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# ANNUAL BUDGET: 2021-2022

## CAPITAL IMPROVEMENT PROGRAM: 2021-2027



# CITY OF MASON





# CITY COUNCIL

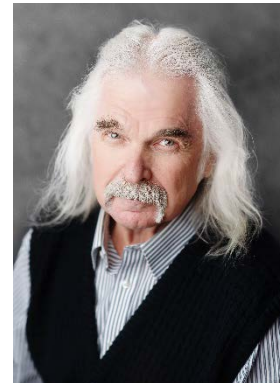
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**RUSS WHIPPLE**  
Mayor



**MARLON BROWN**  
Mayor Pro-Tem



**LEON CLARK**  
Councilmember



**JOHN DROSCHA**  
Councilmember



**ELAINE FERRIS**  
Councilmember



**JERRY SCHAFER**  
Councilmember



**RITA VOGEL**  
Councilmember

## **CITY OFFICIALS**

Deborah Stuart, City Manager

Michael Olson, Assistant City Manager/DPW Director

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



# TABLE OF CONTENTS

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## Budget Trends & Community Information

Community Health Indicators

Revenue: State Revenue Sharing

Revenue: Local Revenue

## Budget Highlights

Message

- Fund Balance Summary
- Long Term Debt and Debt Summary
- Impacts of COVID
- Staffing Summary
- Pension & OPEB Liabilities
- Summary Detail by Fund

## General Fund (101)

## Special Revenue Funds

Major Street (202)

Local Street (203)

Building Inspection Fund (249)

Rayner Bond (702)

## Tax Increment Funds

Downtown Development Authority (248)

Local Development Financing Authority (250)

## Proprietary Funds

Water & Sewer (592)

Motor Vehicle Pool (661)

### **Fiduciary/Permanent Funds**

Economic Development Corporation (297)

Cemetery Trust (711)

### **Capital Improvement Funds**

Capital Improvement Fund (401)

Capital Projects Fund – Fire Equipment (402)

### **Debt Service Funds**

Mason Building Authority (612)

Special Assessment (812)

### **Budget Presentation**

Note: Provided separately on website: [mason.mi.us/Budget](https://mason.mi.us/Budget)

### **Budget Resolution**

Resolution 2021-10

### **CIP Narrative - Final**

### **CIP Budget - Final**

### **CIP Presentation**

Note: Provided separately on website: [mason.mi.us/CIP](https://mason.mi.us/CIP)

### **CIP Adoption Resolution**

Resolution 2021-06

# TRENDS & COMMUNITY INFORMATION

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## Community Health Indicators

### Investments in Property

Calendar Year	Permits Issued	Construction Value
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
2019	205	13,973,141
2020	** 367	10,474,557

\*Gestamp & Mayberry Home Construction Projects

\*\*Roof & Siding permits were up 184 from previous year mainly due to the Spring Hail Storm

### 2020 Top 10 Property Owners Invested in Mason (by Taxable Value)

Rank	Taxpayer	2020 Taxable	% of Total City Value	2019 Taxable	% of Total City Value
1	Gestamp	23,892,024	9.34%	25,689,198	10.28%
2	Michigan Packaging Company	6,220,006	2.43%	6,446,335	2.58%
3	Beacon Lake Apartments	5,505,359	2.15%	5,401,961	2.16%
4	Meijer	5,217,780	2.04%	5,214,402	2.09%
5	Consumers Energy	4,952,224	1.94%	4,727,448	1.89%
6	Dart Bank	2,992,880	1.17%	2,937,077	1.17%
7	Trinity EPI LLC (Arcosa Inc)	2,177,643	0.85%	2,117,775	0.85%
8	Sun Communities (Sycamore Village)	2,156,647	0.84%	2,116,436	0.85%
9	Nuco LLC (Lear & Family Farm Plaza)	1,369,921	0.54%	1,344,379	0.54%
10	Sycamore Village	1,165,120	0.46%	1,143,396	0.46%
	<b>Total:</b>	<b>55,649,604</b>	<b>21.75%</b>	<b>57,138,407</b>	<b>22.86%</b>

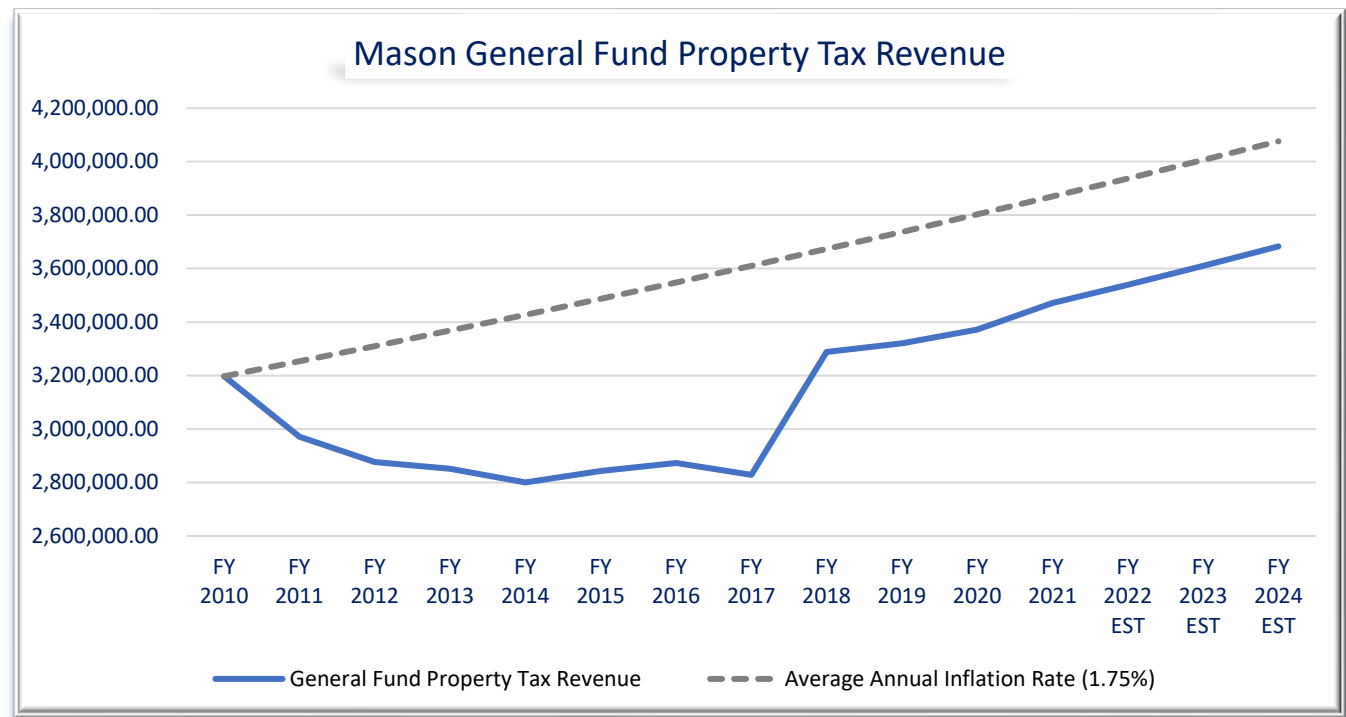
## Revenue: State Revenue Sharing

Mason Allocation of State Revenue Sharing (Source: State Treasury)

Fiscal Year	Constitutional	Statutory/CVTRS	Total Received
2015/16	\$602,414	\$81,868	\$684,282
2016/17	\$637,134	\$81,868	\$719,002
2017/18	\$653,963	\$88,294	\$742,257
2018/19	\$683,787	\$88,262	\$772,049
2019/20	\$683,121	\$75,240*	\$758,361
20/21 (EST)	\$716,596	\$90,292	\$806,888
21/22 (EST)	\$696,651	\$92,098	\$788,749
Totals:	<b>\$4,673,666</b>	<b>\$597,922</b>	<b>\$5,271,588</b>

Note: 19/20 August Statutory/CVTRS payment of \$15,048 was not received and replaced with CRLGG (Coronavirus Relief Local Government Grant) of \$23,397.

## Growth in Mason Revenue



Note: Chart represents actual property tax revenue (millage rate x taxable).

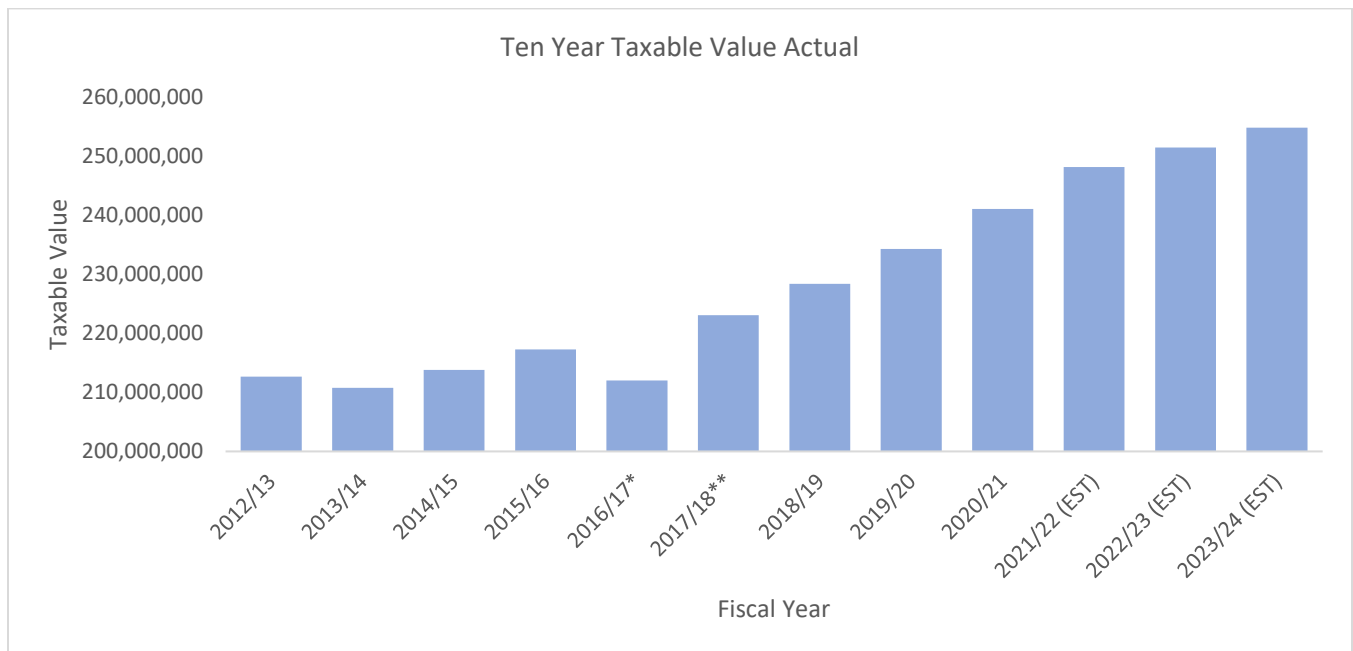


## Revenue: Local Taxes

### Ad Valorem Taxable Values Trends and Projections

Fiscal Year	Real Property	Personal Property	Total	% Change	Tax Revenue
<b>2012/13</b>	191,073,566	21,622,060	212,695,626		\$2,851,342
<b>2013/14</b>	189,217,148	21,569,830	210,786,978	-0.90%	\$2,800,189
<b>2014/15</b>	191,820,722	22,000,490	213,821,212	1.44%	\$2,843,388
<b>2015/16</b>	195,340,099	21,942,870	217,282,969	1.62%	\$2,873,407
<b>2016/17*</b>	197,859,026	14,144,570	212,003,596	-2.43%	\$2,828,896
<b>2017/18**</b>	203,786,568	19,308,080	223,094,648	5.23%	\$3,287,975
<b>2018/19</b>	209,506,420	18,897,980	228,404,400	2.38%	\$3,320,952
<b>2019/20</b>	222,042,951	12,270,530	234,313,481	2.59%	\$3,372,480
<b>2020/21</b>	228,866,006	12,254,820	241,120,826	2.91%	\$3,470,982
<b>2021/22 (EST)</b>	236,427,686	11,812,810	248,240,496	<b>2.95%</b>	\$3,600,000
*2016/17: Large decrease due to impact of Personal Property Phase Out					
**2017/18: Large increase due to IFT Certificate Expired for Michigan Packaging Parcel 33-19-10-95-900-012 resulting in Personal Property increase					
<b>PROJECTED:</b> Based on 1.014 CPI inflation rate					
2022/23 (EST)	239,737,674	11,812,810	251,550,484	1.33%	\$3,636,000
2023/24 (EST)	243,094,001	11,812,810	254,906,811	1.33%	\$3,672,360

Final Taxable values – Updated 4/6/2021



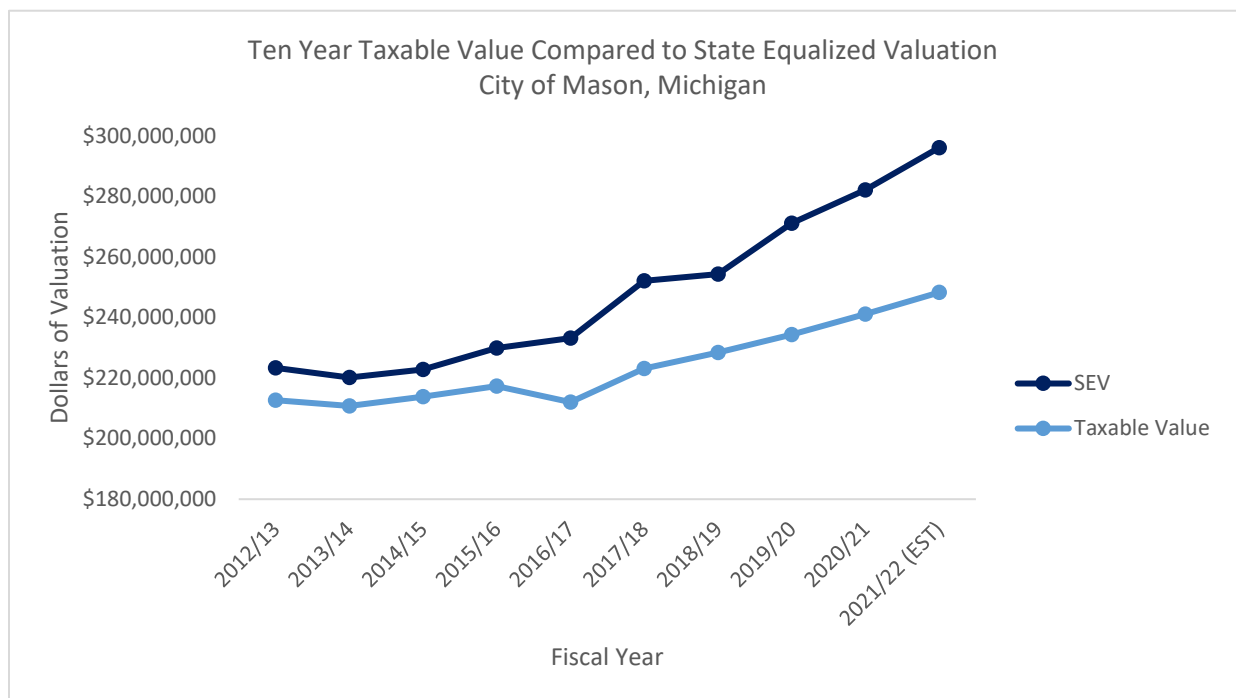
## State Equalized Value vs. Taxable Value Trends

Assessing records maintain two values for each property in the City.

- State Equalized Value (SEV), which represents 50% of true cash value. Note: Prior to Proposal A all property was taxed based on SEV.
- Taxable Value: 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 SEV.

## Ten-Year Taxable Value Actual Compared to State Equalized Valuation

Fiscal Year	State Equalized Valuation (50% of market value)		Taxable Value		% Taxable Value of SEV
	Amount	% Change	Amount	% Change	
2012/13	223,321,335		212,695,626		95%
2013/14	220,171,519	-1%	210,786,978	-1%	96%
2014/15	222,785,176	1%	213,821,212	1%	96%
2015/16	229,879,570	3%	217,282,969	2%	95%
2016/17	233,219,240	1%	212,003,596	-2%	91%
2017/18	252,073,484	8%	223,094,648	5%	89%
2018/19	254,318,530	1%	228,404,400	2%	90%
2019/20	271,081,360	7%	234,313,481	3%	86%
2020/21	282,127,190	4%	241,120,826	3%	85%
2021/22 (EST)	296,035,610	5%	248,240,496	3%	84%



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

## Housing Sales Trends

Calendar Year	Single Family Home Starts	Home Sales	Average Median Household Sales Price	% Change
2016	13	99	132,900	6.07%
2017	4	150	145,240	9.29%
2018	5	151	145,379	0.10%
2019	5	159	162,483	11.77%
2020	2	142	161,163	-0.81%

## City/Township Local Millage Comparable (2020 PRE)

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

City/Township	Why Compare?	City/ Township Millage
<b>Alaiedon (MPS)</b>	Location	0.8314
<b>Vevay</b>	Location	1.0000
<b>Aurelius (MPS)</b>	Location	1.3200
<b>Delhi (Holt)</b>	Location	8.7734
<b>Meridian (OPS)</b>	Location	10.4499
<b>Grand Ledge</b>	Population (7.7K)	11.2506
<b>DeWitt</b>	Location	13.0000
<b>St. Johns</b>	Population (7.9K)	13.5967
<b>MASON</b>		<b>15.2500</b>
<b>Williamston</b>	Location	15.2814
<b>Charlotte</b>	Population (9K)	15.4326
<b>East Lansing</b>	Location	16.3552
<b>Chelsea</b>	Population (5.2K)	16.4540
<b>Leslie</b>	Location	16.6000
<b>Lansing (LPS)</b>	Location	19.4400
<b>Marshall</b>	Population (7K)	19.4853

Information per 2020 County Apportionment Reports.

### 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

### 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.

## City/Township Total Millage Comparable (2020 PRE)

Total Millage Comps- 2020 PRE

City/Township	Why Compare?	Total Millage
<b>Charlotte</b>	Population (9K)	32.3163
<b>Grand Ledge</b>	Population (7.7K)	32.4797
<b>Alaiedon (MPS)</b>	Location	37.6941
<b>Vevay</b>	Location	37.8627
<b>St. Johns</b>	Population (7.9K)	37.9543
<b>Aurelius (MPS)</b>	Location	38.1827
<b>DeWitt</b>	Location	44.3695
<b>Chelsea</b>	Population (5.2K)	48.0809
<b>Meridian (OPS)</b>	Location	51.6163
<b>Leslie</b>	Location	51.7749
<b>Delhi (Holt)</b>	Location	51.9537
<b>MASON</b>		<b>52.1127</b>
<b>Marshall</b>	Population (7K)	52.3931
<b>East Lansing</b>	Location	55.9788
<b>Williamston</b>	Location	57.0179
<b>Lansing (LPS)</b>	Location	59.1707

Information per 2020 County Apportionment Reports.

## Why are Ingham County taxes so high?

According to Tax Resource- Ingham County has one of the highest median property taxes in the United States! Ranked 176<sup>th</sup> of 3,143 counties for property taxes as a percentage of medium income and 222<sup>nd</sup> in actual taxes for the tax year 2019.

Ingham County is unique in that there are significantly large stretches of land that are not taxable due to being owned by the State, MSU, or other tax-exempt entities. This means that the remaining property owners have to fund operations instead of it being more evenly distributed among all property owners.

## 2020 City of Mason Tax Dollar

### Residential



\$0.44 Total Schools

\$0.03 District Library

\$0.29 Total City of  
Mason

\$0.01 Airport

\$0.23 Ingham County

### Commercial



\$0.58 Total Schools

\$0.02 District Library

\$0.22 Total City of Mason

\$0.01 Airport

\$0.17 Ingham County

### \$82.48 per month—2020 Median City Tax Bill

- Parks, Trail, Cemetery, Forestry
- Police & Fire
- Streets and Sidewalks (lighting, maintenance, snow removal, etc.)
- Community Development, Building, Code Enforcement services
- And More

### How your City tax bill compares...

- \$217—2020 average household cable and internet bill (decision data)
- \$120—2020 best family cell phone/unlimited data plan (Nerd Wallet)
- \$281—2020 Average Midwest consumer spent on entertainment (US B. Labor Statistics)







# Budget Highlights

## Fiscal Year 2021/22

### Introduction

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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, 2021, and ending June 30, 2022. 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 17th, adopt, by resolution, the annual budget for the next fiscal year.

This budget proposal includes a **proposed budget** for 2021/22 and **projected budgets** for 2022/23 and 2023/24. 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 of the community's desired services

The budget proposal is based on the stewardship of public funds and to ensure a fair tax rate to the property owners within Mason:

- Commitment to a balanced budget.
- Meets legal and fiscal requirements.
- Basic services will be maintained and funded adequately.
- Program services will be efficient.
- Budget based on accurate Capital Improvement Program based on adopted plans to ensure necessary infrastructure and capital investments are undertaken.
- Proprietary Funds are self-sufficient.
- Revenue will be estimated at realistic and conservative value.

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

## Fund Balance Detail

All Funds- Balance Summary (with Assets)

Fund	Projected 06/30/21 Fund Balance	Revenues	Expenditures	Projected 6/30/22 Fund Balance
<b>General Fund</b>	5,180,892	7,173,495	7,906,610	4,447,777
<b>Special Revenue</b>				
Major Street	1,916,048	709,350	763,355	1,862,043
Local Street	146,973	890,935	890,935	146,973
Building Inspection	70,632	70,150	81,115	59,667
Rayner Bond	1,062,463	17,800	208,000	872,263
<b>Tax Increment</b>				
DDA	289,104	130,145	109,200	310,049
LDFA	2,187,112	601,500	2,031,800	756,812
<b>Proprietary</b>				
Water and Sewer	12,750,620	5,581,845	6,465,575	11,866,890
Motor Vehicle Pool	1,196,252	476,550	612,415	1,060,387
<b>Fiduciary</b>				
Economic Development	5,221	10	3,000	2,231
<b>Permanent</b>				
Cemetery Trust	376,135	4,500	1,000	379,635
<b>Capital Improvement</b>				
Capital Improvement	0	4,000,000	2,000,000	2,000,000
Capital Improvement-Fire Equipment	48,161	100,050	0	148,211
<b>Debt Service</b>				
Mason Building Authority	4	4,050,000	4,050,000	4
Special Assessments	327,415	23,780	22,980	328,215
<b>Grand Total</b>	25,557,032	23,830,110	25,145,985	24,241,157

## Long Term Debt

When the City issues bonds, it enters into a long-term commitment that requires it to make timely principal and interest payments over the life of the bonds. Therefore, the City needs to ensure that future debt service payments to bondholders can be made on time, without jeopardizing essential City services.

Governmental Activities include all Governmental Funds of the City, (i.e. the General Fund, Special Revenue Funds, Debt Funds, and Capital Project Funds). Business-type activities are considered enterprise financed. In enterprise financing, funds can only be used for projects related to that particular enterprise fund and revenues must pay for expenditures.

