MEMO

August 13, 2015

From: Brent Hinckley, Mayor
To: Pattie Grote, City Secretary

Attached is a copy of the proposed City Budget for FY 2016, covering the period of November 1, 2015 until October 31, 2016. This includes an Operational Budget, including both General Government and Utility Funds, and a Capital Budget. This Budget includes Revenue from Property Taxes based on a Proposed Tax Rate for 2015 of $0.176095 per $100 valuation, which is more than the adopted tax rate for 2014 which was $0.16375. This Budget also includes revenue from the attached proposed changes to the City of Mason Rate and Fee Schedule which will increase the utility rates and fees for certain utility services provided by the City.

It is expected that the City Commission will act on the budget on September 14, 2015. This budget may change prior to final adoption to reflect the wishes of the City Commission.

received
8/13/2015
Pattie Grote
City Secretary

City of Mason - Budget for FY 2016

ACCOUNT NUMBER	2015 Budget		Actual YTD-June 25, 2015	Proposed FY 2016
Revenues				
Park Revenues				
10-600-4073 Park Facility Rentals	$ 9,500.00	$6,150.00	$ 4,100.00	$6,500.00
10-600-4075 RV Park Rental	$ 54,000.00	$62,315.63	$ 41,543.75	$58,000.00
10-600-4076 Pavilion Rental	$ 600.00	$1,027.50	$ 685.00	$900.00
10-600-4077 Dance Slab Rental	$ 1,450.00	$0.00	$ -	$450.00
Total Park Revenues	**$ 65,550.00**	**$ 69,493.13**	**$ 46,328.75**	**$ 65,850.00**
Animal Control Revenues				
10-610-4052 Dog License & Fees	$ 3,000.00	$2,450.25	$ 1,633.50	$2,500.00
10-610-4070 Donations	$ 200.00	$75.00	$ 50.00	$100.00
Total Animal Control Revenues	**$ 3,200.00**	**$ 2,525.25**	**$ 1,683.50**	**$ 2,600.00**
Pool Revenues				
10-620-4074 Pool Rental	$ 8,500.00	$6,544.50	$ 4,363.00	$7,000.00
Total Pool Revenues	**$ 8,500.00**	**$6,544.50**	**$ 4,363.00**	**$ 7,000.00**
General Government Revenues				
10-700-4011 Civic Center Rental Fees	$ 6,000.00	$6,307.50	$ 4,205.00	$6,000.00
10-700-4014 Transfer from Utility Fund	$ 765,750.00	$0.00	$ -	$902,165.00
10-700-4019 Other Revenue	$ 3,500.00	$3,190.26	$ 2,126.84	$3,200.00
10-700-4053 Beer License	$ 1,500.00	$900.00	$ 600.00	$600.00
10-700-4054 Peddler's License	$ 800.00	$525.00	$ 350.00	$500.00
10-700-4851 Property Taxes	$ 201,500.00	$309,597.39	$ 206,398.26	$222,700.00
10-700-4852 Sales Tax	$ 256,800.00	$218,673.03	$ 145,782.02	$229,800.00
10-700-4853 Mixed Beverage Tax Allocation	$ -	$1,921.31	$ 1,280.87	$1,200.00
10-700-4862 Cable/TV Franchise Fees	$ 2,000.00	$0.00	$ -	$2,000.00
10-700-4863 Telephone Franchise Fees	$ 27,300.00	$28,926.56	$ 19,284.37	$28,500.00
10-700-7000 Credit Card Service Fee	$ -	$0.00	$ -	
10-700-4867 CTEC Franchise	$ 3,000.00	$0.00	$ -	$3,000.00
Total General Government Revenues	**$ 1,268,150.00**	**$ 570,041.04**	**$ 380,027.36**	**$ 1,399,665.00**
Municipal Court Revenues				
10-710-4017 Municipal Court Revenue	$ 12,500.00	$17,086.73	$ 11,391.15	$15,000.00
Total Municipal Court Revenues	**$ 12,500.00**	**17,086.73**	**$ 11,391.15**	**$ 15,000.00**
Building Inspection Revenues				
10-800-4050 Building Permits	$ 3,950.00	$5,299.04	$ 3,532.69	$4,800.00
10-800-4055 Electrical Permit	$ 3,800.00	$3,068.64	$ 2,045.76	$3,000.00
10-800-4056 Water Permit - Plumbing	$ 150.00	$75.00	$ 50.00	$150.00
10-800-4057 Sewer Permit - Plumbing	$ 1,300.00	$969.18	$ 646.12	$1,000.00
10-800-4058 Other Permits	$ 2,250.00	$3,270.33	$ 2,180.22	$3,200.00
Total Building Inspection Revenues	**$ 11,450.00**	**12,682.19**	**$ 8,454.79**	**$ 12,150.00**
General In and Out Transactions Revenues				
10-900-4855 Hotel/Motel Tax	$ 19,500.00	**141.47**	$ 141.47	$19,500.00
Tot **Total General In and Out Transactions Revenues**			**$ 141.47**	**$ 19,500.00**
TOTAL GENERAL GOVERNMENT REVENUES	$ 1,388,850.00	$678,514.30	$452,390.02	$1,521,765.00
Expenditures				
Streets Expenditures				
10-500-5110 Salary	$ 110,050.00	$107,301.68	$ 71,534.45	$111,812.00
10-500-5120 FICA	$ 6,850.00	$6,825.75	$ 4,550.50	$7,268.00
10-500-5121 Health Insurance	$ 28,250.00	$24,254.10	$ 16,169.40	$26,555.00
10-500-5122 TMRS Retirement	$ 8,250.00	$7,276.52	$ 4,851.01	$7,713.00
10-500-5123 Medicare	$ 1,600.00	$1,596.33	$ 1,064.22	$1,692.00
10-500-5124 Longevity and Bonus Pay	$ 550.00	$1,245.00	$ 830.00	$1,250.00
10-500-5126 Overtime/On-Call	$ 600.00	$869.33	$ 579.55	$900.00

