



Town Council Budget Workshop

July 12, 2024 at 3:00 PM
Howey-in the-Hills Town Hall
101 N. Palm Ave.,
Howey-in-the-Hills, FL 34737

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AGENDA

Call the Town Council Meeting to order
Pledge of Allegiance to the Flag
Invocation by Councilor Reneé Lannamañ

ROLL CALL

Acknowledgement of Quorum

NEW BUSINESS

1. Discussion: **Fiscal Year 2024-2025 Budget**

PUBLIC COMMENTS

Any person wishing to address the Mayor and Town Council and who is not on the agenda is asked to speak their name and address. Three (3) minutes is allocated per speaker.

ADJOURNMENT

To Comply with Title II of the Americans with Disabilities Act (ADA):

Qualified individuals may get assistance through the Florida Relay Service by dialing 7-1-1. Florida Relay is a service provided to residents in the State of Florida who are Deaf, Hard of Hearing, Deaf/Blind, or Speech Disabled that connects them to standard (voice) telephone users. They utilize a wide array of technologies, such as Text Telephone (TTYs) and ASCII, Voice Carry-Over (VCO), Speech to Speech (STS), Relay Conference Captioning (RCC), CapTel, Voice, Hearing Carry-Over (HCO), Video Assisted Speech to Speech (VA-STs) and Enhanced Speech to Speech.

Howey Town Hall is inviting you to a scheduled Zoom meeting.

Topic: **Town Council Budget Workshop**

Time: **July 12, 2024 03:00 PM Eastern Time (US and Canada)**

Join Zoom Meeting

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Please Note: In accordance with F.S. 286.0105: Any person who desires to appeal any decision or recommendation at this meeting will need a record of the proceedings, and that for such purposes may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which the appeal is based. The Town of Howey-in-the-Hills does not prepare or provide this verbatim record. Note: In accordance with the F.S. 286.26: Persons with disabilities needing assistance to participate in any of these proceedings should contact Town Hall, 101 N. Palm Avenue, Howey-in-the-Hills, FL 34737, (352) 324-2290 at least 48 business hours in advance of the meeting.



**1st FY25 Budget Workshop
Executive Summary**

Date: July 12, 2024, 3:00 p.m.

The FY25 Municipal Budget has been drafted with the primary goal of addressing the community's most pressing needs while ensuring fiscal responsibility. This budget reflects our commitment to enhancing public services, promoting sustainable growth, and maintaining the city's financial health.

Key Highlights:

1. Total Proposed Budget: \$6,298,635, which is 46.79% of the FY24 budget of \$13,461,131. Decreases in revenue are attributable primarily to a lack of development scheduled to be built in the upcoming fiscal year.
2. Proposed changes to be implemented:
 - Increase in ad valorem rate from 7.5 mills to 8.5 mills (each mill equals \$213,535.84 in revenue)
 - Increase in solid waste rate (4.9%)
 - Increase in water rates (1.168%)
3. Proposed changes in labor-related costs*
 - Reduced Town Hall staff (elimination of Building Services position)
 - Included general 5% salary increase across all departments
 - Included costs of Florida Retirement System (FRS) for all non-sworn employees
 - Maintained competitive employee health insurance contribution percentages

****See Mascotte Salary Survey Report, p. 10***

Next Step:

- 2nd FY25 Budget Workshop: July 26, 2024 at 9:00 a.m.

We are committed to transparency, accountability, and ensuring that our Town's resources are used efficiently for the benefit of all residents. Feedback is invaluable in shaping our community's future, so we encourage all residents to:

- Review the detailed budget proposal available online at www.howey.org and at Town Hall.
- Attend workshops and public hearings to voice concerns, ask questions, and provide feedback.

Town of Howey-in-the-Hills

Mascotte Salary Survey Report

February 2024



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Executive Summary

The City of Mascotte, Florida engaged Local Government Solutions, LLC. to conduct a salary survey for twenty-four city classifications. The study included the following tasks:

1. Perform a kick-off meeting with city management to set parameters and request information.
2. Define up to 10 appropriate peers for salary comparison.
3. Compare job descriptions and salary ranges with peer organizations.
4. Create salary comparison tables for all positions.
5. Provide current salary range options.
6. Provide future salary increase options.
7. Compare peer demographics that may attract or inhibit applicants.
8. Present findings to City Council (after completion of report)

It is important to note that this was not a classification and compensation study. The city was only concerned with comparable salaries at this time. Therefore, we did not complete a classification study and there is no analysis of internal equity or compression that might be caused by any salary changes included in this analysis.

The purpose of salary surveys is to determine where an organization stands in relation to its peers and possibly competitors for talent. While many studies have found that pay is not the top concern for candidates, it is usually in the top three. However, even if an organization is a great place to work, too large of a disparity in pay with similar organizations can create a vacuum for talent and should be addressed.

Our report is separated into the following chapters.

1. Executive Summary
2. Methodology
3. Salary Survey Data
4. Current Salary Recommendations
5. Future Salary Recommendations
6. Demographic Data Impacting Hiring
7. Conclusion

Overall, Mascotte was not too far behind in salary range and salaries when compared to its peers. If the city decided to increase all salaries to the current market rate as of April 2024, the current fiscal year cost including salaries, FICA, and retirement would be approximately \$81,994.

Methodology & Peers

Local Government Solutions (LGS) employed several tools to obtain information and produce recommendations. Data gathering and analytical tools included:

- Document Review
 - Review of job descriptions, job titles, current salary reports, salary range reports, demographic reports, historical economic reports, and economic forecasts.
- Interviews
 - LGS interviewed all peer jurisdictions included in this analysis with questions regarding current positions and salaries to ensure position comparisons were as close as possible.
- Financial Analysis
 - We carried out financial analysis to determine future costs for options and recommendations included in the report.

LGS worked with the city administration to identify comparable local governments in the State of Florida to determine external market competitive positioning. The chosen communities have a similar population base, a comparative economic market, and/or they are geographically located nearby. One hundred percent of the cities surveyed participated in the study. The following chart illustrates some of the similarities between the cities included in the analysis.

As can be seen below, Lake County is included as a peer agency. However, Lake County was only used to compare sworn positions within the Police Department (except for the Police Chief).

Table 1. Mascotte Economic and Demographic Comparison

Jurisdiction	Cost of Living Index ¹	Population ²
Brooksville	94.5	9,566
Clermont	93.1	47,456
Groveland	92.5	22,760
Howie-in-the-Hills	92.5	1,790
Lake County	91.9	395,804
Lady Lake	91.4	16,224
Fruitland Park	91.3	8,615
Leesburg	91.1	30,378
Mascotte	90.7	8,565
Eustis	90.1	23,918
Umatilla	89.1	3,881
Newberry	82.4	8,503
Average	90.9	16,514³

¹City-Data.com, March 2022 (100 is average).

²Estimates of Population by County and City, April 2023 (BEBR)

³Average population does not include Lake County total population.

Investopedia defines the cost of living index as, “The amount of money needed to cover basic expenses such as housing, food, taxes, and healthcare in a certain place and time.” A score of 100 is average for communities in the United States. Anything below 100 is less than average and anything above 100 is higher than average.

While Mascotte’s population is smaller than the average peer city, it’s cost of living index (90.7) is almost the same as the peer average (90.9) and less than the national average. This helps establish that the comparison of salaries for peer cities is a good fit. It means that salaries for these cities are set based on the same affordability factors that affect the City of Mascotte and are appropriate for use in setting salary standards.

It is important to note why we used a peer group with populations twice the size of the City of Mascotte (or larger in the case of Lake County). While these jurisdictions are larger, and may be more complex, the work performed in the analyzed positions is of comparable nature. Additionally, potential candidates or current staff looking for other opportunities could easily apply to and work for any of the comparable jurisdictions without having to move. This creates a competitive atmosphere for attractive candidates and if the City of Mascotte does not remain competitive, it will have a hard time attracting and keeping candidates as it loses out to higher paying organizations in the same region.

Salary Survey Data

While this project was limited to 24 classification comparisons, Local Government Solutions provided 30 comparisons for this study based on all the positions provided by Mascotte. The names of each position and the number of responses for each are included in Table 2 on the following page.

Some classifications were ubiquitous, and all peers provided comparisons. For example, we received 10 comparisons for positions such as City Clerk, City Manager, and Code Enforcement Officer. However, not all peers had similar positions to all classifications, as such there were less responses for those positions. Some examples include Stormwater Tech, Reserve Officer, and Police Captain for which we received 1, 3, and 4 responses respectively.

Of the positions included in the table below, certain positions did not exist at the outset of this analysis. However, Mascotte requested comparisons for those positions to determine what an appropriate pay range and salary would be should they be created. These positions include:

- Assistant City Planner
- Police Captain
- Police Corporal
- Reserve Officer
- Parks and Recreation Coordinator
- Chief Operator/Environmental Compliance Manager
- Water Tech
- Wastewater Tech
- Public Services Lead
- Fleet Maintenance Supervisor

Table 2. Classifications Compared and the Number of Comparisons

# of Positions	Title	Department	# of Responses
1	Assistant City Clerk	Admin	7
2	City Clerk	Admin	10
3	City Manager	Admin	10
4	Customer Service Cashier	Admin	8
5	Finance Director/Assistant City Manager	Admin	10
6	Utility Accountant	Admin	8
7	Assistant City Planner	Building Services	6
8	Code Enforcement Officer	Building Services	10
9	Permit Tech	Building Services	9
10	Admin Assistant	Police	7
11	Police Captain	Police	5
12	Police Corporal ¹	Police	6
13	Police Lieutenant	Police	9
14	Police Chief	Police	8
15	Police Officer ¹	Police	9
16	Reserve Police Officer	Police	3
17	School Crossing Guard	Police	4
18	Police Sergeant ¹	Police	7
19	Admin Assistant	Public Services	9
20	Chief Operator/Environmental Compliance Manager	Public Services	5
21	Fleet Maintenance Supervisor	Public Services	4
22	Mechanic I	Public Services	9
23	Parks and Recreation Coordinator	Public Services	5
24	Public Services Director	Public Services	10
25	Public Services Lead	Public Services	5
26	Public Services Tech	Public Services	7
27	Stormwater Tech	Public Services	1
28	Wastewater Tech	Public Services	4
29	Water Plant Operator (Class C)	Public Services	6
30	Water Tech	Public Services	6

¹These Police Department Positions are budgeted at 2,184 hours per year.

During the analysis, LGS found some peers had similar positions to those in Mascotte, but the title was different. We analyzed the position descriptions to ensure an appropriate comparison before including them in the number of responses in Table 2. The crossover for classifications with similar (not identical titles) are included in Table 3 below.

Table 3. Crossover of Similar Titles Used in Classification Comparisons

Mascotte, FL	Brooksville, FL	Clermont, FL	Lady Lake, FL	Newberry, FL
Utility Accountant	Assistant Finance Director			
Assistant City Planner	City Planner	Planning and ED Manager	Senior Planner	
Police Captain			Deputy Chief	
Public Services Director				Assistant City Manager/ Public Works Director
Parks and Recreation Coordinator				Assistant Director

Note: All other classifications were an exact match for position titles.

Current Salary Recommendations

This section includes recommendations for salary ranges and salaries based on peer comparisons. Below we provide figures and tables illustrating the proposed changes in addition to describing the analysis behind the recommendations.

Pay Ranges

Changes to pay ranges do not necessarily translate into additional costs. They are only the bookends in which different classifications reside. They consist of a minimum salary, a midpoint, and a maximum for each classification. The spread between the minimum and maximum for most positions was kept the same as was proposed and adopted from the Cody and Associates Study. The only difference from this is the range for sworn police personnel (except the Police Chief). This is due to a recent change in the minimum pay for those positions without a change in the midpoint or maximum. For newer positions not included in the Cody and Associates Study, we used the spread for similar positions.

Based on peer analysis classification ranges either increased (16), decreased (4), or were newly created based on peer data (8). The two part-time, hourly positions of reserve officer and school crossing guard did not change.

While most of the detailed tables are included in Excel spreadsheets provided to staff for their review and continued use, we have included one example for illustration purposes in this section to demonstrate the analysis used to determine new classification ranges. Table 4 includes the peer comparisons for the Assistant City Clerk salaries.

Table 4. Assistant City Clerk Salary Peer Comparison

City	Current Salaries	Market Rate	Percentile Rank	
Fruitland Park, FL	\$68,723.00	\$56,700.80	100	
Groveland, FL	\$65,881.40	\$56,700.80	86	
79th percentile	\$61,800.70	\$56,700.80	79	
75th percentile	\$59,760.35	\$56,700.80	75	Interquartile Range
Newberry, FL	\$57,720.00	\$56,700.80	71	
Lady Lake, FL	\$56,700.80	\$56,700.80	57	
Leesburg, FL	\$48,963.20	\$56,700.80	43	
Brooksville, FL	\$45,968.00	\$56,700.80	29	
25th percentile	\$44,544.75	\$56,700.80	25	
21st percentile	\$43,121.50	\$56,700.80	21	
Umatilla, FL	\$40,275.00	\$56,700.80	14	

As seen above, seven out of 10 peers provided salary information with a position similar enough to the Assistant City Clerk for comparison to Mascotte. Salaries for this position range from a high of \$68,723 in Fruitland Park to a low of \$40,275 in Umatilla. While it is not the case in this instance, for classifications with multiple positions (i.e., police officer) the average salary of all officers was used for each jurisdiction.

The market rate is the median of all peer salaries provided. The median is defined as the middle number in a sorted set of numbers. If the range is an even set of numbers, the median is the average of the two middle numbers.