### Debt Summary Statement (As of June 30, 2020, 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 - \$3,195,000.

#### Capital Leases

\$15,000 Lease purchase agreement dated August 30, 2019, consisted of an obligation for tasers. Annual payments of \$3,450 are due through September 17, 2023. The cost of the tasers under the lease purchase agreement amounts to \$15,525. The lease purchase agreement qualifies as a capital lease for accounting purposes, and therefore, has been recorded at the present value of future minimum payments as of the date of inception. Outstanding Balance - \$12,420

#### 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 - \$3,443,674

### Due in One Year Debt Summary

Description of Debt	Issuance Date	Funding Source	Debt Outstanding 6/30/21	Debt Service Payments 2021/22		
				Principal	Interest	Total
2015 Refunding Bond	4.23.15	Property Tax	3,085,000.00	115,000.00	118,475.00	233,475.00
Capital Leases	8.30.19	Property Tax	8,970.00	3,450.00	-	3,450.00
<b>Total Gov. Activities</b>				<b>118,450.00</b>	<b>118,475.00</b>	<b>236,925.00</b>
2008 DWRF Water Plant	9.27.07	User Fees	3,043,674.00	405,000.00	64,678.08	469,678.08
<b>Total Bus. Activities</b>				<b>405,000.00</b>	<b>64,678.08</b>	<b>469,678.08</b>
<b>Total Debt Service 21/22</b>				<b>523,450.00</b>	<b>183,153.08</b>	<b>706,603.08</b>

## Impacts of COVID

The City has been awarded \$185,912 in COVID related grants as of 3/1/2021. This includes grants for hazard pay, public safety / public health payroll reimbursement, Coronavirus Emergency Supplemental funding, Coronavirus Relief Local Government Grants and Covid-19 Response grant for election expenses. All of these items included costs that were not anticipated in the budget.

Through programs like the State Workshare Program, we were able to save the City \$84,650 during COVID in operational costs to allow us to fund other anticipated costs.

The American Recovery Act is the first revenue source that provides more flexibility in funding and we anticipate receiving approximately \$800,000 in funding. The funding will be split in two allocations evenly. One will likely be within the current fiscal year and one next fiscal year. The funds are currently not in the projected budget, as we have not received final numbers or allocation time period.

Staff advocated for this revenue due to the long term impacts of an economic constriction on local governments. Stimulus funding typically addresses the immediate economic impacts and while other industries have recovered, local jurisdictions are just starting to feel the impacts. To ensure the impacts are limited, recommended use of the following strategy for prioritizing federal funds:

### 1. Supplementing revenue loss from the COVID-19 public health emergency.

Approximately \$460,429: Likely to take entire first installment and all items may not be eligible.

	17/18 Revenue	18/19 Revenue	19/20 Revenue	20/21 Projected Revenue	Total Est Loss
Community Room Rentals	6,100	7,800	2,850	-	11,050
Park Rentals	5,475	4,275	1,500	-	8,250
Court Fees	34,109	30,394	19,329	14,800	30,374
Preliminary Breath Tests (PBTs)	3,618	3,320	1,000	-	5,938
Walk In Services (Copies, Notaries)	660	1,010	478	230	962
Interest Income	28,664	54,409	51,155	3,500	28,418
General Fund					<b>84,992</b>
Water Penalties (actual not billed)	20,849	18,071	11,355	8,930	18,635
Sewer Penalties	17,177	15,922	10,422	7,920	14,757
Water/Sewer Revenue 19/20 (based on projections and actuals)					63,050
Water/Sewer Revenue 20/21 (based on projections and actuals)					210,000
Water sales (drive up sales, meters, radios, etc.)	13,195	12,108	8,919	9,500	6,884
Water Interest Income	9,967	18,715	18,991	2,100	7,591
Water/Sewer Permits (new connections)	70,210	33,708	32,698	16,700	54,520
Water Sewer Fund					<b>375,437</b>



**2. Making necessary investments in water, sewer, OR broadband infrastructure.**

Approximately \$800,000 in eligible water capital projects alone that will limit impact of rate increases. This will use all the of the remaining allocation.

CIP #	Category	Project	FY 21/22
2017-U15	Water	Replace Hydrants at Mason Plaza	25,000
2017-U34	Water	Well No. 5 Rebuild	40,000
2021-U1	Water	High-Pressure Pump Variable Frequency Drive –WTP	15,000
2021-U2	Water	Replacement of Valves – WTP	50,000
2017-U14	Water	Any remainder toward DPW Facility (eligible portion for water is 17%)	4,000,000

**3. Responding to the public health emergency of COVID-19 or the negative economic impacts of the pandemic, including assistance to households, small businesses and nonprofits, or aid to impacted industries like tourism, travel and hospitality.**

**4. Supporting essential workers by providing premium pay to eligible workers or by providing grants to eligible employers that have eligible workers who perform essential work. Premium pay is up to \$13/hour on top of regular wages; with a cap of \$25,000 for each individual eligible workers.**

Note Prohibited Uses Include: Offsetting tax cuts or delaying the imposition of any tax or tax increase, nor using as a deposit to a pension fund.

## Operational Expenditures: Staffing

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**Staffing Levels 2021/2022:**

- Staffing has maintained from current year budget at 46 full-time positions, but some positions have been shifted and were not filled during COVID. They are necessary and will be filled in the next fiscal year, if not prior.
- Part time hours are up from current year actual budget with 15,308 hours as we didn't hire seasonal workers last spring/summer due to COVID-19.
- Union Employees – 2% wage increase per contracts.
- Non-union Employees - 2% wage increase **(\$17,521)**. With all staffing changes, including the changes above, overall costs are up **\$56,145 (2.0%)**.

## Full-Time Personnel Summary

Department	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Actual	2021-22 Budgeted	Increase (Decrease)
<b>Administration</b>						
City Manager	1	1	1	1	1	0
<b>Finance Department</b>						
Finance Director/Treasurer	1	1	1	1	1	0
Assistant Finance Director	1	0	0	0	0	0
Accountant	0	1	1	1	1	0
Bookkeeper	2	2	2	2	3	1
Project Specialist (Split with Admin)	1	1	1	0	0	(1)
<b>Community Development</b>						
Director	1	1	1	1	1	0
<b>City Clerk/Director of Employee &amp; Customer Engagement</b>						
Clerk/Director	1	1	1	1	1	0
Customer Service Specialist	2	2	2	2	2	0
<b>Public Safety - Police Department</b>						
Chief of Police	1	1	1	1	1	0
Sergeant	2	2	2	2	2	0
Police Officer	8	8	8	8	8	0
Detective	1	1	1	1	1	0
Staff Assistant	1	1	1	1	1	0
<b>Public Safety - Fire Department</b>						
Chief of Fire	1	1	1	1	1	0
Facility Maintenance/Laborer	1	1	1	1	1	0
<b>Department of Public Works (DPW)/Utilities - Administration</b>						
Asst City Manager/Director of Public Works (title change)	0	1	1	1	1	0
Public Works Superintendent	1	1	1	0	0	(1)
Utility Superintendent (title change)	1	1	1	1	1	0
Public Works Foreman	2	2	2	2	2	0
Utility Foreman	1	1	1	1	1	0
Laborer	8	8	8	7	8	0
Heavy Equipment Operator	1	1	1	1	1	0
Mechanic	1	1	1	1	1	0
Utility Operators (WTP/ POTW)	5	5	5	5	6	1
<b>Grand Total</b>	46	46	46	43	46	0

## Part-Time Personnel Summary (Hours Worked)

Department	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2021-22 Budgeted	Increase (Decrease)
<b>Administration</b>					
Executive Assistant to the City Manager	1,292	1,417	1,500	1,500	-
<b>Finance</b>					
Administrative Assistant	190	-	-	-	-
<b>Community Development</b>					
Administrative Assistant	654	1,104	1,040	1,040	-
Permit Administration Specialist	-	-	-	1,248	1,248
Code Enforcement/Community Resource Officer	147	811	780	1,080	300
<b>City Clerk/Director of Employee &amp; Customer Engagement</b>					
Administrative Assistant	932	1,100	1,300	1,300	-
<b>Public Safety - Police Department</b>					
Administrative Assistant	894	1,152	1,500	1,500	-
<b>Public Safety - Fire Department</b>					
Administrative Assistant	1,215	1,207	1,300	1,300	-
Custodian	885	493	1,300	1,040	(260)
<b>Department of Public Works (DPW)/Utilities - Administration</b>					
Street Division - Administrative Assistant	1,021	1,071	1,300	1,300	-
Street Division - Seasonal Laborer*	720	-	680	680	-
Cemetery & Parks Division - Seasonal Laborer*	1,603	-	2,720	2,720	-
<i>*Note: Due to COVID-19; no seasonal laborers hired</i>					
<b>Grand Total</b>	9,552	8,354	13,420	15,308	1,288

## Operational Expenditures: Pension and OPEB Liability

Unfunded pension and retiree health care liabilities are a fiscal pressure affecting communities across the country and the City of Mason has been working to address the issue over the last decade.

### Strategy to lower the unfunded pension over the years has included:

- Changes to pension plans: reduction of multiplier, freezing COLA for future years for all active employees.
- Reducing vacation time and impacts of vacation payouts at retirement.
- Increased employee contributions.
- Extra voluntary contributions by the City each year.

### Strategy to lower the unfunded OPEB over the years has included:

- Retiree health care is no longer offered to most new hires and within personnel contracts we have limited amounts that are offered to new hires still eligible and reduced what was offered to future retirees.
- We have also continued to make voluntary contributions to our Retiree Trust Fund for retiree health.

The goal for both liabilities is reaching 100%, but with market conditions and actuarial assumption changes every few years, it is hard to predict when this will happen. We will continue making strides to achieve 100% funding and continue voluntary contributions as budget allows.

### Pension & OPEB Liabilities Summary (As of June 30, 2020, Audited Financial Statements)

MERS (Year Ending 12/31)	2015	2016	2017	2018	2019
Total Pension Accrued Liability	18,370,876	18,768,300	19,136,431	19,381,309	20,452,055
Valuation Assets	10,917,290	11,764,426	12,938,153	12,090,728	13,358,474
Annual Voluntary Employer Contribution	-	50,000	100,000	50,000	90,000
City's Net Pension Liability	7,453,586	7,003,874	6,198,278	7,290,581	7,093,581
Funded Percentage	59%	63%	68%	62%	65%

OPEB (Year Ending 6/30)	2018	2019	2020
Total OPEB Accrued Liability	3,153,086	3,207,672	1,819,457
Valuation Assets	623,470	782,174	915,564
Annual Voluntary Employer Contribution	25,000	140,000	115,000
City's Net OPEB Liability	2,529,616	2,425,498	903,893
Funded Percentage	20%	24%	50%

### Proposed Budget

- Retirement/MERS Contribution - Anticipated to increase in General Fund by **\$86,620 (21.1%)**. The overall City contribution is up by an estimated **\$76,910 (11.1%)**. The MERS allocation was adjusted throughout the funds to extract the cost for retirees from the actives based on a new report from MERS. This report helped us analyze the data to show us that majority of our unfunded liability is due to the retirees. 70% of the annual MERS expense is retiree liabilities.
- OPEB Contribution – The City was at a funded ratio of 50% as of the previous actuarial (06/30/20). The next actuarial is scheduled for the 22/23 fiscal year.
- Heath Benefit Contribution – 18% increase anticipated (**\$60,655**) for the City's contribution.

## Activity Detailed by Fund

### General Fund (101) Overview

#### General Fund Estimates

	2020/21	2021/22	2022/23	2023/24
Revenue	7,308,650	7,173,495	6,972,670	7,194,615
Expenditures	7,785,490	7,906,610	7,303,030	7,746,680
Fund Balance	5,180,892	4,447,777	4,102,417	3,550,352
Capital Appropriations	779,525	1,103,450	388,150	595,200
Operational Appropriations	7,005,965	6,803,160	6,914,880	7,151,480
Cash on Hand Balance	<b>2,363,997</b>	<b>1,630,882</b>		
Percent of Operational Expenditures	34%	24%		

#### Note:

##### 2021/22 Revenue:

- Property tax revenue reflects an increase of **\$129,020** or 3.7% (mill value of \$236,000).
- Constitutional and Statutory State Revenue Sharing is anticipated to be **\$817,570**, which is in an increase of \$17,570 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%.

### General Fund (101) Capital Overview

Capital Expenditures are directly tied to the proposed 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.

We are seeing a concerning trend for our general fund capital:

	2020/21	2021/22	2022/23	2023/24
Anticipated Revenue	7,308,650	7,173,495	6,972,670	7,194,615
Anticipated Operating	7,005,965	6,803,160	6,914,880	7,151,480
Projected Capital Expenditures	779,525	1,118,450	388,150	595,200
Projected Remaining Unrestricted Fund Balance	2,363,997	1,615,882	1,285,522	733,457

The result will be once we have evened out the use of our fund balance with a goal of 20%, we will only have **\$50,000** annually to spend on capital.

#### **General Fund (101) Parks, Cemetery, Recreation, Non-Motorized Capital**

A specific area of concern is Parks, Cemetery, Forestry and Trails. These are all capital expenses that come from the General Fund, supplemented by the Rayner Bond Fund. To meet the goals of the adopted plan, it will be difficult to do so without an eventual revenue increase.

	2020/21	2021/22	2022/23	2023/24
Anticipated Operating (no increase of staff time)	544,285	523,065	533,700	553,895
Projected Capital Expenditures	307,000	470,000	215,000	300,000
Revenue: Rayner Bond	143,000	200,000	0	0
General Fund Capital Contribution	164,000	270,000	215,000	300,000

#### **Excerpt from City of Mason's 2020-2026 Five-Year Parks, Recreation, and Non-motorized Plan:**

The City of Mason has millage capacity that would allow them to assess a millage without a vote of the people. Within the past ten years, a non-binding vote was placed on the City of Mason ballot to gauge voter interest in a millage for parks and recreation. At the time, approximately 60% of voters said that they would support a millage.

During the community outreach portion of this planning process, it was noted that over 90% of the opinion survey respondents who answered this question acknowledged support for a dedicated park millage for park improvements and maintenance in addition to the current level of funding. Categorically, of those responding to the survey; (28.38%) supported \$1-50 increase, (30.67%) supported \$51-\$100 increase, (14.19%) supported \$101-\$150 increase, (7.99%) supported \$151-\$200 and (9.46%) supported over \$200 per annum increase per household. Only (9.31)% said they would not support a tax increase. This is overwhelming support from those people (622) who answered this question, which represents (7.54%) of the population. This is consistent with a polling question that was posed over a decade or so ago to citizens, when asked to increase tax revenue for a dedicated park millage. **Therefore it is strongly recommended that the City of Mason raise the tax rate by 1 mill to support parks and by 2 mills should the City Council decide to decrease funding from the general fund so that there is a net gain of at least 1 mill dedicated toward park improvements and sustainable maintenance in parks and**

**non-motorized facilities.** For example, based on current property values, 1 mill equals \$236,000 (updated since document published).

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

#### Major and Local Street Funds Estimates

	2020/21	2021/22	2022/23	2023/24
Revenue	2,238,265	1,600,285	1,493,270	1,514,425
Expenditures	2,059,350	1,654,290	1,821,955	1,798,825
<b>Fund Balance</b>	<b>2,063,021</b>	<b>2,009,016</b>	<b>1,680,331</b>	<b>1,395,931</b>

Note: 4 mill appropriation for fiscal year 2021/22 is estimated at \$944,000 (compared to \$927,213 estimated last year). Proposed expenditures for the Street Program are approximately \$1,118,040.

### **Building Inspection Fund (249)**

#### Building Inspection Fund Estimates

	2020/21	2021/22	2022/23	2023/24
Revenue	60,150	70,150	70,200	80,200
Expenditures	124,930	81,115	82,590	84,320
<b>Fund Balance</b>	<b>70,632</b>	<b>59,667</b>	<b>47,277</b>	<b>43,157</b>

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

	2020/21	2021/22	2022/23	2023/24
Revenue	76,650	17,800	15,800	13,800
Expenditures	150,350	208,000	8,750	9,000
Fund Balance	1,062,463	872,263	879,313	884,113
Cash on Hand Balance	<b>400,550</b>	<b>210,350</b>		

Note: Proposed and projected budgets anticipate utilizing Rayner Bond Fund for a contribution of \$343,000 to park capital expenditures.

### Downtown Development Fund (DDA) (248)

#### Downtown Development Fund Estimates

	2020/21	2021/22	2022/23	2023/24
Revenue	179,500	130,145	132,590	135,080
Expenditures	121,750	109,200	85,450	239,380
Fund Balance	<b>289,104</b>	<b>310,049</b>	<b>357,189</b>	<b>252,889</b>

### Local Development Financing Authority (LDFA) (250)

#### LDFA Fund Estimates

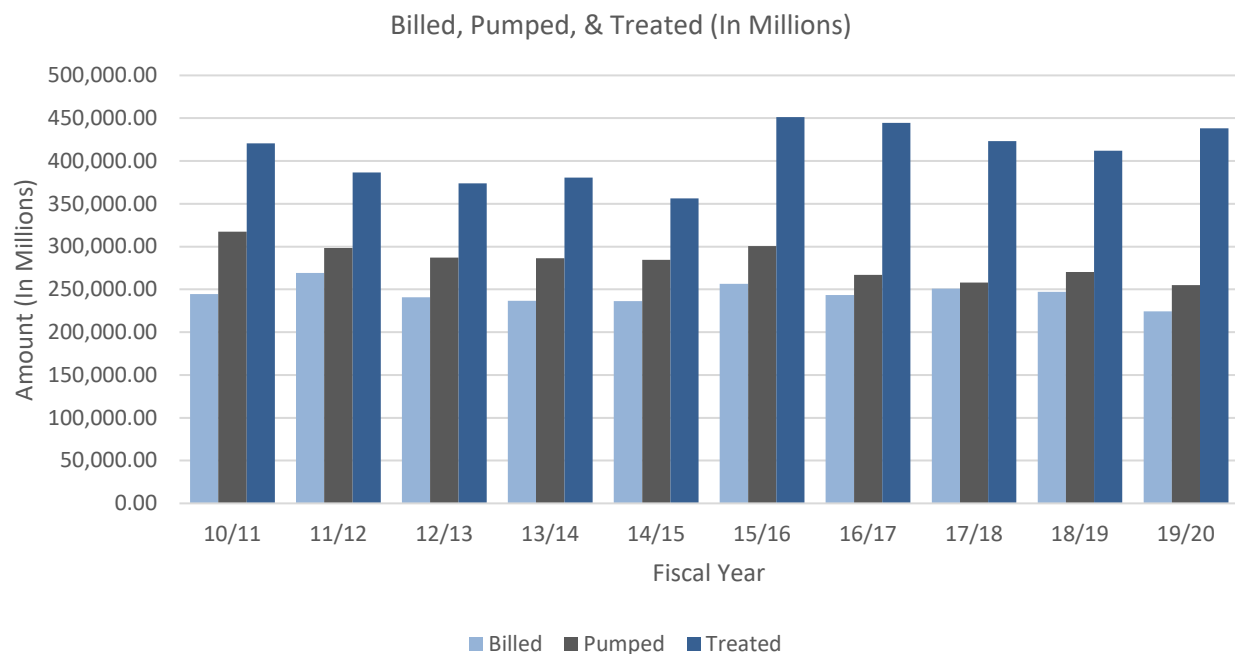
	2020/21	2021/22	2022/23	2023/24
Revenue	631,295	601,500	626,500	651,500
Expenditures	26,810	2,031,800	1,350,000	639,790
Fund Balance	<b>2,187,112</b>	<b>756,812</b>	<b>33,312</b>	<b>45,022</b>

### Water and Sewer (592)

The Water & Sewer fund is an Enterprise Fund used to account for all of the City's Water and Sanitary Wastewater operations. The City bills approximately 3,500 customers on a monthly basis.

The City has one Water Treatment Plant (WTP) with a capacity of 2.5 million gallons per day (MGD) that treats and delivers a daily average of 780,000 gallons through 45 miles of underground water lines.

The City has one Wastewater Treatment Plant (WWTP) with a total treatment capacity of 1.5 MGD treats approximately 1.0 MGD. The City maintains 32 miles of wastewater lines and 4 lift stations.



#### Million Gallons Billed, Pumped, & Treated

Fiscal Year	Billed	Pumped	Treated
2010/11	244,486	317,333	420,486
2011/12	269,276	298,338	386,660
2012/13	240,922	287,048	373,942
2013/14	236,623	286,269	380,583
2014/15	236,208	284,632	356,242
2015/16	256,398	300,746	451,215
2016/17	243,391	266,880	444,532
2017/18	250,905	257,966	423,060
2018/19	246,976	270,476	412,140
2019/20	224,196	255,161	438,260

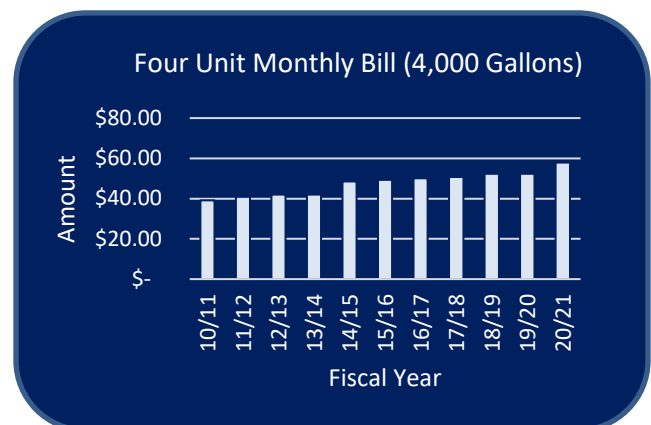
#### Water and Sewer Fund Estimates

	2020/21	2021/22	2022/23	2023/24
Revenue	3,254,500	5,581,845	18,431,300	6,609,785
Expenditures	4,420,005	6,465,575	17,302,260	6,947,335
Fund Balance	12,750,620	11,866,890	12,995,930	12,658,380
Cash on Hand Balance	<b>1,473,486</b>	<b>1,539,756</b>		
Percent of Expenditures	41%	28%		

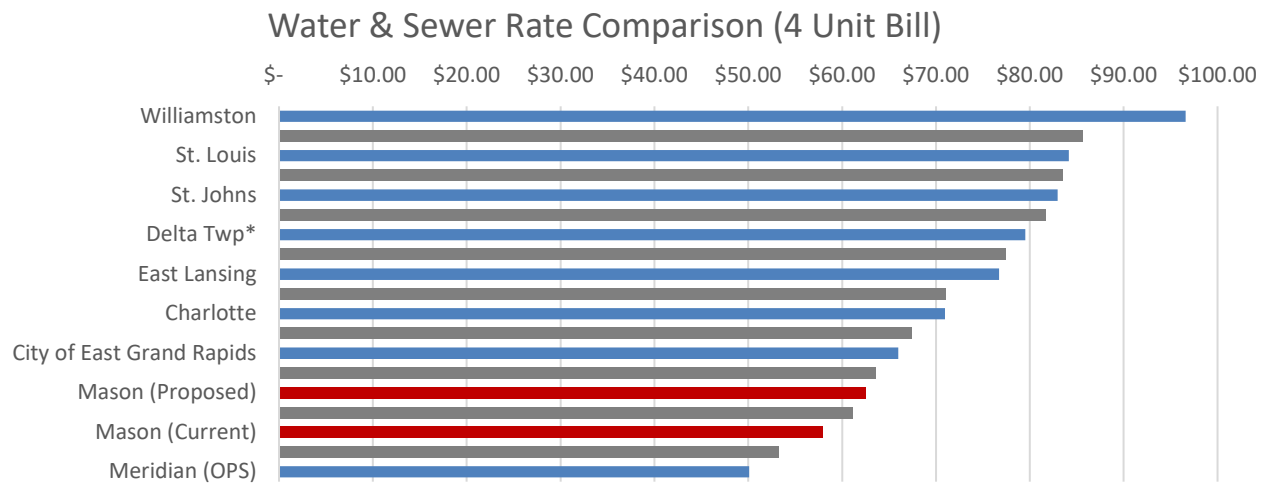
Note: **Rates are proposed to increase 8%** for the next fiscal year to meet operational and capital costs and low usage and revenue projections based on the longer impact of COVID-19 than anticipated. A utility rate study has been started, but due to COVID-19 was delayed. We expect it to be completed by fall/winter with a larger change in rates for 2022/2023 due to the large Waste Water treatment project.