10-500-5129 Uniforms	$ 3,875.00	$2,926.40	$ 1,950.93	$2,526.00
10-500-5130 Car Allowance	$ -	$676.77	$ 451.18	
10-500-5131 City Vehicle Employee Use	$ -	-$676.77	$ (451.18)	
10-500-5311 Vehicle Maintenance	$ 3,000.00	$6,846.98	$ 4,564.65	$3,000.00
10-500-5312 Vehicle Fuel	$ 3,800.00	$1,496.94	$ 997.96	$1,800.00
10-500-5320 Maint & Operations - Streets	$ 27,500.00	$35,386.19	$ 23,590.79	$31,500.00
10-500-5406 Bridge Project #1	$ -	$5,190.00	$ 3,460.00	
Total Streets Expenditures	**$ 194,325.00**	**201,215.19**	**134,143.46**	**196,016.00**
Park Expenditures				
10-600-5110 Salary	$ 52,480.00	$58,851.93	$ 39,234.62	$50,459.00
10-600-5120 FICA	$ 3,840.00	$3,681.44	$ 2,454.29	$3,610.00
10-600-5121 Health Insurance	$ 12,500.00	$9,686.76	$ 6,457.84	$9,105.00
10-600-5122 TMRS Retirement	$ 3,875.00	$3,240.42	$ 2,160.28	$3,434.00
10-600-5123 Medicare	$ 800.00	$861.18	$ 574.12	$912.00
10-600-5124 Longevity and Bonus Pay	$ 435.00	$525.00	$ 350.00	$110.00
10-600-5126 Overtime/On-Call	$ 200.00	$0.00	$ -	
10-600-5129 Uniforms	$ 1,130.00	$1,678.83	$ 1,119.22	$1,450.00
10-600-5220 Communications	$ 600.00	$699.60	$ 466.40	$650.00
10-600-5311 Vehicle Maintenance	$ 1,200.00	$537.56	$ 358.37	$900.00
10-600-5312 Vehicle Fuel	$ 4,200.00	$2,320.08	$ 1,546.72	$2,600.00
10-600-5320 Maint & Operations - Park	$ 16,000.00	$14,614.28	$ 9,742.85	$16,000.00
10-600-5321 Park Utilities	$ 27,100.00	$31,430.79	$ 20,953.86	$31,500.00
10-600-5329 Comm. Bldg Expenses	$ 5,000.00	$2,274.18	$ 1,516.12	$2,100.00
10-600-5339 WiFi Network/Service	$ 1,500.00	$0.00	$ -	
10-600-5373 Cleaning Contract	$ 15,000.00	$15,000.00	$ 10,000.00	
Total Park Expenditures	**$ 145,860.00**	**145,402.04**	**96,934.69**	**122,830.00**
Animal Control Expenditures				
10-610-5110 Salary	$ 45,000.00	$44,363.58	$ 29,575.72	$60,459.00
10-610-5120 FICA	$ 3,150.00	$2,777.94	$ 1,851.96	$4,486.00
10-610-5121 Health Insurance	$ 12,000.00	$8,955.36	$ 5,970.24	$12,000.00
10-610-5122 TMRS Retirement	$ 3,400.00	$2,895.51	$ 1,930.34	$4,837.00
10-610-5123 Medicare	$ 400.00	$649.64	$ 433.09	$1,637.00
10-610-5124 Longevity and Bonus Pay	$ 65.00	$442.50	$ 295.00	$500.00
10-610-5126 Overtime/On-Call	$ 300.00	$0.00	$ -	
10-610-5129 Uniforms	$ 1,000.00	$529.50	$ 353.00	$550.00
10-610-5210 Professional Development	$ 1,000.00	$0.00	$ -	$1,000.00
10-610-5220 Communications	$ 700.00	$296.60	$ 197.73	$400.00
10-610-5311 Vehicle Maintenance	$ 1,300.00	$38.25	$ 25.50	$600.00
10-610-5312 Vehicle Fuel	$ 3,700.00	$1,160.01	$ 773.34	$1,400.00
10-610-5320 Maint & Operations	$ 7,000.00	$7,213.91	$ 4,809.27	$7,400.00
10-610-5321 Animal Cntrl Utilities	$ 1,850.00	$2,294.36	$ 1,529.57	$2,400.00
Total Animal Control Expenditures	**$ 80,865.00**	**71,617.14**	**47,744.76**	**97,669.00**
Pool Expenditures				
10-620-5100 Contract - Pool Cleaning Service	$ 7,280.00	$6,810.00	$ 4,540.00	
10-620-5110 Salary	$ 11,130.00	$8,104.14	$ 5,402.76	$10,000.00
10-620-5120 FICA	$ 600.00	$502.52	$ 335.01	$700.00
10-620-5123 Medicare	$ 190.00	$117.54	$ 78.36	$229.00
10-620-5320 Maint & Operations	$ 3,250.00	$16,865.57	$ 11,243.71	$4,800.00
10-620-5321 Pool Utilities	$ 6,850.00	$4,831.80	$ 3,221.20	$5,200.00
10-620-5361 Pool Chemicals	$ 6,910.00	$3,356.06	$ 2,237.37	$4,800.00
Total Pool Expenditures	**$ 36,210.00**	**40,587.62**	**27,058.41**	**25,729.00**
General Government Expenditures				
10-700-5001 Cash Transfer to Capital Fund			$ -	
10-700-5021 Law Enforcement-contract	$ 282,000.00	$282,000.00	$ 188,000.00	$334,000.00
10-700-5022 Appraisal Office-contract	$ 11,435.00	$12,837.83	$ 8,558.55	$10,300.00
10-700-5090 Library Donation	$ 2,000.00	$3,000.00	$ 2,000.00	$1,000.00
10-700-5094 Nutrition Center Donation	$ 4,000.00	$0.00	$ -	$2,000.00
10-700-5095 Firemen Pension Fund	$ 5,000.00	$0.00	$ -	$5,000.00
10-700-5102 Workman's Comp	$ 17,165.00	$0.00	$ -	$17,355.00
10-700-5104 Drug Testing	$ 1,500.00	$1,518.00	$ 1,012.00	$1,500.00

