

MASON COUNTY BUDGET 2020

Adopted September 23, 2019
by Mason County Commissioners Court

Record Vote

Judge Jerry Bearden	Voting Aye
Commissioner Reggie Loeffler, Precinct 1	Voting Aye
Commissioner Will Frey, Precinct 2	Voting Aye
Commissioner Buddy Schuessler, Precinct 3	Voting Aye
Commissioner Stephen Mutschink, Precinct 4	Voting Aye

This budget will raise more revenue from property taxes than last year's budget by an amount of \$66,685.01 which is a .051572 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$66,682.01.

TAX RATES

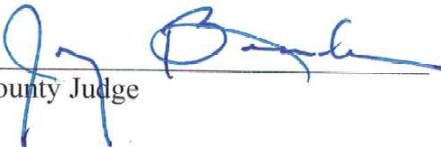
	FY 2019	FY 2020
1. Property Tax Rate	\$.610189	\$.610189
2. Effective Tax Rate	\$.567635	\$.592284
3. Rollback Tax Rate	\$.613044	\$.639666

FILED at 8:14 AM
9-24, 2019
PAM BEAM, Clerk
Co. Court, Mason County, Texas
By Pam Beam

ORDER ADOPTING BUDGET FOR CALENDAR YEAR 2020

On this the 23 day of September, A. D. 2019, came on to be considered the Budget for estimated revenues and proposed County expenditures for the period beginning January 1, 2020, and ending December 31, 2020, and it appearing to the Court that said Budget is in accordance with law, and has been duly prepared by the County Judge on a modified accrual basis consistent with generally accepted accounting principles, and duly filed for inspection; that notice has been given in accordance with law for public hearing on the adoption of said Budget; and the said Budget having been duly considered by the Court with amendments thereto and corrections thereof having been made by the Court that the said Budget be, and it is hereby, approved and adopted showing the total appropriation of \$4,893,515.00. It is further ordered by the Court that the totals shown in said Budget for Personal Services, Benefits, Supplies, Other Services and Charges, and Capital Outlay be considered to be Budget Line Items, and that amounts shown for individual items included in such totals be considered to be supplementary information.

Adopted this 23 day of September, 2019.


County Judge

ORDER TO ADOPT TAX RATE FOR MASON COUNTY FOR THE
YEAR 2019

Motion made by Commissioner Stephen Mutschink

Seconded by Commissioner Will Frey

"I move that the property tax rate be increased by the adoption of a tax rate of \$0.610189 which is effectively a 0.051572 percent increase in the tax rate and that \$0.517116 on the one hundred dollars assessed on the valuation be levied and collected for General Fund Purposes, that \$0.005359 on the one hundred dollars assessed valuation be levied and collected for the Airport Fund, that \$0.087714 on the one hundred dollars assessed valuation be levied and collected for Special Road and Bridge Fund Purposes."

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.00 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$18.64.

Adopted this 23 day of September, 2019

Aye

Nay

Commissioner Loeffler, Pct 1
Commissioner Frey, Pct 2
Commissioner Schuessler, Pct 3
Commissioner Mutschink, Pct 4



County Judge

2020 BUDGET: NON-DEPARTMENTAL EXPENSES

10-409-459 Operations

Pest Control (County buildings)	\$1000.00
Funeral	\$1500.00
Autopsy	\$8000.00
TAC Website Service	\$1,500.00
Code Red Warning System	\$500.00 (shared 50% with City of Mason)
Tex. Colorado River Floodplain Coalition	\$500.00
Mason County Child Welfare Board	\$1,000.00
CVCOG Law Enforcement Training	\$3,500.00
Misc.	\$3,840.00
Cell Phone Warning/Alert System	\$3,000.00
Courthouse Clock Maintenance/Repair	\$2,400.00
Allison, Bass, McGee, LLP – Redistricting Fee	\$5,000.00
Total	\$31,740.00

Account Number and Title	T Adopted Budget C YEAR - 2020
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REPORTING FUND: 0010 GENERAL FUND

0517 HISTORICAL BLDG EXPENSES
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0456 UTILITIES-GAS ELECTRIC	E	12,000.00
0457 REPAIRS & MAINT-GENERAL	E	8,000.00
TOTAL SERVICES & CHARGES		20,000.00
TOTAL CAPITAL EXPENDITURE		0.00