#### City of Mason Water Rates Trend

Fiscal Year	4 Unit Bill	Rate Increase
2010/11	39.05	1.60%, 2.80%
2011/12	40.94	No Increase
2012/13	41.94	3.20%
2013/14	41.94	No Increase
2014/15	48.56	15.10%
2015/16	49.30	1.50%
2016/17	50.04	1.50%
2017/18	50.80	2.00%
2018/19	52.39	2.20%
2019/20	52.39	No Increase
2020/21	57.95	11.00%



## City/Township Water & Sewer Rate Comparable - 2020



City/Township	Why Compare?	4 Unit Total Water & Sewer
Williamston	Location (3.9K)	96.60
Delhi Twp*	Location (25.8K)	85.66
St. Louis	Population (7.4K)	84.15
Lansing BW&L	Location (118K)	83.49
St. Johns	Population (7.9K)	82.95
Grand Ledge	Population (7.7K)	81.65
Delta Twp*	Location (32K)	79.51
Chelsea	Population (5.4K)	77.38
East Lansing	Location (48.8K)	76.72
Leslie	Location (1.8K)	71.06
Charlotte	Population (9K)	70.96
DeWitt*	Population (4.5K)	67.39
City of East Grand Rapids	Population (10.6K)	66.00
Howell	Population (9.6K)	63.58
Mason (Proposed)		62.53
Alma	Population (8.9K)	61.14
Mason (Current)		57.95
Meridian (OPS)	Location (42.6K)	50.08

**Please note:** Every public utility is one-of-a-kind; from population and geographic location, to water treatment necessities and the condition of their infrastructure. One provider may treat water for different minerals or compounds in their ground water due to location, while another may have more (or fewer) employees, residents, and water system improvements to make. There are many variables that make service rates different from one community to the next, making it hard to compare them. However, our residents often ask us for this data, so we have provided it here.

\*Board of Water & Light



**Motor Vehicle Pool (661)**

## Motor Vehicle Pool Fund Estimates

	2020/21	2021/22	2022/23	2023/24
Revenue	450,150	476,550	484,240	479,450
Expenditures	594,395	612,415	678,175	717,390
Fund Balance	1,196,252	1,060,387	866,452	628,512
Cash on Hand Balance	<b>564,313</b>	<b>608,448</b>		

Note: Pool includes adding four pieces of equipment in 2021/22.

**Economic Development Corporation (297)**

## Economic Development Corporation Fund Estimates

	2020/21	2021/22	2022/23	2023/24
Revenue	10	10	10	10
Expenditures	3,000	3,000	2,220	0
Fund Balance	<b>5,221</b>	<b>2,231</b>	21	31

**Cemetery Trust (711)**

## Cemetery Trust Fund Estimates

	2020/21	2021/22	2022/23	2023/24
Revenue	10,500	4,500	4,500	4,500
Expenditures	500	1,000	1,000	1,000
Fund Balance	<b>376,135</b>	<b>379,635</b>	<b>383,135</b>	<b>386,635</b>

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

	2020/21	2021/22	2022/23	2023/24
Revenue	166,250	4,000,000	0	0
Expenditures	204,955	2,000,000	2,000,000	0
Fund Balance	<b>0</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>

Note: The Capital Improvement Fund will be used for construction costs of the new Department of Public Works facility.

### Capital Projects Fund – Fire Equipment (402)

#### Capital Projects – Fire Equipment Fund Estimates

	2020/21	2021/22	2022/23	2023/24
Revenue	100,050	100,050	100,100	100,100
Expenditures	85,000	0	0	0
Fund Balance	48,161	148,211	248,311	348,411

### Mason Building Authority (612)

#### Mason Building Authority Fund Estimates

	2020/21	2021/22	2022/23	2023/24
Revenue	0	4,050,000	0	0
Expenditures	0	4,050,000	0	0
Fund Balance	4	4	4	4

Note: The Mason Building Authority will be used to obtain the debt for the new Department of Public Works Facility and construction costs will be accounted for in the Capital Improvement Fund.

### Special Assessment (812)

#### Special Assessment Fund Estimates

	2020/21	2021/22	2022/23	2023/24
Revenue	126,170	23,780	23,780	31,780
Expenditures	141,375	22,980	22,980	30,980
Fund Balance	327,415	328,215	329,015	329,815

## Conclusion

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This year is focused on limiting the impacts of COVID by maintaining our infrastructure and continuing to investment in necessary improvements. The proposed budget focuses on implementation of plans adopted by the City Council to maintain the service level they believe the community desires. However, it does identify some challenges to maintaining a sustainable capital budget. That lack of revenue will need to be addressed through immediate rate increases and ultimately millage increases in the next few 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 Department. 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

# GENERAL FUND (101)

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## **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	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	CONTRIBUTIONS FROM OTHER FUNDS	0	0	0	15,000	0
Totals for dept 000.00 -		0	0	0	15,000	0
Dept 215.00 - CLERK						
	CHARGES FOR SERVICES	525	13,645	525	525	525
	DONATIONS FROM PRIVATE SOURCES	0	5,000	0	15,000	0
Totals for dept 215.00 - CLERK		525	18,645	525	15,525	525
Dept 254.00 - TREASURER/FINANCE						
	CONTRIBUTIONS FROM OTHER FUNDS	121,580	121,580	22,980	22,980	30,980
	CHARGES FOR SERVICES	107,130	109,720	110,930	111,930	112,930
	TAX REVENUE	3,551,865	3,490,855	3,617,865	3,653,865	3,689,725
	LICENSE AND PERMITS	39,000	34,500	36,000	36,000	36,000
	FINES AND FORFEITURES	0	1,000	1,000	1,000	1,000
	GRANT REVENUE	0	176,400	0	0	0
	STATE AID REVENUE	100,000	250,000	200,000	200,000	200,000
	STATE REVENUE SHARING	695,000	800,000	817,570	817,570	817,570
	CHARGES FOR SERVICES - FEES	1,600	1,600	1,800	2,000	2,000
	INTEREST INCOME	40,000	3,500	5,000	5,000	5,000
	RENTALS	53,700	46,200	48,700	51,200	53,700
	ADMIN CONTR FR OTHER FUNDS	1,203,840	1,203,500	1,149,825	1,149,925	1,150,025
Totals for dept 254.00 - TREASURER/FINANCE		5,913,715	6,238,855	6,011,670	6,051,470	6,098,930
Dept 265.00 - BUILDING & GROUNDS						
	RENTALS	31,000	31,000	32,000	33,000	34,000
Totals for dept 265.00 - BUILDING & GROUNDS		31,000	31,000	32,000	33,000	34,000
Dept 271.00 - FORESTRY						
	CHARGES FOR SERVICES	29,770	29,770	29,770	29,770	29,770
Totals for dept 271.00 - FORESTRY		29,770	29,770	29,770	29,770	29,770
Dept 276.00 - CEMETERY						

	CONTRIBUTIONS FROM OTHER FUNDS	4,000	500	1,000	1,000	1,000
	CHARGES FOR SERVICES	14,000	25,000	15,000	15,000	15,000
	CHARGES FOR SERVICES - FEES	12,000	40,000	12,000	12,000	12,000
	CHARGES FOR SERVICES-SALES	5,000	8,000	5,000	5,000	5,000
Totals for dept 276.00 - CEMETERY		35,000	73,500	33,000	33,000	33,000
Dept 301.00 - POLICE DEPARTMENT						
	CHARGES FOR SERVICES	18,880	16,550	17,600	17,840	18,100
	DONATIONS FROM PRIVATE SOURCES	1,300	7,250	1,300	1,300	1,300
	LICENSE AND PERMITS	6,500	7,000	6,500	6,500	6,500
	FINES AND FORFEITURES	30,000	16,600	30,000	30,000	30,000
	GRANT REVENUE	2,000	29,215	2,000	2,000	2,000
	CHARGES FOR SERVICES - FEES	7,000	4,500	7,000	7,250	7,500
Totals for dept 301.00 - POLICE DEPARTMENT		65,680	81,115	64,400	64,890	65,400
Dept 336.00 - FIRE DEPARTMENT						
	CHARGES FOR SERVICES - FEES	180,300	180,300	188,300	191,600	194,350
Totals for dept 336.00 - FIRE DEPARTMENT		180,300	180,300	188,300	191,600	194,350
Dept 441.00 - DEPT OF PUBLIC WORKS						
	CONTRIBUTIONS FROM OTHER FUNDS	0	7,200	7,960	8,360	8,780
Totals for dept 441.00 - DEPT OF PUBLIC WORKS		0	7,200	7,960	8,360	8,780
Dept 528.00 - REFUSE COLLECTION						
	CONTRIBUTIONS FROM OTHER FUNDS	8,900	7,350	8,000	8,750	9,000
	CHARGES FOR SERVICES - FEES	401,400	404,000	415,500	427,180	439,960
Totals for dept 528.00 - REFUSE COLLECTION		410,300	411,350	423,500	435,930	448,960
Dept 751.00 - RECREATION						
	CONTRIBUTIONS FROM OTHER FUNDS	0	143,000	200,000	0	0
	SUNDRY	0	52,915	0	0	0
	DONATIONS FROM PRIVATE SOURCES	0	1,000	0	0	0
	RENTALS	5,000	0	5,000	5,000	5,000
Totals for dept 751.00 - RECREATION		5,000	196,915	205,000	5,000	5,000
Dept 790.00 - LIBRARY						
	GRANT REVENUE	0	0	90,000	0	185,000
Totals for dept 790.00 - LIBRARY		0	0	90,000	0	185,000
Dept 850.00 - WORKERS COMPENSATION						

	WK COMP INS CONTRIBUTION	85,415	40,000	87,370	89,125	90,900
Totals for dept 850.00 - WORKERS COMPENSATION		85,415	40,000	87,370	89,125	90,900
<b>TOTAL ESTIMATED REVENUES</b>		<b>6,756,705</b>	<b>7,308,650</b>	<b>7,173,495</b>	<b>6,972,670</b>	<b>7,194,615</b>
<b>APPROPRIATIONS</b>						
Dept 101.00 - COUNCIL						
	SALARIES AND WAGES	10,080	11,600	12,600	12,600	13,000
	FRINGE BENEFITS	820	945	1,030	1,030	1,070
	CONTRACT SERVICES	32,000	32,000	40,000	35,000	31,000
	CONF/MTGS/TRVL/DUES	3,000	3,000	3,000	3,000	3,000
	MISC EXPENSES	2,500	2,500	2,500	2,500	2,500
	CONTRIBUTIONS TO OTHER FUNDS	250	250	250	255	260
Totals for dept 101.00 - COUNCIL		48,650	50,295	59,380	54,385	50,830
Dept 172.00 - MANAGER						
	SALARIES AND WAGES	166,745	148,535	149,005	176,350	181,640
	FRINGE BENEFITS	47,420	41,650	57,730	66,585	70,355
	CONTRACT SERVICES	6,500	7,900	9,300	6,500	6,500
	CONF/MTGS/TRVL/DUES	12,350	9,550	12,350	12,350	12,350
	CONTRIBUTIONS TO OTHER FUNDS	71,705	68,315	72,445	72,560	72,675
	OPERATING SUPPLIES	700	700	700	700	700
	INSURANCE AND BONDS	95,000	65,000	95,000	95,000	95,000
	PUBLIC UTILITIES	1,000	800	1,000	1,000	1,000
	NON CAPITAL OUTLAY	1,000	1,000	1,000	1,000	1,000
Totals for dept 172.00 - MANAGER		402,420	343,450	398,530	432,045	441,220
Dept 209.00 - ASSESSING						
	CONTRACT SERVICES	55,500	55,500	57,000	58,500	60,000
	CONTRIBUTIONS TO OTHER FUNDS	1,075	1,075	1,095	1,115	1,135
	OPERATING SUPPLIES	200	200	200	200	200
Totals for dept 209.00 - ASSESSING		56,775	56,775	58,295	59,815	61,335
Dept 215.00 - CLERK						
	SALARIES AND WAGES	176,925	187,600	185,190	200,380	195,620
	FRINGE BENEFITS	47,185	48,320	52,950	57,570	60,630
	CONTRACT SERVICES	18,700	15,500	17,150	23,480	16,480
	CONF/MTGS/TRVL/DUES	5,930	3,100	6,020	6,020	6,020
	CONTRIBUTIONS TO OTHER FUNDS	8,585	8,925	8,685	8,730	8,775

	OPERATING SUPPLIES	12,500	12,500	12,500	12,500	12,500
	NON CAPITAL OUTLAY	1,700	700	1,000	1,000	1,000
	CAPITAL OUTLAY	5,500	3,410	20,000	0	0
Totals for dept 215.00 - CLERK		277,025	280,055	303,495	309,680	301,025
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	250,900	231,200	270,000	278,100	286,445
	FRINGE BENEFITS	163,250	172,970	110,865	118,995	128,185
	CONTRACT SERVICES	17,600	9,000	15,500	16,000	17,000
	CONF/MTGS/TRVL/DUES	8,525	3,405	6,915	7,005	7,100
	CONTRIBUTIONS TO OTHER FUNDS	121,570	117,140	122,830	123,000	123,175
	OPERATING SUPPLIES	30,000	24,500	32,000	34,000	35,000
	PUBLIC UTILITIES	600	600	640	650	660
	NON CAPITAL OUTLAY	3,710	1,710	1,500	1,500	1,000
	EQUIPMENT RENTAL	300	0	300	300	300
	TAX EXPENDITURES	1,000	2,000	3,000	1,000	3,000
Totals for dept 254.00 - TREASURER/FINANCE		597,455	562,525	563,550	580,550	601,865
Dept 260.00 - TECHNOLOGY						
	CONTRACT SERVICES	73,550	62,875	74,935	75,950	76,990
	OPERATING SUPPLIES	2,500	500	500	500	500
	NON CAPITAL OUTLAY	7,000	9,680	9,000	7,450	6,000
	CAPITAL OUTLAY	26,000	31,365	0	0	0
	REPAIRS AND MAINTENANCE	1,000	1,000	1,000	1,000	1,000
Totals for dept 260.00 - TECHNOLOGY		110,050	105,420	85,435	84,900	84,490
Dept 265.00 - BUILDING & GROUNDS						
	SALARIES AND WAGES	47,180	38,550	48,125	49,090	50,665
	FRINGE BENEFITS	10,885	9,450	11,160	12,040	12,880
	CONTRACT SERVICES	14,000	16,205	16,000	17,480	16,350
	CONF/MTGS/TRVL/DUES	500	0	500	500	500
	CONTRIBUTIONS TO OTHER FUNDS	7,925	7,425	8,270	8,305	8,340
	OPERATING SUPPLIES	7,850	6,000	7,850	7,850	7,850
	PUBLIC UTILITIES	99,000	95,100	99,000	100,000	100,000
	NON CAPITAL OUTLAY	16,500	7,000	7,000	5,000	5,000
	CAPITAL OUTLAY	40,000	50,000	0	0	15,000



	EQUIPMENT RENTAL	1,500	1,500	1,500	1,500	1,500
	REPAIRS AND MAINTENANCE	20,300	10,000	26,000	16,000	16,000
	CAPITAL OUTLAY - OTHER	0	0	190,350	0	0
Totals for dept 265.00 - BUILDING & GROUNDS		265,640	241,230	415,755	217,765	234,085
Dept 266.00 - LEGAL/ATTORNEY						
	CHARGES FOR SERVICES	115,000	95,500	115,000	115,000	115,000
Totals for dept 266.00 - LEGAL/ATTORNEY		115,000	95,500	115,000	115,000	115,000
Dept 269.00 - PROPERTY						
	CONTRACT SERVICES	55,200	34,500	35,000	36,000	37,000
	CONTRIBUTIONS TO OTHER FUNDS	3,355	3,355	3,380	3,380	3,380
	CHARGES FOR SERVICES	6,620	6,720	6,770	6,770	6,770
	CAPITAL OUTLAY	105,500	105,500	0	0	0
	LOAN PMTS	232,525	232,525	234,225	235,775	237,175
Totals for dept 269.00 - PROPERTY		403,200	382,600	279,375	281,925	284,325
Dept 271.00 - FORESTRY						
	SALARIES AND WAGES	28,175	23,500	28,740	29,320	30,200
	FRINGE BENEFITS	12,160	9,635	8,205	8,770	9,375
	CONTRACT SERVICES	30,500	30,500	30,500	31,000	32,000
	CONF/MTGS/TRVL/DUES	340	340	340	340	340
	CONTRIBUTIONS TO OTHER FUNDS	8,800	8,070	8,910	8,940	8,975
	OPERATING SUPPLIES	9,245	9,245	9,250	9,250	9,250
	EQUIPMENT RENTAL	10,000	13,000	13,000	13,000	14,000
Totals for dept 271.00 - FORESTRY		99,220	94,290	98,945	100,620	104,140
Dept 276.00 - CEMETERY						
	SALARIES AND WAGES	108,765	112,720	110,580	113,190	116,520
	FRINGE BENEFITS	62,405	54,655	30,690	32,865	35,145
	CONTRACT SERVICES	8,220	8,220	8,220	8,220	8,500
	CONF/MTGS/TRVL/DUES	1,535	535	2,035	2,035	2,035
	CONTRIBUTIONS TO OTHER FUNDS	46,465	45,825	46,925	46,960	46,995
	OPERATING SUPPLIES	8,770	8,770	8,870	8,970	9,120
	PUBLIC UTILITIES	5,000	6,000	6,250	6,500	7,000
	NON CAPITAL OUTLAY	0	105	0	0	0
	EQUIPMENT RENTAL	45,000	45,000	46,000	47,000	48,000
	REPAIRS AND MAINTENANCE	1,270	2,200	2,500	2,500	2,500
Totals for dept 276.00 - CEMETERY		287,430	284,030	262,070	268,240	275,815

Dept 305.00 - POLICE ADMINISTRATION						
	SALARIES AND WAGES	144,955	142,905	147,430	150,660	155,220
	FRINGE BENEFITS	104,375	114,790	66,575	71,590	77,665
	CONTRACT SERVICES	49,000	45,300	52,000	54,000	56,000
	CONF/MTGS/TRVL/DUES	12,875	7,625	13,000	13,750	14,025
	CONTRIBUTIONS TO OTHER FUNDS	52,090	49,540	52,640	52,745	52,850
	OPERATING SUPPLIES	14,100	13,745	16,495	9,450	9,650
	PUBLIC UTILITIES	5,300	4,000	5,300	5,400	5,500
	NON CAPITAL OUTLAY	600	2,700	600	600	0
	CAPITAL OUTLAY	63,050	72,250	20,100	56,150	5,200
	RENTAL EXPENSE	0	3,105	3,105	3,105	3,105
Totals for dept 305.00 - POLICE ADMINISTRATION		446,345	455,960	377,245	417,450	379,215
Dept 315.00 - CROSSING GUARDS						
	SALARIES AND WAGES	23,520	12,000	23,995	24,475	24,965
	FRINGE BENEFITS	1,815	1,000	1,855	1,890	1,930
	CONTRIBUTIONS TO OTHER FUNDS	7,885	7,545	7,960	7,970	7,980
	OPERATING SUPPLIES	200	200	225	250	250
Totals for dept 315.00 - CROSSING GUARDS		33,420	20,745	34,035	34,585	35,125
Dept 316.00 - POLICE PATROLLING						
	SALARIES AND WAGES	650,980	645,500	651,020	670,550	690,675
	FRINGE BENEFITS	161,650	177,120	157,475	168,390	180,980
	CONTRACT SERVICES	5,250	4,000	6,550	6,800	6,800
	CONTRIBUTIONS TO OTHER FUNDS	181,125	169,600	183,080	183,500	183,930
	OPERATING SUPPLIES	21,050	14,300	22,100	22,500	22,750
	NON CAPITAL OUTLAY	0	3,500	2,500	2,500	2,500
	EQUIPMENT RENTAL	100,000	100,000	103,000	106,090	109,300
Totals for dept 316.00 - POLICE PATROLLING		1,120,055	1,114,020	1,125,725	1,160,330	1,196,935
Dept 336.00 - FIRE DEPARTMENT						
	SALARIES AND WAGES	167,220	198,620	172,115	176,740	181,495
	FRINGE BENEFITS	94,920	106,465	40,045	42,265	44,845
	CONTRACT SERVICES	13,000	13,000	13,000	14,000	14,000
	CONF/MTGS/TRVL/DUES	15,440	11,365	16,160	16,160	16,160
	CONTRIBUTIONS TO OTHER FUNDS	45,850	44,975	46,355	46,440	46,525
	OPERATING SUPPLIES	32,575	30,410	33,575	34,575	35,575
	INSURANCE AND BONDS	4,100	4,115	4,200	4,200	4,200
	PUBLIC UTILITIES	16,000	14,000	16,000	16,000	16,000
	NON CAPITAL OUTLAY	5,000	5,000	5,000	5,000	5,000

	CHARGES FOR SERVICES	2,200	500	2,200	2,200	2,200
	EQUIPMENT RENTAL	16,500	17,500	18,000	18,500	19,000
	REPAIRS AND MAINTENANCE	32,000	32,300	32,300	32,300	32,300
	CAPITAL OUTLAY	205,000	205,000	78,000	20,000	0
	TRANSFERS OUT	100,000	100,000	100,000	100,000	100,000
Totals for dept 336.00 - FIRE DEPARTMENT		749,805	783,250	576,950	528,380	517,300
Dept 380.00 - COMMUNITY DEVELOPMENT						
	SALARIES AND WAGES	80,275	85,800	94,300	96,615	99,525
	FRINGE BENEFITS	15,210	15,045	17,205	18,455	19,675
	CONTRACT SERVICES	15,350	5,130	5,100	5,100	5,100
	CONF/MTGS/TRVL/DUES	4,235	2,735	2,735	3,735	2,735
	CONTRIBUTIONS TO OTHER FUNDS	10,465	10,135	10,590	10,630	10,670
	OPERATING SUPPLIES	600	1,050	600	600	600
	PUBLIC UTILITIES	875	875	950	1,000	1,075
	NON CAPITAL OUTLAY	1,500	0	0	0	0
	CHARGES FOR SERVICES	1,500	1,500	1,500	1,500	1,500
	CAPITAL OUTLAY	125,000	25,000	100,000	97,000	15,000
	EQUIPMENT RENTAL	2,000	2,000	2,500	3,000	3,500
Totals for dept 380.00 - COMMUNITY DEVELOPMENT		257,010	149,270	235,480	237,635	159,380
Dept 426.00 - CIVIL DEFENSE						
	CONTRACT SERVICES	2,000	2,000	2,000	2,000	2,000
	CONTRIBUTIONS TO OTHER FUNDS	55	55	60	60	60
	OPERATING SUPPLIES	100	0	100	100	100
	PUBLIC UTILITIES	500	0	500	500	500
Totals for dept 426.00 - CIVIL DEFENSE		2,655	2,055	2,660	2,660	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	5,000	5,000	5,500	6,000	6,500
	FRINGE BENEFITS	905	1,065	1,240	1,360	1,485
	CONTRIBUTIONS TO OTHER FUNDS	1,990	1,990	2,010	79,010	152,010
	EQUIPMENT RENTAL	1,600	1,600	1,800	2,000	2,000
Totals for dept 441.00 - DEPT OF PUBLIC WORKS		9,495	9,655	10,550	88,370	161,995
Dept 447.00 - ENGINEERING						

