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ANNUAL BUDGET: 2022-2023

CAPITAL IMPROVEMENT PROGRAM: 2022-2028



CITY OF MASON

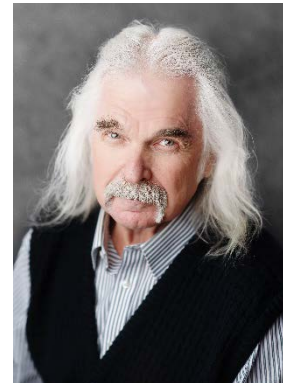
CITY COUNCIL



RUSS WHIPPLE
Mayor



MARLON BROWN
Mayor Pro-Tem



LEON CLARK
Councilmember



JOHN DROSCHA
Councilmember



ELAINE FERRIS
Councilmember



JERRY SCHAFFER
Councilmember



RITA VOGEL
Councilmember

CITY OFFICIALS

Deborah Stuart, City Manager

Michael Olson, Assistant City Manager/DPW Director

Don Heck, City Engineer

Tom Hitch, City Attorney

Elizabeth Hude, Community Development Director

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

Kerry Minshall, Chief of Fire

Michelle Pietsch, Finance Director/Treasurer

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Budget Presentation

Note: Provided separately and available on website: mason.mi.us/Budget after Budget Workshop.

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CIP Budget - Final

Note: Includes Planning Commission Resolution 2022-02 and City Council Resolution 2022-09

CIP Presentation

Note: Provided separately and available on website: mason.mi.us/CIP

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TRENDS & COMMUNITY INFORMATION

Community Health Indicators

Investments in Property

Calendar Year	Permits Issued	Construction Value
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	414**	10,474,557
2021	312***	13,194,964

*Gestamp & Mayberry Home Construction Projects

**2020 included 184 Roof & Siding permits primarily due to a hail storm

***2021 included 121 Roof & Siding permits continuing repair from hail storm, with 42 related to the entire Carom Circle Complex and Evergreen Condominiums.

2021 Top 10 Property Owners Invested in Mason (by Taxable Value)

Rank	Taxpayer	2021 Taxable	% of Total City Value	2020 Taxable	% of Total City Value
1	Gestamp	22,312,967	8.61%	23,892,024	9.34%
2	Michigan Packaging Company	6,192,024	2.39%	6,220,006	2.43%
3	Beacon Lake Apartments	5,573,033	2.15%	5,505,359	2.15%
4	Meijer	5,206,612	2.01%	5,217,780	2.04%
5	Consumers Energy	5,033,543	1.94%	4,952,224	1.94%
6	Dart Bank	3,034,779	1.17%	2,992,880	1.17%
7	Sun Communities (Sycamore Village)	2,186,839	0.84%	2,156,647	0.84%
8	Trinity EPI LLC (Arcosa Inc)	2,124,760	0.82%	2,177,643	0.85%
9	Nuco LLC (Lear & Family Farm Plaza	1,389,099	0.54%	1,369,921	0.54%
10	Sycamore Village	1,181,431	0.46%	1,165,120	0.46%
	Total:	54,235,087	20.92%	55,649,604	21.75%

Housing Sales Trends

Calendar Year	Single Family Home Starts	Home Sales	Average Median Household Sales Price	% Change
2017	4	150	145,240	6.07%
2018	5	151	145,379	0.10%
2019	5	159	162,483	11.77%
2020	2	142	161,163	-0.81%
2021	3	172	179,791	11.56%

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
2020/21	\$774,585	\$90,292	\$864,877
2021/22 (EST)	\$732,586	\$92,098	\$824,684
Totals:	\$4,767,590	\$597,922	\$5,365,512

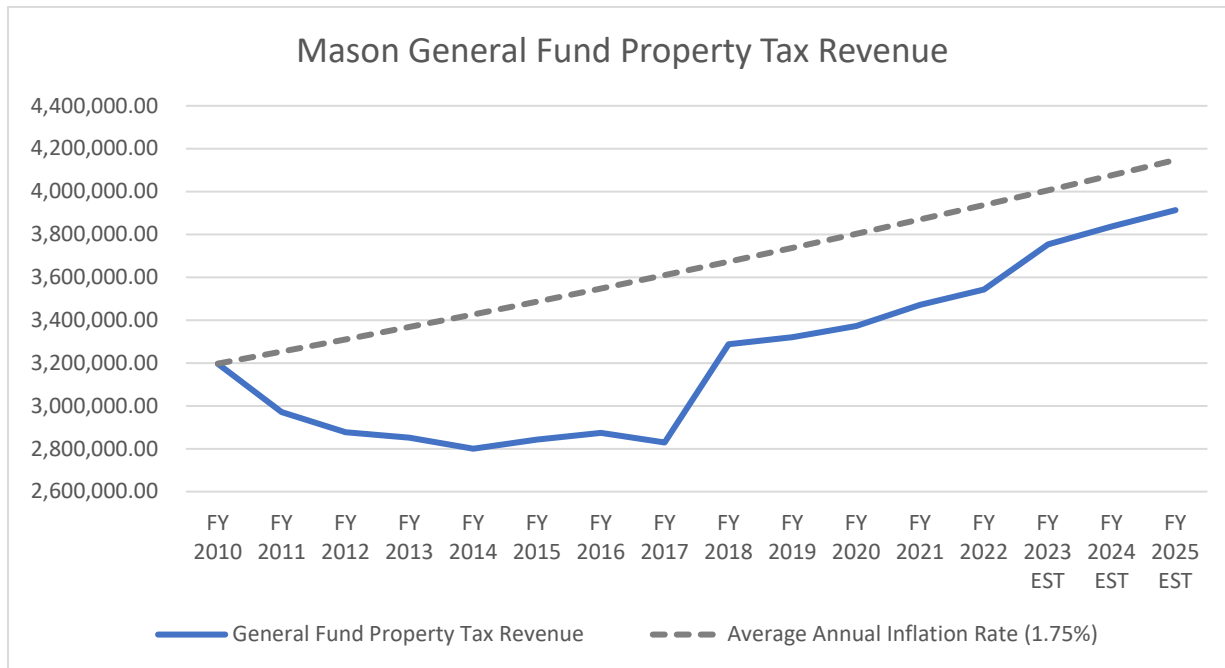
Note: 19/20 August Statutory/CVTRS payment of \$15,048 was not received and replaced with CRLGG (Coronavirus Relief Local Government Grant) of \$23,397.

Revenue: Local Taxes

Ad Valorem Taxable Values Trends and Projections

Fiscal Year	Real Property	Personal Property	Total	% Change	Tax Revenue
2013/14	189,217,148	21,569,830	210,786,978		\$2,800,189
2014/15	191,820,722	22,000,490	213,821,212	1.44%	\$2,843,388
2015/16	195,340,099	21,942,870	217,282,969	1.62%	\$2,873,407
2016/17*	197,859,026	14,144,570	212,003,596	-2.43%	\$2,828,896
2017/18**	203,786,568	19,308,080	223,094,648	5.23%	\$3,287,975
2018/19	209,506,420	18,897,980	228,404,400	2.38%	\$3,320,952
2019/20	222,042,951	12,270,530	234,313,481	2.59%	\$3,372,480
2020/21	228,866,006	12,254,820	241,120,826	2.91%	\$3,470,982
2021/22	234,533,698	11,771,770	246,305,468	2.15%	\$3,542,688
2022/23 (EST)	248,837,713	12,548,500	261,386,213	6.12%	\$3,753,865
*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					
PROJECTED: Based on 1.033 CPI inflation rate					
2023/24 (EST)	257,049,358	12,548,500	269,597,858	3.14%	\$3,836,365
2024/25 (EST)	265,531,986	12,548,500	278,080,486	3.15%	\$3,913,356

Growth in Mason Revenue



Note: Chart represents actual property tax revenue (millage rate x taxable). (As of April 4, 2022)

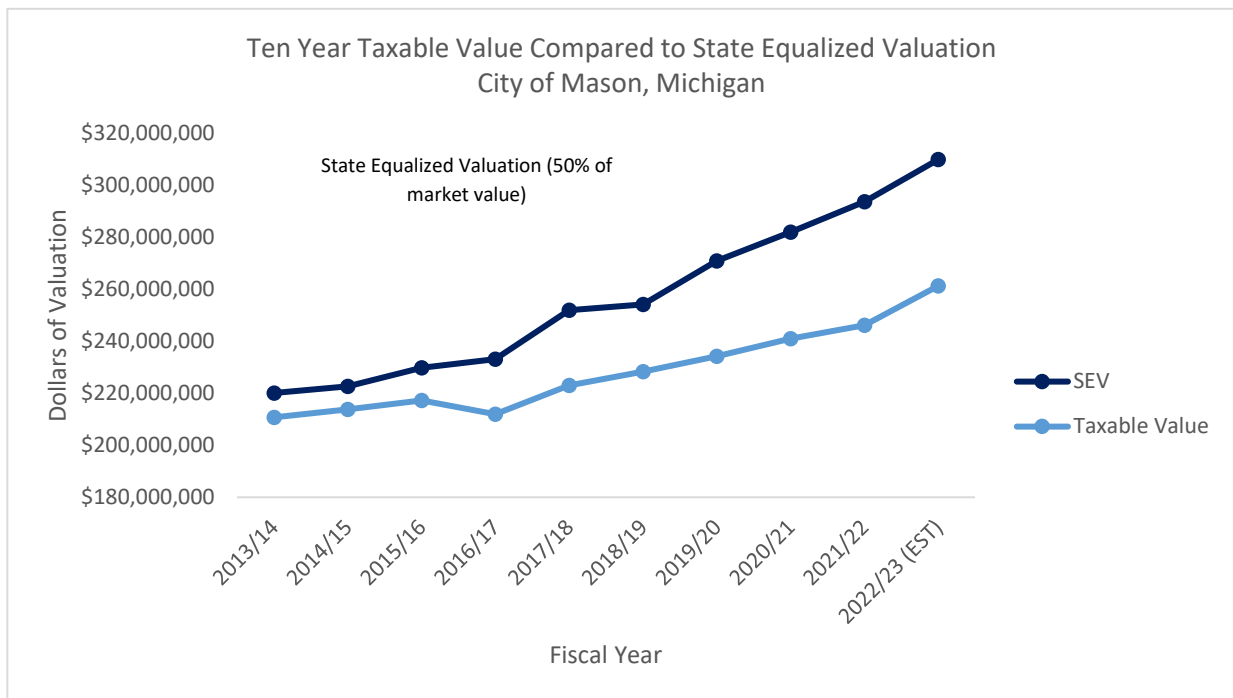
State Equalized Value vs. Taxable Value Trends

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	
2013/14	220,171,519		210,786,978		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	293,872,320	4%	246,305,468	2%	84%
2022/23 (EST)	310,052,380	6%	261,386,213	6%	84%



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

City/Township Local Millage Comparable (2021 PRE)*

Property taxes are expressed in terms of millage (1 mill being equal to \$1.00 per thousand dollars of taxable value).

City/Township	Why Compare?	City/ Township Millage
Alaiedon (MPS)	Location	0.8314
Vevay	Location	0.9952
Aurelius (MPS)	Location	1.3200
Delhi (Holt)	Location	8.7206
Meridian (OPS)	Location	10.6499
Grand Ledge	Population (7.7K)	11.2506
DeWitt	Location	13.0000
St. Johns	Population (7.9K)	13.9068
Williamston	Location	15.1561
MASON		15.2500
Charlotte	Population (9K)	15.4054
East Lansing	Location	16.3552
Chelsea	Population (5.2K)	16.4368
Leslie	Location	16.6000
Lansing (LPS)	Location	19.4400
Marshall	Population (7K)	21.7403

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.

