



City of Mascotte, Florida

OPERATING BUDGET 2024

Fiscal Year 2023-2024

Adopted on September 20, 2023

OPERATING BUDGET FISCAL YEAR 2023-2024

TABLE OF CONTENTS

Introduction

City Principal Officials 1
City Manager Letter to Mayor and Council 2-4
Budget Summary 5
Organizational Chart.....6
Salaries – City-Wide.....7
Intentionally Left Blank..... 8

General Fund

General Fund Recap9
General Fund Revenues 10-12
Mayor and Council Department 13
Administration Department 14-15
Finance Department..... 16
Legal Department 17
Community Development Department..... 18
Planning Department.....19
Code Compliance Department..... 20-21
Police Department 22-23
Fire Department 24
Sanitation Department25
Cemetery Department26
Public Works Department 27-28
Public Works –Street Lighting29
Fleet Maintenance Department30
Parks and Recreation Department31
Special Events Department.....32

Enterprise Funds

Enterprise Funds Recap	33
Water and Sewer Fund Revenues.....	34
Water Department Expenditures	35-36
Sewer Department Expenditures	37-38
Water Impact Fee Fund (420).....	39
Sewer Impact Fee Fund (440).....	40
Storm Water Fund Revenue and Expenditures (450).....	41-42

Special Revenue Funds

Special Revenue Funds Recap	43
Infrastructure Tax Fund (105)	44-45
PAT Fund (110)	46
Police Impact Fees Fund (140)	47
Fire Impact Fees Fund (150)	48
Recreational Impact Fees (160)	49
American Rescue Plan Act Fund (180)	50
CRA Fund (190)	51-52
Final Page Left Blank	53

City Principal Officials

Elected Officials

Steven Sheffield
Mayor (Seat-3)

Jessica Bruno
Council Member (Seat-4)

Randy Brasher
Mayor Pro-Tem (Seat-5)

Ellen Cruz
Council Member (Seat-1)

Meghan Desoto
Council Member (Seat-2)

Appointed Officials

Annamarie Reno
City Manager

Dolly Miller
DCM/Finance Director

Chief Eric Pedersen
Police Chief

Stephanie Abrams
City Clerk

Larry Walker
Public Works Director

Andrew Hand
City Attorney



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September 6, 2023,

Honorable Mayor and Members of City Council:

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

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

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

The FY 2024 Budget is compliant with all financial policies set forth by the City Council. The total operating budget for all funds equals \$25,264,700. Of that 22.27% or \$5,626,000 represents the General Fund, 61.20% or \$15,460,600 represents Enterprise Funds, and 16.53% or \$4,178,100 represents Special Revenue Funds. Copies of the budget are available for public inspection at City Hall.

Total assessed valuation is \$392,578,341. This represents an increase in assessed values of \$66,878,427 from the prior fiscal year. New construction during the last fiscal year had a net total of \$23,692,021. The proposed operating tax rate for fiscal year 2023-2024 is \$5.0000 per \$1,000 assessed valuation, which is a 10.46% proposed rate of change from the rolled-back rate of \$4.5267.

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

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

The FY 2024 budget continues to maintain services at an affordable level as well as proposes a tax rate that is the same rate as the prior year which is enough to fund the requirements for the operation of the City. This rate allows for the addition of a new planner position as well as an additional police officer. It also allows for a 5% adjustment to the salaries for all full-time sworn officers, in addition to the proposed 4/5% COLA to help the city compete for hiring and retention. As in past years, the city has budgeted to provide funding for a \$500 holiday bonus. In addition, the City's contribution to the employee's retirement plan continues to be maintained at a level of 10%.

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

The following outlines the city events that led up to the final millage and budget adoption. Budget workshop meetings were held on June 21 and August 8, 2023. The Mayor and Council approved the Preliminary Rate Assessments (Sanitation and Streetlights) on June 6, 2023. The Mayor and Council adopted a not to exceed tax rate of 5.0000 on July 18, 2023. The first public hearing for the adoption of the millage rate and the operating budget for fiscal year 2023-2024 is scheduled for September 6, 2023, at 6:30 p.m. in the Tedder-Thomas Memorial Civic Center and the second and final public hearing is scheduled for September 20, 2023, at 6:30 p.m. in the Tedder-Thomas Memorial Civic Center.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Annamarie Reno", with a long horizontal flourish extending to the right.

Annamarie Reno, City Manager, ICMA-CM

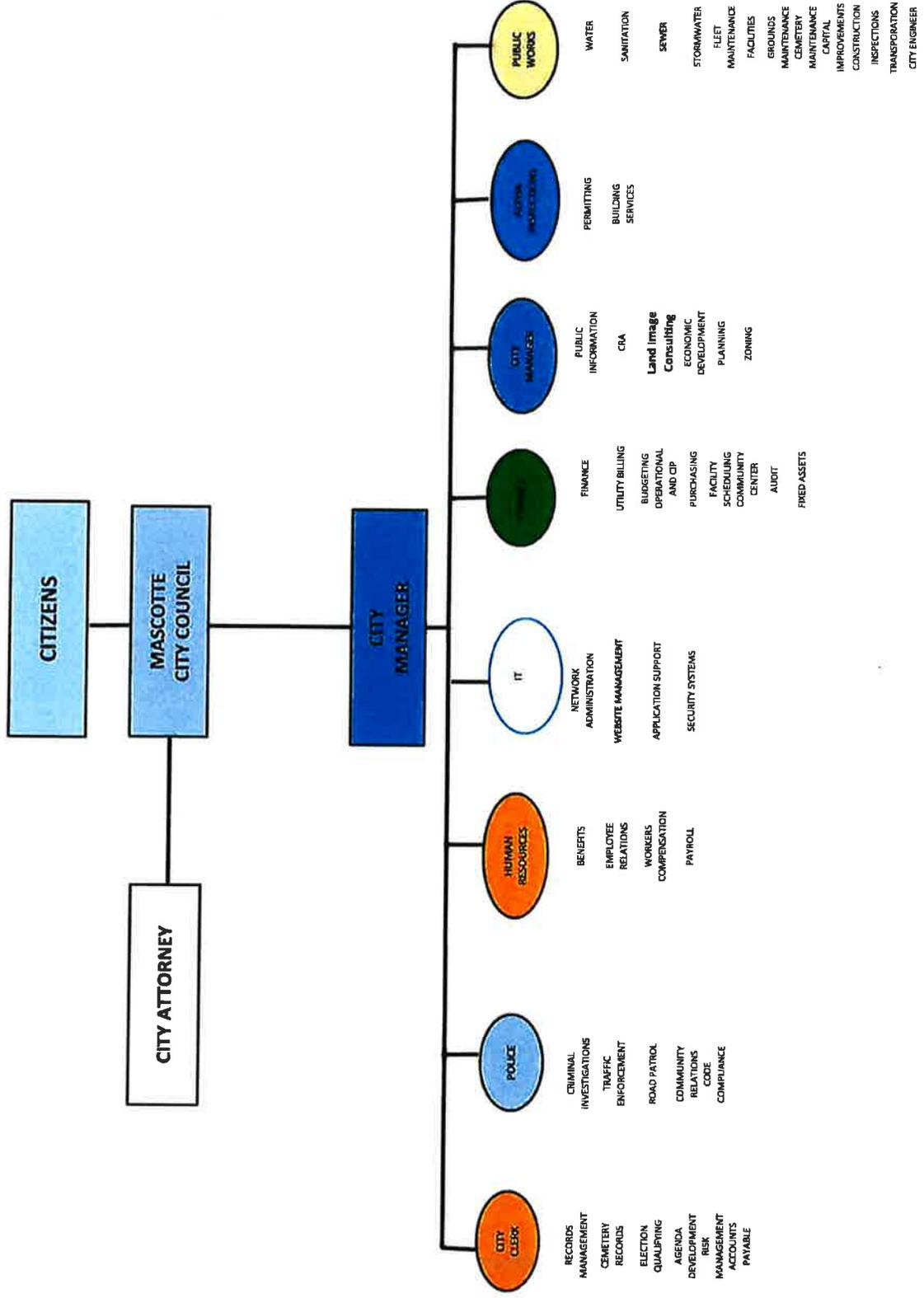
BUDGET SUMMARY
City of Mascotte, Florida - Fiscal Year 2023-2024

* THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF MASCOTTE ARE 15.0% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

Millage Per \$1,000	GENERAL FUND	ENTERPRISE FUNDS	SPECIAL REVENUE FUNDS	TOTAL BUDGET
General Fund	5.0000			
ESTIMATED REVENUES:				
Taxes: Millage per \$1,000				
Ad Valorem Taxes	5.0000	1,864,747		1,864,747
Delinquent Property Taxes		50,000		50,000
Sales and Use Taxes		506,553	750,000	1,256,553
Impact Fees		752,300	213,200	965,500
Licenses & Permits		1,094,400		1,094,400
Assessment Fees		917,200		917,200
Intergovernmental		830,000	758,500	1,588,500
Charges for Services		40,500	2,248,000	2,288,500
Fines & Forfeitures		10,500		10,500
Miscellaneous Income		52,300	4,600	61,500
Other Sources			4,600	61,500
Total Sources		5,366,200	15,050,600	22,143,100
Transfers In			410,000	410,000
Use of Reserves		259,800		259,800
Total Revenues, Transfers and Financing Sources		\$ 5,626,000	\$ 15,460,600	\$ 4,178,100
			\$ 4,178,100	\$ 25,264,700
EXPENDITURES				
General Government		1,856,000	395,000	2,251,000
Public Safety		2,324,200	623,000	2,947,200
Public Works		1,445,800	2,230,000	3,675,800
Operating Expenses			1,744,100	1,744,100
Capital Outlay			12,510,700	12,510,700
Debt Service			31,000	31,000
			18,200	49,200
Total Expenditures		5,626,000	14,285,800	23,178,000
Transfer Out			410,000	410,000
Additions to Reserves			1,174,800	1,174,800
Total Appropriated Expenditures, Transfers, Reserves, and Balances		\$ 5,626,000	\$ 15,460,600	\$ 4,178,100
			\$ 4,178,100	\$ 25,264,700

