY FEES	2,200	3,000	2,950	3,000
1-323100 FRANCHISE FEE - DUKE ENERGY	75,841	78,000	41,470	80,000
1-323110 FRANCHISE FEE - SECO-SUMTER ELECTRIC	177,339	167,000	99,818	176,400
1-323400 FRANCHISE FEE - LK APOPKA GAS	2,630	3,200	2,137	3,300
1-323700 FRANCHISE FEE - SOLID WASTE	5,815	6,800	4,597	7,400
1-325200 ASSESSMENT FEE - FIRE	304,928	-	454	-
1-325300 ASSESSMENT FEE - SOLID WASTE SERVICE	575,373	535,700	529,467	669,200
1-325400 ASSESSMENT FEE - STREET LIGHTING	144,721	124,600	130,661	130,800
1-329510 ZONING FEES	11,296	8,100	6,110	10,000
1-329520 REZONING APPLICATION FEES	-	500	1,200	1,200
1-329530 APPLICATION FOR ANNEXATION	1,200	500	3,600	4,000
1-329540 DEVELOPMENT PLANNING FEES	35,117	33,000	7,970	35,000
1-329550 CERTIFICATE OF OCCUPANCY	13,400	7,800	1,650	5,000
<u>Total Licenses and Permits</u>	<u>\$ 2,143,865</u>	<u>\$ 1,514,200</u>	<u>\$ 1,137,903</u>	<u>\$ 1,592,100</u>

General Fund Revenues

City of Mascotte Budget

2023

City of Mascotte  
General Fund  
2023 Operating Budget

Revenues	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<u>330000 - Intergovernmental Revenue</u>				
1-334300 FRDAP - GRANT	\$ -	\$ 112,500	\$ -	\$ -
1-334901 STATE GRANT - CARES ACT	225,955	-	-	-
1-334920 STATE GRANT - POLICE	6,711	7,000	-	8,000
1-335121 MUNICIPAL REVENUE SHARING/SALES TAX	239,046	195,000	145,822	250,000
1-335122 MUNICIPAL REVENUE SHARING/GAS TAX	69,361	58,000	42,311	74,500
1-335140 MOBILE HOME LICENSE FEES	245	200	210	300
1-335150 ALCOHOL BEVERAGE LICENSE FEES	1,112	2,000	147	2,000
1-335180 LOCAL GOVERNMENT 1/2 CENT SALES TAX	425,680	355,000	279,972	386,700
1-335190 FDOT STREET LIGHTING MAINTENANCE	17,826	18,000	-	18,000
1-335195 FDOT STREET MAINTENANCE AGREEMENT	5,640	5,700	1,880	5,700
1-335198 FDOT TRAFFIC SIGNAL MAINT. AGREEMENT	3,478	5,000	-	5,000
1-335200 FIREFIGHTERS SUPPLEMENTAL COMPENSATION	520	-	-	-
1-337710 GRANTS FLORIDA LEAGUE	4,841	-	-	-
1-338200 COUNTY BUSINESS TAX RECEIPTS	-	-	-	-
<u>Total Intergovernmental Revenue</u>	<u>\$ 1,000,415</u>	<u>\$ 758,400</u>	<u>\$ 470,342</u>	<u>\$ 750,200</u>
<u>340000 - Charges for Service</u>				
1-340000 SERVICE CHARGES - OUTSIDE SALES	\$ 3,373	\$ 4,000	\$ 2,690	\$ 4,000
1-340400 SERVICE CHARGES - WATER	2,810	3,500	1,716	3,000
1-340450 SERVICE CHARGES - STORMWATER	4,406	500	210	4,400
1-341105 RENTAL PROPERTY REGISTRY	6,577	2,300	3,728	7,000
1-341110 FORECLOSED AND VACANT PROPERTY REGISTRY	3,300	3,500	2,100	3,500
1-341220 SERVICE CHARGES - GENERAL FUND	5,708	6,300	2,776	6,000
1-341350 PERMIT SURCHARGE COLLECTION FEES	1,068	4,500	174	2,000
1-341500 LIEN SEARCHES	8,260	3,000	5,580	4,000
1-342100 CHARGES FOR SERVICES - LAW ENFORCEMENT	1,367	1,000	693	2,000
1-343800 SALE OF CEMETERY LOTS	902	-	140	-
1-347200 CHARGES FOR SERVICES - PARKS & REC	175	500	350	2,000
<u>Total Charges for Service</u>	<u>\$ 37,946</u>	<u>\$ 29,100</u>	<u>\$ 20,157</u>	<u>\$ 37,900</u>
<u>350000 - Fines and Forfeits</u>				
1-351900 FINES AND FORFEITURES	\$ 7,199	\$ 9,000	\$ 3,720	\$ 7,000
1-354100 FINES - CIVIL	-	500	324	500
1-354200 FINES - CODE COMPLIANCE	766	500	933	500
<u>Total Fines and Forfeits</u>	<u>\$ 7,965</u>	<u>\$ 10,000</u>	<u>\$ 4,977</u>	<u>\$ 8,000</u>

General Fund Revenues

City of Mascotte Budget | 2023

City of Mascotte  
General Fund  
2023 Operating Budget

Revenues	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<u>360000 - Miscellaneous Revenue</u>				
1-361100 INTEREST INCOME	\$ 8,895	\$ 19,000	\$ 3,106	\$ 5,000
1-362000 TOWER RENT	3,075	3,000	3,167	3,000
1-362100 RENTAL FEE CHARGE	9,311	2,500	10,100	5,000
1-364000 DISPOSITION OF FIXED ASSETS	62,442	66,800	189,709	70,000
1-366000 CONTRIBUTIONS AND DONATIONS	-	-	-	1,500
1-369300 INSURANCE LIABILITY SETTLEMENTS	10,689	-	16,531	-
1-369320 TREE MITIGATION	-	-	166,175	-
1-369350 RESTITUTION	-	-	185	-
1-369900 MISCELLANEOUS INCOME	24,406	5,000	2,329	5,000
<u>Total Miscellaneous Revenue</u>	<u>\$ 118,818</u>	<u>\$ 96,300</u>	<u>\$ 391,302</u>	<u>\$ 89,500</u>
<u>380000 - Other Sources</u>				
1-381200 TRANSFERS IN	\$ -	\$ 37,500	\$ 9,975	\$ -
1-399002 USE OF OPERATING REVENUE	\$ -	\$ -	\$ 228,400	\$ 270,900
<u>Total Other Sources</u>	<u>\$ -</u>	<u>\$ 37,500</u>	<u>\$ 238,375</u>	<u>\$ 270,900</u>
<u>Total General Fund Revenue</u>	<u>\$ 5,217,856</u>	<u>\$ 4,250,600</u>	<u>\$ 3,845,950</u>	<u>\$ 4,783,200</u>

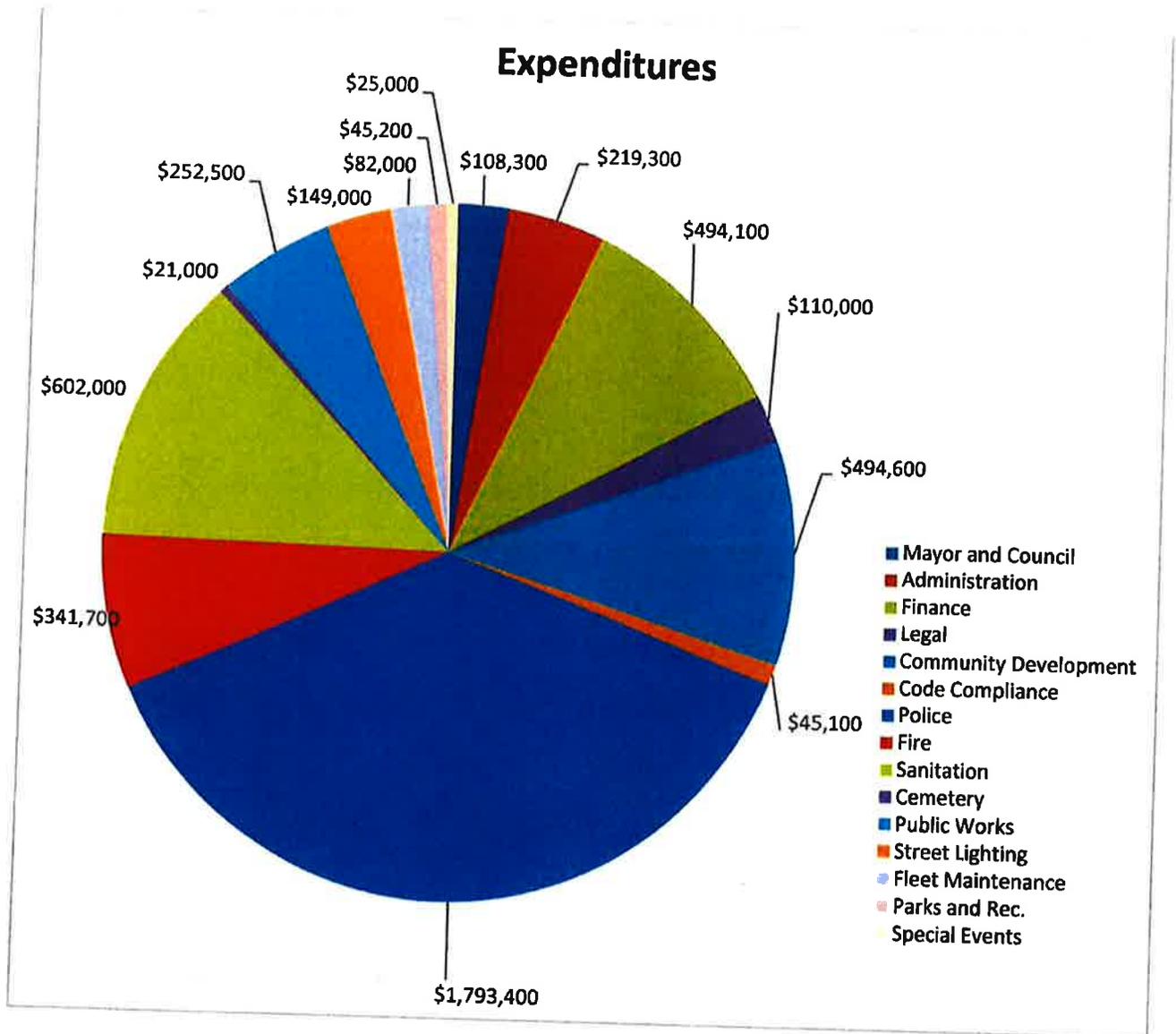
Notes\*

1-364000 3rd payment for sale of Fire Equipment	\$ 56,800
1-399000 Funds for Fire Agreement	\$ 270,900

# CITY OF MASCOTTE, FLORIDA

General Fund - \$4,783,200

Fiscal Year - 2022-2023



**Mayor and Council**

**City of Mascotte Budget**

**2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

Account Description	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<u>Mayor and Council</u>				
1-511000-1100 EXECUTIVE SALARIES	\$ 27,842	\$ 28,500	\$ 20,313	\$ 30,800
1-511000-2100 FICA	2,130	2,200	1,554	2,400
1-511000-2400 WORKERS COMPENSATION	100	100	83	100
1-511000-2500 UNEMPLOYMENT	18	500	-	-
1-511000-3100 PROFESSIONAL SERVICES	11,901	5,000	6,256	10,000
1-511000-3410 TECHNICAL SUPPORT	10,565	19,100	11,816	19,500
1-511000-4100 COMMUNICATION SERVICES	6,476	1,500	3,500	5,300
1-511000-4400 RENTAL AND LEASES	595	500	601	700
1-511000-4520 INSURANCE LIABILITY	13,841	15,000	10,539	17,000
1-511000-4700 PRINTING AND BINDING	19	1,000	-	1,000
1-511000-4701 CODIFICATION	2,997	6,000	3,618	5,000
1-511000-4810 PROMOTIONAL ACTIVITIES	830	20,000	250	-
1-511000-4960 RECORDING AND TAXES	5,496	-	-	-
1-511000-4990 MISCELLANEOUS	185	500	4,000	500
1-511000-5100 OFFICE/OPERATING SUPPLIES	1,573	1,000	1,486	2,000
1-511000-5200 UNIFORMS	166	500	-	500
1-511000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	3,202	5,000	3,475	5,000
1-511000-5430 SEMINARS AND MEETINGS	393	1,500	163	1,500
1-511000-9900 ELECTION EXPENSE	98	7,000	-	7,000
<u>Total Mayor and Council Expenditures</u>	<u>\$ 88,427</u>	<u>\$ 114,900</u>	<u>\$ 67,654</u>	<u>\$ 108,300</u>

Note\* Promotional activity has been moved to the Special Events Department.