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

2022: 1 mill special millage voted in for parks starts.

City/Township Total Millage Comparable (2021 PRE)

City/Township	Why Compare?	Total Millage
Alaiedon (MPS)	Location	37.7335
Vevay	Location	37.8973
Aurelius (MPS)	Location	38.2221
St. Johns	Population (7.9K)	38.7076
Charlotte	Population (9K)	43.7085
DeWitt	Location	44.7998
Grand Ledge	Population (7.7K)	46.3393
Chelsea	Population (5.2K)	47.9936
Delhi (Holt)	Location	50.1680
Meridian (OPS)	Location	51.6573
Leslie	Location	51.8009
MASON		52.1521
Marshall	Population (7K)	54.6299
East Lansing	Location	55.8188
Williamston	Location	57.9241
Lansing (LPS)	Location	58.6830

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 176th of 3,143 counties for property taxes as a percentage of medium income and 222nd 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.

**Information per 2021 County Apportionment Reports.*

2021 City of Mason Tax Dollar

\$83.78 per month—2021 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...

- \$114—2021 average household cable and internet bill (doxo)
- \$433—2021 average monthly auto loan payment (doxo)

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



BUDGET HIGHLIGHTS

Fiscal Year 2022/23

Introduction

In accordance with the requirements of the City Charter, I respectfully submit to you for your consideration the proposed budget for the fiscal year beginning July 1, 2022, and ending June 30, 2023. 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 16th, adopt, by resolution, the annual budget for the next fiscal year.

This budget proposal includes a **proposed budget** for 2022/23 and **projected budgets** for 2023/24 and 2024/25. 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); and
2. Development of strategic response to the financial reality; and
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); and
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 considering the following:

- Commitment to a balanced budget.
- Meeting legal and fiscal requirements.
- Basic services being maintained, efficient, and funded adequately.
- Based on accurate Capital Improvement Program and 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 06/30/22 Fund Balance	Revenues	Expenditures	Projected 6/30/23 Fund Balance
General Fund	5,548,879	8,338,790	8,782,610	5,105,059
Special Revenue				
Major Street	2,106,707	1,347,970	1,898,155	1,556,522
Local Street	146,973	328,565	328,565	146,973
Parks, Trailway & Pathways	0	487,700	485,000	2,700
Building Inspection	60,411	70,200	82,455	48,156
American Rescue Act	250	445,250	445,500	0
Rayner Bond	1,034,657	15,500	352,000	698,157
Tax Increment				
DDA	345,029	142,000	110,600	376,429
LDFA	1,685,650	628,120	65,000	2,248,770
Proprietary				
Water and Sewer	13,014,148	4,256,805	5,202,040	12,068,913
Motor Vehicle Pool	1,193,812	516,030	654,035	1,055,807
Fiduciary				
Economic Development	2,228	10	2,238	0
Permanent				
Cemetery Trust	390,650	4,000	500	394,150
Capital Improvement				
Capital Improvement	383	7,000,000	7,000,383	0
Capital Improvement-Fire Equipment	134,311	100,150	0	234,461
Debt Service				
Mason Building Authority	4	5,300,000	5,300,004	0
Special Assessments	327,574	32,660	32,260	327,974
Grand Total	25,991,666	29,013,750	30,741,345	24,264,071

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, 2021, 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: \$3,085,000.

Capital Leases

\$15,000 Lease purchase agreement dated August 30, 2019, consisted of an obligation for tasers. Annual payments of \$3,105 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: \$9,315

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: \$3,043,674

Due in One Year Debt Summary

Description of Debt	Issuance Date	Funding Source	Debt Outstanding 6/30/22	Debt Service Payments 2022/23		
				Principal	Interest	Total
2015 Refunding Bond	4/23/15	Property Tax	2,970,000.00	120,000.00	115,025.00	235,025.00
Capital Leases	8/30/19	Property Tax	6,210.00	3,105.00	-	3,105.00
Total Gov. Activities				123,105.00	115,025.00	238,130.00
2008 DWRF Water Plant	9/27/07	User Fees	2,638,674.00	415,000.00	56,071.82	471,071.82
Total Business Activities				415,000.00	56,071.82	471,071.82
Total Debt Service 22/23				538,105.00	171,096.82	709,201.82

Operational Expenditures: Staffing

Staffing Levels 2022/2023:

- Staffing remains the same as the previous budget at 46 full-time positions.
- Part time hours are the same as previous budget with 15,108 hours.
- Union Employees – AFSCME contract ends June 30, 2022 with any raise negotiated at that time. Police Contracts end June 30, 2023 and will have 2% wage increase per contracts.
- Non-union Employees – 3.3% wage increase **(\$29,961)** matching the state inflation rate multiplier used for property tax calculations. With all staffing changes, including the changes above, overall costs are up **\$87,035 (3.0%)**.

Part-Time Personnel Summary (Hours Worked)

Department	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2022-23 Budgeted	Increase (Decrease)
Administration					
Executive Assistant to the City Manager	1,417	1,317	1,500	1,500	0
Community Development					
Administrative Assistant	1,104	263	1,040	1,040	0
Permit Administration Specialist	-	1,296	1,248	1,248	0
Code Enforcement/Community Resource Officer	811	888	1,080	1,080	0
City Clerk/Director of Employee & Customer Engagement					
Clerk/HR Specialist	1,100	1,163	1,300	1,300	0
Public Safety - Police Department					
Administrative Assistant	1,152	1,108	1,300	1,300	0
Public Safety - Fire Department					
Administrative Assistant	1,207	1,330	1,300	1,300	0
Custodian	493	796	1,040	1,040	0
Department of Public Works (DPW)/Utilities - Administration					
Street Division - Administrative Assistant	1,071	1,075	1,300	1,300	0
Street Division - Seasonal Laborer*	-	-	680	680	0
Cemetery & Parks Division - Seasonal Laborer*	-	574	3,320	3,320	0
<i>*Note: Due to COVID-19; no seasonal laborers hired</i>					
Grand Total	8,354	9,810	15,108	15,108	0

Full-Time Personnel Summary

Department	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Actual	2022-23 Budgeted	Increase (Decrease)
Administration						
City Manager	1	1	1	1	1	0
Finance Department						
Finance Director/Treasurer	1	1	1	1	1	0
Accountant	1	1	1	1	1	0
Bookkeeper	2	2	3	3	3	0
Project Specialist (Split with Admin)	1	1	0	0	0	0
Community Development						
Director	1	1	1	1	1	0
City Clerk/Director of Employee & Customer Engagement						
Clerk/Director	1	1	1	1	1	0
Customer Service Specialist	2	2	2	2	2	0
Public Safety - Police Department						
Chief of Police	1	1	1	1	1	0
Sergeant	2	2	2	2	2	0
Police Officer	8	8	8	8	8	0
Detective	1	1	1	1	1	0
Staff Assistant	1	1	1	1	1	0
Public Safety - Fire Department						
Chief of Fire	1	1	1	1	1	0
Facility Maintenance/Laborer	1	1	1	1	1	0
Department of Public Works (DPW)/Utilities - Administration						
Asst City Manager/Director of Public Works (title change)	1	1	1	1	1	0
Public Works Superintendent	1	1	0	0	0	0
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	6	6	6	0
Grand Total	46	46	46	45	46	0

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, 2021, Audited Financial Statements)

MERS (Year Ending 12/31)	2016	2017	2018	2019	2020
Total Pension Accrued Liability	18,768,300	19,136,431	19,381,309	20,452,055	20,886,473
Valuation Assets	11,764,426	12,938,153	12,090,728	13,358,474	14,765,318
Annual Voluntary Employer Contribution	50,000	100,000	50,000	90,000	175,000
City's Net Pension Liability	7,003,874	6,198,278	7,290,581	7,093,581	6,121,155
Funded Percentage	63%	68%	62%	65%	71%

OPEB (Year Ending 6/30)	2018	2019	2020	2021
Total OPEB Accrued Liability	3,153,086	3,207,672	1,819,457	1,776,315
Valuation Assets	623,470	782,174	915,564	1,250,766
Annual Voluntary Employer Contribution	25,000	140,000	115,000	70,000
City's Net OPEB Liability	2,529,616	2,425,498	903,893	525,549
Funded Percentage	20%	24%	50%	70%

Proposed Budget

- Retirement/MERS Contribution - Anticipated to increase in General Fund by **\$52,010 (10.5%)**. The overall City contribution is up by an estimated **\$72,720 (9.48%)**. The MERS allocation was adjusted throughout the funds in 2020/2021 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. 71% of the annual MERS expense is retiree liabilities.
- OPEB Contribution – The City was at a funded ratio of 70% as of the previous actuarial (06/30/21). The next actuarial is scheduled for the 22/23 fiscal year.
- Health Benefit Contribution – 9% increase anticipated (**\$13,560**) for the City’s contribution.

Activity Detailed by Fund

General Fund (101) Overview

General Fund Estimates

	2021-22	2022-23	2023-24	2024-25
Revenue	7,174,310	8,338,790	7,562,220	7,504,780
Expenditures	7,748,750	8,782,610	8,205,980	8,612,370
Fund Balance	5,548,879	5,105,059	4,461,299	3,353,709
Capital Appropriations	788,300	1,447,750	925,200	292,200
Operational Appropriations	6,960,450	7,334,860	7,280,780	8,320,170
Cash on Hand Balance	2,746,132	2,302,312		
Percent of Operational Expenditures	39%	31%		

Note:

2022/23 Revenue:

- Property tax revenue reflects an increase of **\$136,000** or 3.78% (mill value of \$244,980).
- Constitutional and Statutory State Revenue Sharing is anticipated to be **\$938,000**, which is in an increase of \$23,000 from the current year projections.

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

General Fund (101) Capital Overview

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

	2021-22	2022-23	2023-24	2024-25
Anticipated Revenue	7,174,310	8,338,790	7,562,220	7,504,780
Anticipated Operating	6,960,450	7,334,860	7,280,780	8,320,170
Projected Capital Expenditures	788,300	1,447,750	925,200	292,200
Projected Remaining Unrestricted Fund Balance	2,746,132	2,302,312	1,658,552	550,962

Note: In 2024/2025 majority of the increase in operational expenditures is transfers out for current projects in the 2024/2025 CIP for the Street Program (\$854,000 more than the previous year). The remaining increase in operational costs is estimated operational contributions from the general fund to the DPW.

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

Major and Local Street Funds Estimates

	2021-22	2022-23	2023-24	2024-25
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
Fund Balance	2,063,021	2,009,016	1,680,331	1,395,931

Note: 4 mill appropriation for fiscal year 2022/23 is estimated at \$979,920 (compared to \$944,000 estimated last year). Proposed expenditures for the Street Program are approximately \$1,221,000.

Parks, Trailways and Pathways Fund (208)

Park, Trailways and Pathways Fund Estimates

	2021-22	2022-23	2023-24	2024-25
Revenue	0	487,700	250,100	255,090
Expenditures	0	485,000	252,800	255,090
Fund Balance	0	2,700	0	0

Note: 1 mill for fiscal year 2022/23 is estimated at \$245,000. Additional revenue includes grant funds specific to eligible projects using the Fund. Not this mill is larger than elsewhere noted due to the fact that no capture will be deducted being a new millage.

Building Inspection Fund (249)

Building Inspection Fund Estimates

	2021-22	2022-23	2023-24	2024-25
Revenue	70,100	70,200	80,200	80,200
Expenditures	88,440	82,455	81,460	82,585
Fund Balance	60,411	48,156	46,896	44,511

Note: 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.