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 2023-2024



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 (23)</u>	<u>Salary 4% COLA</u>	<u>Salary 5% COLA</u>	<u>Salary 10% Increase</u>	<u>Salary 11% Increase</u>	<u>Sign On Bonus</u>
292				Mayor	8,038					
374				Mayor Pro Tem	8,577					
388				Council Member	5,846					
373				Council Member	5,846					
389				Council Member	5,846					
375	01/26/22	2	2	City Manager (50% GF, 50% WS)	132,140	137,426	138,747			
279	02/11/13	11	11	Finance Director (60% GF, 40%WS)	116,168	120,815	121,976			
181	01/31/07	17	3	City Clerk	89,544	93,126	94,021			
370	04/19/21	3	3	Asst. City Clerk (75% GF, 25% WS)	60,258	62,668	63,271			
380	05/31/22	2	2	Building Dev. Coordinator Planner (New FY24)	43,930	45,687	46,127			
336	10/03/16	7	7	Code Officer (50% GF, 50% CRA)	53,580	55,723	56,259			
217	08/07/23 11/12/08 08/02/23	16	16	Service Worker Mechanic 1 Parks & Rec - PT	35,360 49,026 15,600	36,774 50,987 16,224	37,128 51,477 16,380			3,000
222	06/16/09	15	12	PW Director	105,414	109,631	110,685			
391	03/21/23	1	1	Administrative Assistant	31,200	32,448	32,760			
358	07/15/19	5	5	Water Plant Operator	54,413	56,590	57,134			
231	11/16/09	14	7	Utility Accountant	54,080	56,243	56,784			
368	03/30/21	3	3	UB Cashier	34,528	35,909	36,254			
386	10/26/22	1	1	UB Cashier	33,280	34,611	34,944			
353	04/02/19	5	5	Water Plant Operator	45,760	47,590	48,048			
50	01/14/08	16	16	Service Worker	41,600	43,264	43,680			
329	03/28/16	8	8	Police Chief	111,779	116,250	117,368	122,957	124,075	
259	03/09/12	12	4	Police Lieutenant	67,267	69,958	70,630	73,994	74,666	
345	07/18/18	6	5	Police Sergeant	58,225	60,554	61,136	64,048	64,630	
303	04/30/14	10	5	Police Sergeant	59,099	61,463	62,054	65,009	65,600	
348	01/15/19	5	5	Police Officer	51,608	53,672	54,188	56,769	57,285	
383	08/24/22	2	2	Police Officer	45,558	47,380	47,836	50,114	50,569	3,000
387	11/28/22	1	1	Police Officer	43,811	45,563	46,002	48,192	48,630	3,000
384	10/24/22	1	1	Police Officer	43,811	45,563	46,002	48,192	48,630	3,000
385	10/24/22	1	1	Police Officer	43,811	45,563	46,002	48,192	48,630	3,000
390	02/21/23	1	1	Police Officer	43,811	45,563	46,002	48,192	48,630	3,000
371	06/09/21	3	3	Police Officer	49,489	51,469	51,963	54,438	54,933	
364	06/10/20	4	4	Police Officer	49,489	51,469	51,963	54,438	54,933	
377	02/09/22	2	2	Police Officer	45,558	47,380	47,836	50,114	50,569	3,000
378	03/14/22	2	2	Police Officer	45,558	47,380	47,836	50,114	50,569	3,000
354	04/22/19	5	5	Police Officer	51,608	53,672	54,188	56,769	57,285	
365	06/24/20	4	4	Police Officer	49,489	51,469	51,963	54,438	54,933	
318	07/09/15	9	9	Police Officer	55,976	58,215	58,775	61,574	62,133	
392	05/30/23	1	1	Police Officer (New FY 24) Admin Assistant	39,811	41,403	41,802	48,192	48,630	3,000
251	08/22/11	13	13	Crossing Guard-PT	15,600	16,224	16,380			



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

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

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

General Fund Revenues

City of Mascotte Budget

2024

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

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

General Fund Revenues

City of Mascotte Budget

2024

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

Revenues	2022	2023	YTD	2024
	ACTUAL	ADOPTED	June-23	ADOPTED
1-329530 APPLICATION FOR ANNEXATION	3,600	4,000	1,500	4,000
1-329540 DEVELOPMENT PLANNING FEES	15,490	35,000	27,845	25,000
1-329550 CERTIFICATE OF OCCUPANCY	1,800	5,000	8,400	10,000
<u>Total Licenses and Permits</u>	<u>\$ 1,454,304</u>	<u>\$ 1,592,100</u>	<u>\$ 2,502,752</u>	<u>\$ 2,011,600</u>
 <u>330000 - Intergovernmental Revenue</u>				
1-334920 STATE GRANT - POLICE	\$ 4,814	\$ 8,000	\$ -	\$ 14,000
1-335121 MUNICIPAL REVENUE SHARING/SALES TAX	312,864	250,000	217,777	300,000
1-335122 MUNICIPAL REVENUE SHARING/GAS TAX	81,947	74,500	55,199	80,000
1-335140 MOBILE HOME LICENSE FEES	271	300	126	300
1-335150 ALCOHOL BEVERAGE LICENSE FEES	664	2,000	98	1,000
1-335180 LOCAL GOVERNMENT 1/2 CENT SALES TAX	489,781	386,700	367,144	400,000
1-335190 FDOT STREET LIGHTING MAINTENANCE	18,361	18,000	-	18,000
1-335195 FDOT STREET MAINTENANCE AGREEMENT	12,276	5,700	6,399	5,700
1-335198 FDOT TRAFFIC SIGNAL MAINT. AGREEMENT	-	5,000	-	5,000
1-337710 GRANTS FLORIDA LEAGUE	864	-	-	6,000
<u>Total Intergovernmental Revenue</u>	<u>\$ 921,842</u>	<u>\$ 750,200</u>	<u>\$ 646,743</u>	<u>\$ 830,000</u>
 <u>340000 - Charges for Service</u>				
1-340000 SERVICE CHARGES - OUTSIDE SALES	\$ 3,286	\$ 4,000	\$ 2,058	\$ 4,000
1-340400 SERVICE CHARGES - WATER	2,053	3,000	3,158	3,000
1-340450 SERVICE CHARGES - STORMWATER	210	4,400	1,383	2,000
1-341105 RENTAL PROPERTY REGISTRY	8,565	7,000	6,125	10,000
1-341110 FORECLOSED / VACANT PROPERTY REGISTRY	3,200	3,500	3,300	3,500
1-341220 SERVICE CHARGES - GENERAL FUND	4,116	6,000	3,969	5,000
1-341350 PERMIT SURCHARGE COLLECTION FEES	494	2,000	1,932	2,000
1-341500 LIEN SEARCHES	7,740	4,000	2,180	5,000
1-342100 CHARGES FOR SERVICES - LAW ENFORCEMEN	2,442	2,000	1,040	3,000
1-343800 SALE OF CEMETERY LOTS	376	-	505	-
1-347200 CHARGES FOR SERVICES - PARKS & REC	420	2,000	1,475	3,000
<u>Total Charges for Service</u>	<u>\$ 32,902</u>	<u>\$ 37,900</u>	<u>\$ 27,125</u>	<u>\$ 40,500</u>

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

Revenues	2022	2023	YTD	2024
	ACTUAL	ADOPTED	June-23	ADOPTED
<u>350000 - Fines and Forfeits</u>				
1-351900 FINES AND FORFEITURES	\$ 6,799	\$ 7,000	\$ 7,583	\$ 7,000
1-354100 FINES - CIVIL	1,364	500	436	500
1-354200 FINES - CODE COMPLIANCE	5,978	500	2,716	3,000
<u>Total Fines and Forfeits</u>	<u>\$ 14,141</u>	<u>\$ 8,000</u>	<u>\$ 10,735</u>	<u>\$ 10,500</u>
<u>360000 - Miscellaneous Revenue</u>				
1-361100 INTEREST INCOME	\$ 1,669	\$ 5,000	\$ 15,959	\$ 2,000
1-362000 TOWER RENT	3,167	3,000	3,262	3,300
1-362100 RENTAL FEE CHARGE	13,950	5,000	9,600	15,000
1-364000 DISPOSITION OF FIXED ASSETS	200,310	70,000	962,784	25,000
1-366000 CONTRIBUTIONS AND DONATIONS	500	1,500	1,200	2,000
1-369300 INSURANCE LIABILITY SETTLEMENTS	18,101	-	-	-
1-369320 TREE MITIGATION	166,175	-	-	-
1-369350 RESTITUTION	185	-	2,318	-
1-369900 MISCELLANEOUS INCOME	3,915	5,000	(9,091)	5,000
<u>Total Miscellaneous Revenue</u>	<u>\$ 407,972</u>	<u>\$ 89,500</u>	<u>\$ 986,032</u>	<u>\$ 52,300</u>
<u>380000 - Other Sources</u>				
1-381200 TRANSFERS IN	\$ 9,975	\$ -	\$ -	\$ -
1-399002 USE OF OPERATING REVENUE	\$ 228,400	\$ 308,900	\$ 270,828	\$ 259,800
<u>Total Other Sources</u>	<u>\$ 238,375</u>	<u>\$ 308,900</u>	<u>\$ 270,828</u>	<u>\$ 259,800</u>
<u>Total General Fund Revenue</u>	<u>\$ 4,922,438</u>	<u>\$ 4,821,200</u>	<u>\$ 6,348,609</u>	<u>\$ 5,826,000</u>

