



ANNUAL BUDGET

2019-2020



CITY OF
MASON

CITY COUNCIL



RUSS WHIPPLE
Mayor



MARLON BROWN
Mayor Pro-Tem



JON DROSCHA
Council Member



ELAINE FERRIS
Council Member



ANGELA MADDEN
Council Member



JERRY SCHAFFER
Council Member



RITA VOGEL
Council Member

CITY OFFICIALS

Deborah Stuart, City Manager

Don Hanson, Chief of Police

Don Heck, City Engineer

Tom Hitch, City Attorney

Elizabeth Hude, Community Development Director

Sarah Jarvis, City Clerk/Director of Employee & Customer Engagement

Kerry Minshall, Chief of Fire

Michelle Pietsch, Finance Director/Treasurer

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TRENDS & COMMUNITY INFORMATION

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Investments in Property

Calendar Year	Permits Issued	Construction Value
2012	264	3,642,173
2013	225	7,933,120
2014	188	9,470,463
2015	137	12,486,444
2016	169	10,119,438
2017	198	16,150,471*
2018	149	4,654,958

**Gestamp & Mayberry Home Construction Projects*

2018 Top 10 Property Owners Invested in Mason (by Taxable Value)

Rank	Taxpayer	2018 Taxable	% of Total City Value	2017 Taxable	% of Total City Value
1	Gestamp	30,167,833	11.94%	29,081,874	11.81%
2	Michigan Packaging Company	12,570,465	4.98%	13,378,036	5.43%
3	Beacon Lake Apartments	5,268,100	2.09%	4,580,139	1.86%
4	Meijer	5,120,268	2.03%	5,125,680	2.08%
5	Consumers Energy	4,665,452	1.85%	3,824,852	1.55%
6	Dart Bank	2,868,240	1.14%	3,115,106	1.26%
7	Sun Communities (Sycamore Village)	2,066,833	.82%	2,021,375	0.82%
8	Trinity EPI LLC (Efficiency Production Inc)	2,040,730	.81%	2,162,870	0.88%
9	Nuco LLC (Lear & Family Farm Plaza)	1,312,871	.52%	1,285,869	0.52%
10	Sycamore Village	1,116,598	.44%	1,093,632	0.44%
	Total:	67,197,390	26.60%	65,669,433	26.66%

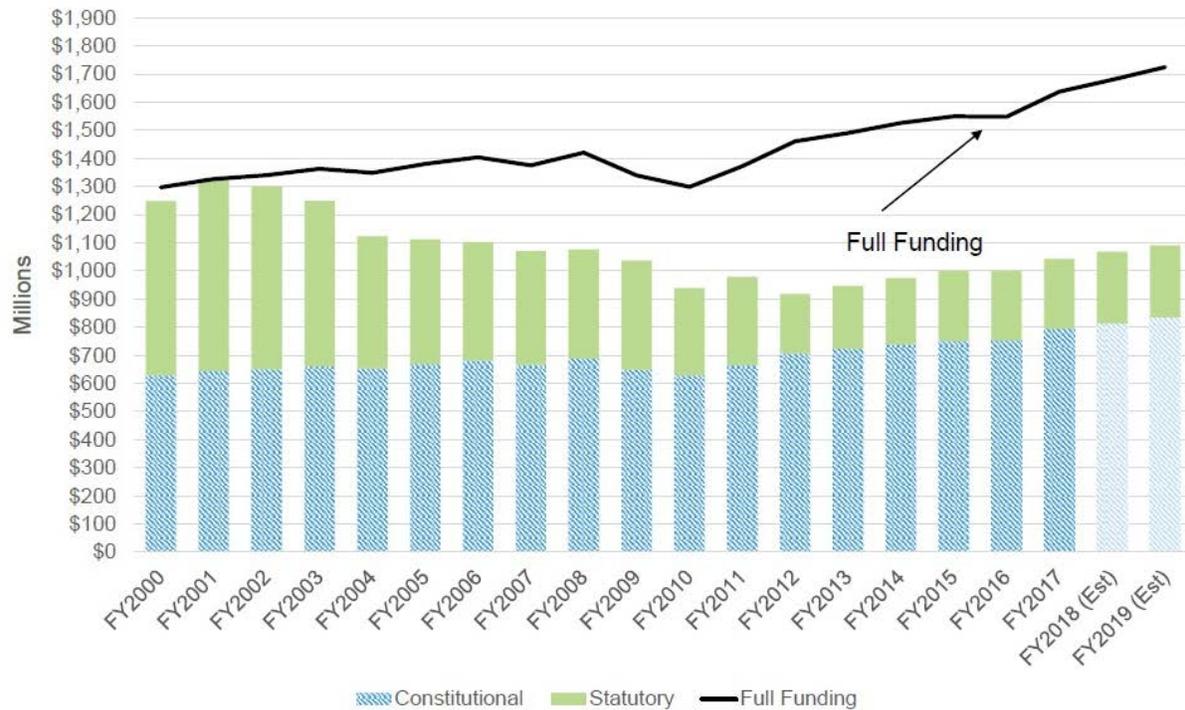
Housing Sales

Calendar Year	Single Family Home Starts	Home Sales	Average Median Household Sales Price	% Change
2014	26	82	128,400	16 %
2015	11	108	125,300	(2.5) %
2016	13	99	132,900	6 %
2017	4	150	145,240	9%
2018	5	151	145,379	0.10%

State Revenue Sharing

Total Revenue Sharing Trends- House Fiscal Agency

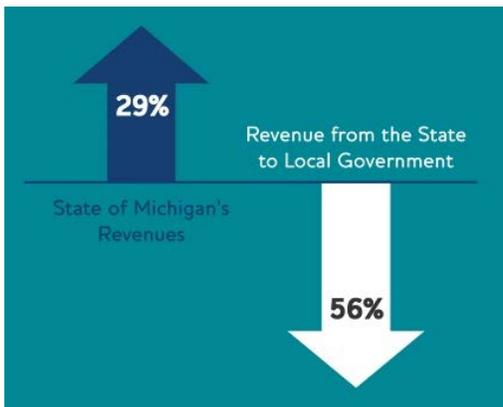
Total Revenue Sharing Payments to Cities, Villages, and Townships



Mason Allocation of State Revenue Sharing (Source: MML)

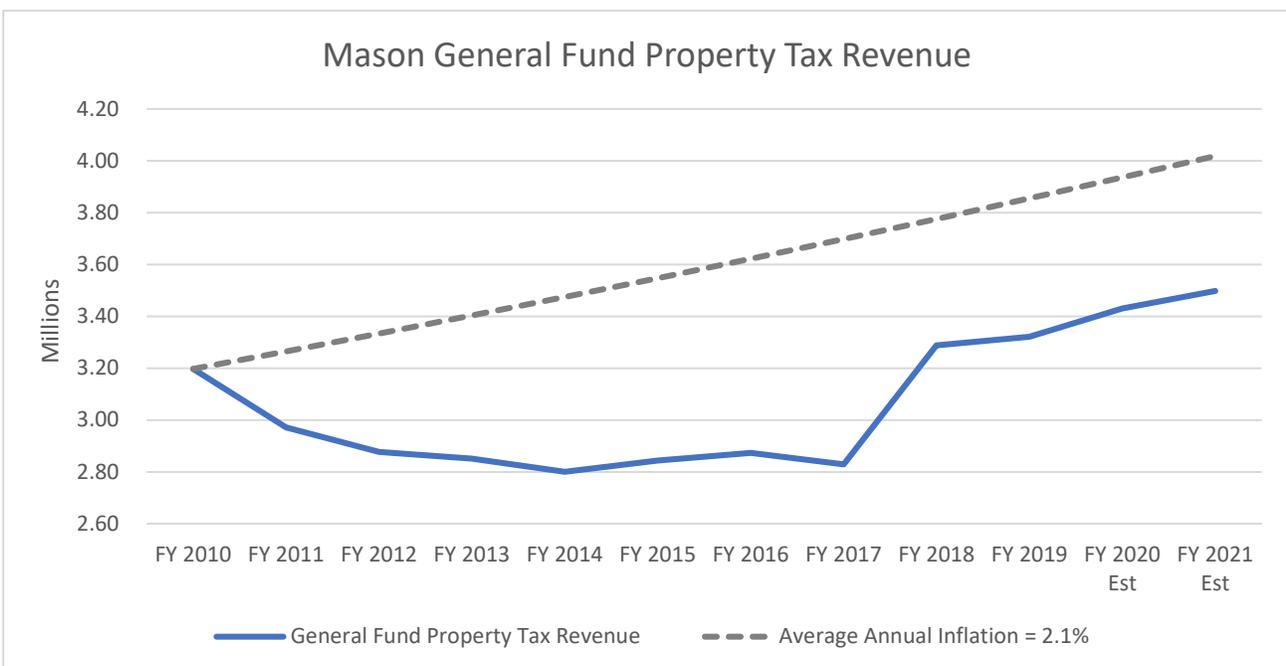
Fiscal Year	Constitutional	Statutory/CVTRS	Total Received	Full Funding (not received) *
2010	\$440,770	\$104,277	\$545,047	\$772,256
2011	\$533,918	\$11,129	\$545,047	\$935,457
2012	\$568,299	\$70,737	\$639,036	\$995,695
2013	\$580,065	\$75,792	\$655,857	\$1,016,309
2014	\$593,668	\$79,443	\$673,111	\$1,040,143
2015	\$602,993	\$81,868	\$684,861	\$1,056,481
2016	\$602,414	\$81,868	\$684,282	\$1,055,466
2017	\$637,134	\$81,868	\$719,002	\$1,116,298
Totals:	\$4,559,621	\$586,982	\$5,146,243	\$7,988,105

*Total Constitutional and Statutory/CVTRS amount, if the full Statutory Amount had been provided to the City of Mason.



According to the U.S. Census Bureau, from 2002 – 2012 revenues for the State of Michigan increased 29%, but revenues the state provided to local governments for local services like police, fire, and recreation, decreased by more than 56%.

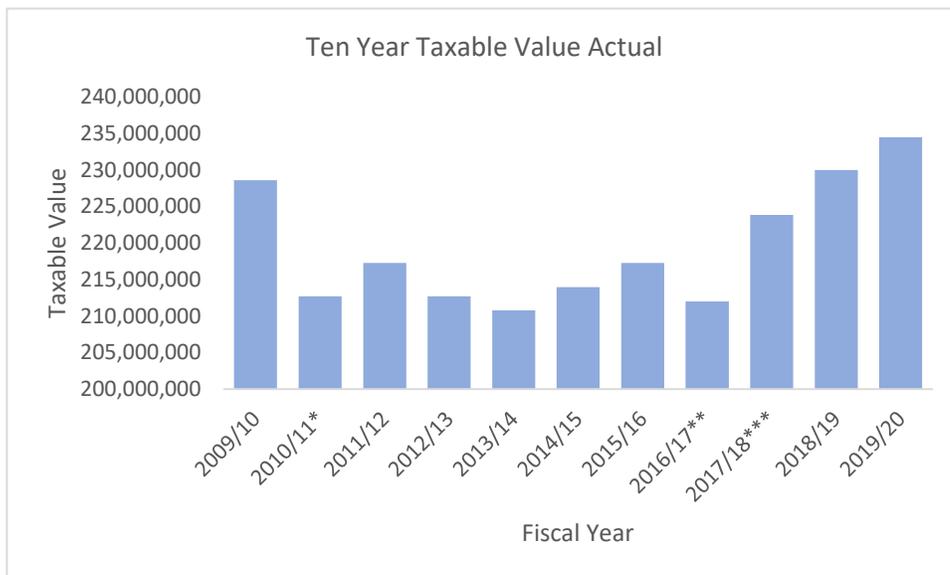
Growth in Mason Revenue



Revenue: Local Taxes

Ad Valorem Taxable Values Trends and Projections

Fiscal Year	Real Property	Personal Property	Total	% Change
2009/10	206,400,007	22,233,415	228,633,422	2.80%
2010/11*	191,201,123	21,512,776	212,713,899	-6.96%
2011/12	193,686,221	23,607,161	217,293,382	2.15%
2012/13	190,203,798	22,497,927	212,701,725	-2.11%
2013/14	188,645,992	22,158,416	210,804,408	-0.89%
2014/15	191,504,649	22,453,521	213,958,170	1.50%
2015/16	194,869,067	22,406,762	217,275,829	1.55%
2016/17**	197,859,026	14,144,570	212,003,596	-2.43%
2017/18***	204,521,410	19,356,940	223,878,350	5.60%
2018/19	211,117,600	18,920,520	230,038,120	2.75%
2019/20	222,211,427	12,293,740	234,505,167	1.94%
<p><i>*2010/11: Large decrease due to impact of recession impacts property values fully</i> <i>**2016/17: Large decrease due to impact of Personal Property Phase Out</i> <i>***2017/18: Large increase due to IFT Certificate Expired for Michigan Packaging Parcel 33-19-10-95-900-012 resulting in Personal Property increase</i></p>				
PROJECTED: Based on 1.024 CPI inflation rate				
2020/21	227,544,501	12,293,740	239,838,241	2%
2021/22	233,005,569	12,293,740	245,299,309	2%
2022/23	238,597,703	12,293,740	250,891,443	2%

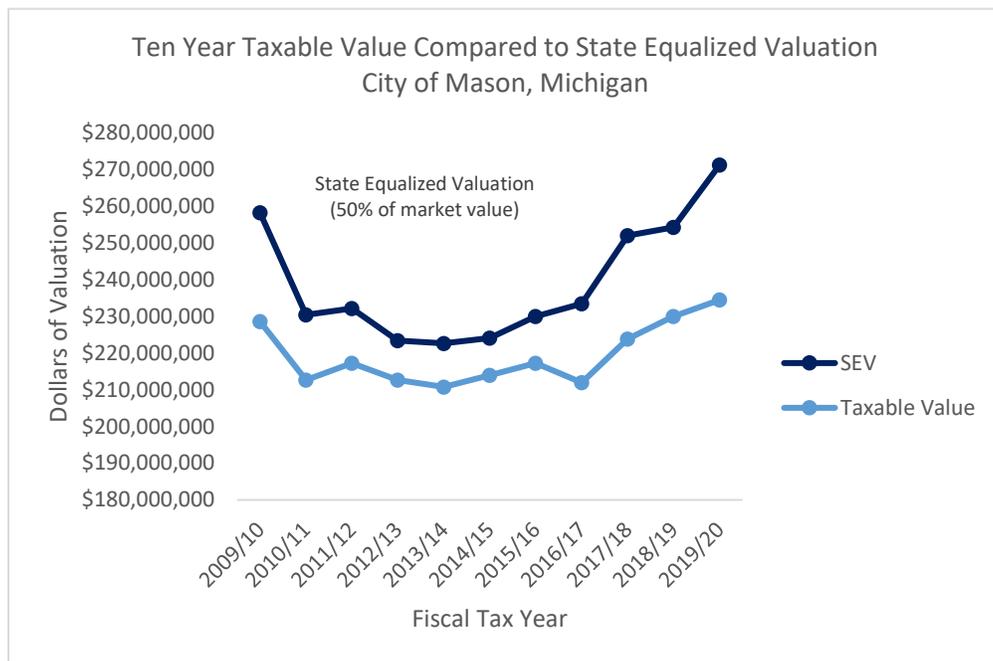


Property taxes are expressed in terms of millage with one mill being equal to \$1.00 per thousand dollars of taxable value.

Assessing records maintain two values for each property in the City. Prior to Proposal A all property was taxed based on the State Equalized Value (S.E.V.), which represents 50% of true cash value. Proposal A limits the increase in value attributed to market change to the lower of 5% or the Inflation Rate Multiplier (previously referred to as Consumer Price Index). The one exception is the properties changing ownership, which brings the taxable value back up to the S.E.V.

Ten-Year Taxable Value Actual Compared to State Equalized Valuation

Tax Liability Year	State Equalized Valuation (50% of market value)		Taxable Value		% Taxable Value of SEV
	Amount	% Change	Amount	% Change	
2009/10	258,270,384		228,633,422		89%
2010/11	230,422,580	-11%	212,713,899	-7%	92%
2011/12	232,184,632	1%	217,293,382	2%	94%
2012/13	223,471,677	-4%	212,701,725	-2%	95%
2013/14	222,692,949	0%	210,804,408	-1%	95%
2014/15	224,120,300	1%	213,958,170	1%	95%
2015/16	230,024,020	3%	217,275,829	2%	94%
2016/17	233,506,870	2%	212,003,596	-2%	91%
2017/18	252,073,484	8%	223,878,350	6%	89%
2018/19	254,318,530	1%	230,038,120	3%	90%
2019/20	271,298,420	7%	234,505,167	2%	86%



Note: Taxable Value would be the same as SEV without Proposal A restrictions

City/Township Millage Comps – 2018 PRE

City/Township	Why Compare?	City/ Township Millage
Alaiedon (MPS)	Location	.8400
Vevay	Location	1.0000
Aurelius (MPS)	Location	1.3201
Delhi (Holt)	Location	8.7903
Meridian (OPS)	Location	9.0007
Grand Ledge	Population (7.7K)	11.2858
DeWitt	Location	13.0000
St. Johns	Population (7.9K)	13.1776
Williamston	Location	15.0933
MASON		15.2500
Charlotte	Population (9K)	15.2913
Chelsea	Population (5.2K)	15.8493
Leslie	Location	16.6000
Marshall	Population (7K)	19.5195
Lansing (MPS)	Location	19.7000
East Lansing	Location	22.1267

Mason Tax History:

Headlee allows for up to 18.4594 **without** a vote of the people

1998: Decreased to 13.9101

1999: Decreased to 13.75

2001: Decreased to 13.25

2017: Increased to 15.25

Total Millage Comps- **2018** PRE

High Taxed County:

According to a Treasury Report based on 2014 millage rates, Ingham County had the highest average millage, followed by Wayne (53.68).

According to Tax Resource- Ingham County has **one of the highest median property taxes** in the United States! Ranked 176th of 3143 counties for property taxes as percentage of medium income and 222nd in actual taxes.

City/Township	Why Compare?	Total Millage
St. Johns	Population (7.9K)	36.74
Alaiedon (MPS)	Location	36.92
Vevay	Location	37.08
Aurelius (MPS)	Location	37.41
Grand Ledge	Population (7.7K)	43.15
DeWitt	Location	43.61
Charlotte	Population (9K)	43.75
Chelsea	Population (5.2K)	47.39
Meridian (OPS)	Location	49.40
Delhi (Holt)	Location	51.20
MASON		51.33
Marshall	Population (7K)	52.23
Leslie	Location	54.20
Williamston	Location	56.06
Lansing (MPS)	Location	58.79
East Lansing	Location	61.26

What is PRE? A Principal Residence Exemption (PRE) exempts a residence from the tax levied by a local school district for school operating purposes up to 18 mills. To qualify for a PRE, a person must be a Michigan resident who owns and occupies the property as a principal residence.

2018 City of Mason Resident Tax Bill Distribution

Receiving Entity	Millage Rates		Approximate portion of every dollar	
	PRE	Non-PRE	PRE	Non-PRE
City of Mason	15.2500	15.2500	\$0.30	\$0.22
State Education Tax	6.0000	6.0000	\$0.12	\$0.09
Ingham Intermediate School	5.9987	5.9987	\$0.12	\$0.09
Ingham County Operating	6.8000	6.8000	\$0.13	\$0.10
Ingham County Non-Operating	4.5400	4.5400	\$0.09	\$0.07
Lansing Community College	3.8072	3.8072	\$0.07	\$0.05
Mason Public School Debt	5.6800	5.6800	\$0.11	\$0.08
Capital Area District Library	1.5600	1.5600	\$0.03	\$0.02
Capital Region Airport Authority	0.6990	0.6990	\$0.01	\$0.01
Mason Public School Sinking	1.0000	1.0000	\$0.02	\$0.01
Mason Public School	0.0000	17.9388	\$0.00	\$0.26
Total Millage for 2018	51.3349	69.2737	\$1.00	\$1.00



TO: City Councilmembers
FROM: Deborah Stuart, City Manager
DATE: May 7, 2019
RE: **Amendments to Recommended Budget**

Thank you for taking the time to provide feedback and insight to the proposed budget at the City Council Budget Workshop on April 13, 2019. Based on that discussion, I would like to amend the proposed City Manager's Budget in the following ways prior to City Council consideration on May 20, 2019.

General Fund (101) Revisions

	2019/20 Original Requested	2019/20 Revised Requested
Revenue	\$7,084,735	\$7,096,735
Expenditures	\$7,813,985	\$7,945,985
Fund Balance	\$4,438,144	\$4,318,144
Cash on Hand Balance	\$1,527,636	\$1,407,636
Percent of Expenditures	22.70%	20.92%

General Fund Revision Detail:

- Revenues reflect an **increase of \$12,000** from the original budget of \$7,084,735 to \$7,096,735.
 - Revenue from other financing sources decreased from \$48,000 to \$35,000. This revenue category includes the accounting entries necessary to record a lease purchase for tasers and phones. Phone replacement was originally estimated at \$30,000 and new projections are \$17,000.
 - Donations for the library improvements increased from \$250,000 to \$275,000.
- Expenditures reflect an **increase of \$132,000** from the original budget of \$7,813,985 to \$7,945,985.
 - The addition of tower equipment for improved communication to the City-wide network for offsite facilities was moved to the Water & Sewer Fund (592) for an overall decrease of \$18,000 in technology improvements. This brings the department down to \$32,000 from \$50,000.

- Library improvement expenditures reflect an increase of \$150,000 from the original budget of \$400,000 to \$550,000. This is due to the combining of certain projects within the three phases compiled by the Library Feasibility Study completed in fiscal year 2018/19.
- Expenditures in the Technology department for server replacement already incorporated replacing only one server and going to Office 365 for Hosted Exchange email in the original budget recommendations resulting in no changes needed.

Civil Defense and Disaster Area: Accounts are used for emergency planning and can be defined as the process of preparing systematically for future contingencies, including major incidents and disasters. The Civil Defense accounts for minimal maintenance for the emergency sirens in town. The Disaster account is an account that we keep a minimal appropriation in and upon a disaster or major incident budget amendments would be necessary. There are NO changes to this area, this is only intended to provide additional information based inquires at workshop.

Water & Sewer Fund (592) Revisions

	2019/20 Original Requested	2019/20 Revised Requested
Revenue	\$12,900,870	\$9,128,870
Expenditures	\$13,974,465	\$10,219,465
Fund Balance	\$12,054,044	\$12,037,044
Cash on Hand Balance	\$1,587,977	\$1,570,977

Water & Sewer Fund Revision Detail:

- Revenues reflect a decrease of **\$3,772,000** from the original budget of \$12,900,870 to \$9,128,870.
 - Sundry was added to account for **\$8,000 increase** in revenue for a contribution from T-Mobile towards the improved communication to the City-wide network for offsite facilities. (Original Project in General Fund showed a lower expense with no revenue offset)
 - Bond revenue for the relocation and construction of the DPW department were **decreased** from **\$7,780,000** to **\$4,000,000**.
- Expenditures reflect a decrease of **\$3,755,000** from the original budget of \$8,202,875 to \$4,447,875.
 - The addition of tower equipment for improved communication to the City-wide network for offsite facilities was transferred from General Fund (101) to the Water & Sewer Fund (592) for an **increase** of **\$25,000** in Capital Outlay.
 - The relocation and construction of the DPW department were **decreased** from **\$7,780,000** to **\$4,000,000**.

BUDGET HIGHLIGHTS

Introduction

In accordance with the requirements of the City Charter, I respectfully submit to you, for your consideration, the proposed budget for the fiscal year beginning July 1, 2019, and ending June 30, 2020. The City Council's responsibilities, as provided by City Charter Sections 8.3 and 8.4, are:

- To hold a public hearing on the recommended budget, notice of which shall be published at least one week prior to the hearing; and
- No later than May 20th, adopt, by resolution, the annual budget for the next fiscal year.

This budget proposal includes a **proposed budget** for 2019/20 and **projected budgets** for 2020/21 and 2021/22. The City Council will not be asked to adopt the projected budgets, but the use of the multi-year projections is to assist in:

1. Providing a better understanding of our financial position (Revenue and Cost Drivers, Hidden Liabilities)
2. Development of strategic response to the financial reality
3. Implementing a budget plan to reflect a strategic, proactive response (Ongoing activities vs. one-time expenditures, specific strategies regarding staggering expense, reducing costs, or adjusting revenue)
4. Long-Term sustainability based on the community's desire for the services to be provided

I'm presenting a proposed budget that considers the following factors that I believe govern the stewardship of public funds and ensure a fair tax rate to the property owners within Mason:

1. The City must function within the limits of the financial resources available. This requires a commitment to a balanced budget.
2. The budget will comply with provisions of the State Constitution, City Charter, Municipal Code and sound fiscal policy.
3. Basic services will be maintained to at least current levels and will be funded adequately.
4. Program services will be provided in the most efficient method while meeting the needs of the public.
5. Accurate Capital Improvement Program (CIP) incorporated into the budget to insure necessary infrastructure improvements will be undertaken to meet needs.
6. Ensure Proprietary Funds are self-sufficient by users through appropriate rate studies and asset management plans.
7. Revenue will be estimated at realistic and conservative levels.
8. Reserves will be budgeted at appropriate levels to protect the City from future uncertainties.
 - **Minimum General Fund Balance:** It is essential that the City maintain adequate levels of unassigned fund balance to mitigate risk that can occur from unforeseen revenue fluctuations. The fund balance also provides cash flow liquidity for the City's general operations and working capital. Fund Balance will be a minimum year end Unassigned Fund Balance of at least 20%. *Maintaining at least two months or 16% of Unassigned Fund Balance is generally considered by the Governmental Finance Officers' Association (GFOA) to be a best practice.*
 - **Maximum Fund Balance:** In the event that year end Unassigned Fund Balance exceeds the maximum of 35% threshold the following measures, in priority order, shall be used to reduce fund balance:
 - Fully fund the Employee Defined Benefit pension and OPEBs.

- Move up the debt schedule for existing bond payments to lower the City's debt burden.
- Pre-fund or accelerate capital improvements in the CIP by transferring funds to the Capital Improvement budgets, including Fire Equipment.
- Reduce the millage rate.

The budget highlights below are intended to assist with your consideration during this process.

Operational Expenditures

Personnel Costs 2019/2020:

- Staffing is at 46 full-time positions and 13,880 hours of part-time.
- Non-union Employees - 2% wage increase **\$15,603**. With current staffing, overall costs are up **\$62,130 (5.2%)**.
- Union Employees - Accounted for, but due to the negotiation process are not detailed here.
- Retirement/MERS Contribution - Anticipated to increase in General Fund by **\$19,635 (6.9%)**. The overall City contribution is up by an estimated **\$27,625 (5%)**. Mason's Retirement Plan Liability is currently at 67.6% and an actuarially determined contribution (ADC) of 7.1%. For Retirement Pension Plans: A determination of "underfunded status" is made if the plan total assets are less than 60% of the plan total liabilities (assets/liabilities < 60%) and the Actuarially Determined Contribution (ADC) is greater than 10% of total governmental fund revenues (ADC/Revenues > 10%).
- Retirement Health Care Plans (OPEB) Contribution – The City was at a funded ratio of 19.8% and an ADC of 2.8% as of the previous actuarial (06/30/18). A determination of "underfunded status" is made if the plan total assets are less than 40% of the plan total liabilities (assets/liabilities < 40%) and the ADC is greater than 12% of total governmental fund revenues (ADC/Revenues > 12%).
- Health Benefit Contribution – 11.6% increase anticipated (**\$40,635**) for the City's contribution.

Full-Time Personnel Summary

Department	2016-17 Actual	2017-18 Actual	2018-19 Budgeted	2018-19 Actual	2019-20 Budgeted	Increase (Decrease)
Administration						
City Manager	1	1	1	1	1	0
Executive Assistant to the City Manager	1	1	1	0	0	0
Administrative Assistant	0	0	0	0	0	0
Human Resources Coordinator	1	0	0	0	0	0
Customer Service Specialist	0	2	2	2	0	(2)
Administration/Finance Department						
Project Specialist	0	0		1	1	0
Finance Department						
Finance Director/Treasurer	1	1	1	1	1	0
Assistant Finance Director	1	1	1	1	0	(1)
Accountant	0	0	0	0	1	1
Bookkeeper	3	3	3	2	2	0
Community Development						
Director	1	1	1	1	1	0
City Clerk/Director of Employee & Customer Engagement						
Clerk/Director	1	1	1	1	1	0
Customer Service Specialist	0	0	0	0	2	2
Public Safety - Police Department						
Chief of Police	1	1	1	1	1	0
Sergeant	2	2	2	2	2	0
Police Officer	9	9	9	8	8	0
Detective	1	1	1	1	1	0
Staff Assistant	1	1	1	1	1	0
Public Safety - Fire Department						
Chief of Fire	1	1	1	1	1	0
Facility Maintenance/Laborer	0	1	1	1	1	0
Department of Public Works (DPW)/Utilities - Administration						
DPW Director	1	1	1	1	1	0
Public Works Superintendent	1	1	1	1	1	0
Waste Water (POTW) Superintendent	1	1	1	1	1	0
Public Works Foreman	1	1	2	2	2	0
Utility Foreman	0	0	2	1	1	0
Laborer	8	8	7	8	8	0
Heavy Equipment Operator	1	1	1	1	1	0
Mechanic	1	1	1	1	1	0
Utility Operator	6	6	5	5	5	0
Grand Total	45	47	48	46	46	0

Part-Time Personnel Summary (Hours Worked)

Department	2016-17 Actual	2017-18 Actual	2018-19 Budgeted	2019-20 Budgeted	Increase (Decrease)
Administration					
Executive Assistant to the City Manager	-	148	-	1,500	1,500
Community Development					
Administrative Assistant	-	-	1,300	1,500	200
Code Enforcement/Community Resource Officer	1,022	632	1,300	780	(520)
City Clerk/Director of Employee & Customer Engagement					
Administrative Assistant	1,036	1,424	1,300	1,300	-
Human Resources - Administrative Assistant	2,662	-	-	-	-
Public Safety - Police Department					
Secretary	1,634	-	1,500	1,500	-
Administrative Assistant	923	923	-	-	-
Public Safety - Fire Department					
Administrative Assistant	-	730	1,300	1,300	-
Custodian	-	560	-	1,300	1,300
Department of Public Works (DPW)/Utilities - Administration					
Street Division - Administrative Assistant	-	981	1,300	1,300	-
Street Division - Seasonal Laborer	374	959	680	680	-
Cemetery & Parks Division - Seasonal Laborer	1,200	1,716	2,720	2,720	-
Grand Total	8,851	8,073	11,400	13,880	2,480

Capital Expenditures

This year, Capital Expenditures are directly tied to the adopted Capital Improvements Program (CIP). The CIP is a multi-year planning instrument to facilitate the orderly planning of infrastructure improvements; to maintain, preserve, and protect the community of Mason’s existing infrastructure system; and to provide for the acquisition or scheduled replacement of equipment to ensure the efficient delivery of services to the community. The CIP is also utilized to ensure that capital improvements are fiscally sound and consistent with the goals and policies of the governing body and the residents of the community. This document (provided under Resources) is a critical component to a long-term sustainable strategy for the City.

Activity Detailed by Fund

All Funds

All Funds Estimates

	2018/19	2019/20	2020/21	2021/22
Revenue	14,111,420	19,752,420	26,262,130	14,692,960
Expenditures	14,285,865	23,452,885	26,941,710	15,650,465

General Fund (101)

General Fund Estimates

	2018/19	2019/20	2020/21	2021/22
Revenue	7,015,470	7,096,735	6,956,220	6,900,960
Expenditures	6,728,000	7,945,985	7,320,570	7,350,980
Fund Balance	5,167,394	4,318,144		
Cash on Hand Balance	2,256,886	1,407,636		
Percent of Expenditures	35.30%	20.92%		

Note:

2019/20 Revenue:

- Property tax revenue reflects an increase of **\$64,000** or 2.0% (mill value of \$223,868).
- Constitutional and Statutory State Revenue Sharing is anticipated to be **\$800,000**, which is in an increase of \$25,000 from the current year projections.

