



ANNUAL BUDGET

2020-2021



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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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, 2020, and ending June 30, 2021. 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 18th, adopt, by resolution, the annual budget for the next fiscal year.

This budget proposal includes a **proposed budget** for 2020/21 and **projected budgets** for 2021/22 and 2022/23. 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 would normally present a 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, City 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 ensure 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.

However due to the impacts of COVID 19 and the uncertainty related to revenue at this time, I am presenting a budget that is focused only on maintaining operations and funding critical capital required of by our Charter.

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

Operational Expenditures

Personnel Costs 2020/2021:

- Staffing is at 45 full-time positions and 12,380 hours of part-time. See Staffing Summary for more detail on positions. With current staffing, overall costs are up **\$18,335 (0.6%)**.
- Non-union Employees - 2% wage increase **\$17,640**.
- Union Employees - Accounted for, but due to the negotiation process are not detailed here.
- Retirement/MERS Contribution - Anticipated to increase in General Fund by **\$37,075 (12%)**. The overall City contribution is up by an estimated **\$57,335 (9.8%)**. Mason's Retirement Plan Liability is currently at 62% and an actuarially determined contribution (ADC) of 6.4%. 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 24.4% and an ADC of 3.2% as of the previous actuarial (06/30/19). 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%)
- Heath Benefit Contribution – 8% increase anticipated (\$28,380) for the City's contribution

Capital Expenditures

This year, majority of the capital expenditures are removed that were only discussed as part of the Capital Improvement Program (CIP). When we have more information regarding the impacts of COVID 19, we will finalize the CIP process and amend the budget accordingly.

Capital Removed from the Budget, due to COVID 19

	2019/20	2020/21	2021/22	2022/23
General Fund	934,350	1,166,500	598,310	322,000
Major Streets	none	none	none	none
Local Streets	none	none	none	none
DDA	none	150,000	none	none
Fire Equip Fund	none	85,000	none	none
Water/Sewer	5,810,000	2,145,000	12,042,000	640,000
DPW Fund - New*	none	4,000,000	none	none
Motor Vehicle Pool	none	158,500	147,000	180,000
Total Capital	6,744,350	7,980,000	12,787,310	1,142,000

Conclusion

Our current budget is focused on meeting the minimum Charter requirements to allow for operations to continue as we gather more information on the long-term impacts of COVID 19.

The only increase proposed to revenue is a 11% water and sewer rate increase to ensure we are meeting operational costs. It does not account for any revenue needed for capital expenditures.

I thank all the members of the City staff for their hard work during this emergency and 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

FINANCIAL SUMMARIES

Fund Balance Summary (with Assets)

Fund	Projected 06/30/20 Fund Balance	Revenues	Expenditures	Projected 6/30/21 Fund Balance
General Fund	5,437,955	6,756,705	6,979,890	5,214,770
Special Revenue				
Major Street	1,594,489	761,870	740,315	1,616,044
Local Street	156,106	1,076,785	1,076,785	156,106
Building Inspection	1,194,141	24,000	8,900	1,209,241
Rayner Bond	117,100	41,000	102,080	56,020
Tax Increment				
DDA	168,887	111,500	89,425	190,962
LDFA	1,284,015	607,500	31,710	1,859,805
Proprietary				
Water and Sewer	12,795,828	3,421,705	4,423,950	11,793,583
Motor Vehicle Pool	1,149,945	465,370	424,000	1,191,315
Fiduciary				
Economic Development	8,244	100	3,000	5,344
Permanent				
Cemetery Trust	367,933	8,500	4,000	372,433
Capital Improvement				
Capital Improvement	-	-	-	-
Capital Improvement-Fire Equipment	29,126	101,000	-	130,126
Debt Service				
Mason Building Authority	4	-	-	4
Special Assessments	341,107	127,505	141,375	327,237
Grand Total	24,644,8800	13,503,540	14,025,430	24,122,990

Debt Summary Statement

(As of June 30, 2019, Audited Financial Statements)

2015 Refunding Bonds

\$3,740,000 General Obligation Refunding Bonds dated June 6, 2015, due in annual installments ranging from \$110,000 to \$220,000 through April 1, 2040, with interest ranging from 3.00% to 4.00%, payable semi-annually.

Outstanding Balance - \$3,305,000

Special Assessment Bonds

\$750,000 2005 Special Assessment dated November 18, 2005, due in annual installments ranging from \$50,000 to \$55,000 through November 1, 2020, with interest ranging from 4.50% to 4.55%, payable semi-annually.

Outstanding Balance - \$105,000

Drinking Water Revolving Fund Loan

\$8,000,000 Water Supply System Bonds dated September 27, 2007, due in annual installments ranging from \$390,000 to \$463,674 through April 1, 2028, with interest of 2.125%, payable semi-annually.

Outstanding Balance - \$3,833,674

Staffing Summary

Full-Time Personnel Summary

Department	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2019-20 Actual	2020-21 Budgeted	Increase (Decrease)
Administration						
City Manager	1	1	1	1	1	0
Executive Assistant to the City Manager	1	0	0	0	0	0
Administrative Assistant	0	0	0	0	0	0
Human Resources Coordinator	0	0	0	0	0	0
Customer Service Specialist	2	2	0	0	0	0
Administration/Finance Department						
Project Specialist	0	1	1	1	1	0
Finance Department						
Finance Director/Treasurer	1	1	1	1	1	0
Assistant Finance Director	1	1	0	0	0	0
Accountant	0	0	1	1	1	0
Bookkeeper	3	2	2	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	2	2	2	0
Public Safety - Police Department						
Chief of Police	1	1	1	1	1	0
Sergeant	2	2	2	2	2	0
Police Officer	9	8	8	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	1	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	0	(1)
Waste Water (POTW) Superintendent	1	1	1	1	1	0
Public Works Foreman	1	2	2	2	2	0
Utility Foreman	0	1	1	1	1	0
Laborer	8	8	8	8	8	0
Heavy Equipment Operator	1	1	1	1	1	0
Mechanic	1	1	1	1	1	0
Utility Operator	6	3	3	3	3	0
Grand Total	47	46	46	46	45	(1)

Part-Time Personnel Summary (Hours Worked)

Department	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Budgeted	Increase (Decrease)
Administration					
Executive Assistant to the City Manager	148	1,292	1,500	1,500	-
Community Development					
Administrative Assistant	-	1,300	1,500	1,500	-
Code Enforcement/Community Resource Officer	632	1,300	780	780	-
Finance					
Administrative Assistant	-	190	-	-	-
City Clerk/Director of Employee & Customer Engagement					
Administrative Assistant	1,424	175	1,300	1,300	-
Human Resources - Administrative Assistant	-	932	-	-	-
Public Safety - Police Department					
Secretary	730	1,215	1,300	1,300	-
Administrative Assistant	923	894	-	-	-
Public Safety - Fire Department					
Administrative Assistant	730	1,215	1,300	1,300	-
Custodian	560	885	1,300	1,300	-
Department of Public Works (DPW)/Utilities - Administration					
Street Division - Administrative Assistant	981	1,021	1,300	1,300	-
Street Division - Seasonal Laborer	959	720	680	680	-
Cemetery & Parks Division - Seasonal Laborer	1,716	1,603	2,720	2,720	-
Grand Total	7,925	8,436	12,380	12,380	-