	CONTRIBUTIONS TO OTHER FUNDS	315	315	320	320	320
Totals for dept 447.00 - ENGINEERING		315	315	320	320	320
Dept 448.00 - STREET LIGHTING						
	CONTRIBUTIONS TO OTHER FUNDS	3,420	3,420	3,455	3,455	3,455
	OPERATING SUPPLIES	8,000	8,000	6,750	3,000	3,000
	PUBLIC UTILITIES	101,000	101,000	102,000	104,000	106,000
Totals for dept 448.00 - STREET LIGHTING		112,420	112,420	112,205	110,455	112,455
Dept 458.00 - SIDEWALKS						
	CONTRIBUTIONS TO OTHER FUNDS	2,195	2,195	2,220	2,220	2,220
	CAPITAL OUTLAY	20,000	20,000	20,000	20,000	100,000
Totals for dept 458.00 - SIDEWALKS		22,195	22,195	22,220	22,220	102,220
Dept 528.00 - REFUSE COLLECTION						
	CONTRACT SERVICES	390,800	390,400	402,900	415,700	429,010
	CONTRIBUTIONS TO OTHER FUNDS	16,915	16,915	17,090	17,090	17,090
Totals for dept 528.00 - REFUSE COLLECTION		407,715	407,315	419,990	432,790	446,100
Dept 756.00 - PARKS AND BALL DIAMONDS						
	SALARIES AND WAGES	106,040	96,440	107,725	109,500	117,040
	FRINGE BENEFITS	35,215	34,460	19,520	20,665	22,500
	CONTRACT SERVICES	15,000	15,000	15,000	15,000	15,600
	CONF/MTGS/TRVL/DUES	2,400	2,400	2,400	2,400	2,400
	CONTRIBUTIONS TO OTHER FUNDS	32,630	31,335	32,980	33,025	33,070
	OPERATING SUPPLIES	11,000	11,000	11,000	11,000	11,600
	PUBLIC UTILITIES	10,000	11,000	11,000	11,500	12,000
	NON CAPITAL OUTLAY	4,600	4,120	4,600	4,600	4,600
	EQUIPMENT RENTAL	51,000	51,000	52,000	53,000	54,000
	REPAIRS AND MAINTENANCE	4,020	3,500	4,770	4,770	5,270
	CAPITAL OUTLAY	322,000	307,000	450,000	195,000	200,000
Totals for dept 756.00 - PARKS AND BALL DIAMONDS		593,905	567,255	710,995	460,460	478,080
Dept 775.00 - SENIOR CITIZENS						
	CONTRACT SERVICES	5,500	3,000	5,500	5,500	5,500
	CONTRIBUTIONS TO OTHER FUNDS	1,465	1,465	1,480	1,480	1,480
	OPERATING SUPPLIES	1,200	0	1,200	1,200	1,200
Totals for dept 775.00 - SENIOR CITIZENS		8,165	4,465	8,180	8,180	8,180
Dept 790.00 - LIBRARY						

	SALARIES AND WAGES	1,645	2,500	1,675	1,710	1,775
	FRINGE BENEFITS	680	635	735	790	860
	CONTRACT SERVICES	200	1,130	200	200	200
	CONTRIBUTIONS TO OTHER FUNDS	1,580	1,580	1,600	1,600	1,600
	OPERATING SUPPLIES	200	165	200	200	200
	CAPITAL OUTLAY	0	10,000	225,000	0	275,000
	EQUIPMENT RENTAL	0	100	100	100	100
	REPAIRS AND MAINTENANCE	2,630	17,065	2,630	2,630	2,700
Totals for dept 790.00 - LIBRARY		6,935	33,175	232,140	7,230	282,435
Dept 806.00 - CHRISTMAS DECORATIONS						
	SALARIES AND WAGES	3,000	1,500	3,060	3,125	3,220
	FRINGE BENEFITS	750	425	785	830	930
	CONTRIBUTIONS TO OTHER FUNDS	990	990	1,000	1,000	1,000
	OPERATING SUPPLIES	400	50	800	800	400
	EQUIPMENT RENTAL	1,200	800	1,200	1,200	1,200
Totals for dept 806.00 - CHRISTMAS DECORATIONS		6,340	3,765	6,845	6,955	6,750
Dept 808.00 - PLANNING COMMISSION						
	CONTRACT SERVICES	10,000	10,000	10,000	10,000	10,000
	CONF/MTGS/TRVL/DUES	2,500	500	500	500	500
	CONTRIBUTIONS TO OTHER FUNDS	200	200	210	210	210
	OPERATING SUPPLIES	150	150	150	150	150
Totals for dept 808.00 - PLANNING COMMISSION		12,850	10,850	10,860	10,860	10,860
Dept 850.00 - WORKERS COMPENSATION						
	FRINGE BENEFITS	73,500	42,000	87,370	89,125	90,905
Totals for dept 850.00 - WORKERS COMPENSATION		73,500	42,000	87,370	89,125	90,905
Dept 855.00 - RETIREE BENEFITS						
	SALARIES AND WAGES	126,000	128,000	138,250	149,300	161,245
	FRINGE BENEFITS	0	0	360,000	396,000	435,600
Totals for dept 855.00 - RETIREE BENEFITS		126,000	128,000	498,250	545,300	596,845
Dept 890.00 - CONTINGENCIES						
	MISC EXPENSES	200,000	200,000	200,000	200,000	200,000
	CONTRIBUTIONS TO OTHER FUNDS	550	550	560	560	560
Totals for dept 890.00 - CONTINGENCIES		200,550	200,550	200,560	200,560	200,560
Dept 999.00 - SURPLUS						

	TRANSFERS OUT	927,000	1,221,410	592,350	432,390	402,380
Totals for dept 999.00 - SURPLUS		927,000	1,221,410	592,350	432,390	402,380
TOTAL CAPITAL APPROPRIATIONS		872,050	779,525	1,103,450	388,150	595,200
TOTAL OPERATIONAL APPROPRIATIONS		6,909,340	7,005,965	6,803,160	6,914,880	7,151,480
<b>TOTAL APPROPRIATIONS</b>		<b>7,781,390</b>	<b>7,785,490</b>	<b>7,906,610</b>	<b>7,303,030</b>	<b>7,746,680</b>
NET OF REVENUES/APPROPRIATIONS - FUND 101		(1,024,685)	(476,840)	(733,115)	(330,360)	(552,065)
BEGINNING FUND BALANCE (with Assets)		5,657,732	5,657,732	5,180,892	4,447,777	4,117,417
ENDING FUND BALANCE (with Assets)		4,633,047	5,180,892	4,447,777	4,117,417	3,565,352
ESTIMATED CASH ON HAND			2,363,997	1,630,882		
CASH AS % OF EXPENDITURES			34%	24%		

# SPECIAL REVENUE FUNDS

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## **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)

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## **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	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	GRANT REVENUE	600,000	680,000	703,350	721,470	740,090
	INTEREST INCOME	15,000	3,500	4,000	4,000	5,000
	CHARGES FOR SERVICES-SALES	2,000	2,000	2,000	2,000	2,000
	TRANSFERS IN	144,870	360,000	0	322,780	0
Totals for dept 000.00 -		761,870	1,045,500	709,350	1,050,250	747,090
<b>TOTAL ESTIMATED REVENUES</b>						
		<b>761,870</b>	<b>1,045,500</b>	<b>709,350</b>	<b>1,050,250</b>	<b>747,090</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	0	0	0	34,030	64,060
	TRANSFERS OUT	57,135	47,420	30,855	57,070	77,655
Totals for dept 000.00 -		57,135	47,420	30,855	91,100	141,715
Dept 451.00 - STREET/ROAD CONSTRUCTION						
	CAPITAL OUTLAY	424,985	433,690	325,690	870,160	457,720
Totals for dept 451.00 - STREET/ROAD CONSTRUCTION		424,985	433,690	325,690	870,160	457,720
Dept 463.00 - STREET MAINTENANCE						
	SALARIES AND WAGES	65,680	75,500	83,510	86,210	88,990
	FRINGE BENEFITS	50,525	66,050	76,660	83,365	90,490
	CONTRACT SERVICES	25,445	25,445	26,000	26,000	26,000
	CONTRIBUTIONS TO OTHER FUNDS	1,645	900	1,675	1,710	1,745
	OPERATING SUPPLIES	5,000	5,000	5,000	5,000	5,000
	EQUIPMENT RENTAL	45,000	52,000	52,000	52,000	52,000
Totals for dept 463.00 - STREET MAINTENANCE		193,295	224,895	244,845	254,285	264,225
Dept 474.00 - TRAFFIC SERVICES						
	SALARIES AND WAGES	9,070	9,070	9,250	9,435	10,195
	FRINGE BENEFITS	2,440	2,635	2,080	2,230	2,430
	CONTRACT SERVICES	16,000	16,000	16,500	16,500	17,000

	OPERATING SUPPLIES	3,500	3,500	3,500	3,500	3,500
	EQUIPMENT RENTAL	2,800	2,800	2,800	3,000	3,000
Totals for dept 474.00 - TRAFFIC SERVICES		33,810	34,005	34,130	34,665	36,125
Dept 478.00 - WINTER MAINTENANCE						
	SALARIES AND WAGES	18,630	18,630	19,000	19,570	20,160
	FRINGE BENEFITS	3,375	4,195	4,370	4,690	5,080
	OPERATING SUPPLIES	15,000	15,000	15,000	15,000	16,000
	EQUIPMENT RENTAL	18,000	18,000	18,000	18,000	19,000
Totals for dept 478.00 - WINTER MAINTENANCE		55,005	55,825	56,370	57,260	60,240
Dept 482.00 - STREET ADMIN/GEN EXP						
	CONTRIBUTIONS TO OTHER FUNDS	70,750	70,750	71,465	71,465	71,465
Totals for dept 482.00 - STREET ADMIN/GEN EXP		70,750	70,750	71,465	71,465	71,465
<b>TOTAL APPROPRIATIONS</b>		<b>834,980</b>	<b>866,585</b>	<b>763,355</b>	<b>1,378,935</b>	<b>1,031,490</b>
NET OF REVENUES/APPROPRIATIONS - FUND 202		(73,110)	178,915	(54,005)	(328,685)	(284,400)
BEGINNING FUND BALANCE		1,737,133	1,737,133	1,916,048	1,862,043	1,533,358
ENDING FUND BALANCE		1,664,023	1,916,048	1,862,043	1,533,358	1,248,958
ESTIMATED CASH ON HAND			1,916,048	1,862,043		

# LOCAL STREET FUND (203)

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## **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	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	CHARGES FOR SERVICES	25,000	25,000	25,000	25,000	25,000
	GRANT REVENUE	211,420	240,000	241,930	250,240	262,890
	INTEREST INCOME	500	200	200	500	500
	CHARGES FOR SERVICES-SALES	600	600	600	600	600
	TRANSFERS IN	839,265	926,965	623,205	166,680	478,345
Totals for dept 000.00 -		1,076,785	1,192,765	890,935	443,020	767,335
<b>TOTAL ESTIMATED REVENUES</b>						
		<b>1,076,785</b>	<b>1,192,765</b>	<b>890,935</b>	<b>443,020</b>	<b>767,335</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	0	0	0	29,000	54,000
Totals for dept 000.00 -		0	0	0	29,000	54,000
Dept 451.00 - STREET/ROAD CONSTRUCTION						
	CAPITAL OUTLAY	782,130	889,545	592,350	109,610	402,385
Totals for dept 451.00 - STREET/ROAD CONSTRUCTION		782,130	889,545	592,350	109,610	402,385
Dept 463.00 - STREET MAINTENANCE						
	SALARIES AND WAGES	58,600	58,725	63,025	64,345	66,490
	FRINGE BENEFITS	40,620	41,250	37,330	39,695	43,125
	CONTRACT SERVICES	25,000	25,000	25,000	25,000	25,000
	CONTRIBUTIONS TO OTHER FUNDS	3,865	1,800	3,940	4,020	4,100
	OPERATING SUPPLIES	4,215	4,215	4,215	4,500	4,500
	EQUIPMENT RENTAL	42,000	42,000	42,000	42,000	42,000
Totals for dept 463.00 - STREET MAINTENANCE		174,300	172,990	175,510	179,560	185,215
Dept 474.00 - TRAFFIC SERVICES						
	SALARIES AND WAGES	7,295	7,295	7,440	7,590	7,890
	FRINGE BENEFITS	1,390	1,390	1,445	1,540	1,675

	OPERATING SUPPLIES	4,000	4,000	4,000	4,000	4,000
	EQUIPMENT RENTAL	2,800	2,800	2,800	3,000	3,000
Totals for dept 474.00 - TRAFFIC SERVICES		15,485	15,485	15,685	16,130	16,565
Dept 478.00 - WINTER MAINTENANCE						
	SALARIES AND WAGES	7,500	16,000	7,650	7,800	8,050
	FRINGE BENEFITS	2,705	4,080	2,375	2,555	2,755
	OPERATING SUPPLIES	12,000	12,000	14,000	14,000	14,000
	EQUIPMENT RENTAL	13,500	13,500	13,500	14,500	14,500
Totals for dept 478.00 - WINTER MAINTENANCE		35,705	45,580	37,525	38,855	39,305
Dept 482.00 - STREET ADMIN/GEN EXP						
	CONTRIBUTIONS TO OTHER FUNDS	69,165	69,165	69,865	69,865	69,865
Totals for dept 482.00 - STREET ADMIN/GEN EXP		69,165	69,165	69,865	69,865	69,865
<b>TOTAL APPROPRIATIONS</b>		<b>1,076,785</b>	<b>1,192,765</b>	<b>890,935</b>	<b>443,020</b>	<b>767,335</b>
NET OF REVENUES/APPROPRIATIONS - FUND 203		0	0	0	0	0
BEGINNING FUND BALANCE		146,973	146,973	146,973	146,973	146,973
ENDING FUND BALANCE		146,973	146,973	146,973	146,973	146,973
ESTIMATED CASH ON HAND			<b>146,973</b>	<b>146,973</b>		



# BUILDING INSPECTION FUND (249)

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## **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 UND**

ACCOUNT CLASSIFICATION	DESCRIPTION	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 371.00 - BUILDING INSPECTION DEPARTMENT						
	LICENSE AND PERMITS	40,000	60,000	70,000	70,000	80,000
	INTEREST INCOME	1,000	150	150	200	200
Totals for dept 371.00 - BUILDING INSPECTION DEPARTMENT		41,000	60,150	70,150	70,200	80,200
<b>TOTAL ESTIMATED REVENUES</b>		<b>41,000</b>	<b>60,150</b>	<b>70,150</b>	<b>70,200</b>	<b>80,200</b>
<b>APPROPRIATIONS</b>						
Dept 371.00 - BUILDING INSPECTION DEPARTMENT						
	SALARIES AND WAGES	54,270	43,000	38,600	39,760	41,070
	FRINGE BENEFITS	8,585	6,685	6,015	6,330	6,750
	CONTRACT SERVICES	35,000	45,000	35,000	35,000	35,000
	CONF/MTGS/TRVL/DUES	525	325	400	400	400
	PRIOR YEAR PERMIT REFUND	0	29,320	0	0	0
	OPERATING SUPPLIES	1,300	600	600	600	600
	EQUIPMENT RENTAL	2,400	0	500	500	500
Totals for dept 371.00 - BUILDING INSPECTION DEPARTMENT		102,080	124,930	81,115	82,590	84,320
<b>TOTAL APPROPRIATIONS</b>		<b>102,080</b>	<b>124,930</b>	<b>81,115</b>	<b>82,590</b>	<b>84,320</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 249</b>		<b>(61,080)</b>	<b>(64,780)</b>	<b>(10,965)</b>	<b>(12,390)</b>	<b>(4,120)</b>
BEGINNING FUND BALANCE		135,412	135,412	70,632	59,667	47,277
ENDING FUND BALANCE		74,332	70,632	59,667	47,277	43,157
<b>ESTIMATED CASH ON HAND</b>			<b>70,632</b>	<b>59,667</b>		



# RAYNER BOND FUND (702)

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## **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	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	GRANT REVENUE		55,850			
	INTEREST INCOME	4,000	800	800	800	800
	ROYALTIES	20,000	20,000	17,000	15,000	13,000
Totals for dept 000.00 -		24,000	76,650	17,800	15,800	13,800
<b>TOTAL ESTIMATED REVENUES</b>		<b>24,000</b>	<b>76,650</b>	<b>17,800</b>	<b>15,800</b>	<b>13,800</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	8,900	150,350	208,000	8,750	9,000
Totals for dept 000.00 -		8,900	150,350	208,000	8,750	9,000
<b>TOTAL APPROPRIATIONS</b>		<b>8,900</b>	<b>150,350</b>	<b>208,000</b>	<b>8,750</b>	<b>9,000</b>
NET OF REVENUES/APPROPRIATIONS - FUND 702		15,100	(73,700)	(190,200)	7,050	4,800
BEGINNING FUND BALANCE (with Assets)		1,136,163	1,136,163	1,062,463	872,263	879,313
ENDING FUND BALANCE (with Assets)		1,151,263	1,062,463	872,263	879,313	884,113
ESTIMATED CASH ON HAND			400,550	210,350		





# TAX INCREMENT FUNDS

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## **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)

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## **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	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	DONATIONS FROM PRIVATE SOURCES	0	50,000	0	0	0
	TAX REVENUE	105,500	119,750	122,145	124,590	127,080
	STATE AID REVENUE	5,000	9,450	7,500	7,500	7,500
	INTEREST INCOME	1,000	300	500	500	500
Totals for dept 000.00 -		111,500	179,500	130,145	132,590	135,080
<b>TOTAL ESTIMATED REVENUES</b>		<b>111,500</b>	<b>179,500</b>	<b>130,145</b>	<b>132,590</b>	<b>135,080</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	CONTRACT SERVICES	20,825	20,250	29,300	23,160	26,580
	MISC EXPENSES	20,000	61,000	23,000	20,000	20,000
	OPERATING SUPPLIES	600	500	600	600	600
	CHARGES FOR SERVICES	8,000	10,000	10,000	10,000	10,000
	CAPITAL OUTLAY	0	0	15,000	0	150,000
	GRANT EXPENSE	40,000	30,000	31,300	31,690	32,200
Totals for dept 000.00 -		89,425	121,750	109,200	85,450	239,380
<b>TOTAL APPROPRIATIONS</b>		<b>89,425</b>	<b>121,750</b>	<b>109,200</b>	<b>85,450</b>	<b>239,380</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 248</b>		22,075	57,750	20,945	47,140	(104,300)
BEGINNING FUND BALANCE		231,354	231,354	289,104	310,049	357,189
ENDING FUND BALANCE		253,429	289,104	310,049	357,189	252,889
<b>ESTIMATED CASH ON HAND</b>			<b>289,104</b>	<b>310,049</b>		



# LOCAL DEVELOPMENT FINANCING AUTHORITY (250)

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## **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	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	TAX REVENUE	500,000	421,110	450,000	460,000	470,000
	STATE AID REVENUE	100,000	208,185	150,500	166,000	181,250
	INTEREST INCOME	7,500	2,000	1,000	500	250
Totals for dept 000.00 -		607,500	631,295	601,500	626,500	651,500
<b>TOTAL ESTIMATED REVENUES</b>		<b>607,500</b>	<b>631,295</b>	<b>601,500</b>	<b>626,500</b>	<b>651,500</b>
<b>APPROPRIATIONS</b>						
Dept 691.00 - L.D.F.A.						
	CONTRACT SERVICES	1,800	1,800	1,800	4,800	4,800
	MISC EXPENSES	20,000	15,100	20,000	20,000	20,000
	CONTRIBUTIONS TO OTHER FUNDS	9,910	9,910	2,010,000	1,325,200	614,990
Totals for dept 691.00 - L.D.F.A.		31,710	26,810	2,031,800	1,350,000	639,790
<b>TOTAL APPROPRIATIONS</b>		<b>31,710</b>	<b>26,810</b>	<b>2,031,800</b>	<b>1,350,000</b>	<b>639,790</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 250</b>		575,790	604,485	(1,430,300)	(723,500)	11,710
BEGINNING FUND BALANCE		1,582,627	1,582,627	2,187,112	756,812	33,312
ENDING FUND BALANCE		2,158,417	2,187,112	756,812	33,312	45,022
<b>ESTIMATED CASH ON HAND</b>			<b>2,187,112</b>	<b>756,812</b>		



# PROPRIETARY FUNDS

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## **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)

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## **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	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	CONTRIBUTIONS FROM OTHER FUNDS	0	0	2,000,000	1,300,000	604,590
	CHARGES FOR SERVICES	14,150	12,195	14,150	14,150	14,150
	TAX REVENUE	0	45,880	0	0	0
	LICENSE AND PERMITS	33,800	18,200	33,800	33,800	33,800
	FINES AND FORFEITURES	28,000	16,850	35,000	39,000	39,000
	GRANT REVENUE	0	1,865	0	0	0
	CHARGES FOR SERVICES - FEES	720	0	720	720	0
	INTEREST INCOME	10,000	2,100	3,000	5,000	5,000
	RENTALS	500	500	500	500	500
	CHARGES FOR SERVICES-SALES	3,334,535	3,156,910	3,494,675	4,335,330	4,762,745
	BOND REVENUE	0	0	0	12,702,800	1,150,000
Totals for dept 000.00 -		3,421,705	3,254,500	5,581,845	18,431,300	6,609,785
TOTAL ESTIMATED REVENUES		3,421,705	3,254,500	5,581,845	18,431,300	6,609,785
APPROPRIATIONS						
Dept 545.00 - WATER & SEWER ADMINISTRATION						
	SALARIES AND WAGES	107,810	103,890	66,140	68,050	70,250
	FRINGE BENEFITS	39,625	24,275	155,485	170,445	186,965
	CONTRACT SERVICES	41,100	34,200	39,780	41,500	43,200
	CONF/MTGS/TRVL/DUES	4,565	8,350	7,700	7,750	7,800
	MISC EXPENSES	45,000	45,000	45,000	45,000	45,000
	CONTRIBUTIONS TO OTHER FUNDS	10,640	10,280	10,680	10,725	10,770
	OPERATING SUPPLIES	1,115	700	1,315	1,315	1,315
	NON CAPITAL OUTLAY	4,000	0	0	1,500	5,000
	EQUIPMENT RENTAL	12,220	3,500	3,500	3,500	3,500
Totals for dept 545.00 - WATER & SEWER ADMINISTRATION		266,075	230,195	329,600	349,785	373,800
Dept 546.00 - SEWER IMPROVEMENT						
	CONTRIBUTIONS TO OTHER FUNDS	31,345	31,350	0	0	0
Totals for dept 546.00 - SEWER IMPROVEMENT		31,345	31,350	0	0	0

