

DRAFT ONLY -NOT APPROVED

Town of Mason, Tennessee
Proposed Budget Amendment for FY 2020
General Fund

Description	2019 Budget Actual	2020 Budget Original	2020 Budget Amendment
<u>Revenues</u>			
<u>Local Taxes</u>			
Property Tax Current	215,283.48	220,000	228,000
Property Taxes Delinquent	17,760.01	20,000	20,000
Property Tax Penalty and Interest	452.31	1,000	1,600
Local Sales Tax	67,542.92	90,000	90,000
Beer Tax Wholesale	24,355.49	35,000	35,000
Local Beer Tax	0.00	7,500	7,500
Local Liquor Tax	0	6,500	6,500
Business Tax Recording Fees	6,390.00	10,000	10,000
Total Local Taxes	331,784	390,000	398,600
<u>Licenses and Permits</u>			
Beer Permits	900	1,000	1,000
Building Permits	583	1,000	1,000
Burn Permits	330	300	300
Business Licenses	120	1,000	1,000
Business Permits	0	500	500
Mechanical Permits	0	150	150
Other Permits	0	100	100
Plumbing Permits	0	500	500
Total Licenses and Permits	1,933	4,550	4,550
<u>Intergovernmental Revenue</u>			
Police Grants	0	5,000	5,000
State - Beer Tax	0	1,000	1,000
State - Business Tax	0	500	500
State - Income Tax & Excise Taxes	16,735	17,000	17,000
State - Sales Tax	143,578	145,000	145,000
State - Telecommunication Tax	907	1,000	1,000
State - TVA Tax	19,054	20,000	20,000
THDA Grants	0	25,000	25,000
Total Intergovernmental Revenue	180,274	214,500	214,500
<u>Charges for Services</u>			
Faxes, Copies, Notary	553	500	500
Sanitation Income	78,304	80,000	80,000
Total Charges for Services	78,857	80,500	80,500
<u>Fines and Forfeitures</u>			
Fines and Forfeitures	124,278	140,000	120,000
Total Fines and Forfeitures	124,278	140,000	120,000
<u>Miscellaneous Revenues</u>			
Interest Income	218	250	250
Other Income	82,823	85,000	60,000
Returned Checks	1,258	1,200	1,200
TV Franchise Fee	59	10,000	10,000
Total Miscellaneous Revenues	84,357	96,450	71,450
Total Revenues	801,483	926,000	889,600

DRAFT ONLY -NOT APPROVED

Description	2019 Budget Actual	2020 Budget Original	2020 Budget Amendment
<u>Expenditures</u>			
<u>General Government</u>			
<i><u>Legislative</u></i>			
Salary Mayor	5,100	6,000	6,000
Salary Aldermen	7,200	7,200	7,200
<i><u>Financial Administration</u></i>			
Salaries - Recorder	3,500	3,500	3,500
Salaries - Office Assistants	60,983	37,500	55,000
Salaries - Overtime	0	1,000	100
Salaries - Holiday	827	1,200	1,200
Fringe Benefits	8,544	11,800	11,800
Advertising/Public Notice	2,862	3,000	3,000
Bank Charges	141	100	100
Capital Expenditures - Office Equipment	0	1,000	1,000
Local Planning Assistant	3,896	1,500	1,500
Supplies & Materials	16,773	10,000	10,000
Travel	748	4,000	4,000
Utilities & Telephone	16,863	15,000	15,000
<i><u>Other General Government</u></i>			
Building Inspection	0	250	250
Community Outreach	0	500	500
Computer & Software	369	500	1,100
Dues & Fees	744	500	1,500
Equipment Rental	3,205	3,200	3,500
Grant Construction Expenses	0	25,000	25,000
Insurance - Prob, Lab, WC	28,505	9,800	9,800
Internet - Network	2,980	2,000	1,500
Janitorial Services	4,354	4,500	5,500
Other Services	3,325	1,500	100
Postage & Freight	4,195	1,000	4,800
Professional Fees - Accounting	6,039	8,000	8,000
Professional Fees - Audit	9,538	10,000	10,000
Professional Fees - Legal	1,958	5,000	2,500
Professional Fees - Other	16,988	8,000	8,000
Property Tax Expenditures	648	700	100
Repairs & Maintenance - Building	788	700	100
Repairs & Maintenance - Equipment	45	200	100
Training	1,207	1,500	600
Total General Government	212,326	185,650	202,350
<u>Sanitation</u>			
Sanitation Expenditures	56,133	55,000	55,000
Total Sanitation	56,133	55,000	55,000
<u>Public Safety</u>			
<i><u>Police</u></i>			
Salaries - Police Department	263,533	326,000	265,000
Salaries - Overtime	37,947	10,000	20,000
Salaries - Holiday Pay	6,903	8,600	4,000
Fringe Benefits	40,274	32,000	27,000
In-service Pay	0	0	1,000
GHSO Wages	600	600	600
Software - Court	10,157	10,000	20,200