% To	Dept	Position	
100%	Seat - 1	\$	5,593
100%	Seat - 2		5,593
100%	Seat - 3		7,691
100%	Seat - 4		6,292
100%	Seat - 5		5,593
			<u>\$ 30,762</u>

**Administration Department**

**City of Mascotte Budget**

**2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

<b>Account Description</b>	<b>2021 ACTUAL</b>	<b>2022 ADOPTED</b>	<b>YTD May-22</b>	<b>2023 PROPOSED</b>
<b><u>Administration Department</u></b>				
1-512000-1200 REGULAR SALARIES	\$ 52,689	\$ 75,000	\$ 44,565	\$ 78,800
1-512000-1600 PTO PAY	15,858	18,200	6,535	19,600
1-512000-1800 HOLIDAY PAY	3,850	6,300	3,178	6,600
1-512000-2100 FICA	5,526	7,600	4,142	8,000
1-512000-2200 RETIREMENT CONTRIBUTION	7,240	10,000	5,428	10,500
1-512000-2300 HEALTH INSURANCE	1,618	7,900	801	8,100
1-512000-2320 LIFE/DISABILITY INSURANCE	197	300	147	300
1-512000-2350 DENTAL INSURANCE	282	400	217	500
1-512000-2390 FLEXIBLE SPENDING BENEFIT	846	900	425	900
1-512000-2400 WORKERS COMPENSATION	299	200	167	200
1-512000-2450 EMPLOYEE TESTING & SCREENING	-	-	32	-
1-512000-2500 UNEMPLOYMENT COMPENSATION	3,300	-	-	-
1-512000-3100 PROFESSIONAL SERVICES	28,286	5,000	6,696	5,000
1-512000-3410 TECHNICAL SUPPORT	8,236	12,000	7,523	14,000
1-512000-4100 COMMUNICATION SERVICES	7,649	7,500	5,957	9,000
1-512000-4120 POSTAGE AND FREIGHT	472	500	116	500
1-512000-4300 PUBLIC UTILITIES	5,094	5,000	3,187	5,000
1-512000-4400 RENTAL AND LEASES	2,698	2,600	2,026	2,800
1-512000-4510 INSURANCE - AUTO	731	1,000	585	1,000
1-512000-4520 INSURANCE - LIABILITY	13,841	17,000	11,944	20,000
1-512000-4600 MAINTENANCE CONTRACTS	627	1,000	658	1,000
1-512000-4610 R&M VEHICLES	-	1,000	1,101	3,000
1-512000-4650 R&M EQUIPMENT	534	1,000	1,030	2,000
1-512000-4700 PRINTING AND BINDING	34	500	-	500
1-512000-4955 CONVENIENCE FEES	116	-	-	-
1-512000-4960 RECORDING AND TAXES	364	500	-	500
1-512000-5100 OFFICE/OPERATING SUPPLIES	2,868	3,000	2,063	4,000
1-512000-5200 UNIFORMS	-	500	-	500
1-512000-5240 GAS/FUEL/TOLLS	179	2,500	526	3,500
1-512000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	1,521	2,500	2,233	3,500
1-512000-5430 SEMINARS AND MEETINGS	4,070	5,000	2,180	8,000
1-512000-5600 SMALL TOOLS & EQUIPMENT	2,220	-	1,632	2,000
<b>Total Administration Department Expenditures</b>	<b>\$ 171,245</b>	<b>\$ 194,900</b>	<b>\$ 115,094</b>	<b>\$ 219,300</b>

**City of Mascotte Budget | 2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

Administration Department Salaries

% To Dept	Position	Proposed Annual Rate	Regular Salaries	PTO Pay	Holiday & Per. Hrs.
25%	City Manager	30,031	25,382	2,772	1,877
75%	City Clerk	64,036	50,921	9,113	4,002
		<b>\$ 94,067</b>	<b>\$ 76,303</b>	<b>\$ 11,885</b>	<b>\$ 5,879</b>

Note\*

The proposed annual rate does not include PTO excess, holiday bonus or (40) hour PTO buyout.

**Finance Department**

**City of Mascotte Budget**

**2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

Account Description	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<u>Finance Department</u>				
1-513000-1200 REGULAR SALARIES	\$ 88,414	\$ 71,100	\$ 49,565	\$ 77,200
1-513000-1400 OVERTIME	906	5,000	1,543	3,000
1-513000-1600 PTO PAY	20,444	16,700	5,679	15,000
1-513000-1800 HOLIDAY PAY	6,211	6,100	4,001	6,400
1-513000-2100 FICA	8,823	7,200	4,185	7,500
1-513000-2200 RETIREMENT CONTRIBUTION	11,589	9,400	6,079	9,900
1-513000-2300 HEALTH INSURANCE	7,402	9,500	5,887	9,800
1-513000-2320 LIFE/DISABILITY INSURANCE	284	400	205	400
1-513000-2350 DENTAL INSURANCE	400	500	298	600
1-513000-2390 FLEXIBLE SPENDING BENEFIT	846	1,100	521	1,100
1-513000-2400 WORKERS COMPENSATION	299	200	167	200
1-513000-2450 EMPLOYEE TESTING AND SCREENING	32	-	-	-
1-513000-3100 PROFESSIONAL SERVICES	5,175	4,000	1,726	4,000
1-513000-3200 AUDITING	17,000	17,000	12,250	17,000
1-513000-3410 TECHNICAL SUPPORT	16,241	16,000	15,984	21,000
1-513000-4100 COMMUNICATION SERVICES	7,649	7,500	5,276	8,000
1-513000-4120 POSTAGE AND FREIGHT	186	500	69	500
1-513000-4300 PUBLIC UTILITIES	4,644	4,000	2,891	4,300
1-513000-4400 RENTAL AND LEASES	2,698	2,500	2,026	2,800
1-513000-4520 INSURANCE - LIABILITY	13,841	17,000	11,944	20,000
1-513000-4600 MAINTENANCE CONTRACTS	627	500	658	700
1-513000-4950 BANK SERVICE CHARGES	-	-	116	-
1-513000-5100 OFFICE/OPERATING SUPPLIES	1,179	2,500	886	2,500
1-513000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	1,423	1,500	1,945	2,000
1-513000-5430 SEMINARS & MEETINGS	1,616	3,000	1,650	5,000
1-513000-5600 SMALL TOOLS & EQUIPMENT	2,760	500	193	2,000
1-513000-9190 TRANSFER OUT TO CRA	189,267	192,100	191,259	273,200
<u>Total Finance Department Expenditures</u>	<u>\$ 409,956</u>	<u>\$ 395,800</u>	<u>\$ 327,003</u>	<u>\$ 494,100</u>

5600 - Replacement Laptop \$ 1,500

9190 - CRA Tax Payment \$ 273,200

**57,499,544 X .0050000 X .95 = \$273,123**

**City of Mascotte Budget | 2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

Finance Department Salaries

% To Dept	Position	Proposed Annual Rate	Regular Salaries	PTO Pay	Holiday & Per. Hrs.
75%	Asst. City Clerk	40,512	34,240	3,740	2,532
45%	Finance Director	52,274	42,975	6,032	3,267
		<b>\$ 92,786</b>	<b>\$ 77,215</b>	<b>\$ 9,772</b>	<b>\$ 5,799</b>

Note\*

The proposed annual rate does not include PTO excess, holiday bonus or (40) hour PTO buyout.

Legal Department

City of Mascotte Budget | 2023

City of Mascotte  
General Fund  
2023 Operating Budget

<u>Account</u> <u>Description</u>	<u>2021</u> <u>ACTUAL</u>	<u>2022</u> <u>ADOPTED</u>	<u>YTD</u> <u>May-22</u>	<u>2023</u> <u>PROPOSED</u>
<u>Legal Department</u>				
1-514000-3120 ATTORNEY FEES	\$ 90,208	\$ 100,000	\$ 40,162	\$ 100,000
1-514000-4900 ADVERTISING	5,207	10,000	3,164	10,000
<u>Total Legal Department Expenditures</u>	<u>\$ 95,415</u>	<u>\$ 110,000</u>	<u>\$ 43,326</u>	<u>\$ 110,000</u>

Community Development

City of Mascotte Budget | 2023

City of Mascotte  
General Fund  
2023 Operating Budget

Account Description	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<u>Community Development</u>				
1-519000-1200 REGULAR SALARIES	\$ 61,127	\$ 87,500	\$ 52,822	\$ 87,500
1-519000-1400 OVERTIME PAY	322	-	-	-
1-519000-1600 PTO PAY	14,763	17,900	5,309	16,200
1-519000-1800 HOLIDAY PAY	4,283	7,800	4,284	7,400
1-519000-2100 FICA	6,126	8,700	4,613	8,500
1-519000-2200 RETIREMENT CONTRIBUTION	7,986	11,300	6,242	11,100
1-519000-2300 HEALTH INSURANCE	7,676	13,100	7,049	13,400
1-519000-2320 LIFE/DISABILITY INSURANCE	290	500	241	500
1-519000-2350 DENTAL INSURANCE	420	700	363	800
1-519000-2390 FLEXIBLE SPENDING BENEFIT	940	1,500	711	1,500
1-519000-2400 WORKERS COMPENSATION	299	200	167	200
1-519000-2450 EMPLOYEE TESTING AND SCREENING	96	-	-	-
1-519000-3100 PROFESSIONAL SERVICES	65,244	56,600	28,181	50,000
1-519000-3150 BUILDING OFFICIAL FEES	525,923	320,500	122,498	250,000
1-519000-3151 CONSTRUCTION INSPECTION FEES	8,699	10,000	42,437	35,000
1-519000-3410 TECHNICAL SUPPORT	4,834	5,000	4,817	8,500
1-519000-4120 POSTAGE & FREIGHT	-	-	2	-
1-519000-4955 CONVENIENCE FEES	502	-	-	-
1-519000-4960 RECORDING & TAXES	-	-	23	-
1-519000-5100 OFFICE/OPERATING SUPPLIES	858	500	162	1,000
1-519000-5200 UNIFORMS	178	-	-	-
1-513000-5430 SEMINARS & MEETINGS	-	-	-	2,000
1-519000-5600 SMALL TOOLS AND EQUIPMENT	900	1,300	380	1,000
<u>Total Community Development Expenditures</u>	<u>\$ 711,466</u>	<u>\$ 543,100</u>	<u>\$ 280,301</u>	<u>\$ 494,600</u>

**City of Mascotte Budget | 2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

Community Development Salaries

<b>% To Dept</b>	<b>Position</b>	<b>Proposed Annual Rate</b>	<b>Regular Salaries</b>	<b>PTO Pay</b>	<b>Holiday &amp; Per. Hrs.</b>
25%	City Manager	30,031	25,382	2,772	1,877
25%	City Clerk	21,346	16,974	3,038	1,334
15%	Finance Director	17,425	14,325	2,011	1,089
100%	Permit Clerk	33,530	28,339	3,095	2,096
		<b>\$ 102,332</b>	<b>\$ 85,020</b>	<b>\$ 10,916</b>	<b>\$ 6,396</b>

**Note\***

The proposed annual rate does not include PTO excess, holiday bonus or (40) hour PTO buyout.