Expenditure Percentage: The fund balance policy is a measure of available cash in the fund as a percentage of operational expenditures of the fund. It is designed to help the City maintain a safe reserve of available funds. The goal is to maintain a fund balance percentage of between 20% and 35%.

Major Street (202) and Local Street Funds (203)

Major and Local Street Funds Estimates

	2018/19	2019/20	2020/21	2021/22
Revenue	1,436,170	1,928,370	1,724,685	1,727,910
Expenditures	1,272,010	1,708,040	1,551,450	1,583,540
Fund Balance	1,407,092	1,627,422		

Note: 4 mill appropriation for fiscal year 2019/20 is estimated at \$895,472 (compared to \$895,044 estimated last year). Proposed expenditures for the Street Program are approximately \$1,045,000.

Building Inspection Fund (249)

Building Inspection Fund Estimates

	2018/19	2019/20	2020/21	2021/22
Revenue	164,190	53,200	53,200	53,200
Expenditures	0	70,815	71,795	72,875
Fund Balance	164,190	146,575		

Note: In the past, the accounting was generally established as a General Fund activity. Because of Public Act 245 of 1999 requires that these fees only be used for a specific purpose, a separate special revenue fund must be established to account for the enforcement activities. Since this Act, we have maintained appropriate reporting by tracking revenues & expenditures known as "Construction Code Summary" in Note J of our June 30, 2018 financial statements. With the current balance and revenues meeting or exceeding our expenses, it was recommended by our auditors to separate it from our General Fund and create this Special Revenue Fund per PA 245 of 1999.

Rayner Bond Fund (702)

Rayner Bond Fund Estimates

	2018/19	2019/20	2020/21	2021/22
Revenue	27,500	20,000	14,500	12,500
Expenditures	98,380	109,400	109,700	110,000
Fund Balance	1,196,888	1,107,488		
Cash on Hand Balance	433,059	343,659		

Note: Proposed and projected budgets anticipate utilizing Rayner Bond Fund for a contribution of \$100,000 to park capital expenditures.

Downtown Development Fund (DDA) (248)

Downtown Development Fund Estimates

	2018/19	2019/20	2020/21	2021/22
Revenue	96,365	92,435	93,735	95,060
Expenditures	197,090	107,425	89,425	89,425
Fund Balance	80,406	65,416		

Local Development Financing Authority (LDFA) (250)

LDFA Fund Estimates

	2018/19	2019/20	2020/21	2021/22
Revenue	629,450	647,000	645,500	645,000
Expenditures	34,135	1,636,705	645,500	645,000
Fund Balance	989,708	3		

Water and Sewer (592)

Water and Sewer Fund Estimates

	2018/19	2019/20	2020/21	2021/22
Revenue	3,302,710	9,128,870	16,124,695	4,685,335
Expenditures	4,158,285	10,219,465	16,429,790	5,190,835
Fund Balance	13,127,639	12,037,044		
Cash on Hand Balance	1,811,572	1,570,977		
Percent of Expenditures	43.57%	15.37%		

Note: Water and sewer rates were increased 2.2% with a meter charge increase of \$1.07 for residential meters as of July 2018. A utility rate study has been started in the current 18/19 fiscal year with a completion expected early fall which will impact these projections.

Motor Vehicle Pool (661)

Motor Vehicle Pool Fund Estimates

	2018/19	2019/20	2020/21	2021/22
Revenue	423,520	427,570	430,520	433,570
Expenditures	663,385	516,185	518,120	570,985
Fund Balance	937,042	848,427		
Cash on Hand Balance	457,657	369,042		

Note: Pool includes adding three pieces of equipment in 2019/20.

Economic Development Corporation (297)

Economic Development Corporation Fund Estimates

	2018/19	2019/20	2020/21	2021/22
Revenue	110	100	100	0
Expenditures	4,000	4,000	4,000	4,000
Fund Balance	14,134	11,234		

Cemetery Trust (711)

Cemetery Trust Fund Estimates

	2018/19	2019/20	2020/21	2021/22
Revenue	8,000	7,500	7,500	7,500
Expenditures	4,000	4,000	4,000	4,000
Fund Balance	360,860	364,360		

Note: The interest income earned from the Cemetery Trust offsets annual maintenance costs, helping to ensure long-term care of the cemetery.

Capital Improvement Fund (401)

Capital Improvement Fund Estimates

	2018/19	2019/20	2020/21	2021/22
Revenue	608,060	131,680	0	0
Expenditures	937,330	170,000	0	0
Fund Balance	38,323	3		

Note: The Capital Improvement Fund is currently being used to manage funds for the Hayhoe Riverwalk Trail grants provided by Ingham County.

Capital Projects Fund – Fire Equipment (402)

Capital Projects – Fire Equipment Fund Estimates

	2018/19	2019/20	2020/21	2021/22
Revenue	230,000	102,000	101,000	101,000
Expenditures	0	827,485	75,000	0
Fund Balance	755,038	29,553		

Mason Building Authority (612)

Mason Building Authority Fund Estimates

	2018/19	2019/20	2020/21	2021/22
Revenue	40,485	0	0	0
Expenditures	41,030	0	0	0
Fund Balance	4	4		

Note: The Mason Building Authority is used to pay the debt on the Fire Department Building. The last payment was paid in FY18/19.

Special Assessment (812)

Special Assessment Fund Estimates

	2018/19	2019/20	2020/21	2021/22
Revenue	129,390	116,960	110,475	30,825
Expenditures	152,220	134,380	123,360	29,825
Fund Balance	362,723	345,303		

Conclusion

Our current budget was focused on an evaluation of staffing levels and how we can most effectively retain talent in this new labor environment, this resulted in some personnel changes. In the proposed budget, I believe we are at appropriate staffing levels and now need to focus on the investments in our facilities. This includes the investment in the library facility, public works facility, and the expansion of the wastewater treatment plant over the next three years.

I thank all the members of the City staff for their hard work in the preparation of this budget. This budget process was truly a team effort including all of our Department Heads, with considerable dedication of time by our Finance Director, Michelle Pietsch and her team. I thank the City Council for their time and thoughtful consideration of the proposed budget and look forward to reviewing it with you in more detail.

Respectfully submitted,
Deborah Stuart, City Manager

FUND BALANCE SUMMARY

Fund	Projected 06/30/19 Fund Balance	Revenues	Expenditures	Projected 6/30/20 Fund Balance
General Fund	5,167,394	7,084,735	7,813,985	4,438,144
Special Revenue				
Major Street	1,250,986	1,593,000	1,372,670	1,471,316
Local Street	156,106	335,370	335,370	156,106
Building Inspection	164,190	53,200	70,815	146,575
Rayner Bond	1,196,888	20,000	109,400	1,107,488
Tax Increment				
DDA	80,406	92,435	107,425	65,416
LDFA	989,708	647,000	1,636,705	3
Proprietary				
Water and Sewer	13,127,639	12,900,870	13,974,465	12,054,044
Motor Vehicle Pool	937,042	427,570	516,185	848,427
Fiduciary				
Economic Development	14,134	100	3,000	11,234
Permanent				
Cemetery Trust	360,860	7,500	4,000	364,360
Capital Improvement				
Capital Improvement	38,323	131,680	170,000	3
Capital Improvement-Fire Equipment	755,038	102,000	827,485	29,553
Debt Service				
Mason Building Authority	4	-	-	4
Special Assessments	362,723	116,960	134,380	345,303
Grand Total	24,601,441	23,512,420	27,075,885	21,037,976

GENERAL FUND (101)

Purpose

The General Fund is used to account for all revenues, expenditures, and activities not specifically provided for in other funds. The City of Mason includes police, fire, parks, cemetery, general administration, finance, and community development in this fund.

Authority

The statutes of the State of Michigan require the existence and use of the General Fund.

Character

The General Fund receives a variety of revenues such as general property taxes, license fees, fines, penalties, permit fees, state aid and grants, federal grants, revenues from the use of money and property, and charges for current services and other revenues. Most of the current activities of the City of Mason are accounted for in the General Fund.



BUDGET REPORT FOR CITY OF MASON
FUND: 101 GENERAL FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	CONTRIBUTIONS FROM OTHER FUNDS	0	0	0	0	15,000
	OTHER FINANCING SOURCES	0	0	35,000	0	0
	Totals for dept 000.00-	0	0	35,000	0	15,000
Dept 215.00-CLERK						
	CHARGES FOR SERVICES	525	600	525	525	525
	Totals for dept 215.00-CLERK	525	600	525	525	525
Dept 254.00-TREASURER/FINANCE						
	INTEREST INCOME	7,500	50,000	35,000	30,000	25,000
	CONTRIBUTIONS FROM OTHER FUNDS	132,420	132,420	110,270	104,985	29,825
	FRINGE BENEFITS	6,000	6,000	6,000	6,000	6,000
	CHARGES FOR SERVICES - FEES	500	650	500	500	500
	CHARGES FOR SERVICES	90,700	104,045	100,630	100,630	100,630
	TAX REVENUE	3,428,225	3,378,350	3,430,865	3,480,665	3,549,865
	LICENSE AND PERMITS	89,000	93,750	44,000	44,000	44,000
	STATE AID REVENUE	175,000	88,595	85,000	85,000	85,000
	STATE REVENUE SHARING	750,000	775,000	800,000	800,000	800,000
	RENTALS	45,465	45,465	52,465	47,500	47,500
	DONATIONS FROM PRIVATE SOURCES	0	10,000	275,000	0	0
	ADMIN CONTR FR OTHER FUNDS	1,182,620	1,182,620	1,191,915	1,210,645	1,234,855
	Totals for dept 254.00-TREASURER/FINANCE	5,907,430	5,866,895	6,131,645	5,909,925	5,923,175
Dept 265.00-BUILDINGS/CITY HALL						
	RENTALS	30,000	30,000	30,000	30,000	30,000
	Totals for dept 265.00-BUILDINGS/CITY HALL	30,000	30,000	30,000	30,000	30,000
Dept 271.00-FORESTRY						

BUDGET REPORT FOR CITY OF MASON
FUND: 101 GENERAL FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
	CHARGES FOR SERVICES	29,770	29,770	29,770	29,770	29,770
	DONATIONS FROM PRIVATE SOURCES	0	10,150	0	0	0
Totals for dept 271.00-FORESTRY		29770	39920	29770	29770	29770
Dept 276.00-CEMETERY						
	CONTRIBUTIONS FROM OTHER FUNDS	2,000	4,000	4,000	4,000	4,000
	CHARGES FOR SERVICES - FEES	12,000	16,000	12,000	12,000	12,000
	CHARGES FOR SERVICES	12,000	17,000	12,000	12,000	12,000
	CHARGES FOR SERVICES-SALES	5,000	7,500	5,000	5,000	5,000
Totals for dept 276.00-CEMETERY		31,000	44,500	33,000	33,000	33,000
Dept 301.00-POLICE DEPARTMENT						
	CHARGES FOR SERVICES - FEES	8,000	7,000	7,000	7,000	7,000
	CHARGES FOR SERVICES	20,720	19,300	19,220	19,220	19,220
	LICENSE AND PERMITS	6,000	6,785	6,000	6,000	6,000
	GRANT REVENUE	3,500	3,440	3,750	4,000	3,500
	FINES AND FORFEITURES	30,700	33,600	30,000	30,500	31,000
	DONATIONS FROM PRIVATE SOURCES	5,200	600	200	200	200
Totals for dept 301.00-POLICE DEPARTMENT		74,120	70,725	66,170	66,920	66,920
Dept 336.00-FIRE DEPARTMENT						
	CHARGES FOR SERVICES - FEES	178,000	180,300	180,300	180,300	180,300
	CHARGES FOR SERVICES	0	10	0	0	0
	CHARGES FOR SERVICES-SALES	200,000	210,000	0	0	0
Totals for dept 336.00-FIRE DEPARTMENT		378,000	390,310	180,300	180,300	180,300
Dept 528.00-REFUSE COLLECTION						
	CONTRIBUTIONS FROM OTHER FUNDS	9,110	8,380	9,725	10,365	11,005
	CHARGES FOR SERVICES - FEES	378,725	378,725	391,110	404,250	418,395
Totals for dept 528.00-REFUSE COLLECTION		387,835	387,105	400,835	414,615	429,400

BUDGET REPORT FOR CITY OF MASON
FUND: 101 GENERAL FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
Dept 747.00-COMMUNITY GARDEN						
	CHARGES FOR SERVICES-SALES	500	500	500	500	500
Totals for dept 747.00-COMMUNITY GARDEN		500	500	500	500	500
Dept 751.00-RECREATION						
	CONTRIBUTIONS FROM OTHER FUNDS	90,000	90,000	100,000	100,000	100,000
	RENTALS	5,000	4,500	5,000	5,000	5,000
	DONATIONS FROM PRIVATE SOURCES	0	20	0	100,000	0
Totals for dept 751.00-RECREATION		95,000	94,520	105,000	205,000	105,000
Dept 758.00 - PUBLIC ART						
	DONATIONS FROM PRIVATE SOURCES	0	10,000	0	0	0
Totals for dept 758.00 - PUBLIC ART		0	10,000	0	0	0
Dept 850.00-WORKERS COMPENSATION						
	WK COMP INS CONTRIBUTION	80,440	80,395	83,990	85,665	87,370
Totals for dept 850.00-WORKERS COMPENSATION		80,440	80,395	83,990	85,665	87,370
TOTAL ESTIMATED REVENUES		7,014,620	7,015,470	7,096,735	6,956,220	6,900,960
APPROPRIATIONS						
Dept 101.00-COUNCIL						
	SALARIES AND WAGES	10,080	9,000	10,080	10,080	10,080
	FRINGE BENEFITS	820	785	820	820	820
	CONTRACT SERVICES	28,500	28,500	25,500	32,000	29,000
	CONF/MTGS/TRVL/DUES	3,000	3,000	3,000	3,000	3,000
	SUNDRY	5,000	5,000	5,000	5,000	5,000
	CONTRIBUTIONS TO OTHER FUNDS	250	310	250	250	250

BUDGET REPORT FOR CITY OF MASON
FUND: 101 GENERAL FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
Totals for dept 101.00-COUNCIL		47,650	46,595	44,650	51,150	48,150
Dept 172.00-ADMINISTRATOR						
	SALARIES AND WAGES	218,915	218,000	142,225	145,135	148,005
	FRINGE BENEFITS	72,115	66,325	42,600	43,650	45,060
	OPERATING SUPPLIES	1,900	1,400	700	700	700
	CONTRACT SERVICES	11,700	11,950	6,000	6,000	6,000
	CONF/MTGS/TRVL/DUES	12,600	12,600	12,600	12,600	12,600
	CONTRIBUTIONS TO OTHER FUNDS	70,155	68,785	70,925	71,705	72,485
	INSURANCE AND BONDS	95,000	61,000	95,000	95,000	95,000
	PUBLIC UTILITIES	1,000	1,000	1,000	1,000	1,000
	NON CAPITAL OUTLAY	1,000	0	1,000	1,000	1,000
Totals for dept 172.00-ADMINISTRATOR		484,385	441,060	372,050	376,790	381,850
Dept 209.00-ASSESSING						
	OPERATING SUPPLIES	200	200	200	200	200
	CONTRACT SERVICES	53,000	53,000	54,000	55,000	56,000
	CONTRIBUTIONS TO OTHER FUNDS	1,035	1,035	1,055	1,075	1,095
Totals for dept 209.00-ASSESSING		54,235	54,235	55,255	56,275	57,295
Dept 215.00-CLERK						
	SALARIES AND WAGES	90,115	98,250	151,345	164,590	157,905
	FRINGE BENEFITS	13,420	15,040	39,725	41,445	43,410
	OPERATING SUPPLIES	7,600	9,325	8,500	9,900	8,500
	CONTRACT SERVICES	11,500	16,975	12,900	14,900	12,900
	CONF/MTGS/TRVL/DUES	3,265	3,055	4,230	3,980	3,980
	CONTRIBUTIONS TO OTHER FUNDS	8,375	10,985	8,480	8,585	8,690
	NON CAPITAL OUTLAY	5,265	5,000	2,465	1,250	3,515
	CAPITAL OUTLAY	11,000	7,000	11,000	0	20,000
Totals for dept 215.00-CLERK		150,540	165,630	238,645	244,650	258,900

**BUDGET REPORT FOR CITY OF MASON
FUND: 101 GENERAL FUND**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
Dept 247.00-BOARD OF REVIEW						
	SALARIES AND WAGES	650	650	650	650	650
Totals for dept 247.00-BOARD OF REVIEW		650	650	650	650	650
Dept 254.00-TREASURER/FINANCE						
	SALARIES AND WAGES	256,600	212,755	238,000	242,760	247,620
	FRINGE BENEFITS	157,060	126,770	149,135	157,170	164,100
	OPERATING SUPPLIES	36,000	28,000	33,900	34,800	36,205
	CONTRACT SERVICES	76,200	3,500	14,000	15,000	16,000
	CONF/MTGS/TRVL/DUES	5,300	11,850	5,400	5,500	5,500
	CONTRIBUTIONS TO OTHER FUNDS	118,975	117,670	120,265	121,570	122,885
	PUBLIC UTILITIES	0	400	600	600	600
	NON CAPITAL OUTLAY	500	1,500	0	500	500
	TAX EXPENDITURES	5,500	1,000	1,000	1,000	1,000
Totals for dept 254.00-TREASURER/FINANCE		656,135	503,445	562,300	578,900	594,410
Dept 260.00-TECHNOLOGY						
	OPERATING SUPPLIES	12,000	2,500	2,500	2,500	2,500
	CONTRACT SERVICES	59,000	62,800	68,000	72,000	70,000
	NON CAPITAL OUTLAY	5,000	5,500	6,500	10,000	10,000
	CAPITAL OUTLAY	18,000	35,000	32,000	0	150,000
	REPAIRS AND MAINTENANCE	1,000	0	1,000	1,000	1,000
Totals for dept 260.00-TECHNOLOGY		95,000	105,800	110,000	85,500	233,500
Dept 265.00-BUILDINGS/CITY HALL						
	SALARIES AND WAGES	45,345	57,225	46,255	47,180	48,150
	FRINGE BENEFITS	9,665	11,125	10,280	10,835	11,290
	OPERATING SUPPLIES	8,895	8,900	7,810	7,810	7,810
	CONTRACT SERVICES	13,030	12,000	11,025	9,710	10,150

BUDGET REPORT FOR CITY OF MASON
FUND: 101 GENERAL FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
	CONF/MTGS/TRVL/DUES	500	500	500	500	500
	CONTRIBUTIONS TO OTHER FUNDS	6,295	7,975	8,075	8,175	8,275
	PUBLIC UTILITIES	93,700	96,430	95,175	95,300	95,300
	NON CAPITAL OUTLAY	4,000	4,000	2,000	2,000	1,000
	EQUIPMENT RENTAL	1,500	6,500	1,500	1,500	1,500
	CAPITAL OUTLAY	0	10,000	0	0	0
	REPAIRS AND MAINTENANCE	23,350	20,000	15,795	20,295	15,795
	CAPITAL OUTLAY - OTHER	32,100	32,100	160,350	100,000	105,000
Totals for dept 265.00-BUILDINGS/CITY HALL		238,380	266,755	358,765	303,305	304,770
Dept 266.00-LEGAL/ATTORNEY						
	CHARGES FOR SERVICES	115,000	135,000	115,000	115,000	115,000
Totals for dept 266.00-LEGAL/ATTORNEY		115,000	135,000	115,000	115,000	115,000
Dept 269.00-PROPERTY						
	CONTRACT SERVICES	61,520	62,500	53,800	55,000	55,000
	CONTRIBUTIONS TO OTHER FUNDS	3,285	3,285	3,320	3,355	3,390
	CHARGES FOR SERVICES	6,300	6,340	6,550	6,850	6,850
	CAPITAL OUTLAY	115,700	115,700	112,200	105,500	0
	LOAN PMTS	238,025	238,025	235,825	232,525	234,225
Totals for dept 269.00-PROPERTY		424,830	425,850	411,695	403,230	299,465
Dept 271.00-FORESTRY						
	SALARIES AND WAGES	27,075	27,275	27,620	28,175	28,740
	FRINGE BENEFITS	17,615	10,895	11,360	11,660	11,975
	OPERATING SUPPLIES	9,245	9,245	9,245	9,245	9,245
	CONTRACT SERVICES	30,500	30,500	30,500	30,500	30,500
	CONF/MTGS/TRVL/DUES	340	340	340	340	340
	CONTRIBUTIONS TO OTHER FUNDS	8,595	8,595	8,695	8,800	8,910
	EQUIPMENT RENTAL	10,000	10,000	10,000	10,000	10,000

BUDGET REPORT FOR CITY OF MASON
FUND: 101 GENERAL FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
	CAPITAL OUTLAY	20,000	20,000	0	0	0
Totals for dept 271.00-FORESTRY		123,370	116,850	97,760	98,720	99,710
Dept 276.00-CEMETERY						
	SALARIES AND WAGES	112,690	108,690	115,230	115,005	116,820
	FRINGE BENEFITS	28,720	45,965	53,980	58,155	62,525
	OPERATING SUPPLIES	8,270	8,270	8,770	8,770	8,770
	CONTRACT SERVICES	8,220	8,220	8,220	8,220	8,220
	CONF/MTGS/TRVL/DUES	985	985	985	850	500
	CONTRIBUTIONS TO OTHER FUNDS	45,495	45,795	45,975	46,465	46,955
	PUBLIC UTILITIES	5,000	5,000	5,000	5,000	5,250
	NON CAPITAL OUTLAY	4,500	4,500	6,000	0	0
	EQUIPMENT RENTAL	36,000	38,000	36,000	36,950	37,000
	REPAIRS AND MAINTENANCE	1,270	1,270	1,270	1,270	1,270
Totals for dept 276.00-CEMETERY		251,150	266,695	281,430	280,685	287,310
Dept 305.00-POLICE ADMINISTRATION						
	SALARIES AND WAGES	154,340	141,300	135,390	138,100	140,865
	FRINGE BENEFITS	92,125	106,910	94,925	99,325	103,950
	OPERATING SUPPLIES	13,550	13,350	13,825	14,100	14,425
	CONTRACT SERVICES	46,500	46,500	48,000	49,500	49,500
	CONF/MTGS/TRVL/DUES	16,450	14,000	14,800	14,375	11,875
	CONTRIBUTIONS TO OTHER FUNDS	50,950	50,495	51,515	52,090	52,665
	PUBLIC UTILITIES	5,300	5,300	5,300	5,300	5,300
	NON CAPITAL OUTLAY	800	500	600	600	600
	CAPITAL OUTLAY	29,000	8,500	23,000	5,000	33,310
Totals for dept 305.00-POLICE ADMINISTRATION		409,015	386,855	387,355	378,390	412,490
Dept 315.00-CROSSING GUARDS						
	SALARIES AND WAGES	20,400	20,400	20,810	21,200	21,625

BUDGET REPORT FOR CITY OF MASON
FUND: 101 GENERAL FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
	FRINGE BENEFITS	1,465	1,465	1,500	1,535	1,565
	CONTRIBUTIONS TO OTHER FUNDS	7,715	7,715	7,800	7,885	7,970
Totals for dept 315.00-CROSSING GUARDS		29,580	29,580	30,110	30,620	31,160
Dept 316.00-POLICE PATROLLING						
	SALARIES AND WAGES	641,300	613,315	654,130	667,220	680,560
	FRINGE BENEFITS	170,240	144,865	159,680	167,120	174,230
	OPERATING SUPPLIES	20,000	20,000	20,650	21,050	21,450
	CONTRACT SERVICES	5,000	5,000	5,000	5,250	5,500
	CONTRIBUTIONS TO OTHER FUNDS	177,105	173,575	179,105	181,125	183,160
	NON CAPITAL OUTLAY	0	500	0	0	0
	EQUIPMENT RENTAL	85,000	85,000	85,000	85,000	85,000
Totals for dept 316.00-POLICE PATROLLING		1,098,645	1,042,255	1,103,565	1,126,765	1,149,900
Dept 336.00-FIRE DEPARTMENT						
	SALARIES AND WAGES	166,285	150,645	159,615	162,810	165,945
	FRINGE BENEFITS	92,675	92,135	97,495	102,050	106,605
	OPERATING SUPPLIES	32,225	31,780	31,925	32,325	32,325
	CONTRACT SERVICES	13,200	13,000	13,000	13,000	13,000
	CONF/MTGS/TRVL/DUES	14,785	14,860	15,090	15,090	15,090
	CONTRIBUTIONS TO OTHER FUNDS	85,335	85,620	45,350	45,850	46,355
	INSURANCE AND BONDS	4,100	4,100	4,100	4,100	4,100
	PUBLIC UTILITIES	15,000	15,650	16,000	16,000	16,000
	NON CAPITAL OUTLAY	5,000	5,000	5,000	5,000	5,000
	EQUIPMENT RENTAL	15,500	15,500	15,500	15,500	15,500
	CHARGES FOR SERVICES	2,200	2,000	2,200	2,200	2,200
	CONTRIBUTIONS TO OTHER FUNDS	225,000	225,000	100,000	100,000	100,000
	REPAIRS AND MAINTENANCE	32,000	32,000	32,000	32,000	32,000
	CAPITAL OUTLAY - OTHER	0	0	127,500	220,000	10,000
Totals for dept 336.00-FIRE DEPARTMENT		703,305	687,290	664,775	765,925	564,120

**BUDGET REPORT FOR CITY OF MASON
FUND: 101 GENERAL FUND**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
Dept 380.00 - COMMUNITY DEVELOPMENT						
	SALARIES AND WAGES	92,705	89,900	92,110	93,950	95,830
	FRINGE BENEFITS	16,505	15,295	13,620	14,155	14,770
	OPERATING SUPPLIES	500	850	600	600	600
	CONTRACT SERVICES	40,250	40,250	20,350	45,350	196,850
	CONF/MTGS/TRVL/DUES	3,725	3,725	4,045	4,545	4,075
	CONTRIBUTIONS TO OTHER FUNDS	10,215	10,625	10,340	10,465	10,590
	PUBLIC UTILITIES	675	675	675	675	675
	NON CAPITAL OUTLAY	0	0	150	0	0
	EQUIPMENT RENTAL	0	0	1,000	1,000	1,000
	CHARGES FOR SERVICES	650	650	650	650	0
Totals for dept 380.00 - COMMUNITY DEVELOPMENT		165,225	161,970	143,540	171,390	324,390
Dept 426.00-CIVIL DEFENSE						
	OPERATING SUPPLIES	100	100	100	100	100
	CONTRACT SERVICES	1,200	1,200	1,200	1,200	1,200
	CONTRIBUTIONS TO OTHER FUNDS	55	55	55	55	55
	PUBLIC UTILITIES	500	500	500	500	500
Totals for dept 426.00-CIVIL DEFENSE		1,855	1,855	1,855	1,855	1,855
Dept 428.00-DISASTER ACCOUNT						
	CONTRACT SERVICES	1,200	1,200	1,200	1,200	1,200
Totals for dept 428.00-DISASTER ACCOUNT		1,200	1,200	1,200	1,200	1,200
Dept 441.00-PUBLIC SERVICES						
	SALARIES AND WAGES	3,510	6,000	4,500	5,000	5,500
	FRINGE BENEFITS	585	910	750	825	905
	CONTRIBUTIONS TO OTHER FUNDS	1,950	1,950	1,970	1,990	2,010
	EQUIPMENT RENTAL	1,200	1,200	1,200	1,200	1,200

BUDGET REPORT FOR CITY OF MASON
FUND: 101 GENERAL FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
Totals for dept 441.00-PUBLIC SERVICES		7,245	10,060	8,420	9,015	9,615
Dept 447.00-ENGINEERING						
	CONTRIBUTIONS TO OTHER FUNDS	310	310	315	315	315
Totals for dept 447.00-ENGINEERING		310	310	315	315	315
Dept 448.00-STREET LIGHTING						
	OPERATING SUPPLIES	1,100	1,100	5,300	5,500	2,000
	CONTRIBUTIONS TO OTHER FUNDS	3,350	3,350	3,385	3,420	3,455
	PUBLIC UTILITIES	91,000	98,000	100,000	101,000	102,000
Totals for dept 448.00-STREET LIGHTING		95,450	102,450	108,685	109,920	107,455
Dept 458.00-SIDEWALK CONSTRUCTION-REPAIR						
	CONTRIBUTIONS TO OTHER FUNDS	2,155	2,155	2,175	2,195	2,220
Totals for dept 458.00-SIDEWALK CONSTRUCTION-REPAIR		2,155	2,155	2,175	2,195	2,220
Dept 528.00-REFUSE COLLECTION						
	CONTRACT SERVICES	369,365	368,365	381,745	394,870	402,475
	CONTRIBUTIONS TO OTHER FUNDS	16,575	16,575	16,745	16,915	17,090
Totals for dept 528.00-REFUSE COLLECTION		385,940	384,940	398,490	411,785	419,565
Dept 747.00-COMMUNITY GARDEN						
	OPERATING SUPPLIES	80	80	80	80	100
	PUBLIC UTILITIES	170	170	170	180	190
Totals for dept 747.00-COMMUNITY GARDEN		250	250	250	260	290
Dept 756.00-PARKS AND BALL DIAMONDS						
	SALARIES AND WAGES	89,320	89,320	90,945	92,600	94,285
	FRINGE BENEFITS	16,380	29,175	22,930	23,920	31,660
	OPERATING SUPPLIES	11,000	11,000	11,000	11,000	12,000

BUDGET REPORT FOR CITY OF MASON
FUND: 101 GENERAL FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
	CONTRACT SERVICES	15,000	15,000	15,000	15,000	16,000
	CONF/MTGS/TRVL/DUES	2,400	2,000	2,400	2,400	2,000
	CONTRIBUTIONS TO OTHER FUNDS	31,935	32,170	49,000	32,630	32,980
	PUBLIC UTILITIES	10,000	16,000	10,000	10,000	10,500
	NON CAPITAL OUTLAY	4,600	4,600	4,600	4,600	4,600
	EQUIPMENT RENTAL	40,000	38,000	40,000	40,000	40,000
	REPAIRS AND MAINTENANCE	4,020	4,020	4,020	4,020	4,770
	CAPITAL OUTLAY - OTHER	85,000	85,000	200,000	300,000	200,000
Totals for dept 756.00-PARKS AND BALL DIAMONDS		309,655	326,285	449,895	536,170	448,795
Dept 758.00 - PUBLIC ART						
	CONTRACT SERVICES	0	10,000	0	0	0
Totals for dept 758.00 - PUBLIC ART		0	10,000	0	0	0
Dept 775.00-SENIOR CITIZENS						
	OPERATING SUPPLIES	1,200	1,200	1,200	1,200	1,200
	CONTRACT SERVICES	5,500	5,500	5,500	5,500	5,500
	CONTRIBUTIONS TO OTHER FUNDS	1,435	1,435	1,450	1,465	1,480
Totals for dept 775.00-SENIOR CITIZENS		8,135	8,135	8,150	8,165	8,180
Dept 790.00-LIBRARY						
	SALARIES AND WAGES	1,580	1,580	1,615	1,645	1,675
	FRINGE BENEFITS	390	390	420	445	475
	OPERATING SUPPLIES	80	80	80	80	80
	CONTRACT SERVICES	1,090	1,090	1,090	1,090	90
	CONTRIBUTIONS TO OTHER FUNDS	1,550	1,550	1,565	1,580	1,595
	CAPITAL OUTLAY	0	21,000	550,000	0	0
	REPAIRS AND MAINTENANCE	2,630	1,130	2,630	2,630	2,630
Totals for dept 790.00-LIBRARY		7,320	26,820	557,400	7,470	6,545

**BUDGET REPORT FOR CITY OF MASON
FUND: 101 GENERAL FUND**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
Dept 806.00-CHRISTMAS DECORATIONS						
	SALARIES AND WAGES	2,195	4,000	2,240	2,285	2,350
	FRINGE BENEFITS	585	895	620	660	700
	OPERATING SUPPLIES	250	180	250	400	400
	CONTRIBUTIONS TO OTHER FUNDS	970	970	980	990	1,000
	EQUIPMENT RENTAL	1,000	750	1,000	1,000	1,000
Totals for dept 806.00-CHRISTMAS DECORATIONS		5,000	6,795	5,090	5,335	5,450
Dept 807.00-CABLE COMMISSION						
	CONTRACT SERVICES	3,600	3,600	3,600	3,600	3,600
	CONTRIBUTIONS TO OTHER FUNDS	330	330	335	340	345
Totals for dept 807.00-CABLE COMMISSION		3,930	3,930	3,935	3,940	3,945
Dept 808.00-PLANNING COMMISSION						
	OPERATING SUPPLIES	500	150	150	150	150
	CONTRACT SERVICES	62,780	62,780	13,600	10,000	10,000
	CONF/MTGS/TRVL/DUES	2,350	0	2,350	2,350	2,350
	CONTRIBUTIONS TO OTHER FUNDS	200	200	200	200	200
Totals for dept 808.00-PLANNING COMMISSION		65,830	63,130	16,300	12,700	12,700
Dept 850.00-WORKERS COMPENSATION						
	FRINGE BENEFITS	80,440	80,440	82,050	83,700	85,375
Totals for dept 850.00-WORKERS COMPENSATION		80,440	80,440	82,050	83,700	85,375
Dept 855.00-RETIREE BENEFITS						
	SALARIES AND WAGES	133,300	125,000	143,685	158,050	173,850
Totals for dept 855.00-RETIREE BENEFITS		133,300	125,000	143,685	158,050	173,850
Dept 890.00-CONTINGENCIES						
	SUNDRY	75,000	150,000	135,000	100,000	100,000

**BUDGET REPORT FOR CITY OF MASON
FUND: 101 GENERAL FUND**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
	CONTRIBUTIONS TO OTHER FUNDS	540	540	545	550	555
Totals for dept 890.00-CONTINGENCIES		75,540	150,540	135,545	100,550	100,555
Dept 999.00-SURPLUS						
	TRANSFERS OUT	817,600	587,190	1,045,000	800,000	800,000
Totals for dept 999.00-SURPLUS		817,600	587,190	1,045,000	800,000	800,000
TOTAL CAPITAL APPROPRIATIONS		310,800	334,300	1,216,050	730,500	518,310
TOTAL OPERATIONAL APPROPRIATIONS		6,737,450	6,393,700	6,729,935	6,590,070	6,832,670
TOTAL APPROPRIATIONS		7,048,250	6,728,000	7,945,985	7,320,570	7,350,980
NET OF REVENUES/APPROPRIATIONS - FUND 101		(33,630)	287,470	(849,250)		
BEGINNING FUND BALANCE		4,879,924	4,879,924	5,167,394		
ENDING FUND BALANCE		4,846,294	5,167,394	4,318,144		
ESTIMATED CASH ON HAND			2,256,886	1,407,636		
CASH AS % OF EXPENDITURES			35.30%	20.92%		

SPECIAL REVENUE FUNDS

Purpose

A Special Revenue Fund is used to finance particular activities and is created out of receipts of specific taxes or other earmarked revenues.