DRAFT ONLY -NOT APPROVED

Description	2019	2020	2020
	Budget Actual	Budget Original	Budget Amendment
911 Expense	24,215	25,000	30,000
Advertisement & Publications	0	300	300
Building Rental	7,018	2,000	1,000
Computers & Software	9,096	1,500	3,500
Dues & Fees	35	1,000	200
Equipment	6,252	4,000	1,200
Equipment Rental	1,906	2,000	2,500
Fuel	16,949	10,000	10,000
Internet & Network	1,407	1,500	200
Insurance - Prob, Liab, WC	49,228	49,300	35,000
Medical/Physicals/Drug Testing	785	1,000	600
Professional Fees - Other	644	500	500
Professional Fees - Prosecutor	4,500	5,400	4,000
Professional Fees - Judge	4,200	4,200	3,500
Radio Communications	0	500	100
Repairs & Maintenance - Building	233	500	100
Repairs & Maintenance - Vehicles	3,441	5,000	18,000
Repairs & Maintenance - Equipment	54	1,000	500
Supplies & Materials	1,162	2,500	2,000
Towing Wrecker Service	2,479	2,400	2,200
Training	6,600	2,000	3,500
Travel	885	2,000	1,000
Uniforms	5,951	5,000	4,500
Utilities & Telephone	14,500	14,500	12,500
Total Police Department	520,953	530,300	474,700
 <i><u>Fire Protection & Control</u></i>			
Salaries-Fire Department	21,606	30,300	35,000
Fringe Benefits	1,609	3,000	3,000
Advertising & Public Notice	0	150	150
Equipment	6,950	3,000	4,000
Equipment Rental	506	0	250
Fuel	1,248	1,000	500
Insurance - Prob, Liab, WC	5,132	5,750	15,000
Internet - Network	1,502	1,500	2,000
Repairs & Maintenance - Vehicles	3,918	2,500	4,700
Repairs & Maintenance - Equipment	0	2,500	700
Supplies & Materials	2,857	3,000	300
Towing Wrecker Service	325	150	150
Training	300	500	1,000
Travel	538	500	1,000
Uniforms	2,240	2,000	500
Utilities & Telephone	7,772	6,000	10,000
Volunteer Fireman Stipend	0	500	500
Total Fire Department	56,502	62,350	78,750
 Total Public Safety	 577,455	 592,650	 553,450