Notes*

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

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

Account Description	2022	2023	YTD	2024
	ACTUAL	ADOPTED	June-23	ADOPTED
<u>Mayor and Council</u>				
1-511000-1100 EXECUTIVE SALARIES	\$ 29,724	\$ 30,800	\$ 24,424	\$ 34,000
1-511000-2100 FICA	2,274	2,400	1,868	3,000
1-511000-2400 WORKERS COMPENSATION	99	100	127	500
1-511000-3100 PROFESSIONAL SERVICES	10,146	10,000	8,932	10,000
1-511000-3410 TECHNICAL SUPPORT	12,442	19,500	9,863	13,000
1-511000-4100 COMMUNICATION SERVICES	5,214	5,300	3,852	5,300
1-511000-4400 RENTAL AND LEASES	848	700	650	1,000
1-511000-4520 INSURANCE LIABILITY	14,388	17,000	14,654	18,000
1-511000-4700 PRINTING AND BINDING	-	1,000	-	500
1-511000-4701 CODIFICATION	3,618	5,000	2,224	5,000
1-511000-4810 PROMOTIONAL ACTIVITIES	566	-	-	-
1-511000-4990 MISCELLANEOUS	4,000	500	-	500
1-511000-5100 OFFICE/OPERATING SUPPLIES	1,655	2,000	315	2,000
1-511000-5200 UNIFORMS	-	500	-	500
1-511000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	3,731	5,000	4,428	5,000
1-511000-5410 SCHOOLS AND TRAINING	-	-	99	
1-511000-5430 SEMINARS AND MEETINGS	2,170	1,500	65	2,000
1-511000-5600 SMALL TOOLS & EQUIPMENT	-	-	200	6,500
1-511000-9900 ELECTION EXPENSE	-	7,000	-	32,300
<u>Total Mayor and Council Expenditures</u>	<u>\$ 90,875</u>	<u>\$ 108,300</u>	<u>\$ 71,701</u>	<u>\$ 139,100</u>

Notes*

3410 - Agenda Software	\$ 8,500
3410 - Windows	\$ 1,100
3410 - Zoom	\$ 840
3410 - Laptop setup	\$ 2,200
4100 - Spectrum	
4400 - Copier	
5600 - (5) Laptop Replacements	\$ 6,500
9900 - Increase in election expenses to County	\$ 32,300

City of Mascotte
General Fund
2024 Operating Budget

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

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

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

Notes*

City Clerk is now coded 100% to this Department

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

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

Account Description	2022	2023	YTD	2024
	ACTUAL	ADOPTED	June-23	ADOPTED
<u>Finance Department</u>				
1-513000-1200 REGULAR SALARIES	\$ 86,396	\$ 77,200	\$ 55,998	\$ 91,000
1-513000-1400 OVERTIME	2,415	3,000	1,748	5,000
1-513000-1600 PTO PAY	6,763	15,000	7,626	16,500
1-513000-1800 HOLIDAY PAY	6,146	6,400	5,436	7,100
1-513000-2100 FICA	7,311	7,500	5,327	8,400
1-513000-2200 RETIREMENT CONTRIBUTION	10,199	9,900	7,053	11,100
1-513000-2300 HEALTH INSURANCE	8,764	9,800	7,380	11,500
1-513000-2320 LIFE/DISABILITY INSURANCE	308	400	231	600
1-513000-2350 DENTAL INSURANCE	446	600	365	600
1-513000-2390 FLEXIBLE SPENDING BENEFIT	795	1,100	727	1,100
1-513000-2400 WORKERS COMPENSATION	200	200	254	500
1-513000-3100 PROFESSIONAL SERVICES	2,806	4,000	1,833	5,000
1-513000-3200 AUDITING	12,250	17,000	12,250	18,000
1-513000-3410 TECHNICAL SUPPORT	17,163	21,000	10,815	23,600
1-513000-4100 COMMUNICATION SERVICES	7,610	8,000	5,163	9,000
1-513000-4120 POSTAGE AND FREIGHT	178	500	95	500
1-513000-4300 PUBLIC UTILITIES	4,862	4,300	3,210	5,000
1-513000-4400 RENTAL AND LEASES	3,045	2,800	1,941	3,000
1-513000-4520 INSURANCE - LIABILITY	16,306	20,000	17,239	25,000
1-513000-4600 MAINTENANCE CONTRACTS	658	700	691	1,000
1-513000-5100 OFFICE/OPERATING SUPPLIES	2,236	2,500	1,164	3,000
1-513000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	2,175	2,000	1,491	2,000
1-513000-5410 SCHOOLS/TRAINING	-	-	-	1,500
1-513000-5430 SEMINARS & MEETINGS	2,270	5,000	2,332	5,000
1-513000-5600 SMALL TOOLS & EQUIPMENT	193	2,000	1,613	2,000
1-513000-9190 TRANSFER OUT TO CRA	191,259	273,200	269,481	349,700
<u>Total Finance Department Expenditures</u>	<u>\$ 392,754</u>	<u>\$ 494,100</u>	<u>\$ 421,463</u>	<u>\$ 606,700</u>

9190 - CRA Tax Payment \$ 349,700

73,609,403 X .005000 X .95 = \$349,645

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

Account Description	2022 ACTUAL	2023 ADOPTED	YTD June-23	2024 ADOPTED
<u>Legal Department</u>				
1-514000-3120 ATTORNEY FEES	\$ 59,938	\$ 100,000	\$ 35,499	\$ 70,000
1-514000-4900 ADVERTISING	5,826	10,000	2,014	8,000
<u>Total Legal Department Expenditures</u>	\$ 65,764	\$ 110,000	\$ 37,513	\$ 78,000

Notes*

4900 - Land Code Updates

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

Account Description	2022 ACTUAL	2023 ADOPTED	YTD June-23	2024 ADOPTED
<u>Community Development</u>				
1-519000-1200 REGULAR SALARIES	\$ 82,469	\$ 87,500	\$ 73,585	\$ 89,600
1-519000-1400 OVERTIME PAY	163	-	-	-
1-519000-1600 PTO PAY	6,355	16,200	7,922	13,200
1-519000-1800 HOLIDAY PAY	6,254	7,400	6,368	7,100
1-519000-2100 FICA	7,101	8,500	6,661	8,100
1-519000-2200 RETIREMENT CONTRIBUTION	7,445	11,100	8,788	10,600
1-519000-2300 HEALTH INSURANCE	10,706	13,400	10,001	13,500
1-519000-2320 LIFE/DISABILITY INSURANCE	366	500	305	700
1-519000-2350 DENTAL INSURANCE	552	800	502	700
1-519000-2390 FLEXIBLE SPENDING BENEFIT	1,085	1,500	990	1,500
1-519000-2400 WORKERS COMPENSATION	200	200	254	500
1-519000-2450 EMPLOYEE TESTING AND SCREENING	32	-	-	-
1-519000-3100 PROFESSIONAL SERVICES	72,126	50,000	75,238	75,000
1-519000-3150 BUILDING OFFICIAL FEES	267,807	250,000	650,313	400,000
1-519000-3151 CONSTRUCTION INSPECTION FEES	42,437	35,000	-	24,000
1-519000-3410 TECHNICAL SUPPORT	5,889	8,500	14,087	17,000
1-519000-4120 POSTAGE & FREIGHT	2	-	-	100
1-519000-4960 RECORDING & TAXES	23	-	-	500
1-519000-5100 OFFICE/OPERATING SUPPLIES	303	1,000	195	2,000
1-519000-5200 UNIFORMS	-	-	67	500
1-519000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	240	-	240	1,000
1-519000-5410 SCHOOLS/TRAINING	-	-	-	1,500
1-519000-5430 SEMINARS & MEETINGS	-	2,000	-	2,000
1-519000-5600 SMALL TOOLS AND EQUIPMENT	380	1,000	553	1,000
<u>Total Community Development Expenditures</u>	<u>\$ 511,935</u>	<u>\$ 494,600</u>	<u>\$ 856,069</u>	<u>\$ 670,100</u>

Notes*

3410 - iWorQ \$ 10,000

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

Account Description	2022	2023	YTD	2024
	ACTUAL	ADOPTED	June-23	ADOPTED
<u>Community Development</u>				
1-519200-1200 REGULAR SALARIES	\$ -	\$ -	\$ -	\$ 44,700
1-519200-1600 PTO PAY	-	-	-	7,400
1-519200-1800 HOLIDAY PAY	-	-	-	4,000
1-519200-2100 FICA	-	-	-	4,400
1-519200-2200 RETIREMENT CONTRIBUTION	-	-	-	5,700
1-519200-2300 HEALTH INSURANCE	-	-	-	9,600
1-519200-2320 LIFE/DISABILITY INSURANCE	-	-	-	500
1-519200-2350 DENTAL INSURANCE	-	-	-	500
1-519200-2390 FLEXIBLE SPENDING BENEFIT	-	-	-	900
1-519200-2400 WORKERS COMPENSATION	-	-	-	200
1-519200-3100 PROFESSIONAL SERVICES	-	-	-	3,000
1-519200-3410 TECHNICAL SUPPORT	-	-	-	3,000
1-519200-4120 POSTAGE & FREIGHT	-	-	-	500
1-519200-5100 OFFICE/OPERATING SUPPLIES	-	-	-	500
1-519200-5200 UNIFORMS	-	-	-	300
1-519200-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	-	-	-	1,000
1-519200-5410 SCHOOLS/TRAINING	-	-	-	1,500
1-519200-5430 SEMINARS & MEETINGS	-	-	-	1,000
1-519200-5600 SMALL TOOLS AND EQUIPMENT	-	-	-	2,000
Total Planning Department Expenditures	\$ -	\$ -	\$ -	\$ 90,700

Notes*

New department and new planner position

5600 - Computer set up

City of Mascotte
General Fund
2024 Operating Budget

Account Description	2022 ACTUAL	2023 ADOPTED	YTD June-23	2024 ADOPTED
<u>Code Compliance</u>				
1-520000-1200 REGULAR SALARIES	\$ 4,382	\$ 4,400	\$ 3,261	\$ 23,300
1-520000-1400 OVERTIME PAY	-	-	62	500
1-520000-1600 PTO PAY	448	700	634	3,900
1-520000-1800 HOLIDAY PAY	372	400	282	2,000
1-520000-2100 FICA	323	400	114	2,500
1-520000-2200 RETIREMENT CONTRIBUTION	520	600	424	3,000
1-520000-2300 HEALTH INSURANCE	833	800	718	4,800
1-520000-2320 LIFE/DISABILITY INSURANCE	17	100	13	500
1-520000-2350 DENTAL INSURANCE	37	100	30	500
1-520000-2390 FLEXIBLE SPENDING BENEFIT	73	100	65	500
1-520000-2400 WORKERS COMPENSATION	99	200	276	1,500
1-520000-3100 PROFESSIONAL SERVICES	3,822	3,000	1,677	3,000
1-520000-3410 TECHNICAL SUPPORT	4,204	8,400	3,166	10,400
1-520000-4100 COMMUNICATION SERVICES	3,613	3,600	2,709	3,600
1-520000-4120 POSTAGE AND FREIGHT	641	1,000	455	1,500
1-520000-4510 INSURANCE - AUTO	780	1,000	981	1,500
1-520000-4520 INSURANCE - LIABILITY	5,754	7,000	6,008	10,000
1-520000-4600 MAINTENANCE CONTRACTS	658	1,000	691	1,000
1-520000-4610 R&M VEHICLES	688	1,500	99	1,500
1-520000-4650 R&M EQUIPMENT	-	500	-	500
1-520000-4700 PRINTING AND BINDING	80	500	-	500
1-520000-4960 RECORDING AND TAXES	165	500	23	500
1-520000-5100 OFFICE/OPERATING SUPPLIES	131	600	646	600
1-520000-5200 UNIFORMS	-	500	-	500
1-520000-5240 GAS/FUEL/TOLLS	1,511	2,400	797	2,000