American Rescue Act Fund (285)

American Rescue Act Fund Estimates

	2021-22	2022-23	2023-24	2024-25
Revenue	250	445,250	445,000	0
Expenditures	0	445,500	445,000	0
Fund Balance	250	0	0	0

Note: Due to the expenses in the Water and Sewer Fund, revenue will all be directed to that Fund as revenue replacement lost during COVID.

Rayner Bond Fund (702)

Rayner Bond Fund Estimates

	2021-22	2022-23	2023-24	2024-25
Revenue	20,400	15,500	13,500	13,500
Expenditures	130,210	352,000	7,620	9,810
Fund Balance	1,034,657	698,157	704,037	707,727
Cash on Hand Balance	551,496	214,996		

Note: Proposed and projected budgets anticipate utilizing Rayner Bond Fund for a contribution of \$346,500 to park capital expenditures.

Downtown Development Fund (DDA) (248)

Downtown Development Fund Estimates

	2021-22	2022-23	2023-24	2024-25
Revenue	133,695	142,000	144,600	147,400
Expenditures	81,900	110,600	183,600	259,200
Fund Balance	345,029	376,429	337,429	225,629

Local Development Financing Authority (LDFA) (250)

LDFA Fund Estimates

	2021-22	2022-23	2023-24	2024-25
Revenue	629,985	628,120	635,700	643,250
Expenditures	1,126,800	65,000	2,884,470	643,250
Fund Balance	1,685,650	2,248,770	0	0

Water and Sewer (592)

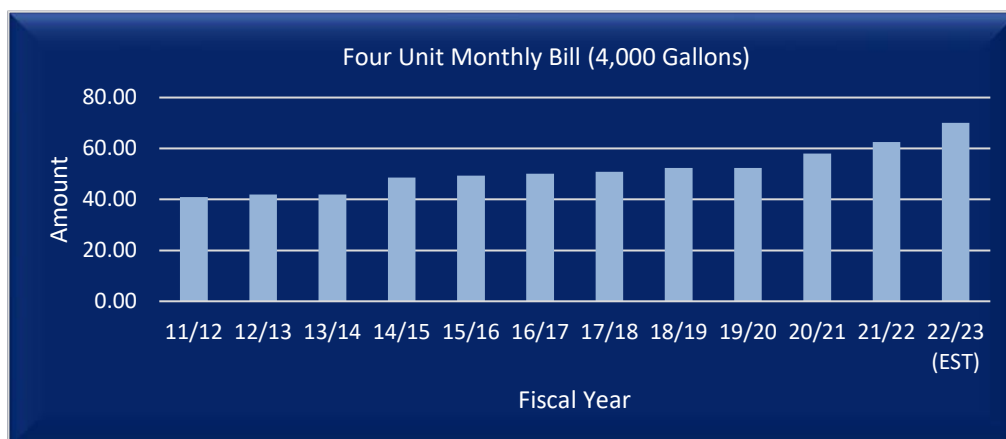
Water and Sewer Fund Estimates

	2021-22	2022-23	2023-24	2024-25
Revenue	4,505,425	4,256,805	19,878,485	6,681,295
Expenditures	5,613,075	5,202,040	19,283,060	6,878,835
Fund Balance	13,014,148	12,068,913	12,664,338	12,466,798
Cash on Hand Balance	1,353,867	1,408,632		

Note: **Rates are proposed to increase 12%** 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. A utility rate study has been started, but due to COVID-19 was delayed. We expect it to be completed once the design is done for the Wastewater Treatment project.

City of Mason Water Rates Trend

Fiscal Year	4 Unit Bill	Rate Increase
11/12	40.94	No Increase
12/13	41.94	3.20%
13/14	41.94	No Increase
14/15	48.56	15.10%
15/16	49.30	1.50%
16/17	50.04	1.50%
17/18	50.80	2.00%
18/19	52.39	2.20%
19/20	52.39	No Increase
20/21	57.95	11.00%
21/22	62.59	8.00%



City/Township Water & Sewer Rate Comparable – 2021

City/Township	Why Compare?	4 Unit Total Water & Sewer
Williamston	Population (3.9K)	\$96.60
St. Louis	Population (7.4K)	\$93.12
Leslie	Population (1.8K)	\$92.65
Grand Ledge	Population (7.7K)	\$92.38
Lansing BW&L	Population (118K)	\$91.43
Delhi Twp*	Population (25.8K)	\$88.33
St. Johns	Population (7.9K)	\$85.48
Charlotte	Population (9K)	\$82.42
Chelsea	Population (5.4K)	\$77.38
East Lansing	Population (48.8K)	\$76.61
Mason (Proposed)		\$70.10
City of East Grand Rapids	Population (10.6K)	\$66.00
Howell	Population (9.6K)	\$63.58
Alma	Population (8.9K)	\$62.98
Mason (Current)		\$62.59
DeWitt*	Population (4.5K)	\$57.75
Springfield	Population (5.1K)	\$53.15
Meridian (OPS)	Population (42.6K)	\$50.08

*Note: Board of Water & Light

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.

Motor Vehicle Pool (661)

Motor Vehicle Pool Fund Estimates

	2021-22	2022-23	2023-24	2024-25
Revenue	531,970	516,030	510,990	518,540
Expenditures	749,870	654,035	773,755	681,935
Fund Balance	1,193,812	1,055,807	793,042	629,647
Cash on Hand Balance	677,116	734,111		

Note: Pool includes adding six pieces of equipment in 2022/23.

Economic Development Corporation (297)

Economic Development Corporation Fund Estimates

	2021-22	2022-23	2023-24	2024-25
Revenue	10	10	0	0
Expenditures	3,000	2,238	0	0
Fund Balance	2,228	0	0	0

Cemetery Trust (711)

Cemetery Trust Fund Estimates

	2021-22	2022-23	2023-24	2024-25
Revenue	8,300	4,000	4,500	4,500
Expenditures	300	500	1,000	1,000
Fund Balance	390,650	394,150	397,650	401,150

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

	2021-22	2022-23	2023-24	2024-25
Revenue	0	7,000,000	0	0
Expenditures	0	7,000,383	0	0
Fund Balance	383	0	0	0

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

	2021-22	2022-23	2023-24	2024-25
Revenue	100,120	100,150	100,150	100,150
Expenditures	99,000	0	0	0
Fund Balance	134,311	234,461	334,611	434,761

Mason Building Authority (612)

Mason Building Authority Fund Estimates

	2021-22	2022-23	2023-24	2024-25
Revenue	0	5,300,000	0	0
Expenditures	0	5,300,004	0	0
Fund Balance	4	0	0	0

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

	2021-22	2022-23	2023-24	2024-25
Revenue	23,330	32,660	41,480	41,480
Expenditures	22,980	32,260	40,980	40,980
Fund Balance	327,574	327,974	328,474	328,974

Conclusion

This year is focused on limiting the long-term impacts of COVID by maintaining our infrastructure and continuing to investment in necessary improvements while being aware of rising costs with limited revenues. The proposed budget focuses on implementation of plans adopted by the City Council to maintain the service level they believe the community desires.

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 a 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)

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	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2024-25 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	CONTRIBUTIONS FROM OTHER FUNDS	-	-	30,000	-	-
Totals for dept 000.00 -		-	-	30,000	-	-
Dept 215.00 - CLERK						
	CHARGES FOR SERVICES	525	1,025	525	525	525
Totals for dept 215.00 - CLERK		525	1,025	525	525	525
Dept 254.00 - TREASURER/FINANCE						
	CONTRIBUTIONS FROM OTHER FUNDS	22,980	22,980	32,260	40,980	40,980
	SUNDRY	-	355	-	-	-
	CHARGES FOR SERVICES	110,930	113,150	111,930	112,930	113,930
	TAX REVENUE	3,617,865	3,573,825	3,753,865	3,836,365	3,913,365
	LICENSE AND PERMITS	36,000	36,000	36,000	36,000	36,000
	FINES AND FORFEITURES	1,000	1,000	1,000	1,000	1,000
	STATE AID REVENUE	200,000	275,000	250,000	250,000	250,000
	STATE REVENUE SHARING	817,570	915,000	938,000	957,000	976,000
	CHARGES FOR SERVICES - FEES	1,800	1,800	1,800	1,800	1,800
	INTEREST INCOME	5,000	3,000	5,000	5,000	5,000
	RENTALS	48,700	43,200	49,200	41,500	42,500
	ADMIN CONTR FR OTHER FUNDS	1,149,825	1,149,825	1,150,015	1,150,215	1,150,215
Totals for dept 254.00 - TREASURER/FINANCE		6,011,670	6,135,135	6,329,070	6,432,790	6,530,790
Dept 265.00 - BUILDING & GROUNDS						
	RENTALS	32,000	27,500	33,000	34,000	35,000
Totals for dept 265.00 - BUILDING & GROUNDS		32,000	27,500	33,000	34,000	35,000
Dept 271.00 - FORESTRY						
	CHARGES FOR SERVICES	29,770	29,770	57,670	57,670	57,670
Totals for dept 271.00 - FORESTRY		29,770	29,770	57,670	57,670	57,670
Dept 276.00 - CEMETERY						
	CONTRIBUTIONS FROM OTHER FUNDS	1,000	1,000	1,000	1,000	1,000

	CHARGES FOR SERVICES	15,000	17,000	15,000	15,000	15,000
	CHARGES FOR SERVICES - FEES	12,000	32,000	15,000	19,000	25,000
	CHARGES FOR SERVICES-SALES	5,000	6,000	5,000	5,000	5,000
Totals for dept 276.00 - CEMETERY		33,000	56,000	36,000	40,000	46,000
Dept 301.00 - POLICE DEPARTMENT						
	CHARGES FOR SERVICES	17,600	14,000	13,740	15,000	15,500
	DONATIONS FROM PRIVATE SOURCES	1,300	1,050	7,200	1,100	1,100
	LICENSE AND PERMITS	6,500	7,500	6,500	6,500	6,500
	FINES AND FORFEITURES	30,000	19,400	27,000	27,000	27,000
	CHARGES FOR SERVICES - FEES	7,000	5,800	4,400	4,600	4,800
	GRANT REVENUE	2,000	1,400	1,400	1,300	1,200
Totals for dept 301.00 - POLICE DEPARTMENT		64,400	49,150	60,240	55,500	56,100
Dept 336.00 - FIRE DEPARTMENT						
	CHARGES FOR SERVICES	-	5	-	-	-
	CHARGES FOR SERVICES - FEES	188,300	188,500	191,600	194,350	198,070
Totals for dept 336.00 - FIRE DEPARTMENT		188,300	188,505	191,600	194,350	198,070
Dept 441.00 - DEPT OF PUBLIC WORKS						
	CONTRIBUTIONS FROM OTHER FUNDS	7,960	7,960	8,360	8,780	9,120
Totals for dept 441.00 - DEPT OF PUBLIC WORKS		7,960	7,960	8,360	8,780	9,120
Dept 458.00 - SIDEWALKS						
	DONATIONS FROM PRIVATE SOURCES	-	1,525	-	-	-
Totals for dept 458.00 - SIDEWALKS		-	1,525	-	-	-
Dept 528.00 - REFUSE COLLECTION						
	CONTRIBUTIONS FROM OTHER FUNDS	8,000	5,210	5,500	7,620	9,810
	CHARGES FOR SERVICES - FEES	415,500	418,250	436,200	450,080	463,970
Totals for dept 528.00 - REFUSE COLLECTION		423,500	423,460	441,700	457,700	473,780
Dept 751.00 - RECREATION						
	CONTRIBUTIONS FROM OTHER FUNDS	200,000	140,000	346,500	-	-
	SUNDRY	-	100	544,000	-	-
	DONATIONS FROM PRIVATE SOURCES	-	1,500	-	-	-
	RENTALS	5,000	5,000	5,000	5,000	5,000
Totals for dept 751.00 - RECREATION		205,000	146,600	895,500	5,000	5,000
Dept 790.00 - LIBRARY						

