

Town of Mason, Tn
FY2027 Proposed Budget
General Fund
For the Year Ending in June 2027

	GENERAL FUND	FY 2025 Proposed	FY 2026 Budget	FY 2027 Budget
Account Number				
REVENUES				
Taxes:				
Property tax current	260,000	273,000	273,000	\$ 26,000.00
Property taxes previous	15,000	17,500	17,500	
Property tax penalty an	4,000	4,200	4,200	
Local sales tax	120,000	174,825	174,825	\$ 16,000.00
Telecommunications sales tax				
Wholesale beer tax				
Local beer tax	20,000	27,000	27,000	\$ 30,000.00
Local liquor tax	21,600	21,600	21,600	\$ 21,000.00
Business tax				
Business license	200	200	200	
Business tax recording fees				\$ 2,000.00
Cable TV franchise fee	7,600	7,600	7,600	\$ 5,000.00
Total	448,400	525,925	525,925	
Licenses and Permits:				
Plumbing permits				
Beer permits	1,200	630	630	\$ 1,000.00
Burn permits	200	210	210	
Building permits	2,000	210	210	\$ 1,000.00
Mechanical permits				
Other licenses and peri	500	525	525	\$ 500.00
Total	3,900	1,575	1,575	
Intergovernmental:				
State - TVA in lieu of tax	17,000	17,850	17,850	\$ 14,000.00
State - sales tax	200,000	174,825	168,025	\$ 175,000.00
State - income and exc	3,200	3,360	3,360	\$ 1,000.00
State - beer tax				
Gas & Petroleum Tax				
State - business tax			3,600	\$ 10,000.00
State - TN sports betting			3,200	
COVID-19 funds				
Police grants	33,000			
Fire grants				
Grant revenue (Fund 300)				
State - telecommunica	1,100	1,155	1,155	
State - excise tax				
Total	254,300	197,190	197,190	
Charges for Services:				
Business tax recording services				
Faxes and copies	350	105	105	\$ 100.00
Total	350	105	105	
Fines:				
Fines and forfeitures	65,000	77,700	77,700	\$ 50,000.00
Property tax penalties				
Total	65,000	77,700	77,700	
Other:				
Interest	500	1,050	1,050	\$ 5,000.00
Faxes and Copies				
Returned Check Fee				\$ 500.00
Donations	100	105	105	\$ 500.00
THDA grants				

Other Income	18,000	32,917	32,917	\$	30,000.00
Total	18,600	34,072	34,072		

TOTAL REVENUES	790,550	836,567	836,567	\$	388,600.00
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Legislative Salaries

100-70000-4990	Mayor	6,000	6,000	\$	6,000.00
100-70000-5001	Aldermen	7,200	7,200	\$	7,200.00
	Total	13,200	13,200	\$	13,200.00

Expenses

\$ 13,200.00

Financial Administration:

100-70000-5002	Salaries	74,100	74,100	\$	50,000.00
100-70000-5003	Wages - Recorder			\$	2,000.00
100-70000-5006	Wages - Holiday			\$	1,000.00
100-70000-5008	Fringe Benefits		7,900	\$	8,500.00
100-70000-5010	Local planning assistant	1,200	-	\$	1,000.00
100-70000-5015	Advertising	500	525	\$	500.00
100-70000-5020	Supplies & Materials	4,000	4,200	\$	1,500.00
100-70000-5077	Capital expenditures	200	1,050	\$	-
100-70000-5122	Screenings	1,500	500	\$	500.00
100-70000-5038	Security				
100-71000-4054	Sanitation expense				
	Total	81,500	88,275	\$	65,000.00

\$ 65,000.00

Other:

100-70000-5021	Training	200	525	\$	1,000.00
100-70000-5022	Travel		1,050	\$	500.00
100-70000-5023	Postage	200	200	\$	750.00
100-70000-5024	Community outreach			\$	-
100-70000-5025	Insurance-prop., liab., WC	6,000	6,300	\$	45,000.00
100-70000-5026	Telephone and internet	2,500		\$	1,000.00
100-70000-5029	Utilities	18,000	18,900	\$	19,000.00
100-70000-5030	Professional fees - audit	8,400	8,820	\$	12,000.00
100-70000-5031	Professional fees - accounting	25,000	5,000	\$	4,000.00
100-70000-5032	Professional fees - legal	40,000	40,000	\$	36,000.00
100-70000-5033	Professional fees - other	8,000	5,000	\$	1,000.00
100-70000-5034	Bank charges	2,000	2,000	\$	500.00
100-70000-5035	Janitorial services	7,500	7,500	\$	1,800.00
100-70000-5036	Dues and fees	1,200	1,575	\$	1,500.00
100-70000-5037	Property tax expenditures	300	630	\$	700.00
100-70000-5041	Interest and penalties	3,000		\$	-
100-70000-5044	Meals and entertainment	550	100	\$	100.00
100-70000-5049	Computer and software	15,000	17,000	\$	7,000.00
100-70000-5098	Repairs and maintenance - equip	1,500	210	\$	1,000.00
100-70000-5099	Repairs and maintenance - build	2,500	210	\$	1,000.00
100-70000-5100	Other charges	28,000	2,000	\$	-
100-70000-5124	Equipment rental	7,000	3,150	\$	12,000.00
	Total	178,650	120,170	\$	145,850.00

\$ 145,850.00

Parks and Recreation:

100-72000-5011	Supplies	1,400	210	\$	500.00
100-72000-5029	Utilities			\$	100.00
100-72000-5052	Insurance-prop., liab., WC		315	\$	100.00
100-72000-5055	Equipment	250	105	\$	100.00
100-72000-5098	Repairs and maintenance	1,000	210	\$	100.00
	Utility services		525	\$	900.00

\$ 900.00

Police:

100-73000-4800	Salaries	203,600	205,000	\$	284,960.00
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100-73000-5102	Wages-Overtime		-	\$	3,000.00	
100-73000-5103	Wages - Holiday		1,100	\$	2,000.00	
100-73000-5009	Fringe benefits	20,500	21,000	\$	19,000.00	
100-73000-0335	In-service pay	1,600	-	\$	500.00	
100-73000-5015	Advertising and public notice	100	100	\$	100.00	
100-73000-5021	Training	100	500	\$	500.00	
100-73000-5022	Travel			\$	250.00	
100-73000-5025	Insurance-prop., liab., WC	24,000	25,200	\$	22,000.00	
100-73000-5026	Telephone			\$	-	
100-73000-5029	Utilities	4,000	4,200	\$	3,500.00	
100-73000-5033	Professional fees - other	650	525	\$	500.00	
100-73000-5034	Professional fees - prosecutor	4,800	4,800	\$	6,000.00	
100-73000-5036	Dues and fees	1,200	950	\$	1,000.00	
100-73000-5040	Supplies and materials	800	800	\$	1,000.00	
100-73000-5050	Fuel	18,000	26,200	\$	25,000.00	
100-73000-5096	Repairs and maintenance - vehic	8,000	5,250	\$	12,000.00	
100-73000-5098	Repairs and maintenance - equip	1,500	525	\$	500.00	
100-73000-5099	Repairs and maintenance - build	500	1,000	\$	1,000.00	
100-73000-5110	Professional fees - Judge	4,200	4,400	\$	8,400.00	
100-73000-5111	Alarm security	-	-	\$	-	
100-73000-5112	Equipment	48,000	5,000	\$	5,000.00	
100-73000-5115	Computers and software	10,000	10,500	\$	6,000.00	
100-73000-5116	Uniforms	700	1,200	\$	1,500.00	
100-73000-5119	Radio/Radar Service	4,000	-	\$	-	
100-73000-5122	Screenings	1,500	600	\$	750.00	
100-73000-5123	911 expense	19,000	7,500	\$	7,500.00	
100-73000-5124	Rental - equipment	4,500	3,150	\$	2,500.00	
100-73000-5130	Towing/wrecker service	600	1,000	\$	500.00	
	Total	381,850	330,500	\$	414,960.00	\$ 414,960.00