Authority

Such funds are authorized by statutory or charter provisions to pay for certain activities with some special form of continuing revenues.



MAJOR STREET FUND (202)

Purpose

The Major Street Fund is used to control the expenditure of motor fuel taxes which are earmarked by law and the State Constitution for street and highway purposes.

Authority

The Major Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

Character

The fund is to be used:

- To receive all Major Street Funds paid to cities and villages by the state.
- To account for construction, maintenance, and other authorized operations pertaining to all streets classified as Major Streets within the local unit of government.
- To receive money paid to the city or village for state trunkline maintenance.
- To record certain costs pertaining to the Michigan Department of Transportation authorized state trunkline maintenance contracts.
- To account for money received from contributions from other funds.
- To account for revenue from special assessment tax levies as provided by Act 51 of the Public Acts of 1951, as amended.



BUDGET REPORT FOR CITY OF MASON
FUND: 202 MAJOR STREETS

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	2,500	12,200	12,000	12,000	12,000
	TRANSFERS IN	485,000	173,000	995,000	0	0
	GRANT REVENUE	727,000	636,525	584,000	601,520	619,565
	CHARGES FOR SERVICES-SALES	750	2,620	2,000	2,000	2,000
Totals for dept 000.00-		1,215,250	824,345	1,593,000	615,520	633,565
TOTAL ESTIMATED REVENUES		1,215,250	824,345	1,593,000	615,520	633,565
APPROPRIATIONS						
Dept 000.00						
	TRANSFERS OUT	64,495	113,155	55,380	35,055	53,935
Totals for dept 000.00-		64,495	113,155	55,380	35,055	53,935
Dept 451.00-STREET/ROAD CONSTRUCTION						
	CAPITAL OUTLAY	705,000	198,000	995,000	80,000	100,000
Totals for dept 451.00-STREET/ROAD CONSTRUCTION		705,000	198,000	995,000	80,000	100,000
Dept 463.00-STREET MAINTENANCE						
	SALARIES AND WAGES	63,445	88,160	64,550	65,680	66,830
	FRINGE BENEFITS	31,850	30,725	29,025	30,745	32,520
	OPERATING SUPPLIES	5,000	5,000	5,000	5,000	5,000
	CONTRACT SERVICES	25,445	25,445	25,445	25,445	26,000
	CONTRIBUTIONS TO OTHER FUNDS	1,585	2,620	1,615	1,645	1,675
	EQUIPMENT RENTAL	42,000	42,000	42,000	42,000	42,000
Totals for dept 463.00-STREET MAINTENANCE		169,325	193,950	167,635	170,515	174,025
Dept 474.00-TRAFFIC SERVICES						

BUDGET REPORT FOR CITY OF MASON
FUND: 202 MAJOR STREETS

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
	SALARIES AND WAGES	8,715	8,715	8,890	9,070	9,250
	FRINGE BENEFITS	2,145	2,145	2,285	2,440	2,540
	OPERATING SUPPLIES	4,000	4,000	3,500	3,500	4,000
	CONTRACT SERVICES	15,000	15,000	15,500	16,000	16,500
	EQUIPMENT RENTAL	2,800	2,800	2,800	2,800	2,800
Totals for dept 474.00-TRAFFIC SERVICES		32,660	32,660	32,975	33,810	35,090
Dept 478.00-WINTER MAINTENANCE						
	SALARIES AND WAGES	17,905	17,905	18,265	18,630	19,000
	FRINGE BENEFITS	2,835	3,185	3,180	3,325	3,480
	OPERATING SUPPLIES	15,000	15,000	15,000	15,000	17,000
	EQUIPMENT RENTAL	14,200	17,000	15,200	15,200	15,200
Totals for dept 478.00-WINTER MAINTENANCE		49,940	53,090	51,645	52,155	54,680
Dept 482.00-STREET ADMIN/GEN EXP						
	CONTRIBUTIONS TO OTHER FUNDS	69,330	69,330	70,035	70,750	71,465
Totals for dept 482.00-STREET ADMIN/GEN EXP		69,330	69,330	70,035	70,750	71,465
TOTAL APPROPRIATIONS		1,090,750	660,185	1,372,670	442,285	489,195
NET OF REVENUES/APPROPRIATIONS - FUND 202		124,500	164,160	220,330		
BEGINNING FUND BALANCE		1,086,826	1,086,826	1,250,986		
ENDING FUND BALANCE		1,211,326	1,250,986	1,471,316		
ESTIMATED CASH ON HAND			1,250,986	1,471,316		

LOCAL STREET FUND (203)

Purpose

The Local Street Fund accounts for resources that are used for repairs and maintenance of the City's Local streets.

Authority

The Local Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

Character

The fund is to be used:

- To receive all Local Street Funds paid to cities and villages by the state.
- To account for construction, maintenance, traffic services, and snow and ice control on all streets classified as Local Streets within the local unit of government. (This includes construction done from money raised by special assessing property owners for street improvements.)
- To account for revenue from special assessment taxes levied for street purposes as provided by Act 51 of the Public Acts of 1951, as amended.
- To account for money received from contributions from other funds.



BUDGET REPORT FOR CITY OF MASON
FUND: 203 LOCAL STREETS

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	100	300	300	300	300
	TRANSFERS IN	397,095	363,155	105,380	873,055	851,935
	CHARGES FOR SERVICES	25,000	25,000	25,000	25,000	25,000
	GRANT REVENUE	184,000	222,620	203,940	210,060	216,360
	CHARGES FOR SERVICES-SALES	750	750	750	750	750
	Totals for dept 000.00-	606,945	611,825	335,370	1,109,165	1,094,345
TOTAL ESTIMATED REVENUES		606,945	611,825	335,370	1,109,165	1,094,345
APPROPRIATIONS						
Dept 451.00-STREET/ROAD CONSTRUCTION						
	CAPITAL OUTLAY	332,600	325,000	50,000	818,000	798,000
	Totals for dept 451.00-STREET/ROAD CONSTRUCTION	332,600	325,000	50,000	818,000	798,000
Dept 463.00-STREET MAINTENANCE						
	SALARIES AND WAGES	56,325	58,325	57,450	58,600	59,775
	FRINGE BENEFITS	27,650	32,500	36,380	38,120	39,425
	OPERATING SUPPLIES	4,215	4,215	4,215	4,215	4,215
	CONTRACT SERVICES	23,280	23,050	23,280	25,000	25,000
	CONTRIBUTIONS TO OTHER FUNDS	3,715	3,090	3,790	3,865	3,940
	EQUIPMENT RENTAL	42,000	42,000	42,000	42,000	42,000
	Totals for dept 463.00-STREET MAINTENANCE	157,185	163,180	167,115	171,800	174,355
Dept 474.00-TRAFFIC SERVICES						
	SALARIES AND WAGES	7,010	7,010	7,150	7,295	7,440
	FRINGE BENEFITS	1,045	1,045	1,090	1,135	1,190
	OPERATING SUPPLIES	4,000	4,000	4,000	4,000	3,500

BUDGET REPORT FOR CITY OF MASON
FUND: 203 LOCAL STREETS

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
	EQUIPMENT RENTAL	2,800	2,800	2,800	2,800	2,800
Totals for dept 474.00-TRAFFIC SERVICES		14,855	14,855	15,040	15,230	14,930
Dept 478.00-WINTER MAINTENANCE						
	SALARIES AND WAGES	6,715	13,000	6,850	6,990	7,130
	FRINGE BENEFITS	2,315	2,515	2,400	2,480	2,565
	OPERATING SUPPLIES	12,000	12,000	12,000	12,000	14,000
	EQUIPMENT RENTAL	13,500	13,500	13,500	13,500	13,500
Totals for dept 478.00-WINTER MAINTENANCE		34,530	41,015	34,750	34,970	37,195
Dept 482.00-STREET ADMIN/GEN EXP						
	CONTRIBUTIONS TO OTHER FUNDS	67,775	67,775	68,465	69,165	69,865
Totals for dept 482.00-STREET ADMIN/GEN EXP		67,775	67,775	68,465	69,165	69,865
TOTAL APPROPRIATIONS		606,945	611,825	335,370	1,109,165	1,094,345
NET OF REVENUES/APPROPRIATIONS - FUND 203		0	0	0		
BEGINNING FUND BALANCE		156,106	156,106	156,106		
ENDING FUND BALANCE		156,106	156,106	156,106		
ESTIMATED CASH ON HAND			156,106	156,106		

BUILDING INSPECTION FUND (249)

Purpose

This fund is used for revenues and expenses earmarked for building construction code enforcement activities.

Authority

This fund is proposed to be established for the Fiscal Year ending June 30, 2019 due to Public Act 245 of 1999 and the State mandated Uniform Chart of Accounts.

Character

The fund is to be used:

- To account for all activity earmarked for building construction code enforcement activities.
- For the receipts and expenditures related to the cost of operating the Building Department under provisions of the State Construction Code act. Typically, the enforcement agency is the building department or planning department issuing building permits; examining plans and specifications; inspecting construction before issuing building permits; and issuing certificates of use and occupancy.

Note: In the past, the accounting was generally established as a General Fund activity. Because of Public Act 245 of 1999 requires that these fees only be used for a specific purpose, a separate special revenue fund must be established to account for the enforcement activities. Since this Act, we have maintained appropriate reporting by tracking revenues & expenditures known as "Construction Code Summary" in Note J of our June 30, 2018 financial statements. With the current balance and revenues meeting or exceeding our expenses, it was recommended by our auditors to separate it from our General Fund and create this Special Revenue Fund per PA 245 of 1999.



**BUDGET REPORT FOR CITY OF MASON
FUND: 249 BUILDING INSPECTION FUND**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 371.00 - BUILDING INSPECTION DEPARTMENT						
	INTEREST INCOME	0	0	3,200	3,200	3,200
	TRANSFERS IN	0	164,190	0	0	0
	LICENSE AND PERMITS	0	0	50,000	50,000	50,000
Totals for dept 371.00 - BUILDING INSPECTION DEPARTMENT		0	164,190	53,200	53,200	53,200
TOTAL ESTIMATED REVENUES		0	164,190	53,200	53,200	53,200
APPROPRIATIONS						
Dept 371.00 - BUILDING INSPECTION DEPARTMENT						
	SALARIES AND WAGES	0	0	38,500	39,270	40,055
	FRINGE BENEFITS	0	0	6,615	6,825	7,120
	OPERATING SUPPLIES	0	0	700	700	700
	CONTRACT SERVICES	0	0	25,000	25,000	25,000
Totals for dept 371.00 - BUILDING INSPECTION DEPARTMENT		0	0	70,815	71,795	72,875
TOTAL APPROPRIATIONS		0	0	70,815	71,795	72,875
NET OF REVENUES/APPROPRIATIONS - FUND 249		0	164,190	(17,615)		
BEGINNING FUND BALANCE		0	0	164,190		
ENDING FUND BALANCE		0	164,190	146,575		
ESTIMATED CASH ON HAND			164,190	146,575		

RAYNER BOND FUND (702)

Purpose

This fund is used for general charitable or benevolent purposes with the City of Mason.

Authority

This fund was established per the Will of Iva Bond April 18, 1961.

Character

The fund is to be used:

- To grant relief and assistance to needy residents of the City of Mason.
- To assist and promote the maintenance, but not the building, of hospitals, and the maintenance and building of parks, playgrounds and other similar enterprises. Not to include, however, any enterprise concerned with carrying on the government functions of the City of Mason which are not of a general charitable or recreational nature.



**BUDGET REPORT FOR CITY OF MASON
FUND: 702 RAYNER BOND**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	3,500	7,500	5,000	2,500	2,500
	ROYALTIES	14,000	20,000	15,000	12,000	10,000
Totals for dept 000.00-		17,500	27,500	20,000	14,500	12,500
TOTAL ESTIMATED REVENUES		17,500	27,500	20,000	14,500	12,500
APPROPRIATIONS						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	99,110	98,380	109,400	109,700	110,000
Totals for dept 000.00-		99,110	98,380	109,400	109,700	110,000
TOTAL APPROPRIATIONS		99,110	98,380	109,400	109,700	110,000
NET OF REVENUES/APPROPRIATIONS - FUND 702		(81,610)	(70,880)	(89,400)		
BEGINNING FUND BALANCE		1,267,768	1,267,768	1,196,888		
ENDING FUND BALANCE		1,186,158	1,196,888	1,107,488		
ESTIMATED CASH ON HAND			433,059	343,659		

TAX INCREMENT FUNDS

Purpose

Tax Increment financing revenues captured from eligible properties are used to pay for bond and interest payments as well as for improvements within the tax increment financing district. Any revenues not required by the properties within the districts shall revert proportionately to the respective taxing jurisdiction.

Authority

Such funds are authorized by City Council and the related Public Acts.



DOWNTOWN DEVELOPMENT AUTHORITY FUND (248)

Purpose

The Downtown Development Authority (DDA) was established in order to work in cooperation with the City Council to correct and prevent deterioration of the downtown district of the City, to promote economic growth and revitalization, to encourage historic preservation, to address problems of urban decline, and to strengthen existing areas and encourage new private development within the downtown district.

Authority

This fund was established and adopted by the City Council on March 16, 1987.

Character

According to the adopted plan the fund is to be used:

- To study and analyze the economic factors taking place in the district; to plan and propose the construction, renovation, repair, preservation, or reconstruction of a public facility, existing buildings, multiple family dwelling units, which aids in the economic growth of the District.
- Develop long-range plans designed to halt the deterioration of property values.
- Promote development of the district.
- To levy, with City Council approval, a tax not to exceed 2 mills on the non-exempt real and personal property in the Downtown District.
- To issue revenue bonds or notes, with the approval of the City Council, to finance all or part of the cost of acquiring or construction property in the District.



BUDGET REPORT FOR CITY OF MASON
FUND: 248 DOWNTOWN DEVELOPMENT AUTHORITY

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	250	2,200	500	500	500
	TAX REVENUE	76,700	85,645	86,935	88,235	89,560
	STATE AID REVENUE	5,000	8,520	5,000	5,000	5,000
	DONATIONS FROM PRIVATE SOURCES	1,500	0	0	0	0
	Totals for dept 000.00-	83,450	96,365	92,435	93,735	95,060
TOTAL ESTIMATED REVENUES		83,450	96,365	92,435	93,735	95,060
APPROPRIATIONS						
Dept 000.00						
	OPERATING SUPPLIES	600	200	600	600	600
	CONTRACT SERVICES	40,825	143,890	20,825	20,825	20,825
	SUNDRY	30,000	0	38,000	20,000	20,000
	CHARGES FOR SERVICES	8,000	8,000	8,000	8,000	8,000
	GRANT EXPENSE	40,000	45,000	40,000	40,000	40,000
	Totals for dept 000.00-	119,425	197,090	107,425	89,425	89,425
TOTAL APPROPRIATIONS		119,425	197,090	107,425	89,425	89,425
NET OF REVENUES/APPROPRIATIONS - FUND 248		(35,975)	(100,725)	(14,990)		
BEGINNING FUND BALANCE		181,131	181,131	80,406		
ENDING FUND BALANCE		145,156	80,406	65,416		
ESTIMATED CASH ON HAND			80,406	65,416		

LOCAL DEVELOPMENT FINANCING AUTHORITY (250)

Purpose

The Local Finance and Development Authority (LDFA) was established by the City and the Township of Vevay as a condition of an agreement to transfer approximately 134 acres of land from the Township to the City. The purpose of the LDFA is to help stimulate economic growth, improve employment, stimulate new private investment in the City of Mason and Vevay Township, and to broaden the local tax base.

Authority

This fund was established and adopted by the City Council on November 6, 1989.

Character

According to the adopted plan the fund is to be used:

- To provide a means for the City of Mason to eliminate the causes of unemployment, underemployment, to promote economic growth, and strengthen the tax base by all means available to state and local units of government.



**BUDGET REPORT FOR CITY OF MASON
FUND: 250 LOCAL DEV. FINANCE AUTHORITY**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	2,000	8,000	3,000	1,500	1,000
	TAX REVENUE	538,700	538,700	614,000	614,000	614,000
	STATE AID REVENUE	1,385	82,750	30,000	30,000	30,000
Totals for dept 000.00-		542,085	629,450	647,000	645,500	645,000
TOTAL ESTIMATED REVENUES		542,085	629,450	647,000	645,500	645,000
APPROPRIATIONS						
Dept 691.00-L.D.F.A.						
	CONTRACT SERVICES	11,800	1,800	1,800	1,800	1,800
	SUNDRY	0	7,525	10,000	10,000	10,000
	CONTRIBUTIONS TO OTHER FUNDS	843,455	24,810	1,624,905	633,700	633,200
Totals for dept 691.00-L.D.F.A.		855,255	34,135	1,636,705	645,500	645,000
TOTAL APPROPRIATIONS		855,255	34,135	1,636,705	645,500	645,000
NET OF REVENUES/APPROPRIATIONS - FUND 250		(313,170)	595,315	(989,705)		
BEGINNING FUND BALANCE		394,393	394,393	989,708		
ENDING FUND BALANCE		81,223	989,708	3		
ESTIMATED CASH ON HAND			989,708	3		

PROPRIETARY FUNDS

Purpose

Proprietary Funds are made up of two types of funds. Enterprise funds are used to report any activity for which a fee is charged to external users for goods or services. Internal Service Funds are used to record the financing of goods or services provided by the City to other funds or governmental units on a cost reimbursement basis.

Authority

Such funds are authorized by City Council and the related Public Acts.



WATER AND SEWER FUND (592)

Purpose

The Water and Sewer Fund is used to account for utility operations that are financed primarily by user charges.

Authority

This fund was established by the City Council.

Character

The revenues generated from the Water system must be set aside as collected in accounts as designated by existing revenue bond ordinances. These revenues are pledged for the specific purposes and transferred in a manner specified by those ordinances.

The City of Mason charges for water service supplied by the system based on a rate schedule measured by water usage. These charges must be sufficient to provide adequate revenues for operations, maintenance, replacements, improvements, and debt retirement.



**BUDGET REPORT FOR CITY OF MASON
FUND: 592 WATER/SEWER FUND**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	6,500	15,000	10,000	10,000	10,000
	CONTRIBUTIONS FROM OTHER FUNDS	833,645	15,000	1,614,995	623,690	608,090
	SUNDRY	0	0	8,000	0	0
	CHARGES FOR SERVICES - FEES	0	1,440	1,440	1,440	0
	CHARGES FOR SERVICES	14,650	14,300	14,150	14,150	14,150
	LICENSE AND PERMITS	50,000	42,800	50,000	50,000	50,000
	CHARGES FOR SERVICES-SALES	3,028,215	3,174,670	3,390,785	3,884,715	3,962,595
	FINES AND FORFEITURES	40,775	39,000	39,000	40,000	40,000
	RENTALS	500	500	500	500	500
	BOND REVENUE	2,500,000	0	4,000,000	11,500,200	0
	Totals for dept 000.00-	6,474,285	3,302,710	9,128,870	16,124,695	4,685,335
TOTAL ESTIMATED REVENUES		6,474,285	3,302,710	9,128,870	16,124,695	4,685,335
APPROPRIATIONS						
Dept 545.00-WATER & SEWER ADMINISTRATION						
	SALARIES AND WAGES	91,720	81,000	105,400	107,510	109,635
	FRINGE BENEFITS	99,240	58,305	37,215	39,460	41,140
	OPERATING SUPPLIES	1,785	820	635	635	635
	CONTRACT SERVICES	39,720	30,220	36,600	45,100	51,600
	CONF/MTGS/TRVL/DUES	4,405	2,000	4,415	4,565	4,700
	SUNDRY	0	50,000	45,000	45,000	45,000
	CONTRIBUTIONS TO OTHER FUNDS	10,395	10,765	10,520	11,045	11,175
	PUBLIC UTILITIES	900	900	700	700	700
	NON CAPITAL OUTLAY	0	0	2,500	0	0
	EQUIPMENT RENTAL	9,705	12,220	12,220	12,220	12,220

BUDGET REPORT FOR CITY OF MASON
FUND: 592 WATER/SEWER FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
Totals for dept 545.00-WATER & SEWER ADMINISTRATION		257,870	246,230	255,205	616,235	1,176,805
Dept 546.00-SEWER IMPROVEMENT						
	CONTRIBUTIONS TO OTHER FUNDS	36,065	36,065	34,415	32,765	0
Totals for dept 546.00-SEWER IMPROVEMENT		36,065	36,065	34,415	32,765	0
Dept 548.00-SEWER MAINTENANCE						
	SALARIES AND WAGES	47,390	40,000	48,340	49,305	50,295
	FRINGE BENEFITS	23,175	21,850	15,570	16,740	18,040
	OPERATING SUPPLIES	3,000	3,000	3,000	3,000	3,000
	CONTRACT SERVICES	4,500	4,500	11,500	34,500	34,500
	CONTRIBUTIONS TO OTHER FUNDS	43,790	52,790	104,690	30,400	30,725
	PUBLIC UTILITIES	5,850	5,850	5,950	6,000	6,100
	EQUIPMENT RENTAL	23,000	23,000	23,000	23,000	23,000
	CAPITAL OUTLAY	46,000	40,000	15,000	40,000	0
	REPAIRS AND MAINTENANCE	4,000	4,000	4,000	4,000	4,000
Totals for dept 548.00-SEWER MAINTENANCE		200,705	194,990	231,050	206,945	169,660
Dept 555.00-WASTEWATER TREATMENT PLANT						
	SALARIES AND WAGES	267,555	265,000	272,910	278,370	284,500
	FRINGE BENEFITS	161,600	172,045	206,495	216,130	226,205
	OPERATING SUPPLIES	55,250	57,710	67,140	67,750	68,750
	CONTRACT SERVICES	76,000	60,000	107,340	77,000	77,000
	CONF/MTGS/TRVL/DUES	5,100	4,200	6,400	6,400	6,400
	CONTRIBUTIONS TO OTHER FUNDS	215,770	215,770	216,930	221,270	223,590
	PUBLIC UTILITIES	136,500	135,000	132,080	134,000	135,000
	NON CAPITAL OUTLAY	3,700	3,500	5,700	6,000	6,000
	EQUIPMENT RENTAL	14,000	10,000	10,000	10,000	10,000
	CAPITAL OUTLAY	2,492,000	20,000	1,760,000	11,500,200	20,000

**BUDGET REPORT FOR CITY OF MASON
FUND: 592 WATER/SEWER FUND**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
	CAPITAL OUTLAY	2,492,000	20,000	1,760,000	11,500,200	20,000
	REPAIRS AND MAINTENANCE	46,200	35,500	53,050	52,000	52,000
Totals for dept 555.00-WASTEWATER TREATMENT PLANT		3,473,675	978,725	2,838,045	12,569,120	1,109,445
Dept 556.00-WATER MAINTENANCE						
	SALARIES AND WAGES	192,680	185,100	196,535	200,465	204,475
	FRINGE BENEFITS	130,260	101,510	113,810	119,075	124,620
	OPERATING SUPPLIES	31,220	31,220	31,920	32,100	31,920
	CONTRACT SERVICES	26,500	26,500	43,500	33,500	32,000
	CONF/MTGS/TRVL/DUES	14,900	14,900	15,900	15,400	15,400
	CONTRIBUTIONS TO OTHER FUNDS	65,275	65,355	66,860	68,200	68,930
	PUBLIC UTILITIES	72,000	72,000	73,000	74,000	75,000
	NON CAPITAL OUTLAY	1,000	1,000	2,000	1,000	1,000
	EQUIPMENT RENTAL	54,000	48,000	54,000	54,000	54,000
	CAPITAL OUTLAY	37,000	13,000	25,000	0	0
	REPAIRS AND MAINTENANCE	2,550	2,550	2,000	1,500	1,500
Totals for dept 556.00-WATER MAINTENANCE		627,385	561,135	624,525	599,240	608,845
Dept 557.00-STORM SEWER PROGRAM						
	OPERATING SUPPLIES	800	800	1,000	1,000	1,000
	CONTRACT SERVICES	37,600	30,000	31,600	32,000	32,000
	NON CAPITAL OUTLAY	300	200	300	300	300
	EQUIPMENT RENTAL	150	50	50	50	50
Totals for dept 557.00-STORM SEWER PROGRAM		38,850	31,050	32,950	33,350	33,350
Dept 558.00-WATER IMPROVEMENT						
	CONTRIBUTIONS TO OTHER FUNDS	93,615	93,615	92,045	94,500	95,455
	CAPITAL OUTLAY	614,000	258,000	4,355,830	471,280	132,345
Totals for dept 558.00-WATER IMPROVEMENT		707,615	351,615	4,447,875	565,780	227,800

**BUDGET REPORT FOR CITY OF MASON
FUND: 592 WATER/SEWER FUND**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
Dept 559.00-WATER TREATMENT PLANT						
	SALARIES AND WAGES	96,385	118,625	119,340	121,725	124,165
	FRINGE BENEFITS	62,770	68,675	75,590	79,320	83,230
	OPERATING SUPPLIES	65,250	65,250	70,250	72,750	75,750
	CONTRACT SERVICES	15,950	15,950	10,450	11,000	12,000
	CONTRIBUTIONS TO OTHER FUNDS	46,525	46,330	47,050	47,580	48,115
	PUBLIC UTILITIES	87,200	78,200	87,700	88,500	89,700
	NON CAPITAL OUTLAY	0	100	5,250	1,000	1,000
	EQUIPMENT RENTAL	7,300	7,300	7,300	7,300	7,300
	CAPITAL OUTLAY	34,500	34,500	7,000	0	0
	REPAIRS AND MAINTENANCE	4,000	4,000	4,000	4,000	4,000
	LOAN PMTS	469,545	469,545	471,470	473,180	469,670
Totals for dept 559.00-WATER TREATMENT PLANT		889,425	908,475	905,400	906,355	914,930
Dept 566.00-ALLOWANCE FOR DEPRECIATION						
	DEPRECIATION	675,000	850,000	850,000	900,000	950,000
Totals for dept 566.00-ALLOWANCE FOR DEPRECIATION		675,000	850,000	850,000	900,000	950,000
TOTAL APPROPRIATIONS		6,906,590	4,158,285	10,219,465	16,429,790	5,190,835
NET OF REVENUES/APPROPRIATIONS - FUND 592		(432,305)	(855,575)	(1,090,595)		
BEGINNING FUND BALANCE		13,983,214	13,983,214	13,127,639		
ENDING FUND BALANCE		13,550,909	13,127,639	12,037,044		
ESTIMATED CASH ON HAND			1,811,572	1,570,977		

MOTOR VEHICLE POOL (661)

Purpose

This fund is used to record the operations of the City's motor vehicle pool at the Department of Public Works.

Authority

This fund was established by the City Council.

Character

Money for the operation of this fund is supplied by reimbursements from other funds for services rendered (i.e., equipment usage). The special advantage of this fund is that the Major Street Fund (202) and Local Street Fund (203) can be charged rent for the time equipment is used for street work.



**BUDGET REPORT FOR CITY OF MASON
FUND: 661 MOTOR VEHICLE POOL**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	1,000	2,000	1,500	1,500	1,500
	EQUIPMENT RENTAL	415,655	415,620	416,070	417,020	417,070
	CHARGES FOR SERVICES-SALES	19,500	5,900	10,000	12,000	15,000
	Totals for dept 000.00-	436,155	423,520	427,570	430,520	433,570
TOTAL ESTIMATED REVENUES		436,155	423,520	427,570	430,520	433,570
APPROPRIATIONS						
Dept 567.00-SHOP & BLDG. MAINTENANCE						
	SALARIES AND WAGES	1,250	2,500	2,500	2,500	2,500
	FRINGE BENEFITS	595	695	725	755	785
	OPERATING SUPPLIES	450	650	450	450	450
	CONTRACT SERVICES	450	750	850	850	850
	CONTRIBUTIONS TO OTHER FUNDS	35,640	35,640	36,005	36,370	36,740
	PUBLIC UTILITIES	7,080	7,080	7,080	7,080	7,080
	NON CAPITAL OUTLAY	0	500	0	0	0
	REPAIRS AND MAINTENANCE	750	1,300	750	750	750
	Totals for dept 567.00-SHOP & BLDG. MAINTENANCE	46,215	49,115	48,360	48,755	49,155
Dept 568.00-EQUIPMENT MAINTENANCE						
	SALARIES AND WAGES	56,575	56,575	57,710	58,860	59,970
	FRINGE BENEFITS	24,435	20,075	21,125	22,485	23,860
	OPERATING SUPPLIES	91,000	89,000	91,000	91,000	93,000
	CONTRACT SERVICES	37,050	37,050	37,050	37,050	38,000
	CONTRIBUTIONS TO OTHER FUNDS	1,410	1,555	1,440	1,470	1,500
	Totals for dept 568.00-EQUIPMENT MAINTENANCE	210,470	204,255	208,325	210,865	216,330

**BUDGET REPORT FOR CITY OF MASON
FUND: 661 MOTOR VEHICLE POOL**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
Dept 901.00-EQUIPMENT-CAPITAL OUTLAY						
	NON CAPITAL OUTLAY	1,500	1,500	1,500	1,500	1,500
	CAPITAL OUTLAY	312,000	308,515	158,000	157,000	204,000
	DEPRECIATION	75,000	100,000	100,000	100,000	100,000
Totals for dept 901.00-EQUIPMENT-CAPITAL OUTLAY		388,500	410,015	259,500	258,500	305,500
TOTAL APPROPRIATIONS						
		645,185	663,385	516,185	518,120	570,985
NET OF REVENUES/APPROPRIATIONS - FUND 661		(209,030)	(239,865)	(88,615)		
BEGINNING FUND BALANCE		1,176,907	1,176,907	937,042		
ENDING FUND BALANCE		967,877	937,042	848,427		
ESTIMATED CASH ON HAND						
			457,657	369,042		

FIDUCIARY/PERMANENT FUNDS

Purpose

Fiduciary Funds are established to administer resources received and held by a government unit as the trustee or as the agent for others. Use of these funds facilitates the discharge of responsibilities placed upon the governmental unit by virtue of law or other similar authority. The City of Mason includes one fund, the Economic Development Corporation, in its Fiduciary Funds.