	10-700-5105 COM Dues/Memberships	$ 1,200.00	$5,523.23	$ 3,682.15	$3,400.00
	10-700-5106 Prop Liability Insurance	$ 18,195.00	$32,662.50	$ 21,775.00	$21,775.00
	10-700-5109 AirMedCare Employee Membership Fee	$ 2,230.00	$3,238.50	$ 2,159.00	$2,350.00
	10-700-5110 Salary	$ 269,110.00	$252,356.27	$ 168,237.51	$332,800.00
	10-700-5117 Mayor/Commissioner Salary	$ 8,400.00	$8,400.00	$ 5,600.00	$8,400.00
	10-700-5120 FICA	$ 18,905.00	$17,019.39	$ 11,346.26	$23,296.00
	10-700-5121 Health Insurance	$ 48,600.00	$50,838.45	$ 33,892.30	$56,576.00
	10-700-5122 TMRS Retirement	$ 20,815.00	$17,727.21	$ 11,818.14	$26,600.00
	10-700-5123 Medicare	$ 3,950.00	$3,980.22	$ 2,653.48	$4,990.00
	10-700-5124 Longevity and Bonus Pay	$ 2,505.00	$3,675.00	$ 2,450.00	$2,600.00
	10-700-5126 Overtime/On-Call	$ 1,200.00	$3,512.39	$ 2,341.59	$3,500.00
	10-700-5128 Vision Insurance	$ 1,800.00	$1,291.50	$ 861.00	$1,600.00
	10-700-5130 Car Allowance	$ 6,600.00	$6,561.41	$ 4,374.27	$6,600.00
	10-700-5131 City Vehicle Employee Use	$ -	-$676.77	$ (451.18)	
	10-700-5210 Professional Development	$ 2,800.00	$2,898.15	$ 1,932.10	$2,800.00
	10-700-5211 Prof. Development - City Comm.	$ 1,200.00	$521.19	$ 347.46	$900.00
	10-700-5220 Communications	$ 12,400.00	$13,874.51	$ 9,249.67	$13,200.00
	10-700-5230 Legal Retainer & Fees	$ 3,500.00	$5,775.00	$ 3,850.00	$4,200.00
	10-700-5231 Audit Fees	$ 22,000.00	$32,422.50	$ 21,615.00	$18,000.00
	10-700-5232 Bonds/Filing Fees	$ 600.00	$856.50	$ 571.00	$600.00
	10-700-5300 Waste Water tax notes		$0.00		
	10-700-5311 Vehicle Maintenance - Office	$ 500.00	$3,359.18	$ 2,239.45	$1,100.00
	10-700-5312 Vehicle Fuel - Office	$ 2,000.00	$542.30	$ 361.53	$600.00
	10-700-5320 Maint & Operations	$ 22,000.00	$26,148.96	$ 17,432.64	$24,500.00
*	10-700-5322 Misc. Expense - Float	$ -	$0.00		
	10-700-5350 Civic Center M&O	$ 3,500.00	$11,467.89	$ 7,645.26	$4,000.00
	10-700-5352 Civic Center Bldg. Maintenance	$ -	$0.00	$ -	
	10-700-5353 Emergency Notification System	$ 750.00	$1,885.76	$ 1,257.17	$1,200.00
	10-700-5353 CCTY- Reverse 911	$ -	$1,047.38	$ 698.25	$700.00
	10-700-5354 City Hall Maintenance	$ 3,000.00	$0.00	$ -	
	10-700-5370 Office Equipment	$ 5,000.00	$0.00	$ -	$4,000.00
	10-700-5372 Computer Maintenance (CalTech)	$ 5,000.00	$23,081.10	$ 15,387.40	$20,000.00
	10-700-5400 Fire Dept./Marshal Supplies	$ 20,000.00	$914.58	$ 609.72	$20,000.00
	10-700-5402 Fire Dept./Marshal Prof. Dev.	$ 500.00	$0.00	$ -	
	10-700-5405 Safety - M&O and Training	$ 500.00	$0.00	$ -	$500.00
	10-700-5410 Office Supplies	$ 1,200.00	$0.00	$ -	
	10-700-5411 Election Supplies	$ 2,000.00	$186.00	$ 124.00	$2,000.00
	10-700-5420 Advertisements	$ 900.00	$0.00	$ -	$300.00
	10-700-5440 Emergency Vehicle CD (Loan Payment)	$ -	$0.00	$ -	
	10-700-6100 Credit Card Processing Fees	$ 6,500.00	$6,125.73	$ 4,083.82	$6,500.00
Total General Government Expenditures		**$ 842,460.00**	**830,446.08**	**553,630.72**	**990,742.00**
Municipal Court Expenditures					
	10-710-5110 Salary	$ 6,500.00	$14,017.88	$ 9,345.25	$16,602.00
	10-710-5120 FICA	$ 365.00	$874.25	$ 582.83	$1,328.00
	10-710-5121 Health Insurance	$ -	$1,679.13	$ 1,119.42	$1,600.00
	10-710-5122 TMRS Retirement	$ -	$530.18	$ 353.45	$540.00
	10-710-5123 Medicare	$ 95.00	$204.48	$ 136.32	$214.00
	10-710-5124 Longevity and Bonus Pay	$ 55.00	$82.50	$ 55.00	$120.00
	10-710-5210 Professional Development	$ 1,600.00	$721.80	$ 481.20	$800.00
	10-710-5410 Muncipal Ct expense	$ 5,500.00	$4,174.23	$ 2,782.82	$4,200.00
Total Municipal Court Expenditures		**$ 14,115.00**	**22,284.44**	**14,856.29**	**25,404.00**
Building Inspection Expenditures					
	10-800-5020 Bldg Inspector-contract	$ 6,800.00	$4,425.00	$ 2,950.00	$4,800.00
	10-800-5108 Plan & Zoning Expense	$ 200.00	$0.00	$ -	$200.00
	10-800-5110 Salary	$ 48,210.00	$41,599.17	$ 27,732.78	$42,576.00
	10-800-5120 FICA	$ 2,995.00	$2,584.19	$ 1,722.79	$2,816.00
	10-800-5121 Health Insurance	$ 7,030.00	$6,343.38	$ 4,228.92	$6,100.00
	10-800-5122 TMRS Retirement	$ 1,950.00	$2,776.68	$ 1,851.12	$2,831.00
	10-800-5123 Medicare	$ 775.00	$604.28	$ 402.85	$750.00
	10-800-5124 Longevity and Bonus Pay	$ 55.00	$82.50	$ 55.00	$100.00
*	10-800-5131 Building Official- City Vehicle Employee Use	$ -	-$676.77	$ (451.18)	
	10-800-5210 Code Enforcement Professional Development	$ 1,500.00	$202.50	$ 135.00	$600.00