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	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	OTHER FINANCING SOURCES	35,000	17,990	0	0	0
Totals for dept 000.00 -		35,000	17,990	0	0	0
Dept 215.00 - CLERK						
	CHARGES FOR SERVICES	525	14,225	525	525	525
Totals for dept 215.00 - CLERK		525	14,225	525	525	525
Dept 254.00 - TREASURER/FINANCE						
	FRINGE BENEFITS	6,000	6,000	0	0	0
	SUNDRY	0	150	0	0	0
	CHARGES FOR SERVICES	100,630	106,140	107,130	107,130	107,130
	TAX REVENUE	3,430,865	3,386,325	3,551,865	3,551,865	3,551,865
	LICENSE AND PERMITS	44,000	40,750	39,000	39,000	39,000
	STATE AID REVENUE	85,000	149,540	100,000	100,000	100,000
	STATE REVENUE SHARING	800,000	800,000	695,000	695,000	695,000
	CHARGES FOR SERVICES-SALES	0	300	0	0	0
	CHARGES FOR SERVICES - FEES	500	1,700	1,600	1,800	2,000
	INTEREST INCOME	35,000	61,500	40,000	30,000	30,000
	RENTALS	52,465	48,965	53,700	53,700	53,700
	DONATIONS FROM PRIVATE SOURCES	275,000	10	0	0	0
	ADMIN CONTR FR OTHER FUNDS	1,191,915	1,191,915	1,203,840	1,215,890	1,227,935
	CONTRIBUTIONS FROM OTHER FUNDS	110,270	115,065	121,580	22,980	22,980
Totals for dept 254.00 - TREASURER/FINANCE		6,131,645	5,908,360	5,913,715	5,817,365	5,829,610
Dept 265.00 - BUILDING & GROUNDS						
	RENTALS	30,000	30,000	31,000	32,000	33,000
Totals for dept 265.00 - BUILDING & GROUNDS		30,000	30,000	31,000	32,000	33,000
Dept 271.00 - FORESTRY						
	CHARGES FOR SERVICES	29,770	29,770	29,770	29,770	29,770
	GRANT REVENUE	0	9,500	0	0	0
Totals for dept 271.00 - FORESTRY		29,770	39,270	29,770	29,770	29,770
Dept 276.00 - CEMETERY						
	CHARGES FOR SERVICES	12,000	25,000	14,000	14,000	14,000
	CHARGES FOR SERVICES-SALES	5,000	5,000	5,000	5,000	5,000
	CHARGES FOR SERVICES - FEES	12,000	12,000	12,000	12,000	12,000

	CONTRIBUTIONS FROM OTHER FUNDS	4,000	4,000	4,000	4,000	4,000
Totals for dept 276.00 - CEMETERY		33,000	46,000	35,000	35,000	35,000
Dept 301.00 - POLICE DEPARTMENT						
	CHARGES FOR SERVICES	19,220	18,770	18,880	19,120	19,360
	LICENSE AND PERMITS	6,000	6,860	6,500	6,500	6,500
	CHARGES FOR SERVICES - FEES	7,000	5,500	7,000	7,000	7,000
	DONATIONS FROM PRIVATE SOURCES	200	2,450	1,300	1,300	1,300
	GRANT REVENUE	3,750	2,650	2,000	2,000	2,000
	FINES AND FORFEITURES	30,000	25,700	30,000	30,000	30,000
Totals for dept 301.00 - POLICE DEPARTMENT		66,170	61,930	65,680	65,920	66,160
Dept 336.00 - FIRE DEPARTMENT						
	CHARGES FOR SERVICES	0	40	0	0	0
	CHARGES FOR SERVICES - FEES	180,300	183,450	180,300	180,300	180,300
Totals for dept 336.00 - FIRE DEPARTMENT		180,300	183,490	180,300	180,300	180,300
Dept 528.00 - REFUSE COLLECTION						
	CHARGES FOR SERVICES - FEES	391,110	390,500	401,400	413,830	426,600
	CONTRIBUTIONS FROM OTHER FUNDS	9,725	8,630	8,900	9,900	10,900
Totals for dept 528.00 - REFUSE COLLECTION		400,835	399,130	410,300	423,730	437,500
Dept 747.00 - COMMUNITY GARDEN						
	CHARGES FOR SERVICES-SALES	500	0	0	0	0
Totals for dept 747.00 - COMMUNITY GARDEN		500	0	0	0	0
Dept 751.00 - RECREATION						
	RENTALS	5,000	2,500	5,000	5,000	5,000
	DONATIONS FROM PRIVATE SOURCES	0	20	0	0	0
	CONTRIBUTIONS FROM OTHER FUNDS	100,000	0	0	0	0
Totals for dept 751.00 - RECREATION		105,000	2,520	5,000	5,000	5,000
Dept 850.00 - WORKERS COMPENSATION						
	WK COMP INS CONTRIBUTION	83,990	63,500	85,415	87,370	89,125
Totals for dept 850.00 - WORKERS COMPENSATION		83,990	63,500	85,415	87,370	89,125
TOTAL ESTIMATED REVENUES		7,096,735	6,766,415	6,756,705	6,676,980	6,705,990
APPROPRIATIONS						
Dept 101.00 - COUNCIL						
	SALARIES AND WAGES	10,080	10,080	10,080	10,080	10,080
	FRINGE BENEFITS	820	820	820	820	820
	CONTRACT SERVICES	25,500	25,500	32,000	29,000	35,000
	CONF/MTGS/TRVL/DUES	3,000	6,500	3,000	3,000	3,000

	SUNDRY	5,000	2,000	2,500	2,500	5,000
	CONTRIBUTIONS TO OTHER FUNDS	250	250	250	250	255
	Totals for dept 101.00 - COUNCIL	44,650	45,150	48,650	45,650	54,155
	Dept 172.00 - MANAGER					
	SALARIES AND WAGES	142,225	165,475	166,745	170,080	173,500
	FRINGE BENEFITS	42,600	44,830	47,420	55,365	52,165
	CONTRACT SERVICES	6,000	6,500	6,500	6,500	6,500
	CONF/MTGS/TRVL/DUES	12,600	14,900	12,350	12,350	12,350
	CONTRIBUTIONS TO OTHER FUNDS	70,925	69,445	71,705	72,485	73,230
	OPERATING SUPPLIES	700	800	700	700	700
	INSURANCE AND BONDS	95,000	75,000	95,000	95,000	95,000
	PUBLIC UTILITIES	1,000	1,000	1,000	1,000	1,000
	NON CAPITAL OUTLAY	1,000	500	1,000	1,000	1,000
	Totals for dept 172.00 - MANAGER	372,050	378,450	402,420	414,480	415,445
	Dept 209.00 - ASSESSING					
	CONTRACT SERVICES	54,000	54,000	55,500	57,000	58,500
	CONTRIBUTIONS TO OTHER FUNDS	1,055	800	1,075	1,095	1,115
	OPERATING SUPPLIES	200	200	200	200	200
	Totals for dept 209.00 - ASSESSING	55,255	55,000	56,775	58,295	59,815
	Dept 215.00 - CLERK					
	SALARIES AND WAGES	151,345	163,700	176,925	172,665	183,500
	FRINGE BENEFITS	39,725	44,340	47,185	48,550	53,055
	CONTRACT SERVICES	12,900	15,400	18,700	16,950	18,700
	CONF/MTGS/TRVL/DUES	4,230	4,400	5,930	5,930	5,930
	CONTRIBUTIONS TO OTHER FUNDS	8,480	10,160	8,585	8,690	8,795
	OPERATING SUPPLIES	8,500	14,000	12,500	12,500	12,500
	NON CAPITAL OUTLAY	2,465	2,040	1,700	0	0
	CAPITAL OUTLAY	11,000	5,500	0	0	0
	Totals for dept 215.00 - CLERK	238,645	259,540	271,525	265,285	282,480
	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	238,000	238,000	250,900	257,000	262,000
	FRINGE BENEFITS	149,135	144,585	163,250	174,690	188,295
	CONTRACT SERVICES	14,000	12,000	17,600	20,400	21,800
	CONF/MTGS/TRVL/DUES	5,400	6,680	8,525	7,875	8,305
	CONTRIBUTIONS TO OTHER FUNDS	120,265	116,800	121,570	122,885	124,145
	OPERATING SUPPLIES	33,900	31,000	30,000	32,000	34,000
	PUBLIC UTILITIES	600	550	600	600	600