	DONATIONS FROM PRIVATE SOURCES	-	50,000	50,000	-	-
	GRANT REVENUE	90,000	-	116,000	185,000	-
Totals for dept 790.00 - LIBRARY		90,000	50,000	166,000	185,000	-
Dept 850.00 - WORKERS COMPENSATION						
	WK COMP INS CONTRIBUTION	87,370	57,680	89,125	90,905	92,725
Totals for dept 850.00 - WORKERS COMPENSATION		87,370	57,680	89,125	90,905	92,725
TOTAL ESTIMATED REVENUES		7,173,495	7,174,310	8,338,790	7,562,220	7,504,780
APPROPRIATIONS						
Dept 101.00 - COUNCIL						
	SALARIES AND WAGES	12,600	11,230	12,600	13,000	13,400
	FRINGE BENEFITS	1,030	925	1,030	1,070	1,110
	CONTRACT SERVICES	40,000	40,000	35,000	31,000	37,000
	CONF/MTGS/TRVL/DUES	3,000	4,500	4,500	4,500	4,500
	SUNDRY	2,500	2,500	2,500	2,500	2,500
	CONTRIBUTIONS TO OTHER FUNDS	250	200	225	230	235
Totals for dept 101.00 - COUNCIL		59,380	59,355	55,855	52,300	58,745
Dept 172.00 - MANAGER						
	SALARIES AND WAGES	149,005	158,800	170,860	195,200	201,050
	FRINGE BENEFITS	57,730	59,385	63,145	79,380	83,540
	CONTRACT SERVICES	9,300	9,300	6,500	6,500	6,500
	CONF/MTGS/TRVL/DUES	12,350	12,850	17,350	17,350	17,350
	CONTRIBUTIONS TO OTHER FUNDS	72,445	70,245	72,180	72,295	72,435
	OPERATING SUPPLIES	700	1,200	700	700	700
	INSURANCE AND BONDS	95,000	85,000	95,000	95,000	95,000
	PUBLIC UTILITIES	1,000	600	600	600	600
	NON CAPITAL OUTLAY	1,000	1,000	1,000	1,000	1,000
Totals for dept 172.00 - MANAGER		398,530	398,380	427,335	468,025	478,175
Dept 209.00 - ASSESSING						
	CONTRACT SERVICES	57,000	55,700	57,500	60,000	63,000
	CONTRIBUTIONS TO OTHER FUNDS	1,095	1,095	1,115	1,135	1,155
	OPERATING SUPPLIES	200	200	200	200	200
Totals for dept 209.00 - ASSESSING		58,295	56,995	58,815	61,335	64,355
Dept 215.00 - CLERK						

	SALARIES AND WAGES	185,190	186,350	210,360	204,490	220,270
	FRINGE BENEFITS	52,950	43,860	56,950	60,050	66,160
	CONTRACT SERVICES	17,150	17,150	27,980	21,480	24,480
	CONF/MTGS/TRVL/DUES	6,020	5,805	6,150	6,150	6,150
	CONTRIBUTIONS TO OTHER FUNDS	8,685	9,485	9,730	9,775	9,835
	OPERATING SUPPLIES	12,500	15,700	12,500	12,500	12,500
	NON CAPITAL OUTLAY	1,000	750	1,000	1,000	1,000
	CHARGES FOR SERVICES	-	3,600	-	-	-
	CAPITAL OUTLAY	20,000	10,000	-	-	-
Totals for dept 215.00 - CLERK		303,495	292,700	324,670	315,445	340,395
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	270,000	245,550	279,350	286,445	292,175
	FRINGE BENEFITS	110,865	89,520	105,460	113,280	121,315
	CONTRACT SERVICES	15,500	10,000	12,000	13,000	14,000
	CONF/MTGS/TRVL/DUES	6,915	6,600	7,900	8,500	9,300
	CONTRIBUTIONS TO OTHER FUNDS	122,830	119,230	123,000	123,175	123,330
	OPERATING SUPPLIES	32,000	26,000	30,500	31,500	32,500
	PUBLIC UTILITIES	640	660	700	700	700
	NON CAPITAL OUTLAY	1,500	3,000	2,000	2,000	2,000
	EQUIPMENT RENTAL	300	300	300	300	300
	TAX EXPENDITURES	3,000	3,000	1,000	3,000	1,000
Totals for dept 254.00 - TREASURER/FINANCE		563,550	503,860	562,210	581,900	596,620
Dept 260.00 - TECHNOLOGY						
	CONTRACT SERVICES	74,935	65,450	70,550	70,200	72,850
	OPERATING SUPPLIES	500	500	500	500	500
	NON CAPITAL OUTLAY	9,000	9,000	7,450	10,800	10,800
	CAPITAL OUTLAY	-	-	-	150,000	-
	REPAIRS AND MAINTENANCE	1,000	1,000	1,000	1,000	1,000
Totals for dept 260.00 - TECHNOLOGY		85,435	75,950	79,500	232,500	85,150
Dept 265.00 - BUILDING & GROUNDS						
	SALARIES AND WAGES	48,125	52,195	53,090	54,665	56,330
	FRINGE BENEFITS	11,160	12,235	13,950	14,920	14,870
	CONTRACT SERVICES	16,000	17,000	26,000	22,000	22,000

	CONF/MTGS/TRVL/DUES	500	50	500	500	500
	CONTRIBUTIONS TO OTHER FUNDS	8,270	7,985	8,305	8,340	8,370
	OPERATING SUPPLIES	7,850	7,850	8,400	8,400	8,400
	PUBLIC UTILITIES	99,000	100,500	101,000	101,000	101,000
	NON CAPITAL OUTLAY	7,000	7,000	13,500	8,000	8,000
	CAPITAL OUTLAY	-	-	-	40,000	-
	EQUIPMENT RENTAL	1,500	1,200	1,500	1,500	1,500
	REPAIRS AND MAINTENANCE	26,000	15,000	16,000	16,000	16,000
	CAPITAL OUTLAY - OTHER	190,350	-	150,000	-	-
Totals for dept 265.00 - BUILDING & GROUNDS		415,755	221,015	392,245	275,325	236,970
Dept 266.00 - LEGAL/ATTORNEY						
	CHARGES FOR SERVICES	115,000	80,000	115,000	115,000	115,000
Totals for dept 266.00 - LEGAL/ATTORNEY		115,000	80,000	115,000	115,000	115,000
Dept 269.00 - PROPERTY						
	CONTRACT SERVICES	35,000	48,000	36,500	38,000	39,500
	CONTRIBUTIONS TO OTHER FUNDS	3,380	3,380	3,380	3,380	3,380
	CHARGES FOR SERVICES	6,770	6,920	7,290	7,830	8,370
	LOAN PMTS	234,225	234,225	235,775	237,175	237,175
Totals for dept 269.00 - PROPERTY		279,375	292,525	282,945	286,385	288,425
Dept 271.00 - FORESTRY						
	SALARIES AND WAGES	28,740	32,000	29,320	30,200	31,100
	FRINGE BENEFITS	8,205	8,205	8,770	9,375	10,230
	CONTRACT SERVICES	55,500	55,500	55,500	56,000	58,000
	CONF/MTGS/TRVL/DUES	340	340	340	340	340
	CONTRIBUTIONS TO OTHER FUNDS	8,910	8,345	8,940	8,975	9,005
	OPERATING SUPPLIES	9,250	13,600	9,250	9,500	9,500
	EQUIPMENT RENTAL	13,000	20,000	20,000	21,000	22,000
Totals for dept 271.00 - FORESTRY		123,945	137,990	132,120	135,390	140,175
Dept 276.00 - CEMETERY						
	SALARIES AND WAGES	110,580	116,580	119,990	122,200	124,560
	FRINGE BENEFITS	30,690	32,970	34,890	36,720	38,540
	CONTRACT SERVICES	8,220	8,220	8,220	8,500	8,500
	CONF/MTGS/TRVL/DUES	2,035	285	2,035	2,035	2,035
	CONTRIBUTIONS TO OTHER FUNDS	46,925	46,500	46,925	46,960	46,995
	OPERATING SUPPLIES	8,870	8,870	9,370	9,520	9,620
	PUBLIC UTILITIES	6,250	6,250	6,250	6,500	6,500

	CAPITAL OUTLAY	-	-	115,000	25,000	-
	EQUIPMENT RENTAL	46,000	60,000	53,000	54,000	55,000
	REPAIRS AND MAINTENANCE	2,500	2,500	2,500	2,500	2,500
Totals for dept 276.00 - CEMETERY		262,070	282,175	398,180	313,935	294,250
Dept 305.00 - POLICE ADMINISTRATION						
	SALARIES AND WAGES	147,430	182,050	158,030	162,770	167,655
	FRINGE BENEFITS	66,575	67,380	70,140	76,165	82,265
	CONTRACT SERVICES	52,000	45,400	50,400	52,400	52,400
	CONF/MTGS/TRVL/DUES	13,000	9,025	13,650	13,875	14,525
	CONTRIBUTIONS TO OTHER FUNDS	52,640	50,490	52,640	52,745	52,850
	OPERATING SUPPLIES	16,495	6,200	9,450	9,650	9,750
	PUBLIC UTILITIES	5,300	3,000	4,000	4,250	4,500
	NON CAPITAL OUTLAY	600	750	600	600	600
	CAPITAL OUTLAY	26,300	16,300	62,750	5,200	22,200
	RENTAL EXPENSE	3,105	3,105	3,105	3,105	-
Totals for dept 305.00 - POLICE ADMINISTRATION		383,445	383,700	424,765	380,760	406,745
Dept 315.00 - CROSSING GUARDS						
	SALARIES AND WAGES	23,995	24,000	24,480	26,000	27,000
	FRINGE BENEFITS	1,855	1,855	1,890	2,000	2,100
	CONTRIBUTIONS TO OTHER FUNDS	7,960	7,850	7,970	7,980	7,990
	OPERATING SUPPLIES	225	150	250	250	275
Totals for dept 315.00 - CROSSING GUARDS		34,035	33,855	34,590	36,230	37,365
Dept 316.00 - POLICE PATROLLING						
	SALARIES AND WAGES	651,020	682,160	670,550	690,675	711,450
	FRINGE BENEFITS	157,475	149,755	168,390	180,980	193,435
	CONTRACT SERVICES	6,550	4,000	6,800	6,800	6,800
	CONTRIBUTIONS TO OTHER FUNDS	183,080	175,140	183,500	183,930	184,340
	OPERATING SUPPLIES	22,100	20,250	22,500	22,750	23,000
	NON CAPITAL OUTLAY	2,500	2,000	2,600	2,750	2,750
	EQUIPMENT RENTAL	103,000	103,000	106,090	109,300	112,600
Totals for dept 316.00 - POLICE PATROLLING		1,125,725	1,136,305	1,160,430	1,197,185	1,234,375
Dept 336.00 - FIRE DEPARTMENT						
	SALARIES AND WAGES	172,115	179,620	196,450	200,380	205,040
	FRINGE BENEFITS	40,045	40,335	44,000	46,730	49,855
	CONTRACT SERVICES	13,000	10,500	18,000	14,000	14,000
	CONF/MTGS/TRVL/DUES	16,160	13,415	16,310	16,310	16,310