10-800-5311 Vehicle Maintenance-Code Enf/Bld Insp.	$ 300.00	$1,044.00	$ 696.00	$800.00
10-800-5312 Vehicle Fuel - Code Enf/Bldg Insp.	$ 1,500.00	$0.00	$ -	
10-800-5320 Code Enforcement - Operations	$ 3,700.00	$1,778.46	$ 1,185.64	$1,800.00
Total Building Inspection Expenditures	**$ 75,015.00**	**60,763.38**	**40,508.92**	**63,373.00**
TOTAL GENERAL GOVERNMENT EXPENSES	$ 1,388,850.00	**1,372,315.88**	**914,877.25**	**1,521,763.00**
General Fund Excess of Revenues Over Expenditures	$ -	**-$693,801.58**	**-$462,487.23**	**$2.00**
Revenues				
General Revenues				
56-000-4015 Long/Short Fund	$ -	-$22.50	$ (15.00)	
56-000-4865 Phone Pole Rental	$ -	$28,260.00	$ 18,840.00	$18,500.00
56-000-6000	$ -	$226.77	$ 151.18	
Total General Revenues	**$ -**	**$28,464.27**	**$18,976.18**	**$18,500.00**
Electric Revenues				
56-100-4010 Connect Fees	$ 7,750.00	$3,300.00	$ 2,200.00	$3,600.00
56-100-4012 Red Tag Fee	$ 6,500.00	$6,052.50	$ 4,035.00	$6,000.00
56-100-4013 Electric Construction Fee	$ 6,500.00	$49,968.08	$ 33,312.05	$18,000.00
56-100-4016 Elect. P & I Delinquent Accts	$ 16,000.00	$18,766.08	$ 12,510.72	$16,000.00
56-100-4019 Other Revenue	$ 1,000.00	$5,249.91	$ 3,499.94	$3,200.00
56-100-4061 Extra Sales / Copper	$ 500.00	$386.94	$ 257.96	$400.00
56-100-4062 Residential Sales	$ 1,791,400.00	$1,860,245.16	$ 1,085,143.01	$1,953,250.00
56-100-4063 Commercial Sales	$ 1,174,750.00	$1,211,938.08	$ 706,963.88	$1,272,535.00
56-100-4066 Street Lighting	$ 8,200.00	$7,492.50	$ 4,995.00	$7,600.00
56-100-4067 Coupons	$ (23,650.00)	-$19,980.00	$ (13,320.00)	-$21,000.00
56-100-4864 TV Pole Rental	$ 20,500.00	$16,590.00	$ 11,060.00	$11,000.00
56-100-4865 Telephone Utility Pole Rental	$ 5,900.00	$0.00	$ -	
Total Electric Revenues	**$ 3,015,350.00**	**3,160,009.25**	**1,850,657.56**	**3,270,585.00**
Water/Wastewater Revenues				
56-200-4010 Connect Fees	$ 3,300.00	$4,085.57	$ 2,723.71	$3,500.00
56-200-4013 Water Construction Fee	$ 5,000.00	$24,667.31	$ 16,444.87	$12,000.00
56-200-4016 Water P & I Delinquent Accts	$ 3,000.00	$2,784.30	$ 1,856.20	$2,800.00
56-200-4019 Other Revenue	$ 100.00	$3,721.82	$ 2,481.21	$2,200.00
56-200-4021 Sewer P&I Delinquent Acct	$ 1,240.00	$1,401.66	$ 934.44	$1,400.00
56-200-4022 Sewer Construction Fee	$ 2,000.00	$1,657.20	$ 1,104.80	$1,800.00
56-200-4059 Utility Sales - Sewer	$ 252,000.00	$215,735.19	$ 125,845.53	$230,000.00
56-200-4060 Utility Sales - Water (2013 actual $576,000)	$ 645,100.00	$452,445.70	$ 263,926.66	$515,000.00
	$ 911,740.00	**706,498.74**	**415,317.42**	**768,700.00**
Solid Waste Revenues				
56-400-4016 Garbage P & I Delinquent Accts	$ 2,200.00	$2,519.45	$ 1,679.63	$2,400.00
56-400-4019 Other Revenue	$ 100.00	$2,700.00	$ 1,800.00	$2,100.00
56-400-4811 Receipts-Landfill	$ 77,900.00	$46,347.45	$ 30,898.30	$48,000.00
56-400-4812 Receipts-Garbage	$ 375,500.00	$348,321.41	$ 232,214.27	$355,000.00
	$ 455,700.00	**399,888.30**	**266,592.20**	**407,500.00**
Recycle Revenues				
56-410-4400 Grant Income	$ -			
56-410-4813 Recycle Revenue	$ 25,000.00	$55,635.08	$ 37,090.05	$45,000.00
	$ 25,000.00	**55,635.08**	**$ 37,090.05**	$45,000.00
General Government Revenues				
56-700-4000 Interest Income - CD's	$ 1,500.00	$0.00	$ -	
Total General Government Revenues	$ 1,500.00	$0.00		
Total Utility Fund Revenues	**$ 4,409,290.00**	**$3,894,972.26**	**$2,284,951.16**	**$4,510,285.00**
			$ -	
Expenditures				
Electric Expenditures				
56-100-5010 LCRA Power Bill (2013 actual $1,659,450)	$ 1,631,800.00	$1,574,634.33	$ 1,049,756.22	$1,653,375.00
56-100-5110 Salary	$ 193,290.00	$167,437.43	$ 111,624.95	$180,198.00
56-100-5120 FICA	$ 13,000.00	$10,960.65	$ 7,307.10	$12,613.00
56-100-5121 Health Insurance & Vision	$ 30,100.00	$23,880.96	$ 15,920.64	$22,500.00
56-100-5122 TMRS Retirement	$ 15,125.00	$11,778.77	$ 7,852.51	$12,800.00
56-100-5123 Medicare	$ 2,900.00	$2,563.41	$ 1,708.94	$2,719.00