LGS uses the median as it is a more accurate measure of central tendency when there is a possibility of outliers either much higher or lower than the rest of the range of numbers. Using the mean in this instance could produce an “average” number that is skewed too high or low.

We included percentile rank to guide Mascotte’s implementation decisions now and in the future. For those who remember taking standardized tests, percentile rank may seem familiar. Percentile ranking is a way of showing what percent of people scored lower than you did on a test. In this instance, it reveals where a city’s average pay for a position ranks against other cities. In some instances, including the one above, we have created additional percentile ranks based on the available data to illustrate where the interquartile range begins and ends.

The interquartile range is the range between 75th percentile and 25th percentile. We have highlighted the interquartile range to focus discussions and recommendations later in this report and in Table 5 below.

Table 5. Assistant City Clerk Classification Ranges

Percentile Rank	Minimum	Midpoint	Maximum	% Min - Mid	% Mid-Max	Total % Change
75th	\$48,783.96	\$59,760.35	\$73,176.51	23%	22%	45%
71st	\$47,118.37	\$57,720.00	\$70,678.10	23%	22%	45%
Market Rate	\$46,286.37	\$56,700.80	\$69,430.09	23%	22%	45%
Current Range	\$42,585.00	\$52,166.63	\$63,878.00	23%	22%	45%
43rd	\$39,969.96	\$48,963.20	\$59,955.41	23%	22%	45%
29th	\$37,524.90	\$45,968.00	\$56,287.79	23%	22%	45%
25th	\$36,363.06	\$44,544.75	\$54,545.02	23%	22%	45%

Table 5 uses the responses from the salary survey that fall within the interquartile range (75th – 25th percentile) to create a midpoint for each salary range. The market rate midpoint is the median of all peer salaries (in this case \$56,700.80). We have also included the City of Mascotte’s current range for comparison purposes in this table.

In creating the ranges for each percentile, we used the current spread adopted for each position by Mascotte. In this case, the spread from the minimum to maximum was 45%. It is important to note that the total percent change is the addition of the spread from the minimum to the midpoint (23%) plus the spread from the midpoint to the maximum of the range (22%). The total percentage change is not the total percent difference from the minimum to the maximum of the range.

Local Government Solutions suggests that the City of Mascotte consider adopting at least the prevailing market range for each position. The organization's wage philosophy will guide this decision. For instance, the city might contemplate aligning itself with the 75th percentile of peer organizations and adopting a corresponding salary range for all positions, aiming to offer a more appealing pay scale than most peers. Regardless of the chosen approach, LGS advises against setting compensation below the market range, as this could elevate the risk of losing qualified candidates to competing organizations, irrespective of Mascotte's positive reputation as an employer.

With the information above in mind, Table 6 illustrates all current and proposed pay ranges based on the market rate for each classification. Note that any current ranges that show "N/A" for values are new positions and do not have a current range. Part of the scope of this analysis was to propose a range should the city fill those positions in the future. The only difference from the description above regarding pay ranges is the Police Lieutenant. The proposed range and pay are based on an increase of 5% above the market range. This was due to significant compression caused by adjusting salary ranges based on peer information for the Sergeant and Lieutenant positions. Increasing the Lieutenant range by 5% over the market rate alleviates this compression.

Table 6. Current and Proposed Salary Ranges

Position	Current Range			Proposed Range		
	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
City Manager	100,962	133,775	177,251	113,413	150,272	199,110
Finance Director/Assistant City Manager	90,145	117,549	153,246	91,789	119,694	156,042
City Clerk	80,486	103,436	132,803	72,821	93,586	120,156
Assistant City Clerk	42,585	52,167	63,878	46,286	56,701	69,430
Utility Accountant	39,799	48,754	59,699	44,336	54,312	66,505
Customer Service Cashier	30,363	37,195	45,544	30,340	37,167	45,510
Assistant City Planner	N/A	N/A	N/A	57,540	70,487	86,347
Code Enforcement Officer	39,799	48,754	59,723	38,289	46,904	57,457
Permit Tech	30,363	37,195	45,563	33,993	41,641	51,010
Police Chief (2,080 Hours)	80,495	103,436	132,916	94,375	121,272	155,835
Captain (2,080 Hours)	70,300	82,132	105,540	88,786	103,730	133,293
Lieutenant (2,080 Hours)	62,992	71,315	88,787	71,216	80,625	100,378
Sergeant (2,184 Hours)	57,265	64,832	80,715	67,163	76,037	94,666
Corporal (2,184 Hours)	52,060	58,938	73,378	53,975	61,106	76,077
Police Officer (2,184 Hours)	48,203	54,572	67,942	48,277	54,656	68,046
Admin Assistant (2,080 Hours)	39,799	48,754	59,724	38,459	47,112	57,712
Public Services Director	80,495	103,436	132,916	88,481	113,698	146,102
Chief Operator/Environmental Compliance Manager	N/A	N/A	N/A	56,253	68,910	84,415
Fleet Maintenance Supervisor	N/A	N/A	N/A	47,347	58,000	71,050
Water Plant Operator (Class C)	34,762	42,583	52,165	41,182	50,449	61,799
Wastewater Tech	N/A	N/A	N/A	39,387	48,250	59,106
Public Services Lead	N/A	N/A	N/A	36,628	44,870	54,966
Parks and Recreation Coordinator	N/A	N/A	N/A	35,657	43,680	53,508
Stormwater Tech	N/A	N/A	N/A	35,657	43,680	53,508
Mechanic I	34,762	42,583	52,165	35,267	43,202	52,922
Admin Assistant	N/A	N/A	N/A	34,418	42,162	51,648
Water Tech	N/A	N/A	N/A	34,044	41,704	51,087
Public Services Tech	28,376	34,761	42,582	28,955	35,470	43,451

Note: All values above are rounded to the nearest dollar.

Salaries

This section covers recommended salary market rates for the positions included in the salary survey. Information below is broken into three subsections:

- New Positions
- Part-Time/Hourly Positions
- Current Positions

New Positions

Classifications in this subsection are either new classifications recently created by the City of Mascotte or proposed future classifications. Because these are new positions, there is no analysis of additional cost to the city as there is no change between current and future salary costs.

Table 7. Market Rate Salaries, FICA, and Retirement for New Positions

Department	Position	Market Rate Salary	Proposed FICA ¹	Proposed Retirement ²	Total Market Rate Salary and Benefits
Building Services	Assistant City Planner	70,487	5,392	7,049	82,928
Police	Police Captain	103,730	7,935	10,373	122,038
Police	Police Corporal	61,106	4,675	6,111	71,891
Public Services	Parks and Recreation Coordinator	43,680	3,342	4,368	51,390
Public Services	Fleet Maintenance Supervisor	58,000	4,437	5,800	68,237
Public Services	Public Services Lead	44,870	3,433	4,487	52,789
Public Services	Water Tech	41,704	3,190	4,170	49,065
Public Services	Wastewater Tech	48,250	3,691	4,825	56,766
Total		468,644	35,851	46,864	551,360

¹FICA is 7.65% of salary.

²Retirement is 10% of salary.

The proposed market rate salaries for new positions are based on the midpoint of the ranges found in Table 6.

Part-Time/Hourly Positions

Mascotte has two part-time, hourly positions (School Crossing Guard and Reserve Police Officer), which are paid \$15.75 and \$15.00 per hour respectively. These positions do not work regularly and forecasting total

current and future costs would not be accurate without knowing how many hours they will work annually in the future.

In comparing them to peers, we are not recommending any changes in FY 2024. The market rate for both positions is \$15.00 per hour and Mascotte already pays at or above those rates.

Current Positions

This subsection proposes market rate salaries based on the proposed ranges in Table 6. Market rate salaries are calculated by using the current incumbent's percent difference from the midpoint in the current range and applying that percent difference to the midpoint of the new range. For example, if an incumbent in a Police Officer position is at 104% of the current midpoint, that incumbent would be at 104% of the proposed midpoint. If the calculation above would result in a decrease in salary, we have not proposed any salary change for that incumbent. By using this method, proposed changes in salary should not create compression or impact compression that currently exists.

Table 8. Market Rate Salaries and Increased Costs

Position	Position ID	Current Salary ¹	Total Current Salary and Related Benefits ²	Market Rate Salaries	Total Proposed Market Rate and Related Benefits ²	Total Change
ADMINISTRATION						
City Manager	375	138,757	163,247	155,869	183,379	20,132
Finance Director/Assistant City Manager	279	124,301	146,240	126,568	148,908	2,668
Customer Service Cashier	368	36,254	42,653	36,254	42,653	0
Customer Service Cashier	386	34,944	41,112	34,944	41,112	0
City Clerk	181	95,805	112,714	95,805	112,714	0
Assistant City Clerk	370	63,274	74,441	68,773	80,912	6,470
Utility Accountant	231	56,784	66,806	63,258	74,423	7,617
TOTAL ADMINISTRATION		550,118	647,214	581,471	684,101	36,887
BUILDING SERVICES						
Code Enforcement Officer	336	56,264	66,195	56,264	66,195	0
Permit Tech	394	35,984	42,335	40,286	47,396	5,061
TOTAL BUILDING SERVICES		92,248	108,530	96,550	113,591	5,061

Position	Position ID	Current Salary ¹	Total Current Salary and Related Benefits ²	Market Rate Salaries	Total Proposed Market Rate and Related Benefits ²	Total Change
POLICE						
Police Chief	329	122,949	144,649	144,150	169,592	24,943
Police Lieutenant	259	76,211	89,662	86,160	101,368	11,705
Police Sergeant (2,184)	303	66,961	78,780	78,535	92,397	13,617
Police Sergeant (2,184)	345	65,979	77,624	77,383	91,041	13,417
Police Sergeant (2,184)	318	63,423	74,618	74,386	87,515	12,897
Police Officer (2,184)	348	56,762	66,781	56,849	66,883	102
Police Officer (2,184)	371	54,447	64,057	54,530	64,155	98
Police Officer (2,184)	364	54,447	64,057	54,530	64,155	98
Police Officer (2,184)	365	54,447	64,057	54,530	64,155	98
Police Officer (2,184)	378	50,123	58,969	50,200	59,060	90
Police Officer (2,184)	383	50,123	58,969	50,200	59,060	90
Police Officer (2,184)	387	48,201	56,708	48,275	56,795	87
Police Officer (2,184)	384	48,201	56,708	48,275	56,795	87
Police Officer (2,184)	397	48,201	56,708	48,275	56,795	87
Police Officer (2,184)	396	48,201	56,708	48,275	56,795	87
Police Officer (2,184)	385	48,201	56,708	48,275	56,795	87
Police Officer (2,184)	390	48,201	56,708	48,275	56,795	87
Administrative Assistant - Police	392	42,890	50,460	42,890	50,460	0
TOTAL POLICE		1,047,967	1,232,934	1,113,991	1,310,611	77,677

Position	Position ID	Current Salary ¹	Total Current Salary and Related Benefits ²	Market Rate Salaries	Total Proposed Market Rate and Related Benefits ²	Total Change
PUBLIC SERVICES						
Public Services Director	222	112,798	132,707	123,989	145,873	13,166
Chief Operator	358	61,506	72,361	68,910	81,073	8,711
Water Plant Operator - Class C	353	50,232	59,098	59,510	70,013	10,915
Administrative Assistant - Public Services	391	33,862	39,839	42,162	49,603	9,764
Stormwater Technician	50	43,680	51,390	43,680	51,390	0
Public Services Technician	395	38,168	44,905	38,946	45,821	916
Mechanic I	217	52,146	61,349	52,903	62,240	891
TOTAL PUBLIC SERVICES		392,392	461,649	430,100	506,012	44,363
TOTAL ALL DEPARTMENTS		2,082,726	2,450,327	2,222,111	2,614,314	163,987

¹Current salaries were obtained from the City of Mascotte Employee Listing Report dated 12/27/23.

²Total Salary and Related Benefits includes salary, FICA, and retirement at 7.65% and 10% of salary respectively.

As shown in Table 8 above, the total cost to implement this change would be \$163,987 in the current fiscal year (FY 2024). However, since the current fiscal year is already underway, the cost would not be the full year cost.

If the city adopted the market rate salaries and ranges as suggested on April 1, 2024, the additional costs for current positions would be approximately \$81,994 (for the remaining six months of the fiscal year).

Other Considerations

As mentioned previously, the new ranges and salaries are based on market rate (median of peer salaries). If the city’s philosophy differs from the recommendations included in this study, the costs to implement would increase or decrease based on any changes from what has been proposed.

Future Salary Recommendations

The exercise of salary adjustments and comparison is a continuing process. Once changes are made, other economic and competitive market factors necessitate continual adjustment to attract and maintain talented team members. Because of this, LGS uses local information (if available) and national forecasts to determine continued implementation of the pay plan over a three-year period.

During our surveys of peer governments, we asked about their plans over the next three years for additional increases based on cost of living or other analysis. Only one jurisdiction indicated they plan on increasing salaries 5% in 2024. One jurisdiction indicated they will not increase salaries in 2024 and the other jurisdictions either didn't answer or didn't know what their strategy would be.

Based on this limited information LGS used the Federal Open Market Committee (FOMC) forecast of personal consumption expenditures (PCE). PCE, also known as consumer spending, is a measure of the spending on goods and services by people in the United States. Table 9 illustrates the FOMC's forecast for PCE in the next few years.