Permanent funds account for resources which are restricted. Only the income earned may be apportioned toward expenditures. The City of Mason has one fund classified as a Permanent Fund, the Cemetery Trust Fund.

Authority

Such funds are authorized by City Council and the related Public Acts.



ECONOMIC DEVELOPMENT CORPORATION (297)

Purpose

The Economic Development Corporation was created to provide means and methods for the encouragement and assistance of industrial and commercial enterprises in relocating, purchasing, constructing, improving, and expanding within the City to provide needed services and facilities of such enterprises to the residents of the City.

Authority

This fund was established and adopted by the City Council on December 19, 1977.

Character

According to the adopted plan the fund is to be used:

- To construct, acquire by gift or purchase, reconstruct, improve, maintain, repair the necessary lands for the site for Projects.
- To enter into leases, purchase agreements or installment sales contracts with any person, firm, or corporation for the use or sale of Projects.
- To mortgage Projects in favor of any lender of money to the corporation.
- To sell and convey Projects or any part of for a price and at a time as the corporation determines.
- To lend, grant, transfer or convey funds, as permitted by law.
- Prepare, assist and aid in the preparation of Project plans, services, studies and recommendations relative to the public purposes of the corporation.



**BUDGET REPORT FOR CITY OF MASON
FUND: 297 ECONOMIC DEVELOPMENT CORP.**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	25	110	100	100	100
Totals for dept 000.00-		25	110	100	100	0
TOTAL ESTIMATED REVENUES		25	110	100	100	0
APPROPRIATIONS						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	2,000	4,000	4,000	4,000	4,000
Totals for dept 000.00-		2,000	4,000	4,000	4,000	4,000
TOTAL APPROPRIATIONS		2,000	4,000	4,000	4,000	4,000
NET OF REVENUES/APPROPRIATIONS - FUND 297		(1,975)	(3,890)	(3,900)		
BEGINNING FUND BALANCE		14,024	14,024	14,134		
ENDING FUND BALANCE		14,049	14,134	11,234		
ESTIMATED CASH ON HAND			14,134	11,234		

CEMETERY TRUST (711)

Purpose

The income earned from the Cemetery Trust offsets annual maintenance costs, helping to ensure long-term care of the cemetery.

Authority

This fund was established and adopted by the City Council on December 12, 1924.

Character

According to the adopted plan the fund is to be used:

- To the repair, improvement and ornamentation of the lot or lots in said cemetery owned by the depositions of said fund.
- This includes sod, mowing, cut and trim from May first to November first and such other improvements as the Board of Cemetery may agree upon.



**BUDGET REPORT FOR CITY OF MASON
FUND: 711 CEMETERY TRUST**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	1,500	4,000	4,000	4,000	4,000
	CHARGES FOR SERVICES	3,500	4,000	3,500	3,500	3,500
Totals for dept 000.00-		5,000	8,000	7,500	7,500	7,500
TOTAL ESTIMATED REVENUES		5,000	8,000	7,500	7,500	7,500
APPROPRIATIONS						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	2,000	4,000	4,000	4,000	4,000
Totals for dept 000.00-		2,000	4,000	4,000	4,000	4,000
TOTAL APPROPRIATIONS		2,000	4,000	4,000	4,000	4,000
NET OF REVENUES/APPROPRIATIONS - FUND 711		3,000	4,000	3,500		
BEGINNING FUND BALANCE		356,860	356,860	360,860		
ENDING FUND BALANCE		359,860	360,860	364,360		
ESTIMATED CASH ON HAND			360,860	364,360		

CAPITAL IMPROVEMENT FUND (401)

Purpose

The Capital Improvement Fund is designed to account for the resources expended to acquire assets of a relatively permanent nature. This fund satisfies the special accounting requirements for the bond proceeds and projects utilizing more than one funding source.

Authority

This fund was established by the City Council.

Character

Transfers from the General Fund (101) as well as other funds will supply this fund with the monies necessary to purchase or construct the various capital-type items.



**BUDGET REPORT FOR CITY OF MASON
FUND: 401 CAPITAL IMPROVEMENT**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	CONTRIBUTIONS FROM OTHER FUNDS	0	0	16,720	0	0
	DONATIONS FROM PRIVATE SOURCES	0	608,060	114,960	0	0
Totals for dept 000.00-		0	608,060	131,680	0	0
TOTAL ESTIMATED REVENUES		0	608,060	131,680	0	0
APPROPRIATIONS						
Dept 000.00						
	CAPITAL OUTLAY - OTHER	196,480	937,330	170,000	0	0
Totals for dept 000.00-		196,480	937,330	170,000	0	0
TOTAL APPROPRIATIONS		196,480	937,330	170,000	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 401		(196,480)	(329,270)	(38,320)		
BEGINNING FUND BALANCE		367,593	367,593	38,323		
ENDING FUND BALANCE		171,113	38,323	3		
ESTIMATED CASH ON HAND			38,323	3		

CAPITAL PROJECTS FUND – FIRE EQUIPMENT (402)

Purpose

The Capital Improvement Fund is designed to account for the resources expended to acquire assets of a relatively permanent nature. This fund satisfies the special accounting requirements for the bond proceeds and projects utilizing more than one funding source.

Authority

This fund to be established by the City Council.

Character

Transfers from the General Fund (101) as well as other funds will supply this fund with the monies necessary to purchase capital fire equipment.



**BUDGET REPORT FOR CITY OF MASON
FUND: 402 CAPITAL PROJECTS- FIRE EQUIPMENT**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	2,500	5,000	2,000	1,000	1,000
	TRANSFERS IN	225,000	225,000	100,000	100,000	100,000
	Totals for dept 000.00-	227,500	230,000	102,000	101,000	101,000
TOTAL ESTIMATED REVENUES		227,500	230,000	102,000	101,000	101,000
APPROPRIATIONS						
Dept 000.00						
	CAPITAL OUTLAY - OTHER	750,000	0	827,485	75,000	0
	Totals for dept 000.00-	750,000	0	827,485	75,000	0
TOTAL APPROPRIATIONS		750,000	0	827,485	75,000	0
NET OF REVENUES/APPROPRIATIONS - FUND 402		(522,500)	230,000	(725,485)		
	BEGINNING FUND BALANCE	525,038	525,038	755,038		
	ENDING FUND BALANCE	2,538	755,038	29,553		
	ESTIMATED CASH ON HAND		755,038	29,553		

DEBT SERVICE FUNDS

Purpose

Debt Service Funds are established to finance and account for the payment of interest and principle? on all general obligation debt and other assessment debt other than that payable exclusively from revenue bonds issued for and serviced by a governmental enterprise. The City of Mason includes Mason Building Authority and Special Assessment Bonds in its Debt Service Funds.

Authority

Such funds are authorized by City Council and the related Public Acts.



MASON BUILDING AUTHORITY FUND (612)

Purpose

The Mason Building Authority was established for the purpose of acquiring, furnishing, equipping, owning, improving, enlarging, operating, and maintaining a building or buildings, automobile parking lots or structures, recreational facilities and the necessary site or sites therefore, and the payment of the bond principal and interest for any related debt incurred.

Authority

This fund was established and adopted by the City Council on August 21, 1972.

Character

According to the adopted plan the fund is to be used:

- To acquire, furnish, equip, own, improve, enlarge the operating and maintaining of a building or buildings, parking lots or structures, and recreational facilities and the necessary site or sites for the use of the City of Mason.



**BUDGET REPORT FOR CITY OF MASON
FUND: 612 MASON BUILDING AUTHORITY**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	0	0	0	0	0
	CONTRIBUTIONS FROM OTHER FUNDS	40,485	40,485	0	0	0
Totals for dept 000.00-		40,485	40,485	0	0	0
TOTAL ESTIMATED REVENUES		40,485	40,485	0	0	0
APPROPRIATIONS						
Dept 000.00						
	LOAN PMTS	41,030	41,030	0	0	0
Totals for dept 000.00-		41,030	41,030	0	0	0
TOTAL APPROPRIATIONS		41,030	41,030	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 612		(545)	(545)	0		
BEGINNING FUND BALANCE		549	549	4		
ENDING FUND BALANCE		4	4	4		
ESTIMATED CASH ON HAND			4	4		

SPECIAL ASSESSMENT FUND (812)

Purpose

The Special Assessment Fund is used to account for the revenue from special assessments used for the payment of principal and interest on long-term special assessment debt.

Authority

This fund was established and adopted by the City Council on September 17, 1951.

Character

According to the adopted plan the fund is to be used:

- To levy and collect special assessment from residents.



**BUDGET REPORT FOR CITY OF MASON
FUND: 812 SPECIAL ASSESSMENT FUND**

ACCOUNT CLASSIFICATION	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	17,590	22,390	13,960	7,475	1,000
	TAX REVENUE	107,000	107,000	103,000	103,000	29,825
Totals for dept 000.00-		124,590	129,390	116,960	110,475	30,825
TOTAL ESTIMATED REVENUES		124,590	129,390	116,960	110,475	30,825
APPROPRIATIONS						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	96,355	96,355	75,855	72,220	29,825
	LOAN PMTS	55,865	55,865	58,525	51,140	0
Totals for dept 000.00-		152,220	152,220	134,380	123,360	29,825
TOTAL APPROPRIATIONS		152,220	152,220	134,380	123,360	29,825
NET OF REVENUES/APPROPRIATIONS - FUND 812		(27,630)	(22,830)	(17,420)		
BEGINNING FUND BALANCE		385,553	385,553	362,723		
ENDING FUND BALANCE		357,923	362,723	345,303		
ESTIMATED CASH ON HAND			362,723	345,303		

ADDITIONAL RESOURCES

Capital Improvements Program 2019-2025

A Capital Improvements Program (CIP) is a multi-year planning instrument used to identify needs and financing sources for public infrastructure improvements.

MML Revenue Sharing Fact Sheet

Michigan cities, villages, and townships receive revenue earmarked by the state constitution and statute to help pay for core governmental services. The Michigan Municipal League (MML) takes a deeper look into such revenue sharing.





CAPITAL IMPROVEMENTS PROGRAM 2019 – 2025

Approved March 12, 2019 – Planning Commission
Accepted March 18, 2019 – City Council



City of Mason Planning Commission

Approved: Month X, 2019

Received: February 12, 2019

John Sabbadin, Chairperson
Seth Waxman, Vice Chairperson
Anne Klein Barna, Secretary

Jon Droscha, Council Liaison
Mark Howe

Mitch Perrault
Scott Shattuck

City of Mason City Council

Accepted: Month X, 2019

Received: February 12, 2019

Russell Whipple, Mayor
Marlon Brown, Mayor Pro Tem

Jon Droscha
Elaine Ferris
Angela Madden

Jerry Schaffer
Rita Vogel

Prepared by:

Deborah Stuart, City Manager

Don Hanson, Chief of Police
Don Heck, P.E., City Engineer
Elizabeth Hude, AICP, Community Development Director
Sarah Jarvis, City Clerk
Kerry Minshall, Fire Chief
Michelle Pietsch, Finance Director/Treasurer

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Introduction

A Capital Improvements Program (CIP) is a multi-year planning instrument used to identify needs and financing sources for public infrastructure improvements. The purpose of a CIP is to facilitate the orderly planning of infrastructure improvements; to maintain, preserve, and protect the community of Mason's existing infrastructure system; and to provide for the acquisition or scheduled replacement of equipment to ensure the efficient delivery of services to the community. The CIP is also utilized to ensure that capital improvements are fiscally sound and consistent with the goals and policies of the governing body and the residents of the community.

A comprehensive CIP is an essential tool for the planning and development of the social, physical, and economic wellbeing of the community. This process is a necessary step in an organized effort to strengthen the quality of public facilities and services; provide a framework for the realization of community goals and objectives; and provide a sound basis on which to build a healthy and vibrant community.

The CIP informs Mason residents and stakeholders on how the municipality plans to address significant capital needs over the next six years. The CIP provides visual representations of the community's needs including maps that detail the timing, sequence, and location of capital projects. The CIP can also influence growth because infrastructure can impact development patterns.

Some of the many benefits the CIP provides for the residents and stakeholders include:

- Optimize the uses of revenue
- Focus attention on community goals, needs, and capabilities
- Guide future growth and development
- Encourage efficient government
- Improve intergovernmental and regional cooperation
- Help maintain a sound and stable financial program
- Enhance opportunities for the participation in federal and/or state grant programs

The projects identified in the CIP represent the community's plan to serve residents and anticipate the needs of a dynamic community. Projects are guided by various development plans and policies established by the planning commission, governing body, and administration.

Plans and policies include:

- 20-Year Masterplan
- Downtown Development Authority Plan
- Local Development Finance Authority TIF Plan
- Administrative Policies
- Five-Year Parks and Recreation Plan

Definition of a Capital Improvement

The CIP allows for responsible and thoughtful planning of future major expenditures that are not necessarily financed or automatically included in the annual budgeting process. All capital projects that fit the description under the policy (see Page 4) should be part of this CIP.

Legal Basis of the Capital Improvements Program

The CIP has been authorized by the Michigan Planning Enabling Act (Public Act 33 of 2008). This mandate gives responsibility for preparing a CIP for local Planning Commission bodies, and reads as follows:

125.3865 Capital Improvements program of public structures and improvements/ preparation; basis. Sec. 65. (1) To further the desirable future development of the local unit of government under the Masterplan, a planning commission, after adoption of a Masterplan, shall annually prepare a capital improvements program of public structures and improvements, unless the planning commission is exempted from this requirement by charter or otherwise. If the planning commission is exempted, the legislative body either shall prepare and adopt a capital improvements program, separate from or as a part of the annual budget, or shall delegate the preparation of the capital improvements program to the chief elected official or a nonelected administrative official, subject to final approval by the legislative body. The capital improvements program shall show those public structures and improvements, in the general order of their priority, that in the commission's judgment will be needed or desirable and can be undertaken within the ensuing 6-year period. The capital improvements program shall be based upon the requirements of the local unit of government for all types of public structures and improvements. Consequently, each agency or department of the local unit of government with authority for public structures or improvements shall upon request furnish the planning commission with lists, plans, and estimates of time and cost of those public structures and improvements.

Planning and Benefits of the Capital Improvements Program

The CIP is, first and foremost, a planning tool and is dynamic. Each year all projects included within the CIP are reviewed, a call for new projects is made, and adjustments are made to existing projects arising from changes in the amount of funding required, conditions, or time line. A new year of programming is also added each year to replace the year funded in the annual operating budget. With thoughtful foresight and review as a result of a CIP, the many outstanding capital projects that Mason is faced with implementing every year can be viewed as one package, rather than as small, fragmented groups or lists, with no unified sense of focus and direction.

When capital improvements begin with careful planning and study, the City of Mason's chances for receiving state and federal grants are greatly enhanced. Some grants require the inclusion of a CIP with their application. Formulation of a CIP helps those involved to look at alternative funding mechanisms that might not have been considered before. Instead of relying on local revenue sources alone, the CIP allows the City to think more creatively to fulfill Masterplan for Land Use goals and policies. The CIP will continue to develop over time by adding features to gradually improve quality and sophistication. Greater attention shall be devoted to provide more detailed information about individual project requests, program planning, fiscal analysis, fiscal policies, and developing debt strategy. The CIP often avoids reactive planning, and instead replaces it with balanced growth initiatives.

Impact of Capital Budget on the Operating Budget

As new policies and programs are approved, both the operating and capital budgets are impacted. For example, an increase in service levels approved as part of the operating budget would have long-term effects on the Capital Improvements Program. Conversely, a restrictive change to the use of long-term debt would slow capital programs. Regardless of the difference between the operating and capital budgets, the two are interdependent.

Approval of the CIP by the Mason Planning Commission does not mean they grant final approval of all projects contained within the plan. Rather by approving the CIP, the Planning Commission acknowledges that these projects represent a reasonable interpretation of the upcoming needs for the community and that projects contained in the first year of the plan are suitable for inclusion in the upcoming budget.

The community of Mason strives to maximize resources by maintaining a balance between operating and capital budgets. A continuous relationship exists between the CIP and the annual budget. A direct link can be seen between the two documents, as there should be in a strategic planning environment.

Process

Mason Leadership Team: reviews all projects recommended from various areas of expertise, evaluates the prioritization of projects based on established criteria, considers funding options, and presents the recommendation to the Planning Commission.

- City Manager
- City Clerk/Human Resources Director
- Community Development Director
- Finance Director/Treasurer
- Fire Chief
- Police Chief
- Public Works Director

City Manager: clarifies any issues, finalizes the ratings and approves the CIP draft. The City Manager recommends the CIP draft at the Planning Commission workshop and presents the CIP at the Planning Commission public hearing.

Mason Planning Commission: reviews the Policy Group's recommendation, conducts workshops (if necessary), receives public input, conducts public hearings, adopts the plan, and requests the governing body to consider incorporating funding for the first-year projects into the budget plan.

Mason City Council: is encouraged to use the CIP as a tool in the adoption of the annual budget process in accordance with the governing body goals and objectives.

Mason Residents: are encouraged to participate in plan development by working with various boards and commissions at the Planning Commission workshops, the Planning Commission public hearings, and at the governing body's budget workshops and public hearings. As always, communication is open between residents, governing body representatives, Planning Commission representatives, and staff.

Policy

As used in the City of Mason Capital Improvements Program, a capital improvements project is defined as a major, nonrecurring expenditure that includes one or more of the following:

1. Any construction of a new facility (i.e., a public building, water/sanitary sewer mains, storm sewers, major/local roadways, recreational facilities), an addition to, or extension of, such a facility, provided the cost is \$5,000 or more and that the improvement will have a useful life of three years or more.
2. Any nonrecurring rehabilitation of all or part of a building, its grounds, a facility, or equipment, provided the cost is \$5,000 or more and the improvement will have a useful life of three years or more.
3. Any purchase or replacement of major equipment to support community programs provided the cost is \$5,000 or more and will be coded to a capital asset account.
4. Any planning, feasibility, engineering, or design study related to an individual capital improvements project or to a program that is implemented through individual capital improvements projects provided the cost is \$5,000 or more and will have a useful life of three years or more.
5. Any planning, feasibility, engineering, or design study costing \$10,000 or more that is not part of an individual capital improvements project or a program that is implemented through individual capital improvements projects.

Funding Overview

Capital improvements projects involve the outlay of substantial funds making numerous sources of funding necessary to provide financing over the life of the project. Most capital funding sources are earmarked for specific purposes and cannot be transferred from one capital program to another. The CIP has to be prepared with some projections as to the amount of money available. The following is a summary of the funding sources for projects included in the CIP:

Bonds

When the community of Mason sells bonds, purchasers are, in effect, lending the community money. The money is repaid, with interest, from taxes or fees over the years. The logic behind issuing bonds (or “floating a bond issue”) for capital projects is that the citizens who benefit from the capital improvements over a period of time should help the community pay for them.

General Obligation (G.O.) bonds: Perhaps the most flexible of all capital funding sources, G.O. bonds can be used for the design or construction of any capital project. These bonds are financed through property taxes. In financing through this method, the taxing power of the community is pledged to pay interest and principal to retire the debt. Voter approval is required if the community wants to increase the taxes that it levies and the amount is included in Mason’s state-imposed debt limits. To minimize the need for property tax increases, the community makes every effort to coordinate new bond issues with the retirement of previous bonds. G.O. bonds are authorized by a variety of state statutes.

- *Mason currently has one outstanding bond related to the infrastructure put in place on Temple Street. The bond has a remaining payment balance of \$105,000 with a final payment estimated in 11/2020.*
- *Mason also has one outstanding bond related to the City Hall/Police Station. The bond has a remaining payment balance of \$3,415,000 with a final payment estimated in 04/2040.*

Revenue bonds: Revenue bonds are sold for projects that produce revenues such as water and sewer system projects. Revenue bonds depend on user charges and other project-related income to cover their costs. Unlike G.O. bonds, Revenue bonds are not included in the community state-imposed debt limits because the full faith and credit of the community backs them. Revenue bonds are authorized by Public Act of 1933, the Revenue Bond Act. The City of Mason currently has no outstanding revenue bonds.

Building Authority

The Mason Building Authority was established for the purpose of acquiring, furnishing, equipping, owning, improving, enlarging, operating, and maintaining a building or buildings, automobile parking lots or structures, recreation facilities and the necessary site or sites therefore thereof, and the payment of the bond principal and interest for any related debt incurred. The Building Authority functions as a mechanism to facilitate the selling of bonds to finance public improvements.

Enterprise Fund (Water and Sewer Fund)

In enterprise financing, funds are accumulated in advance for capital requirements. Enterprise funds not only pay for capital improvements, but also for the day-to-day operations of community services and the debt payment on revenue bonds. The community can set levels for capital projects; however, increases in capital expenditures for water mains, for example, could result in increased rates. Enterprise fund dollars can only be used on projects related to that particular enterprise fund.

The revenues generated from the Mason's Water and Sewer system must be set aside and collected in accounts as designated by existing revenue bond ordinances. These revenues are pledged for the specific purposes and transferred in a manner specified by those ordinances.

The City of Mason charges for water service supplied by the system based on a rate schedule measured by water usage. These charges must be sufficient to provide adequate revenues for operations, maintenance, replacements, improvements, and debt retirement. The last utility rate study was completed in 2014, with an update planned in 2019.

- *Mason currently has one outstanding loan with the State of Michigan Drinking Water Revolving Fund (DWRF) related to the Water Treatment Plant. The loan has a remaining payment balance of \$4,213,674 with a final payment estimated in 04/2028.*

Federal and State Funds

The federal and state governments make funds available to communities through numerous grants and aid programs. Some funds are tied directly to a specific program. The community has discretion (within certain guidelines) over the expenditure of others. For the most part, the community has no direct control over the amount of money received under these programs.

Millages

The property tax is a millage that is one of the most important sources of community revenue. The property tax rate is stated in mills (one dollar per \$1,000 of valuation). This rate is applied to a property's net value, following the application of all exemptions and a 50% equalization ratio. Mason is authorized to utilize millages under Public Act 279 of 1909, the Home Rule Cities Act. The City of Mason's current millage rate is 15.25. Under the Headlee Amendment, the City of Mason City Council is authorized to raise the millage up to 18.0865 without a vote of the people.

Special Assessments

Capital improvements that benefit particular properties, rather than the community as a whole, may be financed more equitably by special assessment, i.e., by those who directly benefit. Local improvements often financed by this method in Mason are sidewalk and drive approach improvements.

State Shared Revenue

The City of Mason receives its share of various taxes and fees from programs and requirements by the State of Michigan. This refers to both constitutional and statutory Revenue Sharing payments.

- The Constitutional portion consists of 15% of gross collections from the 4% sales tax distributed to cities, villages, and townships based on their population. The Legislature cannot reduce or increase this amount.
- The Statutory portion is distributed by a formula, set in Public Act 532 of 1998. The Act calls for 21.3% of the 4% sales tax collections to be distributed in accordance with the formula. The Legislature has the ability to reduce the statutory portion based on the State's priorities for the State's budget.

Tax Increment Financing (TIF)

TIF is a municipal financing tool that can be used to renovate or redevelop declining areas while improving their tax base. TIF applies the increase in various state and local taxes that results from a redevelopment project to pay for project-related public improvements.

- *For purposes of financing activities within the community of Mason’s downtown district, the Downtown Development Authority adopted a 30-year TIF plan in 1984 (extended to expire in 2030) that generates roughly \$70,000 in revenue annually.*
- *For purposes of financing activities related to Mason’s south industrial area, the Local Development Finance Authority Act adopted a 30-year TIF plan in 1989 that generates roughly \$500,000 in revenue annually.*

Weight and Gas Tax

Based on a formula set by the State of Michigan, the community of Mason receives a portion of the tax placed on motor fuel and highway usage in the state. The restrictions placed on the expenditure of these funds insure that they will be spent on transportation-related projects or operations and services. These are commonly called Act 51 funds.

- *Mason on average receives \$700,000 split between the Major and Local Street Funds.*



**CAPITAL
IMPROVEMENTS
PROGRAM
2019-2025**

LIST OF PROJECTS

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Streets, Sidewalks, Bridges (S)

OVERVIEW

Transportation-related issues are a high priority for the City of Mason. The City of Mason contains both public and private roadways. Public roads are owned and operated by the Michigan Department of Transportation (MDOT), the Ingham County Road Commission, and the City of Mason. Private roads are owned and operated by private developments and homeowner groups. The City currently maintains 12.25 miles of major streets, 19.78 miles of local streets, 2.21 miles of cemetery drives, and 2.5 miles of non-motorized trail.

In order to define priorities for the local street and major road rehabilitation programs, the City has a formal asset management program that categorizes roads based on their Pavement Surface Evaluation and Rating (PASER) first. Table 1 illustrates PASER ratings for asphalt pavements.

Table 1. PASER Rating Overview

Rating	Visible Distress	General Treatment and Conditions
10 Good	None	New construction.
9 Good	None	Recent overlay.
8 Good	No longitudinal cracks except reflection of paving joints. Occasional transverse cracks, widely spaced (40' or greater). All cracks sealed or tight (open less than 1/4").	Recent sealcoat or new cold mix. Little or no maintenance required.
7 Fair	Very slight or no raveling, surface shows some traffic wear. Longitudinal cracks (open 1/4") due to reflection or paving joints. Transverse cracks (open 1/4") spaced 10' or more apart, little or slight crack raveling. No patching or very few patches in excellent condition.	First signs of aging. Maintain with routine crack filling.
6 Fair	Slight raveling (loss of fines) and traffic wear. Longitudinal cracks (open 1/4"– 1/2"), some spaced less than 10'. First sign of block cracking. Slight to moderate flushing or polishing. Occasional patching in good condition.	Shows signs of aging. Sound structural condition. Could extend life with sealcoat.
5 Fair	Moderate to severe raveling (loss of fine and coarse aggregate). Longitudinal and transverse cracks (open 1/2") show first signs of slight raveling and secondary cracks. First signs of longitudinal cracks near pavement edge. Block cracking up to 50% of surface. Extensive to severe flushing or polishing. Some patching or edge wedging in good condition.	Surface aging. Sound structural condition. Needs sealcoat or thin non-structural overlay (less than 2").
4 Poor	Severe surface raveling. Multiple longitudinal and transverse cracking with slight raveling. Longitudinal cracking in wheel path. Block cracking (over 50% of surface). Patching in fair condition. Slight rutting or distortions (1/2" deep or less).	Significant aging and first signs of need for strengthening. Would benefit from a structural overlay (2" or more).
3 Poor	Closely spaced longitudinal and transverse cracks often showing raveling and crack erosion. Severe block cracking. Some alligator cracking (less than 25% of surface). Patches in fair to poor condition. Moderate rutting or distortion (1" or 2" deep). Occasional potholes.	Needs patching and repair prior to major overlay. Milling and removal of deterioration extends the life of overlay.
2 Poor	Alligator cracking (over 25% of surface). Severe distortions (over 2" deep). Extensive patching in poor condition. Potholes.	Severe deterioration. Needs reconstruction with extensive base repair. Pulverization of old pavement is effective
1 Poor	Severe distress with extensive loss of surface integrity.	Failed. Needs total reconstruction.

The lowest-rated roads in each of these categories would generally be addressed first. However, the last PASER evaluation was completed in 2017 so staff takes into account changes in conditions. PASER ratings will be scheduled and completed on a two-year cycle beginning in 2019.

Following the PASER evaluation, the City looks at underground utilities and considers whether the condition of those utilities would move a street project up in priority. This is followed by the impact to residents and how many property owners would be impacted positively due to the improvement.

Finally, the City considers the budget and how many streets can be completed within a year based on the resources available. Mason voters have approved that a minimum value equal to 4 mills must be used for road projects every year. Due to the construction season crossing fiscal years and unforeseen factors impacting the ability for a project to be completed, the City maintains a rolling summary to assure the City is meeting this requirement (see Table A). This allocation can be funded by numerous resources to meet this requirement.

The City's policy is to evaluate sidewalks on any road that is being improved and replace them as needed.

Once prioritized the road work will typically be completed in one of the three following ways:

- **Mill and Fill:** Consists of grinding the surface layer with a milling machine, hauling and disposing of the milled bituminous pavement. A new lift of hot mix asphalt (HMA) is placed over the milled surface. This treatment methodology can facilitate up to 10 years of additional service life without full reconstruction. This method of surface rehabilitation provides the greatest value in areas where the base layers of pavement do not have extensive cracking and utility repairs or replacements are not warranted. Sidewalks are evaluated and replaced as necessary.
- **Pulverize, Shape and Repave:** Consists of pulverizing the full depth of the existing pavement and intermixing the pulverized HMA with the aggregate base. This pulverized material is then graded and compacted to the original cross slope of the street. Any excess material is hauled off site. New HMA is placed upon this pulverized section in as many as three lifts. This method provides the equivalent of a new street cross-section without the added expenses of removing and replacing all of the concrete curb and gutter. In addition, the pulverized material can be temporarily stockpiled on the adjacent lane to facilitate any utility repairs or replacements. Sidewalks are evaluated and replaced as necessary.
- **Reconstruction:** Consists of the complete removal and replacement of all components of the street, including but not limited to concrete curb and gutter, existing pavement and gravel section. This method of construction is limited to areas deteriorated beyond the scope of the Mill and Fill or Pulverize, Shape and Repave methods. After removal, the street is completely rebuilt by re-grading the base, placing new aggregate, placing new concrete curb and gutter, and repaving the road. Often new drainage structures and storm sewer are installed as a reconstruction project. Typically, this method is reserved for circumstances such as a road widening or narrowing or the complete replacement or reconstruction of underground infrastructure such as sanitary sewer or water main. This is the costliest, most time-consuming and disruptive street construction.

Table 2. Road Appropriation Summary: 1998-2018

Fiscal Year	Required Appropriation	Actual Spent	Over/(Under)
98/99	521,918.00	862,454.56	340,536.56
99/00	558,522.00	477,509.15	(81,012.85)
00/01	629,313.00	858,359.18	229,046.18
01/02	666,271.00	1,658,096.87	991,825.87
02/03	764,684.00	454,414.70	(310,269.30)
03/04	792,587.00	888,647.89	96,060.89
04/05	828,705.00	976,705.77	148,000.77
05/06*	739,970.00	1,045,585.41	305,615.41
06/07	824,935.00	648,943.35	(175,991.65)
07/08	871,830.00	1,042,490.52	170,660.52
08/09	916,258.08	2,876,791.12	1,960,533.04
09/10	967,322.26	539,350.61	(427,971.65)
10/11	896,553.96	823,558.74	(72,995.22)
11/12**	871,232.00	3,573.02	(867,658.98)
12/13	860,205.00	68,164.78	(792,040.22)
13/14	869,376.00	1,477,869.35	608,493.35
14/15	853,096.00	480,704.23	(372,391.77)
15/16	864,892.00	1,509,285.83	644,393.83
16/17	853,788.00	369,815.29	(483,972.71)
17/18	872,460.00	1,172,037.23	299,577.23
18/19***	895,044.00	40,987.88	(854,056.12)
Totals	16,918,962.30	18,275,345.48	1,356,383.18

* Note: 5 Mill to 4 Mill Requirement
 ** Note: Street Construction Waived
 *** Note: Partial Year

Proposed Project Year: 2019-20

Project Number: 2017-S5 Walnut Street - Columbia Street to North End

Description: Pulverize, shape and repave. The road was last worked on in 1989 and had a total reconstruction in that year. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 3. Normal maintenance is no longer adequate. Eight homes will be directly impacted by this improvement.