Code Compliance

City of Mascotte Budget

2024

City of Mascotte
General Fund
2024 Operating Budget

Account Description	2022 ACTUAL	2023 ADOPTED	YTD June-23	2024 ADOPTED
<u>Code Compliance</u>				
1-520000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	595	500	75	500
1-520000-5410 SCHOOLS/TRAINING	-	1,200	276	1,600
1-520000-5430 SEMINARS AND MEETINGS	391	500	565	500
1-520000-5600 SMALL TOOLS & EQUIPMENT	-	3,600	3,176	3,600
<u>Total Code Compliance Expenditures</u>	<u>\$ 30,137</u>	<u>\$ 45,100</u>	<u>\$ 27,223</u>	<u>\$ 86,300</u>

Notes**

50% of salary and Benefits is now being coded to this department

3410 - iWorQ \$ 2,000

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

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

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

Account Description	2022	2023	YTD	2024
	ACTUAL	ADOPTED	June-23	ADOPTED
1-521000-5240 GAS/FUEL/TOLLS	55,122	84,100	37,300	65,000
1-521000-5250 AMMUNITION	-	-	-	2,000
1-521000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	1,177	-	-	-
1-521000-5410 SCHOOL AND TRAINING	200	-	-	7,500
1-521000-5430 SEMINARS & MEETINGS	400	-	-	5,000
1-521000-5600 SMALL TOOLS & EQUIPMENT	23,532	21,200	22,593	37,200
1-521000-6400 CAPITAL OUTLAY - EQUIPMENT	-	-	-	-
1-521000-9610 GRANT EXPENDITURES	4,814	8,000	130	20,000
Total Police Department Expenditures	\$ 1,413,844	\$ 1,793,400	\$ 1,269,350	\$ 2,010,600

Notes*

1200 - Additon of (1) new officer

3100 - Accreditation Contractor \$ 22,000

3410 - Power DMS Software \$ 5,200

4600 - Finder Public Records \$ 2,000

4600 - License Plate Reader (Annual Maintenance Contract) \$ 500

5200 - (8) Body Armor Vests and Accessories \$ 10,400

5200 - Additional Uniforms \$ 4,500

5600 - (5) Laptop replacements \$ 18,000

5600 - (3) Docking Stations \$ 2,100

5600 - Small Generator \$ 2,000

5600 - License Plate Reader \$ 4,500

Fire Department

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

Account Description	2022 ACTUAL	2023 ADOPTED	YTD June-23	2024 ADOPTED
<u>Fire Department</u>				
1-522000-3100 PROFESSIONAL SERVICES	\$ -	\$ -	\$ 1,555	\$ -
1-522000-4520 INSURANCE - LIABILITY	6,714	9,000	7,758	10,000
1-522000-4620 R&M BUILDINGS	741	5,000	2,297	5,000
1-521000-6300 CAPITAL OUTLAY - PROJECTS	2,753		-	-
1-522000-9980 ADDITIONS TO RESERVE	228,400	327,700	270,828	212,300
<u>Total Fire Department Expenditures</u>	<u>\$ 238,608</u>	<u>\$ 341,700</u>	<u>\$ 282,438</u>	<u>\$ 227,300</u>

Notes** (Fire Department)

Estimated Expenditures (\$956,134 X 4% = \$38,245 + \$956,134 = \$994,379) \$ 994,379

County instituted fire assessment and MSTU fee collections for \$ (782,056)

properties within Mascotte city limits were estimated at \$630,960 \$ 212,323

Fire Assessment \$615,207

Fire MSTU \$166,849

9980 - Additions to Reserve - Deficit in Payment to County \$ 212,300

Sanitation Department

City of Mascotte Budget | 2024

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

Account Description	2022 ACTUAL	2023 ADOPTED	YTD June-23	2024 ADOPTED
<u>Sanitation Department</u>				
1-534000-3100 PROFESSIONAL SERVICES	\$ 8,936	\$ 8,000	\$ 4,364	\$ 10,000
1-534000-3495 FRANCHISE TRASH COLLECTION	466,300	585,000	378,310	679,700
1-534000-4120 POSTAGE AND FREIGHT	4,920	4,000	3,466	6,000
1-534000-4520 INSURANCE - LIABILITY	3,836	5,000	4,310	8,000
1-534000-5100 OFFICE & OPERATING SUPPLIES	59	-	-	-
1-534000-5700 BAD DEBT EXPENSE	(129)	-	-	-
<u>Total Sanitation Department Expenditures</u>	\$ 483,922	\$ 602,000	\$ 390,450	\$ 703,700

Cemetery Department

City of Mascotte Budget

2024

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

Account Description	2022 ACTUAL	2023 ADOPTED	YTD June-23	2024 ADOPTED
<u>Cemetery Department</u>				
1-539000-3100 PROFESSIONAL SERVICES	\$ 11,644	\$ 16,000	\$ 9,240	\$ 17,000
1-539000-4670 R&M GROUNDS	34	5,000	1,442	5,000
<u>Total Cemetery Department Expenditures</u>	<u>\$ 11,678</u>	<u>\$ 21,000</u>	<u>\$ 10,682</u>	<u>\$ 22,000</u>

City of Mascotte
General Fund
2024 Operating Budget

Account Description	2022 ACTUAL	2023 ADOPTED	YTD June-23	2024 ADOPTED
<u>Public Works</u>				
1-541000-1200 REGULAR SALARIES	\$ 66	\$ 29,400	\$ (1,393)	\$ 37,000
1-541000-1600 PTO PAY	-	3,600	-	4,600
1-541000-1800 HOLIDAY PAY	-	2,500	-	3,100
1-541000-2100 FICA	20	2,700	(111)	3,200
1-541000-2200 RETIREMENT CONTRIBUTION	14	3,600	(147)	4,200
1-541000-2300 HEALTH INSURANCE	-	8,100	-	9,600
1-541000-2320 LIFE/DISABILITY INSURANCE	-	300	-	500
1-541000-2350 DENTAL INSURANCE	-	500	-	500
1-541000-2390 FLEXIBLE SPENDING BENEFIT	650	900	595	900
1-541000-2400 WORKERS COMPENSATION	699	900	1,154	1,500
1-541000-3100 PROFESSIONAL SERVICES	56,150	90,000	70,854	100,000
1-541000-3410 TECHNICAL SUPPORT	3,989	4,800	2,951	5,000
1-541000-3440 EXTERMINATING	2,208	2,500	913	6,000
1-541000-4100 COMMUNICATION SERVICES	3,567	3,500	2,715	3,800
1-541000-4120 POSTAGE AND FREIGHT	47	500	17	500
1-541000-4300 PUBLIC UTILITIES	11,904	12,000	7,699	15,000
1-541000-4400 RENTAL AND LEASES	2,482	2,500	1,269	3,000
1-541000-4510 INSURANCE - AUTO	3,121	5,000	4,910	7,000
1-541000-4520 INSURANCE - LIABILITY	9,592	13,000	11,206	20,000
1-541000-4600 MAINTENANCE CONTRACTS	658	1,000	691	1,500
1-541000-4610 R&M VEHICLES	615	1,000	363	1,000
1-541000-4620 R&M BUILDINGS	11,240	10,000	904	10,000
1-541000-4630 R&M STREETS & SIDEWALKS	33,494	30,000	30,000	50,000
1-541000-4650 R&M EQUIPMENT	3,141	2,000	5,862	5,000
1-541000-4670 R&M GROUNDS	5,602	5,000	7,061	20,000
1-541000-5100 OFFICE/OPERATING SUPPLIES	653	500	616	1,000
1-541000-5200 UNIFORMS	246	1,000	-	500
1-541000-5220 CHEMICALS	315	200	205	500

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

Account Description	2022 ACTUAL	2023 ADOPTED	YTD June-23	2024 ADOPTED
<u>Public Works</u>				
1-541000-5240 GAS/FUEL/TOLLS	2,635	2,000	2,359	3,500
1-541000-5280 STREET SIGNS	438	11,000	428	10,000
1-541000-5600 SMALL TOOLS & EQUIPMENT	7,150	2,500	2,129	3,000
<u>Total Public Works Expenditures</u>	\$ 160,696	\$ 252,500	\$ 153,250	\$ 331,400

Notes**

3100 - General Fund Portion of Cleaning	\$ 9,100
3100 - General Fund Portion of Mowing	\$ 77,000
3410 - Technical Support - iWorQ Public Works	\$ 16,000
3410 - Technical Support - iWorQ Data Collection	\$ 19,000
4630 - Sidewalk Repairs - Trip Hazards	\$ 50,000
4670 - Tree Trimming	\$ 10,000
4670 - Playground mulch Comunicasa Park	\$ 5,000
4670 - Playground mulch Civic Center Park	\$ 5,000