Table 9. Personal Consumption Expenditures Forecast for Calendar Years 2024 – 2026

	CY 2024	CY 2025	CY 2026
Upper End of Range	3.5	2.9	2.7
Upper End of Central Tendency	2.7	2.3	2.2
Median	2.5	2.2	2.0
Lower End of Central Tendency	2.3	2.0	2.0
Lower End of Range	2.1	2.0	2.0

Source: <https://www.federalreserve.gov/monetarypolicy/fomcprojtabl20230920.htm>

Interestingly, a 2.5% increase in the PCE happens to be the average increase in forecasted salary of the two organizations that responded to their plans on future salary (5% and 0%). Below we have increased the ranges and salaries by 2.5%, 2.2%, and 2.0% for 2024, 2025, and 2026 respectively. Note, CY 2024, CY 2025, and CY 2026 would result in changes to salaries in FY 2025, FY 2026, and FY 2027 respectively.

Future Ranges

Based on the information above, we have increased proposed salary ranges through FY 2027. It is as important to continually shift ranges as it is to keep up with prevailing wages. If wages are changed, but ranges are not, senior team members eventually cap out and cannot progress. The following three tables are extensions of the ranges provided in Table 6.

Table 10. FY 2025 Proposed Salary Ranges

Position	Department	Minimum	Midpoint	Maximum
City Manager	Admin	116,248.15	154,028.80	204,088.16
Finance Director/Assistant City Manager	Admin	94,084.23	122,685.84	159,942.67
City Clerk	Admin	74,641.47	95,925.24	123,159.45
Assistant City Clerk	Admin	47,443.53	58,118.32	71,165.85
Utility Accountant	Admin	45,444.84	55,669.93	68,167.83
Customer Service Cashier	Admin	31,098.75	38,095.97	46,647.61
Assistant City Planner	Building Services	58,978.92	72,249.18	88,505.24
Code Enforcement Officer	Building Services	39,246.20	48,076.60	58,893.84
Permit Tech	Building Services	34,842.47	42,682.03	52,285.48
Police Chief (2,080 Hours)	Police	96,734.80	124,304.22	159,730.92
Captain (2,080 Hours)	Police	91,006.06	106,323.25	136,625.38
Lieutenant (2,080 Hours)	Police	72,996.03	82,640.47	102,887.38
Sergeant (2,184 Hours)	Police	68,842.04	77,938.27	97,033.15
Corporal (2,184 Hours)	Police	55,324.23	62,633.51	77,978.72
Police Officer (2,184 Hours)	Police	49,483.73	56,021.91	69,747.28
Admin Assistant (2,080 Hours)	Police	39,420.24	48,289.80	59,155.01
Public Services Director	Public Services	90,693.23	116,540.80	149,754.93
Chief Operator/Environmental Compliance Manager	Public Services	57,659.39	70,632.75	86,525.12
Fleet Maintenance Supervisor	Public Services	48,530.55	59,449.93	72,826.16
Water Plant Operator (Class C)	Public Services	42,212.01	51,709.71	63,344.40
Wastewater Tech	Public Services	40,372.08	49,455.80	60,583.35
Public Services Lead	Public Services	37,544.19	45,991.63	56,339.74
Parks and Recreation Coordinator	Public Services	36,548.57	44,772.00	54,845.70
Stormwater Tech	Public Services	36,548.57	44,772.00	54,845.70
Mechanic I	Public Services	36,148.28	44,281.64	54,245.01
Admin Assistant	Public Services	35,278.07	43,215.64	52,939.16
Water Tech	Public Services	34,895.18	42,746.60	52,364.59
Public Services Tech	Public Services	29,678.98	36,356.75	44,537.02

Note: These ranges are 2.5% higher than ranges proposed for FY 2024.

Table 11. FY 2026 Proposed Salary Ranges

Position	Department	Minimum	Midpoint	Maximum
City Manager	Admin	118,805.61	157,417.43	208,578.10
Finance Director/Assistant City Manager	Admin	96,154.08	125,384.93	163,461.41
City Clerk	Admin	76,283.59	98,035.60	125,868.96
Assistant City Clerk	Admin	48,487.28	59,396.92	72,731.50
Utility Accountant	Admin	46,444.63	56,894.67	69,667.52
Customer Service Cashier	Admin	31,782.92	38,934.08	47,673.86
Assistant City Planner	Building Services	60,276.45	73,838.66	90,452.35
Code Enforcement Officer	Building Services	40,109.62	49,134.29	60,189.50
Permit Tech	Building Services	35,609.00	43,621.03	53,435.76
Police Chief (2,080 Hours)	Police	98,862.96	127,038.91	163,245.00
Captain (2,080 Hours)	Police	93,008.19	108,662.36	139,631.13
Lieutenant (2,080 Hours)	Police	74,601.95	84,458.56	105,150.91
Sergeant (2,184 Hours)	Police	70,356.56	79,652.92	99,167.88
Corporal (2,184 Hours)	Police	56,541.37	64,011.44	79,694.25
Police Officer (2,184 Hours)	Police	50,572.37	57,254.39	71,281.72
Admin Assistant (2,080 Hours)	Police	40,287.49	49,352.18	60,456.42
Public Services Director	Public Services	92,688.48	119,104.70	153,049.54
Chief Operator/Environmental Compliance Manager	Public Services	58,927.89	72,186.67	88,428.67
Fleet Maintenance Supervisor	Public Services	49,598.23	60,757.83	74,428.34
Water Plant Operator (Class C)	Public Services	43,140.67	52,847.33	64,737.97
Wastewater Tech	Public Services	41,260.27	50,543.83	61,916.19
Public Services Lead	Public Services	38,370.16	47,003.44	57,579.22
Parks and Recreation Coordinator	Public Services	37,352.64	45,756.98	56,052.31
Stormwater Tech	Public Services	37,352.64	45,756.98	56,052.31
Mechanic I	Public Services	36,943.54	45,255.84	55,438.40
Admin Assistant	Public Services	36,054.19	44,166.38	54,103.82
Water Tech	Public Services	35,662.88	43,687.03	53,516.61
Public Services Tech	Public Services	30,331.92	37,156.60	45,516.83

Note: These ranges are 2.2% higher than ranges proposed for FY 2025.

Table 12. FY 2027 Proposed Salary Ranges

Position	Department	Minimum	Midpoint	Maximum
City Manager	Admin	121,181.72	160,565.78	212,749.66
Finance Director/Assistant City Manager	Admin	98,077.17	127,892.62	166,730.64
City Clerk	Admin	77,809.26	99,996.31	128,386.34
Assistant City Clerk	Admin	49,457.03	60,584.86	74,186.13
Utility Accountant	Admin	47,373.52	58,032.56	71,060.87
Customer Service Cashier	Admin	32,418.58	39,712.76	48,627.34
Assistant City Planner	Building Services	61,481.98	75,315.43	92,261.40
Code Enforcement Officer	Building Services	40,911.81	50,116.97	61,393.29
Permit Tech	Building Services	36,321.18	44,493.45	54,504.48
Police Chief (2,080 Hours)	Police	100,840.22	129,579.69	166,509.90
Captain (2,080 Hours)	Police	94,868.35	110,835.61	142,423.76
Lieutenant (2,080 Hours)	Police	76,093.99	86,147.73	107,253.93
Sergeant (2,184 Hours)	Police	71,763.69	81,245.97	101,151.24
Corporal (2,184 Hours)	Police	57,672.19	65,291.67	81,288.13
Police Officer (2,184 Hours)	Police	51,583.82	58,399.48	72,707.35
Admin Assistant (2,080 Hours)	Police	41,093.24	50,339.22	61,665.54
Public Services Director	Public Services	94,542.25	121,486.80	156,110.53
Chief Operator/Environmental Compliance Manager	Public Services	60,106.45	73,630.40	90,197.24
Fleet Maintenance Supervisor	Public Services	50,590.19	61,972.98	75,916.90
Water Plant Operator (Class C)	Public Services	44,003.49	53,904.27	66,032.73
Wastewater Tech	Public Services	42,085.47	51,554.70	63,154.51
Public Services Lead	Public Services	39,137.56	47,943.51	58,730.80
Parks and Recreation Coordinator	Public Services	38,099.69	46,672.12	57,173.35
Stormwater Tech	Public Services	38,099.69	46,672.12	57,173.35
Mechanic I	Public Services	37,682.41	46,160.95	56,547.17
Admin Assistant	Public Services	36,775.27	45,049.71	55,185.90
Water Tech	Public Services	36,376.14	44,560.77	54,586.94
Public Services Tech	Public Services	30,938.56	37,899.73	46,427.17

Note: These ranges are 2.0% higher than ranges proposed for FY 2026.

Future Cost of New Positions

Using the inflation information provided in the median row of Table 9, LGS has produced future cost for the newly created or to be created positions. In this way the City of Mascotte can keep up with inflation through FY 2027, unless there are unforeseen factors in the market that occur in this timeframe.

Table 13. Future Cost of New Positions

Department/Position		FY 2025		FY 2026		FY 2027	
Department	Position	Proposed Market Salary	Proposed Salary and Benefits ¹	Proposed Market Salary	Proposed Salary and Benefits ¹	Proposed Market Salary	Proposed Salary and Benefits ¹
Building Services	Assistant City Planner	72,249	85,001	73,839	86,871	75,315	88,609
Police	Police Captain	106,323	125,089	108,662	127,841	110,836	130,398
Police	Police Corporal	62,634	73,688	64,011	75,309	65,292	76,816
Public Services	Parks and Recreation Coordinator	44,772	52,674	45,757	53,833	46,672	54,910
Public Services	Fleet Maintenance Supervisor	59,450	69,943	60,758	71,482	61,973	72,911
Public Services	Public Services Lead	45,992	54,109	47,003	55,300	47,944	56,406
Public Services	Water Tech	42,747	50,291	43,687	51,398	44,561	52,426
Public Services	Wastewater Tech	49,456	58,185	50,544	59,465	51,555	60,654
Total		483,622	568,981	494,262	581,499	504,147	593,129

¹Benefits only include FICA and retirement, which are 7.65% and 10% of salary respectively.

Future Wages of Part-Time Hourly Positions

In November 2020, Florida voters approved incremental increases to the state's minimum wage, which will be \$15.00 an hour by September 2026. It is currently \$12.00 an hour and will increase by \$1.00 per hour every September 30th until it reaches \$15 per hour in 2026.

Mascotte’s two hourly, part-time positions, Reserve Officer and School Crossing Guard earn \$15.00 and \$15.75 respectively. These should be increased to at least stay ahead of minimum wage pressures as they increase through 2026. The proposed future ranges are illustrated in Table 14. The increases below are calculated by the forecasted increase in PCE of 2.5%, 2.2%, and 2% for fiscal years 2025, 2026, and 2027.

Table 14. Proposed Future Wages for Part-Time, Hourly Positions

Position	Department	Current Wage	FY 2025 Proposed Market Wage	FY 2026 Proposed Market Wage	FY 2027 Proposed Market Wage
Reserve Officer	Police	15.00	15.38	15.71	16.03
School Crossing Guard	Police	15.75	16.14	16.50	16.83

Future Cost of Current Positions

Using the same inflationary numbers for the new positions from FY 2025 – FY 2027, we have provided a summary of future costs for current positions in tables 15 through 17 on the following pages. FY 2025 shows an increase of 2.5% over FY 2024 proposed numbers. The increases for FY 2026 and FY 2027 are 2.2% and 2.0% respectively.

Table 15. FY 2025 Proposed Market Salary, FICA, and Retirement for Current Positions

Department	Position	Position ID	Market Salary	FICA and Retirement	Total
Administration	City Manager	375	159,765	28,199	187,964
Administration	Finance Director/Assistant City Manager	279	129,733	22,898	152,630
Administration	Customer Service Cashier	368	37,161	6,559	43,720
Administration	Customer Service Cashier	386	35,818	6,322	42,139
Administration	City Clerk	181	98,200	17,332	115,532
Administration	Assistant City Clerk	370	70,492	12,442	82,934
Administration	Utility Accountant	231	64,839	11,444	76,283
Total Administration			596,008	105,195	701,203
Building Services	Code Enforcement Officer	336	57,671	10,179	67,849
Building Services	Permit Tech	394	41,293	7,288	48,581
Total Building Services			98,963	17,467	116,430
Police	Police Chief	329	147,753	26,078	173,832
Police	Police Lieutenant	259	88,314	15,587	103,902
Police	Police Sergeant (2,184)	303	80,499	14,208	94,707
Police	Police Sergeant (2,184)	345	79,317	13,999	93,317
Police	Police Sergeant (2,184)	318	76,245	13,457	89,703
Police	Police Officer (2,184)	348	58,270	10,285	68,555
Police	Police Officer (2,184)	371	55,894	9,865	65,759
Police	Police Officer (2,184)	364	55,894	9,865	65,759
Police	Police Officer (2,184)	365	55,894	9,865	65,759
Police	Police Officer (2,184)	378	51,455	9,082	60,536
Police	Police Officer (2,184)	383	51,455	9,082	60,536
Police	Police Officer (2,184)	387	49,482	8,733	58,215
Police	Police Officer (2,184)	384	49,482	8,733	58,215
Police	Police Officer (2,184)	397	49,482	8,733	58,215
Police	Police Officer (2,184)	396	49,482	8,733	58,215
Police	Police Officer (2,184)	385	49,482	8,733	58,215
Police	Police Officer (2,184)	390	49,482	8,733	58,215
Police	Administrative Assistant - Police	392	43,962	7,759	51,721
Total Police			1,141,841	201,535	1,343,376

Department	Position	Position ID	Market Salary	FICA and Retirement	Total
Public Services	Public Services Director	222	127,089	22,431	149,520
Public Services	Chief Operator	358	70,633	12,467	83,099
Public Services	Water Plant Operator - Class C	353	60,997	10,766	71,764
Public Services	Administrative Assistant - Public Services	391	43,216	7,628	50,843
Public Services	Stormwater Technician	50	44,772	7,902	52,674
Public Services	Public Services Technician	395	39,920	7,046	46,966
Public Services	Mechanic I	217	54,225	9,571	63,796
Total Public Services			440,852	77,810	518,662
Total All Departments			2,277,664	402,008	2,679,672

Note: Numbers are rounded to the nearest dollar.