Project Number: 2017-S10 Sidewalk Program: Northwest Quadrant of the City

Description: This program will evaluate the sidewalks in a designated area of the City. This may be included in our Special Assessments as appropriate. The City will let a bidding package specifically for sidewalk work. See Figure 1.

Justification: The current evaluation of sidewalks only occurs when a street is being worked on, which can result in 20 years before that sidewalk is evaluated again. Without a systematic review of the sidewalks, we are currently only allocating resources on a spot basis when the problem becomes a safety hazard. This program will allow us to address affected areas proactively and receive the cost savings of bidding it with a concrete-specific project.

Project Number: 2017-S11 Kerns Road – Cedar Street to Howell Road

Description: Full reconstruction of the road with the addition of sidewalks.

Justification: The road has a PASER rating of 1. Normal maintenance is no longer adequate. No reconstruction records could be found for this street. It does not have curb and gutter and the base of the road is failing due to the limited drainage system in place to serve the road. Eight businesses will be directly impacted by this improvement. This project has been delayed to 2019-2020 in order to coordinate work with the Hayhoe Trail Extension to Kerns and Howell Roads. (2018-P3)

Project Number: 2017-S12 W. Elm Street - Henderson Street to Jefferson Street

Description: Pulverize, shape and repave. The road was last worked on in 1998 and had a total reconstruction in that year. Undersized water main replacement and aged sanitary sewer repairs will be completed as a part of the street reconstruction. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 4. Normal maintenance is no longer adequate. Seven homes will be directly impacted by this improvement.

Project Number: 2017-S13 Park Street – Elm Street to Oak Street

Description: Pulverize, shape and repave. 1998 had total reconstruction in that year. Sidewalks will be

evaluated and replaced as necessary.

Justification: The road had a PASER rating of 4. Normal maintenance is no longer adequate. The project was moved back due to cost estimates increasing for Jefferson project (2017-S9).

Proposed Project Year: 2020-21

Project Number: 2017-S10 Sidewalk Program: Northeast Quadrant of the City

Description: This program will evaluate the sidewalks in a designated area of the City. This may be included in our Special Assessments as appropriate. The City will let a bidding package specifically for sidewalk work. See Figure 1.

Justification: The current evaluation of sidewalks only occurs when a street is being worked on, which can result in 20 years before that sidewalk is evaluated again. Without a systematic review of the sidewalks, we are currently only allocating resources on a spot basis when the problem becomes a safety hazard. This program will allow us to address affected areas proactively and receive the cost savings of bidding it with a concrete-specific project.

Project Number: 2017-S14 East Cherry Street – Rogers Street to End

Description: Mill and fill. The road was last worked on in 1997 and had a total reconstruction in that year. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 5. Normal maintenance is no longer adequate. Thirty-two homes will be directly impacted by this improvement.

Project Number: 2017-S15 S. Barnes Street – Ash Street to Kipp Road

Description: Mill and fill. The road was last worked on in 1988 and had a total reconstruction in that year. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 5. Normal maintenance is no longer adequate. Fifty-six homes will be directly impacted by this improvement.

Project Number: 2017-S16 Maple Street Bridge Repair

Description: Bridge repair due to safety concerns. These repairs are only for the top of the bridge and further repairs will need to be done in the future.

Justification: Bridge was evaluated and the report shows that the concrete head walls have severe spalling and are in need of repair and hand rails on the bridge are not safe.

Proposed Project Year: 2021-22

Project Number: 2017-S10 Sidewalk Program: Southeast Quadrant of the City

Description: This program will evaluate the sidewalks in a designated area of the City. This may be included in our Special Assessments as appropriate. The City will let a bidding package specifically for sidewalk work. See Figure 1.

Justification: The current evaluation of sidewalks only occurs when a street is being worked on, which can result in 20 years before that sidewalk is evaluated again. Without a systematic review of the sidewalks, we are currently only allocating resources on a spot basis when the problem becomes a safety hazard. This program will allow us to address affected areas proactively and receive the cost savings of bidding it with a concrete-specific project.

Project Number: 2017-S17 Center Street – Walnut Street to N. Bush Street

Description: Mill and fill. Staff does not have any records indicating when the road was constructed. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 5. Normal maintenance is no longer adequate. Eighteen homes will be directly impacted by this improvement.

Project Number: 2017-S18 Brookdale Street - Judy Court to Willow Street

Description: Pulverize, shape and repave. The road was last worked on in 1997 and had a total reconstruction in that year. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 5. Normal maintenance is no longer adequate. Sixteen homes will be directly impacted by this improvement.

Project Number: 2017-S19 Cherry Street - McRoberts Street to Henderson Street

Description: Pulverize, shape and repave. The road was last worked on in 1998 and had a total reconstruction in that year. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 5. Normal maintenance is no longer adequate. Twenty-six homes will be directly impacted by this improvement.

Project Number: 2017-S20 Columbia Street – Orchard Lane to Walnut Street

Description: Pulverize, shape and repave. The road was last worked on in 2009 and was a mill and fill. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 4. Normal maintenance is no longer adequate. Thirteen homes will be directly impacted by this improvement.

Project Number: 2017-S21 Eaton Drive - All

Description: Pulverize, shape and repave. The road was last worked on in 1979 and had a total reconstruction in that year. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 4. Normal maintenance is no longer adequate. Twenty-four homes will be directly impacted by this improvement.

Project Number: 2017-S22 W. Elm Street – McRoberts Street to Henderson Street

Description: Pulverize, shape and repave. The road was last worked on in 1998 and had a total reconstruction in that year. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 4. Normal maintenance is no longer adequate. Twenty-five homes will be directly impacted by this improvement.

Proposed Project Year: 2022-23

Project Number: 2017-S10 Sidewalk Program: Southwest Quadrant of the City

Description: This program will evaluate the sidewalks in a designated area of the City. This may be included in our Special Assessments as appropriate. The City will let a bidding package specifically for sidewalk work. See Figure 1.

Justification: The current evaluation of sidewalks only occurs when a street is being worked on, which can result in 20 years before that sidewalk is evaluated again. Without a systematic review of the sidewalks, we are currently only allocating resources on a spot basis when the problem becomes a safety hazard. This program will allow us to address affected areas proactively and receive the cost savings of bidding it with a concrete specific project.

Project Number: 2017-S23 Rayner Street – Randolph Street to Columbia Street

Description: Pulverize, shape and repave. The road was last worked on in 1996 and had a total reconstruction in that year. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 3. Normal maintenance is no longer adequate. Eleven homes will be directly impacted by this improvement.

Project Number: 2017-S24 Eugenia Drive – Northbrook Street to End

Description: Pulverize, shape and repave. The road was last worked on in 1996 and had a total reconstruction in that year. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 5. Normal maintenance is no longer adequate. Fifty homes will be directly impacted by this improvement.

Project Number: 2017-S25 Hall Blvd - Ash Street to South Street

Description: Pulverize, shape and repave. The road was last worked on in 1980 and had a total reconstruction in that year. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 4. Normal maintenance is no longer adequate. Twenty-seven homes will be directly impacted by this improvement.

Project Number: 2017-S26 Columbia Street - Park Street to Jefferson Street to South Street

Description: Pulverize, shape and repave. The road was last worked on in 1999 and had a total reconstruction in that year. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 5. Normal maintenance is no longer adequate. Four homes will be directly impacted by this improvement.

Proposed Project Year: 2023-24

Project Number: 2017-S10 Sidewalk Program: North West Quadrant of the City

Description: This program will evaluate the sidewalks in a designated area of the City. This may be included in our Special Assessments as appropriate. The City will let a bidding package specifically for sidewalk work. See Figure 1.

Justification: The current evaluation of sidewalks only occurs when a street is being worked on, which can result in 20 years before that sidewalk is evaluated again. Without a systematic review of the sidewalks, we are currently only allocating resources on a spot basis when the problem becomes a safety hazard. This program will allow us to address affected areas proactively and receive the cost savings of bidding it with a concrete specific project.

Project Number: 2018-S27 Peachtree Place - Columbia Street to South Street

Description: Pulverize, shape and repave. The road was last worked on in 1997 and had a mill and repave. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 4. Normal maintenance is no longer adequate. Sixty-three homes will be directly impacted by this improvement.

Project Number: 2018-S29 McRoberts Street - Columbia Street to Maple Street

Description: Pulverize, shape and repave. The road was last worked on in 1998 and had mill and fill work done. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 4. Normal maintenance is no longer adequate. Nine homes will be directly impacted by this improvement.

Project Number: 2018-S30 Steele Street – Ash Street to Elm Street

Description: Pulverize, shape and repave. The road was last worked on in 1996 and had a total reconstruction in that year. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 4. Normal maintenance is no longer adequate. Seven homes will be directly impacted by this improvement.

Project Number: 2018-S31 West Oak Street- McRoberts Street to Lansing Street

Description: Pulverize, shape and repave. The road was last worked on in 1998 and had a total reconstruction in that year. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a PASER rating of 5. Normal maintenance is no longer adequate. Seventeen homes will be directly impacted by this improvement.

Proposed Project Year: 2024-25

Project Number: 2017-S10 Sidewalk Program: Northeast Quadrant of the City

Description: This program will evaluate the sidewalks in a designated area of the City. This may be included in our Special Assessments as appropriate. The City will let a bidding package specifically for sidewalk work. See Figure 1.

Justification: The current evaluation of sidewalks only occurs when a street is being worked on, which can result in 20 years before that sidewalk is evaluated again. Without a systematic review of the sidewalks, we are currently only allocating resources on a spot basis when the problem becomes a safety hazard. This program will allow us to address affected areas proactively and receive the cost savings of bidding it with a concrete specific project.

Project Number: 2019-S1 Walnut Court- Columbia Street to Ash Street **NEW**

Description: Pulverize, shape and repave. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a current PASER rating of 5. This street is scheduled for six (6) years out and it anticipated that the maintenance demands will continue to escalate over those six (6) years. Twenty-four (24) homes will be directly impacted by this improvement.

Project Number: 2019-S2 Coppersmith Drive – Sanctuary Street to Wildemere Street **NEW**

Description: Pulverize, shape and repave. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a current PASER rating of 5. This street is scheduled for six (6) years out and it anticipated that the maintenance demands will continue to escalate over those six (6) years. Ten (10) homes will be directly impacted by this improvement.

Project Number: 2019-S3 South Street – Barnes Street to Rogers Street **NEW**

Description: Pulverize, shape and repave. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a current PASER rating of 4. This street is scheduled for six (6) years out and it anticipated that the maintenance demands will continue to escalate over those six (6) years. Eight (8) homes will be directly impacted by this improvement.

Project Number: 2019-S4 Foxview Street – Entire Length **NEW**

Description: Pulverize, shape and repave. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a current PASER rating of 5. This street is scheduled for six (6) years out and it anticipated that the maintenance demands will continue to escalate over those six (6) years. Nine (9) homes will be directly impacted by this improvement.

Project Number: 2019-S5 Henderson Street– Entire Length **NEW**

Description: Pulverize, shape and repave. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a current PASER rating of 4. This street is scheduled for six (6) years out and it anticipated that the maintenance demands will continue to escalate over those six (6) years. Six (6) homes will be directly impacted by this improvement.

Project Number: 2019-S6 Middlebury Street – Entire Length **NEW**

Description: Pulverize, shape and repave. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a current PASER rating of 5. This street is scheduled for six (6) years out and it anticipated that the maintenance demands will continue to escalate over those six (6) years. Fifteen (15) homes will be directly impacted by this improvement.

Project Number: 2019-S7 McRoberts Street – Maple Street to South Street **NEW**

Description: Pulverize, shape and repave. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a current PASER rating of 5. This street is scheduled for six (6) years out and it anticipated that the maintenance demands will continue to escalate over those six (6) years. Thirty-three (33) homes will be directly impacted by this improvement.

Project Number: 2019-S8 Maple Street – Lansing Street to Park Street **NEW**

Description: Pulverize, shape and repave. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a current PASER rating of 4. This street is scheduled for six (6) years out and it anticipated that the maintenance demands will continue to escalate over those six (6) years. This project will impact the Business District.

Project Number: 2019-S9 Maple Street – Jefferson Street to Barnes Street **NEW**

Description: Pulverize, shape and repave. Sidewalks will be evaluated and replaced as necessary.

Justification: The road had a current PASER rating of 4. This street is scheduled for six (6) years out and it anticipated that the maintenance demands will continue to escalate over those six (6) years. This project will impact the Business District and County Offices.

Description: Acquire land, design and construct an extension to Franklin Farms Drive south over Willow Creek to Kipp Rd.

Justification: A parcel of land was dedicated for the purpose of extending Franklin Farms south to Kipp Road in the 1990s but the project was never completed. There are currently 264 households with only one means of ingress/egress and emergency vehicle access via South Street to Northbrook Street, far exceeding the standards for residential development within the City of Mason which states in Sec. 94-17(e)(5) that no more than 25 dwellings shall be served by a single access point except upon finding that a second alternative and reasonable means of emergency vehicle access is available. When South Street is closed, residents and emergency responders must take a longer route via Columbia/College/Sitts or Kipp/College/Sitts to reach the area. If Northbrook were to be closed for any reason, there is no second alternative or reasonable means of access to/from the neighborhood.

Creating a second means of access by way of the Franklin Farms extension will significantly improve public safety for residents. The idea for connecting this neighborhood across Willow Creek to Kipp Rd is nearly 80 years old as it appears on the City’s 1940 Road Plan, extending Eugenia Drive to Kipp Rd. As part of the future update to the Master Plan and CIP, extensions in other areas of the city will be recommended to support emergency access to neighborhoods with limited access; future residential developments will be required to provide secondary access when necessary.

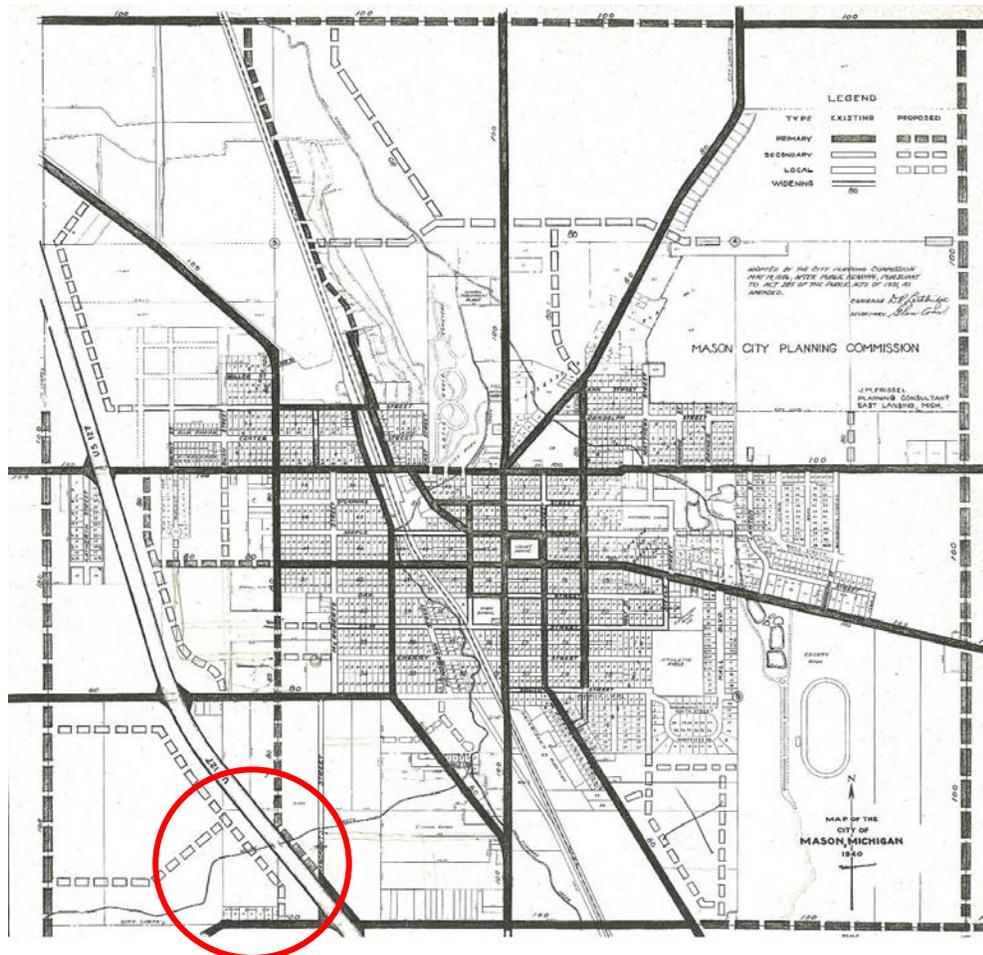
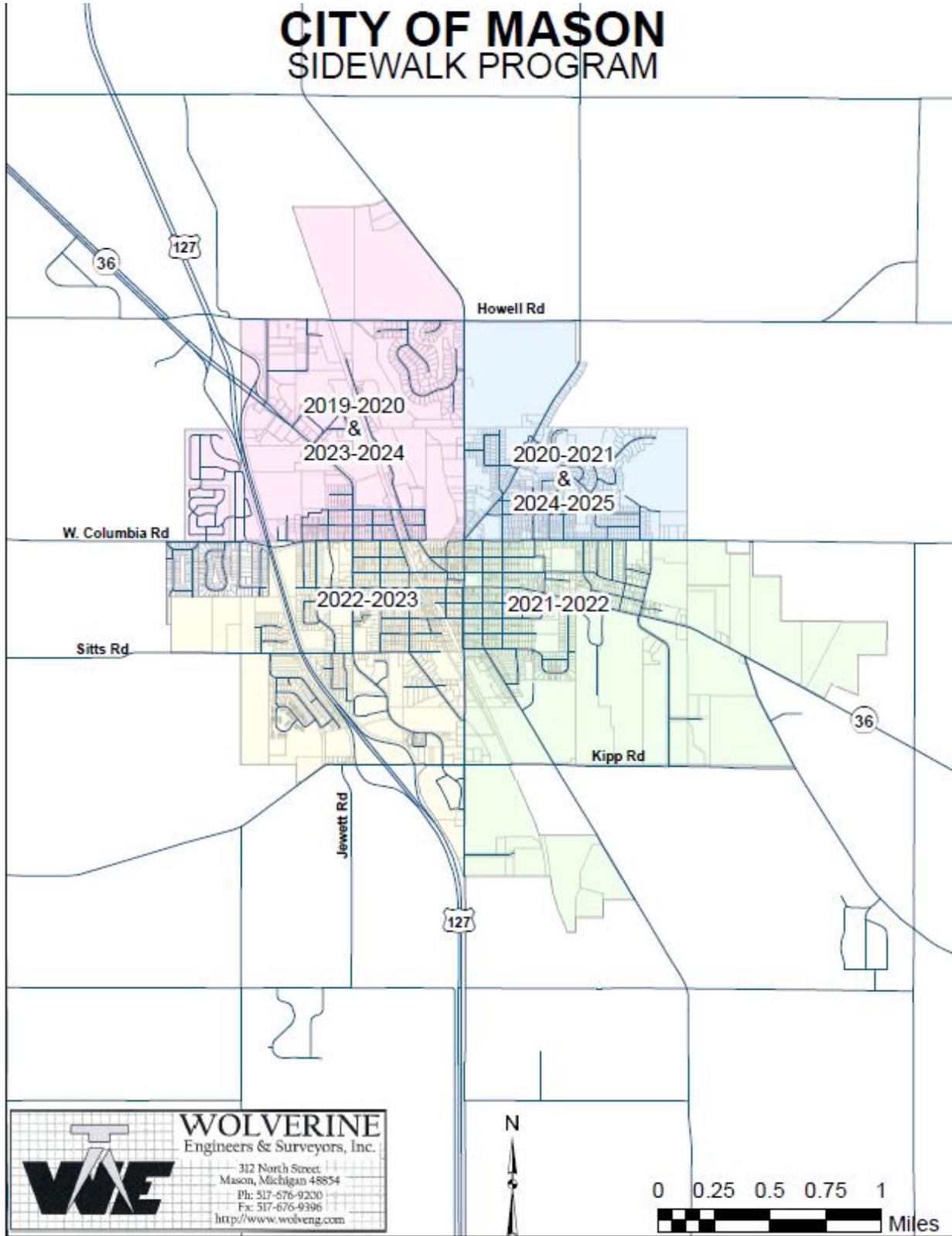


Figure 1
City of Mason
1940 Road Plan

Figure 2 - Sidewalk Program



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Utilities: Sanitary Sewer, Storm Water, and Water Distribution (U)

OVERVIEW

Sanitary Sewer: The sewage collection and treatment system consist of a 1.5 Million Gallons per Day (MGD) activated sludge treatment plant, 32 miles of sewer line including interceptors, and four lift stations. The City, like most other communities in Michigan, operates under a National Pollutant Discharge Elimination System permit (NPDES) administered by the MDEQ. This permit establishes the allowable effluent levels to be discharged to the receiving waters, namely Sycamore Creek.

A study was completed by Wolverine Engineers to determine the best method of providing sewer service to areas on the undeveloped east side of Mason. The feasibility study has identified six districts, known as the Rayner Creek Utility Districts, which are served via a common lift station and force main. During 2005, as part of the Temple Street extension from M-36 to Kipp Road, the sewer and pump station were constructed to serve District 3 as this area develops.

Storm Water System: The State of Michigan Department of Environmental Quality regulates Municipal Separate Storm Sewer Systems (MS4). The goal of the MS4 program is to reduce the discharge of pollutants to surface waters of the state. The current gravity system consists of concrete drainage pipes ranging from 6 inches to 42 inches in diameter, along with corrugated metal pipes up to 72 inches in diameter. These pipes are connected to the street network through a series of catch basins. Eventual outflow is to one of the three creeks flowing through town - Sycamore, Willow or Rayner - since the system is separated from the sanitary sewer system.

Maintenance of the storm water system is divided between the City and the Ingham County Drain Commission. The county has designated drains that flow through the City such as the Willow and Rayner Creek Drains.

Water Distribution: The City's water system consists of seven wells, two 500,000-gallon elevated storage towers, 600 fire hydrants and one one-million-gallon ground storage tank and approximately 45 miles of water main in various sizes (4" to 16"). The City has a centralized treatment facility; the water is pumped through raw water mains to the treatment plant to remove Radium 226 and 228 as well as iron.

The development of the proposed sanitary sewer and water projects is funded through the Water and Sewer Fund and is based upon system deficiencies and needed improvement to the treatment plant.

Utilities in streets are planned for the first three years of the CIP. The plan is to extend the Utility estimates out to six years next year.

Lead and Copper: The recent rule changes enacted by State of Michigan has resulted in an unfunded mandate in the water distribution system. The new rules state that the water utility will at its expense replace the entire water service beginning at the corporation valve to 18" inside the house if it is found to contain a "lead service line" (LSL). Lead service lines have been expanded to include services with lead

“goosenecks” and galvanized lines that are or were connected to LSLs. There is no longer any distinction between the municipal and customer owned portion of the water service where lead is concerned.

At present, the issue of spending public dollars on private property has not been solved and is the focus of a lawsuit against the State. For planning purposes, we are moving forward on the assumption that this issue will be solved.

To start, the city is required to do a preliminary distribution system material inventory that is due to the State by 1/1/2020. This involves compiling information from available records that will predict with reasonable certainty which service lines may be a lead service line. This process is under way. The next step will be undertaking a field verification of possible lead service lines in the distribution system material inventory. The completion deadline for this phase is 1/1/2025.

Over the years, during water main replacement, there has been a number of partial lead service lines replaced. At this time, it is being interpreted that the city will be required to replace the customer’s side of the water service if it is determined to be made of lead/galvanized pipe.

It is estimated that the city has 600 to 800 suspected full lead service lines and 300 to 500 partial lead service lines in inventory of live water service lines. These figures have been derived from records of service line repairs, study of the records of home construction by year, and records of water main construction by year. The records do not indicate the specific makeup of materials used. Therefore, an estimate must be made to predict the likelihood of where to field verify for lead service lines.

By January 1, 2020, the city must provide an estimate to the Michigan Department of Environmental Quality (DEQ) of the number of suspected lead service lines that will need to be replaced. The City must then investigate and confirm the actual number of lead service lines to be replaced. This is to be documented in an asset management plan with a comprehensive materials list approved by the State by January 1, 2025. The plan must also show a schedule of the replacements that must be made at a minimum of 5% per year avg, however, all lead service line replacements must be complete within 20 years (2045) unless an alternate schedule for replacement is approved in the asset management plan. This project could require us to replace approximately 65 lead service lines a year with an average cost of \$5-8,000 per lead service line (or \$325,000- 520,000 total). This would be a significant impact on the City’s dedicate water fund and could result in a rate increase.

At this time, we are still developing a strategy to address this new legislation. This may change the CIP priorities significantly in the next year for this category. The City will coordinate necessary replacements with roadwork to help reduce costs.

Proposed Project Year: 2019-20

Project Number: 2017-U11 Turbine Aeration Blower at POTW (Publicly Owned Treatment Work)

Description: Variable speed turbine blower used to supply oxygen to the activated sludge process. This project was pushed back to year 2019-2020 because the study has not been completed yet.

Justification: The Hoffman Blowers currently in use supply oxygen to the activated sludge process. These blowers have become worn and less productive. During hot weather events these blowers do not supply enough oxygen to aeration tanks to maintain the desired dissolved oxygen levels needed to provide adequate ammonia removal. Ammonia removal is a critical process in treating waste water and must be achieved to maintain compliance with the NPEDS permit. It has been estimated that the electrical cost savings on this variable speed turbine blower could show a payback to the City within five years.

Project Number: 2017-U15 Replace Two Fire Hydrants Behind Mason Plaza **MOVED FROM 18/19**

Description: Replace two fire hydrants behind Mason Plaza. This project was carried over from previous CIP as it was discovered that additional research was necessary regarding easements on the property to access the hydrants.

Justification: These hydrants break easily and parts are difficult to source. It has also been determined by Fire Chief Minshall that the hydrants are too close to the building for safety during firefighting operations.

Project Number: 2017-U19 Kerns Road – Cedar Street to Howell Road

Description: New storm sewer and extend sanitary sewer to Cedar Street.

Justification: There are currently no storm sewer pipes on this street and the sanitary sewer only goes 3/4 of the way down the street. While we are putting in curb and gutter, it is the ideal time to address these issues. This project is connected to project number 2017-S11

Project Number: 2017-U20 W. Elm Street - Henderson Street to Jefferson Street

Description: Replace 4" water main under the bridge to Park Street then up to Oak Street with new 8" main and valves.

Justification: The water main that went under this bridge was washed out in the 1970s and there is very poor fire flow. This will also improve water quality as the current main is 4". This project is connected to project number 2017-S12.

Project Number: 2017-U21 Park Street – Elm Street to Oak Street

Description: New 8" water main from the bottom of the hill at Elm and Oak. This is part of the W. Elm to Henderson Project.

Justification: This is part of the water main loop from W. Elm to Oak and will eliminate a dead end. This will increase fire flow to the west side of town. This project is connected to project number 2017-S13.

Project Number: 2017-U23 Well No. 6 Rebuild and New Variable Frequency Drive (VFD)

Description: Franklin Farm Well No. 6 rebuild and new VFD

Justification: History of this well indicates the need to rebuild this well every five-to-six years and this well was last serviced in 2015. Well maintenance and replacement are critical to maintaining the water supply for our residents. Original VFD installed in 2008 on all other wells in 2008 have failed. Life cycle for VFDs of this size are 10 years. We have changed the VFD brand for better service.

Project Number: 2017-U24 Study of Sewer Flow on Mason Street

Description: Study of sewer flow on Mason Street.

Justification: This sewer is running over 80% full most of the time and the City needs to plan for the future of this line. The City will have to either upsize this line or put a second line in to relieve some flow off this line. This line takes the flow from Cedar Street and could be a limiting factor for future growth.

Project Number: 2017-U25 Gutters for Water Treatment Plant

Description: Rain gutters for entire Water Treatment Plant.

Justification: The Water Treatment Plant was constructed in 2008. In an effort to control construction costs, the rain gutters on the plant were reduced to installation over the doors. Water management for the administration portion of the Water Treatment Plant is essential to keep the foundation and sidewalk of the building stable. The process end of the Water Treatment Plant is in need of rainwater management to keep the asphalt around the plant from excessive wear and tear.

Project Number: 2019-U1 Waste Water Treatment Plant –Design

PROJECT SPLIT

Description: Contingency, legal, engineering, and fiscal of a six million gallons per day (MGD) wastewater treatment plant.

Justification: The Waste Water Treatment Plant, formally known as the Publicly Owned Treatment Works (POTW) was originally constructed in the 1958 with additional improvements added in 1975, 1977, and 2011 and in 2016. Many of the tanks and building structures are approximately 60 years old. This includes the primary clarifiers, aeration tanks, and the blower building that are still in use. Much of the equipment in these structures was upgraded in the 1976 project. Therefore, most pumps and the aeration blowers are approximately 40 years old. An engineering firm is needed to perform the professional services required in constructing a wastewater treatment plant.

Description: A new facility will need to be built to allow for the Waste Water Plant to be expanded and because the existing facility is reaching the end of its useful life. This new facility will house all public works activities and equipment for the future needs of the City of Mason.

Justification: When the City upgrades the Waste Water Treatment Plant the DPW facilities may need to be relocated. This anticipated relocation provides the opportunity to consolidate all operations to a single point including streets, water, sewer, parks and cemeteries. The conceptual DPW facility will put all facets of the City Physical Plant operations under one roof. This will aid in streamlining the operations, supervision and coordination of the DPW.

The greatest amount of space will likely be dedicated to housing all vehicles and equipment indoors. This will reduce stresses particularly in the winter months and could result in an increase in vehicle longevity and/or salvage values. In addition, greater controls of consumable items, such as vehicle parts and water fittings, will be gained through the elimination of multiple storage areas. As was the case with the recently constructed Water Treatment Plant, an understanding of future needs and expansion will be given to the overall dimensions of the proposed DPW building. The building will also include storage currently housed at Fire Station 2, so that property can be sold and provide for additional document storage needed for the City Hall facility.

Proposed Project Year: 2020-21

Description: Supervisory Control and Data Acquisition (SCADA) Control Work Upgrades on PLC, power supply and any control panel issues from the original installation. This project is to do three wells at a time to help reduce costs on this project.

Justification: Control Wave Programmable Logic Computer boards are the originals installed in 2002. These PLCs are not available or repairable. The low voltage power supplies for the control panels are experiencing stability issues. There are control issues at all three sites. The upgrades to sites will allow staff to be more effective and efficient with system operations. This is the first phase of the three-year replacement cycle for the three controllers plan.

Description: A new facility will need to be built to allow for the Waste Water Plant to be expanded and because the existing facility is reaching the end of its useful life. This new facility will house all public works activities and equipment for the future needs of the City of Mason.

Justification: When the City upgrades the Waste Water Treatment Plant the DPW facilities may need to be relocated. This anticipated relocation provides the opportunity to consolidate all operations to a single point including streets, water, sewer, parks and cemeteries. The conceptual DPW facility will put all facets

of the City Physical Plant operations under one roof. This will aid in streamlining the operations, supervision and coordination of the DPW.

The greatest amount of space will likely be dedicated to housing all vehicles and equipment indoors. This will reduce stresses particularly in the winter months and could result in an increase in vehicle longevity and/or salvage values. In addition, greater controls of consumable items, such as vehicle parts and water fittings, will be gained through the elimination of multiple storage areas. As was the case with the recently constructed Water Treatment Plant, an understanding of future needs and expansion will be given to the overall dimensions of the proposed DPW building. The building will also include storage currently housed at Fire Station 2, so that property can be sold and provide for additional document storage needed for the City Hall facility.