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

Account Description	2022 ACTUAL	2023 AMENDED	YTD June-23	2024 ADOPTED
<u>Public Works - Street Lighting</u>				
1-541200-3100 PROFESSIONAL SERVICES	\$ 22,852	\$ 5,500	\$ 1,167	\$ 5,500
1-541200-4120 POSTAGE AND FREIGHT	-	100	-	500
1-541200-4320 STREET LIGHTS	62,586	65,000	47,493	69,000
1-541200-4321 DUKES LAKE	6,144	8,000	4,953	9,000
1-541200-4322 LAKE JACKSON RIDGE	2,706	3,000	2,385	3,000
1-541200-4323 SHEARWATER ESTATES	2,789	3,000	2,233	3,000
1-541200-4324 LAKE VIEW ESTATES	808	1,000	654	1,000
1-541200-4325 GARDENS AT LAKE JACKSON	3,292	3,700	2,650	4,000
1-541200-4326 CENTENNIAL PARKWAY	4,567	4,500	3,751	5,500
1-541200-4327 KNIGHTS LAKE	11,377	12,000	8,440	13,000
1-541200-4328 BAY RIDGE	2,809	2,200	1,915	3,000
1-541200-4329 GROVELAND MOTEL	829	1,000	578	1,000
1-541200-4330 WOODBURY	-	-	-	6,000
1-541200-4650 R&M EQUIPMENT	11,425	10,000	3,725	10,000
1-541200-6300 CAPITAL OUTLAY - PROJECTS	-	68,000	67,826	60,000
<u>Total Public Works - Street Lighting Expenditures</u>	<u>\$ 132,184</u>	<u>\$ 187,000</u>	<u>\$ 147,770</u>	<u>\$ 193,500</u>

6300 - Street Lighting Project

Courtney Park \$ 60,000

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

Account Description	2022	2023	YTD	2024
	ACTUAL	ADOPTED	June-23	ADOPTED
<u>Fleet Maintenance</u>				
1-550000-1200 REGULAR SALARIES	\$ 33,868	\$ 36,900	\$ 28,551	\$ 45,500
1-550000-1400 OVERTIME PAY	-	500	-	-
1-550000-1600 PTO PAY	6,575	6,100	4,564	9,400
1-550000-1800 HOLIDAY PAY	3,196	3,300	2,697	4,400
1-550000-2100 FICA	3,006	3,500	2,491	4,400
1-550000-2200 RETIREMENT CONTRIBUTION	4,364	4,600	3,581	6,100
1-550000-2300 HEALTH INSURANCE	7,211	8,100	6,058	9,600
1-550000-2320 LIFE/DISABILITY INSURANCE	504	300	378	500
1-550000-2350 DENTAL INSURANCE	372	500	304	500
1-550000-2390 FLEXIBLE SPENDING BENEFIT	650	900	595	900
1-550000-2400 WORKERS COMPENSATION	1,300	1,300	1,669	2,000
1-550000-3100 PROFESSIONAL SERVICES	2,716	3,000	1,677	3,000
1-550000-3410 TECHNICAL SUPPORT	-	-	-	3,500
1-550000-4300 PUBLIC UTILITIES	516	700	304	700
1-550000-4520 INSURANCE - LIABILITY	4,796	6,000	5,172	10,000
1-550000-4610 R&M VEHICLES	226	1,000	-	1,000
1-550000-4650 R&M EQUIPMENT	-	1,000	-	1,000
1-550000-4699 REPAIRS - (FLEET MAINTENANCE)	1,969	-	-	-
1-550000-5100 OFFICE/OPERATING SUPPLIES	475	500	230	500
1-550000-5200 UNIFORMS	139	500	-	500
1-550000-5240 GAS/FUEL/TOLLS	364	500	275	500
1-550000-5400 BOOKS/PUBS/SUB/MEMBERSHIPS	1,188	1,300	1,426	-
1-550000-5600 SMALL TOOLS & EQUIPMENT	460	1,500	473	1,500
<u>Total Fleet Maintenance Expenditures</u>	\$ 73,895	\$ 82,000	\$ 60,445	\$ 105,500

Notes**

3410 - iWorQ \$ 3,500

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

Account Description	2022 ACTUAL	2023 ADOPTED	YTD June-23	2024 ADOPTED
<u>Parks & Rec</u>				
1-572000-1200 REGULAR SALARIES	\$ -	\$ 15,900	\$ -	\$ 16,700
1-572000-2100 FICA	-	1,300	-	1,400
1-572000-2400 WORKERS COMPENSATION	-	500	642	1,100
1-572000-3100 PROFESSIONAL SERVICES	-	-	-	2,500
1-572000-4120 POSTAGE & FREIGHT	35	-	-	500
1-572000-4650 R&M EQUIPMENT	4,698	10,000	-	10,000
1-572000-4670 R&M GROUNDS	-	10,000	-	10,000
1-572000-4810 PROMOTIONAL ACTIVITIES	-	2,500	-	2,500
1-572000-5600 SMALL TOOLS & EQUIPMENT	2,847	5,000	-	5,000
<u>Total Parks & Rec Expenditures</u>	\$ 7,580	\$ 45,200	\$ 642	\$ 49,700

Special Events Department

City of Mascotte Budget | 2024

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

Account Description	2022	2023	YTD	2024
	ACTUAL	ADOPTED	June-23	ADOPTED
<u>Special Events</u>				
1-574000-3100 PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 500
1-574000-3470 CONTRACT LABOR	-	-	-	500
1-574000-4120 POSTAGE & FREIGHT	-	-	-	300
1-574000-4300 PUBLIC UTILITIES	-	-	-	500
1-574000-4400 RENTAL & LEASES	-	-	-	500
1-574000-4520 INSURANCE LIABILITY	-	-	-	1,000
1-574000-4700 PRINTING & BINDING	-	-	-	300
1-574000-4810 PROMOTIONAL ACTIVITIES	-	20,000	2,493	15,000
1-574000-4990 MISCELLANEOUS EXPENSES	-	5,000	718	1,000
1-574000-5100 OFFICE/OPERATING SUPPLIES	-	-	-	400
1-574000-9980 ADDITIONS TO RESERVES	-	-	-	20,000
<u>Total Parks & Rec Expenditures</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 3,211</u>	<u>\$ 40,000</u>

Notes*

- 3100 - DJ Services
- 3470 - Santa Rental
- 4400 - Bounce House Rental
- 4700 - Misc Printing
- 9980 - Reserves for Centennial Celebration \$ 20,000

**City of Mascotte
Enterprise Funds - Recap
2024 Operating Budget**

REVENUES	<i>Fund - 400</i> <i>Water & Sewer</i> <i>Fund</i>	<i>Fund - 420</i> <i>Water Impact</i> <i>Fee Fund</i>	<i>Fund - 440</i> <i>Sewer Impact</i> <i>Fee Fund</i>	<i>Fund - 450</i> <i>Stormwater</i> <i>Fund</i>	<i>Total</i>
Taxes:					
GRANT FUNDING	\$ 11,014,200	\$ -	\$ -	\$ 1,031,500	\$ 12,045,700
SERVICE CHARGES	2,248,000	-	-	-	2,248,000
IMPACT FEES	-	393,000	106,300	253,000	752,300
MISCELLANEOUS	3,000	1,000	100	500	4,600
OTHER	-	-	-	-	-
Total Revenues	13,265,200	394,000	106,400	1,285,000	15,050,600
TRANSFER IN	-	-	-	410,000	410,000
USE OF RESERVES	-	-	-	-	-
Total Revenues and Sources	\$ 13,265,200	\$ 394,000	\$ 106,400	\$ 1,695,000	\$ 15,460,600
EXPENDITURES					
WATER PERSONNEL	\$ 649,600	\$ -	\$ -	\$ -	\$ 649,600
WATER OPERATING	699,100	-	-	-	699,100
WATER CAPITAL OUTLAY	3,971,700	-	-	-	3,971,700
WATER DEBT SERVICE	21,200	-	-	-	21,200
SEWER PERSONNEL	75,600	-	-	-	75,600
SEWER OPERATING	136,000	-	-	-	136,000
SEWER CAPITAL OUTLAY	7,097,500	-	-	-	7,097,500
SEWER DEBT SERVICE	9,800	-	-	-	9,800
STORMWATER PERSONNEL	-	-	-	108,800	108,800
STORMWATER OPERATING	-	-	-	75,000	75,000
STORMWATER CAPITAL OUTLAY	-	-	-	1,441,500	1,441,500
STORMWATER DEBT SERVICE	-	-	-	-	-
Total Expenditures	12,660,500	-	-	1,625,300	14,285,800
TRANSFER OUT	-	-	-	-	-
ADDITIONS TO RESERVES	604,700	394,000	106,400	69,700	1,174,800
Total Expenditures and Uses	\$ 13,265,200	\$ 394,000	\$ 106,400	\$ 1,695,000	\$ 15,460,600

**City of Mascotte
Water and Sewer Fund
2024 Operating Budget**

	2022	2023	YTD	2024
Revenues	ACTUAL	ADOPTED	June-23	ADOPTED
400-334312 FDEP STATE GRANT WATER SUPPLY	\$ 47,500	\$ 3,096,900	\$ 450,000	\$ 3,971,700
400-334313 SJRWMD COST SHARE GRANT	687,965	3,478,000	573,053	-
400-334351 FDEP STATE GRANT SEWER/WASTEWATER	187,500	1,214,500	-	7,042,500
<u>Grant Funding Total</u>	<u>\$ 922,965</u>	<u>\$ 7,789,400</u>	<u>\$ 1,023,053</u>	<u>\$ 11,014,200</u>
400-343300 WATER SALES	\$ 2,019,780	\$ 1,964,000	\$ 1,460,730	\$ 2,025,000
400-343310 METER SALES	30,300	50,000	84,825	50,000
400-343320 SERVICE CHARGE	20,110	28,000	14,805	25,000
400-343330 CUT-OFF FEES	37,225	35,000	26,630	35,000
400-343350 METER REPAIRS/REIMBURSEMENTS	2,165	2,000	4,740	5,000
400-343390 LATE FEES	10,617	10,000	10,993	11,000
400-343500 WASTEWATER SALES	88,811	70,000	87,597	97,000
<u>Service Charges</u>	<u>\$ 2,209,008</u>	<u>\$ 2,159,000</u>	<u>\$ 1,690,320</u>	<u>\$ 2,248,000</u>
400-361100 INTEREST INCOME	\$ 1,340	\$ 2,000	\$ -	\$ 1,000
400-364000 DISPOSITION OF FIXED ASSETS	-	-	-	-
400-369900 MISCELLANEOUS INCOME	6,784	2,000	1,850	2,000
<u>Miscellaneous</u>	<u>\$ 8,124</u>	<u>\$ 4,000</u>	<u>\$ 1,850</u>	<u>\$ 3,000</u>
400-381200 TRANSFER IN	\$ -	\$ 1,100,000	\$ -	\$ -
400-399000 USE OF RESERVES	-	-	-	-
<u>Reserve Total</u>	<u>\$ -</u>	<u>\$ 1,100,000</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Water And Sewer Fund Revenue Totals</u>	<u>\$ 3,140,097</u>	<u>\$ 11,052,400</u>	<u>\$ 2,715,223</u>	<u>\$ 13,265,200</u>