Table 16. FY 2026 Proposed Market Salary, FICA, and Retirement for Current Positions

Department	Position	Position ID	Market Salary	FICA and Retirement	Total
Administration	City Manager	375	163,280	28,819	192,099
Administration	Finance Director/Assistant City Manager	279	132,587	23,402	155,988
Administration	Customer Service Cashier	368	37,978	6,703	44,681
Administration	Customer Service Cashier	386	36,606	6,461	43,066
Administration	City Clerk	181	100,360	17,714	118,074
Administration	Assistant City Clerk	370	72,043	12,716	84,759
Administration	Utility Accountant	231	66,266	11,696	77,962
Total Administration			609,120	107,510	716,630
Building Services	Code Enforcement Officer	336	58,939	10,403	69,342
Building Services	Permit Tech	394	42,201	7,449	49,650
Total Building Services			101,141	17,851	118,992
Police	Police Chief	329	151,004	26,652	177,656
Police	Police Lieutenant	259	90,257	15,930	106,188
Police	Police Sergeant (2,184)	303	82,270	14,521	96,790
Police	Police Sergeant (2,184)	345	81,062	14,307	95,370
Police	Police Sergeant (2,184)	318	77,923	13,753	91,676
Police	Police Officer (2,184)	348	59,552	10,511	70,063

Department	Position	Position ID	Market Salary	FICA and Retirement	Total
Police	Police Officer (2,184)	371	57,123	10,082	67,206
Police	Police Officer (2,184)	364	57,123	10,082	67,206
Police	Police Officer (2,184)	365	57,123	10,082	67,206
Police	Police Officer (2,184)	378	52,587	9,282	61,868
Police	Police Officer (2,184)	383	52,587	9,282	61,868
Police	Police Officer (2,184)	387	50,570	8,926	59,496
Police	Police Officer (2,184)	384	50,570	8,926	59,496
Police	Police Officer (2,184)	397	50,570	8,926	59,496
Police	Police Officer (2,184)	396	50,570	8,926	59,496
Police	Police Officer (2,184)	385	50,570	8,926	59,496
Police	Police Officer (2,184)	390	50,570	8,926	59,496
Police	Administrative Assistant - Police	392	44,929	7,930	52,859
Total Police			1,166,961	205,969	1,372,930
Public Services	Public Services Director	222	129,885	22,925	152,810
Public Services	Chief Operator	358	72,187	12,741	84,928
Public Services	Water Plant Operator - Class C	353	62,339	11,003	73,342
Public Services	Administrative Assistant - Public Services	391	44,166	7,795	51,962
Public Services	Stormwater Technician	50	45,757	8,076	53,833
Public Services	Public Services Technician	395	40,798	7,201	47,999
Public Services	Mechanic I	217	55,418	9,781	65,199
Total Public Services			450,551	79,522	530,073
Total All Departments			2,327,773	410,852	2,738,625

Note: Numbers are rounded to the nearest dollar.

Table 17. FY 2027 Proposed Market Salary, FICA, and Retirement for Current Positions

Department	Position	Position ID	Market Salary	FICA and Retirement	Total
Administration	City Manager	375	166,546	29,395	195,941
Administration	Finance Director/Assistant City Manager	279	135,238	23,870	159,108
Administration	Customer Service Cashier	368	38,738	6,837	45,575
Administration	Customer Service Cashier	386	37,338	6,590	43,928
Administration	City Clerk	181	102,368	18,068	120,435
Administration	Assistant City Clerk	370	73,484	12,970	86,454
Administration	Utility Accountant	231	67,591	11,930	79,521
Total Administration			621,303	109,660	730,962
Building Services	Code Enforcement Officer	336	60,118	10,611	70,729
Building Services	Permit Tech	394	43,045	7,597	50,643
Total Building Services			103,163	18,208	121,372
Police	Police Chief	329	154,024	27,185	181,209
Police	Police Lieutenant	259	92,062	16,249	108,311
Police	Police Sergeant (2,184)	303	83,915	14,811	98,726
Police	Police Sergeant (2,184)	345	82,684	14,594	97,277
Police	Police Sergeant (2,184)	318	79,481	14,028	93,510
Police	Police Officer (2,184)	348	60,743	10,721	71,464
Police	Police Officer (2,184)	371	58,266	10,284	68,550
Police	Police Officer (2,184)	364	58,266	10,284	68,550
Police	Police Officer (2,184)	365	58,266	10,284	68,550
Police	Police Officer (2,184)	378	53,638	9,467	63,105
Police	Police Officer (2,184)	383	53,638	9,467	63,105
Police	Police Officer (2,184)	387	51,582	9,104	60,686
Police	Police Officer (2,184)	384	51,582	9,104	60,686
Police	Police Officer (2,184)	397	51,582	9,104	60,686
Police	Police Officer (2,184)	396	51,582	9,104	60,686
Police	Police Officer (2,184)	385	51,582	9,104	60,686
Police	Police Officer (2,184)	390	51,582	9,104	60,686
Police	Administrative Assistant - Police	392	45,828	8,089	53,916
Total Police			1,190,301	210,088	1,400,389

Department	Position	Position ID	Market Salary	FICA and Retirement	Total
Public Services	Public Services Director	222	132,483	23,383	155,866
Public Services	Chief Operator	358	73,630	12,996	86,626
Public Services	Water Plant Operator - Class C	353	63,586	11,223	74,809
Public Services	Administrative Assistant - Public Services	391	45,050	7,951	53,001
Public Services	Stormwater Technician	50	46,672	8,238	54,910
Public Services	Public Services Technician	395	41,614	7,345	48,959
Public Services	Mechanic I	217	56,526	9,977	66,503
Total Public Services			459,562	81,113	540,675
Total All Departments			2,374,328	419,069	2,793,397

Note: Numbers are rounded to the nearest dollar.

Demographic Data Impacting Hiring

Attracting talent is more complex than salary and benefit offerings alone. Depending on the preferences of applicants, they may be looking for other aspects that attract them to a location. Some of those things include:

- Access to health care
- Access to recreational activities
- Cost of living
- Crime
- Education

While the City of Mascotte has minimal control over most of these variables, it is important to know where the organization stands in comparison to its peers. A better score on each of these levels may reduce the need to attract employees with higher wages, however, lower scores on these variables could necessitate higher wages to attract and retain talent in comparison to peers.

Access to Healthcare

Access to healthcare is important to maintain the health of your workforce and to attract talent who are worried about maintaining a relationship with healthcare providers. Luckily, Mascotte is close to the major metropolitan area of Orlando, where there is ample access to healthcare providers. Table 18 shows the relative access to healthcare for Mascotte and peer agencies.

Table 18. Hospital Beds and Family Practice Physicians per 100,000 Population

City/Town	County	Hospital Beds Per 100,000	Family Practice Physicians per 100,000
Brooksville	Hernando	371.1	13.0
Mascotte	Lake	214.3	17.7
Newberry	Alachua	607.7	43.4

Note: This data is only collected by county.
 Source: Florida Department of Health 2022

The table above includes only Mascotte out of all the peers included in this analysis from Lake County. This is because the data presented is only collected at the county level and including all of the cities for Lake County would be repetitive.

In 2022, Lake County lagged Hernando and Alachua in terms of hospital beds for 100,000. During the same timeframe, Lake County had more family practice physicians than Hernando, but significantly less than Alachua County.

While not included, Orange County (adjacent to Lake County) has a plethora of hospital beds and family physicians. In addition, there has been significant growth in recent years in South Lake County in terms of medical care options.

People who already live in the area may know medical access is around the corner. However, when attracting candidates from outside central Florida, it might be necessary to educate them on the access to healthcare just outside of Mascotte.

Access to Recreational Activities

Mascotte has a wonderful advantage over many other small towns in the United States. Residents have access to myriad recreational and entertainment venues including:

- Disney World Resort – 30 miles
- Universal Orlando – 32 miles
- Sea World Orlando – 37 miles
- Harris Chain of Lakes
- Numerous county parks and trails
- Lake Louisa State Park – 16 miles
- Cocoa Beach – 90 miles
- Clearwater Beach – 93 miles

These amenities and more could be an attractive pull for people wanting to move to the Sunshine State.

Cost of Living

The cost of living is a significant concern for potential candidates when looking for a new position, especially if they are moving from another area. If the prevailing wages cannot support an individual or family in the geographic region, qualified candidates may self-select out of consideration for positions in your organization.

Table 19 on the following page illustrates the comparison of peer organizations in this analysis for median home prices and cost of living index.

Table 19. Cost of Living Comparison

Jurisdiction	County	Cost of Living Index ²	Median Home Price ¹
Brooksville	Hernando	94.5	\$319,060
Clermont	Lake	93.1	\$443,622
Howey-in-the-hills	Lake	92.5	\$432,554
Groveland	Lake	92.5	\$382,149
Lake County	Lake	91.9	\$258,800
Lady Lake	Lake	91.4	\$296,216
Fruitland Park	Lake	91.3	\$351,969
Leesburg	Lake	91.1	\$308,228
Mascotte	Lake	90.7	\$323,811
Eustis	Lake	90.1	\$351,766
Umatilla	Lake	89.1	\$271,884
Newberry	Alachua	82.4	\$337,087
Average		90.9	\$328,401

¹Median home sale price Sept 2023 (Average from Realtor, Zillow, and Redfin)

²City-Data.com, March 2022 (100 is average).

As shown in the table above, Mascotte has a lower cost of living index than most of its peers. The median home price for Mascotte is also at the lower end of the range when compared to peer cities.

Due to the relatively lower cost of living when compared to its peers, there is less pressure for Mascotte to offer significantly higher salaries than its peers to provide for living costs. However, if salaries are too low, qualified candidates will choose other organizations even if the cost of living is the same. Economically, people will use that extra spending power to enhance their lifestyle or save more.

Crime

Crime is another variable people are concerned about when considering moving to a new area for work. The safer the area, the more attractive it is to potential candidates. Table 20 illustrates the total crime per 100,000 residents for Mascotte and peer organizations.

Table 20. Total Crime per 100,000

Jurisdiction	County	Total Crime per 100,000
Leesburg	Lake	4,515.3
Mascotte	Lake	3,195.3
Brooksville	Hernando	3,083.6
USA	N/A	2,489.3
Umatilla	Lake	2,264.1
Florida	N/A	2,158.0
Eustis	Lake	1,986.7
Clermont	Lake	1,591.4
Lake	Lake	1,729.0
Fruitland Park	Lake	1,450.1
Groveland	Lake	1,033.6
Lady Lake	Lake	1,009.3
Howey-in-the-hills	Lake	528.8

Source: FBI Unified Crime Report 2019 (USA), Florida Department of Law Enforcement: Crime in Florida, Annual 2020 Florida uniform crime report (all others)

Note: Newberry was not included in the 2020 reports.

Based on the information above, Mascotte has a higher crime rate than all peers except for Leesburg. It is also higher than Florida and the United States average. This information could be a detractor in enticing qualified candidates. While the city cannot fully control the crime rate within its borders, this information could keep some candidates away. Higher salaries than other peers may eliminate any negative effect relative crime rate has on attracting and retaining talent. Additionally, higher salaries for the police department in comparison to peers could have a double effect of attracting talent to the police department and decreasing crime at the same time.

Education

Access to good education is important to candidates that have a young family or are looking to start one. Potential team members with children will review school grades in the area to determine whether the community is right for them and their family regardless of the potential benefits and pay an organization provides.

Additionally, educational attainment is important to employers in each jurisdiction. Especially if organizations rely on local talent to fill positions. In the following two tables, we cover both subjects.

Table 21 highlights the public-school report card grades for the three counties included in this analysis. Note, we did not include all peers as most of them are in Lake County and the district grades would be repetitive.

Table 21. 2022 School District Grades

City/Town	County	School District Grades
Newberry	Alachua	A
Brooksville	Hernando	B
Mascotte	Lake	B

Source: Florida Department of Education as of September 19, 2022.

As shown above, the district school grades for Hernando and Lake County are both B, while Alachua was A. This may not be enough of a difference when searching for school districts to deter potential candidates who are concerned about educational opportunities for their family. Additionally, there are several private schools in Lake County that offer alternatives to the public school system.

The second consideration is the educational achievement of the local population. Employers concern themselves with these measures when operating in a community or considering moving their operations to a community. If organizations rely on the local citizens as their workforce, it is important to know whether the talent pool exists within close proximity. Table 22 illustrates the educational attainment comparison.

Table 22. Comparison of Educational Attainment

Jurisdiction	% of Population age 25+ with HS Education or Higher	% of Population age 25+ with bachelor's degree or Higher
Fruitland Park	95.8%	35.0%
Clermont	94.2%	33.9%
Newberry	93.4%	28.8%
Groveland	92.9%	35.4%
Lady Lake	91.7%	22.1%
Brooksville	90.5%	21.8%
Lake County, FL	90.4%	25.7%
Leesburg	90.0%	14.6%
Eustis	88.3%	19.3%
Mascotte	71.8%	12.3%

Note: Information for neither Howey-in-the-hills nor Umatilla exists as the Census does not report on communities with populations under 5,000.