Project Number: 2017-U26 New Well at Franklin Farms

MOVED FROM 19/20

Description: New well at Franklin Farms site. The proposal is to drill a small-bore deep well at the Franklin site and case off the bore past the zone of collapse. A submersible pump would be installed to pull water from the lower formation. If approved, the original vertical turbine pump of Well No. 6 would be reengineered and a more economical submersible pump would be installed during the well rebuild scheduled for this year. This would be similar to the setup of Wells No. 9 and No. 10. This will save considerable funds as opposed to building a new well site. The configuration will likely yield more water from this site than current production.

Justification: The well bore for the Franklin well is compromised. There is screen in the bottom of this well to stabilize the bore from collapse. The bore is also not aligned with the screen so total well cleaning is not possible. The production has fallen off from the original level to approximately 30%. An additional well at the Franklin Well No. 6 site is being requested.

The likelihood of the City of Mason utilizing Well No. 3 at the north tower site is unlikely. It will be too expensive to install a water main to pump to the Water Plant or install treatment on site. To keep this well on standby status is also expensive. Monthly and quarterly testing is a draw on resources that will bear no fruit.

Project Number: 2017-U27 Cherry Street – Rogers Street to End

Description: Sewer main replacement and manhole replacement.

Justification: The sanitary sewer was constructed in 1940 and needs to be replaced. It has clay tile and inflow problems. The sanitary manholes are brick and in poor shape, requiring replacement.

Project Number: 2017-U28 S. Barnes Street – Ash Street to Kipp Road

Description: New water main and valves to replace existing 4" and dual mains.

Justification: This is an old water main from the early 1900s from Ash Street to Bond. Upsizing to 8" water mains and eliminating places where dual mains exist will help with firefighting ability and water quality. It

will also allow staff to isolate for water main breaks.

Project Number: 2017-U29 Generators for ISD* and Curtis Street Lift Stations

Description: Install standby generators for ISD and Curtis Street lift stations.

Justification: Staff gets called out to these locations multiple times a year for power-related problems. This requires them to have a bypass pump or set up portable generators for as long as three days at a time for power outages.

**ISD = Ingham Intermediate School District. When this station was originally installed, ISD was the only user. While the users have changed, the name of the lift station has remained.*

Project Number: 2018-U32 South Water Tower Interior Maintenance and Repair

Description: Clean out inside the bowl and sand blast and repaint the wet interior of the south water tower.

Justification: The South water tower was inspected in 2017 and was found to have some paint flaking and bare metal showing on the interior of the bowl where the water is stored. It was recommended to have the interior wet section of the bowl sand blasted and repainted to extend the life of the tower. There was also ice damage to the ladder inside the bowl that will need to be fixed.

Project Number: 2018-U33 Well No. 4 Rebuild

Description: Hayes Park Well No. 4 Rebuild

Justification: History of this well indicates the need to rebuild this well every 5-6 years and this well was last serviced in 2015. Pump efficiency testing will be another tool to use for indicating the need to rebuild this well at the time. Well maintenance and replacement are critical to maintaining the water supply for our residents.

Project Number: 2019-U3 Waste Water Treatment Plant – Construction **PROJECT SPLIT**

Description: Construct a 6 MGD activated sludge wastewater treatment plant.

Justification: The Publicly Owned Treatment Works (POTW) was originally constructed in 1958 with additional improvements added in 1975, 1977, and 2011 and in 2016. Most of the unit processes in the City of Mason’s wastewater treatment plant are operating beyond their typical useful lifespan. Maintaining compliance with the National Pollutant Discharge Elimination System (NPDES) permit requirements, the current system creates significant challenges and under certain conditions does not provide adequate capacity to handle full treatment of the City’s wastewater. High flows entering the wastewater treatment plant have caused sanitary sewer overflows (SSO’s) which is a violation of the City’s NPDES permit and has also caused damage to the primary tanks. The current wastewater treatment plant

is designed to treat a maximum of 1.5 million gallons of wastewater per day (MGD). The average flow of the wastewater entering the plant is approximately 1.13 MGD and during certain weather events the recorded wastewater flows have been as high as 6 MGD.

Proposed Project Year: 2021-22

Project Number: 2018-U34 Well No. 5 Rebuild

Description: Ash Street Well No. 5 Rebuild

Justification: History of this well indicates the need to rebuild this well every five-to-six years and this well was last serviced in 2016. Well maintenance and replacement are critical to maintaining the water supply for our residents.

Project Number: 2019-U4 Study – Wastewater Solids System Handling Rate **NEW**

Description: Perform a study to provide a cost / benefit analyses and /or options for the handling and disposal of the solids generated by the wastewater treatment plant.

Justification: The digesters at the wastewater treatment plant have operated beyond their typical useful lifespan. Currently the digesters are operating properly with no issues, but they will have to be replaced in the future. There are now different options available in the handling of the biosolids that should be considered before the digesters are in need of being replaced.

Proposed Project Year: 2022-23

Project Number: 2018-U37 Well No. 10 Rebuild

Description: Temple Street Well No. 10 Rebuild

Justification: History of this well indicates the need to rebuild this well every five-to-six years and this well was last serviced in 2016. Well maintenance and replacement are critical to maintaining the water supply for our residents.

Project Number: 2019-U5 Post-Construction Demolition of Unused Structures **NEW**

Description: Remove unused buildings and / or structures after the wastewater treatment plant construction.

Justification: After the wastewater treatment construction there will be buildings and structures that will have to be removed.

Project Number: 2019-U6

Wastewater Solids Handling System

NEW

Description: Construction of a wastewater solids handling system to dispose of the solids that are generated from the wastewater treatment plant.

Justification: The two digesters operating at the wastewater treatment plant will have to be replaced in the future. There are now other options available in solid handling other than digestion. These other options should be investigated to determine if the cost and safety issues would benefit the City.

Project Year: 2023-24

Project Number: 2017-U8

Replace Programmable Logic Controllers (PLC) on Three (3) Wells

Description: Supervisory Control and Data Acquisition (SCADA) Control Work- Upgrades on PLC, power supply and any control panel issues from the original installation. Wells are improved on a three-year cycle, three wells at a time, which helps to reduce project costs. This is the second phase of the three-year replacement plan for three controllers.

Justification: Control Wave Programmable Logic Computer boards are the originals installed in 2002. These PLCs are not available or repairable. The low voltage power supplies for the control panels are experiencing stability issues. There are control issues at all three sites. The upgrades to sites will allow staff to be more effective and efficient with system operations.

Project Number: 2018-U39

Well No. 9 Rebuild

Description: Temple Street Well No. 9 Rebuild.

Justification: History of this well indicates the need to rebuild this well every five-to-six years and this well was last serviced in 2016. Well maintenance and replacement are critical to maintaining the water supply for our residents.

Project Number: 2018-U40

North Water Tower Exterior/Interior Evaluation and Repaint

Description: This is a place holder and estimate for a repaint for the North water tower.

Justification: During the last inspection of the North water tower it was suggested that the City plan for a tower repaint in 20 years. This is only a recommendation from the inspector; the tower will be inspected every five years and this time line may be extended.

Project Number: 2019-U7

Convert POTW Property to Public Space

NEW

Description: Convert some unused POTW property to public open space or a Riverwalk Trail access.

Justification: When the DPW is relocated, and after the wastewater treatment plant construction, there may be some property to the North of the POTW that will not be used. This property could be utilized as a green area or a Riverwalk Trail access for the public

Proposed Project Year: 2024-25

Project Number: 2019-U8 Wastewater Plant Office Building Re-model **NEW**

Description: Remodel and upgrade existing laboratory, restrooms and offices at the wastewater plant.

Justification: After the wastewater treatment plant construction there will be areas of the administration/laboratory building that can be utilized for other uses. The laboratory area, restroom, offices and break area are old and need of an upgrade

Project Number: 2019-U9 New Chlorine Generator **NEW**

Description: This is a place holder and estimate for a new chlorine generator at the water plant.

Justification: The current chlorine generator is 10 years old we have up till this point been able to obtain parts for this system. We have over the years up-dated the current system by replacing two of the three operating cells and the third being done in fiscal year 2019-2020. Past that, the manufacturer has indicated that parts will at some point not be available for the current system. The manufacturer's warranty for the anode cells is seven years.

Project Number: 2019-U10 Water Plant Filter Media Replacement **NEW**

Description: This is a place holder and estimate for the filter system at the water plant.

Justification: The current filter media is ten years old. According to the latest radiological survey from MDEQ 5/15/2018 the residual radium in the filter media may approach a level of concern in the next five to ten years regarding disposal options in the future. The water department will do regular testing to predict the proper replacement timetable.

Project Number: 2019-U11 Well No. 8 Rebuild **NEW**

Description: Ash Street Well No. 8 Rebuild

Justification: History of this well indicates the need to rebuild this well every five-to-six years and this well was last serviced in 2017. Well maintenance and replacement are critical to maintaining the water supply for our residents.

Parks, Cemetery and Forestry (P)

OVERVIEW

The City of Mason operates Mason’s only cemetery, Maple Grove Cemetery, located in the central portion of the City within the northern sector. Established in 1844, it comprises approximately 38 acres with additional acreage available for expansion. Sycamore Creek flows along the eastern edge of the property which is important to the development of the Hayhoe Riverwalk Trail throughout the City. Approximately 50 burials are performed on average per year. The older portion of the cemetery has been listed on the National Register of Historic Places.

The City of Mason owns and operates eight municipal parks within the City limits totaling 92.74 acres and includes a wide variety of seasonal recreation activities.

Table 3. City of Mason Inventory of City Parks

Property	Park Type*	Service Area**	Acres	Description/Facilities
Laylin Park	NP	CQ	7.2	Two stocked fishing ponds w/fishing docks, catch/release, picnic shelter, restrooms, picnic tables, grills, playground equipment
Lee Austin Park	NP	N	0.9	Sycamore Creek/Hayhoe Riverwalk Trail, picnic tables, grill, workout equipment
Hayes Park	CP	VS	9.22	Lighted softball field, basketball court, two tennis courts, sledding hill, playground equipment, shelter, restrooms, picnic tables, grills
Bond Park	NP/SU	N	5.3	Lighted softball field, skateboard park, roller hockey rink, drinking fountain, restrooms, Rayner Creek
Griffin Park	NP	N	0.65	Historical markings, landscape plantings, picnic table, gazebo
Bicentennial Park	SU	VS	2.27	Pink school house, serves as one of Mason Historical Society museums
Maple Grove Park	NRA	CQ	5.2	Undeveloped property, Sycamore Creek, used for nature walking
Rayner Park	CP	EC	62	Playground, one large soccer playing field, one small soccer practice field, basketball court, one baseball field, picnic shelter, picnic tables, grills, nature area
Hayhoe Riverwalk Trail	PT	VS	2.5 miles	Nature walk/trail heads
Community Garden	CF	CQ		Community garden plots, water service for irrigation; plots can be rented by a Mason resident for a small fee. Surplus harvest from the designated Donation plot is offered to the community and local food bank for free.

*Park types: NP (Neighborhood Park), CP (Community Park), NRA (Natural Resource Area), SU (Special Land Use), PP (Private Park), PT (Park Trail, CF (Community Facility)

**Service area: N (Neighborhood), CQ (City Quadrant), VS (Village/Surrounding Townships), EC (Entire County)

Proposed Project Year: 2019-20

Project Number: 2017-P8 Laylin Park Improvements – Phase II to 2018-2019 Project

Description: Rebuild two bridges over open drain. Enhance existing walking path with a new walking path entrance off Columbia St. Upgrade pavilion with rest room improvements, new roof and electrical. Add permanent handicap accessible picnic tables and grills to north side of park.

Justification: Final design estimates came back higher than anticipated. An additional \$200,000 is required to complete the full list of improvements. All the above listed improvements were presented to and discussed at a neighborhood forum in December 2017. The attendees voted on improvements offered during the forum.

Project Number: 2018-P3 Kerns Road - Hayhoe Riverwalk Trail Extension

Description: Extension of Hayhoe Riverwalk Trail along the east side of Kerns Road from Howell to Cedar Street, due to land constraints on the west side. This will connect to the Howell Road Extension CIP 2018-P1 anticipated to be completed in the Summer of 2018. This project would be done in coordination with the complete reconstruction of Kern Road. During the ongoing analysis of the Howell Road extension, it became clear that many pedestrians, especially from Angel House, are currently walking on Kerns Road to Howell to get to the trail. Based on that, the City believes a better solution would be a wider 10' extension of the trail instead of the planned sidewalk.

Justification: No sidewalks currently exist along this road and it is one of the few City roads remaining that does not have pedestrian access. This extension will address safety concerns along Kerns Road where no sidewalk exists and encourage use of the trail to get to business establishments. The City is currently pursuing grant funding to help offset the costs of this extension.

Proposed Project Year: 2020-21

Project Number: 2017-P10 Bond Park Improvements

Description: This project has been moved from 2019-2020. Public input was received during several community events in 2018 – Spring Fling, Down Home Days and the City Open House. Neighbors adjacent to the park received information and survey questions by mail. Staff is summarizing the input received and will carry it forward into the update of the Parks and Recreation Plan that will be updated this year. A final recommendation for proposed improvements will be made once that work is complete.

Justification: Parks play an important role in the economic, environmental and social welfare of a community. The standard for access to recreational facilities is a 3-5-minute walk. Bond Park is an important location for residents in the northeast quadrant of Mason, however, it does not provide the standard park amenities necessary to accommodate shared use for families and children of different ages, interests and abilities that live in the area. Staff is currently working with a potential sponsor on a grant to support the purchase and installation of playground equipment.

Proposed Project Year: 2021-22

Project Number: 2017-P11 Hayes Park Improvements

Description: TBD based upon Recreation Plan recommendations

Justification: Evaluate usage and input from the neighborhood to determine improvements.

Proposed Project Year: 2022-23

Project Number: 2017-P4 Lee Austin Park Improvements

Description: TBD based upon Recreation Plan recommendations.

Justification: Evaluate usage and input from the neighborhood to determine improvements.

Project Number: 2017-P14 Griffin Park Improvements

Description: TBD based upon Recreation Plan recommendations.

Justification: Evaluate usage and input from the neighborhood to determine improvements.

Project Number: 2019-P1 Pavilion/Parking Improvements (adjacent to Lee Austin Park) **NEW**

Description: Replace pavilion and improve parking on the Consumers Energy lot adjacent to Lee Austin park (top of the hill).

Justification: The pavilion was constructed in the 1950s. The structure has exceeded its useful life. City staff is working with Consumers Energy and the Railroad to examine alternatives for replacing the pavilion and improving parking on the lot.

Proposed Project Year: 2023-24

Project Number: 2017-P12 Rayner Park Improvements

Description: TBD based upon Recreation Plan recommendations.

Justification: Evaluate usage and input from the neighborhood to determine improvements.

Project Number: 2018-P3 Planning: Parks/Recreation Plan – 5-Year Update

Description: The City of Mason Parks/Recreation plan outlines the plan for operations, maintenance,

capital improvements and programming of the City's parks and trails. Public engagement is a critical component of the planning process and community input will be obtained to inform decisions about park and trail improvements. A major update is recommended to account for changes related to the Master Plan update and the 2020 Census data.

Justification: The Parks/Recreation plan is required by statute in order to be eligible for grants, in particular, the Michigan Department of Natural Resources (DNR). An update should occur every five years and be coordinated with the update to the Masterplan. The plan provides detailed descriptions of our parks spending and ensure that the community members' vision for and usage of the parks is considered in the decision-making process for improvements. The plan also serves as documentation of our compliance with State and Federal requirements such as the Americans with Disabilities Act.

Proposed Project Year: 2024-2025

Project Number: 2018-P5,6,7,8 Hayhoe Trail Internal Loops

MOVED FROM 23/24

Description: TBD based upon Recreation Plan recommendations.

Justification: Dependent upon final plans.

Project Number: 2018-P15 Second Drive - Cemetery

MOVED FROM 23/24

Description: Put second entrance into the Cemetery on East Street.

Justification: This project was moved from 2023-20234 to coincide with the restroom improvements (2019-P2). This is a second entrance into the Cemetery that will help with traffic and give our residents a second entrance.

Project Number: 2019-P2 Cemetery/Trailhead Restroom

NEW

Description: Install a new public restroom at the trail head in front of the cemetery off Jefferson Street to replace existing use of deteriorating restroom.

Justification: The current restroom behind the cemetery building is deteriorating and in need of replacement. Staff came up with an idea of a new restroom that could be put at the trail head that would allow the public to have a restroom half way along the Riverwalk trail and still have a restroom for the staff that work in the cemetery.

Motor Vehicle Pool (MVP)

The City of Mason maintains a motor vehicle pool (MVP) consisting of over 59 trucks, cars, and pieces of motorized equipment. Each vehicle has a lifespan determined by a combination of information from the manufacturers, condition based upon maintenance records including number of miles/hours between repairs, and the trade-in value compared to estimated maintenance costs. The primary goals are that the vehicles in the MVP are safe, reliable and provide the necessary functionality at an economical cost.

Most motor vehicle fleets use one of three options in determining a vehicle's replacement point:

- 1) Replacement is determined based on established intervals of age and mileage. This method is simple to implement but may not result in the most economical cost because it does not consider variability among vehicles.
- 2) Replacement is made when repairing exceeds the value of the vehicle. This method is often referred to as the "drive it till it dies" approach, which typically occurs when a major component fails, such as a transmission or engine. Major components tend to start failing on vehicles in the 100,000 miles range.
- 3) Replacement is based on lifecycle costing analysis. This method considers the point in the vehicle or equipment's life when the sum of all ownership and operating costs reaches a minimum. Typical parameters included in these analyses are depreciation, cost of repairs, insurance, fuel and maintenance.

The City's current guidelines target vehicle replacement at approximately 10 years or 100,000 miles on pickup trucks and ¾ ton trucks. The police fleet replacement schedule is 5 years for front line police cars and 8-10 years or 100,000 miles on administrative cars. Large equipment like dump trucks, vactors and street sweepers, the goal is 20 years for replacement, however these have to be planned for as they are large impact items on the MVP budget.

The City mechanic reviews all MVP equipment annually and prepares a report detailing the condition of the vehicles in the fleet. This report is helpful when preparing for the budget and impacts the decision-making process when updating the replacement schedule.

In the next CIP plan the public works department will be reviewing the MVP replacement plan to adapt it to the American Public Works Association model for asset management, which bases replacement on lifecycle costing analysis (number three above).

Table 4. City of Mason Fleet Summary and Replacement Schedule

Department	Type	Units	Lifespan	# of Years Between Replacement	# of Replacements Per Rotation
Police*	Patrol Cars	5	5	1	1
Police	Detective Car	1	10	10	1
Fire	Command Truck	2	10	5	1
Fire	Brush Truck	1	5	5	1
Fire	Rehab truck	1	20	20	1
DPW	Mowers	5	5	1	1
DPW	5-yard Dump/Plow Truck	4	20	5	1
DPW	Salt Spreaders	2	20	20	2
DPW	3/4 Ton 4x4 Front V-plow Pick-up	2	10	5	1
DPW-WTP	3/4 Ton 4x4 Front V-plow Pick-up	1	10	10	1
DPW-WWTP	Mower	1	5	1	1
DPW	½ Ton 2x4 Pickup Trucks	9	10	1	1
DPW	SUV-Personnel	1	8	8	1
DPW	1 1/4 ton Front Plow Dump Truck	1	15	15	1
DPW	Man lift truck	1	25	25	1
DPW	Street Sweeper	1	25	25	1
DPW	Vactor/Sewer Rodding Truck	1	25	25	1
DPW	Front End Material Loader	1	3	3	1
DPW	Back Hoe	1	25	25	1
DPW	4x4 Universal Terrain Vehicle (UTV) - Tool Cat	1	15	15	1
DPW	6x4 UTV (currently JD Gator, to be replaced with Tool Cat)	1	15	15	1
DPW	20-yard Leaf Loader	2	25	25	2
DPW	Utility Tractor with Front Loader and Belly Mower	1	25	25	1
DPW	Utility Tractors with Brush Hog	1	25	25	2
DPW	High Cubic Feet per Minute (CFM) Air Compressor with Jack Hammer	1	25	25	1
DPW	Trailers in various configurations	6	20	20	6
DPW	75 kilowatt (kw) Stand By Portable Generators	2	40	40	2
DPW	Other equipment		20	as needed	as needed
	Total Vehicles/Equipment	59	17		
	plus Other Equipment		Avg. Lifespan		

Proposed Project Year: 2019-2020

Project Number: 2017-MVP11 Vehicle No. 13 Replacement

Description: Replacement of vehicle number 13, 1/2 Ton 2x4 Pickup Truck utilized for general maintenance use by the DPW for hauling trash, checking wells, etc.

Justification: Replacement due to life of vehicle. Replacement will be with like vehicle.

Project Number: 2017-MVP12 Mower No. 75 Replacement

Description: Replacement of mower number 75, utilized for parks and cemetery.

Justification: Replacement due to life of equipment. Replacement will be with like equipment.

Project Number: 2017-MVP13 Vehicle No. 6 Replacement

Description: Replacement of vehicle number 6, with a 1/2 Ton 2x4 Pickup Truck utilized for general use by the DPW.

Justification: Police vehicle number 85 needs to be replaced due to life of vehicle. Our current police vehicles are pursuit-rated Ford Taurus that are being discontinued. Staff has evaluated alternative vehicles including Chargers, Mustangs, and Explorers. The Explore provided the best utilization of space for our officers and passengers with minimal increase in cost. Police vehicle number 5 (Detective and pursuit rated) will replace 85. DPW vehicle number 6 (DPW Admin) will be equipped and replace 5 for Detective use, as it does not need to be pursuit rated. Vehicle 6 will be replaced with a Pickup Truck which is a better fit for the uses required of DPW. \$6,000- equipping 6 and \$24,000 for the Pickup Truck.

Project Number: 2019-MVP1 Vehicle No. 25 Equipping PROJECT SPLIT

Description: Equipping of plow truck that was replaced in 2018-2019 budget.

Justification: This is for the outfitting of truck number 25 with plows, salter and dump body.

Proposed Project Year: 2020-2021

Project Number: 2017-MVP15 Vehicle No. 16 Replacement

Description: Replacement of vehicle number 16, 1/2 Ton 2x4 Pickup Truck utilized for facility maintenance/code enforcement.

Justification: Replacement due to life of vehicle. Replacement will be with like vehicle

Project Number: 2017-MVP16 Mower No. 77 Replacement

Description: Replacement of mower number 77, utilized for general maintenance of cemetery, parks and forestry.

Justification: Replacement due to life of equipment. Replacement will be with like equipment.

Project Number: 2017-MVP17 Vehicle No. 86 Replacement

Description: Replacement of vehicle number 86 with a 4-door Explorer police utility vehicle utilized as a police car.

Justification: Replacement due to life of equipment. Replacement will be with an Explorer. Our current police vehicles are pursuit-rated Ford Taurus that are being discontinued. Staff has evaluated alternative vehicles including Chargers, Mustangs, and Explorers. The Explore provided the best utilization of space for our officers and passengers with minimal cost increase.

Project Number: 2017-MVP18 Vehicle No. 24 Replacement

Description: Replacement of vehicle number 24, 5-yard Dump/Plow Trucks utilized by DPW for plowing, salting streets and water main breaks.

Justification: Replacement due to life of equipment. Replacement will be with like equipment.

Proposed Project Year: 2021-2022

Project Number: 2017-MVP20 Vehicle No. 18 Replacement

Description: Replacement of vehicle number 18, 1/2 Ton 2x4 Pickup Truck utilized for general maintenance of cemetery, parks and forestry.

Justification: Replacement due to life of vehicle. Replacement will be with like vehicle

Project Number: 2017-MVP21 Mower No. 66 Replacement

Description: Replacement of mower number 66, utilized for general maintenance of cemetery, parks and forestry.

Justification: Replacement due to life of equipment. Replacement will be with like equipment.

Project Number: 2017-MVP22 Vehicle No. 83 Replacement

Description: Replacement of vehicle number 83 with a 4-door Explorer police utility vehicle utilized as a police car.

Justification: Replacement due to life of equipment. Replacement will be with an Explorer. Our current police vehicles are pursuit-rated Ford Taurus that are being discontinued. Staff has evaluated alternative vehicles including Chargers, Mustangs, and Explorers. The Explore provided the best utilization of space for our officers and passengers with minimal cost increase.

Project Number: 2017-MVP23 Vehicle No. 21 Replacement

Description: Replacement of vehicle number 21, 3/4 Ton Pickup Truck utilized by DPW winter maintenance and cemetery, parks and forestry for summer maintenance.

Justification: Replacement due to life of equipment. Replacement will be with like equipment.

Project Number: 2018-MVP24 Vehicle No. 59 Replacement

Description: Replacement of an asphalt roller and trailer, vehicle number 59 utilized by DPW for street maintenance.

Justification: Replacement due to life of equipment. Replacement will be with like equipment.

Proposed Project Year: 2022-2023

Project Number: 2017-MVP25 Vehicle No. 6 Replacement

Description: Replacement of vehicle number 6 with a 4-door Explorer police utility vehicle utilized as a police car.

Justification: Replacement due to life of vehicle. Replacement will be with like vehicle

Project Number: 2017-MVP26 Mower No. 69 Replacement

Description: Replacement of mower number 69, utilized for cemetery, parks and forestry.

Justification: Replacement due to life of equipment. Replacement will be with like equipment.

Project Number: 2017-MVP27 Vehicle No. 84 Replacement

Description: Replacement of vehicle number 84 with a 4-door Explorer police utility vehicle utilized as

a police car utilized as police cars.

Justification: Replacement due to life of equipment. Replacement will be with an Explorer. Our current police vehicles are pursuit-rated Ford Taurus that are being discontinued. Staff has evaluated alternative vehicles including Chargers, Mustangs, and Explorers. The Explore provided the best utilization of space for our officers and passengers with minimal cost increase.

Project Number: 2018-MVP2 Equipment No. 69 Replacement

Description: Purchase of John Deer Gator, vehicle number 37 utilized cemetery, parks and forestry winter and summer maintenance.

Justification: Replacement due to life of equipment. Replacement will be with like equipment.

Project Number: 2019-MVP2 Addition of Vehicle No. 82 **NEW VEHICLE**

Description: Addition of vehicle number 82 with a4-door Explorer police utility vehicle utilized as a police car to be utilized as police vehicle.

Justification: The City plans to add a specialized school and traffic safety officer at this time which would bring our full-time sworn staffing would be back to 13. An addition vehicle will need to be added to the fleet at that time.

Proposed Project Year: 2023-2024

Project Number: 2018-MVP1 Vehicle No. 22 Replacement

Description: Replacement of vehicle number 22, 1/2 Ton 2x4 Pickup Truck utilized for cemetery, parks and forestry general use.

Justification: Replacement due to life of vehicle. Replacement will be with like vehicle

Project Number: 2018-MVP2 Mower No. 75 Replacement

Description: Replacement of mower number 75, utilized for cemetery, parks and forestry.

Justification: Replacement due to life of equipment. Replacement will be with like equipment.

Project Number: 2018-MVP3 Vehicle No. 85 Replacement

Description: Replacement of vehicle number 85 with a 4-door Explorer police utility vehicle utilized as a police car.

Justification: Replacement due to life of equipment. Replacement will be with like equipment.

Project Number: 2018-MVP4 Vehicle No. 31 Replacement

Description: Replacement of vehicle number 31, 3/4 Ton Pickup Truck utilized by DPW winter maintenance and cemetery, parks and forestry summer maintenance.

Justification: Replacement due to life of equipment. Replacement will be with like equipment.

Project Number: 2018-MVP5 Back Hoe No. 30 Replacement

Description: Replacement of Back Hoe number 30 utilized by multiple departments – DPW, storm water, sanitary sewer, and cemetery burials

Justification: Replacement due to life of equipment. Replacement will be with like equipment.

Proposed Project Year: 2024-25

Project Number: 2019-MVP3 Vehicle No. 15 Replacement **NEW**

Description: Replacement of vehicle number 15, 1/2 Ton 2x4 Pickup Truck utilized by Water Treatment Plant staff for general travel and site inspections.

Justification: Replacement due to life of vehicle. Replacement will be with like vehicle.

Project Number: 2019-MVP4 Mower No. 74 Replacement **NEW**

Description: Replacement of mower number 74, utilized for cemetery, parks and forestry.

Justification: Replacement due to life of equipment. Replacement will be with like equipment.

Project Number: 2019-MVP5 Vehicle No. 86 Replacement **NEW**

Description: Replacement of vehicle number 86 with a 4-door Explorer police utility vehicle utilized as a police car.

Justification: Replacement due to life of equipment. Replacement will be with like equipment.

Project Number: 2019-MVP6 Vehicle No. 802 Replacement **NEW**

Description: Replacement of vehicle number 802, Expedition utilized by the Assistant Chief of the Fire Department for emergency services.

Justification: Replacement due to life of equipment. Replacement will be with like equipment.

Project Number: 2019-MVP7

Vehicle No. 28 Replacement

NEW

Description: Purchase of 5-yard Dump Truck with Plow number 28 utilized by DPW for winter maintenance and water main breaks.

Justification: Replacement due to life of equipment. Replacement will be with like equipment.

Building, Property and Equipment (B)

OVERVIEW

Administrative Services and City Hall: The current City Hall was built in 2010 and houses the following Departments: Administration, Clerk/Customer Service/Human Resources, Assessing/ Finance, Police, and Community Development. The building also includes Mason Public Schools as a tenant.

The Sycamore Room is located on the main floor of City Hall and can be divided into two meeting rooms by tract walls, facilitating more than one event at a time. It is primarily used for City Council meetings, various other board and commission meetings, election precincts for all elections, as well as the Mason Area Seniors Club. This room is used by a variety of groups and residents for various functions.

Fire Services and Fire Stations: The Fire Department operates out of two stations. Station 1 (12,403 square feet) was built in 1998 and is located at 221 West Ash Street adjacent to City Hall. The building houses the administrative offices as well as most of the firefighting equipment. Station 2 is located at 615 Curtis Street and was built in 1976. The 1,800 square-foot building currently houses reserve firefighting equipment, training equipment and a DPW pump. The City plans to relocate the items in Station 2 to the new DPW facility and sell the property to reduce maintenance costs. The fire service area includes the City of Mason, Aurelius Township and Vevay Township, and a portion of Alaiedon Township for a total of 85 square miles serving a population of approximately 16,000 residents.

Library: The Mason Library at 145 West Ash is owned by the City of Mason and operated by the Capital Area District Library as part of its 13-branch library system serving 13 communities and 23 municipalities. The building was commissioned by Mr. Albert Hall and constructed in 1938 as a memorial to his wife, Ada. Through the years it has undergone two expansions/renovations bringing the total area used to 6,424 square feet on three floors.

Proposed Project Year: 2019-20

Project Number: 2017-B5 Building: Library Improvements – Phase 1

Based on preliminary results of the Library Facilities Evaluation, this line restores the original project description (2017) into phases - Phase I and Phase II. Phase 2 is subject to modification pending the results of the Library Facilities Evaluation to be completed in 2019.

Description: Improvements to the first floor of the library building necessary to meet safety and accessibility requirements, and to improve utilization. Phase 1 work* will result in a new front entrance with a ramp, two handicapped bathrooms on the first floor, interior renovation of the first floor to relocate the circulation desk, staff area, computers and materials, create a reading area centered around the fireplace, restore the fireplace to working condition (gas or water vapor), and to create an area for teens. One of the new bathrooms will be accessible through the external door of the library. When the library is closed and the interior door is locked, the external door can remain open and the bathroom made available to the public. All improvements will meet the standards of the Americans with Disabilities Act (ADA).