HISTORICAL BLDG EXPENSES		20,000.00

0560 COUNTY SHERIFF EXPENSES
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0401 SALARY SHERIFF	E	50,290.00
0402 SALARY DEPUTY	E	47,008.00
0403 SALARY DEPUTY	E	218,301.00
0405 SALARY/ADMIN ASS'Y	E	600.00
0406 OTHER HOURS	E	50,000.00
0408 EO/LONGEVITY	E	660.00
TOTAL SALARIES & WAGES		366,859.00
0431 FICA	E	28,020.00
0432 GROUP MEDICAL & DENTAL (7)	E	83,320.00
0433 RETIREMENT	E	31,190.00
TOTAL BENEFITS		142,530.00
0441 OFFICE SUPPLIES	E	7,000.00
0444 GAS & OIL	E	20,000.00
TOTAL SUPPLIES		27,000.00
0451 PROF SERV/INVESTIGATION/IT	E	16,770.00
0452 COMMUNICATION	E	10,500.00
0453 TRAINING/CONF/DUES/MILEAGE	E	13,400.00
0456 UTILITIES-GAS & ELECTRIC	E	7,000.00
0457 REPAIRS & MAINT-GENERAL	E	12,000.00
0458 REPAIRS & MAINT-VEHICLES	E	13,000.00
0460 EQUIPMENT RENTAL	E	9,400.00
0467 BONDS	E	450.00
0484 MISC/UNIFORMS-EQUIP	E	2,000.00
0488 LOAN PURCHASE PAYMENT	E	0.00
0495 CONTRACT/SOFTWARE	E	15,600.00
TOTAL SERVICES & CHARGES		100,120.00
0605 MACHINERY/VEHICLE	E	45,000.00
0606 CAPITAL-OFFICE EQUIPMENT	E	0.00
TOTAL CAPITAL EXPENDITURE		45,000.00

COUNTY SHERIFF EXPENSES		681,509.00

0650 COUNTY LIBRARY EXPENSES
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0402 SALARY LIBRARIAN	E	34,944.00
0403 SALARY OFFICE & LABOR	E	29,536.00
0404 SALARY PART-TIME	E	6,500.00
TOTAL SALARIES & WAGES		70,980.00
0431 FICA	E	5,435.00
0432 GROUP MEDICAL & DENTAL (2)	E	23,520.00
0433 RETIREMENT	E	6,040.00
TOTAL BENEFITS		34,995.00
0441 OFFICE SUPPLIES	E	4,500.00

Account Number T Adopted Budget
and Title C YEAR - 2020

REPORTING FUND: 0010 GENERAL FUND

TOTAL SUPPLIES		4,500.00
0452 COMMUNICATION	E	2,500.00
0453 MILEAGE/CONF & DUES	E	1,750.00
0456 UTILITIES-GAS & ELECTRIC	E	8,000.00
0457 REPAIRS & MAINT-GENERAL	E	5,000.00
0460 EQUIPMENT RENTAL	E	3,500.00
0467 BONDS	E	200.00
0495 SERVICE CONTRACT/SOFTWARE	E	3,000.00
TOTAL SERVICES & CHARGES		23,950.00
TOTAL CAPITAL EXPENDITURE		0.00

COUNTY LIBRARY EXPENSES 134,425.00

0665 CO AGRI EXTENSION AGENCY

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0402 SALARY CO EXTENSION AGENT	E	21,410.00
0404 SALARY OFFICE & LABOR	E	29,744.00
TOTAL SALARIES & WAGES		51,154.00
0431 FICA	E	5,140.00
0432 GROUP MEDICAL & DENTAL (1)	E	11,760.00
0433 RETIREMENT	E	2,535.00
0436 CAR ALLOWANCE	E	16,000.00
TOTAL BENEFITS		35,435.00
0441 OFFICE SUPPLIES	E	2,000.00
TOTAL SUPPLIES		2,000.00
0452 COMMUNICATION	E	1,750.00
0453 TRANS/CONF AG	E	6,500.00
0457 REP & MAINT	E	0.00
0460 EQUIPMENT RENTAL	E	1,900.00
0484 MISC	E	1,000.00
TOTAL SERVICES & CHARGES		11,150.00
TOTAL CAPITAL EXPENDITURE		0.00