Source: Census (2017-2021); Lake County (2018-2022).

As Table 22 shows, Mascotte lags all peers in educational attainment. Therefore, to obtain qualified workers for jobs that require these levels of education, the city must look outside its boundaries for qualified candidates. To draw in those applicants, the city might need to provide a higher level of salary to entice people from their current job or location. This is also a statistic that can be used in the future for economic development. As educational attainment increases, it may drive more businesses to the city.

Conclusion

Overall, Mascotte was not too far behind in salary range and salaries when compared to its peers. If the city decided to increase all salaries to the current market rate on April 1, 2024, the additional cost including salaries, FICA, and retirement would be \$81,994. This only includes current full-time positions. Part-time, hourly positions are not included and would depend on the number of hours worked per year. This number also does not include new positions yet to be filled.

Based on peer analysis of current, full-time classification ranges and recommendations in this report:

- 16 ranges are recommended for an increase,
- 4 are recommended for a decrease, and
- 8 were newly created.

The salaries for positions within the four classifications recommended for a decrease were not reduced. Only the ranges were adjusted.

The changes recommended in this study can be adjusted up or down based on the needs of the organization. Additionally, the recommendations span 2024 – 2027 and can be used as a guide going forward.

As mentioned previously, it is important to keep up with competition for talented applications, especially in this environment of continued low unemployment. Following the recommendations included herein will help the City of Mascotte remain competitive in the central Florida market.

We sincerely appreciate the opportunity to work with the dedicated staff of the City of Mascotte and would be happy to again in the future.



Public Services Grants Outline 2024

State Appropriation Funding Grant (Awarded)

- **Project Name:** Howey-in-the-Hills WTP #3
- **Total Grant Amount:** \$4,250,000.00 – 100% Reimbursement
- **State 100%:** \$4,250,000.00
- **Reimbursement YTD:** None
- **Status:** Planning Phase

SJRWMD/FDEP – LFA Wellfield Grant (Awarded)

- **Project Name:** Howey-in-the-Hills LFA Wellfield
- **Total Grant Amount:** \$1,400,000.00 – 55% Matching Grant
- **SJRWMD/FDEP 55%:** \$770,000.00
- **Town 45%:** \$630,000.00
- **Reimbursement YTD:** \$640,452.45
- **Status:** Final Completion Phase

LCWA – Stormwater Grant (Awarded)

- **Project Name:** Howey Lakeside Capture – Phase 1
- **Total Grant Amount:** \$110,000.00 – 74.8% Matching Grant
- **LCWA/Lake County BOCC 74.8%:** \$82,280
- **Town 25.2%:** \$27,720
- **Reimbursement YTD:** NONE
- **Status:** Permitting Phase

FDEM – Mitigation Grant (Submitted)

- **Project Name:** Wastewater Lift Station #1 Emergency Bypass Pump
- **Total Grant Amount:** \$141,455.00 – 75% Matching Grant
- **Federal 75%:** \$106,091.25
- **Town 25%:** \$35,363.75
- **Status:** Under Review



FDEM – Mitigation Grant (Submitted)

- **Project Name:** Wastewater Lift Station #2 Emergency Bypass Pump and Wet Well Pump Upgrades
- **Total Grant Amount:** \$197,879.00 – 75% Matching Grant
- **Federal 75%:** \$148,409.25
- **Town 25%:** \$49,469.75
- **Status:** Under Review

FDEM – Mitigation Grant (Submitted)

- **Project Name:** S. Dixie Drive Flood Risk Reduction Project (Drainage Project)
- **Total Grant Amount:** \$149,425.00 – 75% Matching Grant
- **Federal 75%:** \$121,068.75
- **Town 25%:** \$37,356.25
- **Status:** Under Review

Florida Department of State – Division of Historical Resources Grant (Submitted)

- **Project Name:** Howey-in-the-Hills Historical Water Tower Restoration Project
- **Total Grant Amount:** \$500,000.00 – 50% Matching Grant
- **State 50%:** \$250,000.00
- **Town 50%:** \$250,000.00
- **Status:** Under Review

FEMA – Hazard Mitigation Grant (Submitted)

- **Project Name:** Sara Maude Nature Preserve Boardwalk
- **Total Grant Amount:** \$19,600.00 – 100% Reimbursement
- **State 100%:** \$19,600.00
- **Status:** Project Under Contract

Encumbered projects going into FY25

1-521 Police vehicles (\$160,000, same REV/EXP)

1-538 Stormwater project (\$110,000 EXP/ \$82,280 REV)

1-571 Children's Literature Impact Fee (\$20,707, same REV/EXP)

1-573 Fire truck (\$24,693 in EXP)

401 State Appropriation for Water Treatment Plant #3 (\$4.25M, same REV/EXP)

401-533-340 HALFF Water Plant Design (\$200k from 140 Fund, \$550k from 401 Fund, both EXP)

401-535 Venezia lift station bypass (\$315,000 EXP/\$186,250 REV)

Other funding/projects

Wastewater DEP Grant - \$3.185M (100% reimbursement)

Water Tower \$500k, 50% reimbursed (REV to 401-369900, EXP under Miscellaneous 401-533-630)

TOWN OF HOWEY-IN-THE-HILLS
 Proposed Revenue Budget
 For the Year: 2024 - 2025

Fund	Account	Account Description	ACTUALS 19-20	ACTUALS 20-21	ACTUALS 21-22	ACTUALS 22-23	YTD ACTUALS 23-24	FY23-24 Revised Budget	FY24-25 Proposed Budget
General Fund									
1	311100	Ad Valorem Taxes	887,874	845,377	929,828	1,103,451	1,332,009	1,337,378	1,815,054
1	311200	Tax Certificate Sale		150			60		
1	312300	County Ninth-Cent Gas Tax	10,956						
1	312410	L.E.T. - First (1 to 6 Cents)	39,864						
1	312600	Discretionary Sales Surtaxes - Infrastructure Tax	139,069						
1	314100	U.S.T. - Electricity	126,051	132,428	141,941	167,938	89,278	157,000	157,000
1	314300	U.S.T. - Water					0	84,879	90,721
1	314400	U.S.T. - Gas		9	18	398	1,615		
1	314800	U.S.T. - Propane	1,086		85	2,310	615	2,500	2,500
1	315000	CST - Communications Serv. Tax	48,284	11			39462		
1	315100	CST - Communications Services Tax		49,415	53,057	57,372		68,000	68,000
1	321100	Town Business Tax Receipt	2,610	3,238	3,925	4,585	1,628	2,200	2,200
1	322100	Zoning Permit Application Fees	3,130						
1	322101	Plan Review (Bldg Inspector - 100%)	7,683						
1	322102	Admin Fee (Town - 100%)	1,033						
1	322200	Permits-Trees	400	50					
1	322201	Developer Fees Pd to Town				10,050	33,283	117,500	117,500
1	322202	Variance Fees	-77	875	2,719	2,870	4,200	8,000	8,000
1	322203	Annexation fees			600				
1	322204	Rezone fees	1,058		350				
1	322205	DRC Fees		-75	2,900		400		
1	322207	The Reserves Developer Fees		-9,704	-2,318	3,000			
1	322208	Howey Self Storage Developer Fees		1,573	3,000				
1	322209	Mission Rise Developer Fees	-285			3,000			
1	322210	Whispering Pines Developer Fees	205	3,786	2,710				
1	322211	Venezia Developer Fees	-7,604	1,276	6,527				
1	322213	Lake Hills PHD Developer Fees (Bsa Bonus)		-950	1,585				
1	322217	Simmons Property Development Fees		163	-125				
1	322218	Thompson Grove Development Fees		-28	6,300				
1	322219	Golden Hills Development Fees			3,000				
1	322250	Permit - Sign			25				
1	322304	Inspection Fees Collected Due Contr	91,082		181				
1	322305	Permits Town %	35,993						
1	322307	Fees Income - DGA/DBPR	2,064						
1	323100	Franchise Fee - Electric	97,504	101,386	117,290	134,971	51,747	110,000	139,000
1	323202	Franchise Fee - Sprint Tower Lease	35,488	36,552	37,559	38,686	26,302	39,440	41,042
1	323203	Franchise Fee - Verizon Tower Lease	30,495	31,410	5,261				
1	323400	Franchise Fee - Gas	3,396	5,036	5,413	2,654	2,684	5,000	5,000
1	323700	Franchise Fee - Solid Waste				872	872	1,700	1,700
1	329100	Inspection Fees Collected Due Contractor	4,260	3,920	100	860	125		
1	329500	Cemetery Fees-Permits			50	25	25	50	50
1	331200	Federal Grant - IAG	1,000	5,213	1,000				
1	331220	CESE IAG Grant		27,585	24,955				
1	331500	Federal Grant - Economic Environment - FEMA					0	20,000	
1	331750	Marianne Beck Library E-Rate	7,200	14,400	14,400	16,200	8,100	16,200	0
1	332000	ARPA Funds - Federal		119,602	471,906		0		
1	332100	CARES ACT Funds	74,500	92,939					
1	332700	ARPA Funds - Federal - Library			11,533	3,467	3,467	0	
1	334200	State Grant - Public Safety				136,635	3,424	7,000	7,000
1	334310	State Grant - Water Supply System				70,000			
1	334390	State Grant - Other Physical Environment	4,767						121,069
1	335120	SRS - Proceeds State Revenue Sharing	40,445						
1	335125	State Revenue Sharing Proceeds		52,906	68,944	70,276	37,895	66,389	71,698
1	335150	SRS - Alcoholic Beverage License	2,803	1,419	1,419	1,419	1,419	2,800	2,800
1	335180	SRS - Local Govt. 1/2 Cent Sales Tax	90,535	110,671	127,841	125,518	75,782	129,847	133,742
1	337310	Lake County Water Authority Grant - Stormwater					0	82,280	0
1	337710	Library Interlocal Agreement	33,745	32,673	30,287	40,681	31,469	47,556	54,354
1	337720	Library Expansion - Impact Fees Funds	444,558	55,442		7,172	1,318	20,707	0
1	338200	Lake County Business Tax Receipt	1,622		150	50		500	500
1	338900	Interest from Tax Collector	23				9.64	10	10
1	341900	Town Hall Copies/Faxes/Fees	1		1				
1	341901	Public Record Requests	403	20	571	-133	242	300	300
1	341903	Smoker Rental - non refundable	300	650	350	400	250	600	600
1	341920	Lien Search Charges	4,860	5,359	4,920	4,430	2,150	5,000	5,000
1	342910	School Resource Officer Services	71,847	77,202	109,372	234,170	192,623	192,623	201,434
1	342960	Outside Security Services			13,709	12,381	8,195	12,000	12,000
1	343350	FEES - NEW CON	-861	72,318					
1	343920	Boat Ramp Decals	3,075	4,125	3,905	4,145	3,635	4,000	4,000
1	343930	Golf Cart Permits	810	1,125	1,050	950	600	1,000	1,000
1	343998	Reimbursement - Park/Smoker Deposit	50		50	3,188			
1	343999	Miscellaneous Sales	184	35	35	70	812	900	900
1	344990	State Reimbursement - Street Lighting	5,769	5,942	6,120		0	5,768	6,688
1	347100	Library - Fees	201		223		7926		
1	347101	Library copies/Faxes	1,041	1,767	1,753	1,317	614	1,500	1,000
1	347400	Service Charge - Special Events	1,469	25	175	375	35	400	400
1	351100	Court Fines & Forfeits	6,233	8,054	18,565	21,507	6,028	20,000	20,000
1	352100	Library - Fines	449	497	632	691	559	800	800
1	354100	Code Enforcement Reimbursement of Expenses				245			
1	359000	Other Judgments, Fines & Forfeits	1,192	117	151				
1	361100	Interest Earnings	3,258	419	492	17,471	40,775	80,000	80,000
1	363400	Pd Vest Grant				2,187		3,500	2,500
1	363404	2009 Byrne Grant - Tactical Equipment & Computer					0		
1	363407	State Law Enforce Grant-PD Equip						165,858	0
1	364100	Sale - Cemetery Lots		2,110	-40	3,440	25	1,000	1,000
1	364200	Sale - Land		35,438					
1	366920	Donations - Police Dept	20	1,500	2,860	1,676	419	172	0
1	366930	Donation Historic Board					0	500	500
1	366940	Donation Parks & Recreation		1,350	2,762				
1	366950	Donation - Historic Board			2,068	482			
1	366980	Donations - General	80	3,189	305				
1	366990	Donations - Special Events			576	500	17,410	17,340	17,340
1	369300	SETTLEMENTS	820		3,627	1,344	92	500	500
1	369400	Insurance Refund		2,563	545		21363	8,876	0
1	369900	Miscellaneous Revenue	2,322	2,960	3,783	108	403		
1	369910	Police Fees Collected	7	4,661	1,229	145	3,950	300	300
1	383000	Capital Lease Proceeds	49,143						