Code Compliance

City of Mascotte Budget

2023

City of Mascotte  
General Fund  
2023 Operating Budget

Account Description	2021 ACTUAL	2022 ADOPTED	YTD May-22	2023 PROPOSED
<u>Code Compliance</u>				
1-520000-1200 REGULAR SALARIES	\$ 4,429	\$ 4,300	\$ 2,851	\$ 4,400
1-520000-1400 OVERTIME PAY	-	200	-	-
1-520000-1600 PTO PAY	306	600	320	700
1-520000-1800 HOLIDAY PAY	366	400	248	400
1-520000-2100 FICA	319	400	211	400
1-520000-2200 RETIREMENT CONTRIBUTION	510	500	342	600
1-520000-2300 HEALTH INSURANCE	798	800	594	800
1-520000-2320 LIFE/DISABILITY INSURANCE	19	100	11	100
1-520000-2350 DENTAL INSURANCE	38	100	25	100
1-520000-2390 FLEXIBLE SPENDING BENEFIT	94	100	48	100
1-520000-2400 WORKERS COMPENSATION	199	100	83	200
1-520000-3100 PROFESSIONAL SERVICES	3,176	3,000	1,696	3,000
1-520000-3410 TECHNICAL SUPPORT	11,432	8,600	3,133	8,400
1-520000-4100 COMMUNICATION SERVICES	3,662	3,400	2,409	3,600
1-520000-4120 POSTAGE AND FREIGHT	427	1,000	427	1,000
1-520000-4510 INSURANCE - AUTO	731	1,000	585	1,000
1-520000-4520 INSURANCE - LIABILITY	5,075	6,000	4,215	7,000
1-520000-4600 MAINTENANCE CONTRACTS	627	1,000	658	1,000
1-520000-4610 R&M VEHICLES	-	500	688	1,500
1-520000-4650 R&M EQUIPMENT	-	500	-	500
1-520000-4700 PRINTING AND BINDING	-	500	-	500
1-520000-4960 RECORDING AND TAXES	33	500	15	500
1-520000-5100 OFFICE/OPERATING SUPPLIES	396	600	131	600
1-520000-5200 UNIFORMS	-	500	-	500
1-520000-5240 GAS/FUEL/TOLLS	1,181	1,200	822	2,400
1-520000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	196	500	70	500
1-520000-5410 SCHOOLS/TRAINING	325	1,000	-	1,200
1-520000-5430 SEMINARS AND MEETINGS	-	500	-	500
1-520000-5600 SMALL TOOLS & EQUIPMENT	-	1,200	-	3,600
<u>Total Code Compliance Expenditures</u>	<u>\$ 34,339</u>	<u>\$ 39,100</u>	<u>\$ 19,582</u>	<u>\$ 45,100</u>

Notes\*\*

10% of Personnel Costs are being charged to this Dept	\$ 8,000
90% is being charged to the CRA Department.	
3410 - Power DMS Policy & Training License	\$ 100
3410 - Fleet Management & GPS	\$ 300
5600 - Laptop and Docking Station	\$ 3,100

**City of Mascotte Budget | 2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

Code Compliance Salaries

% To Dept	Position	Proposed Annual Rate	Regular Salaries	PTO Pay	Holiday & Per. Hrs.
10%	Code Officer	5,358	4,405	618	335
		<b>\$ 5,358</b>	<b>\$ 4,405</b>	<b>\$ 618</b>	<b>\$ 335</b>

**Note\***

The proposed annual rate does not include PTO excess, holiday bonus or (40) hour PTO buyout.

**Police Department**

**City of Mascotte Budget**

**2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

<b>Account Description</b>	<b>2021 ACTUAL</b>	<b>2022 ADOPTED</b>	<b>YTD May-22</b>	<b>2023 PROPOSED</b>
<u>Police Department</u>				
1-521000-1200 REGULAR SALARIES	\$ 639,536	\$ 712,700	\$ 453,377	\$ 872,200
1-521000-1400 OVERTIME	22,002	40,000	22,771	40,000
1-521000-1500 INCENTIVE PAY	3,060	3,300	2,080	4,200
1-521000-1600 PTO PAY	33,130	113,900	44,857	130,700
1-521000-1800 HOLIDAY PAY	33,709	59,300	38,709	67,400
1-521000-2100 FICA	54,631	68,000	41,924	82,200
1-521000-2200 RETIREMENT CONTRIBUTION	66,661	86,800	55,464	103,000
1-521000-2300 HEALTH INSURANCE	85,653	118,600	64,214	137,800
1-521000-2320 LIFE/DISABILITY INSURANCE	3,712	4,800	3,040	5,400
1-521000-2350 DENTAL INSURANCE	4,691	6,400	3,302	8,900
1-521000-2390 FLEXIBLE SPENDING BENEFIT	11,839	14,400	6,823	16,200
1-521000-2400 WORKERS COMPENSATION	39,390	51,000	42,673	34,500
1-521000-2450 TESTING & SCREENING	451	1,000	1,905	1,000
1-521000-2500 UNEMPLOYMENT COMPENSATION	2,842	5,000	-	5,000
1-521000-3100 PROFESSIONAL SERVICES	3,175	3,000	1,696	32,300
1-521000-3410 TECHNICAL SUPPORT	17,180	25,000	19,038	28,400
1-521000-3421 COMMUNITY POLICING	-	(70,000)	(70,000)	(80,000)
1-521000-3500 CRIMINAL INVESTIGATIONS	-	1,000	-	1,000
1-521000-4100 COMMUNICATION SERVICES	17,691	22,200	13,008	22,400
1-521000-4120 POSTAGE AND FREIGHT	462	500	269	800
1-521000-4300 PUBLIC UTILITIES	4,681	8,000	3,423	6,000
1-521000-4400 RENTAL AND LEASES	2,199	2,000	1,670	2,200
1-521000-4510 INSURANCE - AUTO	5,120	8,000	4,682	10,000
1-521000-4520 INSURANCE - LIABILITY	68,795	85,000	59,721	90,000
1-521000-4600 MAINTENANCE CONTRACTS	7,506	10,800	9,122	10,000
1-521000-4610 R&M VEHICLES	30,743	15,000	22,264	25,000
1-521000-4620 R&M BUILDINGS	4,788	5,000	2,129	5,000
1-521000-4650 R&M EQUIPMENT	8,277	3,500	1,456	3,500
1-521000-4700 PRINTING AND BINDING	203	1,000	278	1,000
1-521000-4810 PROMOTIONAL ACTIVITIES	-	-	-	1,000
1-521000-5100 OFFICE/OPERATING SUPPLIES	6,397	5,000	2,909	5,500
1-521000-5200 UNIFORMS	3,861	7,500	3,952	7,500
1-521000-5240 GAS/FUEL/TOLLS	39,668	46,000	29,200	84,100
1-521000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	1,098	-	998	-
1-521000-5410 SCHOOL AND TRAINING	395	-	200	-
1-521000-5430 SEMINARS & MEETINGS	-	-	400	-
1-521000-5600 SMALL TOOLS & EQUIPMENT	4,034	32,500	4,122	21,200

Police Department

City of Mascotte Budget | 2023

City of Mascotte  
General Fund  
2023 Operating Budget

Account Description	2021 ACTUAL	2022 ADOPTED	YTD May-22	2023 PROPOSED
1-521000-6400 CAPITAL OUTLAY - EQUIPMENT	-	-	-	-
1-521000-9610 GRANT EXPENDITURES	6,716	7,000	4,911	8,000
<u>Total Police Department Expenditures</u>	<u>\$ 1,234,296</u>	<u>\$ 1,503,200</u>	<u>\$ 896,587</u>	<u>\$ 1,793,400</u>

Notes\*

1200 - Additions to Salaries, Field Training Incentive	\$ 22,000
2100 - Additions to FICA for increase in Salaries	\$ 1,700
3100 - Mowing	\$ 2,300
3100 - Policy Development for Accreditation	\$ 26,000
3410 - Power DMS Policy & Training License	\$ 200
3410 - Fleet Management & GPS	\$ 2,200
5600 - (6) Replacement computers (Tuff Books)	\$ 12,600

**City of Mascotte  
General Fund  
2023 Operating Budget**

Police Department Salaries

% To Dept	Position	Total Proposed Annual Rate	Incentive Increase \$3,000	Proposed Annual Rate	Regular Salaries	PTO Pay	Holiday & Per. Hrs.
100%	Police Chief	111,773	-	111,773	91,890	12,897	6,986
100%	Police Lt.	67,269	3,000	64,269	52,836	7,416	4,017
100%	Officer - 1	51,607	3,000	48,607	41,129	4,496	2,982
100%	Officer - 2	49,495	3,000	46,495	39,342	4,300	2,853
100%	Sergeant - 1	58,239	3,000	55,239	45,476	6,374	3,389
100%	Officer - 3	49,495	3,000	46,495	39,342	4,300	2,853
100%	Officer - 4	49,495	3,000	46,495	39,342	4,300	2,853
100%	Officer - 5	45,564	-	45,564	37,511	5,257	2,796
100%	Officer - 6	51,607	3,000	48,607	41,129	4,496	2,982
100%	Sergeant - 2	59,102	3,000	56,102	46,187	6,473	3,442
100%	Officer - 7	55,990	3,000	52,990	43,625	6,114	3,251
100%	Officer - 8	49,495	3,000	46,495	39,342	4,300	2,853
100%	Officer - 9	45,564	-	45,564	38,554	4,214	2,796
100%	Officer - 10	45,564	-	45,564	38,554	4,214	2,796
100%	Officer - 11	45,564	-	45,564	38,554	4,214	2,796
100%	New Position Officer 12	45,564	-	45,564	38,554	4,214	2,796
100%	New Position Officer 13	45,564	-	45,564	38,554	4,214	2,796
100%	Admin Assistant	46,812	-	46,812	38,485	5,401	2,926
100%	Crossing Guard - PT	8,795	-	8,795	8,795	-	-
100%	3-Reserves per mlh	12,960	-	12,960	12,960	-	-
		<b>\$ 995,518</b>	<b>\$ 30,000</b>	<b>\$ 965,518</b>	<b>\$ 810,161</b>	<b>\$ 97,194</b>	<b>\$ 58,163</b>

Note - Officer number 5, 9, 10, 11, 12, and 13 will receive a \$3,000 "Sign On and Retention Incentive" over the course of the next 2-years.