Note*

334351 - WG 119 FDEP Waste Water Grant	\$ 5,500,000
335351 - WW351200 Grant/Loan	\$ 1,542,500

**City of Mascotte
Water and Sewer Fund
2024 Operating Budget**

Account Description	2022	2023	YTD	2024
	ACTUAL	ADOPTED	June-23	ADOPTED
<u>Water Department</u>				
400-533000-1200 REGULAR SALARIES	\$ 272,558	\$ 338,700	\$ 243,628	\$ 380,000
400-533000-1400 OVERTIME	6,907	7,000	4,020	7,000
400-533000-1600 PTO PAY	24,998	55,100	24,937	61,000
400-533000-1800 HOLIDAY PAY	19,898	26,200	18,944	30,000
400-533000-2100 FICA	23,575	32,200	22,006	36,600
400-533000-2200 RETIREMENT CONTRIBUTIONS	31,695	42,000	29,055	45,000
400-533000-2300 HEALTH INSURANCE	30,670	55,900	35,138	66,300
400-533000-2320 INSURANCE / LIFE/DISABILITY	1,233	2,100	1,175	3,500
400-533000-2350 DENTAL INSURANCE	1,761	3,500	1,862	3,500
400-533000-2390 FLEXIBLE SPENDING BENEFIT	3,219	6,200	4,366	6,200
400-533000-2400 WORKER'S COMPENSATION	7,296	4,300	15,718	10,000
400-533000-2450 EMPLOYEE TESTING & SCREENING	-	100	39	500
400-533000-3100 PROFESSIONAL SERVICES	111,077	102,000	89,037	115,000
400-533000-3200 AUDIT SERVICES	17,250	22,000	12,250	24,000
400-533000-3410 TECHNICAL SUPPORT	18,236	30,000	21,618	35,000
400-533000-4100 COMMUNICATION SERVICES	8,987	13,000	7,053	10,000
400-533000-4120 POSTAGE & FREIGHT	5,278	7,000	4,153	8,000
400-533000-4300 PUBLIC UTILITIES	39,471	35,000	31,313	40,000
400-533000-4400 RENTAL AND LEASES	10,320	4,200	1,211	5,000
400-533000-4510 INSURANCE - AUTO	3,121	4,000	3,927	6,000
400-533000-4520 INSURANCE - LIABILITY	74,796	98,000	84,923	110,000
400-533000-4600 MAINTENANCE CONTRACTS	658	1,200	691	1,500
400-533000-4610 R&M - VEHICLES	1,087	3,000	1,715	3,000
400-533000-4620 R&M - BUILDINGS	91	3,000	-	3,000
400-533000-4630 R&M STREETS & SIDEWALKS	-	5,000	755	5,000
400-533000-4650 R&M EQUIPMENT	4,056	7,000	5,214	10,000
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	59,423	60,000	64,399	80,000
400-533000-4700 PRINTING AND BINDING	270	500	204	500
400-533000-4900 ADVERTISING	-	1,500	-	1,500
400-533000-4950 BANK SERVICE FEES	15	-	-	-
400-533000-4990 MISCELLANEOUS EXPENSE	-	2,000	-	2,000
400-533000-5100 OFFICE/OPERATING SUPPLIES	4,306	3,000	1,864	4,000
400-533000-5200 UNIFORMS	981	1,000	197	1,000
400-533000-5210 WATER ANALYSIS	2,947	9,000	3,112	5,000
400-533000-5220 CHEMICALS	26,145	23,000	24,351	28,000
400-533000-5240 GAS/FUEL/TOLLS	12,252	10,000	4,897	10,000

**City of Mascotte
Water and Sewer Fund
2024 Operating Budget**

Account Description	2022	2023	YTD	2024
	ACTUAL	ADOPTED	June-23	ADOPTED
<u>Water Department</u>				
400-533000-5290 METER SUPPLIES	26,832	100,000	74,596	100,000
400-533000-5400 BOOKS, PUBS, SUB & MEMBERSHIPS	1,902	2,500	2,077	2,500
400-533000-5410 SCHOOLS & TRAINING	1,209	3,000	1,350	10,100
400-533000-5430 SEMINARS & MEETINGS	-	5,000	-	5,000
400-533000-5600 SMALL TOOLS AND EQUIPMENT	6,533	10,200	7,529	10,000
400-533000-5700 BAD DEBT EXPENSE	(3,812)	500	112	-
400-533000-6300 CAPITAL PROJECTS	64,858	-	-	-
400-533000-6360 SJRWMD COST SHARE	527,912	3,478,000	908,957	-
400-533000-6380 FDEP WATER MASTER PLAN	-	4,196,800	-	3,971,700
400-533000-6400 CAPITAL EQUIPMENT	-	50,000	25,480	-
400-533000-7100 PRINCIPAL	9,758	-	15,054	19,200
400-533000-7200 INTEREST	982	-	2,137	2,000
400-533000-7210 LOAN SERVICE FEE	-	-	3,923	-
400-533000-9980 ADDITIONS TO RESERVE	-	383,000	-	298,300
Total Water Department Expenditures	\$ 1,522,866	\$ 9,310,700	\$ 1,804,987	\$ 5,639,900

Notes**

3100 - Water Fund Portion of Cleaning	\$ 8,500
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
3100 - Annual Wetlands Monitoring and Reporting	\$ 7,800
3410 - 1/2 of Black Mountain Annual Fees in Technical Support	\$ 17,000
4660 - Water Tank Maintenance Knight (GST) Elizabeth (EST)	\$ 62,200
6380 - Drinking Water Construction Projects	\$ 3,971,700
7100 - Principal DW351210	\$ 19,200
7200 - Interest DW351210	\$ 2,000

**City of Mascotte
Water and Sewer Fund
2024 Operating Budget**

Account Description	2022	2023	YTD	2024
	ACTUAL	ADOPTED	June-23	ADOPTED
<u>Sewer Department</u>				
400-535000-1200 REGULAR SALARIES	\$ 27,467	\$ 30,600	\$ 25,014	\$ 41,400
400-535000-1400 OVERTIME	\$ 276	-	\$ 640	\$ 1,000
400-535000-1600 PTO PAY	3,256	4,000	1,658	6,800
400-535000-1800 HOLIDAY PAY	2,593	2,800	2,335	3,700
400-535000-2100 FICA	2,569	2,900	2,268	4,000
400-535000-2200 RETIREMENT CONTRIBUTIONS	3,359	3,800	2,965	5,200
400-535000-2300 HEALTH INSURANCE	7,193	8,100	6,040	9,600
400-535000-2320 INSURANCE / LIFE/DISABILITY	185	300	139	500
400-535000-2350 DENTAL INSURANCE	372	500	304	500
400-535000-2390 FLEXIBLE SPENDING BENEFIT	650	900	595	900
400-535000-2400 WORKER'S COMPENSATION	1,099	1,300	1,669	2,000
400-535000-3100 PROFESSIONAL SERVICES	18,823	15,000	3,199	19,000
400-535000-4120 POSTAGE & FREIGHT	-	500	-	500
400-535000-4300 PUBLIC UTILITIES	1,543	3,000	1,548	4,000
400-535000-4335 WASTEWATER USAGE	18,255	20,000	22,121	50,000
400-535000-4400 RENTAL AND LEASES	3,738	-	5,608	10,000
400-535000-4520 INSURANCE - LIABILITY	11,510	15,000	12,930	20,000
400-535000-4650 R&M EQUIPMENT	-	2,000	90	8,000
400-535000-4690 R&M WELLS, PUMPS, & LINES	30,892	15,000	255	15,000
400-535000-4950 BANK SERVICE FEES	15	-	-	-
400-535000-5100 OFFICE/OPERATING SUPPLIES	59	500	-	500
400-535000-5200 UNIFORMS	-	500	-	500
400-535000-5220 CHEMICALS	546	500	-	500
400-535000-5410 SCHOOLS & TRAINING	-	2,000	1,540	5,000
400-535000-5430 SEMINARS & MEETINGS	-	2,000	-	2,000
400-535000-5600 SMALL TOOLS & EQUIPMENT	-	-	225	1,000

**City of Mascotte
Water and Sewer Fund
2024 Operating Budget**

Account Description	2022 ACTUAL	2023 ADOPTED	YTD June-23	2024 ADOPTED
<u>Sewer Department</u>				
400-535000-6300 CAPITAL PROJECTS	57,000	-	450,000	5,500,000
400-535000-6381 FDEP CLEAN WATER MASTER PLAN	46,507	1,214,500	222,788	1,542,500
400-535000-6400 CAPITAL EQUIPMENT	-	-	-	55,000
400-535000-7100 PRINCIPAL	-	-	7,125	9,800
400-535000-7210 LOAN SERVICE FEE	4,875	-	2,625	-
400-535000-9980 ADDITIONS TO RESERVE	-	396,000	-	306,400
<u>Total Sewer Department Expenditures</u>	\$ 242,782	\$ 1,741,700	\$ 773,681	\$ 7,625,300

Notes*

6300 - Treatment Capacity	4,500,000
6300 - Collection/Treatment Improvements	1,000,000
6381 - Clean Water Projects	1,542,500
6400 - Portable Generator	55,000
7100 - Principal CW351200	9,800