DRAFT ONLY -NOT APPROVED

Description	2019 Budget Actual	2020 Budget Original	2020 Budget Amendment
<u>Public Works - Parks and Recreation</u>			
<i><u>Parks</u></i>			
Equipment Purchase	0	2,000	500
Repairs & Maintenance - Equipment	0	500	500
Insurance - Prob, Liab, WC	0	400	400
Supplies	0	500	500
Utilities	0	700	700
Total Pubic Works - Park and Recreation	0	4,100	2,600
<u>Debt Service</u>			
<i><u>Principal</u></i>			
General Obligation Bonds	23,200	23,200	23,200
<i><u>Interest</u></i>			
General Obligation Bonds	15,195	15,200	14,800
<i><u>Other Debt Service</u></i>			
Reimbursement to Gas	26,272	26,300	26,300
Reimbursement to Water	11,693	134,200	134,200
Total Debt Service	76,360	198,900	198,500
Total Expenditures	922,274	1,036,300	1,011,900
Total Expenditures and Other Uses	922,274	1,036,300	1,011,900
Revenues Over/(Under) Expenditures	(120,791)	(110,300)	(122,300)
Beginning Fund Balance	3,256,386	3,013,296	3,135,595
Ending Fund Balance	3,135,595	2,902,996	3,013,296

DRAFT ONLY -NOT APPROVED

**Town of Mason, Tennessee
Proposed Budget Amendment for FY 2020
Water and Sewer Fund**

Description	2019 Budget Actual	2020 Budget Original	2020 Budget Amendment
<u>Revenues</u>			
<u>Operating Revenues</u>			
Water & Sewer Revenue	529,914	700,000	700,000
Penalties and Forfeitures	10,894	14,000	25,000
Reconnect Fees	0	31,000	31,000
Tap/Connection Fees	50,030	30,000	44,000
Total Operating Revenues	590,837	775,000	800,000
<u>Nonoperating Revenues</u>			
Well Improvement Grant	0	0	511,400
CDBG Water Extension	176,400	0	388,000
DRA Grant	0	0	250,000
USDA Grant	0	458,500	458,500
Search Grant	0	30,000	30,000
Clean Water Grant	0	700,000	700,000
Other Income	6,479	7,500	7,500
Interest Income	71	300	300
Total Nonoperating Revenue	182,950	1,196,300	2,345,700
Transfers and Other Contributions:			
Reimbursement from General	11,693	134,200	134,500
Transfers and Other Contributions	11,693	134,200	134,500
Total Revenues	785,479	2,105,500	3,280,200
<u>Expenses</u>			
<u>Operating Expenses</u>			
Salaries - Public Works Water	125,000	175,500	125,000
Salaries - Office Assistants	34,196	48,300	55,000
Salaries - Holiday	5,005	8,100	3,700
Salaries - Overtime	6,328	6,000	5,300
Fringe Benefits	11,263	39,400	20,000
Advertising & Public Notice	360	1,000	2,000
Bond Insurance	2,100	1,000	1,100
Chemicals	9,680	10,000	14,000
Clothing & Uniforms	4,665	5,000	3,500
Community Outreach	0	2,000	500
Computer & Software	369	10,000	1,000
Depreciation Expense	0	96,000	96,000
Dues & Subscriptions	6,309	7,500	8,500
Employee Drug/Physical Screening	1,013	3,000	700
Equipment	4,614	55,000	10,000
Fuel	7,613	8,000	8,000
Grant Construction Expenses	323,849	0	575,000
Grant Engineering Expenses	117,322	0	125,000
Insurance - Prop, Liab, WC	50,294	57,500	45,000
Interest on Bonds	8,283	10,000	10,000
Internet - Network	6,582	6,500	5,000
Lab Expense	10,010	10,000	6,500
Other Charges	631	600	600
Planning Assistant	0	1,400	1,400
Postage & Freight	6,790	5,500	6,500
Professional Fees - Accounting	7,240	9,000	8,000
Professional Fees - Audit	9,538	16,000	16,000
Professional Fees - Legal	1,958	6,000	2,000
Professional Fees - Other	18,668	21,000	22,000
Rental - Equipment	1,232	2,000	2,000
Repair & Maintenance - Building	2,215	4,500	2,500
Repair & Maintenance - Equipment	24,956	25,000	18,000
Repair & Maintenance - Vehicle	3,114	8,000	2,000
Supplies & Materials	46,673	0	30,000
Telephone & Utilities	149,825	153,500	140,000
Training	1,465	3,500	2,500