	NON CAPITAL OUTLAY	0	0	3,710	1,500	2,000
	EQUIPMENT RENTAL	0	200	300	300	300
	TAX EXPENDITURES	1,000	18,500	1,000	3,000	1,000
	Totals for dept 254.00 - TREASURER/FINANCE	562,300	568,315	597,455	620,250	642,445
	Dept 260.00 - TECHNOLOGY					
	CONTRACT SERVICES	68,000	63,400	73,550	73,750	73,950
	OPERATING SUPPLIES	2,500	2,500	2,500	2,500	2,500
	NON CAPITAL OUTLAY	6,500	9,080	7,000	7,000	7,000
	CAPITAL OUTLAY	32,000	0	0	0	0
	REPAIRS AND MAINTENANCE	1,000	1,000	1,000	1,000	1,000
	Totals for dept 260.00 - TECHNOLOGY	110,000	75,980	84,050	84,250	84,450
	Dept 265.00 - BUILDING & GROUNDS					
	SALARIES AND WAGES	46,255	39,255	47,180	48,150	49,120
	FRINGE BENEFITS	10,280	9,275	10,885	11,405	12,305
	CONTRACT SERVICES	11,025	11,950	14,000	14,000	14,000
	CONF/MTGS/TRVL/DUES	500	500	500	500	0
	CONTRIBUTIONS TO OTHER FUNDS	8,075	7,410	7,925	8,275	8,370
	OPERATING SUPPLIES	7,810	7,810	7,850	7,850	7,850
	PUBLIC UTILITIES	95,175	98,510	99,000	99,000	100,000
	NON CAPITAL OUTLAY	2,000	2,000	16,500	1,000	1,000
	EQUIPMENT RENTAL	1,500	2,000	1,500	1,500	1,500
	REPAIRS AND MAINTENANCE	15,795	15,795	20,300	16,000	16,000
	CAPITAL OUTLAY - OTHER	160,350	0	0	0	0
	Totals for dept 265.00 - BUILDING & GROUNDS	358,765	194,505	225,640	207,680	210,145
	Dept 266.00 - LEGAL/ATTORNEY					
	CHARGES FOR SERVICES	115,000	105,000	115,000	115,000	115,000
	Totals for dept 266.00 - LEGAL/ATTORNEY	115,000	105,000	115,000	115,000	115,000
	Dept 269.00 - PROPERTY					
	CONTRACT SERVICES	53,800	50,000	55,200	54,000	53,000
	CONTRIBUTIONS TO OTHER FUNDS	3,320	3,320	3,355	3,390	3,420
	CHARGES FOR SERVICES	6,550	6,550	6,620	6,620	6,620
	SPECIAL ASSESSMENTS	112,200	112,200	105,500	0	0
	LOAN PMTS	235,825	235,825	232,525	234,225	235,775
	Totals for dept 269.00 - PROPERTY	411,695	407,895	403,200	298,235	298,815
	Dept 271.00 - FORESTRY					
	SALARIES AND WAGES	27,620	28,620	28,175	28,740	29,320
	FRINGE BENEFITS	11,360	9,120	12,160	12,755	13,775
	CONTRACT SERVICES	30,500	30,500	30,500	30,500	31,000
	CONF/MTGS/TRVL/DUES	340	340	340	340	340
	CONTRIBUTIONS TO OTHER FUNDS	8,695	7,860	8,800	8,910	9,010

	OPERATING SUPPLIES	9,245	9,245	9,245	9,245	9,245
	EQUIPMENT RENTAL	10,000	19,500	10,000	10,000	10,000
Totals for dept 271.00 - FORESTRY		97,760	105,185	99,220	100,490	102,690
Dept 276.00 - CEMETERY						
	SALARIES AND WAGES	115,230	113,360	108,765	110,580	113,190
	FRINGE BENEFITS	53,980	59,500	62,405	66,725	70,705
	CONTRACT SERVICES	8,220	7,200	8,220	8,220	8,220
	CONF/MTGS/TRVL/DUES	985	985	1,535	1,535	1,535
	CONTRIBUTIONS TO OTHER FUNDS	45,975	46,910	46,465	46,955	47,415
	OPERATING SUPPLIES	8,770	7,340	8,770	8,870	8,970
	PUBLIC UTILITIES	5,000	5,000	5,000	5,250	5,350
	NON CAPITAL OUTLAY	6,000	0	0	0	0
	EQUIPMENT RENTAL	36,000	47,000	45,000	47,000	49,000
	REPAIRS AND MAINTENANCE	1,270	2,700	1,270	1,270	1,000
Totals for dept 276.00 - CEMETERY		281,430	289,995	287,430	296,405	305,385
Dept 305.00 - POLICE ADMINISTRATION						
	SALARIES AND WAGES	135,390	137,890	144,955	147,430	150,660
	FRINGE BENEFITS	94,925	95,795	104,375	113,195	122,870
	CONTRACT SERVICES	48,000	48,800	49,000	50,000	51,000
	CONF/MTGS/TRVL/DUES	14,800	12,255	12,875	13,000	13,500
	CONTRIBUTIONS TO OTHER FUNDS	51,515	49,665	52,090	52,665	53,220
	OPERATING SUPPLIES	13,825	13,700	14,100	14,425	14,550
	PUBLIC UTILITIES	5,300	4,000	5,300	5,300	5,300
	NON CAPITAL OUTLAY	600	1,070	600	600	600
	CAPITAL OUTLAY	23,000	21,000	5,050	5,100	5,150
Totals for dept 305.00 - POLICE ADMINISTRATION		387,355	384,175	388,345	401,715	416,850
Dept 315.00 - CROSSING GUARDS						
	SALARIES AND WAGES	20,810	23,060	23,520	23,995	24,475
	FRINGE BENEFITS	1,500	1,800	1,815	1,855	1,890
	CONTRIBUTIONS TO OTHER FUNDS	7,800	7,770	7,885	7,970	8,045
	OPERATING SUPPLIES	0	0	200	225	250
Totals for dept 315.00 - CROSSING GUARDS		30,110	32,630	33,420	34,045	34,660
Dept 316.00 - POLICE PATROLLING						
	SALARIES AND WAGES	654,130	634,130	650,980	663,995	677,275
	FRINGE BENEFITS	159,680	150,025	161,650	171,205	182,700
	CONTRACT SERVICES	5,000	5,000	5,250	6,550	6,800
	CONTRIBUTIONS TO OTHER FUNDS	179,105	172,690	181,125	183,160	185,125
	OPERATING SUPPLIES	20,650	20,650	21,050	22,100	22,500
	NON CAPITAL OUTLAY	0	2,200	0	0	0
	EQUIPMENT RENTAL	85,000	95,000	100,000	103,000	106,090
Totals for dept 316.00 - POLICE PATROLLING		1,103,565	1,079,695	1,120,055	1,150,010	1,180,490