The proposed annual rate does not include Incentive pay, PTO excess hours, holiday bonus or (40) PTO buyout

**Fire Department**

**City of Mascotte Budget | 2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

<b>Account Description</b>	<b>2021 ACTUAL</b>	<b>2022 ADOPTED</b>	<b>YTD May-22</b>	<b>2023 PROPOSED</b>
<u>Fire Department</u>				
1-522000-2500 UNEMPLOYMENT COMPENSATION	4,125	-	-	-
1-522000-3100 PROFESSIONAL SERVICES	53	-	-	-
1-522000-3410 TECHNICAL SUPPORT	-	-	-	-
1-522000-3470 CONTRACT LABOR	884,000	-	-	-
1-522000-4100 COMMUNICATION SERVICES	(349)	-	-	-
1-522000-4120 POSTAGE AND FREIGHT	-	-	-	-
1-522000-4300 PUBLIC UTILITIES	-	-	-	-
1-522000-4400 RENTAL AND LEASES	-	-	-	-
1-522000-4510 INSURANCE - AUTO	-	-	-	-
1-522000-4520 INSURANCE - LIABILITY	4,614	7,000	4,918	9,000
1-522000-4525 INSURANCE - CANCER POLICY	-	-	-	-
1-522000-4600 MAINTENANCE CONTRACTS	-	-	-	-
1-522000-4610 R&M VEHICLES	-	-	-	-
1-522000-4620 R&M BUILDINGS	4,740	5,000	431	5,000
1-522000-4650 R&M EQUIPMENT	-	-	-	-
1-522000-9980 ADDITIONS TO RESERVE	-	285,200	228,400	327,700
<b>Total Fire Department Expenditures</b>	<b>\$ 897,183</b>	<b>\$ 297,200</b>	<b>\$ 233,749</b>	<b>\$ 341,700</b>

Notes\*\* (Fire Department)

Estimated Expenditures (\$919,360 X 4% = \$36,774 + \$919,360 = \$956,134)	\$ (956,134)
County instituted fire assessment and MSTU fee collections for properties within Mascotte city limits were estimated at \$630,960	\$ 685,306
	<u>\$ (270,828)</u>
Fire Assessment \$559,669	
Fire MSTU \$125,637	
9980 - Additions to Reserve - Deficit in Payment to County	270,828
9980 - Additions to Reserve - 3rd payment on fire equipment	56,800

Sanitation Department

City of Mascotte Budget

2023

City of Mascotte  
General Fund  
2023 Operating Budget

Account Description	2021 ACTUAL	2022 ADOPTED	YTD May-22	2023 PROPOSED
<u>Sanitation Department</u>				
1-534000-1200 REGULAR SALARIES	\$ 11,514	\$ -	\$ -	\$ -
1-534000-1400 OVERTIME	81	-	-	-
1-534000-1600 PTO PAY	1,923	-	-	-
1-534000-1800 HOLIDAY PAY	937	-	-	-
1-534000-2100 FICA	1,102	-	-	-
1-534000-2200 RETIREMENT CONTRIBUTION	1,443	-	-	-
1-534000-2300 HEALTH INSURANCE	1,255	-	-	-
1-534000-2320 LIFE/DISABILITY INSURANCE	49	-	-	-
1-534000-2350 DENTAL INSURANCE	69	-	-	-
1-534000-2390 FLEXIBLE SPENDING BENEFIT	282	-	-	-
1-534000-2400 WORKERS COMPENSATION	100	-	-	-
1-534000-3100 PROFESSIONAL SERVICES	10,636	8,000	3,380	8,000
1-534000-3495 FRANCHISE TRASH COLLECTION	423,331	440,500	268,400	585,000
1-534000-4120 POSTAGE AND FREIGHT	3,844	3,800	2,756	4,000
1-534000-4520 INSURANCE - LIABILITY	3,768	4,000	2,811	5,000
1-534000-5100 OFFICE & OPERATING SUPPLIES	-	-	59	-
1-534000-5700 BAD DEBT EXPENSE	(153)	-	-	-
<u>Total Sanitation Department Expenditures</u>	<u>\$ 460,181</u>	<u>\$ 456,300</u>	<u>\$ 277,406</u>	<u>\$ 602,000</u>

**Cemetery Department**

**City of Mascotte Budget | 2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

<b>Account Description</b>	<b>2021 ACTUAL</b>	<b>2022 ADOPTED</b>	<b>YTD May-22</b>	<b>2023 PROPOSED</b>
<u>Cemetery Department</u>				
1-539000-3100 PROFESSIONAL SERVICES	\$ 7,260	\$ 15,000	\$ 3,724	\$ 16,000
1-539000-4670 R&M GROUNDS	4,005	5,000	-	5,000
<u>Total Cemetery Department Expenditures</u>	<b>\$ 11,265</b>	<b>\$ 20,000</b>	<b>\$ 3,724</b>	<b>\$ 21,000</b>

**Notes\*\***

3100 - Mowing \$ 16,000

**Public Works**

**City of Mascotte Budget**

**2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

<b>Account Description</b>	<b>2021 ACTUAL</b>	<b>2022 ADOPTED</b>	<b>YTD May-22</b>	<b>2023 PROPOSED</b>
<b>Public Works</b>				
1-541000-1200 REGULAR SALARIES	\$ 20,920	\$ 22,200	\$ (1,327)	\$ 29,400
1-541000-1600 PTO PAY	3,693	3,000	-	3,600
1-541000-1800 HOLIDAY PAY	1,677	2,300	-	2,500
1-541000-2100 FICA	1,971	2,100	(90)	2,700
1-541000-2200 RETIREMENT CONTRIBUTION	2,615	2,800	(133)	3,600
1-541000-2300 HEALTH INSURANCE	1,710	7,900	-	8,100
1-541000-2320 LIFE/DISABILITY INSURANCE	72	300	-	300
1-541000-2350 DENTAL INSURANCE	94	400	-	500
1-541000-2390 FLEXIBLE SPENDING BENEFIT	282	900	425	900
1-541000-2400 WORKERS COMPENSATION	699	700	582	900
1-541000-3100 PROFESSIONAL SERVICES	36,906	38,000	17,004	90,000
1-541000-3410 TECHNICAL SUPPORT	4,017	4,500	2,918	4,800
1-541000-3440 EXTERMINATING	2,327	3,800	1,428	2,500
1-541000-4100 COMMUNICATION SERVICES	3,472	3,500	2,360	3,500
1-541000-4120 POSTAGE AND FREIGHT	113	200	30	500
1-541000-4300 PUBLIC UTILITIES	15,886	12,000	8,256	12,000
1-541000-4400 RENTAL AND LEASES	-	2,000	2,482	2,500
1-541000-4510 INSURANCE - AUTO	2,194	4,000	2,341	5,000
1-541000-4520 INSURANCE - LIABILITY	5,536	10,000	7,026	13,000
1-541000-4600 MAINTENANCE CONTRACTS	627	1,000	658	1,000
1-541000-4610 R&M VEHICLES	625	1,000	354	1,000
1-541000-4620 R&M BUILDINGS	6,757	10,000	5,950	10,000
1-541000-4630 R&M STREETS & SIDEWALKS	13,899	30,000	9,994	30,000
1-541000-4650 R&M EQUIPMENT	3,941	1,500	1,496	2,000
1-541000-4670 R&M GROUNDS	20,099	15,000	3,190	5,000
1-541000-5100 OFFICE/OPERATING SUPPLIES	901	500	205	500
1-541000-5200 UNIFORMS	-	1,000	246	1,000
1-541000-5220 CHEMICALS	198	200	140	200
1-541000-5240 GAS/FUEL/TOLLS	2,899	1,800	1,348	2,000
1-541000-5280 STREET SIGNS	851	11,000	367	11,000
1-541000-5600 SMALL TOOLS & EQUIPMENT	2,405	2,000	2,956	2,500
<b>Total Public Works Expenditures</b>	<b>\$ 157,386</b>	<b>\$ 195,600</b>	<b>\$ 70,206</b>	<b>\$ 252,500</b>

Notes\*\*

3100 - General Fund Portion of Cleaning	\$ 9,100
3100 - General Fund Portion of Mowing	\$ 77,000

**City of Mascotte Budget** | **2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

Public Works Salaries

% To Dept	Position	Proposed Annual Rate	Regular Salaries	PTO Pay	Holiday & Per. Hrs.
100%	Open Position	32,448	27,425	2,995	2,028
		<b>\$ 32,448</b>	<b>\$ 27,425</b>	<b>\$ 2,995</b>	<b>\$ 2,028</b>

**Note\***

This position will receive \$3,000 "Sign On and Retention Incentive" over the course of the next 2-years.

The proposed annual rate does not include PTO excess, holiday bonus or (40) hour PTO buyout.

**Street Lighting**

**City of Mascotte Budget | 2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

<b>Account Description</b>	<b>2021 ACTUAL</b>	<b>2022 ADOPTED</b>	<b>YTD May-22</b>	<b>2023 PROPOSED</b>
<b>Public Works - Street Lighting</b>				
1-541200-3100 PROFESSIONAL SERVICES	\$ 5,178	\$ 4,000	\$ 19,290	\$ 5,500
1-541200-4120 POSTAGE AND FREIGHT	-	100	-	100
1-541200-4320 STREET LIGHTS	60,762	65,000	38,243	65,000
1-541200-4321 DUKES LAKE	5,965	7,600	3,970	8,000
1-541200-4322 LAKE JACKSON RIDGE	2,626	3,000	1,748	3,000
1-541200-4323 SHEARWATER ESTATES	2,694	3,000	1,808	3,000
1-541200-4324 LAKE VIEW ESTATES	787	1,000	522	1,000
1-541200-4325 GARDENS AT LAKE JACKSON	3,214	3,700	2,127	3,700
1-541200-4326 CENTENNIAL PARKWAY	4,318	4,500	2,910	4,500
1-541200-4327 KNIGHTS LAKE	13,036	12,000	7,420	12,000
1-541200-4328 BAY RIDGE	-	2,000	1,592	2,200
1-541200-4329 GROVELAND MOTEL	756	1,000	473	1,000
1-541200-4650 R&M EQUIPMENT	-	5,000	11,425	10,000
1-541200-6300 CAPITAL OUTLAY - PROJECTS	-	30,000	-	30,000
<b>Total Public Works - Street Lighting Expenditures</b>	<b>\$ 99,336</b>	<b>\$ 141,900</b>	<b>\$ 91,528</b>	<b>\$ 149,000</b>

6300 - Street Lighting Project

\$ 30,000

*Dukes Lake*

*Cardinal Pines*

*Worthington*

**Fleet Maintenance**

**City of Mascotte Budget | 2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

Account Description	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<u>Fleet Maintenance</u>				
1-550000-1200 REGULAR SALARIES	\$ 36,584	\$ 35,300	\$ 21,196	\$ 36,900
1-550000-1400 OVERTIME PAY	-	500	-	500
1-550000-1600 PTO PAY	2,653	5,800	4,936	6,100
1-550000-1800 HOLIDAY PAY	3,549	3,400	2,574	3,300
1-550000-2100 FICA	2,924	3,400	1,975	3,500
1-550000-2200 RETIREMENT CONTRIBUTION	4,279	4,500	2,871	4,600
1-550000-2300 HEALTH INSURANCE	6,860	7,900	4,813	8,100
1-550000-2320 LIFE/DISABILITY INSURANCE	408	300	336	300
1-550000-2350 DENTAL INSURANCE	377	400	248	500
1-550000-2390 FLEXIBLE SPENDING BENEFIT	846	900	425	900
1-550000-2400 WORKERS COMPENSATION	1,799	1,300	1,082	1,300
1-550000-3100 PROFESSIONAL SERVICES	3,336	3,000	1,696	3,000
1-550000-4300 PUBLIC UTILITIES	514	700	361	700
1-550000-4520 INSURANCE - LIABILITY	2,768	5,000	3,513	6,000
1-550000-4610 R&M VEHICLES	143	1,000	201	1,000
1-550000-4650 R&M EQUIPMENT	152	1,000	-	1,000
1-550000-4699 REPAIRS - (FLEET MAINTENANCE)	5,328	-	-	-
1-550000-4955 CONVENIENCE FEES	16	-	-	-
1-550000-5100 OFFICE/OPERATING SUPPLIES	194	500	254	500
1-550000-5200 UNIFORMS	86	500	139	500
1-550000-5240 GAS/FUEL/TOLLS	168	500	110	500
1-550000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	1,188	1,200	1,188	1,300
1-550000-5600 SMALL TOOLS & EQUIPMENT	136	1,500	110	1,500
<u>Total Fleet Maintenance Expenditures</u>	<u>\$ 74,308</u>	<u>\$ 78,600</u>	<u>\$ 48,028</u>	<u>\$ 82,000</u>

Notes\*\*

5400 - Shop Controller Annual Subscription \$1,200

**City of Mascotte Budget** | **2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

Fleet Maintenance Salaries

% To Dept	Position	Proposed Annual Rate	Regular Salaries	PTO Pay	Holiday & Per. Hrs.
100%	Mechanic	44,865	36,884	5,177	2,804
		<b>\$ 44,865</b>	<b>\$ 36,884</b>	<b>\$ 5,177</b>	<b>\$ 2,804</b>

Note\*

The proposed annual rate does not include PTO excess, holiday bonus or (40) hour PTO buyout.