	CONTRIBUTIONS TO OTHER FUNDS	46,355	45,195	46,440	46,525	46,645
	OPERATING SUPPLIES	33,575	35,975	38,575	38,575	38,575
	INSURANCE AND BONDS	4,200	4,120	4,200	4,200	4,200
	PUBLIC UTILITIES	16,000	15,200	16,000	16,000	16,000
	NON CAPITAL OUTLAY	5,000	6,000	5,000	5,000	5,000
	CHARGES FOR SERVICES	2,200	2,075	2,200	2,200	2,200
	EQUIPMENT RENTAL	18,000	18,000	18,500	19,000	19,000
	REPAIRS AND MAINTENANCE	32,300	29,050	33,500	33,500	33,500
	CAPITAL OUTLAY - OTHER	232,000	232,000	20,000	-	-
	TRANSFERS OUT	100,000	100,000	100,000	100,000	100,000
Totals for dept 336.00 - FIRE DEPARTMENT		730,950	731,485	559,175	542,420	550,325
Dept 380.00 - COMMUNITY DEVELOPMENT						
	SALARIES AND WAGES	94,300	87,500	99,310	101,550	103,580
	FRINGE BENEFITS	17,205	17,505	18,630	19,790	20,765
	CONTRACT SERVICES	5,100	5,325	5,325	5,325	5,325
	CONF/MTGS/TRVL/DUES	2,735	2,735	4,735	2,735	2,735
	CONTRIBUTIONS TO OTHER FUNDS	10,590	10,565	10,630	10,670	10,720
	OPERATING SUPPLIES	600	905	950	950	950
	PUBLIC UTILITIES	950	950	1,200	1,200	1,200
	CHARGES FOR SERVICES	1,500	1,500	1,500	1,500	1,500
	CAPITAL OUTLAY	100,000	100,000	85,000	65,000	20,000
	EQUIPMENT RENTAL	2,500	800	500	500	500
Totals for dept 380.00 - COMMUNITY DEVELOPMENT		235,480	227,785	227,780	209,220	167,275
Dept 426.00 - CIVIL DEFENSE						
	CONTRACT SERVICES	2,000	2,000	2,000	2,000	2,000
	CONTRIBUTIONS TO OTHER FUNDS	60	60	60	60	60
	OPERATING SUPPLIES	100	100	100	100	100
	PUBLIC UTILITIES	500	500	500	500	500
Totals for dept 426.00 - CIVIL DEFENSE		2,660	2,660	2,660	2,660	2,660
Dept 428.00 - DISASTER ACCOUNT						
	CONTRACT SERVICES	1,200	1,200	1,500	1,500	1,500
Totals for dept 428.00 - DISASTER ACCOUNT		1,200	1,200	1,500	1,500	1,500
Dept 441.00 - DEPT OF PUBLIC WORKS						
	SALARIES AND WAGES	5,500	5,500	6,000	6,500	7,000
	FRINGE BENEFITS	1,240	1,240	1,360	1,485	1,600
	CONTRIBUTIONS TO OTHER FUNDS	2,010	2,010	2,010	79,010	152,010

	EQUIPMENT RENTAL	1,800	1,800	2,000	2,000	2,000
Totals for dept 441.00 - DEPT OF PUBLIC WORKS		10,550	10,550	11,370	88,995	162,610
Dept 447.00 - ENGINEERING						
	CONTRACT SERVICES	-	-	10,000	10,000	10,000
	CONTRIBUTIONS TO OTHER FUNDS	320	320	320	320	320
Totals for dept 447.00 - ENGINEERING		320	320	10,320	10,320	10,320
Dept 448.00 - STREET LIGHTING						
	CONTRIBUTIONS TO OTHER FUNDS	3,455	3,455	3,455	3,455	3,455
	OPERATING SUPPLIES	6,750	6,750	3,000	3,000	3,000
	PUBLIC UTILITIES	102,000	108,000	110,000	111,000	112,000
Totals for dept 448.00 - STREET LIGHTING		112,205	118,205	116,455	117,455	118,455
Dept 458.00 - SIDEWALKS						
	CONTRIBUTIONS TO OTHER FUNDS	2,220	2,220	2,220	2,220	2,220
	CAPITAL OUTLAY	20,000	20,000	20,000	100,000	20,000
Totals for dept 458.00 - SIDEWALKS		22,220	22,220	22,220	102,220	22,220
Dept 528.00 - REFUSE COLLECTION						
	CONTRACT SERVICES	402,900	402,900	415,700	429,010	441,870
	CONTRIBUTIONS TO OTHER FUNDS	17,090	17,090	17,090	17,090	17,090
Totals for dept 528.00 - REFUSE COLLECTION		419,990	419,990	432,790	446,100	458,960
Dept 756.00 - PARKS AND BALL DIAMONDS						
	SALARIES AND WAGES	107,725	107,725	114,900	117,990	121,400
	FRINGE BENEFITS	19,520	19,600	21,175	22,500	23,925
	CONTRACT SERVICES	15,000	15,000	15,000	15,500	15,500
	CONF/MTGS/TRVL/DUES	2,400	2,400	2,400	2,400	2,400
	CONTRIBUTIONS TO OTHER FUNDS	32,980	32,695	33,025	33,070	33,115
	OPERATING SUPPLIES	11,000	11,000	11,000	11,600	11,600
	PUBLIC UTILITIES	11,000	11,000	11,500	12,000	12,500
	NON CAPITAL OUTLAY	4,600	4,600	4,600	4,600	4,600
	CAPITAL OUTLAY	-	-	-	-	30,000
	EQUIPMENT RENTAL	52,000	62,000	57,000	58,000	59,000
	REPAIRS AND MAINTENANCE	4,770	4,770	4,770	5,270	5,270
	CAPITAL OUTLAY - OTHER	710,000	335,000	715,000	250,000	200,000
Totals for dept 756.00 - PARKS AND BALL DIAMONDS		970,995	605,790	990,370	532,930	519,310
Dept 775.00 - SENIOR CITIZENS						

	CONTRACT SERVICES	5,500	5,500	5,500	5,500	5,500
	CONTRIBUTIONS TO OTHER FUNDS	1,480	1,480	1,480	1,480	1,480
	OPERATING SUPPLIES	1,200	1,200	1,200	1,200	1,200
Totals for dept 775.00 - SENIOR CITIZENS		8,180	8,180	8,180	8,180	8,180
Dept 790.00 - LIBRARY						
	SALARIES AND WAGES	1,675	1,675	1,710	1,775	1,850
	FRINGE BENEFITS	735	735	790	860	940
	CONTRACT SERVICES	200	200	200	200	200
	CONTRIBUTIONS TO OTHER FUNDS	1,600	1,600	1,600	1,600	1,600
	OPERATING SUPPLIES	200	200	200	200	200
	CAPITAL OUTLAY	225,000	75,000	280,000	290,000	-
	EQUIPMENT RENTAL	100	100	100	100	100
	REPAIRS AND MAINTENANCE	2,630	1,000	2,630	2,700	2,700
Totals for dept 790.00 - LIBRARY		232,140	80,510	287,230	297,435	7,590
Dept 806.00 - CHRISTMAS DECORATIONS						
	SALARIES AND WAGES	3,060	3,060	3,125	3,220	3,305
	FRINGE BENEFITS	785	785	830	930	1,050
	CONTRIBUTIONS TO OTHER FUNDS	1,000	1,000	1,000	1,000	1,000
	OPERATING SUPPLIES	800	400	1,200	800	400
	EQUIPMENT RENTAL	1,200	1,200	1,200	1,200	1,200
Totals for dept 806.00 - CHRISTMAS DECORATIONS		6,845	6,445	7,355	7,150	6,955
Dept 808.00 - PLANNING COMMISSION						
	CONTRACT SERVICES	10,000	10,000	10,000	10,000	10,000
	CONF/MTGS/TRVL/DUES	500	500	500	500	500
	CONTRIBUTIONS TO OTHER FUNDS	210	210	210	210	210
	OPERATING SUPPLIES	150	400	200	200	200
Totals for dept 808.00 - PLANNING COMMISSION		10,860	11,110	10,910	10,910	10,910
Dept 850.00 - WORKERS COMPENSATION						
	FRINGE BENEFITS	87,370	56,585	89,125	90,905	92,725
Totals for dept 850.00 - WORKERS COMPENSATION		87,370	56,585	89,125	90,905	92,725
Dept 855.00 - RETIREE BENEFITS						
	SALARIES AND WAGES	138,250	129,700	149,300	161,245	174,140
	FRINGE BENEFITS	360,000	360,000	396,000	435,600	479,160
Totals for dept 855.00 - RETIREE BENEFITS		498,250	489,700	545,300	596,845	653,300

Dept 890.00 - CONTINGENCIES						
	SUNDRY	200,000	300,000	400,000	300,000	200,000
	CONTRIBUTIONS TO OTHER FUNDS	560	560	560	560	560
Totals for dept 890.00 - CONTINGENCIES		200,560	300,560	400,560	300,560	200,560
Dept 999.00 - SURPLUS						
	TRANSFERS OUT	592,350	700,000	610,000	387,810	1,241,120
Totals for dept 999.00 - SURPLUS		592,350	700,000	610,000	387,810	1,241,120
TOTAL CAPITAL APPROPRIATIONS		1,523,650	788,300	1,447,750	925,200	292,200
TOTAL OPERATIONAL APPROPRIATIONS		6,828,160	6,960,450	7,334,860	7,280,780	8,320,170
TOTAL APPROPRIATIONS		8,351,810	7,748,750	8,782,610	8,205,980	8,612,370
NET OF REVENUES/APPROPRIATIONS - FUND 101		(1,178,315)	(574,440)	(443,820)	(643,760)	(1,107,590)
BEGINNING FUND BALANCE (WITH ASSETS)		6,123,319	6,123,319	5,548,879	5,105,059	4,461,299
ENDING FUND BALANCE (WITH ASSETS)		4,945,004	5,548,879	5,105,059	4,461,299	3,353,709
ESTIMATED CASH ON HAND			2,746,132	2,302,312		
CASH AS % OF EXPENDITURES			39%	31%		

SPECIAL REVENUE FUNDS

Purpose

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

Authority

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



MAJOR STREET FUND (202)

Purpose

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

Authority

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

Character

The fund is to be used:

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



BUDGET REPORT FOR CITY OF MASON
FUND: 202 MAJOR STREETS

ACCOUNT CLASSIFICATION	DESCRIPTION	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2024-25 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	SUNDRY	-	10,000	-	-	-
	INTEREST INCOME	4,000	2,800	4,000	5,000	5,000
	CHARGES FOR SERVICES-SALES	2,000	3,000	2,500	2,500	2,500
	GRANT REVENUE	703,350	713,350	731,470	750,090	772,590
	TRANSFERS IN	-	-	610,000	-	-
Totals for dept 000.00 -		709,350	729,150	1,347,970	757,590	780,090
TOTAL ESTIMATED REVENUES		709,350	729,150	1,347,970	757,590	780,090
APPROPRIATIONS						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	-	-	-	34,030	64,060
	TRANSFERS OUT	30,855	32,370	40,635	66,455	89,665
Totals for dept 000.00 -		30,855	32,370	40,635	100,485	153,725
Dept 451.00 - STREET/ROAD CONSTRUCTION						
	CAPITAL OUTLAY	370,120	150,000	1,401,000	605,615	-
Totals for dept 451.00 - STREET/ROAD CONSTRUCTION		370,120	150,000	1,401,000	605,615	-
Dept 463.00 - STREET MAINTENANCE						
	SALARIES AND WAGES	83,510	80,100	84,760	86,990	89,500
	FRINGE BENEFITS	41,060	39,650	44,205	47,515	51,565
	CONTRACT SERVICES	26,000	26,000	64,070	64,070	64,070
	CONTRIBUTIONS TO OTHER FUNDS	1,675	1,300	1,710	1,745	1,780
	OPERATING SUPPLIES	5,000	5,000	5,500	5,500	5,500
	EQUIPMENT RENTAL	52,000	56,000	52,000	52,000	53,000
	FRINGE BENEFITS	35,600	35,600	39,160	43,075	47,470
Totals for dept 463.00 - STREET MAINTENANCE		244,845	243,650	291,405	300,895	312,885
Dept 474.00 - TRAFFIC SERVICES						
	SALARIES AND WAGES	9,250	9,250	9,435	10,195	10,990