Dept 548.00 - SEWER MAINTENANCE						
	SALARIES AND WAGES	49,305	30,000	50,295	51,300	52,900
	FRINGE BENEFITS	16,605	12,710	14,975	15,855	17,135
	CONTRACT SERVICES	39,660	39,660	38,000	34,500	34,500
	CONTRIBUTIONS TO OTHER FUNDS	28,380	52,550	28,685	326,110	121,895
	OPERATING SUPPLIES	3,000	3,000	3,000	3,000	3,000
	PUBLIC UTILITIES	6,600	6,600	6,600	6,600	7,000
	EQUIPMENT RENTAL	23,000	20,000	23,000	23,000	25,000
	REPAIRS AND MAINTENANCE	4,000	4,000	4,000	4,000	4,000
Totals for dept 548.00 - SEWER MAINTENANCE		170,550	168,520	168,555	464,365	265,430
Dept 555.00 - WASTEWATER TREATMENT PLANT						
	SALARIES AND WAGES	278,370	269,900	281,500	289,945	298,900
	FRINGE BENEFITS	220,650	252,235	128,995	137,945	148,430
	CONTRACT SERVICES	107,340	80,000	55,000	108,000	55,000
	CONF/MTGS/TRVL/DUES	8,400	7,200	8,400	8,500	8,500
	CONTRIBUTIONS TO OTHER FUNDS	219,175	214,960	187,705	279,935	370,160
	OPERATING SUPPLIES	67,140	68,340	68,850	69,350	69,850
	PUBLIC UTILITIES	132,080	119,000	133,000	135,000	135,000
	NON CAPITAL OUTLAY	5,600	5,600	5,600	5,600	5,600
	CAPITAL OUTLAY	295,000	311,240	2,000,000	12,002,000	100,000
	EQUIPMENT RENTAL	10,000	10,000	10,000	10,000	10,000
	REPAIRS AND MAINTENANCE	51,400	34,000	51,500	51,500	51,500
	LOAN PMTS	0	0	0	250,000	900,000
Totals for dept 555.00 - WASTEWATER TREATMENT PLANT		1,395,155	1,372,475	2,930,550	13,347,775	2,152,940
Dept 556.00 - WATER MAINTENANCE						
	SALARIES AND WAGES	160,240	120,200	150,910	155,440	160,100
	FRINGE BENEFITS	102,270	57,925	54,945	59,060	62,730
	CONTRACT SERVICES	103,500	103,500	107,000	108,500	108,500
	CONF/MTGS/TRVL/DUES	19,900	16,400	19,900	19,900	20,400
	CONTRIBUTIONS TO OTHER FUNDS	67,565	65,580	58,180	119,600	179,120
	OPERATING SUPPLIES	42,200	37,700	42,250	42,300	42,400
	PUBLIC UTILITIES	74,000	74,000	75,000	75,000	76,000
	NON CAPITAL OUTLAY	2,000	10,000	7,000	5,000	5,000
	CAPITAL OUTLAY	0	0	25,000	0	0
	EQUIPMENT RENTAL	49,000	49,000	49,000	49,000	49,000
	REPAIRS AND MAINTENANCE	1,500	1,500	1,500	1,500	1,500
Totals for dept 556.00 - WATER MAINTENANCE		622,175	535,805	590,685	635,300	704,750



Dept 557.00 - STORM SEWER PROGRAM						
	CONTRACT SERVICES	32,000	32,000	30,000	30,000	30,000
	OPERATING SUPPLIES	1,000	1,000	2,000	2,000	2,000
	NON CAPITAL OUTLAY	300	300	300	300	300
	EQUIPMENT RENTAL	50	50	50	50	50
Totals for dept 557.00 - STORM SEWER PROGRAM		33,350	33,350	32,350	32,350	32,350
Dept 558.00 - WATER IMPROVEMENT						
	CONTRIBUTIONS TO OTHER FUNDS	92,965	92,965	79,020	79,020	79,020
	CAPITAL OUTLAY	453,000	158,000	425,500	487,770	1,373,000
Totals for dept 558.00 - WATER IMPROVEMENT		545,965	250,965	504,520	566,790	1,452,020
Dept 559.00 - WATER TREATMENT PLANT						
	SALARIES AND WAGES	98,020	97,950	145,340	149,700	154,290
	FRINGE BENEFITS	69,100	39,325	52,925	57,010	61,275
	CONTRACT SERVICES	11,000	11,000	13,000	13,000	13,000
	CONTRIBUTIONS TO OTHER FUNDS	47,565	43,960	41,350	41,460	41,575
	OPERATING SUPPLIES	71,850	71,250	72,750	72,750	72,750
	PUBLIC UTILITIES	87,780	87,780	87,780	90,900	90,900
	NON CAPITAL OUTLAY	3,000	5,900	3,500	2,000	2,000
	CAPITAL OUTLAY	60,240	60,000	65,000	0	0
	EQUIPMENT RENTAL	4,000	3,000	4,000	4,000	4,000
	REPAIRS AND MAINTENANCE	4,000	4,000	4,000	4,000	4,000
	LOAN PMTS	473,180	473,180	469,670	471,075	472,255
Totals for dept 559.00 - WATER TREATMENT PLANT		929,735	897,345	959,315	905,895	916,045
<b>TOTAL APPROPRIATIONS excluding DEPRECIATION</b>		<b>3,994,350</b>	<b>3,520,005</b>	<b>5,515,575</b>	<b>16,302,260</b>	<b>5,897,335</b>
NET OF REVENUES/APPROPRIATIONS - FUND 592 BEFORE DEPRECIATION		(572,645)	(265,505)	66,270	2,129,040	712,450
Dept 566.00 - ALLOWANCE FOR DEPRECIATION (NON CASH EXPENDITURE)						
	DEPRECIATION	900,000	900,000	950,000	1,000,000	1,050,000
<b>TOTAL APPROPRIATIONS including DEPRECIATION</b>		<b>4,894,350</b>	<b>4,420,005</b>	<b>6,465,575</b>	<b>17,302,260</b>	<b>6,947,335</b>
NET OF REVENUES/APPROPRIATIONS - FUND 592		(1,472,645)	(1,165,505)	(883,730)	1,129,040	(337,550)
BEGINNING FUND BALANCE (with Assets)		13,916,125	13,916,125	12,750,620	11,866,890	12,995,930
ENDING FUND BALANCE (with Assets)		12,443,480	12,750,620	11,866,890	12,995,930	12,658,380

ESTIMATED CASH ON HAND			1,473,486	1,539,756		

# MOTOR VEHICLE POOL (661)

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## **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	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	INTEREST INCOME	1,500	1,000	1,000	1,000	1,000
	EQUIPMENT RENTAL	463,870	449,150	460,550	468,240	478,450
	CHARGES FOR SERVICES-SALES	0	0	15,000	15,000	0
Totals for dept 000.00 -		465,370	450,150	476,550	484,240	479,450
<b>TOTAL ESTIMATED REVENUES</b>		<b>465,370</b>	<b>450,150</b>	<b>476,550</b>	<b>484,240</b>	<b>479,450</b>
<b>APPROPRIATIONS</b>						
Dept 567.00 - SHOP & BLDG. MAINTENANCE						
	SALARIES AND WAGES	3,000	9,500	6,000	6,500	7,000
	FRINGE BENEFITS	795	2,150	1,965	2,030	2,100
	CONTRACT SERVICES	850	850	850	850	1,200
	CONTRIBUTIONS TO OTHER FUNDS	36,370	36,370	36,720	62,720	86,720
	OPERATING SUPPLIES	450	450	450	450	600
	PUBLIC UTILITIES	7,200	7,200	7,300	7,500	11,000
	REPAIRS AND MAINTENANCE	750	750	750	750	750
Totals for dept 567.00 - SHOP & BLDG. MAINTENANCE		49,415	57,270	54,035	80,800	109,370
Dept 568.00 - EQUIPMENT MAINTENANCE						
	SALARIES AND WAGES	53,045	51,030	54,800	56,500	58,195
	FRINGE BENEFITS	25,520	25,390	29,480	31,845	34,765
	CONTRACT SERVICES	37,050	37,050	38,000	38,000	39,000
	CONTRIBUTIONS TO OTHER FUNDS	1,470	1,000	1,500	1,530	1,560
	OPERATING SUPPLIES	91,000	88,000	93,000	93,000	93,000
Totals for dept 568.00 - EQUIPMENT MAINTENANCE		208,085	202,470	216,780	220,875	226,520
Dept 901.00 - EQUIPMENT-CAPITAL OUTLAY						
	NON CAPITAL OUTLAY	1,500	1,500	2,600	1,500	1,500
	CAPITAL OUTLAY	158,500	168,155	159,000	180,000	180,000
Totals for dept 901.00 - EQUIPMENT-CAPITAL OUTLAY		160,000	169,655	161,600	181,500	181,500
<b>TOTAL APPROPRIATIONS excluding DEPRECIATION</b>		<b>417,500</b>	<b>429,395</b>	<b>432,415</b>	<b>483,175</b>	<b>517,390</b>

NET OF REVENUES/APPROPRIATIONS - FUND 661 BEFORE DEPRECIATION		47,870	20,755	44,135	1,065	(37,940)
Dept 901.00 - EQUIPMENT-CAPITAL OUTLAY (NON CASH EXPENDITURES)						
DEPRECIATION		165,000	165,000	180,000	195,000	200,000
<b>TOTAL APPROPRIATIONS including DEPRECIATION</b>		<b>582,500</b>	<b>594,395</b>	<b>612,415</b>	<b>678,175</b>	<b>717,390</b>
NET OF REVENUES/APPROPRIATIONS - FUND 661		(117,130)	(144,245)	(135,865)	(193,935)	(237,940)
BEGINNING FUND BALANCE (with Assets)		1,340,497	1,340,497	1,196,252	1,060,387	866,452
ENDING FUND BALANCE (with Assets)		1,223,367	1,196,252	1,060,387	866,452	628,512
ESTIMATED CASH ON HAND			564,313	608,448		

# FIDUCIARY/PERMANENT FUNDS

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## **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)

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## **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	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	INTEREST INCOME	100	10	10	10	10
Totals for dept 000.00 -		100	10	10	10	10
<b>TOTAL ESTIMATED REVENUES</b>		<b>100</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	CONTRACT SERVICES	3,000	3,000	3,000	2,220	0
Totals for dept 000.00 -		3,000	3,000	3,000	2,220	0
<b>TOTAL APPROPRIATIONS</b>		<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>2,220</b>	<b>0</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 297</b>		<b>(2,900)</b>	<b>(2,990)</b>	<b>(2,990)</b>	<b>(2,210)</b>	<b>10</b>
BEGINNING FUND BALANCE		8,211	8,211	5,221	2,231	21
ENDING FUND BALANCE		5,311	5,221	2,231	21	31
ESTIMATED CASH ON HAND			5,221	2,231		



# CEMETERY TRUST (711)

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## **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	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	CHARGES FOR SERVICES	3,500	10,000	3,500	3,500	3,500
	INTEREST INCOME	5,000	500	1,000	1,000	1,000
Totals for dept 000.00 -		8,500	10,500	4,500	4,500	4,500
<b>TOTAL ESTIMATED REVENUES</b>		<b>8,500</b>	<b>10,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	4,000	500	1,000	1,000	1,000
Totals for dept 000.00 -		4,000	500	1,000	1,000	1,000
<b>TOTAL APPROPRIATIONS</b>		<b>4,000</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 711</b>		<b>4,500</b>	<b>10,000</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
BEGINNING FUND BALANCE		366,135	376,135	376,135	379,635	383,135
ENDING FUND BALANCE		370,635	376,135	379,635	383,135	386,635
<b>ESTIMATED CASH ON HAND</b>			<b>376,135</b>	<b>379,635</b>		





# CAPITAL IMPROVEMENT FUND (401)

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## **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	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	CONTRIBUTIONS FROM OTHER FUNDS	0	0	4,000,000	0	0
	DONATIONS FROM PRIVATE SOURCES	0	166,250	0	0	0
Totals for dept 000.00 -		0	166,250	4,000,000	0	0
<b>TOTAL ESTIMATED REVENUES</b>		<b>0</b>	<b>166,250</b>	<b>4,000,000</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	CAPITAL OUTLAY	0	95,805	2,000,000	2,000,000	0
	TRANSFERS OUT	0	109,150	0	0	0
Totals for dept 000.00 -		0	204,955	2,000,000	2,000,000	0
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>204,955</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>0</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 401</b>		<b>0</b>	<b>(38,705)</b>	<b>2,000,000</b>	<b>(2,000,000)</b>	<b>0</b>
BEGINNING FUND BALANCE		38,705	38,705	0	2,000,000	0
ENDING FUND BALANCE		38,705	0	2,000,000	0	0
<b>ESTIMATED CASH ON HAND</b>			<b>0</b>	<b>2,000,000</b>		



# 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	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	INTEREST INCOME	1,000	50	50	100	100
	TRANSFERS IN	100,000	100,000	100,000	100,000	100,000
Totals for dept 000.00 -		101,000	100,050	100,050	100,100	100,100
<b>TOTAL ESTIMATED REVENUES</b>		<b>101,000</b>	<b>100,050</b>	<b>100,050</b>	<b>100,100</b>	<b>100,100</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	CAPITAL OUTLAY	85,000	85,000	0	0	0
Totals for dept 000.00 -		85,000	85,000	0	0	0
<b>TOTAL APPROPRIATIONS</b>		<b>85,000</b>	<b>85,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 402</b>		<b>16,000</b>	<b>15,050</b>	<b>100,050</b>	<b>100,100</b>	<b>100,100</b>
<b>BEGINNING FUND BALANCE</b>		<b>33,111</b>	<b>33,111</b>	<b>48,161</b>	<b>148,211</b>	<b>248,311</b>
<b>ENDING FUND BALANCE</b>		<b>49,111</b>	<b>48,161</b>	<b>148,211</b>	<b>248,311</b>	<b>348,411</b>
<b>ESTIMATED CASH ON HAND</b>			<b>48,161</b>	<b>148,211</b>		





# DEBT SERVICE FUNDS

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## **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)

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## **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	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	BOND REVENUE	0	0	4,050,000	0	0
Totals for dept 000.00 -		0	0	4,050,000	0	0
<b>TOTAL ESTIMATED REVENUES</b>		<b>0</b>	<b>0</b>	<b>4,050,000</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	0	0	4,000,000	0	0
	BOND ISSUANCE	0	0	50,000	0	0
Totals for dept 000.00 -		0	0	4,050,000	0	0
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>0</b>	<b>4,050,000</b>	<b>0</b>	<b>0</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 612</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
BEGINNING FUND BALANCE		4	4	4	4	4
ENDING FUND BALANCE		4	4	4	4	4
<b>ESTIMATED CASH ON HAND</b>			<b>4</b>	<b>4</b>		



# SPECIAL ASSESSMENT FUND (812)

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## **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	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	INTEREST INCOME	7,160	5,825	800	800	800
	TAX REVENUE	120,345	120,345	22,980	22,980	30,980
Totals for dept 000.00 -		127,505	126,170	23,780	23,780	31,780
<b>TOTAL ESTIMATED REVENUES</b>		<b>127,505</b>	<b>126,170</b>	<b>23,780</b>	<b>23,780</b>	<b>31,780</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	90,235	90,235	22,980	22,980	30,980
	LOAN PMTS	51,140	51,140	0	0	0
Totals for dept 000.00 -		141,375	141,375	22,980	22,980	30,980
<b>TOTAL APPROPRIATIONS</b>		<b>141,375</b>	<b>141,375</b>	<b>22,980</b>	<b>22,980</b>	<b>30,980</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 812</b>		<b>(13,870)</b>	<b>(15,205)</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>BEGINNING FUND BALANCE</b>		<b>342,620</b>	<b>342,620</b>	<b>327,415</b>	<b>328,215</b>	<b>329,015</b>
<b>ENDING FUND BALANCE</b>		<b>328,750</b>	<b>327,415</b>	<b>328,215</b>	<b>329,015</b>	<b>329,815</b>
<b>ESTIMATED CASH ON HAND</b>			<b>327,415</b>	<b>328,215</b>		



# BUDGET PRESENTATION

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Note: Provided separately on website: [mason.mi.us/Budget](https://mason.mi.us/Budget)





# BUDGET RESOLUTION

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Resolution 2021-10





**CITY OF MASON  
CITY COUNCIL RESOLUTION NO. 2021-10**

**ADOPTION OF THE FY 2021-2022 BUDGET**

**May 3, 2021**

**WHEREAS**, the City Council of the City of Mason did hold a public hearing on the proposed 2021-2022 fiscal year budget on Monday, May 3, 2021 as prescribed by law.

**NOW THEREFORE BE IT RESOLVED**, that the proposed 2021-2022 Operating Budget is filed with the City Clerk, providing for the sums of \$23,830,110 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 2021-2022 fiscal year, and the said amount of \$3,600,000 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 whereas the captured State Taxable Valuation for the DDA District is 3,827,795; the sum of \$58,725 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; and

**BE IT FURTHER RESOLVED**, that whereas the captured State Taxable Valuation for the LDFA District is 32,281,191; the sum of \$197,035 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; and

**BE IT FURTHER RESOLVED**, that the 2021-2022 Governmental Fund Budgets shall be automatically amended on July 1, 2021 to re-appropriate encumbrances outstanding and reserved on June 30, 2021; and

**BE IT FURTHER RESOLVED**, that non-union employees and contract employees will receive a 2% wage increase, union employees will receive base increases per contract and/or agreements.

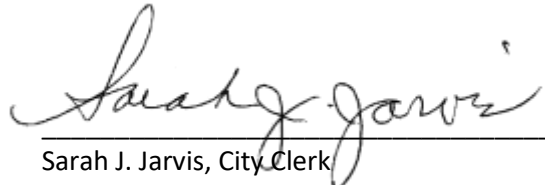
**NOW, THEREFORE, BE IT FINALLY RESOLVED**, that the City Council of the City of Mason hereby adopts the 2021-2022 proposed fiscal year budget which is currently on file in the office of the City Clerk.

Yes ( 5 ) Brown, Droscha, Ferris, Vogel, Whipple

No ( 2 ) Clark, Schaffer

Absent ( 0 )

**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 3, 2021 the original of which is part of the Council's minutes.

  
\_\_\_\_\_  
Sarah J. Jarvis, City Clerk  
City of Mason, Ingham County, Michigan

# CIP NARRATIVE

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## **Capital Improvements Program 2021-2027**

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









# CAPITAL IMPROVEMENTS PROGRAM 2021 – 2027

Adopted March 29, 2021 – City Council  
Prepared March 9, 2021 – Planning Commission





**City of Mason City Council**

**Adopted: March 29 , 2021**

Russell Whipple, Mayor  
Marlon Brown, Mayor Pro Tem

Leon Clark	Jerry Schaffer
Jon Droscha	Rita Vogel
Elaine Ferris	

**City of Mason Planning Commission**

**Prepared: March 9, 2021**

John Sabbadin, Chairperson  
Mark Howe, Vice Chairperson  
Megan Wren, Secretary

Leon Clark, Council Liaison	Mitch Perrault
Thomas Husby	Scott Shattuck
Anne Klein Barna	Seth Waxman

**Prepared by:**

Deborah Stuart, City Manager  
Michael Olson, Assistant City Manager, DPW Director  
Don Hanson, Police Chief  
Don Heck, P.E., City Engineer  
Elizabeth Hude, Community Development Director  
Sarah Jarvis, City Clerk/ Director of Employee and Customer Engagement  
Kerry Minshall, Fire Chief / Facilities  
Michelle Pietsch, Finance Director / Treasurer

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# Table of Contents

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<b>Introduction.....</b>	<b>1</b>
<b>Process.....</b>	<b>4</b>
<b>Policy.....</b>	<b>5</b>
<b>Funding Overview .....</b>	<b>6</b>
<b>CIP List of Projects .....</b>	<b>9</b>
Streets, Bridges, Signals (S).....	11
Utilities: Sanitary Sewer, Storm Water, and Water Distribution (U) .....	19
Parks, Cemetery, Forestry, Non-Motorized (P).....	27
Motor Vehicle Pool (MVP) .....	35
Building, Property, Equipment (B) .....	41
<b>CIP Budget and Resolutions .....</b>	<b>52</b>

## **Tables and Figures**

Table 1: PASER Rating Overview .....	11
Table 2: Road Appropriation Summary: 1998-2018 .....	13
Table 3: City of Mason Inventory of City Parks .....	27
Table 4: City of Mason Fleet Summary and Replacement Schedule .....	36
 Figure 1: City of Mason 1940 Road Plan .....	 17
Figure 2: Non-motorized Program: Sidewalks .....	34

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# Introduction

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



### 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 5) 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:

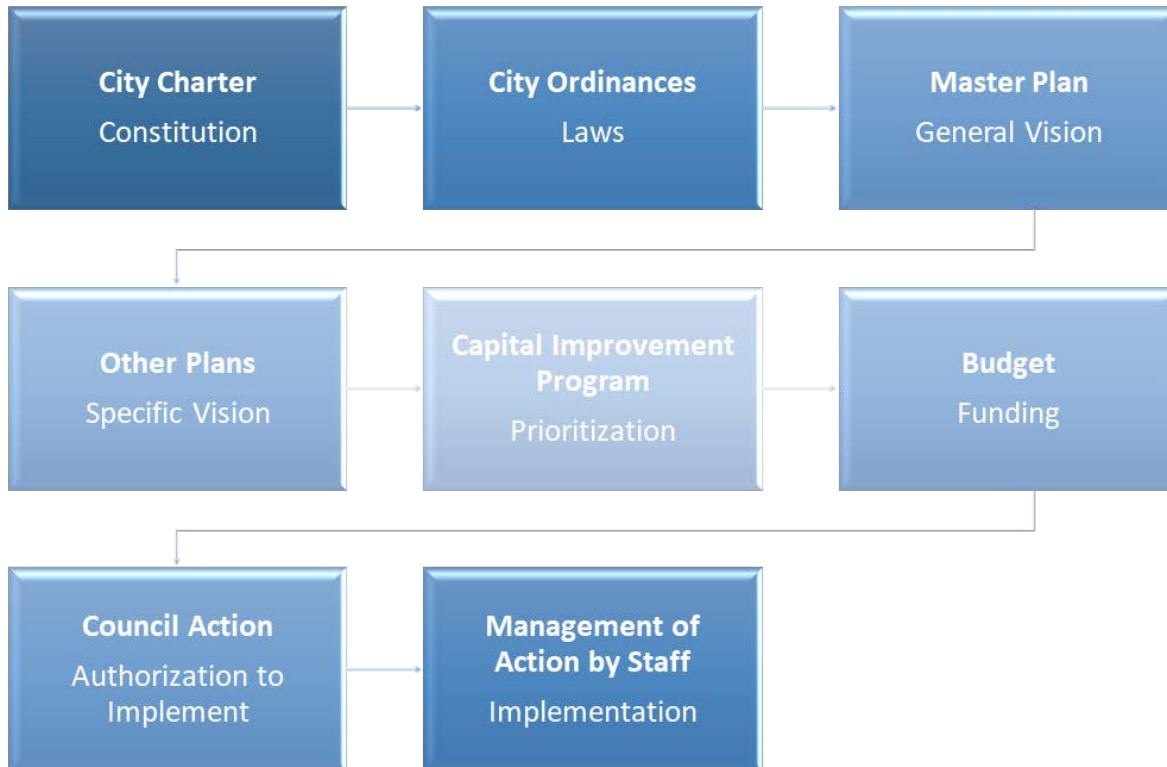
**125.3865 Capital Improvements program of public structures and improvements/ preparation; basis. Sec. 65. (1)** To further the desirable future development of the local unit of government under the Masterplan, a planning commission, after adoption of a Masterplan, shall annually prepare a capital improvements 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 key implementation tool for a community's planning efforts and is dynamic. Each year all projects included within the CIP are reviewed for consistency with planning documents, 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.