Justification: The building is nearly 80 years old and in need of upgrades that will support prolonged use and accessibility for all community members of all abilities. Investment in the building and its use as a library in downtown is consistent with the community vision, policy and laws adopted through the Master Plan, Sections 2-4 (Community Character, Historic Preservation and the Environment) and 5-6 (Capital Improvements Programming); the City's ordinance Ch. 31 Historic Preservation which, in 1976, establishes the Historic District Commission specifically to provide for preservation of historic and within historic districts; and the commitment made in 2004, through the Certified Local Government (CLG) Agreement, which requires Mason to enforce appropriate federal, state and local legislation for the designation and protection of historic properties. The CLG program offers grants that can be used as a match to support improvements. Staff is researching further how the City's investment can be leveraged to match other grants and private funding sources.

As an economic generator, the library is one of the busiest civic institutions in Mason with over 84,000 visitors per year. Those visitors also support the banks, post office, restaurants and retail shops.

In 2018, the library provided the following support to community members:

- Circulation of materials – 140,225 items
- Attendance at events/programs – 6,114 people
- Computer sessions – 8,570
- Wireless sessions – 12,484

Project Number: 2017-B7 Building: Parking Lot Repairs

Description: Repairs to City Hall parking lot including additional curb, curb and asphalt repair

Justification: Over time, parking lot surfaces and curb shrink and expand with changing weather systems. The parking lot asphalt surface at City Hall is showing signs of settling and cracking. Crack sealing has been performed for the past few years. However, there are a few areas that are beginning to crumble to the point where sealing will no longer provide the required fix. Also, there are several curbs with

significant chunks broken out. There isn't any curb or gutter at the west end allowing the water runoff to erode the dirt onto the railroad tracks. Some of the parking lot is very old and broken and was not replaced at the time of the City Hall project and was not built to withstand the fire trucks.

Project Number: 2017-B10 Fire: Station 1- Furnace/AC, Office Area and Training Room

Description: Replacement of furnaces and air conditioners. Fire Station 1 has two furnaces and air conditioners - one for the basement training room and the other for the office areas.

Justification: The furnaces are original to the station in 1998 and will likely need replacing in the near future.

Project Number: 2017-B11 Fire: Station 1- Commercial Washing and Drying Machines

Description: Replacement of Heavy-Duty Commercial Washing and Drying Machines located within Fire Station 1

Justification: NFPA 1851: Standard on Selection, Care, and Maintenance of Structural Firefighting Protective Ensembles requires the regular cleaning and advanced cleaning of all turnout gear every six months or sooner depending on use to help prevent exposures to toxins and carcinogens. Our commercial washer and dryer were purchased in 1994 and have been repaired several times. They should be considered for replacement.

Project Number: 2017-B12 IT: New Servers

Description: New Windows and Exchange Servers

Justification: The servers need to be upgraded on a five-year rotation to keep up with the technology changes and meet the needs of both the staff and citizens. Microsoft begins limiting updates to older servers as new versions are released.

Project Number: 2018-B10 IT: BS&A Module for Online Permitting

Description: Software module to allow for building permits and development applications to be submitted and paid for online, and processed for internal review.

Justification: The City of Mason is growing as a place for new and renewed investment. The need to expedite permit applications at higher volumes will require additional support. The Online Permitting module will allow our customers to submit applications and plans online, pay permit fees, receive permits and inspection results by email, and check on the status of permits - all at their convenience 24/7/365. The Planning module automates the review process, serves as a central database of permits and development applications, reviewer comments, inspection results, and code enforcement activity connected with Assessors property records and searchable by any staff member with BS&A access. By using these modules in BS&A, data will be more readily available for the purposes of monitoring

development activity in the City, meeting statutory reporting requirements (Census), and providing leadership with better information for planning and decision making.

Project Number: 2018-B12 Building: City Hall Carpet Replacement

Description: Replace foyer/Community Room and worn/stained areas

Justification: The carpeting in these areas gets the most use and is getting worn and stained. The Community Room gets rented often with food and drinks getting spilled. This is part of a regular replacement program to keep the facility updated.

Project Number: 2018-B13 Fire: Extrication Tools (Jaws of Life) Replacement

Description: New extrication tools (Jaws of Life) to replace 20-year-old set in Engine 809's

Justification: Extrication tools are primarily used by the Fire Department to cut patients out of their vehicles that have been involved in a serious accident. The current set of extrication tools is our oldest set and was purchased about 20 years ago. It only allows us to run one tool at a time and doesn't have the strength to cut through some of the newer vehicles. The new sets allow for simultaneous tool operation and have more cutting power.

Project Number: 2018-B15 Fire: Sprinkler System in Truck Bay

Description: Install new automatic sprinkler system for truck bay.

Justification: The Mason Fire Station was built in 1998 and at the time the fire sprinkler system was not extended from the office to the apparatus bays. The Mason Fire Station currently houses roughly 3.2 million dollars in vehicles along with other costly equipment. Staff recommends that the fire sprinkler system in Station 1 be expanded from the office area to include the apparatus bays. This fire station provides essential services to the community which should be protected in order to avoid interruption of emergency response service capabilities. The time and future cost to repair or rebuild the Fire Station as well as replace or repair the damaged vehicles and equipment would be difficult. Automatic sprinkler protection should be considered a means for protecting the community's investment in the Fire Station.

Project Number: 2018-B16 Fire: Station 1 Rear Approach

Description: Rebuild rear approach to Fire Station 1

Justification: The rear approach of Fire Station 1 currently has the original concrete from 1998 when the building was built. The concrete is worn, crumbling and in need of repair. The rear approach is used by fire trucks as they enter the garage. The concrete approach needs to be stable, bear heavy weight and create a safe driving condition for the parking of the fire apparatus.

Project Number: 2018-B19

IT: Wireless connectivity - City Hall to Jefferson Street (DPW/POTW) and to Avery Lane (Water)

Description: Install equipment on the City Hall radio tower and three buildings to provide wireless connection with the city's server to DPW, POTW and Water.

Justification: Current connectivity speed at City facilities on Jefferson Street and Avery Lane (DPW, POTW and Water) is less than 3 megabits per second (mpbs). This upgrade will increase the speed to at least 400 mbps. Staff negotiated with T-Mobile to assure the tower was structurally capable of supporting the radio antenna equipment necessary to make this connection. The negotiation also led to a payment of \$8,000 to support the purchase and installation of equipment. During the feasibility study for this project, it was discovered that the tree line interfered with connection between City Hall and Avery Lane. Staff has inquired with the middle school regarding placement of a radio antenna on their roof that directs the signal from City Hall to Avery Lane. Given that the City Hall radio tower currently supports school district radio equipment for transportation services at no charge, we anticipate a successful reciprocal arrangement to allow the City to place equipment at the middle school.

Note: This estimate is subject to change based upon plans for the new DPW/Wastewater Treatment Plant on Jefferson Street.

Project Number: 2019-B1

Clerk: Election Tabulator Machines

NEW

Description: Precinct tabulator machine or high-speed tabulator

Justification: Due to the passing of State Proposal 18-3 which will allow for “No Reason” Absentee Ballot requesting, this has the potential to increase the number of absentee ballot requests for the 2020 election year. Currently we have one tabulator assigned to our Absent Voter Counting Board. This tabulator can only process about 1200 ballots during election day. With over 6000 registered voters in the City of Mason we have the potential for a higher number of voters requesting absentee ballots.

Since this proposal only recently passed it is difficult to determine whether two regular ICX Tabulator Machines can be programmed for one Absentee Voter Counting Board or if it will be required for us to purchase one High-Speed Tabulator. Once State Election processes have been updated and the Election Vendors have had more time to prepare for these changes with the law, a determination of what type of tabulator to purchase will be made.

Project Number: 2019-B2

Building: City Hall - Phase I

NEW

Description: Improvements focused on first floor to accommodate staffing changes and optimum utilization of space

Justification: Due to realignment of staff and a focus on customer service, the first floor requires a redesign. Having utilized the space for a significant amount of time, it is clear we are at consistent staffing levels and understand the improvements required to work most effectively in the space. This

would include making the customer service desk viable as a workspace and addressing our customer windows that are no longer utilized. Creating confidential spaces as needed for both the Clerk and Police. Creating a shared space and conference area for customer interactions that are sensitive in nature. Materials used would be movable in the future, so as the organization evolves the space can continue to adapt. This phase will not complete the first floor, but will provide for high priority items.

Proposed Project Year: 2020-21

Project Number: 2018-B14 Fire: Rehab 815 Replacement

MOVED FROM 19/20

Description: Mason Fire Rehab 815, formerly Squad 815, is a Chevrolet 3500 HD Ambulance Body. It is used to bring extra equipment, manpower and rehabilitation supplies to fire incidents. Rehab is important to help keep our firefighters rested and safe from heat stroke and dehydration. It provides a place to get vitals checked, get out of the weather and get air tanks changed.

Justification: The vehicle is currently 26 years old and is becoming unreliable. It is an ambulance box and is not user friendly as a rehab truck. Staff recommends replacing it with a vehicle more conducive to rehab operations and also with the capacity to transport more personnel to and from fire incidents.

Project Number: 2017-B17 Fire: Self-Contained Breathing Apparatus (SCBA) units

Description: Air Packs-SCBA 24 units were purchased in 2008 through a FEMA grant and are required by our Fire Department for entering into atmospheres immediately dangerous to life and health. Each pack is required to have an extra cylinder for a total of 48. The confined entry cart is used for more constricted areas where an SCBA won't fit or where we may have need for a longer work time. It must be compatible with the SCBA's being used.

Justification: The Self-Contained Breathing Apparatuses (SCBA) and the confined entry cart are currently sufficient and in good working order. SCBA packs are flow-tested annually and repaired as necessary. Many of components on the packs were originally warranted for 10 years. They are now 10 years old the costs to service them has gone up. Availability of parts will begin to become more difficult. The cylinders have service life of 15 years from the manufacture date and cost about \$1,000 each today.

Project Number: 2018-B20 Fire: Carpet Replacement for Station 1

Description: Replace the carpet in the office building at Fire Station 1. It is the original carpet that was laid when the building was built in 1998.

Justification: The carpet in Fire Station 1 is 20 years old and suffers from general wear and tear. The walking paths are worn and the general meeting areas are worn and stained. It is now at the point of being unable to clean at an acceptable level. The Fire Station is used regularly for fire training classes, bi-weekly meetings and firefighter training, other local meetings and is open to the public. Staff recommends re-carpeting Fire Station 1 to maintain an appearance of excellence in our community.

Description: The City of Mason Masterplan is a 20-year roadmap for how the City of Mason wishes to evolve over time, and the basis for future budget, policy and ordinance decisions. The Masterplan is comprised of professional technical studies, graphics, maps, analysis and recommendations for ensuring that land uses, public facilities and infrastructure investments are well coordinated in a manner that supports the public's health, safety and social/economic/environmental welfare consistent with the community's vision. This phase will focus on community engagement and technical analysis.

Justification: The City of Mason is growing as a place for new and renewed investment. Available land for development is becoming scarcer. As development pressures challenge Mason's desire to retain its "small town character," it is critical that we proactively identify ways to harness economic opportunity to support the community's vision. In order to implement the Masterplan, the City's Zoning Ordinance will need to be updated to ensure alignment between the ordinances and the Masterplan. The Masterplan will also serve as an important foundation for the City's Capital Improvement Program.

Further, a Masterplan is required by State of Michigan statute for communities that have adopted the Michigan Zoning Enabling Act, which Mason has. The Masterplan is required to be updated every five years. Staff recommends that investment in this effort be made to make a major update following the 2020 Census. The City of Mason's boundary will also be expanding as the 425 Agreements expire, resulting in more land and infrastructure to be managed.

A professional master planning process will position Mason to maximize capital funding, grants, zoning, private investment, and partnerships with economic partners, Michigan Department of Transportation and Ingham County to ensure changes in the community over time are well-planned and carefully coordinated.

Note - The Masterplan investment is phased over three fiscal years - community engagement and technical analysis in phases one and two (FY2021 and 2022) with the city ordinance updates taking place in phases two and three (FY2022 and 2023).

Description: Continued improvements to first floor and second floor to accommodate staffing changes and optimum utilization of space

Justification: Due to realignment of staff and a focus on customer service, the first floor and second floor (East Side) requires a redesign. Having utilized the space for a significant amount of time, it is clear we are at consistent staffing levels and understand the improvements required to work most effectively in the space. This would include more efficient use of finance area and determining if there is additional usable space for small tenant. This redesign would address the customer window that has been closed. Materials used would be movable in the future, so as the organization evolves the space can continue to adapt. This phase will not complete the project, but will provide for high priority items.

Proposed Project Year: 2021-22

Description: Replacement of failing audio, video, and camera equipment by which meetings of City Council, boards and commissions may be recorded, televised and streamed.

Justification: Staff continues to have challenges with the existing equipment due to the programs no longer being supported and the aging technology. We will need to upgrade the equipment in the near future to assure we continue to provide public viewing of our meetings through the website and the cable access channel. This project would include comprehensive system design, equipment selection, bid packets, bid analysis, integration, testing, training, and as-built documentation.

Description: One Rescue Boat and Motor

Justification: The boat is used for ice and water rescues in lakes, ponds, or streams by the Fire Department. This equipment was initially purchased in reaction to a double drowning in Columbia Lakes that the Fire Department did not have the equipment to respond to. This was originally purchased by the Fire Association, but will need to be replaced in the near future.

Description: Purchase and update two existing interview room camera systems in both the non-secure interview room (near Customer Service) and the secure interview room (within the PD). These are the two primary areas where both complainants/citizens and suspects are interviewed and quality equipment that is user-friendly, reliable and which meets statutory standards should be purchased and installed. Our current system is actually an older in-car system converted to be used indoors and are several years old and even a generation older than our last in-car system. Another goal is to research and purchase equipment using a systems approach making it part of either our in-car system or facility system. Both of which are possibilities.

Justification: The State of Michigan, by statute, mandates interrogations involving major felonies and some serious misdemeanors. The Mason Police Department requires all interviews and or contacts, with rare exception, identified by policy be recorded. This is a critical technology the Department must maintain in order to comply with SOM statute.

Description: Body Worn Camera which have redaction capable software.

Justification: The City's current BWCs were purchased in 2015. In 2016, L3 MobilVision recognized a factory defect and replaced each unit under warranty. The cameras when working perform well, but are overall unreliable and were an early version of BWCs and break often. In addition, although they download to the same server as our in-car systems footage cannot be redacted. By the 2021 – 2022 Fiscal Year BWCs will be common and more reliable due to technology advances. Our goals are to spend

fewer police hours on repairs, warranty claims, sending units in for repairs and move to a robust user-friendly system. The BWCs are critical to the functions of the Department for a myriad of reasons including, but not least, as best evidence in criminal and internal quality controls, personnel audits and both internal and external transparency. The Michigan Municipal Risk Management Authority considers BWCs a high quality and effective risk management tool. The internal auditing, quality control and evidentiary features alone insure their value of these tools. (16) BWCs will provide one for each sworn personnel, (3) reserve officers and the CEO.

Project Number: 2018-B23 Planning: Masterplan/Zoning 5-year Update (Major): Phase II

Description: The City of Mason Masterplan is a 20-year roadmap for how the City of Mason wishes to evolve over time, and the basis for future budget, policy and ordinance decisions. The Masterplan is comprised of professional technical studies, graphics, maps, analysis and recommendations for ensuring that land uses, public facilities and infrastructure investments are well coordinated in a manner that supports the public's health, safety and social/economic/environmental welfare consistent with the community's vision. This phase will focus on technical analysis and city ordinance updates.

Justification: The Masterplan investment is phased over three fiscal years - community engagement and technical analysis in phases one and two (FY2021 and 2022) with the city ordinance updates taking place in phases two and three (FY2022 and 2023).

Project Number: 2018-B23A Planning: Cedar/127 Corridor Sub-area Plan **MOVED FROM 18/19**

Description: Sub-area corridor study along the Cedar/127 Corridor to evaluate transportation infrastructure improvements that support and maximize land-use development opportunities in accordance with the community's vision and Masterplan.

Justification: The City of Mason is growing as a place for new and renewed investment. Available land for development is becoming scarcer. The Cedar/127 Corridor is an area that is served by existing infrastructure, contains undeveloped and under-developed land and is easily accessible to/from highway U.S. 127. This area was identified in the community's Masterplan as an area to incentivize future growth. A professional corridor study will position Mason to maximize capital funding, grants, zoning, and partnerships with Michigan Department of Transportation and Ingham County to ensure changes in this corridor result in a well-planned area that supports quality development for current and future residents and businesses.

Project Number: 2018-B23B Planning: Kipp Road/Temple Street Sub-area Plan **MOVED FROM 19/20**

Description: Sub-area corridor study along both Kipp Road and the Temple Street Corridors to evaluate transportation infrastructure improvements that support and maximize land-use development opportunities in accordance with the community's vision and Masterplan.

Justification: The City of Mason is growing as a place for new and renewed investment. Available land for development is becoming scarcer. Kipp Road serves as access from US 127 to Temple Street. Both corridors are areas that are served by existing infrastructure, contain undeveloped and under-developed

land and are easily accessible to/from the highway U.S. 127. These areas were identified in the community's Masterplan as an area to incentivize future growth. A professional corridor study will position Mason to maximize capital funding, grants, zoning, and partnerships with Michigan Department of Transportation and Ingham County to ensure changes in this corridor result in a well-planned area that supports quality development for current and future residents and businesses.

Project Number: 2018-B24 Building: Rental Space Furniture Replacement

Description: Replace tables, chairs and other items as necessary in the rental space

Justification: The City Hall offers space available to our community for rent to accommodate special events such as parties and club meetings. Average wear and tear on tables, chairs and other furniture in those spaces is to be expected. Chairs that are worn and stained need to be replaced, as well as tables with wear or damage that make them unsafe.

Project Number: 2019-B3 Clerk: Upgrade to Laserfiche Avante Platform **NEW**

Description: Upgrade to Laserfiche Avante software for electronic records storage. By upgrading the system, we will have the ability to set-up workflows internally for approval or filing purposes of documents. Product will allow web access as well as mobile app access. Product also comes with Forms Essentials which allows the ability to create electronic forms. Product comes with a Records Management Module allowing for pre-determined retention schedules to be set that automatically purge documents. Comes with a three-day on-site training to set up Records Management module.

Justification: Currently we are running under and outdated version of Laserfiche. This product is still supported by MCCi but no upgrades will be made to the current version. It is essential for the City to continue moving towards electronic records. This program will also take the manual labor out of determine when to purge documents.

Project Number: 2019-B4 Building: City Hall Renovations- Phase III **NEW**

Description: Continued improvements to second floor to accommodate staffing changes and optimum utilization of space.

Justification: Due to realignment of staff and a focus on customer service, the second floor (East Side) requires a redesign. Having utilized the space for a significant amount of time, it is clear we are at consistent staffing levels and understand the improvements required to work most effectively in the space. This would include more efficient use of finance area and determining if there is additional usable space for small tenant. This redesign would address the customer window that has been closed. Materials used would be movable in the future, so as the organization evolves the space can continue to adapt. This phase should complete the project.

Proposed Project Year: 2022-23

Project Number: 2018-B23 Planning: Masterplan/Zoning 5-year Update (Major): Phase III

Description: The City of Mason Masterplan is a 20-year roadmap for how the City of Mason wishes to evolve over time, and the basis for future budget, policy and ordinance decisions. The Masterplan is comprised of professional technical studies, graphics, maps, analysis and recommendations for ensuring that land uses, public facilities and infrastructure investments are well coordinated in a manner that supports the public's health, safety and social/economic/environmental welfare consistent with the community's vision. This final phase will focus on city ordinance updates.

Justification: The Masterplan investment is phased over three fiscal years - community engagement and technical analysis in phases one and two (FY2021 and 2022) with the city ordinance updates taking place in phases two and three (FY2022 and 2023).

Project Number: 2018-B25 Police: In-Car Digital Recording System **MOVED FROM 23/24**

Description: (5) patrol cars to receive replacement in-car digital recording systems.

Justification: This project has been moved from 2023-2024. Our L3 MobilVision in-car digital recording systems will be well beyond 5-years old and beyond their life expectancy. The Department must replace (4-5) in-car digital recording systems. Due to expected technology changes the department will purchase an HD system and server to record, store and manage data from the patrol car fleet. An emphasis must be placed on the system being a robust system which is user friendly and has reasonable redaction capabilities. The digital recording system used by patrol operations is a significant tool for mitigating risk to the City, along with the recorded interview rooms and BWCs. The patrol car systems, including impact detectors and back seat recorders are excellent tools for risk management, quality control, training opportunities and evidentiary purposes. The Department mandates usage with only few exceptions to protect certain privacies. By the 2022-2023 Fiscal Year, it is unknown what technology will be available at what cost but we must plan on a technological investment due to our current system being old, unsupported and unreliable by that time.

Project Number: 2018-B26 Police: Patrol Car Modem Upgrades

Description: Six (6) Patrol Car Modems

Justification: The department intends to upgrade the patrol car modems which were installed in 2017, and maintain a spare unit for replacement if a unit in use needs to be removed for repairs or maintenance. Modems have a certain amount of data capacity for communications from the car to the recipient and back again. As patrol car technology becomes faster and more efficient, the amount of data produced increases as well. With the amount of data exchange a modern patrol car is expected to be capable of higher capacity modems are imperative to keep the car's systems on-line and operating efficiently.

Project Number: 2019-B5 IT: Geographic Information System (GIS) - Phase 1 **NEW**

Description: Implement GIS to support asset management (roads, utilities), public safety, planning and decision making

Justification: The City of Mason currently does not have a GIS. A variety of key datasets and GIS files exist, but without GIS, staff cannot open or utilize the data as it is intended and still relies on paper maps and records. GIS is the industry standard for asset management, planning and decision making that utilizes geospatial data for informed decision making and analysis. Phase 1 will include the initial identification of existing datasets, implementation of storage, software and licensing, training for staff on basic use, and the definition of priorities for future phases. Staff will primarily rely on services available through the City Engineer, County and State for technical support but will budget for additional services to provide customized datasets that require additional capabilities. Once in place, GIS files for zoning, tree inventory, roads/PASER ratings, subdivision and development as-built plans, utilities, public safety, and environmental information, can all be accessed from a desktop, and can be layered to improve decision making. Maps can be generated and saved as .pdf files to share on the website or by other electronic means. Implementation of a public access interface to GIS files is suggested for Phase 3 in 2021-2022. This will correspond with the completion of the City of Mason Masterplan/Zoning/CIP update - improving access to information for developers, residents, businesses and property owners.

Project Number: 2019-B6

Building: Library Improvements – Phase 2

PROJECT SPLIT

Phase 2 is subject to modification pending the results of the Library Facilities Evaluation to be completed in 2019.

Description: Phase 2 work will include the renovation of the basement to create community event space and related storage; first floor renovations to include a building addition to incorporate an elevator and space for the Friends of the Mason Library – Bookwork Heaven, relocation of children’s area to the east side of the building where it will be expanded into the garage, expansion of space and creation of study/meeting rooms for public use; second floor renovations for staff offices and tenant space (Ingham County Genealogical Society). All improvements will meet the standards of the Americans with Disabilities Act (ADA).

Justification: See Project Number: 2017-B5.

Proposed Project Year: 2023-24

Project Number: 2019-B7

IT: Geographic Information System (GIS) - Phase 2

NEW

Description: Implement GIS to support asset management (roads, utilities), public safety, planning and decision making

Justification: The City of Mason currently does not have a GIS. A variety of key datasets and GIS files exist, but without GIS, staff cannot open or utilize the data as it is intended and still relies on paper maps and records. GIS is the industry standard for asset management, planning and decision making that utilizes geospatial data for informed decision making and analysis. Phase 2 will include development and implementation of primary asset inventories and core datasets as determined in Phase 1, as well as the protocols for asset management including customized web applications for field personnel. Staff will primarily rely on services available through the City Engineer, County and State for future technical support but will budget for additional services to provide customized datasets that require additional capabilities. Once in place, GIS files for zoning, tree inventory, roads/PASER ratings, subdivision and

development as-built plans, utilities, public safety, and environmental information, can all be accessed from a desktop, and can be layered to improve decision making. Maps can be generated and saved as .pdf files to share on the website or by other electronic means. Implementation of a public access interface to GIS files is suggested for Phase 3 in 2021-2022. This will correspond with the completion of the City of Mason Masterplan/Zoning/CIP update - improving access to information for developers, residents, businesses and property owners.

Project Number: 2019-B8

Police: Car Port (3-bays)

NEW

Description: A three (3) unit carport in the police parking lot to protect up to (3) patrol vehicles and their technology for police service from the elements to help preserve patrol vehicles, improve response capability and improve overall police efficiency.

Justification: Mason patrol cars run 24/7/365 regardless of extreme heat, cold, ice, snow or any other environmental situations. Generally, there are no more than (3) officers, including a sergeant, who would need to respond to an emergency at one time. By protecting up to (3) patrol vehicles, Mason PD will be in a better position to act and respond regardless of environmental conditions and better protect patrol car and technology investments – which will ultimately better serve our citizens. A (3) unit carport located in the police lot would serve this need, and patrol cars can be rotated as needed during unfriendly conditions.

Proposed Project Year: 2024-25

Project Number: 2019-B9

IT: Geographic Information System (GIS) - Phase 3

NEW

Description: Implement GIS to support asset management (roads, utilities), public safety, planning and decision making

Justification: The City of Mason currently does not have a GIS. A variety of key datasets and GIS files exist, but without GIS, staff cannot open or utilize the data as it is intended and still relies on paper maps and records. GIS is the industry standard for asset management, planning and decision making that utilizes geospatial data for informed decision making and analysis. Phase 3 will include development and implementation of a public online presence, development and implementation of secondary asset inventories and datasets, and completion of city-wide GIS implementation as determined in Phase 1. This final phase will correspond with the completion of the City of Mason Masterplan/Zoning/CIP update - improving access to information for developers, residents, businesses and property owners.

Project Number: 2019-B10

IT: New Servers

NEW

Description: New Windows and Exchange Servers

Justification: The servers need to be upgraded on a five-year rotation to keep up with the technology changes and meet the needs of both the staff and citizens. Microsoft begins limiting updates to older servers as new versions are released. According to analyst firm, International Data Corporation (IDC), upgrading your server infrastructure on a regular schedule improves relative performance, consolidation, management efficiency and reliability.



CAPITAL IMPROVEMENTS PROGRAM 2019-2025

BUDGET

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CAPITAL IMPROVEMENTS PROGRAM 2019-2025
 Approved March 12, 2019 - Planning Commission
 Accepted March 18, 2019 - City Council

STREETS, SIDEWALKS, BRIDGES (S)										
Project Number	Category	Project Name/Description	Funding Source	FORECAST				PROJECTIONS		Total Project Cost
				2019-20	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	
2017-S5	Streets/ Sidewalks	Walnut- Columbia Street to North End	Local	\$ 71,954						\$ 71,954
2017-S10	Streets/ Sidewalks	Sidewalk Program - Northwest Quadrant of the City (Doesn't count toward 4 mil)	General Fund	\$ 20,000						\$ 20,000
2017-S11	Streets/ Sidewalks	Kerns Road - Cedar Street to Howell Road	Major	\$ 709,217						\$ 709,217
2017-S12	Streets/ Sidewalks	W. Elm Street - Henderson Street to Jefferson Street (Sewer/Water improvements)	Local	\$ 95,589						\$ 95,589
2017-S13	Streets/ Sidewalks	Park Street - Elm Street to Oak Street	Local	\$ 42,317						\$ 42,317
2017-S10	Streets/ Sidewalks	Sidewalk Program - Northeast Quadrant of the City (Doesn't count toward 4 mil)	General Fund		\$ 20,000					\$ 20,000
2017-S14	Streets/ Sidewalks	East Cherry Street - Rogers Street to End	Local		\$ 109,608					\$ 109,608
2017-S15	Streets/ Sidewalks	S. Barnes Street - Ash Street to Kipp Road	Major		\$ 755,160					\$ 755,160
2017-S16	Bridge	Maple Street Bridge Repair	Local		\$ 20,000					\$ 20,000
2017-S10	Streets/ Sidewalks	Sidewalk Program - Southeast Quadrant of the City (Doesn't count toward 4 mil)	General Fund			\$ 20,000				\$ 20,000
2017-S17	Streets/ Sidewalks	Center Street - Walnut Street to N. Bush Street	Local			\$ 100,920				\$ 100,920
2017-S18	Streets/ Sidewalks	Brookdale Street - Judy Court to Willow Street	Local			\$ 84,100				\$ 84,100
2017-S19	Streets/ Sidewalks	Cherry- McRoberts Street to Henderson Street	Local			\$ 218,660				\$ 218,660
2017-S20	Streets/ Sidewalks	Columbia Street - Orchard Lane to Walnut Street	Local			\$ 58,870				\$ 58,870
2017-S21	Streets/ Sidewalks	Eaton Drive - All	Local			\$ 168,200				\$ 168,200
2017-S22	Streets/ Sidewalks	W. Elm Street - McRoberts Street to Henderson Street	Local			\$ 210,250				\$ 210,250
2017-S10	Streets/ Sidewalks	Sidewalk Program - Southwest Quadrant of City (Doesn't count toward 4 mil)	General Fund				\$ 20,000			\$ 20,000
2017-S23	Streets/ Sidewalks	Rayner Street - Randolph Street to Columbia Street	Local				\$ 53,430			\$ 53,430
2017-S24	Streets/ Sidewalks	Eugenia Drive - Northbrook Street to End	Local				\$ 316,680			\$ 316,680
2017-S25	Streets/ Sidewalks	Hall Blvd - Ash Street to South Street	Local				\$ 422,240			\$ 422,240
2017-S26	Streets/ Sidewalks	Columbia Street - Park Street to Jefferson Street	Major				\$ 75,690			\$ 75,690
2017-S10	Streets/ Sidewalks	Sidewalk Program - Northwest Quadrant of City (Doesn't count toward 4 mil)	General Fund				\$ 20,000.00			\$ 20,000
2018-S27	Streets/ Sidewalks	Peachtree Place Columbia Street to South Street	Major				\$ 457,720.00			\$ 457,720
2018-S29	Streets/ Sidewalks	McRoberts Street - Columbia Street to Maple Street	Local				\$ 84,355.00			\$ 84,355
2018-S30	Streets/ Sidewalks	Steele Street - Ash Street to Elm Street	Local				\$ 68,900.00			\$ 68,900
2018-S31	Streets/ Sidewalks	W. Oak Street - McRoberts Street to Lansing Street	Local				\$ 130,188.00			\$ 130,188
2017-S10	Streets/ Sidewalks	Sidewalk Program - Northeast Quadrant of the City (Doesn't count toward 4 mil)	General Fund					\$ 20,000.00		\$ 20,000
2019-S1	Streets/ Sidewalks	Walnut Court - Columbia Street to Ash Street	Local					\$ 118,940.00		\$ 118,940
2019-S2	Streets/ Sidewalks	Coppersmith - Sanctuary Street to Wildemere Street	Local					\$ 126,150.00		\$ 126,150
2019-S3	Streets/ Sidewalks	South Street - Barnes Street to Rogers Street	Local					\$ 173,275.00		\$ 173,275
2019-S4	Streets/ Sidewalks	Foxview Street - Entire Length	Local					\$ 52,780.00		\$ 52,780
2019-S5	Streets/ Sidewalks	Henderson Street - Entire Length	Local					\$ 52,780.00		\$ 52,780
2019-S6	Streets/ Sidewalks	Middlebury - Entire Length	Local					\$ 90,480.00		\$ 90,480
2019-S7	Streets/ Sidewalks	McRoberts Street - Maple Street to South Street	Local					\$ 278,980.00		\$ 278,980
2019-S8	Streets/ Sidewalks	Maple Street - Lansing Street to Park Street	Major					\$ 120,640.00		\$ 120,640
2019-S9	Streets/ Sidewalks	Maple Street - Jefferson Street to Barnes Street	Major					\$ 60,320.00		\$ 60,320
2019-S10	Streets/ Sidewalks	Franklin Farms Extension	Major					\$ 3,500,000.00		\$ 3,500,000
				\$ 939,076	\$ 904,768	\$ 861,000	\$ 888,040	\$ 761,163	\$ 4,594,345	\$ 8,948,392
UTILITIES: SANITARY SEWER, STORM WATER, AND WATER DISTRIBUTION (U)										
Project Number	Category	Project Name/Description	Funding Source	FORECAST				PROJECTIONS		Total Project Cost
				2019-20	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	
2017-U11	POTW	Turbine Aeration Blower at POTW	Water/Sewer	\$ 260,000						\$ 260,000
2017-U15	DPW	Replace Two Fire Hydrants Behind Mason Plaza	Water/Sewer	\$ 25,000.00						\$ 25,000.00
2017-U19	Streets/ Sidewalks	Kerns Road - Cedar Street to Howell Road	Water/Sewer	\$ 96,461						\$ 96,461
2017-U20	Streets/ Sidewalks	W. Elm Street - Henderson Street to Jefferson Street	Water/Sewer	\$ 170,520						\$ 170,520
2017-U21	Streets/ Sidewalks	Park Street - Elm Street to Oak Street	Water/Sewer	\$ 33,802						\$ 33,802
2017-U23	DPW	Well No. 6 Rebuild and New Variable Frequency Drive (VFD)	Water/Sewer	\$ 45,000						\$ 45,000
2017-U24	DPW	Study of Sewer Flow on Mason Street	Water/Sewer	\$ 15,000						\$ 15,000
2017-U25	DPW	Gutters for Water Treatment Plant	Water/Sewer	\$ 7,000						\$ 7,000
2019-U1	POTW	Waste Water Treatment Plant - Design	Water/Sewer	\$ 3,000,000						\$ 3,000,000
2019-U2	DPW	Department of Public Works Facility Design	Water/Sewer	\$ 1,000,000						\$ 1,000,000
2017-U8	DPW	Replace Programmable Logic Controllers (PLC) on 3 Wells	Water/Sewer		\$ 40,000					\$ 40,000
2017-U14	DPW	Department of Public Works Facility Construction	Water/Sewer		\$ 6,780,000					\$ 6,780,000
2017-U26	DPW	New Well Franklin Farms	Water/Sewer		\$ 400,000					\$ 400,000
2017-U27	Streets/ Sidewalks	Cherry Street - Rogers Street to End	Water/Sewer		\$ 160,800					\$ 160,800
2017-U28	Streets/ Sidewalks	S. Barnes Street - Ash Street to Kipp Road	Water/Sewer		\$ 546,360					\$ 546,360
2017-U29	DPW	Generators for ISD and Curtis Street Lift Stations	Water/Sewer		\$ 40,000					\$ 40,000
2018-U32	DPW	South Water Tower Interior Maintenance and Repair	Water/Sewer		\$ 300,000					\$ 300,000
2018-U33	DPW	Well No. 4 Rebuild	Water/Sewer		\$ 40,000					\$ 40,000
2019-U3	POTW	Waste Water Treatment Plant - Construction	Water/Sewer		\$ 10,000,200					\$ 10,000,200
2017-U34	DPW	Well No. 5 Rebuild	Water/Sewer			\$ 40,000				\$ 40,000
2019-U4	POTW	Study - Wastewater Solids System Handling Rate	Water/Sewer			\$ 20,000				\$ 20,000
2018-U37	DPW	Well No. 10 Rebuild	Water/Sewer				\$ 40,000			\$ 40,000
2019-U5	POTW	Post-Construction Demolition of Unused Structures	Water/Sewer				\$ 200,000			\$ 200,000
2019-U6	POTW	Wastewater Solids Handling System	Water/Sewer				\$ 1,000,000			\$ 1,000,000
2017-U8	DPW	Replace Programmable Logic Controllers (PLC) on Three (3) Wells	Water/Sewer					\$ 45,000		\$ 45,000
2018-U39	DPW	Well No. 9 Rebuild	Water/Sewer					\$ 40,000		\$ 40,000
2018-U40	DPW	North Water Tower Exterior/Interior Evaluation and Repaint 20 Year	Water/Sewer				\$ 750,000			\$ 750,000
2019-U7	POTW	Convert POTW Property to Public Space	Water/Sewer					\$ 100,000		\$ 100,000
2019-U8	POTW	Wastewater Plant Office Building Remodel	Water/Sewer						\$ 500,000	\$ 500,000
2019-U9	Water	New Chlorine Generator	Water/Sewer						\$ 75,000	\$ 75,000
2019-U10	Water	Water Plant Filter Media Replacement	Water/Sewer						\$ 175,000	\$ 175,000
2019-U11	Water	Well No. 8 Rebuild	Water/Sewer						\$ 45,000	\$ 45,000
				\$ 4,652,783	\$ 18,307,360	\$ 60,000	\$ 1,240,000	\$ 935,000	\$ 750,000	\$ 25,945,143