**Parks & Rec Department**

**City of Mascotte Budget | 2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

<b>Account Description</b>	<b>2021 ACTUAL</b>	<b>2022 ADOPTED</b>	<b>YTD May-22</b>	<b>2023 PROPOSED</b>
<b><u>Parks &amp; Rec</u></b>				
1-572000-1200 REGULAR SALARIES	\$ -	\$ -		\$ 15,600
1-572000-1400 OVERTIME PAY	-	-		-
1-572000-1600 PTO PAY	-	-		-
1-572000-1800 HOLIDAY PAY	-	-		300
1-572000-2100 FICA	-	-		1,300
1-572000-2200 RETIREMENT CONTRIBUTION	-	-		-
1-572000-2300 HEALTH INSURANCE	-	-		-
1-572000-2320 LIFE/DISABILITY INSURANCE	-	-		-
1-572000-2350 DENTAL INSURANCE	-	-		-
1-572000-2390 FLEXIBLE SPENDING BENEFIT	-	-		-
1-572000-2400 WORKERS COMPENSATION	-	-		500
1-572000-3100 PROFESSIONAL SERVICES	9,975	-		-
1-572000-4120 POSTAGE & FREIGHT	-	-	35	-
1-572000-4650 R&M EQUIPMENT	3,844	5,000	4,698	10,000
1-572000-4670 R&M GROUNDS	-	-	-	10,000
1-572000-4810 PROMOTIONAL ACTIVITIES	-	-	-	2,500
1-572000-5600 SMALL TOOLS & EQUIPMENT	-	5,000	971	5,000
1-572000-9710 GRANT EXPENDITURES - CAPITAL	-	150,000		-
<b><u>Total Parks &amp; Rec Expenditures</u></b>	<b>\$ 13,819</b>	<b>\$ 160,000</b>	<b>\$ 5,704</b>	<b>\$ 45,200</b>

Note\* A part-time position was added to this department

**City of Mascotte Budget | 2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

Parks and Recreation Salaries

% To Dept	Position	Proposed Annual Rate	Regular Salaries	PTO Pay	Holiday & Per. Hrs.
100%	New Position (PT)	15,600	15,600	-	-
		<b>\$ 15,600</b>	<b>\$ 15,600</b>	<b>\$ -</b>	<b>\$ -</b>

Note\*

The proposed annual rate does not include PTO excess, holiday bonus or (40) hour PTO buyout.

**Special Events Department**

**City of Mascotte Budget | 2023**

**City of Mascotte  
General Fund  
2023 Operating Budget**

<b>Account Description</b>	<b>2021 ACTUAL</b>	<b>2022 ADOPTED</b>	<b>YTD May-22</b>	<b>2023 PROPOSED</b>
<u>Special Events</u>				
1-574000-3100 PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -
1-574000-3470 CONTRACT LABOR	-	-	-	-
1-574000-4120 POSTAGE & FREIGHT	-	-	-	-
1-574000-4300 PUBLIC UTILITIES	-	-	-	-
1-574000-4400 RENTAL & LEASES	-	-	-	-
1-574000-4520 INSURANCE LIABILITY	-	-	-	-
1-574000-4700 PRINTING & BINDING	-	-	-	-
1-574000-4810 PROMOTIONAL ACTIVITIES	-	-	-	20,000
1-574000-4990 MISCELLANEOUS EXPENSES	-	-	-	5,000
1-574000-5100 OFFICE/OPERATING SUPPLIES	-	-	-	-
<u>Total Parks &amp; Rec Expenditures</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>

Note\* \$20,000 moved from Mayor and Council's budget for general events.

\$5,000 in Miscellaneous Expenses to start planning for the Centennial event.

City of Mascotte  
Enterprise Funds - Recap  
2023 Operating Budget

	<u>Fund - 400</u> <i>Water &amp; Sewer</i> Fund	<u>Fund - 420</u> <i>Water Impact</i> Fee Fund	<u>Fund - 440</u> <i>Sewer Impact</i> Fee Fund	<u>Fund - 450</u> <i>Stormwater</i> Fund	Total
<b>REVENUES</b>					
Taxes:					
GRANT FUNDING	7,789,400			448,200	8,237,600
SERVICE CHARGES	2,159,000		-	230,000	2,389,000
IMPACT FEES	-	338,700	42,500	-	381,200
MISCELLANEOUS	4,000	1,000	100	700	5,800
OTHER	-	-	-	-	-
Total Revenues	9,952,400	339,700	42,600	678,900	11,013,600
TRANSFER IN	1,100,000	-	-	90,000	1,190,000
USE OF RESERVES	-	260,300	-	-	260,300
<b>Total Revenues and Sources</b>	<b>\$ 11,052,400</b>	<b>\$ 600,000</b>	<b>\$ 42,600</b>	<b>\$ 768,900</b>	<b>\$ 12,463,900</b>
<b>EXPENDITURES</b>					
WATER OPERATING	1,202,900	-	-	-	1,202,900
WATER CAPITAL OUTLAY	7,724,800	-	-	-	7,724,800
SEWER OPERATING	131,200	-	-	-	131,200
SEWER CAPITAL OUTLAY	1,214,500	-	-	-	1,214,500
STORMWATER OPERATING	-	-	-	148,600	148,600
STORMWATER CAPITAL OUTLAY	-	-	-	608,200	608,200
Total Expenditures	10,273,400	-	-	756,800	11,030,200
TRANSFER OUT	-	600,000	-	-	600,000
ADDITIONS TO RESERVES	779,000	-	42,600	12,100	833,700
<b>Total Expenditures and Uses</b>	<b>\$ 11,052,400</b>	<b>\$ 600,000</b>	<b>\$ 42,600</b>	<b>\$ 768,900</b>	<b>\$ 12,463,900</b>

**City of Mascotte  
Water and Sewer Fund  
2023 Operating Budget**

	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<b>Revenues</b>				
GRANT FUNDING	\$ 305,219	\$ 3,006,900	\$ 47,500	\$ 7,789,400
SERVICE CHARGES	2,137,070	1,805,000	1,267,836	2,159,000
MISCELLANEOUS	9,277	15,000	5,903	4,000
TRANSFER IN	118,601	435,000	-	1,100,000
USE OF RESERVES	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,570,167</b>	<b>\$ 5,261,900</b>	<b>\$ 1,321,239</b>	<b>\$ 11,052,400</b>
<b>Expenditures</b>				
WATER DEPARTMENT	\$ 1,509,075	\$ 3,807,100	\$ 765,571	\$ 9,310,700
SEWER DEPARTMENT	387,125	1,454,800	185,967	1,741,700
<b>Total Expenditures</b>	<b>\$ 1,896,200</b>	<b>\$ 5,261,900</b>	<b>\$ 951,538</b>	<b>\$ 11,052,400</b>

**Water and Sewer Fund Revenues**

**City of Mascotte Budget**

**2023**

**City of Mascotte  
Water and Sewer Fund  
2023 Operating Budget**

Revenues	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
400-334311 REDI STATE GRANT WATER SUPPLY	\$ 157,719	\$ -		\$ -
400-334312 FDEP STATE GRANT WATER SUPPLY	147,500	1,155,000	47,500	3,096,900
400-334313 SJRWMD COST SHARE GRANT	-	864,400	-	3,478,000
400-334351 FDEP STATE GRANT SEWER/WASTEWATER	-	987,500	-	1,214,500
<u>Grant Funding Total</u>	<u>\$ 305,219</u>	<u>\$ 3,006,900</u>	<u>\$ 47,500</u>	<u>\$ 7,789,400</u>
400-343300 WATER SALES	\$ 1,942,994	\$ 1,700,000	\$ 1,148,927	\$ 1,964,000
400-343310 METER SALES	108,500	63,000	25,000	50,000
400-343320 SERVICE CHARGE	27,385	20,000	13,885	28,000
400-343330 CUT-OFF FEES	27,010	12,000	23,040	35,000
400-343350 METER REPAIRS/REIMBURSEMENTS	815	-	2,015	2,000
400-343390 LATE FEES	12,014	5,000	5,336	10,000
400-343500 WASTEWATER SALES	18,352	5,000	49,633	70,000
<u>Service Charges</u>	<u>\$ 2,137,070</u>	<u>\$ 1,805,000</u>	<u>\$ 1,267,836</u>	<u>\$ 2,159,000</u>
400-361100 INTEREST INCOME	\$ 7,343	\$ 15,000	\$ -	\$ 2,000
400-364000 DISPOSITION OF FIXED ASSETS	-	-	-	-
400-369900 MISCELLANEOUS INCOME	1,934	-	5,903	2,000
<u>Miscellaneous</u>	<u>\$ 9,277</u>	<u>\$ 15,000</u>	<u>\$ 5,903</u>	<u>\$ 4,000</u>
400-381200 TRANSFER IN	\$ 118,601	\$ 435,000	\$ -	\$ 1,100,000
400-399000 USE OF RESERVES	-	-	-	-
<u>Reserve Total</u>	<u>\$ 118,601</u>	<u>\$ 435,000</u>	<u>\$ -</u>	<u>\$ 1,100,000</u>
<u>Water And Sewer Fund Revenue Totals</u>	<u>\$ 2,570,187</u>	<u>\$ 5,281,900</u>	<u>\$ 1,321,239</u>	<u>\$ 11,052,400</u>

334312 - FDEP - Grant - (Phase 1A)	\$ 878,900
334312 - FDEP - Loan - (Phase 1A)	\$ 878,900
334313 - SJRWMD Cost Share	\$ 3,478,000
381200 - Transfer In - Water Impact Fee Fund (Phase 1A)	\$ 373,000
334312 - FDEP - Grant - Phase 1B)	\$ 669,520
334312 - FDEP - Loan - (Phase 1B)	\$ 669,520
381200 - Transfer In - ARPA Fund (Phase 1B)	\$ 500,000
381200 - Transfer In - Water Impact Fee Fund (Phase 1B)	\$ 227,000
334351 - FDEP Wastewater Grant	\$ 1,214,500