CO AGRI EXTENSION AGENCY 99,739.00

GENERAL FUND

Income Totals	3,061,880.00
Expense Totals	3,260,188.00

Account Number and Title	T	Adopted Budget
	C	YEAR - 2020

REPORTING FUND: 0011 UNCLAIMED PROPERTY

0100 UNCLAIMED PROPERTY REVENUES

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0306 CLERK	I	0.00
0308 JUSTICE COURT	I	0.00
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UNCLAIMED PROPERTY REVENUES		0.00

0495 UNCLAIMED PROPERTY EXPENSES

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0484 MISC	E	0.00
TOTAL SERVICES & CHARGES		0.00
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UNCLAIMED PROPERTY EXPENSES		0.00

UNCLAIMED PROPERTY		
Income Totals		0.00
Expense Totals		0.00

 Account Number T Adopted Budget
 and Title C YEAR - 2020

REPORTING FUND: 0012 NUTRITION FUND

0100 NUTRITION REVENUES
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0310 OTHER REVENUES/COUNTY	I	92,000.00
0314 GRANTS	I	10,000.00
0320 MEAL CONTRIBUTIONS	I	10,000.00
0321 DONATIONS	I	20,000.00
0333 MISC/COG	I	40,000.00

 NUTRITION REVENUES 172,000.00

0640 NUTRITION EXPENSES
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0402 SALARY-DIRECTOR	E	26,026.00
0403 SALARY-ASSISTANT	E	19,500.00
TOTAL SALARIES & WAGES		45,526.00
0431 FICA	E	3,490.00
0432 GROUP MEDICAL (2)	E	23,520.00
0433 RETIREMENT	E	3,875.00
TOTAL BENEFITS		30,885.00
0441 OFFICE SUPPLIES	E	600.00
0442 OPERATING EXPENSES	E	8,000.00
0444 FUEL/TRANSPORTATION	E	1,000.00
0451 PROF SERVICES/MEALS	E	75,000.00
0452 COMMUNICATIONS	E	1,500.00
0453 TRANS/CONF/DUES	E	1,500.00
0457 REPAIRS & MAINT/GEN	E	1,000.00
0458 REPAIRS & MAINT/VEH	E	250.00
0459 OPER/GRANT EXP	E	10,000.00
0467 BONDS	E	100.00
0484 MISC	E	3,000.00
TOTAL SERVICES & CHARGES		101,950.00

 NUTRITION EXPENSES 178,361.00

NUTRITION FUND
 Income Totals 172,000.00
 Expense Totals 178,361.00

Account Number	T		Adopted Budget
and Title	C	YEAR -	2020

REPORTING FUND: 0015 AIRPORT FUND

0100 AIRPORT REVENUES

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0301 ADVALOREM TAX	I	23,735.00
0302 DELINQUENT ADVALOREM	I	600.00
0303 PENALTY & INTEREST	I	300.00
0310 OTHER REVENUES-FUEL SALES	I	20,000.00
0311 INTEREST EARNED	I	2,000.00
0312 LEASE/RENT	I	18,000.00
0315 GRANTS	I	25,000.00
0320 AUDITED SURPLUS	I	50,000.00
0333 MISC	I	0.00

AIRPORT REVENUES		139,635.00
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0516 AIRPORT EXPENSES

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0441 OFFICE SUPPLIES	E	100.00
0444 FUEL	E	20,000.00
0452 COMMUNICATION	E	1,800.00
0456 UTILITIES	E	4,000.00
0457 REPAIRS/MAINT-GENERAL	E	11,468.00
0458 REP & MAINT-FUEL PUMP	E	1,000.00
TOTAL SERVICES & CHARGES		38,368.00
0604 CAPITAL/IMPROV-NOT BLDGS	E	100,000.00
TOTAL CAPITAL EXPENDITURE		100,000.00

AIRPORT EXPENSES		138,368.00
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AIRPORT FUND

Income Totals	139,635.00
Expense Totals	138,368.00

Account Number	T Adopted Budget	
and Title	C YEAR - 2020	

REPORTING FUND: 0024 RAC FUND

0100 RAC REVENUES

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0310 STATE FUNDS	I	10,000.00
0321 DONATIONS/MEMORIALS	I	0.00
0333 MISC INCOME	I	0.00

RAC REVENUES		10,000.00

0540 RAC EXPENSES

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0442 OPERATING EXPENSES	E	10,000.00
TOTAL SUPPLIES		10,000.00
0457 REPAIRS/MAINT-GENERAL	E	0.00
TOTAL SERVICES		0.00
0605 CAPITAL EXPENDITURE	E	15,000.00
TOTAL CAPITOL EXPENDITURE		15,000.00