PARKS/ CEMETERY/ FORESTRY/ NONMOTORIZED (P)											
Project Number	Category	Project Name/Description	Funding Source	FORECAST				PROJECTIONS			Total Project Cost
				2019-20	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025		
2017-P8	Laylin	Laylin Park Improvements - Phase II to 2018-2019 Project	Rayner Bond	\$ 200,000						\$ 200,000	
2018-P3	Non-Motorized	Kerns Road - Hayhoe Riverwalk Trail Extension	Grant Funding	\$ 160,000						\$ 160,000	
2017-P10	Bond	Bond Park Improvements	Rayner Bond/Grants		\$ 300,000					\$ 300,000	
2017-P11	Hayes	Hayes Park Improvements	Rayner Bond/Grants			\$ 200,000				\$ 200,000	
2018-P4	Austin	Lee Austin Park Improvements	Rayner Bond/Grants				\$ 100,000			\$ 100,000	
2017-P14	Griffin	Griffin Park Improvements	Rayner Bond/Grants				\$ 20,000			\$ 20,000	
2019-P1	Austin-Consumers	Pavillion/Parking Improvements (adjacent to Lee Austin Park)	TBD				\$ 50,000			\$ 50,000	
2017-P12	Rayner	Rayner Park Improvements	Rayner Bond					\$ 150,000		\$ 150,000	
2018-P3	All	Planning: Parks/Recreation Plan - 5 year update	Rayner Bond					\$ 15,000		\$ 15,000	
2018-P15	Cemetery	Second Drive - Cemetery	General Fund						\$ 70,000	\$ 70,000	
2018-P5	Non-Motorized	Hayhoe Trail: Internal Loop-South Side (Jefferson/High School/Rayner Street) - MOVED TO 2024-2025	General Fund						\$ 150,000	\$ 150,000	
2018-P6	Non-Motorized	Hayhoe Trail: Internal Loop North Side- (Howell/ Mason Street/Cemetery) - MOVED TO 2024-2025	General Fund						\$ 150,000	\$ 150,000	
2018-P7	Non-Motorized	Hayhoe Trail: Internal Loop West Side- (Columbia 127 pedestrian bridge w/mid-block crossing) - MOVED TO 2024-2025	General Fund						\$ 1,675,000	\$ 1,675,000	
2018-P8	Non-Motorized	Hayhoe Trail: Internal Loop East Side- (Rayner/Middle School/Laylin) - MOVED TO 2024-2025	General Fund						\$ 15,000	\$ 15,000	
2019-P2	Cemetery	Cemetery/Trailhead Restroom	General Fund						\$ 75,000	\$ 75,000	
				\$ 360,000	\$ 300,000	\$ 200,000	\$ 170,000	\$ 165,000	\$ 70,000	\$ 1,265,000	
MOTOR VEHICLE POOL (MVP)											
Project Number	Category	Project Name/Description	Funding Source	FORECAST				PROJECTIONS			Total Project Cost
				2019-20	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025		
2017-MVP11	Equipment- DPW	Vehicle No. 13 Replacement	MVP	\$ 26,000						\$ 26,000	
2017-MVP12	Equipment- DPW	Mower No. 75 Replacement	MVP	\$ 11,000						\$ 11,000	
2017-MVP13	Equipment- DPW	Vehicle No. 6 Replacement	MVP	\$ 30,000						\$ 30,000	
2019-MVP1	Equipment- DPW	Vehicle No. 25 Equipping	MVP	\$ 85,000						\$ 85,000	
2017-MVP15	Equipment- DPW	Vehicle No. 16 Replacement	MVP		\$ 26,000					\$ 26,000	
2017-MVP16	Equipment- DPW	Mower No. 77 Replacement	MVP		\$ 11,000					\$ 11,000	
2017-MVP17	Equipment- DPW	Vehicle No. 86 Replacement	MVP		\$ 39,000					\$ 39,000	
2017-MVP19	Equipment- DPW	Vehicle No. 24 Replacement	MVP		\$ 150,000					\$ 150,000	
2017-MVP20	Equipment- DPW	Vehicle No. 18 Replacement	MVP			\$ 26,000				\$ 26,000	
2017-MVP21	Equipment- DPW	Mower No. 66 Replacement	MVP			\$ 11,000				\$ 11,000	
2017-MVP22	Equipment- DPW	Vehicle No. 83 Replacement	MVP			\$ 39,000				\$ 39,000	
2017-MVP23	Equipment- DPW	Vehicle No. 21 Replacement	MVP			\$ 35,000				\$ 35,000	
2017-MVP24	Equipment- DPW	Vehicle No. 59 Replacement	MVP			\$ 12,000				\$ 12,000	
2017-MVP25	Equipment- DPW	Vehicle No. 6 Replacement	MVP				\$ 26,000			\$ 26,000	
2017-MVP26	Equipment- DPW	Mower No. 59 Replacement	MVP				\$ 11,000			\$ 11,000	
2017-MVP27	Equipment- DPW	Vehicle No. 84 Replacement	MVP				\$ 39,000			\$ 39,000	
2017-MVP29	Equipment- DPW	Equipment No. 69 Replacement	MVP				\$ 10,000			\$ 10,000	
2019-MVP2	Equipment- DPW	Addition of Vehicle No. 82	MVP				\$ 39,000			\$ 39,000	
2018-MVP1	Equipment- DPW	Vehicle No. 22 Replacement	MVP					\$ 26,000		\$ 26,000	
2018-MVP2	Equipment- DPW	Mower No. 75 Replacement	MVP					\$ 11,000		\$ 11,000	
2018-MVP3	Equipment- DPW	Vehicle No. 85 Replacement	MVP					\$ 39,000		\$ 39,000	
2018-MVP4	Equipment- DPW	Vehicle No. 31 Replacement	MVP					\$ 35,000		\$ 35,000	
2018-MVP5	Equipment- DPW	Back Hoe No. 30 Replacement	MVP					\$ 130,000		\$ 130,000	
2019-MVP2	Equipment- DPW	Vehicle No.15 Replacement	MVP						\$ 29,263	\$ 29,263	
2019-MVP3	Equipment- DPW	Mower No. 74 Replacement	MVP						\$ 12,381	\$ 12,381	
2019-MVP4	Equipment- DPW	Vehicle No. 86 Replacement	MVP						\$ 43,894	\$ 43,894	
2019-MVP5	Equipment- DPW	Vehicle No. 802 Replacement	MVP						\$ 45,000	\$ 45,000	
2019-MVP6	Equipment- DPW	Vehicle No. 28 Replacement	MVP						\$ 175,000	\$ 175,000	
				\$ 152,000	\$ 226,000	\$ 123,000	\$ 125,000	\$ 241,000	\$ 305,538	\$ 1,172,538	
BUILDING, PROPERTY, EQUIPMENT (B)											
Project Number	Category	Project Name/Description	Funding Source	FORECAST				PROJECTIONS			Total Project Cost
				2019-20	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025		
2017-B5	Building- Library	Building: Library Improvements, Phase I	General Fund/Grants/CADL	\$ 330,000						\$ 330,000.00	
2017-B7	Building- City Hall	Building: Parking Lot Repairs	General Fund	\$ 40,350						\$ 40,350.00	
2017-B10	Building- Fire	Fire: Fire Station 1- Furnace/AC, Office Area and Training Room	General Fund	\$ 20,000						\$ 20,000.00	
2017-B11	Equipment- Fire	Fire: Fire Station 1- Commercial Washing and Drying Machines	General Fund	\$ 7,500						\$ 7,500.00	
2017-B12	Equipment- IT	IT: New Servers	General Fund	\$ 30,000						\$ 30,000.00	
2018-B10	Equipment- IT	IT: BS&A Module for Online Permitting	General Fund	\$ 6,260						\$ 6,260.00	
2018-B12	Building- City Hall	Building: City Hall Carpet Replacement	General Fund	\$ 20,000						\$ 20,000.00	
2018-B13	Equipment- Fire	Fire: Extrication Tools (Jaws of Life) Replacement	General Fund	\$ 50,000						\$ 50,000.00	
2018-B15	Building- Fire	Fire: Sprinkler System in Truck Bay	General Fund	\$ 25,000						\$ 25,000.00	
2018-B16	Building- Fire	Fire: Station 1 Rear Approach	General Fund	\$ 25,000						\$ 25,000.00	
2018-B19	Equipment- IT	IT: Wireless connectivity - City Hall to Jefferson Street (DPW and POTW) and Avery Lane via middle school (Water)	General Fund/T-Mobile	\$ 18,000						\$ 18,000.00	
2019-B1	Equipment	Clerk: Election Tabulator Machines	General Fund	\$ 11,000						\$ 11,000.00	
2019-B2	Building- City Hall	Building: City Hall - Phase I	General Fund	\$ 100,000						\$ 100,000.00	
2018-B14	Equipment- Fire	Fire: Rehab 815 Replacement	General Fund		\$ 75,000.00					\$ 75,000.00	
2017-B18	Equipment- Fire	Fire: Self-Contained Breathing Apparatus (SCBA) units	General Fund		\$ 205,000.00					\$ 205,000.00	
2018-B20	Building- Fire	Fire: Carpet Replacement for Station 1	General Fund		\$ 15,000.00					\$ 15,000.00	
2018-B23	Planning	Planning: Masterplan/Zoning 5-year Update (Major): Phase I	General Fund		\$ 25,000.00					\$ 25,000.00	
2019-B2	Building- City Hall	Building: City Hall - Phase II	General Fund		\$ 100,000.00					\$ 100,000.00	
2017-B13	Equipment- IT	IT: AV Room Technology Replacement	General Fund			\$ 150,000.00				\$ 150,000.00	
2017-B15	Equipment- Fire	Fire: Rescue Boat and Motor	General Fund			\$ 10,000				\$ 10,000.00	
2018-B21	Equipment- Police	Police: Interview & Interrogation Digital Recording System	General Fund			\$ 13,308				\$ 13,308.00	
2018-B22	Equipment- Police	Police: Body Worn Cameras and Redaction Software	General Fund			\$ 15,000				\$ 15,000.00	
2018-B23	Planning	Planning: Master Plan/Zoning 5-year Update (Major): Phase II	General Fund			\$ 100,000				\$ 100,000.00	
2018-B23B	Planning	Planning: Cedar/127 Corridor Sub-area Plan	General Fund			\$ 50,000.00				\$ 50,000.00	
2018-B23A	Planning	Planning: Kipp Road/Temple Street Sub-area Plan	General Fund			\$ 30,000.00				\$ 30,000.00	
2018-B24	Building- City Hall	Building: Rental Space Furniture Replacement	General Fund			\$ 5,000				\$ 5,000.00	
2019-B3	Equipment-Clerk	Clerk Upgrade to Laserfiche Avante Platform	General Fund			\$ 20,000				\$ 20,000.00	
2019-B4	Building- City Hall	Building: City Hall - Phase III	General Fund			\$ 100,000				\$ 100,000.00	
2018-B23	Planning	Planning: Masterplan/Zoning 5-year Update (Major): Phase III	General Fund				\$ 25,000.00			\$ 25,000.00	
2018-B25	Equipment-Police	Police: In-Car Digital Recording System	General Fund				\$ 50,000.00			\$ 50,000.00	
2018-B26	Equipment-Police	Police: Patrol Car Modem Upgrades	General Fund				\$ 5,000.00			\$ 5,000.00	
2019-B5	Equipment - IT	IT: Geographic Information System (GIS) - Phase 1	General Fund				\$ 17,000.00			\$ 17,000.00	
2019-B6	Building- Library	Building: Library Improvements, Phase II	General Fund/Grants				\$ 850,000.00			\$ 850,000.00	
2019-B7	Equipment - IT	IT: Geographic Information System (GIS) - Phase 2	General Fund					\$ 15,000.00		\$ 15,000.00	
2019-B8	Equipment	Police: Car Port (3-Car Unit)	General Fund					\$ 50,000.00		\$ 50,000.00	
2019-B9	Equipment - IT	IT: Geographic Information System (GIS) - Phase 3	General Fund						\$ 15,000.00	\$ 15,000.00	
2019-B10	Equipment-IT	IT: New Servers	General Fund						\$ 40,000.00	\$ 40,000.00	
				\$ 683,110.00	\$ 420,000.00	\$ 493,308.00	\$ 947,000.00	\$ 65,000.00	\$ 55,000.00	\$ 2,663,418.00	
				FORECAST				PROJECTIONS			Total Project Cost
GRAND TOTALS				2019-20	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025		
				\$ 6,786,969.88	\$ 20,158,128.00	\$ 1,737,308.00	\$ 3,370,039.60	\$ 2,167,163.00	\$ 5,774,883.00	\$ 39,994,491.48	

Michigan Municipal League

REVENUE SHARING FACTSHEET

Michigan's cities and villages are the **CENTERS OF OUR ECONOMY**. They maintain the infrastructure and services that support the vast majority of our state's jobs. A recent study found that **MICHIGAN'S METROPOLITAN AREAS ACCOUNT FOR 89% OF THE STATE'S JOBS** and 88% of its gross domestic product.¹ The revenue sharing distribution formula was designed to appropriately compensate the communities that support us all and the higher costs they bear. Therefore, when that formula is underfunded, Michigan's entire economy suffers.

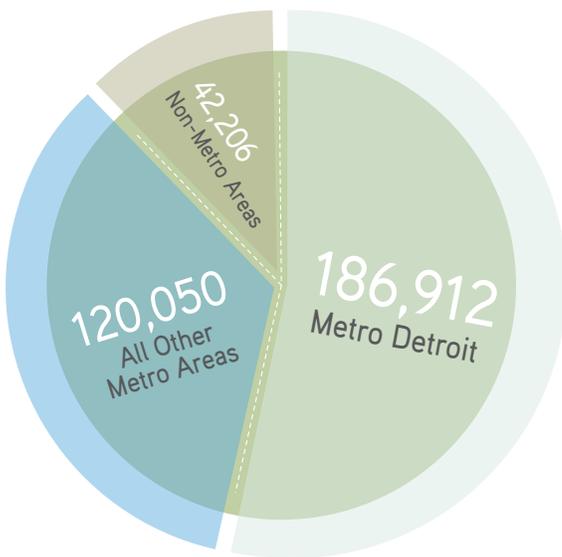


michigan municipal league
Better Communities. Better Michigan.

REVENUE SHARING KEEPS OUR ECONOMIC ENGINES RUNNING

A Michigan Municipal League survey found cuts in revenue sharing have negatively impacted basic community services across Michigan. Capital projects such as street and sidewalk repairs and sewer and water improvements have been postponed; recreation and library programs have been curtailed or eliminated. Perhaps even more startling is that, according to the Michigan Commission on Law Enforcement Standards, there are nearly 2,315 fewer police officers and 1,800 fewer firefighters on the streets of Michigan since the tragedy of September 11, 2001.²

MICHIGAN GDP (in millions of dollars)



Michigan's metropolitan areas account for 88% of the state's Gross Domestic Product (GDP). The Detroit region alone accounts for almost 54% of Michigan's GDP. In addition, the real GDP per capita in Michigan's metropolitan areas is \$37,560, compared to \$24,949 in the rest of the state.

Source: RW Ventures, "Michigan's Metropolitan Areas Fact Sheet"

FORMULA FUNDING

Revenue sharing consists of both constitutional and statutory payments. The constitutional portion consists of 15% of gross collections from the 4% sales tax³ distributed to cities, villages, and townships based on their population. This amount is set by the state constitution. The Legislature must appropriate whatever is calculated. It cannot reduce or increase the constitutional portion.

The statutory portion of revenue sharing has traditionally been distributed by a formula, rather than on a per capita basis, to compensate for the significant variation in local governments' service delivery needs, infrastructure maintenance requirements, and fiscal capacity to generate local tax revenue. Today, the program calls for 21.3% of the 4% sales tax collections to be distributed in accordance with a formula set in Public Act 532 of 1998.

Since state law sets the statutory portion, the governor and Legislature have the ability to adjust the distributed amount. They have increasingly used this ability to cover state budget shortfalls to the detriment of communities, especially during the recent recession when local budgets are already strained by drops in property value. The 1998 formula was designed to be

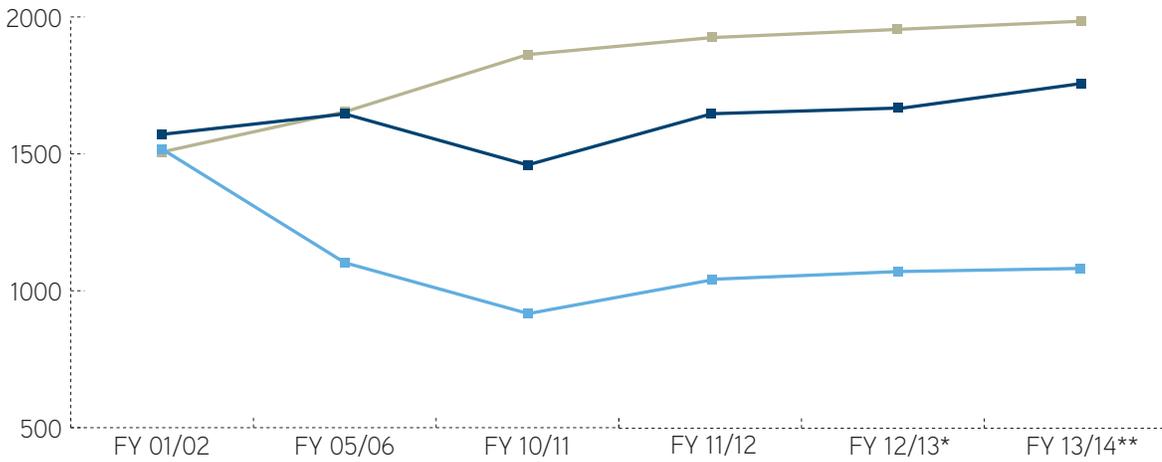
phased in, but due to funding cuts it has never been fully implemented. If fully funded, statutory revenue sharing payments to local governments, including counties, in fiscal year 2014 would have totaled approximately \$1.8 billion. Instead, the state kept \$689 million, appropriating \$1.1 billion to communities. This shortfall is part of a trend totaling nearly \$6.2 billion in revenue sharing reductions during the last twelve fiscal years.⁴

In 2011, the State added requirements for local governments to obtain their statutory revenue sharing payments. Entitled the Economic Vitality Incentive Program (EVIP), locals must now comply with three categories to receive payments. The categories include accountability and transparency, consolidation of services, and unfunded accrued liability plan.

DID YOU KNOW 140 CITIES AND VILLAGES IN MICHIGAN SUPPORT A LARGER DAYTIME POPULATION THAN RESIDENT BASE? (THINK JOBS!) 42 OF THOSE SEE THEIR DAYTIME POPULATION SWELL BY OVER 50 PERCENT!

TOTAL STATE SHARED REVENUE— CITIES, VILLAGES, TOWNSHIPS, & COUNTIES

Source: The House Fiscal Agency and Plante & Moran



• Estimated FY 12/13 based on 1/13 Consensus; Projected FY 13/14 based on 1/13 Consensus and Proposed Budget
 ** Inflation applied to FY 97/98 total state shared revenue based on Proposal A inflation factor
 1.6% (98/99), 1.9% (99/00), 3.2% (00/01), 3.2% (01/02), 1.5% (02/03), 2.3% (03/04), 2.3% (04/05),
 3.3% (05/06), 3.7% (06/07), 2.3% (07/08), 4.4% (08/09), -.3% (09/10), 1.7% (10/11), 2.7% (11/12),
 2.4% (12/13), estimated 2% (13/14)

— Inflation**
 — Actual
 — Full Funding

ANNUAL DIVERTED REVENUE SHARING

\$54 M
2001/02

\$147 M
2002/03

\$276 M
2003/04

\$506 M
2004/05

\$543 M
2005/06

\$541 M
2006/07

\$590 M
2007/08

\$531 M
2008/09

\$529 M
2009/10

\$517 M
2010/11

\$680 M
2011/12

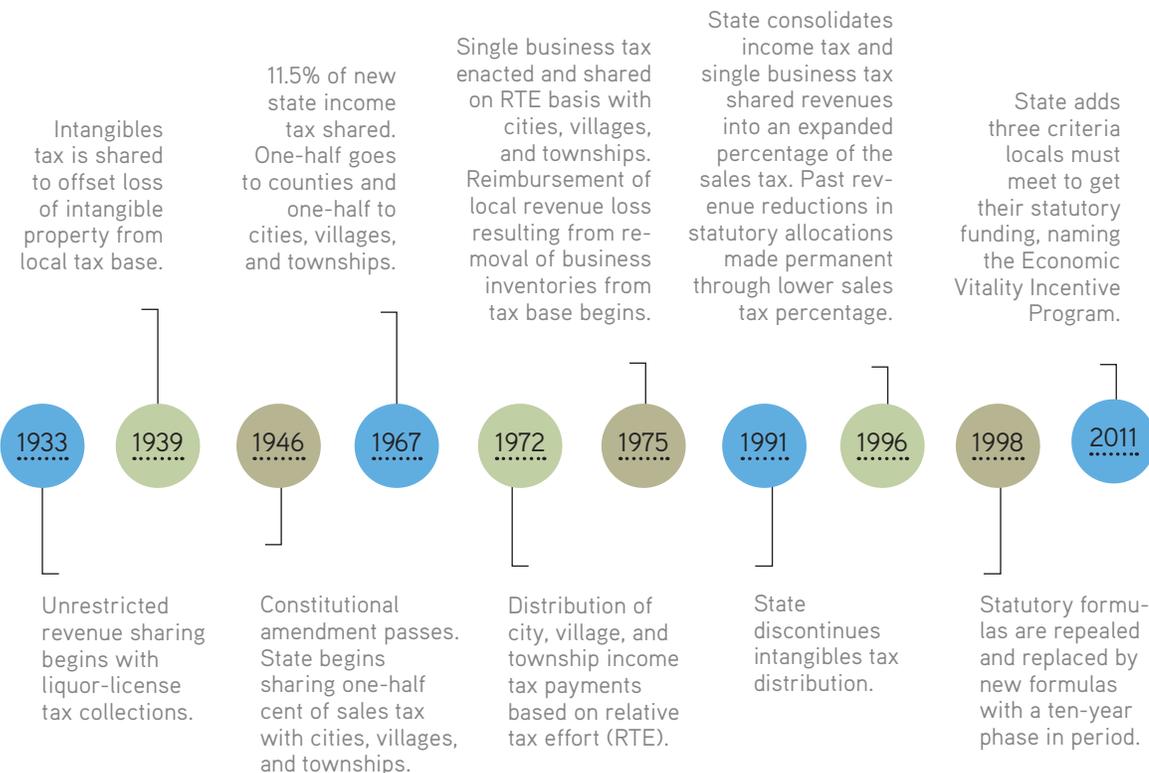
\$657 M
2012/13

\$689 M
2013/14

TOTAL
\$6.2
BILLION

MILESTONES IN MICHIGAN'S UNRESTRICTED REVENUE SHARING PROGRAM

Source: Citizens Research Council of Michigan



HISTORY OF SHARED REVENUE

Michigan cities, villages, and townships receive revenue earmarked by the state constitution and statute to help pay for core governmental services such as police protection, fire service, roads, water and sewer service, and garbage collection. Known as “revenue sharing,” these funds have been tied to restrictions on local taxes. In 1939, an early instance of revenue sharing occurred when a state law removed intangible property from the local property tax base. A state intangibles tax was created and a method put in place to return funds to locals to help with lost revenues. Since that time, additional state taxes such as the sales, income and single business tax have been enacted, while the levy of local taxes has been pre-empted or eliminated. This has been done with a pledge from state officials that a portion of revenues raised from state taxes would be returned to locals—shared—for the provision of essential services.

¹Source: RW Ventures, “Michigan’s Metropolitan Areas Fact Sheet”

²Source: Michigan Commission on Law Enforcement Standards and Michigan Professional Firefighters Union

³The additional 2% sales tax created in 1994 is earmarked specifically for schools.

⁴Source: House Fiscal Agency

REVENUE SHARING LOST SINCE 2001

\$6.2
BILLION

REVENUE SHARING LOST IN FY 13/14

\$689
MILLION

Created by the Michigan Municipal League, February 2014. For more on the Michigan Municipal League, please visit mml.org.



Better Communities. Better Michigan.

The Michigan Municipal League is the one clear voice for Michigan communities. Through advocacy at the state and federal level, we proactively represent municipalities to help them sustain highly livable, desirable, and unique places within the state. We create and offer our members services and events that range from traditional to cutting edge, in order to help educate and inspire them to remain focused on their passion for the area they represent. We are a nonprofit, but we act with the fervor of entrepreneurs; our people are dynamic, energetic and highly approachable, passionately and aggressively pushing change for better communities.

mml.org

Introduced: Brown
Second: Droscha

**CITY OF MASON
CITY COUNCIL RESOLUTION 2019-14
ADOPTION OF THE FY 2019-2020 BUDGET**

May 20, 2019

WHEREAS, the City Council of the City of Mason did hold a public hearing on the proposed 2019-2020 fiscal year budget on Monday, May 20, 2019 as prescribed by law.

NOW THEREFORE BE IT RESOLVED, that the proposed 2019-2020 Operating Budget is filed with the City Clerk, providing for the sums of \$23,452,885 to expend for municipal purposes of the General Fund, Special Revenue Funds, Capital Project Funds, Trust and Agency Funds, Enterprise Funds, Intergovernmental Funds, and Special Assessment Funds for the 2019-2020 fiscal year, and the said amount of \$3,414,000 shall be raised by taxes, or a levy of 15.25 mills, upon real and personal property of the City of Mason.

BE IT FURTHER RESOLVED, that the City Council authorizes establishment of Fund 249 “Building Inspection Fund”. This will be a Special Revenue Fund to record the revenues and expenditures for building construction code enforcement activities.

BE IT FURTHER RESOLVED, that whereas the captured State Taxable Valuation for the DDA District is \$2,795,797 the sum of \$42,635 shall be placed in the DDA Fund along with other taxing jurisdictions’ appropriate tax dollar amounts, and together this money will be used for future public improvements within the District.

BE IT FURTHER RESOLVED, that whereas the captured State Taxable Valuation for the LDFA District is \$35,635,256; the sum of \$271,720, shall be placed in the LDFA Fund along with other taxing jurisdictions’ appropriate tax dollar amounts, and together this money will be used for future public improvements within the District.

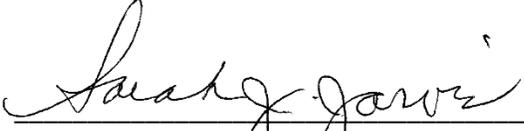
BE IT FURTHER RESOLVED, that the 2019-2020 Governmental Fund Budgets shall be automatically amended on July 1, 2019 to re-appropriate encumbrances outstanding and reserved on June 30, 2019.

BE IT FURTHER RESOLVED, that non-union and contract employees will receive a 2% wage increase, AFSCME employees are pending contract, and police supervisory and police non-supervisory will both receive 2% wage increases per contract.

NOW, THEREFORE, BE IT FINALLY RESOLVED, that the City Council of the City of Mason hereby adopts the 2019-2020 proposed fiscal year budget which is currently on file in the office of the City Clerk and establishes Fund 249 “Building Inspection Fund”.

Yes (6) Brown, Droscha, Ferris, Madden, Schaffer, Whipple
No ()
Absent (1) Vogel

CLERK'S CERTIFICATION: I hereby certify that the foregoing is a true and accurate copy of a resolution adopted by the City Council at its regular meeting held Monday, May 20, 2019 the original of which is part of the Council's minutes.



Sarah J. Jarvis, City Clerk
City of Mason, Ingham County