	FRINGE BENEFITS	2,080	2,280	2,455	2,655	2,830
	CONTRACT SERVICES	16,500	16,500	16,500	16,700	16,800
	OPERATING SUPPLIES	3,500	3,500	4,000	4,000	4,000
	EQUIPMENT RENTAL	2,800	7,000	4,000	4,000	4,000
Totals for dept 474.00 - TRAFFIC SERVICES		34,130	38,530	36,390	37,550	38,620
Dept 478.00 - WINTER MAINTENANCE						
	SALARIES AND WAGES	19,000	19,350	19,570	20,160	20,700
	FRINGE BENEFITS	4,370	4,360	4,690	5,080	5,475
	OPERATING SUPPLIES	15,000	12,000	15,000	16,000	16,000
	EQUIPMENT RENTAL	18,000	18,000	18,000	19,000	19,000
Totals for dept 478.00 - WINTER MAINTENANCE		56,370	53,710	57,260	60,240	61,175
Dept 482.00 - STREET ADMIN/GEN EXP						
	CONTRIBUTIONS TO OTHER FUNDS	71,465	71,465	71,465	71,465	71,465
Totals for dept 482.00 - STREET ADMIN/GEN EXP		71,465	71,465	71,465	71,465	71,465
TOTAL APPROPRIATIONS		807,785	589,725	1,898,155	1,176,250	637,870
NET OF REVENUES/APPROPRIATIONS - FUND 202		(98,435)	139,425	(550,185)	(418,660)	142,220
BEGINNING FUND BALANCE		1,967,282	1,967,282	2,106,707	1,556,522	1,137,862
ENDING FUND BALANCE		1,868,847	2,106,707	1,556,522	1,137,862	1,280,082
ESTIMATED CASH ON HAND			2,106,707	1,556,522		

LOCAL STREET FUND (203)

Purpose

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

Authority

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

Character

The fund is to be used:

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



BUDGET REPORT FOR CITY OF MASON
FUND: 203 LOCAL STREETS

ACCOUNT CLASSIFICATION	DESCRIPTION	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2024-25 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	CHARGES FOR SERVICES	25,000	26,000	26,000	26,000	26,000
	INTEREST INCOME	200	200	350	500	500
	CHARGES FOR SERVICES-SALES	600	600	600	600	600
	GRANT REVENUE	241,930	242,930	260,980	270,510	278,600
	TRANSFERS IN	623,205	652,735	40,635	454,265	1,330,785
Totals for dept 000.00 -		890,935	922,465	328,565	751,875	1,636,485
TOTAL ESTIMATED REVENUES		890,935	922,465	328,565	751,875	1,636,485
APPROPRIATIONS						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	-	-	-	29,000	54,000
Totals for dept 000.00 -		-	-	-	29,000	54,000
Dept 451.00 - STREET/ROAD CONSTRUCTION						
	CAPITAL OUTLAY	620,364	621,265	-	387,810	1,241,120
Totals for dept 451.00 - STREET/ROAD CONSTRUCTION		620,364	621,265	-	387,810	1,241,120
Dept 463.00 - STREET MAINTENANCE						
	SALARIES AND WAGES	63,025	63,025	66,370	68,490	70,480
	FRINGE BENEFITS	37,330	37,855	40,415	43,895	47,020
	CONTRACT SERVICES	25,000	25,000	42,125	42,125	42,125
	CONTRIBUTIONS TO OTHER FUNDS	3,940	2,000	3,940	4,020	4,100
	OPERATING SUPPLIES	4,215	4,215	4,500	4,500	4,800
	EQUIPMENT RENTAL	42,000	42,000	42,000	42,000	42,000
Totals for dept 463.00 - STREET MAINTENANCE		175,510	174,095	199,350	205,030	210,525
Dept 474.00 - TRAFFIC SERVICES						
	SALARIES AND WAGES	7,440	7,440	7,590	7,890	8,050
	FRINGE BENEFITS	1,445	1,975	2,070	2,205	2,335
	OPERATING SUPPLIES	4,000	4,140	5,000	5,000	5,000

	EQUIPMENT RENTAL	2,800	2,500	3,000	3,000	3,000
Totals for dept 474.00 - TRAFFIC SERVICES		15,685	16,055	17,660	18,095	18,385
Dept 478.00 - WINTER MAINTENANCE						
	SALARIES AND WAGES	7,650	12,500	10,000	10,200	10,500
	FRINGE BENEFITS	2,375	3,185	3,190	3,375	3,590
	OPERATING SUPPLIES	14,000	12,000	14,000	14,000	14,000
	EQUIPMENT RENTAL	13,500	13,500	14,500	14,500	14,500
Totals for dept 478.00 - WINTER MAINTENANCE		37,525	41,185	41,690	42,075	42,590
Dept 482.00 - STREET ADMIN/GEN EXP						
	CONTRIBUTIONS TO OTHER FUNDS	69,865	69,865	69,865	69,865	69,865
Totals for dept 482.00 - STREET ADMIN/GEN EXP		69,865	69,865	69,865	69,865	69,865
TOTAL APPROPRIATIONS		918,949	922,465	328,565	751,875	1,636,485
NET OF REVENUES/APPROPRIATIONS - FUND 203		(28,014)	-	-	-	-
BEGINNING FUND BALANCE		146,973	146,973	146,973	146,973	146,973
ENDING FUND BALANCE		118,959	146,973	146,973	146,973	146,973
ESTIMATED CASH ON HAND			146,973	146,973		

PARKS, TRAIL WAYS, AND PATHWAYS FUND (208)

Purpose

The Parks, Trail Ways, and Pathways Fund is a special revenue account where tax millage revenue and Park Improvements will be recorded.

Authority

A special election was held on November 2, 2021 where voters approved the additional one mill annually for a term of five years to provide for improvements to parks, trail ways and pathways, including restoring and upgrading existing park and trail facilities within the City of Mason.

Character

The fund is to be used:

- To receive the voter approved millage of one mill for five years, 2022 - 2026.
- To account for improvements to parks, trail ways and pathways, including restoring and upgrading existing park and trail facilities within the City of Mason.



BUDGET REPORT FOR CITY OF MASON
FUND: 208 PARKS, TRAILWAY AND PATHWAYS FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2024-25 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	TAX REVENUE	-	-	245,000	249,900	254,890
	INTEREST INCOME	-	-	200	200	200
	GRANT REVENUE	-	-	242,500	-	-
Totals for dept 000.00 -		-	-	487,700	250,100	255,090
TOTAL ESTIMATED REVENUES		-	-	487,700	250,100	255,090
APPROPRIATIONS						
Dept 000.00						
	CAPITAL OUTLAY	-	-	485,000	252,800	255,090
Totals for dept 000.00 -		-	-	485,000	252,800	255,090
TOTAL APPROPRIATIONS		-	-	485,000	252,800	255,090
NET OF REVENUES/APPROPRIATIONS - FUND 208		-	-	2,700	(2,700)	-
BEGINNING FUND BALANCE		-	-	-	2,700	-
ENDING FUND BALANCE		-	-	2,700	-	-
ESTIMATED CASH ON HAND			-	2,700		

BUILDING INSPECTION FUND (249)

Purpose

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

Authority

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

Character

The fund is to be used:

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

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



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

ACCOUNT CLASSIFICATION	DESCRIPTION	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2024-25 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 371.00 - BUILDING INSPECTION DEPARTMENT						
	LICENSE AND PERMITS	70,000	70,000	70,000	80,000	80,000
	INTEREST INCOME	150	100	200	200	200
Totals for dept 371.00 - BUILDING INSPECTION DEPARTMENT		70,150	70,100	70,200	80,200	80,200
TOTAL ESTIMATED REVENUES		70,150	70,100	70,200	80,200	80,200
APPROPRIATIONS						
Dept 371.00 - BUILDING INSPECTION DEPARTMENT						
	SALARIES AND WAGES	38,600	37,600	29,130	30,070	30,900
	FRINGE BENEFITS	6,015	4,840	4,575	4,890	5,185
	CONTRACT SERVICES	35,000	45,000	45,000	45,000	45,000
	CONF/MTGS/TRVL/DUES	400	400	400	400	400
	OPERATING SUPPLIES	600	100	600	600	600
	NON CAPITAL OUTLAY	-	-	2,250	-	-
	EQUIPMENT RENTAL	500	500	500	500	500
Totals for dept 371.00 - BUILDING INSPECTION DEPARTMENT		81,115	88,440	82,455	81,460	82,585
TOTAL APPROPRIATIONS		81,115	88,440	82,455	81,460	82,585
NET OF REVENUES/APPROPRIATIONS - FUND 249		(10,965)	(18,340)	(12,255)	(1,260)	(2,385)
BEGINNING FUND BALANCE		78,751	78,751	60,411	48,156	46,896
ENDING FUND BALANCE		67,786	60,411	48,156	46,896	44,511
ESTIMATED CASH ON HAND			60,411	48,156		

AMERICAN RESCUE ACT FUND (285)

Purpose

The American Rescue Act Fund is used for the sole purpose of tracking all approved transactional activities according to Federal Guidance of the American Rescue Act Plan.

Authority

The American Rescue Act Fund was established on August 16, 2021 by City Council Resolution 2021-20.

Character

The fund is to be used:

- To receive all American Rescue Act Funds paid to the City and appropriate the funds on eligible expenditures approved by Council.



BUDGET REPORT FOR CITY OF MASON
FUND: 285 AMERICAN RESCUE ACT FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2024-25 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	-	250	250	-	-
	GRANT REVENUE	-	-	445,000	445,000	
Totals for dept 000.00 -		-	250	445,250	445,000	-
TOTAL ESTIMATED REVENUES		-	250	445,250	445,000	-
APPROPRIATIONS						
Dept 000.00						
	TRANSFERS OUT	-	-	445,500	445,000	-
Totals for dept 000.00 -		-	-	445,500	445,000	-
TOTAL APPROPRIATIONS		-	-	445,500	445,000	-
NET OF REVENUES/APPROPRIATIONS - FUND 285		-	250	(250)	-	-
BEGINNING FUND BALANCE		-	250	-	-	-
ENDING FUND BALANCE		-	250	-	-	-
ESTIMATED CASH ON HAND			250	-		

RAYNER BOND FUND (702)

Purpose

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

Authority

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

Character

The fund is to be used:

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



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

ACCOUNT CLASSIFICATION	DESCRIPTION	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2024-25 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	800	400	500	500	500
	ROYALTIES	17,000	20,000	15,000	13,000	13,000
Totals for dept 000.00 -		17,800	20,400	15,500	13,500	13,500
TOTAL ESTIMATED REVENUES		17,800	20,400	15,500	13,500	13,500
APPROPRIATIONS						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	208,000	130,210	352,000	7,620	9,810
Totals for dept 000.00 -		208,000	130,210	352,000	7,620	9,810
TOTAL APPROPRIATIONS		208,000	130,210	352,000	7,620	9,810
NET OF REVENUES/APPROPRIATIONS - FUND 702		(190,200)	(109,810)	(336,500)	5,880	3,690
BEGINNING FUND BALANCE (WITH ASSETS)		1,144,467	1,144,467	1,034,657	698,157	704,037
ENDING FUND BALANCE (WITH ASSETS)		954,267	1,034,657	698,157	704,037	707,727
ESTIMATED CASH ON HAND			551,496	214,996		