RAC EXPENSES		25,000.00

RAC FUND

Income Totals	10,000.00
Expense Totals	25,000.00

 Account Number T Adopted Budget
 C YEAR - 2020

REPORTING FUND: 0025 AMBULANCE FUND

0100 AMBULANCE REVENUES

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0310 OTHER REVENUES	I	2,000.00
0311 INTEREST EARNED	I	1,600.00
0319 SALE OF ASSETS	I	0.00
0321 CONTRIBUTIONS/DONATIONS	I	0.00
0324 AMBULANCE CHARGES	I	130,000.00
0329 COMPTROLLER/SALES TAX	I	400,000.00
0340 TRANSFERS FROM GENERAL	I	0.00

AMBULANCE REVENUES		533,600.00

0540 AMBULANCE EXPENSES

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0402 SALARY-DIRECTOR	E	43,784.00
0403 SALARY-F/T PARAMEDICS (3)	E	124,488.00
0404 SALARY-F/T INTERMEDIATE	E	37,544.00
0405 SALARY-F/T BASIC	E	34,944.00
0406 SALARY-P/T & OTHER	E	60,000.00
0407 F/T SALARY-OVERTIME	E	72,236.00
TOTAL SALARIES & WAGES		372,996.00
0431 FICA	E	28,475.00
0432 GROUP MEDICAL & DENTAL (6)	E	70,560.00
0433 RETIREMENT	E	31,640.00
TOTAL BENEFITS		130,675.00
0441 OFFICE SUPPLIES	E	2,000.00
0442 OPERATING SUPPLIES	E	20,000.00
0444 GAS & OIL	E	6,000.00
TOTAL SUPPLIES		28,000.00
0451 PROFESSIONAL SERVICES	E	10,000.00
0452 COMMUNICATION	E	2,000.00
0453 MILEAGE/CONF/DUES	E	3,000.00
0454 ADVERTISING/LEGAL NOTICES	E	60.00
0456 UTILITIES-GAS & ELECTRIC	E	5,000.00
0457 REPAIRS/MAINT-GENERAL	E	6,000.00
0458 REPAIRS/MAINT-VEH	E	6,000.00
0484 MISC	E	0.00
0487 CONTINGENCY FUND	E	0.00
TOTAL SERVICES & CHARGES		32,060.00
0605 CAPITAL-MACHINERY & EQUIP	E	0.00
0699 TOTAL CAPITAL EXPENDITURE		0.00

AMBULANCE EXPENSES		563,731.00

AMBULANCE FUND		
Income Totals		533,600.00
Expense Totals		563,731.00

Account Number T Adopted Budget
and Title C YEAR - 2020

REPORTING FUND: 0045 PFCC FUND

0100 PFCC REVENUES

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0310 CCTF/DCTF SB1685	I	500.00
0311 INTEREST EARNED	I	150.00
0327 VSPF	I	80.00
0328 CO CLERK RECORDING FEES	I	20,000.00
0333 PRESERVATION FEE/HB3637	I	750.00
0335 DIST CLK RECORD ARCHIVAL	I	400.00

PFCC REVENUES		21,880.00

0468 PFCC EXPENSES

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0404 SALARY TEMPORARY	E	4,800.00
TOTAL SALARIES & WAGES		4,800.00
0431 FICA	E	370.00
TOTAL BENEFITS		370.00
0455 PRINTING & BINDERY	E	2,000.00
0457 REPAIRS/MAINT-OLD RECORDS	E	16,000.00
0458 PRESERVATION FEE/HB3637	E	3,000.00
0459 TECH FEE/SB 1685	E	500.00
0484 DIST CLK ARCHIVAL EXP	E	4,000.00
0495 SERVICE CONTRACT/SOFTWARE	E	10,000.00
TOTAL SERVICES & CHARGES		35,500.00
0606 CAPITAL-OFFICE EQUIPMENT	E	0.00

PFCC EXPENSES		40,670.00

PFCC FUND

Income Totals		21,880.00
Expense Totals		40,670.00

Account Number and Title	T Adopted Budget C YEAR - 2020
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REPORTING FUND: 9999 REPORT TOTALS

REPORT TOTALS	
Income Totals	4,893,515.00
Expense Totals	5,575,748.00