	56-100-5124 Longevity and Bonus Pay	$ 1,280.00	$1,417.50	$ 945.00	$1,500.00
	56-100-5126 Overtime/On-call	$ 4,000.00	$7,252.71	$ 4,835.14	$6,000.00
	56-100-5129 Uniforms	$ 5,900.00	$6,047.24	$ 4,031.49	$6,000.00
	56-100-5130 Car Allowance	$ -	$676.77	$ 451.18	
	56-100-5210 City Vehicle Employee Use	$ -	-$676.77	$ (451.18)	
	56-100-5210 Professional Development	$ 1,000.00	$124.88	$ 83.25	$1,000.00
	56-100-5220 Communications	$ 500.00	$0.00	$ -	
	56-100-5311 Vehicle Maintenance	$ 5,000.00	$3,430.47	$ 2,286.98	$4,200.00
	56-100-5312 Vehicle Fuel	$ 15,000.00	$8,506.97	$ 5,671.31	$9,800.00
	56-100-5313 Equipment Rental	$ 1,500.00	$0.00	$ -	$1,500.00
	56-100-5320 Maint & Operations - Electric	$ 84,800.00	$162,002.04	$ 108,001.36	$110,000.00
	56-100-5323 City Electric Bill	$ 16,000.00	$18,760.97	$ 12,507.31	$17,600.00
	56-100-5327 Street Lighting	$ 20,000.00	$19,043.42	$ 12,695.61	$19,000.00
	Total Electric Expenditures	**$ 2,041,195.00**	**2,017,841.72**	**1,345,227.81**	**2,060,805.00**
	Water/Wastewater Expenditures				
	56-200-5110 Salary	$ 180,080.00	$185,618.93	$ 123,745.95	$179,426.00
	56-200-5120 FICA	$ 14,000.00	$12,421.59	$ 8,281.06	$12,500.00
	56-200-5121 Health Insurance	$ 37,650.00	$30,970.62	$ 20,647.08	$29,900.00
	56-200-5122 TMRS Retirement	$ 15,850.00	$13,177.22	$ 8,784.81	$12,559.00
	56-200-5123 Medicare	$ 3,300.00	$2,904.98	$ 1,936.65	$2,790.00
	56-200-5124 Longevity and Bonus Pay	$ 1,995.00	$2,992.50	$ 1,995.00	$2,200.00
	56-200-5126 Overtime/On-call	$ 10,500.00	$11,059.16	$ 7,372.77	$10,500.00
	56-200-5129 Uniforms	$ 3,500.00	$3,649.41	$ 2,432.94	$3,500.00
	56-200-5130 Car Allowance- Water/Wastewater	$ -	$676.77	$ 451.18	
	56-200-5131City Vehicle Employee Use	$ -	-$676.77	$ (451.18)	
	56-200-5210 Professional Development	$ 2,500.00	$6,358.55	$ 4,239.03	$3,000.00
	56-200-5220 Communications	$ 1,800.00	$1,203.47	$ 802.31	$1,200.00
	56-200-5311 Vehicle Maintenance	$ 3,000.00	$5,119.47	$ 3,412.98	$3,500.00
	56-200-5312 Vehicle Fuel	$ 11,000.00	$7,042.71	$ 4,695.14	$8,500.00
	56-200-5320 Maint & Operations - Water	$ 52,000.00	$144,449.67	$ 96,299.78	$88,000.00
	56-200-5321 M&O - Sewer	$ 48,000.00	$25,391.96	$ 16,927.97	$28,500.00
	56-200-5324 City Water Bill	$ 3,700.00	$2,471.67	$ 1,647.78	$2,600.00
	56-200-5325 City Sewer Bill	$ 700.00	$551.61	$ 367.74	$600.00
	56-200-5340 Electric Utility-Water Wells	$ 52,670.00	$41,205.81	$ 27,470.54	$44,000.00
	56-200-5341 Electric Utility-Sewer Plant	$ 47,000.00	$33,170.75	$ 22,113.83	$36,500.00
	56-200-5344 Permitting & Engineering-WWTP (2013 Only)	$ 15,000.00	$9,956.25	$ 6,637.50	$11,500.00
	Engineering - Water Compliance for TCEQ	$ -	$0.00		$35,000.00
	Total Water/Wastewater Expenditures	**$ 504,245.00**	**539,716.29**	**359,810.86**	**516,275.00**
	Solid Waste Expenditures				
	56-400-5011 Holding Fund-Landfill Closure	$ 18,000.00	$18,000.00	$ 18,000.00	$18,000.00
	56-400-5110 Salary	$ 197,995.00	$240,314.40	$ 160,209.60	$195,665.00
	56-400-5120 FICA	$ 12,450.00	$15,294.71	$ 10,196.47	$12,200.00
	56-400-5121 Health Insurance	$ 59,750.00	$52,612.74	$ 35,075.16	$57,000.00
	56-400-5122 TMRS Retirement	$ 19,000.00	$15,985.01	$ 10,656.67	$14,500.00
	56-400-5123 Medicare	$ 2,950.00	$3,576.86	$ 2,384.57	$3,400.00
	56-400-5124 Longevity and Bonus Pay	$ 1,435.00	$3,427.50	$ 2,285.00	$2,200.00
	56-400-5126 Overtime/On-Call	$ 3,800.00	$1,590.30	$ 1,060.20	$1,000.00
	56-400-5129 Uniforms	$ 5,400.00	$4,890.24	$ 3,260.16	$5,000.00
	56-400-5130 Car Allowance- Landfill	$ -	$1,353.54	$ 902.36	
*	56-400-5131 City Vehicle Employee Use	$ -	-$1,353.54	$ (902.36)	
*	56-400-5210 Professional Development	$ 1,200.00	$2,185.55	$ 1,457.03	$1,600.00
	56-400-5220 Communications	$ 2,000.00	$4,131.96	$ 2,754.64	$3,800.00
	56-400-5310 Heavy Equipment - Rental	$ 1,500.00	$0.00	$ -	$1,500.00
	56-400-5311 Vehicle Maintenance	$ 17,000.00	$12,980.96	$ 8,653.97	$13,500.00
	56-400-5312 Vehicle Fuel	$ 45,000.00	$25,882.11	$ 17,254.74	$28,000.00
	56-400-5315 Brush Pile Grinding	$ 10,500.00	$0.00	$ -	$12,000.00
	56-400-5320 Maint & Operations - Solid Waste	$ 25,500.00	$37,475.85	$ 24,983.90	$31,500.00
	56-400-5326 City Waste Bill	$ 1,800.00	$1,800.75	$ 1,200.50	$1,800.00
	Engineering - Landfill Permiting for TCEQ	$ 35,000.00	$0.00	$ -	$85,300.00
	Total Solid Waste Expenditures	**$ 460,280.00**	**440,148.92**	**299,432.61**	**487,965.00**
	Recycle Expenditures				
	56-410-5110 Salary	$ 83,665.00	$20,978.67	$ 13,985.78	$80,090.00
	56-410-5120 FICA	$ 5,200.00	$1,329.05	$ 886.03	$5,606.00
	56-410-5121 Health Insurance	$ 1,800.00	$3,731.40	$ 2,487.60	$12,010.00