Water Impact Fee Fund

City of Mascotte Budget

2024

City of Mascotte
Water Impact Fee Fund
2024 Operating Budget

	2022	2023	YTD	2024
	ACTUAL	ADOPTED	June-23	ADOPTED
<u>Revenues</u>				
420-361100 INTEREST INCOME	\$ 744	\$ 1,000	\$ -	\$ 1,000
420-363230 WATER IMPACT FEES	195,120	338,700	485,090	393,000
420-399000 USE OF RESERVES	-	260,300	-	-
<u>Total Water Impact Fee Revenue</u>	<u>\$ 195,864</u>	<u>\$ 600,000</u>	<u>\$ 485,090</u>	<u>\$ 394,000</u>
<u>Expenditures</u>				
420-533000-6300 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -
420-533000-6400 CAPITAL EQUIPMENT	-	-	-	-
420-533000-9190 TRANSFERS OUT	-	600,000	-	-
420-533000-9980 ADDITIONS TO RESERVES	-	-	-	394,000
<u>Total Water Impact Fee Fund Expenditures</u>	<u>\$ -</u>	<u>\$ 600,000</u>	<u>\$ -</u>	<u>\$ 394,000</u>

Sewer Impact Fee Fund

City of Mascotte Budget

2024

**City of Mascotte
Sewer Impact Fee Fund
2024 Operating Budget**

	2022	2023	YTD	2024
	ACTUAL	ADOPTED	June-23	ADOPTED
<u>Revenues</u>				
440-361100 INTEREST INCOME	\$ 42	\$ 100	\$ -	\$ 100
440-363235 SEWER IMPACT FEES	26,350	42,500	90,099	106,300
<u>Total Sewer Impact Fee Revenue</u>	\$ 26,392	\$ 42,600	\$ 90,099	\$ 106,400
<u>Expenditures</u>				
440-535000-6300 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -
440-535000-6400 CAPITAL EQUIPMENT	-	-	-	-
440-535000-9190 TRANSFERS OUT	-	-	-	-
440-535000-9980 ADDITIONS TO RESERVES	-	42,600	90,099	106,400
<u>Total Sewer Impact Fee Fund Expenditures</u>	\$ -	\$ 42,600	\$ 90,099	\$ 106,400

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

	2022	2023	YTD	2024
	ACTUAL	ADOPTED	June-23	ADOPTED
Revenues				
450-334352 FDEP STATE GRANT STORMWATER	\$ -	\$ 224,100	\$ 59,750	\$ 1,031,500
450-337510 LCWA - GRANT	-	224,100	-	-
450-343999 STORMWATER REVENUE	246,971	230,000	169,797	253,000
450-361100 INTEREST INCOME	187	700	-	500
450-381200 TRANSFER IN	-	90,000	-	410,000
Total Stormwater Revenue	\$ 247,158	\$ 768,900	\$ 229,547	\$ 1,695,000
Expenditures				
450-538000-1200 REGULAR SALARIES & WAGES	\$ 54,022	\$ 51,400	\$ 37,364	\$ 58,200
450-538000-1400 OVERTIME	-	500	30	1,500
450-538000-1600 PTO PAY	7,073	11,300	6,944	14,000
450-538000-1800 HOLIDAY PAY	4,332	4,600	3,888	5,200
450-538000-2100 FICA	4,888	5,200	3,821	6,000
450-538000-2200 RETIREMENT CONTRIBUTION	6,436	6,700	4,812	7,800
450-538000-2300 HEALTH INSURANCE	9,009	10,100	7,567	10,100
450-538000-2320 INSURANCE / LIFE/DISABILITY	276	400	207	500
450-538000-2350 DENTAL INSURANCE	465	600	380	1,000
450-538000-2390 FLEXIBLE SPENDING BENEFIT	797	1,100	725	1,500
450-538000-2400 WORKER'S COMPENSATION	2,100	2,200	2,824	3,000
450-538000-3100 PROFESSIONAL SERVICES	19,578	15,000	11,329	20,000
450-538000-3410 TECHNICAL SUPPORT	-	-	-	4,500
450-538000-4120 POSTAGE AND FREIGHT	4,920	4,000	3,466	5,000
450-538000-4400 RENTAL AND LEASES	-	2,500	-	2,500
450-538000-4510 INSURANCE - AUTO	1,561	2,000	2,644	3,000
450-538000-4520 INSURANCE - LIABILITY	6,714	9,000	8,083	15,000
450-538000-4610 R&M VEHICLES	210	2,500	1,383	2,500
450-538000-4650 R&M EQUIPMENT	-	1,000	-	1,000
450-538000-4670 R&M GROUNDS	1,660	5,000	643	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	59	500	-	500
450-538000-5200 UNIFORMS	-	500	-	500
450-538000-5240 GAS/FUEL/TOLLS	518	500	275	500
450-538000-5410 SCHOOLS AND TRAINING	2,198	2,000	250	5,000
450-538000-5430 SEMINARS & MEETINGS	610	2,000	-	2,000

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

	2022	2023	YTD	2024
	ACTUAL	ADOPTED	June-23	ADOPTED
450-538000-5600 SMALL TOOLS AND EQUIPMENT	1,380	500	39	1,000
450-538000-5700 BAD DEBT	(157)	500	-	-
450-538000-6300 CAPITAL PROJECTS	27,000	538,200	121,300	1,441,500
450-538000-6400 CAPITAL EQUIPMENT	-	70,000	-	-
450-538000-9980 ADDITIONS TO RESERVE	-	12,100	-	69,700
<u>Total Stormwater Department Expenditures</u>	\$ 155,649	\$ 768,900	\$ 217,974	\$ 1,695,000

Notes**

3100 - Mowing	\$ 2,700
3100 - MS4 Program	\$ 8,000
3410 - iWorQ	\$ 4,500
6300 - Construction Projects	\$ 1,441,500

City of Mascotte
 Special Revenue Funds - Recap
 2024 Operating Budget

	<u>Fund - 105</u>	<u>Fund - 110</u>	<u>Fund - 140</u>	<u>Fund - 160</u>	<u>Fund - 180</u>	<u>Fund - 190</u>	
	<i>Infrastructure</i>	<i>Police Ed.</i>	<i>Police</i>	<i>Recreational</i>	<i>ARPA</i>	<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	750,000	-	-	-	-	-	750,000
IMPACT FEES	-	-	130,200	83,000	-	-	213,200
INTERGOVERNMENTAL	-	1,100	-	-	-	757,400	758,500
INTEREST	1,000	100	1,000	500	1,000	1,000	4,600
OTHER	-	-	-	-	-	-	-
Total Revenues	751,000	1,200	131,200	83,500	1,000	758,400	1,726,300
TRANSFER IN							
USE OF RESERVES	-	5,800	-	-	2,446,000	-	2,451,800
Total Revenues and Sources	\$ 751,000	\$ 7,000	\$ 131,200	\$ 83,500	\$ 2,447,000	\$ 758,400	\$ 4,178,100
EXPENDITURES							
GENERAL GOVERNMENT	50,000	-	-	10,000	100,000	235,000	395,000
PUBLIC SAFETY	389,800	7,000	98,200	-	-	128,000	623,000
PUBLIC WORKS	293,000	-	-	-	-	-	293,000
PARKS & RECREATION	-	-	-	-	1,937,000	-	1,937,000
UTILITIES	-	-	-	-	-	-	-
DEBT SERVICE	18,200	-	-	-	-	-	18,200
Total Expenditures	751,000	7,000	98,200	10,000	2,037,000	363,000	3,266,200
TRANSFER OUT							
ADDITIONS TO RESERVES	-	-	33,000	73,500	-	395,400	501,900
Total Expenditures and Uses	\$ 751,000	\$ 7,000	\$ 131,200	\$ 83,500	\$ 2,447,000	\$ 758,400	\$ 4,178,100

**City of Mascotte
Infrastructure Surtax Fund
2024 Operating Budget**

	2022	2023	YTD	2024
	ACTUAL	ADOPTED	Jun-23	ADOPTED
<u>Revenue</u>				
105-312600 - SALES AND USE TAXES	782,813	660,300	631,524	750,000
105-361100 - INTEREST	398	1,000	-	1,000
105-383000 - CAPITAL LEASE PROCEEDS	81,605		-	-
105-399000 - USE OF RESERVES	-	-	-	-
<u>Total Revenues</u>	\$ 864,816	\$ 661,300	\$ 631,524	\$ 751,000
<u>Expenditures</u>				
<i>Administration</i>				
105-12-566000-6300 - PROJECTS	8,200	-	-	-
105-12-566000-6400 - EQUIPMENT	-	-	-	50,000
<i>Police</i>				
105-21-566000-6300 - PROJECTS	-	71,000	-	-
105-21-566000-6400 - EQUIPMENT	224,524	278,000	-	389,800
105-21-566000-7100 - PRINCIPAL	18,873	18,200	15,683	18,200
<i>Public Works</i>				
105-41-566000-6300 - PROJECTS	45,760	350,000	364,938	150,000
105-41-566000-6400 - EQUIPMENT	-	-	-	110,000
105-50-566000-6400 - EQUIPMENT	22,780	-	-	-
105-72-566000-5600 - SMALL TOOLS	-	3,500	2,241	-
105-72-566000-6400 - EQUIPMENT	-	45,000	-	33,000
<u>Total Discretionary Expenditures</u>	\$ 320,137	\$ 765,700	\$ 382,862	\$ 751,000
105-12-566000-9980 - ADDITIONS TO RESERVES		170,600	-	-
<u>Total Expenditures</u>	\$ 320,137	\$ 936,300	\$ 382,862	\$ 751,000

**City of Mascotte
Infrastructure Surtax Fund
2024 Operating Budget**

Discretionary Tax Fund -	
12 - Upgrades to PA System in Civic Center	\$ 50,000
21 - 6400 (2) New Vehicles	\$ 116,000
21 - 6400 (3) Replacement Vehicles (Carry over from Prior Year)	\$ 165,800
21 - 6400 (2) New Vehicles (Carry over from Prior Year)	\$ 108,000
21 - 7100 Lease payment Body cameras	\$ 18,200
41 - 6300 Mobility Impact Fee Study	\$ 75,000
41 - 6300 - Street Resurfacing Projects	\$ 75,000
<i>Nan Dell Ave.</i>	
<i>Belfry Way</i>	
41 - 6400 Mobile Message Board	\$ 35,000
41 - 6400 Towable Manlift	\$ 75,000
72- 6400 Infield Groomer (Carry over from Prior Year)	\$ 33,000
Total	\$ 751,000