**Water Department**

**City of Mascotte Budget**

**2023**

**City of Mascotte  
Water and Sewer Fund  
2023 Operating Budget**

Account Description	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<u>Water Department</u>				
400-533000-1200 REGULAR SALARIES	\$ 220,041	\$ 261,900	\$ 158,869	\$ 338,700
400-533000-1400 OVERTIME	1,527	10,000	4,230	7,000
400-533000-1600 PTO PAY	29,349	47,300	17,471	55,100
400-533000-1800 HOLIDAY PAY	14,251	20,100	13,428	26,200
400-533000-2100 FICA	20,096	25,200	14,280	32,200
400-533000-2200 RETIREMENT CONTRIBUTIONS	26,477	32,900	19,400	42,000
400-533000-2300 HEALTH INSURANCE	28,521	38,700	18,922	55,900
400-533000-2320 INSURANCE / LIFE/DISABILITY	1,124	1,500	809	2,100
400-533000-2350 DENTAL INSURANCE	1,762	2,000	1,153	3,500
400-533000-2390 FLEXIBLE SPENDING BENEFIT	4,260	4,400	2,154	6,200
400-533000-2400 WORKER'S COMPENSATION	5,498	3,900	3,245	4,300
400-533000-2450 EMPLOYEE TESTING & SCREENING	32	-	-	100
400-533000-2500 UNEMPLOYMENT COMPENSATION	275	-	-	-
400-533000-3100 PROFESSIONAL SERVICES	98,722	82,500	61,838	102,000
400-533000-3200 AUDIT SERVICES	17,000	18,000	12,250	22,000
400-533000-3410 TECHNICAL SUPPORT	17,714	20,000	17,165	30,000
400-533000-4100 COMMUNICATION SERVICES	9,139	13,000	5,854	13,000
400-533000-4120 POSTAGE & FREIGHT	6,035	7,000	2,919	7,000
400-533000-4300 PUBLIC UTILITIES	34,167	35,000	22,443	35,000
400-533000-4400 RENTAL AND LEASES	1,604	2,000	9,785	4,200
400-533000-4510 INSURANCE - AUTO	2,926	4,000	2,341	4,000
400-533000-4520 INSURANCE - LIABILITY	64,663	81,000	57,169	98,000
400-533000-4600 MAINTENANCE CONTRACTS	627	1,000	658	1,200
400-533000-4610 R&M - VEHICLES	1,310	3,000	977	3,000
400-533000-4620 R&M - BUILDINGS	615	3,000	91	3,000
400-533000-4630 R&M STREETS & SIDEWALKS	-	5,000	-	5,000
400-533000-4650 R&M EQUIPMENT	1,873	7,000	2,456	7,000
400-533000-4660 R&M WATER TANKS	62,115	63,000	-	63,000
400-533000-4670 R&M GROUNDS	-	1,000	-	1,000
400-533000-4690 R&M WELLS, PUMPS, & LINES	61,631	50,000	25,477	60,000
400-533000-4700 PRINTING AND BINDING	216	500	74	500
400-533000-4900 ADVERTISING	1,360	1,500	-	1,500
400-533000-4950 BANK SERVICE FEES	-	-	15	-
400-533000-4955 CONVENIENCE FEES	8,370	-	-	-
400-533000-4990 MISCELLANEOUS EXPENSE	-	2,000	-	2,000
400-533000-5100 OFFICE/OPERATING SUPPLIES	1,828	2,000	1,816	3,000
400-533000-5200 UNIFORMS	315	1,000	689	1,000
400-533000-5210 WATER ANALYSIS	3,343	5,000	1,950	9,000
400-533000-5220 CHEMICALS	15,263	17,000	14,877	23,000
400-533000-5240 GAS/FUEL/TOLLS	7,154	10,000	5,205	10,000
400-533000-5290 METER SUPPLIES	101,208	100,000	64,270	100,000
400-533000-5400 BOOKS, PUBS, SUB & MEMBERSHIPS	570	2,500	1,068	2,500
400-533000-5410 SCHOOLS & TRAINING	343	1,000	-	3,000

**Water Department**

**City of Mascotte  
Water and Sewer Fund  
2023 Operating Budget**

Account Description	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
400-533000-5430 SEMINARS & MEETINGS	-	2,000	-	5,000
400-533000-5600 SMALL TOOLS AND EQUIPMENT	3,054	5,000	1,991	10,200
400-533000-5700 BAD DEBT EXPENSE	7,410	500	-	500
400-533000-6300 CAPITAL PROJECTS	287,308	390,000	64,858	-
400-533000-6360 SJRWMD COST SHARE	15,594	864,400	121,895	3,478,000
400-533000-6380 FDEP WATER MASTER PLAN	135,120	1,200,000	-	4,196,800
400-533000-6400 CAPITAL EQUIPMENT	-	-	-	50,000
400-533000-6480 REDI WATER LINES	187,265	-	-	-
400-533000-7100 PRINCIPAL	-	-	9,758	-
400-533000-7200 INTEREST	-	-	1,721	-
400-533000-9980 ADDITIONS TO RESERVE	-	359,300	-	383,000
<b>Total Water Department Expenditures</b>	<b>\$ 1,509,075</b>	<b>\$ 3,807,100</b>	<b>\$ 765,571</b>	<b>\$ 9,310,700</b>

**Notes\*\***

3100 - Water Fund Portion of Cleaning	\$ 6,000
3100 - Water Fund Portion of Mowing	\$ 10,200
3100 - URE Oncall Emergency Services	\$ 20,000
3100 - SLRTA (South Lake Regional Technical Advisory Committee)	\$ 6,000
3410 - 1/2 of Black Mountain Annual Fees in Technical Support	\$ 17,000
5600 - (1) Computer for new Admin Position	\$ 1,300
5600 - (3) Computer Replacements	\$ 3,900
6360 - Lower Floridan Wells Cost Share Grant FDEP/SJRWMD	\$ 3,478,000
6380 - SRF - Drinking Water Design Phase 1A	\$ 2,130,800
6380 - SRF - Drinking Water Design Phase 1B	\$ 2,066,000
6400 - Ground Penetrating Radar - Locator	\$ 50,000

**City of Mascotte Budget | 2023**

**City of Mascotte  
Water and Sewer Fund  
2023 Operating Budget**

Water Department Salaries

% To Dept	Position	Proposed Annual Rate	Regular Salaries	PTO Pay	Holiday & Per. Hrs.
25%	Asst. City Clerk	13,504	11,413	1,247	844
50%	City Manager	60,061	50,763	5,544	3,754
40%	Finance Director	46,465	38,200	5,361	2,904
100%	UB Cashier	32,448	27,425	2,995	2,028
100%	Water Plant Operator	42,767	36,146	3,948	2,673
75%	PW Director	79,059	64,996	9,122	4,941
100%	PW Admin (New Position)	41,382	34,976	3,820	2,586
100%	UB Cashier (New Position)	31,200	26,370	2,880	1,950
100%	UB Accountant	49,861	43,485	5,753	623
		<b>\$ 396,747</b>	<b>\$ 333,774</b>	<b>\$ 40,670</b>	<b>\$ 22,303</b>

Note\*

The proposed annual rate does not include PTO excess, holiday bonus or (40) hour PTO buyout.

**Sewer Department**

**City of Mascotte Budget**

**2023**

**City of Mascotte  
Water and Sewer Fund  
2023 Operating Budget**

Account Description	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<b><u>Sewer Department</u></b>				
400-535000-1200 REGULAR SALARIES	\$ 21,125	\$ 24,600	\$ 17,401	\$ 30,600
400-535000-1400 OVERTIME	\$ -	\$ -	\$ 100	\$ -
400-535000-1600 PTO PAY	3,158	3,300	1,585	4,000
400-535000-1800 HOLIDAY PAY	1,405	2,500	2,008	2,800
400-535000-2100 FICA	1,950	2,300	1,613	2,900
400-535000-2200 RETIREMENT CONTRIBUTIONS	2,569	3,000	2,110	3,800
400-535000-2300 HEALTH INSURANCE	1,368	7,900	4,795	8,100
400-535000-2320 INSURANCE / LIFE/DISABILITY	57	300	124	300
400-535000-2350 DENTAL INSURANCE	75	400	248	500
400-535000-2390 FLEXIBLE SPENDING BENEFIT	282	900	425	900
400-535000-2400 WORKER'S COMPENSATION	400	1,100	915	1,300
400-535000-3100 PROFESSIONAL SERVICES	12,575	6,000	15,107	15,000
400-535000-4120 POSTAGE & FREIGHT	-	500	-	500
400-535000-4300 PUBLIC UTILITIES	1,123	2,000	974	3,000
400-535000-4335 WASTEWATER USAGE	3,690	2,500	9,187	20,000
400-535000-4520 INSURANCE - LIABILITY	11,073	12,000	8,431	15,000
400-535000-4650 R&M EQUIPMENT	-	2,000	-	2,000
400-535000-4690 R&M WELLS, PUMPS, & LINES	8,275	5,000	18,405	15,000
400-535000-4950 BANK SERVICE FEES	-	-	15	-
400-535000-5100 OFFICE/OPERATING SUPPLIES	-	500	59	500
400-535000-5200 UNIFORMS	-	500	-	500
400-535000-5220 CHEMICALS	-	500	-	500
400-535000-5410 SCHOOLS & TRAINING	-	2,000	-	2,000
400-535000-5430 SEMINARS & MEETINGS	-	-	-	2,000
400-535000-6300 CAPITAL PROJECTS	187,500	375,000	57,000	-
400-535000-6381 FDEP CLEAN WATER MASTER PLAN	130,500	1,000,000	33,090	1,214,500
400-535000-7210 LOAN SERVICE FEE	-	-	12,375	-
400-535000-9980 ADDITIONS TO RESERVE	-	-	-	396,000
<b><u>Total Sewer Department Expenditures</u></b>	<b>\$ 387,125</b>	<b>\$ 1,454,800</b>	<b>\$ 185,967</b>	<b>\$ 1,741,700</b>

Notes\*

6380 - SRF Clean Water Design

\$ 1,214,505

**City of Mascotte Budget | 2023**

**City of Mascotte  
Water and Sewer Fund  
2023 Operating Budget**

Sewer Department Salaries

% To Dept	Position	Proposed Annual Rate	Regular Salaries	PTO Pay	Holiday & Per. Hrs.
100%	Public Works Tech	36,147	30,551	3,337	2,259
		<b>\$ 36,147</b>	<b>\$ 30,551</b>	<b>\$ 3,337</b>	<b>\$ 2,259</b>

Note\*

The proposed annual rate does not include PTO excess, holiday bonus or (40) hour PTO buyout.