Dept 336.00 - FIRE DEPARTMENT						
	SALARIES AND WAGES	159,615	161,334	167,220	170,455	173,865
	FRINGE BENEFITS	97,495	87,280	94,920	102,705	111,105
	CONTRACT SERVICES	13,000	12,700	13,000	13,000	13,000
	CONF/MTGS/TRVL/DUES	15,090	14,730	15,440	15,440	15,440
	CONTRIBUTIONS TO OTHER FUNDS	45,350	44,555	45,850	46,355	46,845
	OPERATING SUPPLIES	31,925	30,400	32,575	33,350	33,575
	INSURANCE AND BONDS	4,100	4,100	4,100	4,100	4,100
	PUBLIC UTILITIES	16,000	13,500	16,000	16,000	16,000
	NON CAPITAL OUTLAY	5,000	4,900	5,000	5,000	5,000
	CHARGES FOR SERVICES	2,200	1,615	2,200	2,200	2,200
	EQUIPMENT RENTAL	15,500	15,500	16,500	17,500	18,500
	REPAIRS AND MAINTENANCE	32,000	31,600	32,000	32,000	32,000
	CAPITAL OUTLAY - OTHER	127,500	36,000	0	0	0
	TRANSFERS OUT	100,000	100,000	100,000	100,000	100,000
Totals for dept 336.00 - FIRE DEPARTMENT		664,775	558,214	544,805	558,105	571,630
Dept 380.00 - COMMUNITY DEVELOPMENT						
	SALARIES AND WAGES	92,110	85,700	80,275	81,970	83,625
	FRINGE BENEFITS	13,620	14,570	15,210	16,015	17,170
	CONTRACT SERVICES	20,350	15,500	15,350	15,350	15,350
	CONF/MTGS/TRVL/DUES	4,045	2,870	4,235	3,735	3,735
	CONTRIBUTIONS TO OTHER FUNDS	10,340	10,500	10,465	10,590	10,715
	OPERATING SUPPLIES	600	1,500	600	600	600
	PUBLIC UTILITIES	675	875	875	950	1,000
	NON CAPITAL OUTLAY	150	150	1,500	0	0
	CHARGES FOR SERVICES	650	650	1,500	2,500	2,500
	EQUIPMENT RENTAL	1,000	1,500	2,000	2,500	3,000
Totals for dept 380.00 - COMMUNITY DEVELOPMENT		143,540	133,815	132,010	134,210	137,695
Dept 426.00 - CIVIL DEFENSE						
	CONTRACT SERVICES	1,200	1,635	2,000	2,000	2,000
	CONTRIBUTIONS TO OTHER FUNDS	55	55	55	55	60
	OPERATING SUPPLIES	100	0	100	100	100
	PUBLIC UTILITIES	500	0	500	500	500
Totals for dept 426.00 - CIVIL DEFENSE		1,855	1,690	2,655	2,655	2,660
Dept 428.00 - DISASTER ACCOUNT						
	CONTRACT SERVICES	1,200	0	1,200	1,200	1,200
Totals for dept 428.00 - DISASTER ACCOUNT		1,200	0	1,200	1,200	1,200
Dept 441.00 - DEPT OF PUBLIC WORKS						
	SALARIES AND WAGES	4,500	4,800	5,000	5,500	6,000
	FRINGE BENEFITS	750	790	905	995	1,090

	CONTRIBUTIONS TO OTHER FUNDS	1,970	1,970	1,990	2,010	2,030
	EQUIPMENT RENTAL	1,200	2,000	1,600	1,800	2,000
Totals for dept 441.00 - DEPT OF PUBLIC WORKS		8,420	9,560	9,495	10,305	11,120
Dept 447.00 - ENGINEERING						
	CONTRIBUTIONS TO OTHER FUNDS	315	315	315	315	325
Totals for dept 447.00 - ENGINEERING		315	315	315	315	325
Dept 448.00 - STREET LIGHTING						
	CONTRIBUTIONS TO OTHER FUNDS	3,385	3,385	3,420	3,455	3,485
	OPERATING SUPPLIES	5,300	5,300	8,000	2,000	2,500
	PUBLIC UTILITIES	100,000	90,000	101,000	102,000	104,000
Totals for dept 448.00 - STREET LIGHTING		108,685	98,685	112,420	107,455	109,985
Dept 458.00 - SIDEWALKS						
	SALARIES AND WAGES	0	350	0	0	0
	FRINGE BENEFITS	0	50	0	0	0
	CONTRIBUTIONS TO OTHER FUNDS	2,175	2,175	2,195	2,220	2,245
	EQUIPMENT RENTAL	0	400	0	0	0
Totals for dept 458.00 - SIDEWALKS		2,175	2,975	2,195	2,220	2,245
Dept 528.00 - REFUSE COLLECTION						
	CONTRACT SERVICES	381,745	379,000	390,800	403,500	416,700
	CONTRIBUTIONS TO OTHER FUNDS	16,745	16,745	16,915	17,090	17,250
Totals for dept 528.00 - REFUSE COLLECTION		398,490	395,745	407,715	420,590	433,950
Dept 747.00 - COMMUNITY GARDEN						
	OPERATING SUPPLIES	80	0	0	0	0
	PUBLIC UTILITIES	170	170	0	0	0
Totals for dept 747.00 - COMMUNITY GARDEN		250	170	0	0	0
Dept 756.00 - PARKS AND BALL DIAMONDS						
	SALARIES AND WAGES	90,945	104,135	106,040	107,725	109,500
	FRINGE BENEFITS	22,930	32,725	35,215	38,120	41,125
	CONTRACT SERVICES	15,000	15,000	15,000	16,000	16,000
	CONF/MTGS/TRVL/DUES	2,400	2,400	2,400	2,400	2,400
	CONTRIBUTIONS TO OTHER FUNDS	49,000	32,075	32,630	32,980	33,315
	OPERATING SUPPLIES	11,000	11,000	11,000	12,000	12,000
	PUBLIC UTILITIES	10,000	10,000	10,000	10,500	10,500
	NON CAPITAL OUTLAY	4,600	4,600	4,600	4,600	4,600
	CAPITAL OUTLAY	200,000	55,000	0	0	0
	EQUIPMENT RENTAL	40,000	50,000	51,000	52,000	53,000
	REPAIRS AND MAINTENANCE	4,020	4,020	4,020	4,770	4,800
Totals for dept 756.00 - PARKS AND BALL DIAMONDS		449,895	320,955	271,905	281,095	287,240

Dept 775.00 - SENIOR CITIZENS						
	CONTRACT SERVICES	5,500	5,500	5,500	5,500	5,500
	CONTRIBUTIONS TO OTHER FUNDS	1,450	1,450	1,465	1,480	1,495
	OPERATING SUPPLIES	1,200	1,200	1,200	1,200	1,200
Totals for dept 775.00 - SENIOR CITIZENS		8,150	8,150	8,165	8,180	8,195
Dept 790.00 - LIBRARY						
	SALARIES AND WAGES	1,615	1,615	1,645	1,675	1,710
	FRINGE BENEFITS	420	630	680	740	795
	CONTRACT SERVICES	1,090	1,200	200	200	200
	CONTRIBUTIONS TO OTHER FUNDS	1,565	1,565	1,580	1,595	1,615
	OPERATING SUPPLIES	80	170	200	200	200
	CAPITAL OUTLAY	550,000	55,000	0	0	0
	REPAIRS AND MAINTENANCE	2,630	2,600	2,630	2,630	2,630
Totals for dept 790.00 - LIBRARY		557,400	62,780	6,935	7,040	7,150
Dept 806.00 - CHRISTMAS DECORATIONS						
	SALARIES AND WAGES	2,240	4,500	3,000	3,060	3,125
	FRINGE BENEFITS	620	875	750	800	850
	CONTRIBUTIONS TO OTHER FUNDS	980	980	990	1,000	1,010
	OPERATING SUPPLIES	250	430	400	400	400
	EQUIPMENT RENTAL	1,000	1,000	1,200	1,200	1,200
Totals for dept 806.00 - CHRISTMAS DECORATIONS		5,090	7,785	6,340	6,460	6,585
Dept 807.00 - CABLE COMMISSION						
	CONTRACT SERVICES	3,600	0	0	0	0
	CONTRIBUTIONS TO OTHER FUNDS	335	335	0	0	0
Totals for dept 807.00 - CABLE COMMISSION		3,935	335	0	0	0
Dept 808.00 - PLANNING COMMISSION						
	CONTRACT SERVICES	13,600	55,000	10,000	10,000	10,000
	CONF/MTGS/TRVL/DUES	2,350	2,350	2,500	2,500	2,500
	CONTRIBUTIONS TO OTHER FUNDS	200	200	200	200	215
	OPERATING SUPPLIES	150	150	150	150	150
Totals for dept 808.00 - PLANNING COMMISSION		16,300	57,700	12,850	12,850	12,865
Dept 850.00 - WORKERS COMPENSATION						
	FRINGE BENEFITS	82,050	63,500	73,500	77,175	81,035
Totals for dept 850.00 - WORKERS COMPENSATION		82,050	63,500	73,500	77,175	81,035
Dept 855.00 - RETIREE BENEFITS						
	SALARIES AND WAGES	143,685	117,000	126,000	136,500	147,650
Totals for dept 855.00 - RETIREE BENEFITS		143,685	117,000	126,000	136,500	147,650
Dept 890.00 - CONTINGENCIES						