## Authorization Flow Chart



## 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.

Preparation of the CIP by the Planning Commission does not mean they grant final approval of all projects contained within the plan. Rather by recommending approval of the CIP by the City Council, 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.

# CIP Process

**Project Submission:** New projects are submitted with the Project Application Form that outlines how projects will be evaluated and prioritized:

- Does the project contribute to health, safety and welfare?
- Is the project required to comply with a law?
- Does the project conform with adopted programs, policies, or plans?
- Does the project remediate an existing or projected deficiency?
- Will the project upgrade facilities?
- What is the service area impact of the project?
- Does the project deliver a level of service desired by the community?

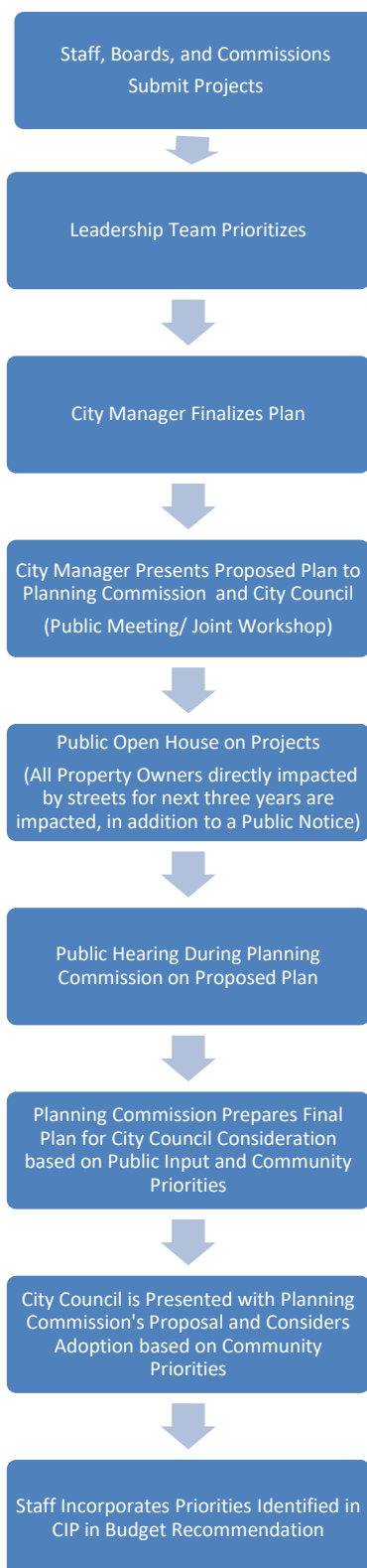
**Mason Leadership Team:** reviews all projects recommended from various areas of expertise, evaluates the prioritization of projects based on established criteria above, considers funding options, and presents the recommendation to the Planning Commission.

**City Manager:** clarifies any issues, finalizes the ratings and approves the CIP draft. The City Manager recommends the CIP draft at the Joint Workshop, presents any clarification of the CIP at the Planning Commission and City Council meetings.

**Mason Planning Commission:** reviews the Policy Group's recommendation, conducts workshops (if necessary), receives public input, conducts public hearings, prepares the plan, and requests the governing body to consider adoption.

**Mason City Council:** is encouraged to adopt the CIP and 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, attending the Open House and/or 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

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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 also has one outstanding bond related to the City Hall/Police Station. The bond has a remaining payment balance of \$3,195,000 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 started in 2019 with estimated completion and rate increases expected in mid-2020, but the COVID pandemic has delayed the final study results and rate recommendations.

- *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 \$3,443,674 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 \$90,000 in revenue annually.*
- *For purposes of financing activities related to Mason's south industrial area, the Local Development Finance Authority Act adopted a TIF plan in 1989 that generates roughly \$440,000 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 ensure that they will be spent on transportation-related projects or operations and services. These are commonly called Act 51 funds.

- *Mason on average receives \$800,000 split between the Major and Local Street Funds.*

**NOTE: Numbers in this section are current per the audited financial statements dated June 30, 2020.**



# **CAPITAL IMPROVEMENTS PROGRAM 2021-2027**

## **LIST OF PROJECTS**



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# Streets, Bridges, Signals (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
<b>10 Good</b>	None	New construction.
<b>9 Good</b>	None	Recent overlay.
<b>8 Good</b>	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.
<b>7 Fair</b>	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.
<b>6 Fair</b>	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. Sight to moderate flushing or polishing. Occasional patching in good condition.	Shows signs of aging. Sound structural condition. Could extend life with sealcoat.
<b>5 Fair</b>	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").
<b>4 Poor</b>	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).
<b>3 Poor</b>	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.
<b>2 Poor</b>	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
<b>1 Poor</b>	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 2019 so staff takes into account changes in conditions. Our staff was trained this year on PASER and the next PASER evaluation will in house or by Wolverine.

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. 20 Year Road Appropriation Summary: 2000-2020**

Fiscal Year	Required Appropriation	Actual Spent	Over/(Under)
00/01	629,313	858,359	229,046
01/02	666,271	1,658,097	991,826
02/03	764,684	454,415	(310,269)
03/04	792,587	888,648	96,061
04/05	828,705	976,706	148,001
05/06*	739,970	1,045,585	305,615
06/07	824,935	648,943	(175,992)
07/08	871,830	1,042,491	170,661
08/09	916,258	2,876,791	1,960,533
09/10	967,322	539,351	(427,972)
10/11	896,554	823,559	(72,995)
11/12**	871,232	3,573	(867,659)
12/13	860,205	68,165	(792,040)
13/14	869,376	1,477,869	608,493
14/15	853,096	480,704	(372,392)
15/16	864,892	1,509,286	644,394
16/17	853,788	369,815	(483,973)
17/18	872,460	1,172,037	299,577
18/19	868,820	263,751	(605,069)
19/20	884,585	1,396,589	512,004
20/21***	903,080	1,021,406	118,327
<b>Totals</b>	<b>17,599,963</b>	<b>19,576,140</b>	<b>1,976,177</b>

\* Note: 5 Mill to 4 Mill Requirement

\*\* Note: Street Construction Waived

\*\*\* Note: Partial Year includes up to 12/31/20

## Proposed Project Year: 2021-22

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**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:** PASER Rating- 3. 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:** PASER Rating- 5. 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:** PASER Rating- 4. Twenty-seven homes will be directly impacted by this improvement.

---

**Project Number: 2017-S26** Columbia St- 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:** PASER Rating- 5. Four homes will be directly impacted by this improvement.

---

**Project Number: 2019-S9b** Maple Street/ Jefferson Street Signal Evaluation

---

**Description:** Evaluation the need for a replacement traffic signal at this location.

**Justification:** Ingham County Road Commission has concerns about the existing signal. There is also concern that a traffic light is not necessary at this location instead a four-way stop may be more appropriate. The City will complete a traffic study to determine the need. If the signal needs to be replaced, it is estimated to cost \$250,000 and will be coordinated with this project. Due to COVID, staff did not feel a traffic study in the would have been representative of traffic at this location. Staff anticipates completing the traffic study in the current fiscal year when restrictions are lifted, but that would result in any replacement now occurring in 2021-22 fiscal year.

## Proposed Project Year: 2022-23

---

**Project Number: 2017-S14** E. 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:** PASER Rating- 5. This project will include utility CIP Project 2017-U27. Thirty-two homes will be directly impacted by this improvement. This project will be coordinated with construction of improvements at Steele Street School.

---

**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:** PASER Rating- 5. This project will include utility CIP Project 2017-U28. Fifty-six homes will be directly impacted by this improvement.

---

**Project Number: 2017-S16**      **Maple Street Bridge Repair/Replacement**

---

**Description:** Bridge replacement due to bridge deteriorating and safety concerns.

**Justification:** Bridge was evaluated and the report shows that the concrete head walls have severe spalling and are in need of repair/replacement and hand rails on the bridge are not safe. Project will be timed with adjacent park improvements to minimize impact to citizens.

**Proposed Project Year: 2023-24**

---

**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:** PASER Rating- 4. 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:** PASER Rating- 4. 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:** PASER Rating- 4. This project will include utility CIP Project 2021-U3. 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:** PASER Rating- 5. Seventeen homes will be directly impacted by this improvement.

---

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

---

**Description:** Pulverize, shape and repave. The Street was last worked on in 1999. Sidewalks will be evaluated and replaced as necessary.

**Justification:** PASER Rating- 5. Twenty-four (24) homes will be directly impacted by this improvement.

**Proposed Project Year: 2024-25**

---

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

---

**Description:** Pulverize, shape and repave. The Street was last worked on in 1980. Sidewalks will be evaluated and replaced as necessary.

**Justification:** PASER Rating- 5. Ten (10) homes will be directly impacted by this improvement.

---

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

---

**Description:** Pulverize, shape and repave. The Street was last worked on in 1998. Sidewalks will be evaluated and replaced as necessary.

**Justification:** PASER Rating- 4. Eight (8) homes will be directly impacted by this improvement.

---

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

---

**Description:** Pulverize, shape and repave. The Street was last worked on in 2006. Sidewalks will be evaluated and replaced as necessary.

**Justification:** PASER Rating- 5. Nine (9) homes will be directly impacted by this improvement.

---

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

---

**Description:** Pulverize, shape and repave. The Street was last worked on in 2006. Sidewalks will be evaluated and replaced as necessary.

**Justification:** PASER Rating- 5. Fifteen (15) homes will be directly impacted by this improvement.

---

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

---

**Description:** Pulverize, shape and repave. The Street was last worked on in 1998. Sidewalks will be evaluated and replaced as necessary.

**Justification:** PASER Rating- 5. Thirty-three (33) homes will be directly impacted by this improvement.

---

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

---

**Description:** Pulverize, shape and repave. The Street was last worked on in 1996. Sidewalks will be evaluated and replaced as necessary.

**Justification:** PASER Rating- 4. This project will impact the Business District, trail users and access to the park and downtown by neighborhood to the west of the bridge.

**Proposed Project Year: 2025-26**

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**Project Number: 2020-S1**      Rogers Street – Ann Street to Columbia Street

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**Description:** Pulverize, shape and repave. The Street was last worked on in 1991. Sidewalks will be evaluated and replaced as necessary.

**Justification:** PASER Rating- 5. Thirteen (13) homes will be directly impacted by this improvement.

---

**Project Number: 2020-S2**      South Street – Rogers Street to Hall Blvd.

---

**Description:** Pulverize, shape and repave. The Street was last worked on in 1997. Sidewalks will be

evaluated and replaced as necessary.

**Justification:** PASER Rating- 4. Twenty-Eight (28) homes will be directly impacted by this improvement.

---

**Project Number: 2020-S3**      State Street – Sycamore Street to Maple Street

**Description:** Pulverize, shape and repave. The Street was last worked on in 2004. Sidewalks will be evaluated and replaced as necessary.

**Justification:** PASER Rating- 5. Ten (10) homes will be directly impacted by this improvement.

---

**Project Number: 2020-S4**      Steele Street – Sycamore Street to Maple Street

**Description:** Pulverize, shape and repave. The Street was last worked on in 2001. Sidewalks will be evaluated and replaced as necessary.

**Justification:** PASER Rating- 4. Six (6) homes will be directly impacted by this improvement.

---

**Project Number: 2020-S5**      Stratford Drive – Eaton Drive to Columbia Street

**Description:** Pulverize, shape and repave. The Street was last worked on in 1979. Sidewalks will be evaluated and replaced as necessary.

**Justification:** PASER Rating- 5. Fifteen (15) homes will be directly impacted by this improvement.

---

**Project Number: 2020-S6**      Wildemere Drive – Coppersmith Drive to Stratford Drive

**Description:** Pulverize, shape and repave. The Street was last worked on in 1980. Sidewalks will be evaluated and replaced as necessary.

**Justification:** PASER Rating- 5. Fifty-One (51) homes will be directly impacted by this improvement.

## **Proposed Project Year: 2026-27**

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**Project Number: 2019-S10**      Franklin Farms Extension

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

**Justification:** There are currently 264 households with only one means of ingress/egress, far exceeding the standards for residential development (25 households) within the City. 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. 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.



*Figure 1: City of Mason 1940 Road Plan*



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**Project Number: 2021-S1** Avery Lane —Entire Length

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**Description:** Pulverize, shape and repave. The road was last worked on in 2009 wear course was put on after construction of the Water Treatment Plant was completed.

**Justification:** PASER Rating- 6. The Water Treatment Plant will be directly impacted by this improvement.

---

**Project Number: 2021-S2** E. Sycamore Street—Jefferson to Steele Street

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**Description:** Pulverize, shape and repave. The road was last worked on in 2003 and had a mill and repave. Sidewalks will be evaluated and replaced as necessary.

**Justification:** PASER Rating- 3 (Jefferson to Barnes) and 4 (Barnes to Steele). Thirty-four properties will be directly impacted by this improvement.

---

**Project Number: 2021-S3** W. Sycamore Street—Jefferson to State Street

---

**Description:** Pulverize, shape and repave. The road was last worked on in 2001 and had a mill and repave. Sidewalks will be evaluated and replaced as necessary.

**Justification:** PASER Rating- 5. Twenty-one properties will be directly impacted by this improvement.

---

**Project Number: 2021-S4** W. Sycamore Street -- Cedar Street to S. Lansing Street

---

**Description:** Pulverize, shape and repave. The road was last worked on in 2006 and had a mill and repave. Sidewalks will be evaluated and replaced as necessary.

**Justification:** PASER Rating- 2 (Cedar to McRoberts) and 1 (McRoberts to Lansing). Twenty-three properties will be directly impacted by this improvement.

---

**Project Number: 2021-S5** Vanderveen Drive—Entire Length

---

**Description:** Pulverize, shape and repave. The road was last worked on in 2006 and had a mill and repave. Sidewalks will be evaluated and replaced as necessary.

**Justification:** PASER Rating- 3. Seventeen properties will be directly impacted by this improvement.

---

**Project Number: 2021-S7** Windjammer Court – Entire Length

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**Description:** Pulverize, shape and repave. The road was last worked on in 2008. Sidewalks will be evaluated and replaced as necessary.

**Justification:** PASER Rating- 2. Five homes will be directly impacted by this improvement.

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

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## 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 Environment, Great Lakes, and Energy (EGLE) 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.

**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.

To start, the city was required to complete a preliminary distribution system material inventory that was due to the State by January 1, 2020. This involves compiling information from available records that will predict with reasonable certainty which service lines may be a lead service line. The City completed the

required preliminary material assessment of the distribution system materials and reported the following for our 2918 water service lines:

- 535: Likely (but not visibly confirmed) to contain some level of lead (including galvanized previously connected to lead)
- 885: Unknown but may contain lead
- 530: Unknown but unlikely to contain lead
- 979: Confirmed to NOT contain lead.

The City now 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. The City plans to match our street construction schedule and prioritize lead likely areas. Based on the preliminary data, the City will be targeting 75 line per year. That process will be to either visibly confirm they do not contain lead or removing the line. Currently these expenditures will be covered in our operating budget. However, they may be shifted to the CIP at a later time.

In calendar year 2020, the City exceeded their mark by either replacing lead service lines identified or confirming the absence of a lead service lines at seventy seven (77) properties.

Please note: Street utility work for years four through six (2023-2026) are not included due to the work associated with accurately estimating costs.

## Proposed Project Year: 2021-22

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### Project Number: 2017-U15      Replace Two Fire Hydrants Behind Mason Plaza

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**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 the Fire Chief that the hydrants are too close to the building for safety during firefighting operations.

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### Project Number: 2018-U34      Well No. 5 Rebuild

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**Description:** Ash Street Well No. 5 Rebuild

**Justification:** This type of well typically needs a rebuild every five-to-six years and this well was last serviced in 2016. Well maintenance and replacement are critical to maintaining the water supply.

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### Project Number: 2019-U3a      Wastewater Treatment Plant – Design

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**Description:** Construct an activated sludge wastewater treatment plant.

**Justification:** The Publicly Owned Treatment Works (POTW) was originally constructed in the late 1940s and into 1958 with additional improvements added in 1975, 1977, and 2011 and in 2016. Most of the unit processes in the 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. Project split to allow to more accurately depict when portions of the project will be funded.

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### Project Number: 2021-U1      High-Pressure Pump Variable Frequency Drive – WTP

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**Description:** One of the three high-pressure pump Variable Frequency Drives (VFDs) needs to be repaired.

**Justification:** The high-pressure pump variable frequency drives allow for the plant to run in an automated process when the water towers call for water to fill up in order to maintain the water system pressure needed for both domestic use and fire protection. Recently two of the three VFDs were repaired as part of an insurance claim, however the third VFD was not included and had failed prior to the other two VFDs failing. With three functioning VFDs the plant will be able to function as it was intended to with the important redundancies in place to produce available drinking water.

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### Project Number: 2021-U2      Replacement of Valves – WTP

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**Description:** This project would involve the replacement of three (3) sixteen gate valves that control water flow to and from the ground water storage tanks and the bypass between the two lines. In addition to the gate valves, one sixteen-inch butterfly valve would need to be replaced inside the plant located on the line between the filtration process and the ground storage tank. Prior to the replacement of the valves,

an analysis of the cause to the premature failure of the valves must be determined to mitigate this type of early failure in the future.

**Justification:** Isolation with the use of valves at the Water Treatment Plant is vital to perform repair when needed. When the water plant operators last tried to isolate sections of the Water Treatment Plant, they were unable to stop the flow of water to perform the necessary repairs to the plant. After meeting with staff, engineers, and the valve manufacture we have concluded that the valves did not function properly and need to be replaced.

### **Proposed Project Year: 2022-23**

**Project Number: 2017-U27**      Cherry Street Utilities – 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. This project will include street CIP Project 2017-S14.

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

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**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. This project will include street CIP Project 2017-S15.

**Project Number: 2018-U37**      Well No. 10 Rebuild

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**Description:** Temple Street Well No. 10 Rebuild

**Justification:** This type of well typically needs a rebuild every five-to-six years and this well was last serviced in 2016. Well maintenance and replacement are critical to maintaining the water supply.

**Project Number: 2019-U3b**      Wastewater Treatment Plant – Construction

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**Description:** Construct an activated sludge wastewater treatment plant.

**Justification:** See Project Number 2019-U3a. Project split to allow to more accurately depict when portions of the project will be funded.

**Project Number: 2019-U6**      Wastewater Solids Handling System

---

**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. This project will be coordinated with Project Number 2019-U3b.

## Project Year: 2023-24

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### Project Number: 2017-U8      Replace Programmable Logic Controllers (PLC) on Three (3) Wells

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**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.

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### Project Number: 2017-U26      New Well at Franklin Farms

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**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. 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 Farms 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%. The project has been moved to even out capital costs in this fund.

---

### Project Number: 2018-U39      Well No. 9 Rebuild

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**Description:** Temple Street Well No. 9 Rebuild.

**Justification:** This type of well typically needs a rebuild every five-to-six years and this well was last serviced in 2016. Well maintenance and replacement are critical to maintaining the water supply.

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### Project Number: 2018-U40      North Water Tower Exterior/Interior Evaluation and Repaint

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**Description:** Repaint 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. The tower will be inspected every five years and this time line may be extended.

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### Project Number: 2019-U7      Convert DPW Property to Public Space

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**Description:** Convert some unused DPW 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 WWTP that will not be used. This property could be utilized as a green area or a Riverwalk Trail access for the public.

**Project Number: 2021-U3**      Steele Street Utilities – Ash Street to Elm Street

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**Description:** Replacement of water and sanitary sewer infrastructure

**Justification:** The 4" watermain was installed in 1934 and the sanitary sewermain was installed around 1934. This project will include street CIP Project 2018-S30.

### **Proposed Project Year: 2024-25**

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

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

**Justification:** After the construction there will be buildings and structures that will have to be removed that are not part of the actual project. This will ensure the site is left in an appropriate condition.

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

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**Description:** New chlorine generator at the Water Treatment Plant.

**Justification:** The current chlorine generator is 10 years old and we have, up until 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 become limited current system.

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

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**Description:** Filter system replacement at the Water Treatment Plant.

**Justification:** The current filter media is ten years old. According to the latest radiological survey from EGLE done May 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

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**Description:** Ash Street Well No. 8 Rebuild

**Justification:** This type of well typically needs a rebuild every five-to-six years and this well was last serviced in 2017. Well maintenance and replacement are critical to maintaining the water supply.

### **Proposed Project Year: 2025-26**

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

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**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 staff 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 installed, ISD was the only user. While the users have changed, the name of the lift station has remained.*

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**Project Number: 2019-U8**      **WWTP Office Building Remodel**

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**Description:** Remodel and upgrade existing laboratory, restrooms and offices at the Wastewater Treatment Plant.

**Justification:** The WWTP construction will free up 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.

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**Project Number: 2020-U2**      **Cedarwoods Retention Pond Cleaning**

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**Description:** Improvements at Cedarwoods retention ponds which accept water from the City storm water system on Cedar St.

**Justification:** In a 2001, the City committed to assuming 15% cost of cleaning/maintaining the drainage system. Residents on McRoberts have reported concerns related to the condition of the ponds and are experiencing drainage issues on the rear of their property which abuts the Cedarwoods development.

**Proposed Project Year: 2026-27**

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**Project Number: 2021-U3**      **Advanced Metering Infrastructure**

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**Description:** Installation of an Advanced Metering Infrastructure (AMI) which would include four (4) data collectors, software, belt clip reader, and all necessary components.

**Justification:** The installation of an AMI would improve Water and Sewer customer service, reduce staff time spent on collecting water meter readings, and improve Inflow and Infiltration (I&I) efforts. The customer service improvements would include detecting water leaks at a home or business, this could save customers hundreds or thousands of dollars. We currently drive around every month to collect meter reading and staff is dispatched to conduct final readings for water meters as well, AMI collects the meter reading data in real-time, eliminating the need for DPW staff to drive the truck around for monthly readings and final readings, instead staff at City Hall can gain the necessary data from the computer when needed. When looking at I&I flow data having AMI we would be able to extract the water use of a particular area and compare it to the sewer flow data to identify the amount of I&I in the sewer system.



# Parks, Cemetery, Forestry, Non-Motorized (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. The City currently maintains sidewalks along most of the 12.25 miles of major streets and 19.78 miles of local streets. There are 2.21 miles of cemetery drives, and 3.32 miles of non-motorized trail with three trailheads that make up the Hayhoe Riverwalk Trail.