Water Impact Fee Fund

City of Mascotte Budget

2023

City of Mascotte  
Water Impact Fee Fund  
2023 Operating Budget

	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<u>Revenues</u>				
420-361100 INTEREST INCOME	\$ 3,943	\$ 5,200	\$ -	\$ 1,000
420-363230 WATER IMPACT FEES	723,570	433,600	162,600	338,700
420-399000 USE OF RESERVES	-	-	-	260,300
<u>Total Water Impact Fee Revenue</u>	<u>\$ 727,513</u>	<u>\$ 438,800</u>	<u>\$ 162,600</u>	<u>\$ 600,000</u>
<u>Expenditures</u>				
420-533000-6300 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -
420-533000-6400 CAPITAL EQUIPMENT	-	-	-	-
420-533000-9190 TRANSFERS OUT	-	435,000	-	600,000
420-533000-9980 ADDITIONS TO RESERVES	-	3,800	-	-
<u>Total Water Impact Fee Fund Expenditures</u>	<u>\$ -</u>	<u>\$ 438,800</u>	<u>\$ -</u>	<u>\$ 600,000</u>

Sewer Impact Fee Fund

City of Mascotte Budget | **2023**

City of Mascotte  
Sewer Impact Fee Fund  
2023 Operating Budget

	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<u>Revenues</u>				
440-361100 INTEREST INCOME	\$ 87	\$ 100	\$ -	\$ 100
440-363235 SEWER IMPACT FEES	63,750	21,000	26,350	42,500
<u>Total Sewer Impact Fee Revenue</u>	<u>\$ 63,837</u>	<u>\$ 21,100</u>	<u>\$ 26,350</u>	<u>\$ 42,600</u>
<u>Expenditures</u>				
440-535000-6300 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -
440-535000-6400 CAPITAL EQUIPMENT	-	-	-	-
440-535000-9190 TRANSFERS OUT	-	-	-	-
440-535000-9980 ADDITIONS TO RESERVES	-	21,100	-	42,600
<u>Total Sewer Impact Fee Fund Expenditures</u>	<u>\$ -</u>	<u>\$ 21,100</u>	<u>\$ -</u>	<u>\$ 42,600</u>

**Stormwater Department**

**City of Mascotte Budget**

**2023**

**City of Mascotte  
Stormwater Fund  
2023 Operating Budget**

	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<b>Revenues</b>				
450-334352 FDEP STATE GRANT STORMWATER	\$ -	\$ 80,000	\$ -	\$ 224,100
450-337510 LCWA - GRANT	50,000	-	-	224,100
450-343999 STORMWATER REVENUE	228,301	216,800	145,687	230,000
450-381100 INTEREST INCOME	1,226	2,500	-	700
450-381200 TRANSFER IN	-	-	-	90,000
<b>Total Stormwater Revenue</b>	<b>\$ 279,527</b>	<b>\$ 299,300</b>	<b>\$ 145,687</b>	<b>\$ 768,900</b>
<b>Expenditures</b>				
450-538000-1200 REGULAR SALARIES & WAGES	\$ 49,034	\$ 50,400	\$ 32,832	\$ 51,400
450-538000-1400 OVERTIME	80	1,400	-	500
450-538000-1600 PTO PAY	5,893	11,200	4,916	11,300
450-538000-1800 HOLIDAY PAY	3,697	4,500	3,326	4,600
450-538000-2100 FICA	4,065	5,100	3,119	5,200
450-538000-2200 RETIREMENT CONTRIBUTION	5,331	6,600	4,107	6,700
450-538000-2300 HEALTH INSURANCE	8,058	9,900	6,012	10,100
450-538000-2320 INSURANCE / LIFE/DISABILITY	249	400	184	400
450-538000-2350 DENTAL INSURANCE	442	500	310	600
450-538000-2390 FLEXIBLE SPENDING BENEFIT	1,124	1,100	526	1,100
450-538000-2400 WORKER'S COMPENSATION	2,099	2,100	1,748	2,200
450-538000-3100 PROFESSIONAL SERVICES	11,333	14,000	14,481	15,000
450-538000-4120 POSTAGE AND FREIGHT	3,844	4,000	2,756	4,000
450-538000-4400 RENTAL AND LEASES	-	2,500	-	2,500
450-538000-4510 INSURANCE - AUTO	1,352	2,000	1,171	2,000
450-538000-4520 INSURANCE - LIABILITY	4,613	7,000	4,918	9,000
450-538000-4610 R&M VEHICLES	4,406	2,500	210	2,500
450-538000-4650 R&M EQUIPMENT	75	1,000	-	1,000
450-538000-4670 R&M GROUNDS	2,699	5,000	400	5,000
450-538000-4900 ADVERTISING	800	1,000	-	1,000
450-538000-4920 PERMIT FEES	-	5,700	-	6,000
450-538000-5100 OFFICE/OPERATING SUPPLIES	-	500	59	500
450-538000-5200 UNIFORMS	-	500	-	500
450-538000-5240 GAS/FUEL/TOLLS	242	500	319	500
450-538000-5410 SCHOOLS AND TRAINING	723	1,000	1,203	2,000
450-538000-5430 SEMINARS & MEETINGS	-	500	-	2,000
450-538000-5600 SMALL TOOLS AND EQUIPMENT	-	500	879	500
450-538000-5700 BAD DEBT	51	500	-	500
450-538000-6300 CAPITAL PROJECTS	123,000	100,000	27,000	538,200
450-538000-6400 CAPITAL EQUIPMENT	-	15,000	-	70,000
450-538000-9980 ADDITIONS TO RESERVE	-	42,400	-	12,100
<b>Total Stormwater Department Expenditures</b>	<b>\$ 233,210</b>	<b>\$ 299,300</b>	<b>\$ 110,476</b>	<b>\$ 768,900</b>

City of Mascotte  
Stormwater Fund  
2023 Operating Budget

Notes\*\*

381200 - ARPA Funding - Transfer In	\$	90,000
3100 - Mowing	\$	2,700
6300 - SRF Stormwater Design	\$	538,200
6400 - Thompson Pump	\$	70,000

**City of Mascotte Budget** | **2023**

**City of Mascotte  
Stormwater Fund  
2023 Operating Budget**

Stormwater Department Salaries

% To Dept	Position	Proposed Annual Rate	Regular Salaries	PTO Pay	Holiday & Per. Hrs.
25%	PW Director	26,353	21,665	3,041	1,647
100%	Public Works Tech	37,358	29,707	5,316	2,335
		<b>\$ 63,711</b>	<b>\$ 51,372</b>	<b>\$ 8,357</b>	<b>\$ 3,982</b>

Note\*

The proposed annual rate does not include PTO excess, holiday bonus or (40) hour PTO buyout.

City of Mascotte  
Special Revenue Funds - Recap  
2023 Operating Budget

	<u>Fund - 105</u> <i>Infrastructure</i>	<u>Fund - 110</u> <i>Police Ed.</i>	<u>Fund - 140</u> <i>Police</i>	<u>Fund - 160</u> <i>Recreational</i>	<u>Fund - 180</u> <i>ARPA</i>	<u>Fund - 190</u> <i>Community</i>	
REVENUES	<i>SurTax</i>	<i>Fund</i>	<i>Impact Fees</i>	<i>Impact Fees</i>	<i>Fund</i>	<i>Redevelopment</i>	<i>Total</i>
Taxes:							
SALES AND USE TAXES	660,300						660,300
IMPACT FEES			112,000	71,600			183,600
INTERGOVERNMENTAL		1,100					1,100
INTEREST	1,000	100	1,000	1,000		1,000	4,100
OTHER					1,581,500	571,400	2,152,900
<b>Total Revenues</b>	<b>661,300</b>	<b>1,200</b>	<b>113,000</b>	<b>72,600</b>	<b>1,581,500</b>	<b>572,400</b>	<b>3,002,000</b>
TRANSFER IN							
USE OF RESERVES		12,300	359,700		1,455,500		1,827,500
<b>Total Revenues and Sources</b>	<b>\$ 661,300</b>	<b>\$ 13,500</b>	<b>\$ 472,700</b>	<b>\$ 72,600</b>	<b>\$ 3,037,000</b>	<b>\$ 572,400</b>	<b>\$ 4,829,500</b>
EXPENDITURES							
GENERAL GOVERNMENT						372,700	372,700
PUBLIC SAFETY	349,000	13,500	472,700				835,200
PUBLIC WORKS	123,500			2,500	2,037,000		2,163,000
UTILITIES					410,000		410,000
DEBT SERVICE	18,200						18,200
<b>Total Expenditures</b>	<b>490,700</b>	<b>13,500</b>	<b>472,700</b>	<b>2,500</b>	<b>2,447,000</b>	<b>372,700</b>	<b>3,799,100</b>
TRANSFER OUT							
ADDITIONS TO RESERVES	170,600			70,100	590,000		830,700
<b>Total Expenditures and Uses</b>	<b>\$ 661,300</b>	<b>\$ 13,500</b>	<b>\$ 472,700</b>	<b>\$ 72,600</b>	<b>\$ 3,037,000</b>	<b>\$ 572,400</b>	<b>\$ 4,829,500</b>

**City of Mascotte Budget | 2023**

**City of Mascotte  
Infrastructure Surtax Fund  
2023 Operating Budget**

	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<b><u>Revenue</u></b>				
105-312600 - SALES AND USE TAXES	646,458	566,000	474,375	660,300
105-361100 - INTEREST	1,588	12,000	-	1,000
105-399000 - USE OF RESERVES	-	11,000	-	-
<b><u>Total Revenues</u></b>	<b>\$ 648,046</b>	<b>\$ 589,000</b>	<b>\$ 474,375</b>	<b>\$ 661,300</b>
<b><u>Expenditures</u></b>				
<i>Administration</i>				
105-12-566000-4620 - R&M BUILDINGS	4,400	-	-	-
105-12-566000-6300 - PROJECTS	7,400	-	8,200	-
105-12-566000-6400 - EQUIPMENT	8,043	-	-	-
<i>Police</i>				
105-21-566000-4620 - R&M BUILDINGS	2,200	-	-	-
105-21-566000-6300 - PROJECTS	-	-	-	71,000
105-21-566000-6400 - EQUIPMENT	89,347	217,000	18,873	278,000
105-21-566000-7100 - PRINCIPAL	-	-	-	18,200
<i>Public Works</i>				
105-41-566000-4620 - R&M BUILDINGS	1,100	-	-	-
105-41-566000-6300 - PROJECTS	73,282	335,000	-	75,000
105-41-566000-6400 - EQUIPMENT	-	-	-	-
105-50-566000-6400 - EQUIPMENT	-	37,000	-	-
105-72-566000-5600 - SMALL TOOLS	-	-	-	3,500
105-72-566000-6400 - EQUIPMENT	2,200	-	-	45,000
<i>Water</i>				
105-33-566000-4620 - R&M BUILDINGS	1,100	-	-	-
105-33-566000-6300 - PROJECTS	118,601	-	-	-
105-33-566000-6400 - EQUIPMENT	-	-	-	-
<b><u>Total Discretionary Expenditures</u></b>	<b>\$ 307,673</b>	<b>\$ 589,000</b>	<b>\$ 27,073</b>	<b>\$ 490,700</b>
105-12-566000-9980 - ADDITIONS TO RESERVES	-	-	-	170,600
<b><u>Total Expenditures</u></b>	<b>\$ 307,673</b>	<b>\$ 589,000</b>	<b>\$ 27,073</b>	<b>\$ 661,300</b>

City of Mascotte  
 Infrastructure Surtax Fund  
 2023 Operating Budget

Discretionary Tax Fund -	
21 - 6300 - Outbuilding Renovations	\$ 71,000
21 - 6400 - (3) Replacement Vehicles	\$ 170,000
21 - 6400 - (2) New Vehicles	\$ 108,000
21 - 7100 Lease payment Body cameras	\$ 18,200
41 - 6300 - Street Resurfacing Projects	\$ 75,000
<i>Thomas St.</i>	
<i>W. Mohawk</i>	
<i>Putman St.</i>	
72 - 5600 - Leaf Vacuum	\$ 3,500
72 - 6400 - Polaris Ranger EV	\$ 15,000
72 - 6400 - Infield Groomer	\$ 30,000
<b>Total</b>	<b>\$ 490,700</b>

