



# 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 <sup>1</sup>	Population <sup>2</sup>
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
<b>Mascotte</b>	<b>90.7</b>	<b>8,565</b>
Eustis	90.1	23,918
Umatilla	89.1	3,881
Newberry	82.4	8,503
<b>Average</b>	<b>90.9</b>	<b>16,514<sup>3</sup></b>

<sup>1</sup>City-Data.com, March 2022 (100 is average).

<sup>2</sup>Estimates of Population by County and City, April 2023 (BEBR)

<sup>3</sup>Average 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 <sup>1</sup>	Police	6
13	Police Lieutenant	Police	9
14	Police Chief	Police	8
15	Police Officer <sup>1</sup>	Police	9
16	Reserve Police Officer	Police	3
17	School Crossing Guard	Police	4
18	Police Sergeant <sup>1</sup>	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

<sup>1</sup>These 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	<b>Interquartile Range</b>
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 75<sup>th</sup> percentile and 25<sup>th</sup> 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 (75<sup>th</sup> – 25<sup>th</sup> 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 <sup>1</sup>	Proposed Retirement <sup>2</sup>	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
<b>Total</b>		<b>468,644</b>	<b>35,851</b>	<b>46,864</b>	<b>551,360</b>

<sup>1</sup>FICA is 7.65% of salary.

<sup>2</sup>Retirement 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 <sup>1</sup>	Total Current Salary and Related Benefits <sup>2</sup>	Market Rate Salaries	Total Proposed Market Rate and Related Benefits <sup>2</sup>	Total Change
<b>ADMINISTRATION</b>						
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
<b>TOTAL ADMINISTRATION</b>		<b>550,118</b>	<b>647,214</b>	<b>581,471</b>	<b>684,101</b>	<b>36,887</b>
<b>BUILDING SERVICES</b>						
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
<b>TOTAL BUILDING SERVICES</b>		<b>92,248</b>	<b>108,530</b>	<b>96,550</b>	<b>113,591</b>	<b>5,061</b>

Position	Position ID	Current Salary <sup>1</sup>	Total Current Salary and Related Benefits <sup>2</sup>	Market Rate Salaries	Total Proposed Market Rate and Related Benefits <sup>2</sup>	Total Change
<b>POLICE</b>						
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
<b>TOTAL POLICE</b>		<b>1,047,967</b>	<b>1,232,934</b>	<b>1,113,991</b>	<b>1,310,611</b>	<b>77,677</b>



Position	Position ID	Current Salary <sup>1</sup>	Total Current Salary and Related Benefits <sup>2</sup>	Market Rate Salaries	Total Proposed Market Rate and Related Benefits <sup>2</sup>	Total Change
<b>PUBLIC SERVICES</b>						
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
<b>TOTAL PUBLIC SERVICES</b>		<b>392,392</b>	<b>461,649</b>	<b>430,100</b>	<b>506,012</b>	<b>44,363</b>
<b>TOTAL ALL DEPARTMENTS</b>		<b>2,082,726</b>	<b>2,450,327</b>	<b>2,222,111</b>	<b>2,614,314</b>	<b>163,987</b>

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

<sup>2</sup>Total 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
<b>Median</b>	<b>2.5</b>	<b>2.2</b>	<b>2.0</b>
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 <sup>1</sup>	Proposed Market Salary	Proposed Salary and Benefits <sup>1</sup>	Proposed Market Salary	Proposed Salary and Benefits <sup>1</sup>
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
<b>Total</b>		<b>483,622</b>	<b>568,981</b>	<b>494,262</b>	<b>581,499</b>	<b>504,147</b>	<b>593,129</b>

<sup>1</sup>Benefits 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 30<sup>th</sup> 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*

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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
<b>Total Administration</b>			<b>596,008</b>	<b>105,195</b>	<b>701,203</b>
Building Services	Code Enforcement Officer	336	57,671	10,179	67,849
Building Services	Permit Tech	394	41,293	7,288	48,581
<b>Total Building Services</b>			<b>98,963</b>	<b>17,467</b>	<b>116,430</b>
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
<b>Total Police</b>			<b>1,141,841</b>	<b>201,535</b>	<b>1,343,376</b>



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
<b>Total Public Services</b>			<b>440,852</b>	<b>77,810</b>	<b>518,662</b>
<b>Total All Departments</b>			<b>2,277,664</b>	<b>402,008</b>	<b>2,679,672</b>

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
<b>Total Administration</b>			<b>609,120</b>	<b>107,510</b>	<b>716,630</b>
Building Services	Code Enforcement Officer	336	58,939	10,403	69,342
Building Services	Permit Tech	394	42,201	7,449	49,650
<b>Total Building Services</b>			<b>101,141</b>	<b>17,851</b>	<b>118,992</b>
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
<b>Total Police</b>			<b>1,166,961</b>	<b>205,969</b>	<b>1,372,930</b>
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
<b>Total Public Services</b>			<b>450,551</b>	<b>79,522</b>	<b>530,073</b>
<b>Total All Departments</b>			<b>2,327,773</b>	<b>410,852</b>	<b>2,738,625</b>

*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
<b>Total Administration</b>			<b>621,303</b>	<b>109,660</b>	<b>730,962</b>
Building Services	Code Enforcement Officer	336	60,118	10,611	70,729
Building Services	Permit Tech	394	43,045	7,597	50,643
<b>Total Building Services</b>			<b>103,163</b>	<b>18,208</b>	<b>121,372</b>
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
<b>Total Police</b>			<b>1,190,301</b>	<b>210,088</b>	<b>1,400,389</b>

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
<b>Total Public Services</b>			<b>459,562</b>	<b>81,113</b>	<b>540,675</b>
<b>Total All Departments</b>			<b>2,374,328</b>	<b>419,069</b>	<b>2,793,397</b>

*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
<b>Mascotte</b>	<b>Lake</b>	<b>214.3</b>	<b>17.7</b>
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 <sup>2</sup>	Median Home Price <sup>1</sup>
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
<b>Lake County</b>	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
<b>Mascotte</b>	<b>Lake</b>	<b>90.7</b>	<b>\$323,811</b>
Eustis	Lake	90.1	\$351,766
Umatilla	Lake	89.1	\$271,884
Newberry	Alachua	82.4	\$337,087
<b>Average</b>		<b>90.9</b>	<b>\$328,401</b>

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

<sup>2</sup>City-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
<b>Mascotte</b>	<b>Lake</b>	<b>3,195.3</b>
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
<b>Mascotte</b>	<b>Lake</b>	<b>B</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%
<b>Mascotte</b>	<b>71.8%</b>	<b>12.3%</b>

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.