**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)

The City of Mason’s five-year Parks, Recreation, and Non-motorized Plan 2020-2024 evaluated parks and prioritized needs using the 5C’s: Compliance (ADA), Condition, Capacity, Cost, and Community Input. The following projects listed in the section were identified and prioritized as the action steps necessary to meet the Plan’s Objective and Goals:

OBJECTIVE	GOALS
Sustain Existing Facilities	<ol style="list-style-type: none"><li>1. Bring 100% of facilities into a state of good repair within 10 years through renovation or replacement.</li><li>2. Ensure 100% of neighborhoods have non-motorized connectivity to facilities within 10 years by connecting sidewalk and trail gaps between parks.</li></ol>

Projects will be expedited as funding becomes available. Funding for the projects listed here will come from the General Fund, Act 51, DDA funds, the Iva Bond (IB) Fund, Grants, private donations, and, potentially, a dedicated Park Millage. Projects in later years of the CIP may be moved up and completed sooner if additional funds become available.

*All projects have been renamed, numbers and descriptions are based on the 2020 Parks, Recreation, and Non-Motorized Plan.*

## **Proposed Project Year: 2021-22**

### **Project Number: 2020-P3** Hayhoe Riverwalk Trail – Evaluation and Repair

---

**Description:** Conduct an evaluation of the full length of the Hayhoe Riverwalk Trail and repair any sections deemed to be in need of repair.

**Justification:** The Hayhoe Riverwalk Trail tied for the highest priority by the 5Cs parameters. There are several areas along the trail that are in need of repair. According to the public opinion survey, the trail is one of Mason's most utilized assets and many respondents expressed concerns about the condition of the trail.

### **Project Number: 2020-P6** Lee Austin Park Improvements – Plan/ Design

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**Description:** Design and development of construction plans for Lee Austin Park. Planning will need to be coordinated with the Downtown Development Authority, Consumers Energy, and the railroad, and with the Maple Street roadway and bridge repairs scheduled for 2024-2025 and 2025-2026 fiscal years (2025 spring-fall construction season).

**Justification:** Lee Austin Park tied for the highest priority by the 5Cs parameters. It does not currently meet ADA standards and there are significant safety concerns about the trail grades and the state of the current shelter, which sits on property owned by Consumers Energy. The plan/design will also consider opportunities and needs for this park related to stormwater detention and soil erosion. The plan will consider timing of improvements with the Maple Street roadway and bridge repairs scheduled for 2024-2025 and 2025-2026 fiscal years (2025 spring-fall construction season).

### **Project Number: 2020-P10** Non-Motorized Program: Northeast Quadrant of the City

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**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 2.

**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: 2020-P11** Rayner Park Improvements – Phase 1 Construction

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**Description:** Repair or replace current playground structure and construct additional features outlined as Phase I in the Rayner Park Master Plan.

**Justification:** The playground and restroom building are in need of major repair or replacement. The previously developed Rayner Park Master Plan will guide the improvements to ensure the best layout and use of space within the park while also accounting for the surrounding properties and their connectivity with the fairgrounds and high school. Construction of Phase 1 will be coordinated with the Ingham County Drain Commission and the dredging of the ponds. *NOTE: Rayner Park Improvements – Phase 2 Construction will be determined by the Rayner Park Master Plan*

## Proposed Project Year: 2022-23

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### Project Number: 2020-P4 Hayhoe Riverwalk Trail –Trail Signage

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**Description:** Install gateway, wayfinding and emergency mile marker signage along the Hayhoe Riverwalk Trail.

**Justification:** Additional signage will increase visibility, navigability and safety along the trail. The markers will serve as a means of location identification in the event of an emergency where first responders may need to be dispatched or for reporting other safety or maintenance related issues. The project was moved to even out capital costs in this fund.

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### Project Number: 2020-P12 Bond Park Improvements – Plan/Design

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**Description:** Design and development of construction plans for Bond Park.

**Justification:** Bond Park has several existing issues such as lack of accessibility to and from the restrooms and parking areas, and a lack of seating. The hockey rink is also underutilized and in a poor state of repair. Bond Park is an important location for residents in the northeast quadrant, and is unique in that it offers a skate bowl and roller hockey rink. However, it does not provide the standard park amenities necessary to accommodate shared use for families needs and children of different ages, interests and abilities that live in the area. Community input included suggestions for replacing the hockey rink with a play structure, adding shade sails over the skate bowl, allowing graffiti as public art in the skate area; and, reducing the size of the park, relocating the softball field and selling outlots for residential development. This input was included in the update of the Parks, Recreation, and Non-motorized Plan 2020-2024. A Bond Park Master Plan is necessary to finalize decisions about the future of this park.

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### Project Number: 2020-P13 Griffin Park Improvements – Plan/Design

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**Description:** Develop a plan for Griffin Park.

**Justification:** The future of Griffin park needs to be explored. Should Griffin Park be leased to a private entity to be used as parking, should it be converted to a natural area, or should it continue to operate as is? These are the questions that should be answered in this planning effort.

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### Project Number: 2020-P14 Hayes Park Improvements – Plan/Design

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**Description:** Design and development of construction plans for Hayes Park improvements.

**Justification:** Hayes Park has several existing issues such as poor drainage, lack of restroom accessibility, and features that are in a poor state of repair. The tennis courts are in need of major repair/replacement and community input suggests converting them or creating additional capacity for their use as Pickle Ball courts. Plans need to be developed to address these issues.

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### Project Number: 2020-P15 Jefferson Trailhead / Cemetery / Community Garden

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**Description:** Construct restrooms (vault toilet), shade, and drinking fountain at the Jefferson Trailhead which also serves the Cemetery and Community Garden.

**Justification:** The current cemetery restrooms are difficult to find, not ADA Accessible, have deteriorated beyond good repair and are in need of replacement. A drinking fountain and shade are needed for community gardeners, trail users and their dogs.

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**Project Number: 2020-P17**      **Non-Motorized Program: Southeast Quadrant of the City**

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**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 2.

**Justification:** This program will allow us to address affected areas proactively and receive the cost savings of bidding it with a concrete specific project.

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**Project Number: 2021-P2**      **Columbia Street Bridge- Protected Walkway Construction**

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**Description:** Designate a marked pedestrian pathway over US-127 on Columbia Street Bridge and construct the sidewalk connections from existing sidewalks east and west of bridge to address safety concern.

**Justification:** This project will be the construction of the design created in Project Number 2020-P2. If authorized by MDOT, this project will connect residents that live west of US-127 with non-motorized access across US-127. Pedestrians are currently walking in traffic lanes and access to the shopping center and park are restricted and unsafe due to lack of infrastructure. This crossing would provide access from the western neighborhoods to parks, schools, the downtown district and the rest of the city. Staff met with MDOT to discuss a solution to providing non-motorized access over US-127 on Columbia St. Bridge. It was determined that a short-term possibility was to work within the existing ROW of the bridge; there may be room to mark a small path and install lightweight bollards for separating non-motorized from motorized traffic. Sidewalks would need to be installed on the land in the gaps on either side of the bridge. This project was added based on conversation during and feedback after the CIP Workshop.

### **Proposed Project Year: 2023-24**

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**Project Number: 2020-P9**      **Signage Plan: DDA/Historic Districts**

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**Description:** Install wayfinding signage per the City-wide Signage Plan in the Downtown Development District/Historic District.

**Justification:** Wayfinding signage improves safety, navigability, and economic growth. The signage design plan reinforces the brand and community vision. Signage will be installed in the DDA/Historic District as part of this phase. The project was moved to even out capital costs in this fund.

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**Project Number: 2020-P18**      **Bond Park Improvements - Construction**

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**Description:** Implement decisions and construct improvements based upon the Bond Park Master Plan.

**Justification:** Tied to results of Project Number: 2020-P12

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**Project Number: 2020-P16**      **Non-Motorized: Kipp Rd./Cedar St.**

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**Description:** Construct sidewalks along the north side of Kipp road from Cedar St. to the US-127 overpass and construct sidewalks from the Kipp Rd./Cedar St. intersection to Meijer. Coordination is required through planning with MDOT and Ingham County Road Department who have jurisdiction over the right of way and will be a major focus of the Sidewalk Program for the Southwest quadrant scheduled in this fiscal year.

**Justification:** Currently there is no non-motorized connection to the businesses west of Cedar St. on Kipp Rd. or to Meijer. Meijer is where most residents purchase their groceries. It is also a major employer in

the city, and also the sites of an MDOT commuter lot and CATA transit stop. Therefore, providing safe non-motorized access to the area is very important for maintaining walkability in Mason, and for serving those without vehicles. This project will be coordinated with outcomes of the City of Mason Master Plan update which includes sub-area corridor studies for Cedar St. from US-127 to Kipp Rd and Kipp Rd from US-127 to Temple St. The project was moved to even out capital costs in this fund.

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**Project Number: 2020-P20**      **Non-Motorized Program: Southwest Quadrant of the City**

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**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 2.

**Justification:** This program will allow us to address affected areas proactively and receive the cost savings of bidding it with a concrete specific project.

**Proposed Project Year: 2024-2025**

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**Project Number: 2020-P19**      **Signage Plan: Major Corridors**

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**Description:** Install wayfinding signage per the City-wide Signage Plan along major corridors. Coordination is required through planning with MDOT and Ingham County Road Department who have jurisdiction over the right of way.

**Justification:** The City is in need of a more cohesive wayfinding system. Wayfinding signage improves safety, navigability, and economic growth. The signage design plan reinforces the brand and community vision. This phase of installation will be coordinated with outcomes of the City of Mason Master Plan update which includes sub-area corridor studies for Cedar St. from US-127 to Kipp Rd and Kipp Rd from US-127 to Temple St. The project was moved to even out capital costs in this fund.

---

**Project Number: 2020-P21**      **Hayes Park Improvements – Construction**

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**Description:** Construction of Hayes Park improvements.

**Justification:** Tied to results of Project Number: 2020-P14

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**Project Number: 2020-P22**      **Non-Motorized Program: Northwest Quadrant of the City**

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**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 2.

**Justification:** This program will allow us to address affected areas proactively and receive the cost savings of bidding it with a concrete specific project.

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**Project Number: 2018-P23**      **Planning: Parks/Recreation Plan – 5-Year Update**

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**Description:** The Parks/Recreation plan outlines the plan for operations, maintenance, capital improvements and programming of the City's parks and trails. This update will be a progress check on implementation of projects in the past five years and outline projects for the next five. It will also incorporate goals identified in the Master Plan update which includes sub-area corridor studies that will inform future land use and non-motorized projects.

**Justification:** The Parks/Recreation plan is required by statute in order to be eligible for grants and for coordination with other jurisdictions, in particular, the Michigan Department of Natural Resources (DNR), Michigan Department of Transportation (MDOT), and Ingham County – Drain Commission and Road Department (ICDC and ICRD). The plan also serves as documentation of our compliance with State and Federal requirements such as the Americans with Disabilities Act.

### **Proposed Project Year: 2025-2026**

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**Project Number: 2020-P24**      Lee Austin Park Improvements- Construction

**Description:** Implement construction plans for Lee Austin Park. Construction will be coordinated with the Downtown Development Authority, Consumers Energy and the railroad, and with the Maple Street roadway and bridge repairs (2025 spring-fall construction season).

**Justification:** Tied to results of Project Number: 2020-P6

---

**Project Number: 2020-P25**      Non-Motorized 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 2.

**Justification:** This program will allow us to address affected areas proactively and receive the cost savings of bidding it with a concrete specific project.

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**Project Number: 2020-P26**      Second Drive - Cemetery

**Description:** Construct second entrance into the Cemetery on East Street.

**Justification:** This is a second entrance into the Cemetery that will improve traffic circulation and emergency access in the event the main entrance is closed or obstructed for any reason.

### **Proposed Project Year: 2026-27**

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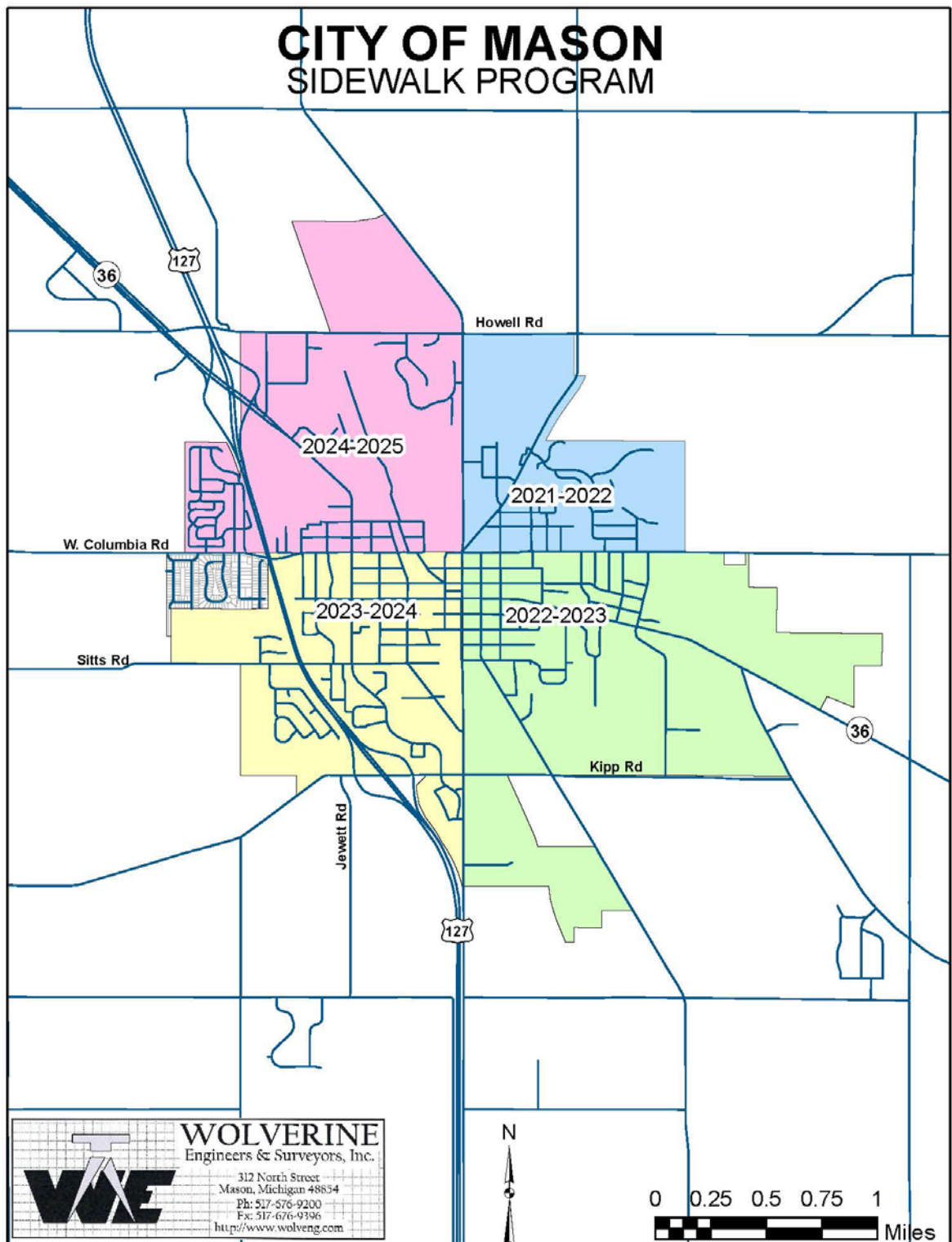
**Project Number: 2021-P2**      Non-Motorized Program: Southeast Quadrant of the City

**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 2.

**Justification:** This program will allow us to address affected areas proactively and receive the cost savings of bidding it with a concrete specific project.



Figure 2 – Non-Motorized Program





# Motor Vehicle Pool (MVP)

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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	4	4	1	1
Police	Detective Car/Admin Car	2	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
	<b>Total Vehicles/Equipment</b>	<b>59</b>	<b>17</b>		
	plus Other Equipment		Avg. Lifespan		

## **Proposed Project Year: 2021-2022**

### **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 Explorer 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: 2017-MVP27**

### **Vehicle No. 86 Replacement**

**Description:** Replacement of vehicle number 86 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 Explorer provided the best utilization of space for our officers and passengers with minimal cost increase.

### **Project Number: 2018-MVP24**

### **Equipment 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-MVP18a**

### **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. Purchase moved and split to allow for consistent and sustainable MVP budget.

### **Project Number: 2020-MVP1**

### **Equipment No. 91 Replacement**

**Description:** Replacement of Leaf Machine, number 91 utilized by Cemetery, Parks, Forestry and DPW for leaf pick up.

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

## Proposed Project Year: 2023-2024

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### Project Number: 2017-MVP18b

### Vehicle No. 24 Equipping

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**Description:** Equipping 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. Purchase moved and split to allow for consistent and sustainable MVP budget.

---

### Project Number: 2018-MVP3

### Vehicle No. 84 Replacement

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**Description:** Replacement of vehicle number 84 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 Explorer provided the best utilization of space for our officers and passengers with minimal cost increase.

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### Project Number: 2018-MVP4

### Vehicle No. 31 Replacement

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**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.

## Proposed Project Year: 2024-25

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### Project Number: 2019-MVP3

### Vehicle No. 15 Replacement

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**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.

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### Project Number: 2019-MVP5

### Vehicle No. 86 Replacement

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**Description:** Replacement of vehicle number 86 with a 4-door Explorer police utility vehicle utilized as a police car. *This purchase will be at the end of year 3 and follow the 4 year replacement cycle. Purchase in this fiscal year is necessary to accommodate purchase of Large Equipment No. 26 in 2025-26 fiscal year.*

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

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### Project Number: 2019-MVP6

### Vehicle No. 802 Replacement

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**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: 2020-MVP2****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.

**Proposed Project Year: 2025-26****Project Number: 2019-MVP2****Vehicle No. 83 Replacement**

---

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

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

**Project Number: 2020-MVP3****Large Equipment No. 26 Replacement**

---

**Description:** Replacement of vehicle number 26 Vactor Truck.

**Justification:** Replacement due to life of vehicle. Truck is utilized by DPW for sanitary sewer cleaning, sewer backups, cleaning storm water basins, and other tasks. Replacement will be with like vehicle.

**Proposed Project Year: 2026-27****Project Number: 2021-MVP1****Mower No. 75 Replacement**

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**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: 2021-MVP2****Vehicle 5 Replacement**

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**Description:** Replacement of vehicle number 5 with a 4-door passenger vehicle utilized as a police car for the detective position.

**Justification:** Replacement due to life of equipment. Replacement most likely will be with a Ford Explorer. The Explorers provided the best utilization of space for our officers and passengers with minimal cost increase.

**Project Number: 2021-MVP3****Vehicle 12 Replacement**

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**Description:** Replacement of vehicle number 12, 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: 2021-MVP4****Vehicle 14 Replacement**

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**Description:** Replacement of vehicle number 14, 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: 2021-MVP5****Vehicle 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: 2021-MVP6****Vehicle 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 like equipment.

# Building, Property and Equipment (B)

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## 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: 2021-22

### Project Number: 2017-B5b Building: Library Improvements, Phase I, Part 1

---

**Description:** Improvements to the first floor of the library building necessary to meet safety and accessibility requirements, and to improve utilization. Phase 1, Part 1 will focus on a new entrance, utilities (electrical, plumbing, mechanical), one interior ADA compliant bathroom.

**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.

### 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 & 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 Machine

---

**Description:** Replacement of Heavy-Duty Commercial Washing 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 was purchased in 1994 and have been repaired several times. It should be considered for replacement.



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

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**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.

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

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**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.

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**Project Number: 2018-B21**      **Police: Interview Digital Recording System**

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**Description:** Purchase and update two existing interview room camera systems in both the non-secure interview room and secure interview room.

**Justification:** Law enforcement officers engage and speak with citizens who are in crisis, who have been victimized and who often require privacy during face-to-face conversations. A non-secure and a secure interview rooms are the primary areas where more private law enforcement-citizen conversations occur, walk-in complainants are taken and where citizen and suspect interviews occur. Quality equipment that is user-friendly, reliable; and which meets statutory standards and Department of Justice oversight is critical. Our current system is an older in-car system converted to be used indoors and is several years old and a generation older than our last in-car system which was purchased years ago. Support and repairs will soon not be available. Another goal is to research and purchase equipment using a systems integrated approach making it part of either our current in-car system or facility security video system, thus with a co-located server capable of proper digital storage CJIN standards and evidence integrity. Both of which are possibilities. The State of Michigan, by statute, mandates interrogations involving major felonies and some serious misdemeanors. We require 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 statute (PA 479 of 2012), policy and best practices.

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

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**Description:** The City's 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 the adoption of the final Masterplan and city ordinance updates.

**Justification:** The Masterplan investment is now phased over two fiscal years - community engagement, technical analysis and a draft Masterplan in phases one and two (FY2020-21) with the final adoption and city ordinance updates taking place in Phase 2 two (FY2021-22).

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**Project Number: 2019-B2b**      Building: City Hall Renovations-Phase 1 and Carpet Replacement

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**Description:** Improvements focused on first floor to accommodate staffing changes and optimum utilization of space. This will also include carpet replacement.

**Justification:** Due to realignment of staff, a focus on customer service, and safety protections, 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. Project split to allow for design in fiscal year 19/20 and renovations in 20/21.

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

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**Description:** Upgrade to Laserfiche Avante software for electronic records storage.

**Justification:** 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. 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.

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**Project Number: 2020-B4b**      Dept of Public Works (DPW) Facility - Construction

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**Description:** A new facility will need to be built to allow for the Wastewater Treatment 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.

**Justification:** When the City upgrades the Wastewater Treatment Plant the DPW facility needs to be relocated. This anticipated relocation provides the opportunity to consolidate operations.

The greatest amount of space will likely be dedicated to housing vehicles and equipment indoors or under cover. 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. Staff will also evaluate opportunities for partnership with other entities.

## Proposed Project Year: 2022-23

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

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**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.

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### Project Number: 2018-B25      Police: In-Car Digital Recording System

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**Description:** Purchase (4) patrol cars as Replacements or current in-car digital recording systems.

**Justification:** Our L-3 Mobile Vision in-car digital recording systems will be beyond 5-years old and beyond their life expectancy. Per the manufacturer, sales of this generation of units end in 2021 and support and repairs for our units will be difficult or unavailable. The Department must replace four (4) in-car digital recording systems. Due to expected technology changes the department will purchase an up-to-date generation system and server to record, store and manage data from the patrol car fleet. An emphasis must be placed on the system being user friendly, robust, and having redaction capabilities. In-Car systems are critical to the functions of the Department for a myriad of reasons including: best evidence in criminal matters, internal quality controls, personnel audits, transparency and for digital evidence storage. The Michigan Municipal Risk Management Authority considers in-car recording systems an effective risk management tool and partnership funds are available. Four (4) in-car systems will provide one per fully marked patrol vehicles. The Department mandates the usage with only few exceptions to protect certain privacies. For the 2022-2023 Fiscal Year, we will work to invest in a system that integrates with our existing systems as much as able.

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### Project Number: 2018-B23a      Planning: Cedar/127 Corridor Sub-area Plan

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**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 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. The project was moved to even out capital costs in this fund.

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### Project Number: 2018-B23b      Planning: Kipp Road/Temple Street Sub-area Plan

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**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 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. The project was moved to even out capital costs in this fund.

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

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**Description:** Four (4) 5G Patrol Car Modems

**Justification:** The department intends to upgrade the patrol car modems which were installed in 2017 and will be at the end of their life cycle by 2022-2023. 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. 5G Modems will be needed and are the current standard for data exchange in a modern patrol car. It is expected that higher capacity modems will be the norm to keep the car's systems on-line and operating efficiently.

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

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

**Justification:** The City currently has very limited capability with GIS. A variety of key datasets and GIS files exist, but the majority of staff still rely 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.