56-410-5122 TMRS Retirement	$ 7,000.00	$1,437.27	$ 958.18	$4,800.00
56-410-5123 Medicare	$ 1,215.00	$310.83	$ 207.22	$3,203.00
56-410-5124 Longevity and Bonus Pay	$ 925.00	$457.50	$ 305.00	$450.00
56-410-5129 Uniforms	$ 1,100.00	$1,057.43	$ 704.95	$1,100.00
56-410-5311 Vehicle Maintenance	$ 2,000.00	$1,135.41	$ 756.94	$1,400.00
56-410-5312 Vehicle Fuel	$ 4,400.00	$2,085.57	$ 1,390.38	$2,200.00
56-410-5320 Maint & Operations	$ 18,000.00	$10,075.74	$ 6,717.16	$12,000.00
56-410-5335 Promotions	$ 100.00	$0.00	$ -	$100.00
56-410-5336 CVCOG Grant Expense	$ -	$20,524.50	$ 13,683.00	
Total Recycle Expenditures	**$ 125,405.00**	**63,123.36**	**42,082.24**	**122,959.00**
General Government Expenditures				
56-700-5000 Cash Transfer - General Fund	$ 765,750.00	$0.00	$ -	$902,165.00
Cash Transfer - Capital Projects	$ 377,865.00	$0.00	$ -	$335,505.00
56-700-5001 Engineering contract	$ 60,000.00	$45,000.00	$ 30,000.00	$54,000.00
56-700-5102 Workman's Comp	$ 33,000.00	$28,946.25	$ 19,297.50	$17,355.00
56-700-5106 Prop Liability Insurance	$ 18,390.00	$0.00	$ -	
56-700-5116 Unemployment Benefits	$ 2,500.00	$57.23	$ 38.15	
56-700-5355 Computer Equipment	$ 4,000.00	$0.00	$ -	
56-700-5372 Computer Maintenance	$ 10,000.00	$2,865.00	$ 1,910.00	$4,000.00
56-700-5421 Billing Expenses	$ 6,500.00	$8,820.98	$ 5,880.65	$9,200.00
Total General Government Expenditures	**$ 1,278,005.00**	**$85,689.45**	**$ 57,126.30**	**$1,322,225.00**
TOTAL UTILITY FUND EXPENSES	$ 4,409,130.00	$3,069,651.26	$2,052,434.17	$4,510,229.00
Utility Fund Excess of Revenues Over Expenditures	$ 160.00	**$825,321.00**	**$232,516.99**	**$56.00**
Revenues - Capital Projects				
General Revenues				
65-000-4000 Interest Income- Capital Projects	$ -	$38.27	$ 38.27	
65-000-4009 Transfer From Savings	$ 150,000.00		$0.00	
65-000-4014 Transfer from General Fund - Operating	$ -		$0.00	
Transfer from Utility Fund	$ 377,865.00		$0.00	$335,505.00
65-000-4019 Other Revenue	$ -	$250.00	$250.00	
65-000-4401 Capital finance Loan for Trash Truck	$ 390,000.00	$370,081.00	$370,081.00	
65-000-4025 Transfer from Note Series 2013	$ -		$0.00	
65-000-4400 Grant Income	$ -	$3,000.00	$3,000.00	
Capital Finance Loan for Trash Truck	$ -			
Total General Revenues	**$ 917,865.00**	**373,369.27**	**373,369.27**	**335,505.00**
Total Capital Project Fund Revenues	**$ 917,865.00**	**$ 373,369.27**	**$ 373,369.27**	**$ 335,505.00**
Expenditures				
Gener 65-000-5300 Capitial Equipment and Vehicles	$ 72,000.00		$ 14,465.11	
65-000-5337 Paving Projects	$ 90,000.00		$ -	
65-000-5337 Purchase of Trash Truck (Note Payment)	$ 250,000.00	$25,961.43	$ 259,681.43	$29,600.00
65-000-5346 Purchase of Front-end Loader (Note Payment)	$ 140,000.00	$169,899.19	$ 169,899.19	$29,600.00
65-000-5347 SCADA- Water Data System	$ 60,000.00		$ -	
65-000-5349 Purchase of Trash Containers-Toter	$ -	$65,626.99	$ 65,626.99	
65-000-5357 Capital Equipment - Landfill Compactor	$ 42,350.00	$42,349.48	$ 42,349.48	$42,350.00
65-000-5358 ARM Water Meters	$ 59,900.00	$59,900.00	$ -	$59,900.00
Fire Rescue Truck Note Payment	$ 18,545.00	$18,545.00	$ -	$18,550.00
Payment on Tax Note Series 2013	$ -	$105,000.00	$ 105,000.00	$105,000.00
65-000-5366 Post Oak St. Bridge	$ -		$ -	$50,500.00
65-000-5369 Standpipe Removal	$ -		$ -	
65-000-5368 WWTP Improvements	$ -	$10,805.00	$ 10,805.38	
Sidewalk Improvements - TxDOT grant	$ -		$ -	
Utility Department Offices and Yard	$ 40,000.00		$ -	
	$ -		$ -	
Total General Expenditures	**$ 917,865.00**	**917,865.00**	**667,827.58**	**335,500.00**
Total Capital Project Fund Expenditures	$ 917,865.00	$ 917,865.00	$ 667,827.58	$ 335,500.00
Capital Project Fund Excess of Revenues Over Expenditures	$ -	$ (544,495.73)	$ (294,458.31)	$ 5.00
Total Revenues	$ 6,716,005.00	**$4,946,855.82**	**$3,110,710.45**	**$6,367,555.00**
Total Expenditures	$ 6,715,845.00	**$5,359,832.13**	**$3,635,139.00**	**$6,367,492.00**
Total Excess of Revenues Over Expenditures	$ 160.00	-$412,976.31	-$524,428.55	$63.00