Code Enforcement

Wages - Code Enforcement		\$	42,240.00
Fuel		\$	840.00
Uniforms		\$	200.00
Equipment		\$	200.00
Repairs - Maintenance		\$	200.00
Office Supplies - Materials		\$	300.00
Computer - Software		\$	300.00
		\$	44,280.00

Fire:

100-74000-4900	Salaries	67,000	85,000	\$96,000.00
100-74000-4901	Fringe benefits	5,100	5,355	\$5,000.00
100-74000-5006	Wages - Fire Holiday		3,000	\$2,000.00
100-74000-0335	In-service pay	-	1,600	\$1,500.00
100-74000-5011	Supplies and materials	21,350	1,500	\$5,000.00
100-74000-5015	Advertising and public notice	500	250	\$250.00
100-74000-5021	Training		2,625	\$5,000.00
100-74000-5022	Travel	-	420	\$1,000.00
100-74000-5025	Insurance-prop., liab., WC	8,400	8,820	\$15,000.00
100-74000-5026	Telephone			\$0.00
100-74000-5028	Internet and network	750		\$500.00
100-74000-5029	Utilities	6,500	6,825	\$6,000.00
100-74000-5033	Professional fees - other			\$0.00
100-74000-5036	Dues and fees	1,000	1,050	\$800.00
100-74000-5083	Fuel	3,100	1,800	\$3,000.00
100-74000-5096	Repairs and maintenance - vehic	4,000	5,250	\$4,000.00

100-74000-5098	Repairs and maintenance - build	4,000	2,000	\$2,000.00	
100-74000-5099	Repairs and maintenance - equip	7,500	7,500	\$7,000.00	
100-74000-5113	Equipment		103,000	\$15,000.00	
100-74000-5116	Uniforms			\$4,000.00	
100-74000-5122	EMS	-		\$5,000.00	
100-74000-5124	Rental - equipment	-	525	\$500.00	
100-74000-5130	Towing/wrecker service	-	315	\$300.00	
100-74000-5135	Stipends-volunteers	2,000	2,100	\$3,000.00	
	Capital expenditures	500		\$0.00	
	Total	131,700	238,935	\$181,850.00	\$ 181,850.00
					\$ 866,040.00

Total Revenue for General, Water, and Gas
 \$ 1,832,750.00

Town of Mason, Tn
FY2027 Proposed Budget
Water Fund
For trhe Year Ending in
June 2027

	WATER FUND	FY 2025 Proposed Amended Budget	FY 2026 Budget	FY 2027 Budget
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Account Number

REVENUES

410-43000-2100	Water and sewer revenue	643,202		895,000
410-43000-3000	Penalties and forfeitures	18,671		17,000
410-43000-3005	Reconnection fees	35,450		40,000
410-43000-3010	Taps and lines	6,750		10,000
410-75000-1125	Other income	37,712		5,000
410-43000-6026	Grant Revenue			3,000
410-43000-1140	Interest income	27,597		3,150
	Total	769,382		973,150

TOTAL REVENUES

769,382

EXPENDITURES:

410-75000-5000	Wages Water	167,000	206,000	\$ 200,000.00
410-75000-5002	Wages - Office Assistants	51,897	33,285	\$ 33,285.00
410-75000-5005	Wages - Overtime	2,000	2,040	\$ 3,000.00
410-75000-5006	Wages - Holidays		-	\$ 5,000.00
410-75000-5008	Fringe benefits	19,100	19,482	\$ 20,000.00
410-75000-5011	Planning assistant	1,200	1,224	\$ 2,000.00
410-75000-5015	Advertising and public notice		-	\$ 500.00
410-75000-5021	Training	300	306	\$ 1,000.00
410-75000-5022	Travel		-	\$ 500.00
410-75000-5023	Postage and freight	9,000	9,450	\$ 10,000.00
410-75000-5025	Insurance-prop., liab., WC	45,800	48,090	\$ 40,000.00
410-75000-5028	Internet and network	4,000		\$ 1,800.00
410-75000-5029	Utilities	135,000	141,750	\$ 141,000.00
410-75000-5030	Professional fees - audit	8,400	2,940	\$ 10,000.00
410-75000-5031	Professional fees - accounti	8,300	5,000	\$ 3,500.00
410-75000-5033	Professional fees - other	30,000	5,000	\$ 5,000.00
410-75000-5032	Professional fees - legal	2,500	7,000	\$ 3,500.00
410-75000-5034	Bank service charges	150	200	\$ 200.00
410-75000-5036	Dues and fees	9,500	9,975	\$ 10,000.00
410-75000-5049	Computer and software	14,000	14,700	\$ 15,000.00
410-75000-5050	Fuel	15,000	15,750	\$ 16,000.00