	SUNDRY	135,000	135,000	200,000	200,000	200,000
	CONTRIBUTIONS TO OTHER FUNDS	545	545	550	555	565
Totals for dept 890.00 - CONTINGENCIES		135,545	135,545	200,550	200,555	200,565
Dept 999.00 - SURPLUS						
	TRANSFERS OUT	1,045,000	1,161,535	927,000	927,000	927,000
Totals for dept 999.00 - SURPLUS		1,045,000	1,161,535	927,000	927,000	927,000
TOTAL APPROPRIATIONS		7,945,985	7,118,619	6,979,890	6,986,350	7,152,570
NET OF REVENUES/APPROPRIATIONS - FUND 101		(849,250)	(352,204)	(223,185)	(309,370)	(446,580)
BEGINNING FUND BALANCE		5,790,159	5,790,159	5,437,955	5,214,770	4,905,400
ENDING FUND BALANCE		4,940,909	5,437,955	5,214,770	4,905,400	4,458,820
ESTIMATED CASH ON HAND			2,646,400	2,423,215		
CASH AS % OF EXPENDITURES			37.18%	34.72%		

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	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	CHARGES FOR SERVICES-SALES	2,000	2,750	2,000	2,000	2,000
	INTEREST INCOME	12,000	16,000	15,000	15,000	15,000
	GRANT REVENUE	584,000	600,000	600,000	640,000	653,400
	TRANSFERS IN	995,000	895,000	144,870	136,650	755,160
Totals for dept 000.00 -		1,593,000	1,513,750	761,870	793,650	1,425,560
TOTAL ESTIMATED REVENUES						
		1,593,000	1,513,750	761,870	793,650	1,425,560
APPROPRIATIONS						
Dept 000.00						
	TRANSFERS OUT	55,380	85,080	57,135	53,375	8,775
Totals for dept 000.00 -		55,380	85,080	57,135	53,375	8,775
Dept 451.00 - STREET/ROAD CONSTRUCTION						
CAPITAL	CAPITAL OUTLAY	995,000	895,000	330,320	75,690	755,160
Totals for dept 451.00 - STREET/ROAD CONSTRUCTION		995,000	895,000	330,320	75,690	755,160
Dept 463.00 - STREET MAINTENANCE						
	SALARIES AND WAGES	64,550	74,660	65,680	66,830	68,010
	FRINGE BENEFITS	29,025	34,100	50,525	54,050	59,000
	CONTRACT SERVICES	25,445	25,445	25,445	26,000	26,000
	CONTRIBUTIONS TO OTHER FUNDS	1,615	1,215	1,645	1,675	1,710
	OPERATING SUPPLIES	5,000	5,000	5,000	5,000	5,500
	EQUIPMENT RENTAL	42,000	48,000	45,000	47,000	49,000
Totals for dept 463.00 - STREET MAINTENANCE		167,635	188,420	193,295	200,555	209,220
Dept 474.00 - TRAFFIC SERVICES						
	SALARIES AND WAGES	8,890	8,890	9,070	9,250	9,435
	FRINGE BENEFITS	2,285	2,355	2,440	2,580	2,780
	CONTRACT SERVICES	15,500	15,500	16,000	16,500	16,500
	OPERATING SUPPLIES	3,500	3,500	3,500	4,000	4,000
	EQUIPMENT RENTAL	2,800	2,000	2,800	2,800	3,000
Totals for dept 474.00 - TRAFFIC SERVICES		32,975	32,245	33,810	35,130	35,715
Dept 478.00 - WINTER MAINTENANCE						
	SALARIES AND WAGES	18,265	18,265	18,630	19,000	19,380

	FRINGE BENEFITS	3,180	2,960	3,375	3,580	3,860
	OPERATING SUPPLIES	15,000	15,000	15,000	17,000	17,000
	EQUIPMENT RENTAL	15,200	15,500	18,000	20,000	22,000
Totals for dept 478.00 - WINTER MAINTENANCE		51,645	51,725	55,005	59,580	62,240
Dept 482.00 - STREET ADMIN/GEN EXP						
	CONTRIBUTIONS TO OTHER FUNDS	70,035	70,035	70,750	71,465	72,160
Totals for dept 482.00 - STREET ADMIN/GEN EXP		70,035	70,035	70,750	71,465	72,160
TOTAL APPROPRIATIONS		1,372,670	1,322,505	740,315	495,795	1,143,270
NET OF REVENUES/APPROPRIATIONS - FUND 202		220,330	191,245	21,555	297,855	282,290
BEGINNING FUND BALANCE		1,403,244	1,403,244	1,594,489	1,616,044	1,913,899
ENDING FUND BALANCE		1,623,574	1,594,489	1,616,044	1,913,899	2,196,189
ESTIMATED CASH ON HAND			1,594,489	1,616,044		

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	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	CHARGES FOR SERVICES	25,000	25,000	25,000	25,000	25,000
	CHARGES FOR SERVICES-SALES	750	600	600	600	600
	INTEREST INCOME	300	600	500	500	500
	GRANT REVENUE	203,940	203,940	211,420	224,930	229,700
	TRANSFERS IN	105,380	351,615	839,265	843,725	163,065
Totals for dept 000.00 -		335,370	581,755	1,076,785	1,094,755	418,865
TOTAL ESTIMATED REVENUES		335,370	581,755	1,076,785	1,094,755	418,865
APPROPRIATIONS						
Dept 451.00 - STREET/ROAD CONSTRUCTION						
	CAPITAL OUTLAY	50,000	300,000	782,130	792,350	109,610
Totals for dept 451.00 - STREET/ROAD CONSTRUCTION		50,000	300,000	782,130	792,350	109,610
Dept 463.00 - STREET MAINTENANCE						
	SALARIES AND WAGES	57,450	57,550	58,600	59,775	60,970
	FRINGE BENEFITS	36,380	36,535	40,620	42,805	45,575
	CONTRACT SERVICES	23,280	23,280	25,000	25,000	25,000
	CONTRIBUTIONS TO OTHER FUNDS	3,790	2,425	3,865	3,940	4,020
	OPERATING SUPPLIES	4,215	4,215	4,215	4,215	4,500
	EQUIPMENT RENTAL	42,000	42,000	42,000	42,000	42,000
Totals for dept 463.00 - STREET MAINTENANCE		167,115	166,005	174,300	177,735	182,065
Dept 474.00 - TRAFFIC SERVICES						
	SALARIES AND WAGES	7,150	7,150	7,295	7,440	7,590
	FRINGE BENEFITS	1,090	1,315	1,390	1,485	1,585
	OPERATING SUPPLIES	4,000	4,000	4,000	4,000	4,000
	EQUIPMENT RENTAL	2,800	2,800	2,800	2,800	3,000
Totals for dept 474.00 - TRAFFIC SERVICES		15,040	15,265	15,485	15,725	16,175
Dept 478.00 - WINTER MAINTENANCE						
	SALARIES AND WAGES	6,850	7,500	7,500	7,650	7,800
	FRINGE BENEFITS	2,400	2,520	2,705	2,930	3,175
	OPERATING SUPPLIES	12,000	12,000	12,000	14,000	14,000
	EQUIPMENT RENTAL	13,500	10,000	13,500	14,500	15,500
Totals for dept 478.00 - WINTER MAINTENANCE		34,750	32,020	35,705	39,080	40,475