TAX INCREMENT FUNDS

Purpose

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

Authority

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



DOWNTOWN DEVELOPMENT AUTHORITY FUND (248)

Purpose

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

Authority

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

Character

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

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



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

ACCOUNT CLASSIFICATION	DESCRIPTION	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2024-25 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	TAX REVENUE	122,145	123,870	134,000	136,600	139,400
	STATE AID REVENUE	7,500	9,425	7,500	7,500	7,500
	INTEREST INCOME	500	400	500	500	500
Totals for dept 000.00 -		130,145	133,695	142,000	144,600	147,400
TOTAL ESTIMATED REVENUES		130,145	133,695	142,000	144,600	147,400
APPROPRIATIONS						
Dept 000.00						
	CONTRACT SERVICES	29,300	34,800	41,800	44,800	41,000
	MISC EXPENSES	23,000	4,800	5,000	5,000	5,000
	CONTRIBUTIONS TO OTHER FUNDS	15,000	15,000	-	-	-
	OPERATING SUPPLIES	600	100	600	600	-
	CHARGES FOR SERVICES	10,000	10,000	18,000	18,000	18,000
	CAPITAL OUTLAY	-	-	-	70,000	150,000
	TAX EXPENDITURES	-	200	200	200	200
	GRANT EXPENSE	31,300	17,000	45,000	45,000	45,000
Totals for dept 000.00 -		109,200	81,900	110,600	183,600	259,200
TOTAL APPROPRIATIONS		109,200	81,900	110,600	183,600	259,200
NET OF REVENUES/APPROPRIATIONS - FUND 248		20,945	51,795	31,400	(39,000)	(111,800)
BEGINNING FUND BALANCE		293,234	293,234	345,029	376,429	337,429
ENDING FUND BALANCE		314,179	345,029	376,429	337,429	225,629
ESTIMATED CASH ON HAND			345,029	376,429		

LOCAL DEVELOPMENT FINANCING AUTHORITY (250)

Purpose

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

Authority

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

Character

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

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



BUDGET REPORT FOR CITY OF MASON
FUND: 250 LOCAL DEVELOPMENT FINANCE AUTHORITY

ACCOUNT CLASSIFICATION	DESCRIPTION	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2024-25 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	TAX REVENUE	450,000	400,995	427,120	435,200	443,000
	STATE AID REVENUE	150,500	226,990	200,000	200,000	200,000
	INTEREST INCOME	1,000	2,000	1,000	500	250
Totals for dept 000.00 -		601,500	629,985	628,120	635,700	643,250
TOTAL ESTIMATED REVENUES		601,500	629,985	628,120	635,700	643,250
APPROPRIATIONS						
Dept 691.00 - L.D.F.A.						
	CONTRACT SERVICES	1,800	1,800	4,800	4,800	4,800
	SUNDRY	20,000	20,000	20,000	20,000	20,000
	CONTRIBUTIONS TO OTHER FUNDS	2,010,000	1,105,000	40,200	2,859,670	618,450
Totals for dept 691.00 - L.D.F.A.		2,031,800	1,126,800	65,000	2,884,470	643,250
TOTAL APPROPRIATIONS		2,031,800	1,126,800	65,000	2,884,470	643,250
NET OF REVENUES/APPROPRIATIONS - FUND 250		(1,430,300)	(496,815)	563,120	(2,248,770)	-
BEGINNING FUND BALANCE		2,182,465	2,182,465	1,685,650	2,248,770	-
ENDING FUND BALANCE		752,165	1,685,650	2,248,770	-	-
ESTIMATED CASH ON HAND			1,685,650	2,248,770		

PROPRIETARY FUNDS

Purpose

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

Authority

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



WATER AND SEWER FUND (592)

Purpose

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

Authority

This fund was established by the City Council.

Character

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

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



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

ACCOUNT CLASSIFICATION	DESCRIPTION	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2024-25 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	CONTRIBUTIONS FROM OTHER FUNDS	2,000,000	1,095,000	-	2,849,270	608,050
	CHARGES FOR SERVICES	14,150	13,470	14,150	14,150	14,150
	LICENSE AND PERMITS	33,800	23,800	33,800	33,800	33,800
	FINES AND FORFEITURES	35,000	37,600	39,000	39,000	39,000
	CHARGES FOR SERVICES - FEES	720	720	720	-	-
	INTEREST INCOME	3,000	1,600	3,000	5,000	5,000
	RENTALS	500	500	500	500	500
	CHARGES FOR SERVICES-SALES	3,494,675	3,329,360	3,720,135	4,341,765	4,980,795
	TRANSFERS IN	-	-	445,500	445,000	-
	GRANT REVENUE	-	-	-	3,500,000	-
	INSURANCE REIMBURSEMENT	-	3,375	-	-	-
	BOND REVENUE	-	-	-	8,650,000	1,000,000
Totals for dept 000.00 -		5,581,845	4,505,425	4,256,805	19,878,485	6,681,295
TOTAL ESTIMATED REVENUES		5,581,845	4,505,425	4,256,805	19,878,485	6,681,295
APPROPRIATIONS						
Dept 545.00 - WATER & SEWER ADMINISTRATION						
	SALARIES AND WAGES	66,140	68,300	69,550	72,100	74,290
	FRINGE BENEFITS	22,865	16,345	18,040	19,685	21,310
	CONTRACT SERVICES	39,780	39,780	41,500	43,200	45,000
	CONF/MTGS/TRVL/DUES	7,700	6,365	8,800	8,900	9,000
	SUNDRY	45,000	45,000	45,000	45,000	45,000
	CONTRIBUTIONS TO OTHER FUNDS	10,680	10,480	10,725	10,770	10,820
	OPERATING SUPPLIES	1,315	1,315	1,315	1,315	1,330
	NON CAPITAL OUTLAY	-	-	-	8,000	-
	EQUIPMENT RENTAL	3,500	7,220	7,500	7,750	8,000
	FRINGE BENEFITS	132,620	132,620	145,880	160,470	176,000
Totals for dept 545.00 - WATER & SEWER ADMINISTRATION		329,600	327,425	348,310	377,190	390,750
Dept 548.00 - SEWER MAINTENANCE						

	SALARIES AND WAGES	50,295	50,295	51,300	52,900	54,500
	FRINGE BENEFITS	14,975	11,830	13,180	15,085	16,835
	CONTRACT SERVICES	38,000	34,500	41,000	34,500	34,500
	CONTRIBUTIONS TO OTHER FUNDS	34,385	38,170	74,345	202,700	28,795
	OPERATING SUPPLIES	3,000	3,000	3,000	3,000	3,000
	INSURANCE AND BONDS	-	280	-	-	-
	PUBLIC UTILITIES	6,600	8,600	8,800	8,900	9,000
	CAPITAL OUTLAY	-	1,000	300,000	-	-
	EQUIPMENT RENTAL	23,000	23,000	23,000	25,000	25,000
	REPAIRS AND MAINTENANCE	4,000	4,000	4,000	4,000	4,000
Totals for dept 548.00 - SEWER MAINTENANCE		174,255	174,675	518,625	346,085	175,630
Dept 555.00 - WASTEWATER TREATMENT PLANT						
	SALARIES AND WAGES	281,500	289,000	297,670	306,600	315,900
	FRINGE BENEFITS	128,995	129,665	137,395	147,840	158,190
	CONTRACT SERVICES	55,000	60,000	77,200	77,200	77,200
	CONF/MTGS/TRVL/DUES	8,400	5,500	8,600	8,600	8,600
	CONTRIBUTIONS TO OTHER FUNDS	187,705	184,225	187,705	279,935	370,165
	OPERATING SUPPLIES	68,850	71,850	77,040	77,040	77,040
	PUBLIC UTILITIES	133,000	120,000	133,700	133,700	133,700
	NON CAPITAL OUTLAY	5,600	5,600	6,300	5,600	5,600
	CAPITAL OUTLAY	2,000,000	1,095,000	20,000	13,000,000	1,000,000
	EQUIPMENT RENTAL	10,000	10,000	10,000	10,000	10,000
	REPAIRS AND MAINTENANCE	51,500	46,000	48,500	48,500	48,500
	LOAN PMTS	-	-	-	250,000	900,000
Totals for dept 555.00 - WASTEWATER TREATMENT PLANT		2,930,550	2,016,840	1,004,110	14,345,015	3,104,895
Dept 556.00 - WATER MAINTENANCE						
	SALARIES AND WAGES	150,910	151,080	155,440	160,100	164,900
	FRINGE BENEFITS	54,945	49,470	53,610	56,760	60,215
	CONTRACT SERVICES	107,000	93,500	117,000	108,500	108,500
	CONF/MTGS/TRVL/DUES	19,900	15,400	19,900	20,400	20,400
	CONTRIBUTIONS TO OTHER FUNDS	58,180	56,710	58,180	119,600	179,120
	OPERATING SUPPLIES	42,250	43,200	46,600	46,800	47,000
	PUBLIC UTILITIES	75,000	75,000	75,000	76,000	76,000
	NON CAPITAL OUTLAY	7,000	9,000	7,000	7,000	7,000
	CAPITAL OUTLAY	30,135	46,000	-	-	-
	EQUIPMENT RENTAL	49,000	49,000	49,000	49,000	49,000
	REPAIRS AND MAINTENANCE	1,500	-	1,500	1,500	-
Totals for dept 556.00 - WATER MAINTENANCE		595,820	588,360	583,230	645,660	712,135

Dept 557.00 - STORM SEWER PROGRAM						
	CONTRACT SERVICES	46,700	55,000	40,000	40,000	40,000
	OPERATING SUPPLIES	2,000	2,000	2,000	2,000	2,000
	NON CAPITAL OUTLAY	300	300	300	300	300
	EQUIPMENT RENTAL	50	50	600	600	600
Totals for dept 557.00 - STORM SEWER PROGRAM		49,050	57,350	42,900	42,900	42,900
Dept 558.00 - WATER IMPROVEMENT						
	CONTRIBUTIONS TO OTHER FUNDS	79,020	79,020	79,020	79,020	79,020
	CAPITAL OUTLAY	449,264	480,465	706,810	1,468,000	83,000
Totals for dept 558.00 - WATER IMPROVEMENT		528,284	559,485	785,830	1,547,020	162,020
Dept 559.00 - WATER TREATMENT PLANT						
	SALARIES AND WAGES	145,340	136,000	156,700	161,400	166,250
	FRINGE BENEFITS	52,925	44,405	55,970	60,135	65,515
	CONTRACT SERVICES	13,000	13,000	13,000	13,000	13,000
	CONTRIBUTIONS TO OTHER FUNDS	41,350	37,835	41,350	41,460	41,575
	OPERATING SUPPLIES	72,750	72,750	74,800	74,800	74,800
	PUBLIC UTILITIES	87,780	87,780	90,900	90,900	90,900
	NON CAPITAL OUTLAY	3,500	3,500	3,500	3,500	3,500
	CAPITAL OUTLAY	78,700	65,000	-	-	250,000
	EQUIPMENT RENTAL	4,000	4,000	5,740	5,740	5,740
	REPAIRS AND MAINTENANCE	4,000	5,000	6,000	6,000	6,000
	LOAN PMTS	469,670	469,670	471,075	472,255	473,225
Totals for dept 559.00 - WATER TREATMENT PLANT		973,015	938,940	919,035	929,190	1,190,505
TOTAL APPROPRIATIONS EXCLUDING DEPRECIATION		5,580,574	4,663,075	4,202,040	18,233,060	5,778,835
NET REVENUES/APPROPRIATIONS - FUND 592 BEFORE DEPRECIATION		1,271	(157,650)	54,765	1,645,425	902,460
Dept 566.00 - ALLOWANCE FOR DEPRECIATION						
	DEPRECIATION	950,000	950,000	1,000,000	1,050,000	1,100,000
Totals for dept 566.00 - ALLOWANCE FOR DEPRECIATION		950,000	950,000	1,000,000	1,050,000	1,100,000
TOTAL APPROPRIATIONS INCLUDING DEPRECIATION		6,530,574	5,613,075	5,202,040	19,283,060	6,878,835
NET OF REVENUES/APPROPRIATIONS - FUND 592		(948,729)	(1,107,650)	(945,235)	595,425	(197,540)
BEGINNING FUND BALANCE (WITH ASSETS)		14,121,798	14,121,798	13,014,148	12,068,913	12,664,338
ENDING FUND BALANCE (WITH ASSETS)		13,173,069	13,014,148	12,068,913	12,664,338	12,466,798

ESTIMATED CASH ON HAND			1,353,867	1,408,632		

MOTOR VEHICLE POOL (661)

Purpose

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

Authority

This fund was established by the City Council.