410-75000-5096	Repairs and maintenance - v	10,000	10,500	\$	10,500.00
410-75000-5098	Repairs and maintenance - e	10,000	2,500	\$	5,000.00
410-75000-5099	Repairs and maintenance - k	1,000	1,100	\$	1,000.00
410-75000-5055	Equipment		6,000	\$	5,000.00
410-75000-5100	Other charges	2,500	2,625	\$	-
410-75000-5116	Uniforms	900	1,000	\$	500.00
410-75000-5124	Rental - equipment	4,000	4,200	\$	2,500.00
410-75000-5210	Interest on bonds	6,500	6,825	\$	6,800.00
410-75000-5810	Chemicals	6,000	6,300	\$	12,000.00
410-75000-5815	Lab expense	5,500	5,775	\$	12,000.00
410-75000-5215	Bond issuance			\$	1,100.00
410-75000-5825	Water tank maintenance	25,000	26,250	\$	25,000.00
410-75000-5835	Water engineering fees	5,500	5,000	\$	-
410-75000-5830	Merchant fees	2,100	2,205	\$	2,000.00
410-80000-4200	Customer refunds	1,100	1,155	\$	2,400.00
410-75000-5024	Community outreach	100	100	\$	100.00
410-75000-5850	Supplies and materials	29,000	30,450	\$	40,000.00
410-75000-8500	Depreciation expense	91,000	95,500	\$	95,000.00

Grant construction expenses

Grant engineering expenses 26,500

Grant administration expenses

Bad debt expense

Total	749,847	729,677	\$ 742,185.00
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Wastewater maintenance ar	6,000	6,300	15000
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Wastewater services	80,000		2500
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Total wastewater expenditures	86,000	6,300	17500
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TN Municipal Bond Fund	35,000	37,275	17500
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TOTAL EXPENDITURES	870,847	773,252	\$ 777,185.00
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Town of Mason, Tn
FY2027 Proposed Budget
Gas Fund
For the Year Ending in June 2027

	GAS FUND	Proposed Amended Budget	FY 2026 Budget	FY 2027 Budget
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Account Numbe REVENUES

415-43000-4500 Gas sales revenue	393,868			450,000
415-43000-3000 Penalties and forfeitures	7,591			5,000
415-43000-3005 Reconnection fees				7,500
415-43000-3010 Taps and lines	4,700			7,500
415-76000-1125 Other income	2,951			
415-43000-1140 Interest income	1,271			1,000
Total		410,381		471,000

TOTAL REVENUES **410,381**

Expenses

415-76000-5000 Wages - Gas	42,000	43,260	\$	65,000.00
415-76000-5002 Wages - Office Assistants	29,000	29,870	\$	10,000.00
415-76000-5005 Wages - Overtime	500	515	\$	1,000.00
415-76000-5006 Wages - Holidays		-	\$	5,000.00
415-76000-5008 Fringe benefits	5,500	5,665	\$	6,000.00
415-76000-5011 Planning assistant	1,200	1,236	\$	250.00
415-76000-5015 Advertising and public notice	200	206	\$	200.00
415-76000-5021 Training	500	515	\$	250.00
415-76000-5022 Travel			\$	250.00
415-76000-5023 Postage & Freight	250	255	\$	1,000.00
415-76000-5024 Community outreach		-	\$	100.00
415-76000-5025 Insurance-prop., liab., WC	7,200	7,344	\$	14,000.00
415-76000-5029 Utilities	9,000	9,180	\$	2,000.00