DRAFT ONLY -NOT APPROVED

Description	2019 Per Actual	2020 Per Estimated	2021 Budget Proposed
Travel	958	2,000	1,500
Water Engineering Fees	32,218	35,000	30,000
Water Tank Maintenance	31,354	32,000	28,000
<i>Water Department Operating Expenses</i>	<u>1,076,110</u>	<u>884,800</u>	<u>1,433,800</u>
Sewer Maintenance & Repair	0	6,000	6,000
Septic Services	0	1,000	1,000
<i>Sewer Department Operating Expenses</i>	<u>0</u>	<u>7,000</u>	<u>7,000</u>
Total Water and Sewer Department	<u>1,076,110</u>	<u>891,800</u>	<u>1,440,800</u>
<u>Debt Service Water and Sewer Fund Debt</u>			
TN Municipal Bond Fund	29,073	26,500	26,500
<i>Water Department Debt Service</i>	<u>29,073</u>	<u>26,500</u>	<u>26,500</u>
USDA Loan	0	18,700	18,700
Clean Water Loan	0	18,300	18,300
<i>Sewer Department Debt Service</i>	<u>0</u>	<u>37,000</u>	<u>37,000</u>
Total Debt Service Water and Sewer Debt	<u>29,073</u>	<u>63,500</u>	<u>63,500</u>
Total Expenses	<u>1,105,183</u>	<u>955,300</u>	<u>1,504,300</u>
Other Uses:			
Reimbursement to Gas	0	192,450	192,500
Other Uses	0	192,450	192,500
Total Expenses and Other Uses	<u>1,105,183</u>	<u>1,147,750</u>	<u>1,696,800</u>
Excess of Revenues and Other Sources Over (Under) Expenses and Other Uses	(319,703)	957,750	1,583,400
Fund Balance, July 1	308,983	(10,720)	947,030
Fund Balance, June 30	<u>(10,720)</u>	<u>947,030</u>	<u>2,530,430</u>

DRAFT ONLY -NOT APPROVED

Town of Mason, Tennessee
Proposed Budget Amendment for FY 2020
Gas Fund

Description	2019 Per Actual	2020 Per Estimated	2021 Budget Proposed
<u>Revenues</u>			
<u>Operating Revenues</u>			
Sale of Gas	494,359	560,000	500,000
Penalties	5,785	7,000	10,000
Reconnection Fees	0	7,000	6,500
Gas Taps and Connections	6,800	7,000	9,500
Total Operating Revenues	506,944	581,000	526,000
<u>Nonoperating Revenues</u>			
Returned Check Fees	0	1,000	100
Interest Income	135	500	500
Total Nonoperating Revenues	135	1,500	600
Transfers and Other Contributions:			
Reimbursement from Water	2,426	192,450	192,500
Reimbursement from General	26,272	30,000	30,000
Total Transfers and Other Contributions	28,698	222,450	222,500
Total Revenues	535,778	804,950	749,100
<u>Expenses</u>			
<u>Operating Expenses</u>			
Salaries - Public Works - Gas	40,000	82,900	82,900
Salaries - Office Assistants	22,124	46,320	46,300
Salaries - Overtime	1,773	3,000	3,000
Salaries - Holidays	2,340	4,000	4,000
Fringe Benefits	13,251	24,840	27,900
Advertising & Public Notices	45	1,000	500
Computer & Software	369	5,000	2,000
Depreciation Expense	0	18,000	18,000
Drug Screening	133	1,000	1,000
Dues & Fees	3,179	3,000	3,000
Equipment Purchases	3,997	20,000	75,000
Gasoline/Fuel Purchase	8,682	10,000	8,000
Insurance - Prop, Liab, WC	9,935	10,350	6,000
Interest on Bonds	7,361	9,000	9,000
Internet	824	1,000	1,000
Natural Gas Fuel Transport	401	1,000	1,500
Natural Gas Purchases	125,049	145,000	95,000
Natural Gas Transport Charge	24,781	30,000	25,000
Other Charges	0	600	100
Planning Assistant	0	1,420	1,000
Postage & Freight	4,538	4,500	5,000
Professional Fees - Accounting	7,240	9,000	8,000
Professional Fees - Audit	9,538	15,000	15,000
Professional Fees - Legal	1,958	6,000	4,000
Professional Fees - Other	23,338	21,000	15,000
Rental Equipment	1,093	1,500	1,000
Repair & Maintenance - Building	0	500	500
Repair & Maintenance - Equipment	0	1,500	2,000
Repair & maintenance - Vehicle	460	1,000	3,000
Supplies & Materials	12,932	15,000	35,000
Telephone & Utilities	6,929	75,000	5,000
Training	370	500	500
Travel	0	500	500
Uniforms	4,380	5,000	2,800
911 Expense	2,422	0	0
Total Gas Department	339,441	573,430	507,500