EXHIBIT A
CITY OF MASON RATE AND FEE SCHEDULE
Effective 11/01/14

Proposed Rate

I. PERMIT AND APPLICATION FEES

A. Building		
1. Single Family Residential, New	$50.00 min. (.10/sq.ft)	
2. Multi-family Residential or non-residential, new	$100.00 min. (.12/sq.ft.)	
3. Addition or outbuilding	$25.00 min. (.10/sq.ft.)	
B. Plumbing		
1. Single family residential project	$25.00 min (.04/sq.ft.)*	
2. Multi-family residential or non-resi(	$50.00 min (.04/sq.ft.)*	
3. Lawn irrigation system	$20.00	
C. Electric		
1. Single family residential project	$25.00 min (.04/sq.ft)*	
2. Multi family residential or non-residential project	$50.00 min (.04/sq.ft)*	
D. Mechanical (HVAC)		
1. Single family residential project	$25.00 min (.04/sq.ft.)*	
2. Multi family residential or non-residential project	$50.00 min (.04/sq.ft.)*	
E. Sign, Fence and Demolition	$25.00	
F. Moving and setting up of a house or manufactured home	$75.00	
G. Floodplain	$25.00	
H. Re-inspection Fee	$15.00/ea.	
I. Starting Project without a permit	$50.00 + Triple Fee	
J. Outdoor Burning	$30.00	
K. Zoning (variance, conditional use or re-zoning requests)	$50.00	
L. Application for Street/Alley Closure	$50.00	
M. Subdivision		
1. Minor Plat (does not include County filing fees)	$50.00	
2. Full Plat (does not include County filing fees)		
a. with submission of preliminary plat	$250.00	
b. with submission of final plat	$250.00	

* Square foot prices shall not apply to service calls.

II. UTILITY SERVICE AND CONSTRUCTION RATES

A. Deposits				
1. Residential utility connection		$300.00		
2. Commercial utility connection		$400.00		
B. Connect/Re-connect Fee		$25.00		
C. Red Tag Disconnect Notice Fee		$15.00		
D. Rates				
1. Electric				
a. Residential				
i. monthly base charge (0-15 KWh) PLUS		$12.00	$	15.00
ii. per KWh energy distribution charge PLUS	$	0.04500		
b. Commercial				
i. monthly base charge (0-15 KWh) PLUS		$14.00	$	22.00
ii. per KWh energy distribution charge PLUS	$	0.04500		

**Variable pass through element to be adjusted monthly based on total monthly adjusted power cost from LCRA power bill. Formula:
(Total Monthly Adjusted Power Cost from LCRA Bill)
Divided by
(Adjusted Wholesale kWh from LCRA Power Bill X Annualized net Loss Factor)

2. Water				
a. Residential				
i. Monthly base charge (0-1,000 gallons) PLUS	$	18.00	$	20.00
ii. per 1,000 gallons (1,001-10,000) PLUS	$	1.85	$	2.00
iii. per 1,000 gallons (10,001 - 50,000)	$	2.70	$	3.00
iv. per 1,00 gallons (50,000 and up) PLUS	$	3.60	$	4.25
b. Commercial				
i. Monthly base charge (0-1,000 gallons) PLUS	$	22.00	$	24.00
ii. per 1,000 gallons (1,001-10,000) PLUS	$	1.85	$	2.00
iii. per 1,000 gallons (10,001 and up)	$	2.70	$	3.00
iv. per 1,00 gallons (50,000 and up) PLUS	$	3.60	$	4.25
c. Landfill Water Sales				
i. Base service charge PLUS	$	6.50	$	10.00
ii. per 1,000 gallons	$	8.50	$	20.00
iii. Minimum total charge/load	$	15.00	$	20.00
3. Sewer				
a. Residential				
i. Monthly base charge (0-3,000 gallons) PLUS	$	11.25	$	11.40
ii. per 1,000 gallons (3,001-10,000 Max.)	$	1.50	$	1.80
Cap	$	21.75	$	24.00
b. Commercial				
i. Monthly base charge (0-3,000 gallons) PLUS	$	12.50	$	13.50
ii. per 1,000 gallons (3,001 and above)	$	1.50	$	1.80
Cap	$	45.50	$	50.00

Approved
Sept. 22, 2008

EXHIBIT A
CITY OF MASON RATE AND FEE SCHEDULE
Effective 11/01/14

Proposed Rate

4. Garbage Collection***

a. Residential, one pick up per week	$ 19.00		
b. Commercial, curbside collection per Cu. Yd. with a one Cu. Yd. minimum per pick up	$ 22.00		
c. 3 Yard Dumpster			
i. One pick up per week	$ 73.50		
ii. Two pick ups per week	$ 134.50		
iii. Three pick ups per week	$ 184.50		
iv. Four pick ups per week	$ 240.00		
v. Five pick ups per week	$ 295.00		
vi. MISD	$ 1,034.00		

d. Trash Container:
one trash can will be provided for each utility account to meet the needs of that customer, however the can will remain the property of the City of Mason.

i. Additional trash container provided	$ 75.00		
ii. Replacement trash container due to damage caused by customer abuse or inapprooptaite actions	$ 75.00		

iii. A second pickup of regular trash containers at either residental or commercial location will be charged at double the appropraite rate.