**City of Mascotte
Police Education Fund
2024 Operating Budget**

	2022	2023	YTD	2024
	ACTUAL	ADOPTED	Jun-23	ADOPTED
<u>Revenue</u>				
110-351950 - POLICE EDUCATION	\$ 917	\$ 1,100	\$ 1,106	\$ 1,100
110-361100 - INTEREST	8	100	-	100
110-399000 - USE OF RESERVES	5,475	12,300	2,209	5,800
<u>Total Revenues</u>	\$ 6,400	\$ 13,500	\$ 3,315	\$ 7,000
<u>Expenditures</u>				
110-21-521000-5100 - SUPPLIES	\$ -	\$ 1,000	\$ -	\$ -
110-21-521000-5250 - AMMUNITION	938	1,500	-	-
110-21-521000-5400 - BOOKS, ETC.	85	1,000	914	1,000
110-21-521000-5410 - SCHOOLS	3,210	5,000	1,547	6,000
110-21-521000-5430 - SEMINARS	2,167	5,000	854	-
<u>Total Expenditures</u>	\$ 6,400	\$ 13,500	\$ 3,315	\$ 7,000

**City of Mascotte
Police Impact Fee Fund
2024 Operating Budget**

	2022	2023	YTD	2024
	ACTUAL	ADOPTED	Jun-23	ADOPTED
Revenue				
140-361100 - INTEREST	\$ 168	\$ 1,000	\$ -	\$ 1,000
140-363220 - IMPACT FEES	61,962	112,000	159,648	130,200
140-399000 - USE OF RESERVES	120,466	359,700	-	-
Total Revenues	\$ 182,596	\$ 472,700	\$ 159,648	\$ 131,200

Expenditures				
140-21-521000-3100 - PROFESSIONAL SERVICES	\$ 4,626	\$ -	\$ 3,888	\$ 10,000
140-21-521000-5600 - SMALL TOOLS	5,233	18,400	22,542	21,400
140-21-521000-6300 - PROJECTS	4,390	425,000	2,280	-
140-21-521000-6400 - EQUIPMENT	155,403	16,000	-	60,000
140-21-521000-7100 - PRINCIPAL	12,697	12,900	9,928	6,500
140-21-521000-7200 - INTEREST	247	400	-	300
140-21-521000-9980 - ADDITIONS TO RESERVES	-	-	-	33,000
Total Expenditures	\$ 182,596	\$ 472,700	\$ 38,638	\$ 131,200

Police Impact Fees	
5600 - Handgun for new position	\$ 1,200
5600-Rifle for new position	\$ 1,600
5600-Taser for new positon	\$ 2,400
5600-Uniform and accessories for new position	\$ 3,600
5600-Tuff Book computer for new position	\$ 3,000
5600-Portable Radio for new position	\$ 9,600
6400-Vehicle for new position	\$ 60,000
3100 - Impact Fee Study Updates	\$ 10,000
7100 - Payment on radios	\$ 6,500
7200 - Interest on radio payment	\$ 300
	\$ 98,200

**City of Mascotte
Fire Impact Fee Fund
2024 Operating Budget**

	2022	2023	YTD	2024
	ACTUAL	ADOPTED	Jun-23	ADOPTED
<u>Revenue</u>				
150-361100 - INTEREST	\$ 118	\$ -	\$ -	\$ -
150-363225 - IMPACT FEES	-	-	-	-
150-399000 - USE OF RESERVES	410,224	-	-	-
<u>Total Revenues</u>	\$ 410,342	\$ -	\$ -	\$ -
<u>Expenditures</u>				
150-22-522000-3100 - PROFESSIONAL SERVICES	\$ 4,626	\$ -	\$ -	\$ -
150-22-522000-5600 - SMALL TOOLS	-	-	-	-
150-22-522000-6300 - PROJECTS	405,716	-	-	-
150-22-522000-6400 - EQUIPMENT	-	-	-	-
150-22-522000-7100 - PRINCIPAL	-	-	-	-
150-22-522000-7200 - INTEREST	-	-	-	-
<u>Total Expenditures</u>	\$ 410,342	\$ -	\$ -	\$ -

**City of Mascotte
Recreational Impact Fee Fund
2024 Operating Budget**

	2022	2023	YTD	2024
	ACTUAL	ADOPTED	Jun-23	ADOPTED
<u>Revenue</u>				
160-361100 - INTEREST	\$ 106	\$ 1,000	\$ -	\$ 500
160-363270 - IMPACT FEES	39,537	71,600	96,279	83,000
160-399000 - USE OF RESERVES	-	-	-	-
<u>Total Revenues</u>	\$ 39,643	\$ 72,600	\$ 96,279	\$ 83,500
<u>Expenditures</u>				
160-72-572000-3100 - PROFESSIONAL SERVICES	\$ 4,626	\$ -	\$ 3,888	\$ 10,000
160-72-572000-6300 -PROJECTS	-	-	-	-
160-72-572000-6400 -EQUIPMENT	-	2,500	-	-
160-72-572000-9190 - TRANSFER OUT	-	-	-	-
160-72-572000-9980 - ADDITIONS TO RESERVES	-	70,100	-	73,500
<u>Total Expenditures</u>	\$ 4,626	\$ 72,600	\$ 3,888	\$ 83,500

Recreational Impact Fees	
3100 - Impact Fee Study Updates	\$ 10,000
	\$ 10,000

**City of Mascotte
American Rescue Plan Act Fund
2024 Operating Budget**

	2022	2023	YTD	2024
	ACTUAL	ADOPTED	Jun-23	ADOPTED
Revenue				
180-331900 - ARPA FUNDING	\$ 3,162,891	\$ 1,581,500	\$ -	\$ -
180-361100 - INTEREST	363	-	-	1,000
180-399000 - USE OF RESERVES	-	1,455,500	-	2,446,000
Total Revenues	\$ 3,163,254	\$ 3,037,000	\$ -	\$ 2,447,000
Expenditures				
180-72-572000-3100 - PROFESSIONAL SERVICES	\$ 41,381	\$ 100,000	\$ 53,199	\$ 100,000
180-72-572000-6310 - SUNSET LAKE PARK	-	812,600	-	812,600
180-72-572000-6311 - RECREATIONAL COMPLEX	-	874,400	-	874,400
180-72-572000-6312 - KNIGHT LAKE PARK	-	250,000	-	250,000
180-33-533000-9190 - TRANSFER OUT	-	500,000	-	-
180-38-538000-6313 - STORMWATER INFRASTRUCTURE	-	410,000	-	-
180-38-538000-9190 - TRANSFER OUT (STORMWATER)	-	90,000	-	410,000
Total Expenditures	\$ 41,381	\$ 3,037,000	\$ 53,199	\$ 2,447,000

American Rescue Plan Act Fund	
9190 - Stormwater Infrastructure	\$ 410,000
\$ 410,000	

City of Mascotte
CRA Fund
2024 Operating Budget

	2022	2023	YTD	2024
	ACTUAL	ADOPTED	Jun-23	ADOPTED
<u>Revenue</u>				
190-311150 - INCREMENTAL TAXES - CITY	191,259	273,200	269,481	349,700
190-311160 - INCREMENTAL TAXES - OTHER	189,748	298,200	308,601	407,700
190-361100 - INTEREST	-	1,000	-	1,000
190-399000 - USE OF RESERVES	-	-	-	-
<u>Total Revenues</u>	\$ 381,007	\$ 572,400	\$ 578,082	\$ 758,400
<u>Expenditures</u>				
190-590000-1200 REGULAR SALARIES	\$ 39,231	\$ 39,700	\$ 28,129	\$ 23,300
190-590000-1400 OVERTIME	-	-	556	500
190-590000-1600 PTO PAY	4,035	6,500	5,703	3,900
190-590000-1800 HOLIDAY PAY	3,348	3,500	2,537	2,000
190-590000-2100 FICA	2,972	3,800	2,382	2,500
190-590000-2200 RETIREMENT CONTRIBUTION	4,748	5,000	3,606	3,000
190-590000-2300 HEALTH INSURANCE	6,474	7,300	5,436	4,800
190-590000-2320 LIFE/DISABILITY INSURANCE	153	300	115	500
190-590000-2350 DENTAL INSURANCE	335	500	274	500
190-590000-2390 FLEXIBLE SPENDING BENEFIT	579	800	528	500
190-590000-2400 WORKERS COMPENSATION	1,200	1,300	1,669	1,500
190-590000-3100 PROFESSIONAL SERVICES	55,207	100,000	27,935	50,000
190-590000-3200 AUDITING	3,000	3,000	3,000	3,500
190-590000-3421 COMMUNITY POLICING	70,000	80,000	80,000	85,000
190-590000-4900 ADVERTISING	316	-	-	1,000
190-590000-4920 PERMIT FEES	175	-	175	500
190-590000-5100 OFFICE/OPERATING SUPPLIES	-	-	-	-
190-590000-6300 -PROJECTS	-	96,000	-	105,000
190-590000-8310 SIGN GRANTS	-	25,000	-	25,000
190-590000-8311 FAÇADE GRANTS	-	-	-	25,000
190-590000-8312 HOUSING REHAB GRANTS	-	-	-	25,000
190-590000-9980 ADDITIONS TO RESERVES	-	199,700	-	395,400
<u>Total Expenditures</u>	\$ 191,773	\$ 572,400	\$ 162,045	\$ 758,400

City of Mascotte
 CRA Fund
 2024 Operating Budget

CRA Fund	
Note* Per the CRA's Plan 50% of Code Compliance's Salary plus benefits have been coded to this fund	
3100 - Landscape Services CRA Area	\$ 50,000
6300 - City Bus Stop Enclosure	\$ 5,000
6300 - Entrance Signs	\$ 100,000
Revenue Projections	
City Estimates:	
73,609,403 X .0050000 X .95 = \$349,645	\$ 349,700
Lake County:	
72,779,403 X .0050734 X .95 = \$350,777	\$ 350,800
72,779,403 X .0004629 X .95 = \$32,005	\$ 32,000
LCWA:	
73,609,403 X .0003557 X .95 = \$24,874	\$ 24,900



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