DRAFT ONLY -NOT APPROVED

Description	2019 Per Actual	2020 Per Estimated	2021 Budget Proposed
<u>Debt Service Gas Debt</u>			
TN Municipal Bond Fund	29,969	30,000	30,000
Total Debt Service Gas Debt	<u>29,969</u>	<u>30,000</u>	<u>30,000</u>
Total Expenses	<u>369,410</u>	<u>603,430</u>	<u>537,500</u>
Excess of Revenues and Other Sources Over (Under) Expenses and Other Uses	166,368	201,520	211,600
Fund Balance, July 1	88,246	254,614	456,134
Fund Balance, June 30	<u>254,614</u>	<u>456,134</u>	<u>667,734</u>

DRAFT ONLY -NOT APPROVED

Town of Mason, Tennessee
Proposed Budget Amendment for FY 2020
Drug Control Fund

Description	2019 Budget Actual	2020 Budget Original	2020 Budget Amendment
<u>Revenues</u>			
<u>Fines and Forfeitures</u>			
Fines and Forfeitures	0	5,000	1,000
Auto Storage	950	1,200	500
Total Fines and Forfeitures	950	6,200	1,500
<u>Miscellaneous Revenues</u>			
Interest Income	15	10	20
Total Miscellaneous Revenues	15	10	20
Total Revenues	965	6,210	1,520
<u>Expenditures</u>			
<u>Public Safety</u>			
<i>Police</i>			
Supplies	0	205	200
Seized Vehicle	0	3,000	200
Undercover Operations	0	300	300
Capital Outlay	0	1,000	100
Total Public Safety	0	4,505	800
Total Expenditures	0	4,505	800
Revenues Over/(Under) Expenditures	965	1,705	720
Beginning Fund Balance	18,370	19,335	21,040
Ending Fund Balance	19,335	21,040	21,760

DRAFT ONLY -NOT APPROVED

Town of Mason, Tennessee
Proposed Budget Amendment for FY 2020
State Street Aid Fund

Description	2019 Budget Actual	2020 Budget Original	2020 Budget Amendment
<u>Revenues</u>			
Intergovernmental Revenue			
Gasoline & Motor Fuel Tax	62,714	55,000	64,850
Total Intergovernmental Revenue	62,714	55,000	64,850
Miscellaneous Revenues			
Interest Income	1	100	150
Total Miscellaneous Revenues	1	100	150
Total Revenues	62,715	55,100	65,000
<u>Expenditures</u>			
Public Works			
<u>City Streets</u>			
Utilities (Street Lights)	28,766	30,000	30,000
Repairs and Maintenance	2,675	1,000	3,500
Street Improvements	433	15,000	15,000
Supplies and Materials	0	5,000	5,000
Total Expenditures	31,874	51,000	53,500
Revenues Over/(Under) Expenditures	30,841	4,100	11,500
Beginning Fund Balance	17,300	48,141	52,241
Ending Fund Balance	48,141	52,241	63,741