Dept 482.00 - STREET ADMIN/GEN EXP						
CONTRIBUTIONS TO OTHER FUNDS	68,465	68,465	69,165	69,865	70,540	
Totals for dept 482.00 - STREET ADMIN/GEN EXP	68,465	68,465	69,165	69,865	70,540	
TOTAL APPROPRIATIONS	335,370	581,755	1,076,785	1,094,755	418,865	
NET OF REVENUES/APPROPRIATIONS - FUND 203	0	0	0	0	0	
BEGINNING FUND BALANCE	156,106	156,106	156,106	156,106	156,106	
ENDING FUND BALANCE	156,106	156,106	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.



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

ACCOUNT CLASSIFICATION	DESCRIPTION	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 371.00 - BUILDING INSPECTION DEPARTMENT						
	LICENSE AND PERMITS	50,000	30,000	40,000	40,000	40,000
	INTEREST INCOME	3,200	800	1,000	1,000	1,000
Totals for dept 371.00 - BUILDING INSPECTION DEPARTMENT		53,200	30,800	41,000	41,000	41,000
TOTAL ESTIMATED REVENUES		53,200	30,800	41,000	41,000	41,000
APPROPRIATIONS						
Dept 371.00 - BUILDING INSPECTION DEPARTMENT						
	SALARIES AND WAGES	38,500	37,500	54,270	55,355	56,550
	FRINGE BENEFITS	6,615	5,805	8,585	9,210	9,855
	CONTRACT SERVICES	25,000	35,000	35,000	35,000	35,000
	CONF/MTGS/TRVL/DUES	0	525	525	525	525
	OPERATING SUPPLIES	700	300	1,300	1,300	1,300
	EQUIPMENT RENTAL	0	0	2,400	2,400	2,400
Totals for dept 371.00 - BUILDING INSPECTION DEPARTMENT		70,815	79,130	102,080	103,790	105,630
TOTAL APPROPRIATIONS		70,815	79,130	102,080	103,790	105,630
NET OF REVENUES/APPROPRIATIONS - FUND 249		(17,615)	(48,330)	(61,080)	(62,790)	(64,630)
BEGINNING FUND BALANCE		165,430	165,430	117,100	56,020	(6,770)
ENDING FUND BALANCE		147,815	117,100	56,020	(6,770)	(71,400)
ESTIMATED CASH ON HAND			117,100	56,020		

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	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	5,000	8,000	4,000	4,000	3,000
	ROYALTIES	15,000	23,000	20,000	17,000	15,000
Totals for dept 000.00 -		20,000	31,000	24,000	21,000	18,000
TOTAL ESTIMATED REVENUES		20,000	31,000	24,000	21,000	18,000
APPROPRIATIONS						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	160,360	59,595	8,900	9,900	10,900
Totals for dept 000.00 -		160,360	59,595	8,900	9,900	10,900
TOTAL APPROPRIATIONS		160,360	59,595	8,900	9,900	10,900
NET OF REVENUES/APPROPRIATIONS - FUND 702		(140,360)	(28,595)	15,100	11,100	7,100
BEGINNING FUND BALANCE		1,222,736	1,222,736	1,194,141	1,209,241	1,220,341
ENDING FUND BALANCE		1,082,376	1,194,141	1,209,241	1,220,341	1,227,441
ESTIMATED CASH ON HAND			467,515	482,615		

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	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	TAX REVENUE	86,935	87,990	105,500	107,500	109,500
	STATE AID REVENUE	5,000	10,620	5,000	5,000	5,000
	INTEREST INCOME	500	1,500	1,000	1,000	1,000
Totals for dept 000.00 -		92,435	100,110	111,500	113,500	115,500
TOTAL ESTIMATED REVENUES		92,435	100,110	111,500	113,500	115,500
APPROPRIATIONS						
Dept 000.00						
	CONTRACT SERVICES	20,825	21,550	20,825	20,825	20,825
	SUNDRY	38,000	18,000	20,000	20,000	20,000
	OPERATING SUPPLIES	600	600	600	600	600
	CHARGES FOR SERVICES	8,000	8,000	8,000	8,000	8,000
	TAX EXPENDITURES	0	985	0	0	0
	GRANT EXPENSE	40,000	45,000	40,000	40,000	40,000
Totals for dept 000.00 -		107,425	94,135	89,425	89,425	89,425
TOTAL APPROPRIATIONS		107,425	94,135	89,425	89,425	89,425
NET OF REVENUES/APPROPRIATIONS - FUND 248		(14,990)	5,975	22,075	24,075	26,075
BEGINNING FUND BALANCE		162,912	162,912	168,887	190,962	215,037
ENDING FUND BALANCE		147,922	168,887	190,962	215,037	241,112
ESTIMATED CASH ON HAND			168,887	190,962		

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	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	TAX REVENUE	614,000	420,000	500,000	525,000	550,000
	STATE AID REVENUE	30,000	198,610	100,000	100,000	100,000
	INTEREST INCOME	3,000	15,000	7,500	1,500	1,500
Totals for dept 000.00 -		647,000	633,610	607,500	626,500	651,500
TOTAL ESTIMATED REVENUES		647,000	633,610	607,500	626,500	651,500
APPROPRIATIONS						
Dept 691.00 - L.D.F.A.						
	CONTRACT SERVICES	1,800	1,800	1,800	1,800	1,800
	SUNDRY	10,000	32,865	20,000	20,000	20,000
	CONTRIBUTIONS TO OTHER FUNDS	1,624,905	309,910	9,910	10,010	10,210
Totals for dept 691.00 - L.D.F.A.		1,636,705	344,575	31,710	31,810	32,010
TOTAL APPROPRIATIONS		1,636,705	344,575	31,710	31,810	32,010
NET OF REVENUES/APPROPRIATIONS - FUND 250		(989,705)	289,035	575,790	594,690	619,490
BEGINNING FUND BALANCE		994,980	994,980	1,284,015	1,859,805	2,454,495
ENDING FUND BALANCE		5,275	1,284,015	1,859,805	2,454,495	3,073,985
ESTIMATED CASH ON HAND			1,284,015	1,859,805		