TOWN OF HOWEY-IN-THE-HILLS
Expenditure Budget
For the Year: 2024 - 2025

Fund Account	Account Description	Object	Object Description	ACTUALS 19-20	ACTUALS 20-21	ACTUALS 21-22	ACTUALS 22-23	YTD ACTUALS 23-24	FY23-24 Revised Budget	FY24-25 Proposed Budget	
General Fund											
1	511000	Legislative	110	Executive Salaries	35,325	15,600	13,800	13,900	9,200	16,200	16,200
1	511000	Legislative	210	Fica	2,190	967	856	862	570	1,004	1,004
1	511000	Legislative	211	Medicare	512	226	200	202	133	235	235
1	511000	Legislative	310	Legal Fees	125						
1	511000	Legislative	314	Election Expense	177	15,412	72				
1	511000	Legislative	340	Other Contractual Service	185						
1	511000	Legislative	342	Software & Annual Mainten				580	775	1,325	1,325
1	511000	Legislative	350	Pre Employment Screening		15					
1	511000	Legislative	400	Travel & Per Diem	129	500	342	979	287	1,000	1,000
1	511000	Legislative	410	Telephone & Communication	835	778	496	2,117	1,567	2,075	2,200
1	511000	Legislative	415	Website	3,321	3,275	3,491	2,411	2,560	4,450	4,450
1	511000	Legislative	420	Freight/Postage/Shipping		23					
1	511000	Legislative	470	Printing - General			119	125	0	125	125
1	511000	Legislative	490	Miscellaneous Expenses	120						
1	511000	Legislative	492	Advertising	2,261						
1	511000	Legislative	493	Employee Appreciation	625	744	1,607	1,982	1,616	2,500	2,500
1	511000	Legislative	496	Contingency funds	10						
1	511000	Legislative	497	Compassion Flowers					0	100	0
1	511000	Legislative	510	Office Supplies	87	42	100		0	200	0
1	511000	Legislative	520	Operating Supplies	98	14	145	1,499	0	3,620	0
1	511000	Legislative	540	Dues and Subscriptions	1,013	1,875	1,156	1,230	610	1,800	1,800
1	511000	Legislative	550	Training/Education/Tutio			265	99	158	1,500	1,500
1	511000	Legislative	820	Contributions/Donations	4,500	3,196	2,000	2,000	0	2,000	2,000
1	511000	Legislative	950	Other Non Operating Uses						28,865	17,236
				LEGISLATIVE SUBTOTAL	51,513	42,667	24,649	27,986	17,476	66,999	51,575
					Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25
1	513000	Fin. & Admin.	110	Executive Salaries	37,081	80,558	97,928	96,030	21,092	32,322	139,136
1	513000	Fin. & Admin.	120	Salaries	51,893	22,355	39,788	81,402	15,453	25,598	113,737
1	513000	Fin. & Admin.	140	Overtime Wages		84	75		150	521	521
1	513000	Fin. & Admin.	210	Fica	5,637	7,552	9,077	10,600	2,215	3,344	15,710
1	513000	Fin. & Admin.	211	Medicare	1,319	1,766	2,123	2,479	518	782	3,674
1	513000	Fin. & Admin.	225	ICMA Retirement Contribut		3,867	9,756	14,913	2,974	5,394	60,186
1	513000	Fin. & Admin.	230	Life & Health Ins.	9,597	13,475	18,851	19,110	5,544	8,444	46,331
1	513000	Fin. & Admin.	240	Workers' Compensation				4,051	608	1,206	4,694
1	513000	Fin. & Admin.	250	Unemployment Expense	825	2,139		3,025	0	6,275	0
1	513000	Fin. & Admin.	310	Legal Fees			248				
1	513000	Fin. & Admin.	320	Accounting & Auditing	32,200	32,200	33,140	38,648	5,520	38,000	38,000
1	513000	Fin. & Admin.	321	Bank Fees			206	335	0	600	600
1	513000	Fin. & Admin.	340	Other Contractual Service	4,470	2,207	3,695	4,381	1,731	4,500	5,000
1	513000	Fin. & Admin.	342	Software & Annual Mainten	3,841	16,202	11,992	20,631	7,660	19,300	19,300
1	513000	Fin. & Admin.	350	Pre Employment Screening	883	835	1,348	1,268	1,114	1,400	750
1	513000	Fin. & Admin.	400	Travel & Per Diem	15	563	1,338	2,501	3,453	6,000	7,000
1	513000	Fin. & Admin.	410	Telephone & Communication	5,362	7,298	10,838	12,111	6,024	12,400	12,400
1	513000	Fin. & Admin.	420	Freight/Postage/Shipping	1,000	642	838	1,825	1,585	2,000	2,000
1	513000	Fin. & Admin.	430	Utility Services	4,005	3,573	5,903	6,874	3,123	6,000	6,000
1	513000	Fin. & Admin.	440	Rentals & Leases	6,644	1,980	1,160	474	1,892	2,700	2,700
1	513000	Fin. & Admin.	451	Insurance	203	152	203	203	0	2,132	2,132
1	513000	Fin. & Admin.	460	R & M - Equipment	132	310	1,340	61	0	200	200
1	513000	Fin. & Admin.	461	R & M - Computer Maint	5,437	3,120	3,099	1,436	351	3,000	3,000
1	513000	Fin. & Admin.	462	R & M - Building				-34	0		
1	513000	Fin. & Admin.	463	R & M - Vehicles						2,000	0
1	513000	Fin. & Admin.	470	Printing - General	1,089	56		178	189	250	500
1	513000	Fin. & Admin.	490	Miscellaneous Expenses	26	130	189	1,900			
1	513000	Fin. & Admin.	492	Advertising	479						
1	513000	Fin. & Admin.	510	Office Supplies	3,405	2,722	2,284	1,617	1,816	1,825	2,800
1	513000	Fin. & Admin.	520	Operating Supplies	1,896	339	9,333	7,185	7,665	12,000	12,000
1	513000	Fin. & Admin.	522	Gas & Oil					0	2,000	0
1	513000	Fin. & Admin.	523	Uniforms	80						
1	513000	Fin. & Admin.	540	Dues and Subscriptions	356	2,074	3,581	2,207	2,478	4,100	4,100
1	513000	Fin. & Admin.	550	Training/Education/Tutio		849	1,854	2,205		5,500	5,500
1	513000	Fin. & Admin.	640	Cap Outlay - Equipment	9,743	5,596	1,295				
1	513000	Fin. & Admin.	710	Debt Principal/loan			1,891	1,939			
1	513000	Fin. & Admin.	720	Debt Interest/loan			137	89			
				FIN. & ADMIN. SUBTOTAL	187,618	212,644	273,510	339,644	93,155	209,793	507,972
					Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25
1	519000	Other Gen. Gov.	240	Workers' Compensation	4,774						
1	519000	Other Gen. Gov.	310	Legal Fees	129,950	66,964	101,540	105,767	177,802	300,000	300,000
1	519000	Other Gen. Gov.	316	Town Engineering	27,511	26,452	115,673	124,084	41,587	50,000	60,000
1	519000	Other Gen. Gov.	318	Town Planning					38,818	70,000	70,000
1	519000	Other Gen. Gov.	320	Accounting & Auditing			605				
1	519000	Other Gen. Gov.	340	Other Contractual Service	2,095	1,851	2,963	7,903	0	4,000	4,000
1	519000	Other Gen. Gov.	341	Contractor - (Bldg Inspec	103,746						
1	519000	Other Gen. Gov.	342	Software & Annual Mainten	4,196						
1	519000	Other Gen. Gov.	347	Codification	1,224	1,121	3,689	2,056	1,325	5,000	5,000
1	519000	Other Gen. Gov.	350	Pre Employment Screening		20					
1	519000	Other Gen. Gov.	415	Website				950	0	1,000	1,000
1	519000	Other Gen. Gov.	451	Insurance	31,572	33,840	61,718	109,528	93,184	107,225	107,225
1	519000	Other Gen. Gov.	470	Printing - General		67	168		0	200	0
1	519000	Other Gen. Gov.	490	Miscellaneous Expenses	381	92					
1	519000	Other Gen. Gov.	492	Advertising	3,766	2,235	6,183	7,993	4,467	8,000	8,000
1	519000	Other Gen. Gov.	496	Contingency funds	153	2,870					
1	519000	Other Gen. Gov.	510	Office Supplies	489						
1	519000	Other Gen. Gov.	520	Operating Supplies	812	19					
1	519000	Other Gen. Gov.	540	Dues and Subscriptions	120	371					
1	519000	Other Gen. Gov.	630	Cap Outlay - Improvements			37,866				
				OTHER GEN. GOV. SUBTOTAL	310,789	135,902	330,405	358,281	357,183	545,425	555,225

76.98%

242.13%

101.80%

					Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25
1	521000	Police	110	Executive Salaries	64,593	69,747	89,815	140,312	86,262	143,204	150,086
1	521000	Police	120	Salaries	225,004	254,810	330,257	355,906	255,345	371,337	396,502
1	521000	Police	130	Police - Reserve Salaries	26,039	40,130	17,610	8,525	6,339	17,820	19,620
1	521000	Police	131	Events Payroll				4,063	11,563	12,000	12,000
1	521000	Police	140	Overtime Wages	7,770	21,368	23,528	29,617	32,176	47,301	47,301
1	521000	Police	150	Police - Incentive Pay	6,610	5,760	5,160	6,300	4,350	6,840	6,840
1	521000	Police	210	Fica	20,139	22,822	27,155	32,082	23,666	35,503	38,038
1	521000	Police	211	Medicare	4,710	5,337	6,351	7,503	5,535	8,555	8,896
1	521000	Police	220	Police Retirement Contrib	81,793	95,657	106,337	101,050	90,961	136,065	167,001
1	521000	Police	230	Life & Health Ins.	41,744	55,458	82,725	112,166	80,364	141,600	151,512
1	521000	Police	240	Workers' Compensation			424	11,718	13,950	28,000	19,080
1	521000	Police	310	Legal Fees	1,238						
1	521000	Police	340	Other Contractual Service	10,704	8,679	4,522	2,645	700	3,226	3,226
1	521000	Police	342	Software & Annual Mainten			11,288	8,282	8,635	11,400	11,700
1	521000	Police	343	Special Events				6,103	2,697	4,000	5,000
1	521000	Police	350	Pre Employment Screening	148	460	1,304	1,117	1,352	2,200	3,500
1	521000	Police	400	Travel & Per Diem	876	2,328	5,825	3,934	864	3,500	4,500
1	521000	Police	410	Telephone & Communication	17,109	18,468	18,333	22,375	25,116	32,000	22,000
1	521000	Police	420	Freight/Postage/Shipping	282	280	184	224	100	300	300
1	521000	Police	430	Utility Services	4,110	4,422	5,800	6,872	3,124	6,000	6,000
1	521000	Police	440	Rentals & Leases	10,851	10,854	124	-11,070	43,896	45,100	45,100
1	521000	Police	451	Insurance	409	448	966	7,356	5,692	7,745	7,745
1	521000	Police	460	R & M - Equipment	7,441	2,031	5,059	4,344	3,731	7,100	5,000
1	521000	Police	461	R & M - Computer Maint	5,427	7,947	4,506	8,216	820	1,500	1,500
1	521000	Police	462	R & M - Building	180	1,181	6,422	2,138	209	2,500	2,500
1	521000	Police	463	R & M - Vehicles	35,650	29,904	38,322	40,004	27,230	27,000	30,000
1	521000	Police	490	Miscellaneous Expenses	13	262	404	277	140		
1	521000	Police	510	Office Supplies	1,399	1,022	3,500	1,414	1,480	4,000	2,500
1	521000	Police	520	Operating Supplies	11,330	16,098	10,286	45,293	10,508	19,858	20,000
1	521000	Police	522	Gas & Oil	16,951	25,598	51,235	44,327	19,435	34,000	34,000
1	521000	Police	523	Uniforms	4,101	7,773	6,012	5,892	443	4,000	5,000
1	521000	Police	524	Safety Equipment	279						
1	521000	Police	525	Weapons	4,146	5,043	4,542	12,065	4,835	5,000	5,000
1	521000	Police	540	Dues and Subscriptions	550	815	1,503	1,552	831	1,500	1,500
1	521000	Police	550	Training/Education/Tuition	4,476	1,464	5,415	3,471	2,830	5,000	6,000
1	521000	Police	571	Principal- loan payments	56,378	37,341					
1	521000	Police	572	Interest- loan payments	7,968	5,305					
1	521000	Police	630	Cap Outlay - Improvements	34,600	13,058	18,473				
1	521000	Police	640	Cap Outlay - Equipment	6,677	69,379	30,765	17,907			
1	521000	Police	650	Cap Outlay - Vehicles	49,143	1,632		114,140		160,000	0
1	521000	Police	710	Debt Principal/loan			48,059	48,629			
1	521000	Police	720	Debt Interest/loan			4,356	3,836			
1	521000	Police	804	PD Vest Grant - 09/10	1,285			6,573	2,512	3,500	5,000
1	521000	Police	807	Byrne Grant - Evidence St		4,275					
1	521000	Police	809	Byrne Grant - Other Equip	1,000	1,162					
1	521000	Police	810	CESF Grant		27,685	2,545				
1	521000	Police	811	ARPA Grant		119,602	4,595				
				POLICE SUBTOTAL	773,023	994,605	986,106	1,217,158	777,688	1,338,654	1,243,947
											92.93%
					Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25
1	524000	Code Enforcement	120	Salaries	8,857	13,362	38,709	40,906	31,734	45,760	48,048
1	524000	Code Enforcement	140	Overtime Wages			1,256	1,899	116	889	1,889
1	524000	Code Enforcement	210	Fica	522	768	2,502	2,600	1,909	2,954	3,096
1	524000	Code Enforcement	211	Medicare	122	180	585	608	447	691	724
1	524000	Code Enforcement	225	ICMA Retirement Contribut			1,082	4,005	3,004	4,765	6,806
1	524000	Code Enforcement	230	Life & Health Ins.		958	8,419	9,234	6,556	9,834	10,794
1	524000	Code Enforcement	240	Workers' Compensation				906	541	1,163	925
1	524000	Code Enforcement	310	Legal Fees		1,125	7,375	7,004	10,183	13,000	13,000
1	524000	Code Enforcement	342	Software & Annual Maintenance			5,000	3,080	427	3,220	3,220
1	524000	Code Enforcement	400	Travel & Per Diem			2,419		1,041	1,041	1,000
1	524000	Code Enforcement	410	Telephone & Communication	564	691	966	1,434	744	1,482	1,482
1	524000	Code Enforcement	420	Freight/Postage/Shipping		44	1,020	278	207	300	400
1	524000	Code Enforcement	451	Insurance					0	532	532
1	524000	Code Enforcement	462	R & M - Building	260						
1	524000	Code Enforcement	463	R & M - Vehicles					215	2,000	2,000
1	524000	Code Enforcement	470	Printing - General				73	73	350	150
1	524000	Code Enforcement	490	Miscellaneous Expenses			202				
1	524000	Code Enforcement	510	Office Supplies			241				
1	524000	Code Enforcement	520	Operating Supplies				1,014	15	300	150
1	524000	Code Enforcement	522	Gas & Oil				82	628	900	900
1	524000	Code Enforcement	523	Uniforms		160		162	179	180	180
1	524000	Code Enforcement	540	Dues and Subscriptions	100	760	541	245	140	141	105
1	524000	Code Enforcement	550	Training/Education/Tuition	827	650	1,905	350	650	650	750
				CODE ENF. SUBTOTAL	11,252	18,698	72,222	73,870	58,807	90,152	96,152
					Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25
1	538000	Stormwater Maint.	340	Other Contractual Service			385	6,465	1,500	110,000	149,250
											135.68%
					Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25
1	539000	Public Services	110	Executive Salaries	21,900	7,117	5,979	7,136	2,759	4,062	15,916
1	539000	Public Services	120	Salaries	27,214	19,176	25,094	30,971	16,726	24,266	25,603
1	539000	Public Services	140	Overtime Wages	3,924	965	1,356	1,143	435	3,200	3,200
1	539000	Public Services	210	Fica	3,608	2,039	2,090	2,416	1,171	1,899	2,773
1	539000	Public Services	211	Medicare	844	477	488	565	274	444	648
1	539000	Public Services	225	ICMA Retirement Contribut		52	799	748	597	3,064	6,095
1	539000	Public Services	230	Life & Health Ins.	7,987	6,834	5,255	7,926	6,511	9,700	12,623
1	539000	Public Services	240	Workers' Compensation				1,043	346	692	828
1	539000	Public Services	310	Legal Fees		20	2,440				
1	539000	Public Services	316	Town Engineering	1,738	3,513					
1	539000	Public Services	340	Other Contractual Service	52,767	112,012	101,483	69,927	30,591	87,000	90,000
1	539000	Public Services	346	Temp Help labor	3,218	1,475					
1	539000	Public Services	350	Pre Employment Screening						100	0
1	539000	Public Services	400	Travel & Per Diem	69	296	103	-250	96	500	500