**City of Mascotte Budget | 2023**

**City of Mascotte  
Police Education Fund  
2023 Operating Budget**

	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<b><u>Revenue</u></b>				
110-351950 - POLICE EDUCATION	\$ 1,044	\$ 1,400	\$ 505	\$ 1,100
110-361100 - INTEREST	64	200	-	100
110-399000 - USE OF RESERVES	-	8,400	-	12,300
<b><u>Total Revenues</u></b>	<b>\$ 2,365</b>	<b>\$ 10,000</b>	<b>\$ 505</b>	<b>\$ 13,500</b>
<b><u>Expenditures</u></b>				
110-21-521000-5100 - SUPPLIES	\$ 34	\$ -	\$ -	\$ 1,000
110-21-521000-5250 - AMMUNITION	290	1,000	310	1,500
110-21-521000-5400 - BOOKS, ETC.	295	1,000	30	1,000
110-21-521000-5410 - SCHOOLS	1,673	5,000	1,578	5,000
110-21-521000-5430 - SEMINARS	192	3,000	-	5,000
<b><u>Total Expenditures</u></b>	<b>\$ 2,484</b>	<b>\$ 10,000</b>	<b>\$ 1,918</b>	<b>\$ 13,500</b>

**City of Mascotte Budget | 2023**

**City of Mascotte  
Police Impact Fee Fund  
2023 Operating Budget**

	2021	2022	YTD	2023
	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>May-22</u>	<u>PROPOSED</u>
<b><u>Revenue</u></b>				
140-361100 INTEREST	\$ 974	\$ 1,400	\$ -	\$ 1,000
140-363220 IMPACT FEES	238,868	143,700	50,288	112,000
140-383000 - CAPITAL LEASE PROCEEDS	-	-	-	-
140-399000 - USE OF RESERVES	-	335,300	-	359,700
<b><u>Total Revenues</u></b>	<b>\$ 1,100</b>	<b>\$ 480,400</b>	<b>\$ 50,288</b>	<b>\$ 472,700</b>
<b><u>Expenditures</u></b>				
140-21-521000-3100 - PROFESSIONAL SERVICES	\$ 3,083	\$ -	\$ 4,626	\$ -
140-21-521000-5600 - SMALL TOOLS	15,124	21,100	5,083	18,400
140-21-521000-6300 - PROJECTS	-	285,000	4,390	425,000
140-21-521000-6400 - EQUIPMENT	-	161,000	12,256	16,000
140-21-521000-7100 - PRINCIPAL	12,697	12,900	12,697	12,900
140-21-521000-7200 - INTEREST	247	400	247	400
<b><u>Total Expenditures</u></b>	<b>\$ 31,151</b>	<b>\$ 480,400</b>	<b>\$ 39,299</b>	<b>\$ 472,700</b>

**City of Mascotte  
Police Impact Fee Fund  
2023 Operating Budget**

<b>Police Impact Fees</b>	
5600 - (2) Handguns for 2 new positions	\$ 1,600
5600 - (2) Rifles for 2 new positions	\$ 2,600
5600 - (2) Tasers for 2 new positions	\$ 4,000
5600 - (2) Uniforms and accessories for 2 new positions	\$ 6,000
5600 - (2) Tuff Book Computers for 2 new positions	\$ 4,200
6300 - Interview room recording system & Furnishings	\$ 10,000
6300 - Security camera system	\$ 15,000
6300 - PD Renovations	\$ 400,000
6400 - (2) Portable radios new officers	\$ 16,000
7100 - Principal lease payment tasers	\$ 6,500
7100 - Principal lease payment radios	\$ 6,400
7200 - Interest on radios	\$ 400
<b>Total</b>	<b>\$ 472,700</b>

**City of Mascotte  
Fire Impact Fee Fund  
2023 Operating Budget**

	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<b><u>Revenue</u></b>				
150-361100 INTEREST	\$ 1,033	\$ 1,800	\$ -	\$ -
150-363225 IMPACT FEES	-	-	-	-
150-399000 - USE OF RESERVES	-	332,100	-	-
<b><u>Total Revenues</u></b>	<b>\$ 1,033</b>	<b>\$ 333,900</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Expenditures</u></b>				
150-22-522000-3100 - PROFESSIONAL SERVICES	\$ 3,083	\$ -	\$ 11,558	\$ -
150-22-522000-5600 - SMALL TOOLS	-	-	-	-
150-22-522000-6300 - PROJECTS	27,609	333,900	19,260	-
150-22-522000-6400 - EQUIPMENT	-	-	-	-
150-22-522000-7100 - PRINCIPAL	-	-	-	-
150-22-522000-7200 - INTEREST	-	-	-	-
<b><u>Total Expenditures</u></b>	<b>\$ 30,692</b>	<b>\$ 333,900</b>	<b>\$ 30,818</b>	<b>\$ -</b>

**City of Mascotte  
Recreational Impact Fee Fund  
2023 Operating Budget**

	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<b><u>Revenue</u></b>				
160-361100 INTEREST	\$ 496	\$ 1,200	\$ -	\$ 1,000
160-363270 IMPACT FEES	152,418	91,700	32,088	71,600
160-399000 - USE OF RESERVES	-	-		
<b><u>Total Revenues</u></b>	<b>\$ 152,914</b>	<b>\$ 92,900</b>	<b>\$ 32,088</b>	<b>\$ 72,600</b>
	<b>\$ 1,100</b>			
<b><u>Expenditures</u></b>				
160-72-572000-3100 - PROFESSIONAL SERVICES	\$ 3,083	\$ -	\$ 4,626	\$ -
160-72-572000-6300 -PROJECTS	24,216	-	-	-
160-72-572000-6400 -EQUIPMENT	-	-	-	2,500
160-72-572000-9190 - TRANSFER OUT	-	37,500	-	-
160-72-572000-9980 - ADDITIONS TO RESERVES	-	55,400	-	70,100
<b><u>Total Expenditures</u></b>	<b>\$ 27,299</b>	<b>\$ 92,900</b>	<b>\$ 4,626</b>	<b>\$ 72,600</b>

<b>Recreational Impact Fees</b>	
72 - 6400 - Park Signage	\$ 2,500
<b>Total</b>	<b>\$ 2,500</b>

**City of Mascotte  
American Rescue Plan Act Fund  
2022 Operating Budget**

	2021	2022	YTD	2023
	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>May-22</u>	<u>PROPOSED</u>
<b><u>Revenue</u></b>				
180-331900 ARPA FUNDING	\$ -	\$ 1,581,500	\$ 1,581,445	\$ 1,581,500
180-361100 INTEREST	-	-	-	-
180-399000 - USE OF RESERVES	-	-	-	1,455,500
<b><u>Total Revenues</u></b>	<b>\$ -</b>	<b>\$ 1,581,500</b>	<b>\$ 1,581,445</b>	<b>\$ 3,037,000</b>
<b><u>Expenditures</u></b>				
180-72-572000-3100 - PROFESSIONAL SERVICES	\$ -	\$ 100,000	\$ 28,024	\$ 100,000
180-72-572000-6310 - SUNSET LAKE PARK	-	306,500	-	812,600
180-72-572000-6311 - RECREATIONAL COMPLEX	-	875,000	-	874,400
180-72-572000-6312 - KNIGHT LAKE PARK	-	-	-	250,000
180-33-533000-9190 - TRANSFER OUT	-	-	-	500,000
180-38-538000-6313 - STORMWATER INFRASTRUCTURE	-	300,000	-	410,000
180-38-538000-9190 - TRANSFER OUT	-	-	-	90,000
<b><u>Total Expenditures</u></b>	<b>\$ -</b>	<b>\$ 1,581,500</b>	<b>\$ 28,024</b>	<b>\$ 3,037,000</b>
533000-9190 - Transfer out to Water and Sewer Fund			\$ 500,000	
538000-9190 - Transfer out to Stormwater Fund			\$ 90,000	

**City of Mascotte Budget**

**2023**

**City of Mascotte  
CRA Fund  
2023 Operating Budget**

	2021	2022	YTD	2023
	ACTUAL	ADOPTED	May-22	PROPOSED
<u>Revenue</u>				
190-311150 - INCREMENTAL TAXES - CITY	189,267	192,100	191,259	273,200
190-311160 - INCREMENTAL TAXES - OTHER	150,699	191,900	189,748	298,200
190-361100 - INTEREST	1,113	1,400	-	1,000
190-399000 - USE OF RESERVES	-	-	-	-
<u>Total Revenues</u>	<b>\$ 341,079</b>	<b>\$ 385,400</b>	<b>\$ 381,007</b>	<b>\$ 572,400</b>
<u>Expenditures</u>				
190-590000-1200 REGULAR SALARIES	\$ 40,138	\$ 39,000	\$ 24,233	\$ 39,700
190-590000-1400 OVERTIME PAY	-	1,300	-	-
190-590000-1600 PTO PAY	2,753	5,200	2,876	6,500
190-590000-1800 HOLIDAY PAY	3,291	3,500	2,233	3,500
190-590000-2100 FICA	2,886	3,600	1,814	3,800
190-590000-2200 RETIREMENT CONTRIBUTION	4,611	4,800	2,934	5,000
190-590000-2300 HEALTH INSURANCE	6,158	7,100	4,316	7,300
190-590000-2320 LIFE/DISABILITY INSURANCE	170	300	102	300
190-590000-2350 DENTAL INSURANCE	339	400	223	500
190-590000-2390 FLEXIBLE SPENDING BENEFIT	752	800	379	800
190-590000-2400 WORKERS COMPENSATION	1,200	1,200	999	1,300
190-590000-3100 PROFESSIONAL SERVICES	36,740	105,000	22,415	100,000
190-590000-3120 ATTORNEY FEES	-	-	-	-
190-590000-3200 AUDITING	3,000	-	3,000	3,000
190-590000-3421 COMMUNITY POLICING	-	70,000	70,000	80,000
190-590000-4900 ADVERTISING	-	500	316	-
190-590000-4920 PERMIT FEES	175	500	175	-
190-590000-5100 OFFICE/OPERATING SUPPLIES	43	-	-	-
190-590000-6300 -PROJECTS	-	-	-	96,000
190-590000-8310 SIGN GRANTS	-	25,000	-	25,000
190-590000-9190 TRANSFER OUT	-	-	-	-
190-590000-9980 ADDITIONS TO RESERVES	-	117,200	-	199,700
<u>Total Expenditures</u>	<b>\$ 102,256</b>	<b>\$ 385,400</b>	<b>\$ 136,015</b>	<b>\$ 572,400</b>

**City of Mascotte  
CRA Fund  
2023 Operating Budget**

**CRA Fund**

Note* Per the CRA's Plan 90% of Code Compliance's Salary plus benefits have been coded to this fund	\$ 68,700
3100 - Landscape Services CRA Area	\$ 47,000
3100 - CRA Plan Updates	\$ 30,000
6300 - City Administration Sign	\$ 16,000
6300 - Entrance Signs	\$ 80,000

Revenue Projections

City Estimates:

**57,499,544 X .0050000 X .95 = \$273,123**                      \$ 273,200

Lake County:

**52,985,295 X .0050734 X .95 = \$255,375**                      \$ 255,400

**52,985,295 X .0004629 X .95 = \$ 23,301**                      \$ 23,300

LCWA:

**57,499,544 X .0003557 X .95 = \$ 19,430**                      \$ 19,500

**City of Mascotte Budget | 2023**

**City of Mascotte  
CRA Fund  
2022 Operating Budget**

CRA Salaries

% To		1200	1600	1800
Dept	Position	Proposed	Regular	PTO
		Annual Rate	Salaries	Pay
				Holiday & Per. Hrs.
90%	Code Officer	48,224	39,646	5,564
				3,014
		<b>\$ 48,224</b>	<b>\$ 39,646</b>	<b>\$ 5,564</b>
				<b>\$ 3,014</b>

**Note\***

The proposed annual rate does not include PTO excess, holiday bonus or (40) hour PTO buyout.



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