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	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	SUNDRY	8,000		0	0	0
	CHARGES FOR SERVICES	14,150	14,590	14,150	14,150	14,150
	TAX REVENUE	0	39,200	0	0	0
	LICENSE AND PERMITS	50,000	36,000	33,800	33,800	33,800
	CHARGES FOR SERVICES-SALES	3,390,785	2,895,795	3,334,535	3,135,800	4,050,570
	CHARGES FOR SERVICES - FEES	1,440	720	720	720	720
	INTEREST INCOME	10,000	21,000	10,000	10,000	5,000
	RENTALS	500	500	500	500	500
	CONTRIBUTIONS FROM OTHER FUNDS	1,614,995	300,000	0	0	0
	GRANT REVENUE	0	3,005	0	0	0
	FINES AND FORFEITURES	39,000	23,000	28,000	35,000	35,000
	INSURANCE REIMBURSEMENT	0	49,670			
	BOND REVENUE	4,000,000		0	0	0
Totals for dept 000.00 -		9,128,870	3,383,480	3,421,705	3,229,970	4,139,740
TOTAL ESTIMATED REVENUES		9,128,870	3,383,480	3,421,705	3,229,970	4,139,740
APPROPRIATIONS						
Dept 545.00 - WATER & SEWER ADMINISTRATION						
	SALARIES AND WAGES	105,400	38,115	107,810	104,840	106,940
	FRINGE BENEFITS	37,215	8,105	39,625	41,195	44,235
	CONTRACT SERVICES	36,600	40,900	41,100	45,100	48,600
	CONF/MTGS/TRVL/DUES	4,415	2,800	4,565	4,700	4,750
	SUNDRY	45,000	45,000	45,000	45,000	45,000
	CONTRIBUTIONS TO OTHER FUNDS	10,520	8,800	10,640	10,760	10,895
	OPERATING SUPPLIES	635	2,115	1,115	1,115	1,115
	PUBLIC UTILITIES	700		0	0	0
	NON CAPITAL OUTLAY	2,500	4,000	4,000	4,000	4,000
	EQUIPMENT RENTAL	12,220	3,050	12,220	13,220	14,220
Totals for dept 545.00 - WATER & SEWER ADMINISTRATION		255,205	152,885	266,075	269,930	279,755
Dept 546.00 - SEWER IMPROVEMENT						
	CONTRIBUTIONS TO OTHER FUNDS	34,415	34,415	31,345	0	0
Totals for dept 546.00 - SEWER IMPROVEMENT		34,415	34,415	31,345	0	0
Dept 548.00 - SEWER MAINTENANCE						
	SALARIES AND WAGES	48,340	40,000	49,305	50,295	51,300
	FRINGE BENEFITS	15,570	14,550	16,605	17,850	19,180
	CONTRACT SERVICES	11,500	10,950	34,500	34,500	34,500
	CONTRIBUTIONS TO OTHER FUNDS	104,690	114,245	28,380	28,685	326,385

	OPERATING SUPPLIES	3,000	3,000	3,000	3,000	3,000
	INSURANCE AND BONDS	0	2,500	0	0	0
	PUBLIC UTILITIES	5,950	6,500	6,600	6,600	6,700
	CAPITAL OUTLAY	15,000	250,000	0	0	0
	EQUIPMENT RENTAL	23,000	18,000	23,000	23,000	23,000
	REPAIRS AND MAINTENANCE	4,000	4,000	4,000	4,000	4,000
	Totals for dept 548.00 - SEWER MAINTENANCE	231,050	463,745	165,390	167,930	468,065
	Dept 555.00 - WASTEWATER TREATMENT PLANT					
	SALARIES AND WAGES	272,910	273,670	278,370	284,500	290,000
	FRINGE BENEFITS	206,495	212,805	220,650	230,835	244,525
	CONTRACT SERVICES	107,340	58,000	107,340	55,000	108,000
	CONF/MTGS/TRVL/DUES	6,400	6,000	8,400	8,500	8,500
	CONTRIBUTIONS TO OTHER FUNDS	216,930	215,680	219,175	221,460	223,760
	OPERATING SUPPLIES	67,140	67,350	67,140	67,750	67,750
	PUBLIC UTILITIES	132,080	130,000	132,080	133,000	135,000
	NON CAPITAL OUTLAY	5,700	5,500	5,600	5,600	5,600
	CAPITAL OUTLAY	1,760,000	20,000	275,000	0	0
	EQUIPMENT RENTAL	10,000	9,000	10,000	10,000	10,000
	REPAIRS AND MAINTENANCE	53,050	49,000	51,400	51,500	51,500
	Totals for dept 555.00 - WASTEWATER TREATMENT PLANT	2,838,045	1,047,005	1,375,155	1,068,145	1,144,635
	Dept 556.00 - WATER MAINTENANCE					
	SALARIES AND WAGES	196,535	180,900	160,240	164,450	168,000
	FRINGE BENEFITS	113,810	103,245	102,270	110,295	119,260
	CONTRACT SERVICES	43,500	83,500	103,500	102,000	103,000
	CONF/MTGS/TRVL/DUES	15,900	17,100	19,900	19,900	19,900
	CONTRIBUTIONS TO OTHER FUNDS	66,860	66,160	67,565	68,270	69,020
	OPERATING SUPPLIES	31,920	31,900	42,200	42,250	43,300
	PUBLIC UTILITIES	73,000	73,000	74,000	75,000	75,000
	NON CAPITAL OUTLAY	2,000	2,000	2,000	2,000	2,000
	CAPITAL OUTLAY	25,000	25,000	0	0	0
	EQUIPMENT RENTAL	54,000	59,000	49,000	50,000	51,000
	REPAIRS AND MAINTENANCE	2,000	2,000	1,500	1,500	1,500
	Totals for dept 556.00 - WATER MAINTENANCE	624,525	643,805	622,175	635,665	651,980
	Dept 557.00 - STORM SEWER PROGRAM					
	CONTRACT SERVICES	31,600	24,000	32,000	32,000	32,000
	OPERATING SUPPLIES	1,000	1,000	1,000	1,000	1,000
	NON CAPITAL OUTLAY	300	300	300	300	300
	EQUIPMENT RENTAL	50	50	50	50	50
	Totals for dept 557.00 - STORM SEWER PROGRAM	32,950	25,350	33,350	33,350	33,350
	Dept 558.00 - WATER IMPROVEMENT					
	CONTRIBUTIONS TO OTHER FUNDS	92,045	92,045	92,965	93,800	94,835
	CAPITAL OUTLAY	4,374,500	345,000	68,000	38,000	447,770
	Totals for dept 558.00 - WATER IMPROVEMENT	4,466,545	437,045	160,965	131,800	542,605
	Dept 559.00 - WATER TREATMENT PLANT					

	SALARIES AND WAGES	119,340	125,900	98,020	100,600	103,600
	FRINGE BENEFITS	75,590	71,835	69,100	74,810	81,255
	CONTRACT SERVICES	10,450	10,450	11,000	12,000	13,000
	CONTRIBUTIONS TO OTHER FUNDS	47,050	45,910	47,565	48,115	48,635
	OPERATING SUPPLIES	70,250	70,400	71,850	74,850	75,850
	PUBLIC UTILITIES	87,700	77,700	87,780	88,900	89,900
	NON CAPITAL OUTLAY	5,250	5,250	3,000	2,000	2,000
	CAPITAL OUTLAY	27,800	30,000	0	0	0
	EQUIPMENT RENTAL	7,300	9,400	4,000	4,000	4,000
	REPAIRS AND MAINTENANCE	4,000	4,000	4,000	4,000	4,000
	LOAN PMTS	471,470	471,470	473,180	469,670	471,075
	Totals for dept 559.00 - WATER TREATMENT PLANT	926,200	922,315	869,495	878,945	893,315
	TOTAL APPROPRIATIONS excluding DEPRECIATION	9,408,935	3,726,565	3,523,950	3,185,765	4,013,705
	NET OF REVENUES/APPROPRIATIONS - FUND 592 BEFORE DEPRECIATION	(280,065)	(343,085)	(102,245)	44,205	126,035
	Dept 566.00 - ALLOWANCE FOR DEPRECIATION (NON CASH EXPENDITURES)					
	DEPRECIATION	850,000	850,000	900,000	950,000	1,000,000
	TOTAL APPROPRIATIONS including DEPRECIATION	10,258,935	4,576,565	4,423,950	4,135,765	5,013,705
	NET OF REVENUES/APPROPRIATIONS - FUND 592	(1,130,065)	(1,193,085)	(1,002,245)	(905,795)	(873,965)
	BEGINNING FUND BALANCE (with Assets)	13,988,913	13,988,913	12,795,828	11,793,583	10,887,788
	ENDING FUND BALANCE (with Assets)	12,858,848	12,795,828	11,793,583	10,887,788	10,013,823
	ESTIMATED CASH ON HAND		1,781,500	1,679,255		