***Each apartment, mobile home or dwelling serviced by an electric meter shall be charged the minimum monthly garbage rate. Any utility customer may request an exemption from multiple garbage collection fees if all garbage is placed in a single City provided container at a single and consistent utility billing address.

E. Utility & garbage collection service outside the City of Mason where City electric service is not provided	Double above rates		
F. Late utility payment penalty	5% of bill		
G. Water meter and shut off valve installation			
1. 3/4" water meter (up to 60')	$550.00	$	575.00
2. 1" water m " "	$660.00	$	680.00
3. 2" water m " "	$1,100.00	$	1,200.00
H. 4" Sewer Connection			
1. Complete to the property line by the City (up to 60')	$700.00	$	850.00
2. Locate line, provide sewer saddle and patch street only	$350.00	$	400.00
3. Locate line and provide sewer saddle (not in street)	$150.00	$	250.00
I. Electrical Service			
1. New 200 amp single phase service (up to 660')	$600.00	$	750.00
2. New three phase service, or single phase over 200 amps	$1000.00 PLUS	$	1250.00 PLUS
3. Meter base, 200 amp single phase	$55.00	$	75.00
4. Meter base 200 amp three phase	$121.00	$	175.00
J. Street Lights			
1. Rental	$15.00 / month		
2. Purchase for an existing pole	$110.00		
3. Purchase and install new pole	$375.00		
K. Install new pole	$250.00	$	275.00
L. Quarterly Grease Trap Inspection Fee	$22.00	$	25.00
M. Construction beyond the lengths identified in G, H and I above and the construction of new mains.	50% of estimated cost OR, the material costs whichever is greater****		

**** Projects exceeding $20,000 in total value have to be approved by the City Commission.

III. LANDFILL RATES AND FEES

A. General rate	$0.06/lb ($10.00 minimum)
B. Appliances	12.00/each
C. Small animal (pet)	$ 10.00
D. Surcharge for unsecured loads	$ 15.00
E. Charge to use the scales	$ 2.00
F. Brush, Limbs, yard debris, trees	0.01/lb ($5.00 min)

IV. LICENSE RATES

A. A Two-Year Lincense for any retailer, Manufacturer, or supplier involved in the sale or distrubution of Beer, Wine or liquor requiring a TABC Permit and fee , shall be charged one-half (1/2) of the Stae Fee, with a max of $400.00

B. Peddler Licence	$25.00/month
Second and Each Additional License	$10.00/month

V. ANIMAL CONTROL FEES

A. Dog License	$3.00/3 years
B. Impoundment	
1. Of strays	$12.00/day
2. Of pets at owner's request (To cover cost of impoundment and euthanizing.)	$50.00
C. County Services	

EXHIBIT A
CITY OF MASON RATE AND FEE SCHEDULE
Effective 11/01/14

			Proposed Rate
1. Initial impoundment charge		$20.00	
2. Impoundment	$12.00/day		
3. Other services	At cost		
E. Disposal of dead animals ($5.00 Landfill + $10 pickup)		$15.00	
F. Adoption (Plus cost of neutering/spaying services)		$20.00	
VI. FACILITY RENTAL RATES			
A. Swimming Pool			
1. Rental (with City furnishing 2 lifeguards for 40 or fewer guest)	$55.00/hr		
Over 40 guests add $15.00/hr for addintional lifeguard			
3. Entrance Fee (All ages per session)	$1.50 / person		
5. Season Pass		$45.00	
B. Pavilion			
1. Deposit		$0.00	
2. Rental		$60.00	
C. RV Park			
1. Site Rental (day)		$20.00	$ 25.00
2. Site Rental (week)		$100.00	$ 140.00
3. Site Rental (month) – 3 months max.		$350.00	$ 400.00
4. Tent site (day)		$10.00	
5. Non-camper shower use per person		$5.00	
6. Dump Fee		$5.00	$ 15.00
D. Community Building			
1. Deposit		$300.00	
2. Rental With no A/C		$200.00	
3. Rental With A/C		$300.00	
E. Dance Slab			
1. Deposit		$300.00	
2. Rental		$175.00	
F. Eckert Civic Center			
1. Deposit		$300.00	
2. Rental		$250.00	
3. Cleaning Fee for all users per daily activity (or by discretion of City Administrator)		$25.00	
VII. OPEN RECORDS REQUEST FEES			
A. Copies			
1. Standard Document Copy		$.10/ page	
2. Legal Document Copy		$.10/ page	
3. Oversized Paper Copy		$.50 each	
4. Diskette		$1.00 each	
5. Compact Disc (CD)		$1.00 each	
B. Labor	Cost x 1.6		
C. Postage and Shipping	Actual Cost		
VIII. MISCELLANEOUS RATES AND FEES			
A. Pre-Mix/pound (rounded up to nearest cent/lb.)	Cost + 20%		Cost + 25%
B. Installation of Banner Over Highway	$45.00 per banner		
C. Equipment*****			
1. Bucket truck	$120.00/hr.		
2. Digger truck	$90.00/hr.		
3. Boom truck	$90.00/hr.		
4. Backhoe	$100.00/hr.		
5. Compressor	$44/hr.		
6. Water pump	$50.00/hr.		
7. City Pick Up	$50.00/hr.		
D. Labor*****			
(wage X multiplier for labor associated costs such as Social Security, Workmen's Comp., health insurance, vacation and holidays, retirement, sick leave, Medicare, and uniforms Current Multiplier		1.6	
E. Administrative Fee (to be added to the bottom line of repari and construction estimates)	10% of total		

***** For use in assessing costs of accident repairs and in estimating utility construction. The City is not in the business of renting equipment to the public.