1	539000	Public Services	410	Telephone & Communication	1,724	1,929	1,101	2,162	828	2,150	2,150
1	539000	Public Services	430	Utility Services	733	1,035	1,302	1,438	941	1,500	1,575
1	539000	Public Services	440	Rentals & Leases		313	389	305	0	2,500	2,500
1	539000	Public Services	460	R & M - Equipment	3,280	3,756	6,871	3,298	4,891	8,000	8,000
1	539000	Public Services	461	R & M - Computer Maint	174	304			0	650	500
1	539000	Public Services	462	R & M - Building	27,814	16,463	4,526	9,617	11,049	12,000	12,000
1	539000	Public Services	463	R & M - Vehicles	965	3,322	556		317	1,000	1,000
1	539000	Public Services	469	Software, Computer Mainte	215		94				
1	539000	Public Services	510	Office Supplies	817	983	1,038	988	0	1,000	1,000
1	539000	Public Services	520	Operating Supplies	1,489	1,551	6,248	9,855	9,567	15,000	16,500
1	539000	Public Services	522	Gas & Oil	6,931	6,047	6,272	9,321	5,166	7,000	8,000
1	539000	Public Services	523	Uniforms		634	1,028	452	444	1,000	1,000
1	539000	Public Services	524	Safety Equipment	881		684	758	888	1,500	1,500
1	539000	Public Services	540	Dues and Subscriptions					0	300	300
1	539000	Public Services	550	Training/Education/Tuitio		43	375		0	650	650
1	539000	Public Services	571	Principal- loan payments	10,053	10,541					
1	539000	Public Services	572	Interest- loan payments	2,098	1,610					
1	539000	Public Services	630	Cap Outlay - Improvements	35,672						
1	539000	Public Services	640	Cap Outlay - Equipment			15,668				
1	539000	Public Services	650	Cap Outlay - Vehicles				45,382		5,000	0
1	539000	Public Services	710	Debt Principal/loan			11,052	11,588			
1	539000	Public Services	720	Debt Interest/loan			1,098	562			
				PUBLIC SERVICES SUBTOTAL	216,115	202,507	203,389	217,351	93,597	194,177	214,861
					Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25
1	541000	Transportation	110	Executive Salaries	5,475	5,475	5,979	7,136	2,760	4,062	15,916
1	541000	Transportation	120	Salaries	29,802	12,929	18,833	28,797	16,622	24,060	25,603
1	541000	Transportation	140	Overtime Wages	4,399	119	402	597	447	2,000	2,000
1	541000	Transportation	210	Fica	2,473	1,098	1,597	2,249	1,165	1,825	2,698
1	541000	Transportation	211	Medicare	578	257	374	526	272	427	631
1	541000	Transportation	225	ICMA Retirement Contribut			646	673	595	2,944	5,932
1	541000	Transportation	230	Life & Health Ins.	6,404	4,506	4,452	7,537	6,495	9,668	12,623
1	541000	Transportation	240	Workers' Compensation				1,001	332	664	806
1	541000	Transportation	316	Town Engineering			580		0	1,000	0
1	541000	Transportation	340	Other Contractual Service	16,369	12,555	4,957	25,176	0	20,000	20,000
1	541000	Transportation	400	Travel & Per Diem		141					
1	541000	Transportation	431	Street Lighting	32,298	30,119	29,582	30,694	17,769	28,000	28,000
1	541000	Transportation	460	R & M - Equipment			320				
1	541000	Transportation	462	R & M - Building	294						
1	541000	Transportation	520	Operating Supplies	83	291		118	0	2,000	2,000
1	541000	Transportation	524	Safety Equipment	23				0	1,000	1,000
1	541000	Transportation	530	Road Materials & Supplies	7,423	1,071		2,120	0	2,000	2,000
1	541000	Transportation	630	Cap Outlay - Improvements	191,447						
1	541000	Transportation	640	Cap Outlay - Equipment				1,003			
				TRANSP. SUBTOTAL	297,068	68,561	67,722	107,627	46,457	99,650	119,209
					Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25
1	542000	Cemetery	340	Other Contractual Service			10,900	6,310	0	10,000	0
1	542000	Cemetery	342	Software & Annual Mainten			753	845	337		930
1	542000	Cemetery	430	Utility Services	44		594	627	0	1,500	1,500
1	542000	Cemetery	460	R & M - Equipment			988	988	0	2,500	0
				CEMETERY SUBTOTAL	44	0	12,247	8,770	337	14,000	2,430
					Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25
1	571000	Library	110	Executive Salaries	40,020	41,221	47,439	48,664	35,225	50,820	53,361
1	571000	Library	120	Salaries	3,035	4,780	11,217	18,323	19,492	28,829	30,270
1	571000	Library	140	Overtime Wages					894	2,000	2,000
1	571000	Library	210	Fica	2,527	2,672	3,675	4,100	3,408	4,938	5,309
1	571000	Library	211	Medicare	591	625	860	959	787	1,155	1,242
1	571000	Library	225	ICMA Retirement Contribut	3,001	2,655	2,277	2,412	3,087	7,965	11,672
1	571000	Library	230	Life & Health Ins.	6,142	8,916	8,419	9,234	5,893	19,668	19,668
1	571000	Library	240	Workers' Compensation				1,427	905	1,810	1,586
1	571000	Library	340	Other Contractual Service	4,267	4,464	4,714	4,770	2,873	4,500	5,000
1	571000	Library	342	Software & Annual Mainten					696	1,380	1,380
1	571000	Library	350	Pre Employment Screening			45		0	150	150
1	571000	Library	400	Travel & Per Diem	31			143	105	500	500
1	571000	Library	410	Telephone & Communication	20,005	18,465	18,124	16,827	9,514	20,480	3,980
1	571000	Library	415	Website	231	61					
1	571000	Library	420	Freight/Postage/Shipping		101			0	110	100
1	571000	Library	430	Utility Services	5,479	5,592	8,793	12,804	7,401	12,000	15,000
1	571000	Library	460	R & M - Equipment	28	43	213				
1	571000	Library	461	R & M - Computer Maint				144	0	144	150
1	571000	Library	462	R & M - Building	426						
1	571000	Library	480	Promotional Activities	1,542	943	1,020	3,506	1,120	1,856	2,000
1	571000	Library	490	Miscellaneous Expenses	50						
1	571000	Library	493	Employee Appreciation	458			450	429	500	500
1	571000	Library	510	Office Supplies	1,207	639	2,439	3,089	564	2,800	1,000
1	571000	Library	520	Operating Supplies	2,201	7,410	13,086	3,996	2,300	4,000	6,000
1	571000	Library	540	Dues and Subscriptions	333	589	606	436	100	350	350
1	571000	Library	550	Training/Education/Tuitio	50	79		95	0	400	900
1	571000	Library	620	Cap Outlay - Buildings	5,323						
1	571000	Library	630	Cap Outlay - Improvements	511,419	39,108					
1	571000	Library	640	Cap Outlay - Equipment				8,682			
1	571000	Library	660	Cap Outlay - Books & Publ	5,960	1,115		7,561	6,731	35,707	10,000
1	571000	Library	662	Cap Outlay - Books & Publ -	1,096					404	404
				LIBRARY SUBTOTAL	615,322	139,478	122,927	147,622	101,533	202,466	172,522
					Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25
1	572000	Parks & Recreation	340	Other Contractual Service	4,238	6,025	7,028	12,952	0	8,000	8,000
1	572000	Parks & Recreation	343	Special Events	1,514	1,732	2,809	6,707	3,967	9,000	9,000
1	572000	Parks & Recreation	410	Telephone & Communication	125	120	124				
1	572000	Parks & Recreation	430	Utility Services	624	675	1,515	4,782	2,231	5,500	3,500
1	572000	Parks & Recreation	431	Street Lighting		400					
1	572000	Parks & Recreation	460	R & M - Equipment	93	353	415	50	0	25,000	25,000
1	572000	Parks & Recreation	462	R & M - Building		81					
				PARKS & RECREATION SUBTOTAL	10,707	16,616	17,919	28,476	16,198	47,500	45,500
					Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25