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	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	SALE OF ASSETS	10,000	15,000	0	0	0
	INTEREST INCOME	1,500	3,500	1,500	1,500	1,500
	EQUIPMENT RENTAL	416,070	447,400	463,870	480,570	497,760
Totals for dept 000.00 -		427,570	465,900	465,370	482,070	499,260
TOTAL ESTIMATED REVENUES		427,570	465,900	465,370	482,070	499,260
APPROPRIATIONS						
Dept 567.00 - SHOP & BLDG. MAINTENANCE						
	SALARIES AND WAGES	2,500	4,500	3,000	3,500	4,000
	FRINGE BENEFITS	725	840	795	905	1,020
	CONTRACT SERVICES	850	850	850	850	850
	CONTRIBUTIONS TO OTHER FUNDS	36,005	36,005	36,370	36,740	37,085
	OPERATING SUPPLIES	450	450	450	450	450
	PUBLIC UTILITIES	7,080	7,080	7,200	7,300	7,500
	REPAIRS AND MAINTENANCE	750	750	750	750	750
Totals for dept 567.00 - SHOP & BLDG. MAINTENANCE		48,360	50,475	49,415	50,495	51,655
Dept 568.00 - EQUIPMENT MAINTENANCE						
	SALARIES AND WAGES	57,710	51,500	53,045	54,800	56,500
	FRINGE BENEFITS	21,125	21,870	25,520	27,660	29,780
	CONTRACT SERVICES	37,050	36,000	37,050	38,000	38,000
	CONTRIBUTIONS TO OTHER FUNDS	1,440	1,250	1,470	1,500	1,530
	OPERATING SUPPLIES	91,000	88,000	91,000	93,000	93,000
Totals for dept 568.00 - EQUIPMENT MAINTENANCE		208,325	198,620	208,085	214,960	218,810
Dept 901.00 - EQUIPMENT-CAPITAL OUTLAY						
	NON CAPITAL OUTLAY	1,500	1,500	1,500	1,500	1,500
	CAPITAL OUTLAY	158,000	159,825	0	0	0
Totals for dept 901.00 - EQUIPMENT-CAPITAL OUTLAY		159,500	161,325	1,500	1,500	1,500
TOTAL APPROPRIATIONS excluding DEPRECIATION		416,185	410,420	259,000	266,955	271,965
NET OF REVENUES/APPROPRIATIONS - FUND 661 BEFORE DEPRECIATION						
		11,385	55,480	206,370	215,115	227,295
Dept 901.00 - EQUIPMENT-CAPITAL OUTLAY (NON CASH EXPENDITURES)						
	DEPRECIATION	100,000	150,000	165,000	180,000	195,000
TOTAL APPROPRIATIONS including DEPRECIATION		516,185	560,420	424,000	446,955	466,965

NET OF REVENUES/APPROPRIATIONS - FUND 661	(88,615)	(94,520)	41,370	35,115	32,295
BEGINNING FUND BALANCE (with Assets)	1,244,465	1,244,465	1,149,945	1,191,315	1,226,430
ENDING FUND BALANCE (with Assets)	1,155,850	1,149,945	1,191,315	1,226,430	1,258,725
ESTIMATED CASH ON HAND		484,950	691,320		

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	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	100	100	100	100	100
Totals for dept 000.00 -		100	100	100	100	100
TOTAL ESTIMATED REVENUES		100	100	100	100	100
APPROPRIATIONS						
Dept 000.00						
	CONTRACT SERVICES	3,000	3,000	3,000	3,000	3,000
Totals for dept 000.00 -		3,000	3,000	3,000	3,000	3,000
TOTAL APPROPRIATIONS		3,000	3,000	3,000	3,000	3,000
NET OF REVENUES/APPROPRIATIONS - FUND 297		(2,900)	(2,900)	(2,900)	(2,900)	(2,900)
BEGINNING FUND BALANCE		11,144	11,144	8,244	5,344	2,444
ENDING FUND BALANCE		8,244	8,244	5,344	2,444	(456)
ESTIMATED CASH ON HAND			8,244	5,344		

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	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	CHARGES FOR SERVICES	3,500	3,500	3,500	3,500	3,500
	INTEREST INCOME	4,000	7,000	5,000	5,000	5,000
Totals for dept 000.00 -		7,500	10,500	8,500	8,500	8,500
TOTAL ESTIMATED REVENUES		7,500	10,500	8,500	8,500	8,500
APPROPRIATIONS						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	4,000	4,000	4,000	4,000	4,000
Totals for dept 000.00 -		4,000	4,000	4,000	4,000	4,000
TOTAL APPROPRIATIONS		4,000	4,000	4,000	4,000	4,000
NET OF REVENUES/APPROPRIATIONS - FUND 711		3,500	6,500	4,500	4,500	4,500
BEGINNING FUND BALANCE		361,433	361,433	367,933	372,433	376,933
ENDING FUND BALANCE		364,933	367,933	372,433	376,933	381,433
ESTIMATED CASH ON HAND			367,933	372,433		

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	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	DONATIONS FROM PRIVATE SOURCES	114,960	114,960	0	0	0
	CONTRIBUTIONS FROM OTHER FUNDS	67,680	67,680	0	0	0
Totals for dept 000.00 -		182,640	182,640	0	0	0
TOTAL ESTIMATED REVENUES		182,640	182,640	0	0	0
APPROPRIATIONS						
Dept 000.00						
	CAPITAL OUTLAY - OTHER	224,035	229,245	0	0	0
Totals for dept 000.00 -		224,035	229,245	0	0	0
TOTAL APPROPRIATIONS		224,035	229,245	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 401		(41,395)	(46,605)	0	0	0
BEGINNING FUND BALANCE		46,605	0	0	0	0
ENDING FUND BALANCE		5,210	0	0	0	0
ESTIMATED CASH ON HAND			0	0		

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	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	2,000	6,000	1,000	1,000	1,000
	TRANSFERS IN	100,000	100,000	100,000	100,000	100,000
Totals for dept 000.00 -		102,000	106,000	101,000	101,000	101,000
TOTAL ESTIMATED REVENUES		102,000	106,000	101,000	101,000	101,000
APPROPRIATIONS						
Dept 000.00						
	CAPITAL OUTLAY - OTHER	827,485	832,485	0	0	0
Totals for dept 000.00 -		827,485	832,485	0	0	0
TOTAL APPROPRIATIONS		827,485	832,485	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 402		(725,485)	(726,485)	101,000	101,000	101,000
BEGINNING FUND BALANCE		755,611	755,611	29,126	130,126	231,126
ENDING FUND BALANCE		30,126	29,126	130,126	231,126	332,126
ESTIMATED CASH ON HAND			29,126	130,126		

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.



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	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	13,960	16,575	7,160	1,000	1,000
	TAX REVENUE	103,000	107,000	120,345	22,980	30,980
Totals for dept 000.00 -		116,960	123,575	127,505	23,980	31,980
TOTAL ESTIMATED REVENUES		116,960	123,575	127,505	23,980	31,980
APPROPRIATIONS						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	75,855	80,655	90,235	22,980	30,980
	LOAN PMTS	58,525	57,375	51,140	0	0
Totals for dept 000.00 -		134,380	138,030	141,375	22,980	30,980
TOTAL APPROPRIATIONS		134,380	138,030	141,375	22,980	30,980
NET OF REVENUES/APPROPRIATIONS - FUND 812		(17,420)	(14,455)	(13,870)	1,000	1,000
BEGINNING FUND BALANCE		355,562	355,562	341,107	327,237	328,237
ENDING FUND BALANCE		338,142	341,107	327,237	328,237	329,237
ESTIMATED CASH ON HAND			341,107	327,237		