## **Proposed Project Year: 2023-24**

**Project Number: 2017-B5c**      **Building: Library Improvements, Phase I, Part 2**

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**Description:** Improvements to the first floor of the library building necessary to meet safety and accessibility requirements, and to improve utilization. Phase 1, Part 2 will relocate the children's area, create an event prep kitchen, second ADA compliant bathroom at new entrance (accessible after hours). This renovation will complete the remaining improvements that increase capacity of the floor area for public access and utilization.

**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. The project was moved to even out capital costs in this fund.

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**Project Number: 2019-B7**      **IT: Geographic Information System (GIS) - Phase 2**

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

**Justification:** 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.

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**Project Number: 2019-B8**      **Police: Car Port (3-bays)**

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**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 must be operational 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 the already significant investment in vehicles and technology required in modern patrol cars. A (3) unit carport located in the police lot would serve this need, patrol cars can be rotated as needed during unfriendly conditions, which will better serve our citizens.

## **Proposed Project Year: 2024-25**

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**Project Number: 2019-B4**      **Building: City Hall Renovations- Phase 3**

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**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.

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**Project Number: 2019-B9**      **IT: Geographic Information System (GIS) - Phase 3**

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

**Justification:** The City currently has very limited capability with GIS. A variety of key datasets and GIS files exist, but the majority of staff still rely 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 Masterplan/Zoning/CIP update - improving access to information for developers, residents, businesses and property owners.

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**Project Number: 2020-B1**      **Police: Secure Patrol Operations Equipment**

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**Description:** Purchase, integrate and Install quality government/military grade equipment storage cabinets/units into Police Department.

**Justification:** Law enforcement has to rely more and more on expensive, high technology purchases and equipment to sustain our mission readiness and capability. A multi-million dollar radio system with the City owning nearly \$100,000 in hand-held radios, BWC, electronic radar devices, CEWs (Tasers), Naloxone (drugs), patrol rifles and preliminary breath test units which collectively cost hundreds of thousands of dollars and are only authorized to be used by trained professionals in restricted circumstances. All are assets utilized by our officers which need to be safely secured and stored to ensure their protections, proper long-term care, security and operational readiness. These items require an investment in rugged law enforcement level, modular storage facilities. By fiscal year 2023-2024 the final footprint for the police department for the foreseeable future will be in place and the purchase of storage units is an efficient and responsible purchase for patrol equipment and city assets.

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**Project Number: 2021-B1**      **Charter Review and Update** **(NEW)**

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**Description:** Develop a charter commission to revise the charter to determine if changes are needed to bring it up to date and make it current with how the community has evolved.

**Justification:** The Council has a goal of regular review of regulating language to ensure the organization is functioning as efficiently as possible. Over time it is expected that the Mason community has changed and as a consequence the charter may need to be revised. This can be a time consuming and costly venture, so while it may not qualify under the current CIP project criteria, the Council would like to ensure it is captured as a priority for future budgeting.



## Proposed Project Year: 2025-26

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### Project Number: 2017-B13      IT: AV Room Technology Replacement Phase 2

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

**Justification:** Phase 1 addressed simplifying the system and creating easier to use audio and video recording equipment. Phase 2 will upgrade the cameras and related equipment to assure we continue to provide high quality 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.

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### Project Number: 2019-B6      Building: Library Improvements – Phase 2

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**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; 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). All improvements would be contingent on designs meeting the standards of the State Historic Preservation Office.

**Justification:** See Project Number: 2017-B5b

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### Project Number: 2019-B10      IT: New Servers

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**Description:** New Windows and Server

**Justification:** The server needs to be upgraded on a 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. The project was moved from the 2024-25 fiscal year.

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### Project Number: 2020-B2      Building: Parking Lot Repairs/ Seal Coating

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**Description:** Repairs to parking lots including lot behind Courthouse Pub, lot behind Hillard Building, City Hall Parking Lot, lot behind Keans, and Police Parking Lot.

**Justification:** Regular repair required to maintain these lots and extend life of surface.

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### Project Number: 2020-B3      Building: City Hall Carpet Replacement

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**Description:** Replace Community Room and office area carpeting.

**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.

## Proposed Project Year: 2026-27

### Project Number: 2021-B2      Speed Trailer and Message Board

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**Description:** The purchase of a new Speed Trailer & Message Board will assist the City with traffic and public safety through messaging, education, information sharing, data collection and traffic law enforcement and deterrence.

**Justification:** A Speed Trailer & Message Board can be deployed at the initiative of law enforcement and citizen requests, but also a tool which can be used by all departments to gather information (messaging, traffic counts, detours, temporary road closures, PSA's, etc.) and provide essential information. The City of Mason current owns an older Speed Trailer with more limited capability and minimal communications capacity to motorists



# CIP BUDGET

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## **Capital Improvements Program 2021-2027**

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







# **CAPITAL IMPROVEMENTS PROGRAM 2021-2027**

Recommended March 9, 2021 - Planning Commission

Adopted March 29, 2021 - City Council

STREETS, BRIDGES, SIGNALS (\$)			Budget	Forecast		Projections			
Project Number	Category	Project Name/Description	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Total Project Cost
2017-S23	Streets	Rayner Street - Randolph Street to Columbia Street	\$ 53,430						\$ 53,430
2017-S24	Streets	Eugenia Drive - Northbrook Street to End	\$ 316,680						\$ 316,680
2017-S25	Streets	Hall Blvd - Ash Street to South Street	\$ 422,240						\$ 422,240
2017-S26	Streets	Columbia Street - Park Street to Jefferson Street	\$ 75,690						\$ 75,690
2019-S9b	Streets	Maple Street/ Jefferson Street Signal Evaluation	\$ 250,000						\$ 250,000
2017-S14	Streets	E. Cherry Street - Rogers Street to End		\$ 109,608					\$ 109,608
2017-S15	Streets	S. Barnes Street - Ash Street to Kipp Road		\$ 755,160					\$ 755,160
2017-S16	Bridge	Maple Street Bridge Repair/Replacement		\$ 250,000					\$ 250,000
2018-S27	Streets	Peachtree Place - Columbia Street to South Street			\$ 457,720				\$ 457,720
2018-S29	Streets	McRoberts Street - Columbia Street to Maple Street			\$ 84,355				\$ 84,355
2018-S30	Streets	Steele Street - Ash Street to Elm Street			\$ 68,900				\$ 68,900
2018-S31	Streets	W. Oak Street - McRoberts Street to Lansing Street			\$ 130,188				\$ 130,188
2019-S1	Streets	Walnut Court - Columbia Street to Ash Street			\$ 118,940				\$ 118,940
2019-S2	Streets	Coppersmith - Sanctuary Street to Wildemere Street				\$ 126,150			\$ 126,150
2019-S3	Streets	South Street - Barnes Street to Rogers Street				\$ 173,275			\$ 173,275
2019-S4	Streets	Foxview Street - Entire Length				\$ 52,780			\$ 52,780
2019-S6	Streets	Middlebury - Entire Length				\$ 90,480			\$ 90,480
2019-S7	Streets	McRoberts Street - Maple Street to South Street				\$ 278,980			\$ 278,980
2019-S8	Streets	Maple Street - Lansing Street to Park Street				\$ 120,640			\$ 120,640
2020-S1	Streets	Rogers Street - Ann Street to Columbia Street					\$ 126,750		\$ 126,750
2020-S2	Streets	South Street - Rogers Street to Hall Blvd					\$ 221,000		\$ 221,000
2020-S3	Streets	State Street - Sycamore Street to Maple Street					\$ 65,000		\$ 65,000
2020-S4	Streets	Steele Street - Sycamore Street to Maple Street					\$ 45,500		\$ 45,500
2020-S5	Streets	Stratford Drive - Eaton Drive to Columbia Street					\$ 78,000		\$ 78,000
2020-S6	Streets	Wildemere Drive - Coppersmith Drive to Stratford Drive					\$ 247,000		\$ 247,000
2019-S10	Streets	Franklin Farms Extension						\$ 2,000,000	\$ 2,000,000
2021-S1	Streets	Avery Lane — Entire Length						\$ 101,400	\$ 101,400
2021-S2	Streets	E. Sycamore Street—Jefferson to Steele Street						\$ 247,000	\$ 247,000
2021-S3	Streets	W. Sycamore Street—Jefferson to State Street						\$ 104,000	\$ 104,000
2021-S4	Streets	W. Sycamore Street -- Cedar Street to S. Lansing Street						\$ 156,000	\$ 156,000
2021-S5	Streets	Vanderveen Drive—Entire Length						\$ 143,000	\$ 143,000
2021-S6	Streets	Windjammer Court – Entire Length						\$ 84,500	\$ 84,500
			\$ 1,118,040	\$ 1,114,768	\$ 860,103	\$ 842,305	\$ 783,250	\$ 2,835,900	\$ 7,554,366

UTILITIES: SANITARY SEWER, STORM WATER, AND WATER DISTRIBUTION (U)			Budget	Forecast		Projections			
Project Number	Category	Project Name/Description	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Total Project Cost
2017-U15	Water	Replace Hydrants at Mason Plaza	\$ 25,000						\$ 25,000
2017-U34	Water	Well No. 5 Rebuild	\$ 40,000						\$ 40,000
2019-U3a	POTW	Waste Water Treatment Plant - Design	\$ 2,000,000						\$ 2,000,000
2021-U1	Water	High-Pressure Pump Variable Frequency Drive – WTP	\$ 15,000						\$ 15,000
2021-U2	Water	Replacement of Valves – WTP	\$ 50,000						\$ 50,000
2017-U27	DPW	Cherry Street Utilities - Rogers Street to End		\$ 160,800					\$ 160,800
2017-U28	DPW	S. Barnes Street Utilities - Ash Street to Kipp Road		\$ 546,360					\$ 546,360
2018-U37	Water	Well No. 10 Rebuild		\$ 40,000					\$ 40,000
2019-U3b	POTW	Waste Water Treatment Plant - Construction		\$ 11,002,000					\$ 11,002,000
2019-U6	POTW	Wastewater Solids Handling System- Construction		\$ 1,000,000					\$ 1,000,000
2017-U8	Water	Replace Programmable Logic Controllers (PLC) on Three (3) Wells			\$ 45,000				\$ 45,000
2017-U26	Water	New Well at Franklin Farms			\$ 400,000				\$ 400,000
2018-U39	Water	Well No. 9 Rebuild			\$ 40,000				\$ 40,000
2018-U40	Water	North Water Tower Exterior/Interior Evaluation and Repaint			\$ 750,000				\$ 750,000
2019-U7	POTW	Convert POTW Property to Public Space			\$ 100,000				\$ 100,000
2021-U3	Streets	Steele Street Utilities - Ash Street to Elm Street			\$ 193,140				\$ 193,140
2019-U5	POTW	Post-Construction Demolition of Unused Structures				\$ 200,000			\$ 200,000
2019-U9	Water	New Chlorine Generator				\$ 75,000			\$ 75,000
2019-U10	Water	Water Plant Filter Media Replacement				\$ 175,000			\$ 175,000
2019-U11	Water	Well No. 8 Rebuild				\$ 45,000			\$ 45,000
2017-U29	DPW	Generators for ISD and Curtis Street Lift Stations					\$ 40,000		\$ 40,000
2019-U8	POTW	Wastewater Plant Office Building Remodel					\$ 500,000		\$ 500,000
2020- U2	Storm Water	Cedarwoods Retention Ponds Maintenance					\$ 50,000		\$ 50,000
2021-U6	Water	Advanced Metering Infrastructure						\$ 120,000	\$ 120,000
			\$ 2,130,000	\$ 12,749,160	\$ 1,528,140	\$ 495,000	\$ 590,000	\$ 120,000	\$ 17,612,300

PARKS/ CEMETERY/ FORESTRY/ NONMOTORIZED (P)			Budget	Forecast		Projections			
Project Number	Category	Project Name/Description	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Total Project Cost
2020-P3	Non-Motorized	Hayhoe Riverwalk Trail - Evaluate and Repair	\$ 100,000						\$ 100,000
2020-P6	Park	Lee Austin Park Improvements - Plan/Design	\$ 15,000						\$ 15,000
2020-P10	Non-Motorized	Non- Motorized Program: Northeast Quadrant of the City	\$ 20,000						\$ 20,000
2020-P11	Park	Rayner Park Improvements- Phase I Construction	\$ 350,000						\$ 350,000
2020-P4	Non-Motorized	Hayhoe Riverwalk Trail - Trail Signage		\$ 50,000					\$ 50,000
2020-P12	Park	Bond Park Improvements - Plan/Design		\$ 20,000					\$ 20,000
2020-P13	Park	Griffin Park Improvements - Plan/Design		\$ 5,000					\$ 5,000
2020-P14	Park	Hayes Park Improvements - Plan/Design		\$ 20,000					\$ 20,000
2020-P15	Non-Motorized	Jefferson Trailhead / Cemetery / Community Garden		\$ 100,000					\$ 100,000
2020-P17	Non-Motorized	Non- Motorized Program: Southeast Quadrant of the City		\$ 20,000					\$ 20,000
2020-P1	Non-Motorized	Columbia Street Bridge- Protected Walkway Construction		\$ 115,000					\$ 115,000
2020-P9	Wayfinding	Signage Plan: DDA/HDC District			\$ 150,000				\$ 150,000
2020-P18	Park	Bond Park Improvements- Construction			\$ 200,000				\$ 200,000
2020-P16	Non-Motorized	Non-Motorized: Kipp Rd/ Cedar St			\$ 80,000				\$ 80,000
2020-P20	Non-Motorized	Non- Motorized Program: Southwest Quadrant of the City			\$ 20,000				\$ 20,000
2020-P19	Wayfinding	Signage Plan: Major Corridors				\$ 150,000			\$ 150,000
2020-P21	Park	Hayes Park Improvements - Construction				\$ 200,000			\$ 200,000
2020-P22	Non-Motorized	Non- Motorized Program: Northwest Quadrant of the City				\$ 20,000			\$ 20,000
2020-P23	All	Planning: Parks/Recreation Plan - 5 year update				\$ 30,000			\$ 30,000
2020-P24	Park	Lee Austin Park Improvements - Construction					\$ 300,000		\$ 300,000
2020-P25	Non-Motorized	Non- Motorized Program: Northeast Quadrant of the City					\$ 20,000		\$ 20,000
2020-P26	Cemetery	Second Drive - Cemetery					\$ 70,000		\$ 70,000
2021-P2	Non-Motorized	Non- Motorized Program: Southeast Quadrant						\$ 20,000	\$ 20,000
			\$ 485,000	\$ 330,000	\$ 450,000	\$ 400,000	\$ 390,000	\$ 20,000	\$ 2,075,000

MOTOR VEHICLE POOL (MVP)			Budget	Forecast		Projections			
Project Number	Category	Project Name/Description	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Total Project Cost
2017-MVP22	Equipment- Police	Vehicle No. 83 Replacement	\$ 48,000						\$ 48,000
2017-MVP23	Equipment- DPW	Vehicle No. 21 Replacement	\$ 45,000						\$ 45,000
2017-MVP27	Equipment- Police	Vehicle No. 86 Replacement	\$ 48,000						\$ 48,000
2018-MVP24	Equipment- DPW	Vehicle No. 59 Replacement	\$ 18,000						\$ 18,000
2017-MVP18a	Equipment- DPW	Vehicle No. 24 Purchase (SPLIT)		\$ 85,000					\$ 85,000
2020-MVP1	Equipment- DPW	Equipment No. 91 Replacement		\$ 95,000					\$ 95,000
2017-MVP18b	Equipment- DPW	Vehicle No. 24 Equipping (SPLIT)			\$ 85,000				\$ 85,000
2018-MVP3	Equipment- Police	Vehicle No. 84 Replacement			\$ 49,000				\$ 49,000
2018-MVP4	Equipment- DPW	Vehicle No. 31 Replacement			\$ 46,000				\$ 46,000
2019-MVP3	Equipment- Water	Vehicle No.15 Replacement				\$ 28,000			\$ 28,000
2019-MVP5	Equipment- Police	Vehicle No. 86 Replacement				\$ 49,000			\$ 49,000
2019-MVP6	Equipment- DPW	Vehicle No. 802 Replacement				\$ 51,000			\$ 51,000
2020-MVP2	Equipment- Police	Vehicle No. 85 Replacement				\$ 49,000			\$ 49,000
2019-MVP2	Equipment- Police	Vehicle No. 83 Replacement					\$ 49,000		\$ 49,000
2020-MVP3	Equipment- DPW	Large Equipment No. 26 Replacement					\$ 300,000		\$ 300,000
2021-MVP1	Equipment- DPW	Mower No. 75 Replacement						\$ 12,000	\$ 12,000
2021-MVP2	Equipment- Police	Vehicle No. 5 Replacement						\$ 49,000	\$ 49,000
2021-MVP3	Equipment- DPW	Vehicle No. 12 Replacement						\$ 27,000	\$ 27,000
2021-MVP4	Equipment- DPW	Vehicle No. 14 Replacement						\$ 27,000	\$ 27,000
2021-MVP5	Equipment- DPW	Vehicle No. 21 Replacement						\$ 46,000	\$ 46,000
2021-MVP6	Equipment- Police	Vehicle No. 84 Replacement						\$ 49,000	\$ 49,000
			\$ 159,000	\$ 180,000	\$ 180,000	\$ 177,000	\$ 349,000	\$ 210,000	\$ 1,255,000

BUILDING, PROPERTY, EQUIPMENT (B)			Budget	Forecast		Projections			
Project Number	Category	Project Name/Description	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Total Project Cost
2017-B5b	Building- Library	Building: Library Improvements, Phase I, Part 1	\$ 225,000						\$ 225,000
2017-B7	Building- City Hall	Building: Parking Lot Repairs	\$ 40,350						\$ 40,350
2017-B10	Building- Fire	Fire: Fire Station 1- Furnace/AC, Office Area and Training Room	\$ 20,000						\$ 20,000
2017-B11	Equipment- Fire	Fire: Fire Station 1- Commercial Washing Machine	\$ 8,000						\$ 8,000
2018-B15	Building- Fire	Fire: Sprinkler System in Truck Bay	\$ 25,000						\$ 25,000
2018-B16	Building- Fire	Fire: Station 1 Rear Approach	\$ 25,000						\$ 25,000
2018-B21	Equipment- Police	Police: Interview Rooms Recording System	\$ 15,000						\$ 15,000
2018-B23	Planning	Planning: Master Plan/Zoning 5-year Update (Major): Phase III	\$ 50,000						\$ 50,000
2018-B24	Building- City Hall	Building: Rental Space Furniture Replacement	\$ 5,000						\$ 5,000
2019-B2b	Building- City Hall	Building: City Hall Renovations - Phase 1 and Carpet Replacement	\$ 150,000						\$ 150,000
2019-B3	Equipment-Clerk	Clerk Upgrade to Laserfiche Avante Platform	\$ 20,000						\$ 20,000
2020-B4b	Building - DPW	Department of Public Works Facility Construction	\$ 4,000,000						\$ 4,000,000
2018-B20	Building- Fire	Fire: Carpet Replacement for Station 1		\$ 20,000					\$ 20,000
2018-B25	Equipment-Police	Police: In-Car Digital Recording System		\$ 45,000					\$ 45,000
2018-B23a	Planning	Planning: Cedar/127 Corridor Sub-area Plan		\$ 50,000					\$ 50,000
2018-B23b	Planning	Planning: Kipp Road/Temple Street Sub-area Plan		\$ 30,000					\$ 30,000
2018-B26	Equipment-Police	Police: Patrol Car Modem Upgrades 5G		\$ 6,000					\$ 6,000
2019-B5	Equipment - IT	IT: Geographic Information System (GIS) - Phase 1		\$ 17,000					\$ 17,000
2017-B5c	Building- Library	Building: Library Improvements, Phase I, Part 2			\$ 275,000				\$ 275,000
2019-B7	Equipment - IT	IT: Geographic Information System (GIS) - Phase 2			\$ 15,000				\$ 15,000
2019-B8	Equipment- Police	Police: Car Port (3-Car Unit)			\$ 15,000				\$ 15,000
2019-B4	Building- City Hall	Building: City Hall - Phase 3				\$ 100,000			\$ 100,000
2019-B9	Equipment - IT	IT: Geographic Information System (GIS) - Phase 3				\$ 15,000			\$ 15,000
2020-B1	Equipment-Police	Police: Secure Patrol Operations Equipment				\$ 6,000			\$ 6,000
2021-B1	Council	Charter Review and Update				\$ 20,000			\$ 20,000
2017-B13	Equipment- IT	IT: AV Room Technology Replacement					\$ 150,000		\$ 150,000
2019-06	Building- Library	Building: Library Improvements, Phase 2					\$ 850,000		\$ 850,000
2019-B10	Equipment-IT	IT: New Servers					\$ 40,000		\$ 40,000
2020-B2	Building	Building: Parking Lot Repairs/ Seal Coating					\$ 20,000		\$ 20,000
2020-B3	Building	Building: City Hall Carpet Replacement					\$ 20,000		\$ 20,000
2021-B2	Equipment- Police	Speed Trailer and Message Board						\$ 12,000	\$ 12,000
			\$ 4,583,350	\$ 168,000	\$ 305,000	\$ 141,000	\$ 1,080,000	\$ 12,000	\$ 6,289,350

	Budget	Forecast		Projections			
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Total Project Cost
	GRAND TOTALS	\$ 8,475,390	\$ 14,541,928	\$ 3,323,243	\$ 2,055,305	\$ 3,192,250	\$ 3,197,900

# CIP Presentation

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Note: Provided separately on website: [mason.mi.us/CIP](http://mason.mi.us/CIP)



# CIP RESOLUTION

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Resolution 2021-06





Introduced: Brown  
Second: Droscha

**CITY OF MASON  
CITY COUNCIL RESOLUTION 2021-06**

**ADOPTION OF THE CAPITAL IMPROVEMENTS PROGRAM FOR THE FISCAL YEARS 2021-2027**

**MARCH 29, 2021**

**WHEREAS**, the Capital Improvements Program is a result of significant review and consideration by the City of Mason administrative staff, Planning Commission and City Council of the numerous capital project requests from City department heads for the next six fiscal-year periods; and

**WHEREAS**, prioritization of projects listed in the program is based on the overall benefit to the community, especially when improving public health, safety and welfare, and so that the most-needed projects will be accomplished first and scarce financial resources are allocated appropriately; and

**WHEREAS**, the Planning Commission recommended approval of the Capital Improvements Program on March 9, 2021 as it is consistent with the Capital Improvements Programming component of the Master Plan; and,

**WHEREAS**, the City Council reviewed and had amendments to the recommended plan.

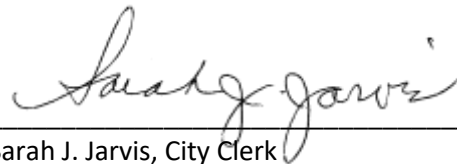
**NOW THEREFORE BE IT RESOLVED**, that the Mason City Council adopt the Capital Improvements Program (CIP) for fiscal years 2021-2027 with any amendments as determined by the City Council.

YES: (5) Brown, Droscha, Ferris, Vogel, Whipple

NO: (2) Clark, Schaffer

ABSENT: (0)

**CLERK'S CERTIFICATION:** I hereby certify that the foregoing is a true and accurate copy of a resolution adopted by the City Council at a special meeting held Monday, March 29, 2021, the original of which is part of the City Council minutes.



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