110.65%

119.63%

17.36%

85.21%

1	572000	Parks & Recreation	467	R & M - Nature Trail	178	561	3,585						
1	572000	Parks & Recreation	468	R & M - Recreation Equip		1,787	1,365	289	0	1,000	1,000		
1	572000	Parks & Recreation	472	Printing - Boat Ramp Expe				88					
1	572000	Parks & Recreation	520	Operating Supplies	100	2,783	956	2,403	420	3,000	3,000		
1	572000	Parks & Recreation	620	Cap Outlay - Buildings				92,821					
1	572000	Parks & Recreation	640	Cap Outlay - Equipment			10,000						
				PARKS & REC. SUBTOTAL		6,872	14,517	27,797	120,092	6,617	51,500	49,500	96.12%
						Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25	
1	573000	Hist. Preservation	343	Special Events				266					
1	573000	Hist. Preservation	410	Telephone & Communication	60	60	49		0	60	60		
1	573000	Hist. Preservation	490	Miscellaneous Expenses		525	578		0				
1	573000	Hist. Preservation	510	Office Supplies		472			0	1,000	1,000		
1	573000	Hist. Preservation	520	Operating Supplies	467					20,000			
1	573000	Hist. Preservation	950	Other Non Operating Uses					0	4,693			
				HIST. PRES. SUBTOTAL		527	1,057	49	844	0	25,753	1,060	4.12%
						Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25	
1	574000	Special Events	340	Other Contractual Service		8,764	9,345	13,990	30,150	34,941	26,250	26,250	
1	574000	Special Events	343	Special Events		1,970	1,056	2,131	1,670	1,582	2,000	2,000	
1	574000	Special Events	440	Rentals & Leases		1,136		1,192	1,293	0	2,000	2,000	
1	574000	Special Events	470	Printing - General				499	198	0	250	250	
1	574000	Special Events	480	Promotional Activities	1,318		390			0	1,000	1,000	
1	574000	Special Events	490	Miscellaneous Expenses			250						
1	574000	Special Events	492	Advertising		218							
1	574000	Special Events	520	Operating Supplies		72	631						
				SPECIAL EVENTS SUBTOTAL		13,188	10,691	19,083	33,311	36,523	31,500	31,500	100.00%
						Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25	
				TOTAL		2,483,331	1,841,327	2,140,491	2,659,021	1,590,872	2,980,069	3,195,202	107.22%
				Police Advanced Training Fund		Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25	
120	521000	Police	400	Travel & Per Diem				519	0	1,000	750		
120	521000	Police	520	Operating Supplies		701		8,000					
120	521000	Police	550	Training/Education/Tuitio		1,250		2,250	0	1,000	750		
120	521000	Police	640	Cap Outlay - Equipment									
120	521000	Police	950	Other Non Operating Uses					0	1,000	0		
				TOTAL			1,951	10,769		3,000	1,500		
						Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25	
130	572000	Parks & Recreation	950	Other Non Operating Uses						1,000	1,000		100.00%
						Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25	
				Tree Fund									
140	521000	Police	460	R & M - Equipment			3,565						
140	521000	Police	620	Cap Outlay - Buildings		23,800	30,336						
140	521000	Police	630	Cap Outlay - Improvements		3,657							
140	521000	Police	650	Cap Outlay - Vehicles			142,023						
140	521000	Police	710	Debt Principal/loan			10,459						
140	521000	Police	720	Debt Interest/loan			1,432						
140	521000	Police	915	Transfer Out				121,525					
140	533000	Water Utility Services	310	Legal Fees				2,466					
140	533000	Water Utility Services	340	Other Contractual Service				14,150					
140	533000	Water Utility Services	460	R & M - Equipment		2,598		6,207					
140	533000	Water Utility Services	633	Cap Outlay - Water Expans			5,073	107,425		200,000	0		
140	533000	Water Utility Services	640	Cap Outlay - Equipment			12,191	102,417	1,367,038	1,489,000	0		
140	533000	Water Utility Services	950	Other Non Operating Uses						0	0		
140	572000	Parks & Recreation	615	Parks Expansion			23,726						
140	572000	Parks & Recreation	630	Cap Outlay - Improvements	22,081	1,675							
140	572000	Parks & Recreation	633	Cap Outlay - Water Expans			557						
140	572000	Parks & Recreation	640	Cap Outlay - Equipment			17,342						
140	572000	Parks & Recreation	915	Transfer Out				259,977					
				TOTAL		22,081	35,295	243,139	614,167	1,367,038	1,689,000	15,750	0.93%
						Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25	
				Parks & Rec. Impact Fee Fund									
141	572000	Parks & Recreation	615	Parks Expansion				9,246	55,180	580,000	0		
141	572000	Parks & Recreation	630	Cap Outlay - Improvements				2,250	2,250	30,000	0		
141	572000	Parks & Recreation	640	Cap Outlay - Equipment				16,506	28,565	32,500	0		
141	572000	Parks & Recreation	710	Debt Principal/loan						13,800	0		
141	572000	Parks & Recreation	720	Debt Interest/loan	46,559	42,151	36,567	32,111	30,545	14,700	0		
141	572000	Parks & Recreation	950	Other Non Operating Uses						37,500	0		
				TOTAL		46,559	42,151	36,567	57,863	116,540	680,000	28,500	4.19%
						Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25	
				Police Impact Fee Fund									
142	521000	Police	520	Operating Supplies				3,465					
142	521000	Police	640	Cap Outlay - Equipment				33,131	7,310	9,000	0		
142	521000	Police	650	Cap Outlay - Vehicles				5,283					
142	521000	Police	950	Other Non Operating Uses						44,000	5,000		
				TOTAL				41,879	7,310	53,000	5,000		9.43%
						Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25	
				Road Impact Fee Fund									
143	541000	Transportation	950	Other Non Operating Uses						1	1		100.00%
						Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25	
				Wastewater Impact Fee Fund									
144	535000	Wastewater Services	950	Other Non Operating Uses						1	1		100.00%
						Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25	
				Stormwater Impact Fee Fund									
145	538000	Stormwater Maint.	950	Other Non Operating Uses						1	1		100.00%
						Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25	
				Infrastructure Fund									
150	521000	Police	440	Rentals & Leases									
150	521000	Police	460	R & M - Equipment			987						
150	521000	Police	463	R & M - Vehicles			256						
150	521000	Police	520	Operating Supplies				209					
150	521000	Police	640	Cap Outlay - Equipment				3,716	11,534				
150	521000	Police	650	Cap Outlay - Vehicles		93,245	93,135						
150	541000	Transportation	316	Town Engineering			8,601						
150	541000	Transportation	465	R & M - Infrastructure			15,814						
150	541000	Transportation	630	Cap Outlay - Improvements		15,730	68,163	285,286	21,150	273,355	273,355		
				TOTAL			108,975	190,672	297,029	21,150	273,355	273,355	100.00%
						Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25	
				Building Services Fund									
155	513000	Fin. & Admin.	110	Executive Salaries			14,153	17,564	65,268	97,611	13,917		
155	513000	Fin. & Admin.	120	Salaries		25,067	32,197	43,049	54,886	94,870	9,292		
155	513000	Fin. & Admin.	140	Overtime Wages			200	374	791	1,000	600		

155	513000	Fin. & Admin.	210	Fica			2,824	3,720	7,293	12,936	1,476		
155	513000	Fin. & Admin.	211	Medicare			668	870	1,706	3,032	345		
155	513000	Fin. & Admin.	225	ICMA Retirement Contribut			2,998	4,393	8,635	16,908	5,077		
155	513000	Fin. & Admin.	230	Life & Health Ins.			7,491	7,622	20,885	34,931	4,543		
155	513000	Fin. & Admin.	240	Workers' Compensation				1,419	2,377	4,754	441		
155	513000	Fin. & Admin.	340	Other Contractual Service		736	199		0	1,419	1,419		
155	513000	Fin. & Admin.	342	Software & Annual Mainten		2,564	767	1,440	426	860	860		
155	513000	Fin. & Admin.	350	Pre Employment Screening		278	159		0	200	0		
155	513000	Fin. & Admin.	400	Travel & Per Diem		36							
155	513000	Fin. & Admin.	410	Telephone & Communication		1,462		252	224	400	350		
155	513000	Fin. & Admin.	420	Freight/Postage/Shipping		65		306					
155	513000	Fin. & Admin.	430	Utility Services		1,191							
155	513000	Fin. & Admin.	440	Rentals & Leases		647							
155	513000	Fin. & Admin.	451	Insurance		51							
155	513000	Fin. & Admin.	461	R & M - Computer Maint		1,143							
155	513000	Fin. & Admin.	470	Printing - General		19							
155	513000	Fin. & Admin.	490	Miscellaneous Expenses		44							
155	513000	Fin. & Admin.	495	DBPR/DCA Impact Fees					4,340	8,000	2,000		
155	513000	Fin. & Admin.	510	Office Supplies		747		326	145	1,000	1,000		
155	513000	Fin. & Admin.	520	Operating Supplies		1,472		2,351		5,000	5,000		
155	513000	Fin. & Admin.	550	Training/Education/Tuitio		289							
155	513000	Fin. & Admin.	950	Other Non Operating Uses							179		
155	519000	Other Gen. Gov.	340	Other Contractual Service		617			203,089				
155	519000	Other Gen. Gov.	341	Contractor - (Bldg Inspec		222,139	84,502	437,590		300,000	60,000		
155	519000	Other Gen. Gov.	347	Codification		374							
155	519000	Other Gen. Gov.	451	Insurance		11,287							
155	519000	Other Gen. Gov.	470	Printing - General		22							
155	519000	Other Gen. Gov.	490	Miscellaneous Expenses		31		24,560					
155	519000	Other Gen. Gov.	492	Advertising		73							
155	519000	Other Gen. Gov.	520	Operating Supplies		6			0	1,000	0		
155	519000	Other Gen. Gov.	540	Dues and Subscriptions		124							
155	524000	Code Enforcement	460	R & M - Equipment			980						
TOTAL							270,484	147,130	545,836	370,065	583,921	106,500	
Water Utility Fund							Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25
401	533000	Water Utility Services	110	Executive Salaries		27,375	48,050	99,839	113,607	93,815	135,506	93,460	
401	533000	Water Utility Services	120	Salaries		26,320	77,300	89,926	138,517	180,911	289,218	303,417	
401	533000	Water Utility Services	140	Overtime Wages		1,805	9,172	8,876	13,015	12,730	15,500	15,500	
401	533000	Water Utility Services	210	Fica		3,155	7,832	11,901	16,068	17,329	27,294	25,567	
401	533000	Water Utility Services	211	Medicare		738	1,832	2,783	3,758	4,053	6,383	5,979	
401	533000	Water Utility Services	225	ICMA Retirement Contribut			1,527	11,564	17,612	14,121	44,022	65,367	
401	533000	Water Utility Services	230	Life & Health Ins.		5,539	11,266	20,365	44,015	59,213	89,134	99,074	
401	533000	Water Utility Services	240	Workers' Compensation		15,136	18,241	16,667	6,229	4,966	9,932	7,639	
401	533000	Water Utility Services	310	Legal Fees			62	29,873	31,655	15,628	30,000	30,000	
401	533000	Water Utility Services	316	Town Engineering		3,380	16,929	5,593	900	7,505	20,000	20,000	
401	533000	Water Utility Services	320	Accounting & Auditing						0	14,250	14,250	
401	533000	Water Utility Services	325	Commissions, Finance Chg.			20						
401	533000	Water Utility Services	340	Other Contractual Service		182,890	192,406	236,835	278,241	275,875	829,152	279,152	
401	533000	Water Utility Services	342	Software & Annual Mainten		6,990	9,608	13,094	9,677	1,717	9,600	9,600	
401	533000	Water Utility Services	400	Travel & Per Diem		40	167	120	65	0	500	500	
401	533000	Water Utility Services	410	Telephone & Communication		8,244	4,723	5,659	6,963	3,301	5,103	5,103	
401	533000	Water Utility Services	420	Freight/Postage/Shipping		62	50		104	0	200	200	
401	533000	Water Utility Services	430	Utility Services		39,394	38,857	49,268	53,867	29,787	44,000	44,000	
401	533000	Water Utility Services	440	Rentals & Leases		4,462	495	896	337	411	1,500	1,500	
401	533000	Water Utility Services	451	Insurance		17,256	21,215	25,240	22,080	30,283	42,000	42,000	
401	533000	Water Utility Services	460	R & M - Equipment		2,758	4,765	7,218	10,292	2,244	45,000	45,000	
401	533000	Water Utility Services	461	R & M - Computer Maint		24	1,286			0	500	500	
401	533000	Water Utility Services	462	R & M - Building		3,683	1,431	1,688	932	404	5,000	5,000	
401	533000	Water Utility Services	463	R & M - Vehicles		7,212	128	314	1,383	7,141	8,100	8,100	
401	533000	Water Utility Services	466	R & M - Water		141,094	66,675	11,323		5,581			
401	533000	Water Utility Services	470	Printing - General			88			0	100	100	
401	533000	Water Utility Services	490	Miscellaneous Expenses		583	20			0	50	50	
401	533000	Water Utility Services	492	Advertising		416	199				300	300	
401	533000	Water Utility Services	510	Office Supplies		240	220		898	115	1,000	1,000	
401	533000	Water Utility Services	520	Operating Supplies		31,015	82,404	148,556	97,314	78,777	141,400	230,890	
401	533000	Water Utility Services	522	Gas & Oil		400	582						
401	533000	Water Utility Services	523	Uniforms			223			0	150	150	
401	533000	Water Utility Services	524	Safety Equipment		35				228	400	400	
401	533000	Water Utility Services	540	Dues and Subscriptions		7,864	317	239	2,254	268	800	800	
401	533000	Water Utility Services	550	Training/Education/Tuitio			365	5,434	265	549	550	550	
401	533000	Water Utility Services	590	Depreciation Expense		135,489	136,280	148,067	164,944				
401	533000	Water Utility Services	613	Cap Outlay - Wetland Moni						0	8,050	8,050	
401	533000	Water Utility Services	630	Cap Outlay - Improvements						0	10,000	510,000	
401	533000	Water Utility Services	633	Cap Outlay - Water Expans						0	4,260,000	10,000	
401	533000	Water Utility Services	650	Cap Outlay - Vehicles						0	6,076	0	
401	533000	Water Utility Services	710	Debt Principal/loan						0	114,085	114,085	
401	533000	Water Utility Services	720	Debt Interest/loan		46,559	42,151	36,567	32,111	30,545	30,545	30,545	
401	533000	Water Utility Services	820	Contributions/Donations		1,000							
401	533000	Water Utility Services	950	Other Non Operating Uses								1,320	
401	534000	Sanitation Department	317	Governmental Consultant			6,500	1,750	1,750				
401	534000	Sanitation Department	325	Commissions, Finance Chg.				4,050					
401	534000	Sanitation Department	340	Other Contractual Service		160,902	150,836	165,827	262,987	192,301	268,960	324,253	
401	535000	Wastewater Services	340	Other Contractual Service			107,920	23,155					
401	535000	Wastewater Services	430	Utility Services				70,806	84,841	110,941	100,000	120,000	
401	535000	Wastewater Services	460	R & M - Equipment				1,875		1,175	315,000	0	
401	535000	Wastewater Services	466	R & M - Water			450			0	70,000	0	
TOTAL							882,060	1,062,592	1,255,368	1,416,681	1,181,914	6,999,360	2,473,402
Police Pension Fund							Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25
651	521000	Police	310	Legal Fees			11,138	4,254	3,896	2,419			
651	521000	Police	320	Accounting & Auditing			7,050						
651	521000	Police	340	Other Contractual Service			5,302	11,986	10,368	3,426			
651	521000	Police	451	Insurance			1,815	1,944					

18.24%

35.34%

Item 1.

651	521000	Police	490	Miscellaneous Expenses					0	198,423	198,423
651	521000	Police	494	Benefit Payments		67,987	62,610	62,610	37,465		
TOTAL						93,292	80,794	78,812	43,309	198,423	198,423
					Act. FY20	Act. FY21	Act. FY22	Act. FY23	YTD FY24	Rev. FY24	Prop. FY25
					3,434,031	3,456,067	4,094,161	5,722,057	4,698,198	13,461,131	6,298,635
TOTAL ALL FUNDS											46.79%