Character

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



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

ACCOUNT CLASSIFICATION	DESCRIPTION	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2024-25 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	1,000	800	1,000	1,000	1,000
	EQUIPMENT RENTAL	460,550	501,170	490,030	499,990	507,540
	CHARGES FOR SERVICES-SALES	15,000	30,000	25,000	10,000	10,000
Totals for dept 000.00 -		476,550	531,970	516,030	510,990	518,540
TOTAL ESTIMATED REVENUES		476,550	531,970	516,030	510,990	518,540
APPROPRIATIONS						
Dept 567.00 - SHOP & BLDG. MAINTENANCE						
	SALARIES AND WAGES	6,000	6,000	6,500	7,000	7,500
	FRINGE BENEFITS	1,965	1,970	2,070	2,185	2,315
	CONTRACT SERVICES	850	1,500	850	1,200	1,500
	CONTRIBUTIONS TO OTHER FUNDS	36,720	36,720	36,720	62,720	86,720
	OPERATING SUPPLIES	450	450	450	600	750
	PUBLIC UTILITIES	7,300	7,300	7,500	11,000	11,000
	REPAIRS AND MAINTENANCE	750	750	1,750	750	1,100
Totals for dept 567.00 - SHOP & BLDG. MAINTENANCE		54,035	54,690	55,840	85,455	110,885
Dept 568.00 - EQUIPMENT MAINTENANCE						
	SALARIES AND WAGES	54,800	54,800	56,500	58,195	59,950
	FRINGE BENEFITS	18,660	18,660	19,260	20,950	17,100
	CONTRACT SERVICES	38,000	38,000	24,000	25,000	26,000
	CONTRIBUTIONS TO OTHER FUNDS	1,500	1,300	1,530	1,560	1,590
	OPERATING SUPPLIES	93,000	93,000	95,000	96,000	98,000
	FRINGE BENEFITS	10,820	10,820	11,905	13,095	14,410
Totals for dept 568.00 - EQUIPMENT MAINTENANCE		216,780	216,580	208,195	214,800	217,050
Dept 901.00 - EQUIPMENT-CAPITAL OUTLAY						
	NON CAPITAL OUTLAY	2,600	2,600	1,500	1,500	2,000
	CAPITAL OUTLAY	322,700	296,000	193,500	267,000	137,000
Totals for dept 901.00 - EQUIPMENT-CAPITAL OUTLAY EXCLUDING DEP.		325,300	298,600	195,000	268,500	139,000

TOTAL APPROPRIATIONS EXCLUDING DEPRECIATION		596,115	569,870	459,035	568,755	466,935
NET OF REVENUES/APPROPRIATIONS - FUND 661 BEFORE DEPRECIATION		(119,565)	(37,900)	56,995	(57,765)	51,605
Dept 901.00 - EQUIPMENT-CAPITAL OUTLAY (NON CASH EXPENDITURES)						
	DEPRECIATION	180,000	180,000	195,000	205,000	215,000
Totals for dept 901.00 - EQUIPMENT-CAPITAL OUTLAY INC. DEP.		180,000	180,000	195,000	205,000	215,000
TOTAL APPROPRIATIONS INCLUDING DEPRECIATION		776,115	749,870	654,035	773,755	681,935
NET OF REVENUES/APPROPRIATIONS - FUND 661		(299,565)	(217,900)	(138,005)	(262,765)	(163,395)
BEGINNING FUND BALANCE (WITH ASSETS)		1,411,712	1,411,712	1,193,812	1,055,807	793,042
ENDING FUND BALANCE (WITH ASSETS)		1,112,147	1,193,812	1,055,807	793,042	629,647
ESTIMATED CASH ON HAND			677,116	734,111		

FIDUCIARY/PERMANENT FUNDS

Purpose

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

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

Authority

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



ECONOMIC DEVELOPMENT CORPORATION (297)

Purpose

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

Authority

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

Character

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

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



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

ACCOUNT CLASSIFICATION	DESCRIPTION	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2024-25 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	10	10	10	-	-
Totals for dept 000.00 -		10	10	10	-	-
TOTAL ESTIMATED REVENUES		10	10	10	-	-
APPROPRIATIONS						
Dept 000.00						
	CONTRACT SERVICES	3,000	3,000	2,238	-	-
Totals for dept 000.00 -		3,000	3,000	2,238	-	-
TOTAL APPROPRIATIONS		3,000	3,000	2,238	-	-
NET OF REVENUES/APPROPRIATIONS - FUND 297		(2,990)	(2,990)	(2,228)	-	-
BEGINNING FUND BALANCE		5,218	5,218	2,228	-	-
ENDING FUND BALANCE		2,228	2,228	-	-	-
ESTIMATED CASH ON HAND			2,228	-		

CEMETERY TRUST (711)

Purpose

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

Authority

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

Character

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

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



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

ACCOUNT CLASSIFICATION	DESCRIPTION	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2024-25 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	CHARGES FOR SERVICES	3,500	8,000	3,500	3,500	3,500
	INTEREST INCOME	1,000	300	500	1,000	1,000
Totals for dept 000.00 -		4,500	8,300	4,000	4,500	4,500
TOTAL ESTIMATED REVENUES		4,500	8,300	4,000	4,500	4,500
APPROPRIATIONS						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	1,000	300	500	1,000	1,000
Totals for dept 000.00 -		1,000	300	500	1,000	1,000
TOTAL APPROPRIATIONS		1,000	300	500	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - FUND 711		3,500	8,000	3,500	3,500	3,500
BEGINNING FUND BALANCE		382,650	382,650	390,650	394,150	397,650
ENDING FUND BALANCE		386,150	390,650	394,150	397,650	401,150
ESTIMATED CASH ON HAND			390,650	394,150		

CAPITAL IMPROVEMENT FUND (401)

Purpose

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

Authority

This fund was established by the City Council.

Character

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



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

ACCOUNT CLASSIFICATION	DESCRIPTION	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2024-25 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	CONTRIBUTIONS FROM OTHER FUNDS	4,000,000	-	7,000,000	-	-
Totals for dept 000.00 -		4,000,000	-	7,000,000	-	-
TOTAL ESTIMATED REVENUES		4,000,000	-	7,000,000	-	-
APPROPRIATIONS						
Dept 000.00						
	CAPITAL OUTLAY	2,000,000	-	7,000,383	-	-
Totals for dept 000.00 -		2,000,000	-	7,000,383	-	-
TOTAL APPROPRIATIONS		2,000,000	-	7,000,383	-	-
NET OF REVENUES/APPROPRIATIONS - FUND 401		2,000,000	-	(383)	-	-
BEGINNING FUND BALANCE		383	383	383	-	-
ENDING FUND BALANCE		2,000,383	383	-	-	-
ESTIMATED CASH ON HAND						
			383	-		

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	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2024-25 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	50	120	150	150	150
	TRANSFERS IN	100,000	100,000	100,000	100,000	100,000
Totals for dept 000.00 -		100,050	100,120	100,150	100,150	100,150
TOTAL ESTIMATED REVENUES		100,050	100,120	100,150	100,150	100,150
APPROPRIATIONS						
Dept 000.00						
	CAPITAL OUTLAY - OTHER	99,000	99,000	-	-	-
Totals for dept 000.00 -		99,000	99,000	-	-	-
TOTAL APPROPRIATIONS		99,000	99,000	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUND 402		1,050	1,120	100,150	100,150	100,150
BEGINNING FUND BALANCE		133,191	133,191	134,311	234,461	334,611
ENDING FUND BALANCE		134,241	134,311	234,461	334,611	434,761
ESTIMATED CASH ON HAND			134,311	234,461		

DEBT SERVICE FUNDS

Purpose

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

Authority

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



MASON BUILDING AUTHORITY FUND (612)

Purpose

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

Authority

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

Character

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

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



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

ACCOUNT CLASSIFICATION	DESCRIPTION	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2024-25 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	BOND REVENUE	4,050,000	-	5,300,000	-	-
Totals for dept 000.00 -		4,050,000	-	5,300,000	-	-
TOTAL ESTIMATED REVENUES		4,050,000	-	5,300,000	-	-
APPROPRIATIONS						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	4,000,000	-	5,250,000	-	-
	DEBT EXPENSE	50,000	-	50,004	-	-
Totals for dept 000.00 -		4,050,000	-	5,300,004	-	-
TOTAL APPROPRIATIONS		4,050,000	-	5,300,004	-	-
NET OF REVENUES/APPROPRIATIONS - FUND 612		-	-	(4)	-	-
BEGINNING FUND BALANCE		4	4	4	-	-
ENDING FUND BALANCE		4	4	-	-	-
ESTIMATED CASH ON HAND			4	-		

SPECIAL ASSESSMENT FUND (812)

Purpose

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

Authority

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

Character

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

- To levy and collect special assessment from residents.



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

ACCOUNT CLASSIFICATION	DESCRIPTION	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2023-24 REQUESTED BUDGET	2024-25 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.00						
	INTEREST INCOME	800	350	400	500	500
	TAX REVENUE	22,980	22,980	32,260	40,980	40,980
Totals for dept 000.00 -		23,780	23,330	32,660	41,480	41,480
TOTAL ESTIMATED REVENUES		23,780	23,330	32,660	41,480	41,480
APPROPRIATIONS						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	22,980	22,980	32,260	40,980	40,980
Totals for dept 000.00 -		22,980	22,980	32,260	40,980	40,980
TOTAL APPROPRIATIONS		22,980	22,980	32,260	40,980	40,980
NET OF REVENUES/APPROPRIATIONS - FUND 812		800	350	400	500	500
BEGINNING FUND BALANCE		327,224	327,224	327,574	327,974	328,474
ENDING FUND BALANCE		328,024	327,574	327,974	328,474	328,974
ESTIMATED CASH ON HAND			327,574	327,974		



CAPITAL IMPROVEMENTS PROGRAM 2022 – 2028

Adopted February 21, 2022 – City Council
Prepared February 15, 2022 – Planning Commission



City of Mason City Council

Adopted: February 21, 2022

Russell Whipple, Mayor

Marlon Brown, Mayor Pro Tem

Leon Clark

Jerry Schaffer

Jon Droscha

Rita Vogel

Elaine Ferris

City of Mason Planning Commission

Prepared: February 15, 2022

John Sabbadin, Chairperson

Seth Waxman, Vice Chairperson

Megan Wren, Secretary

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Introduction

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

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

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

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

- Optimize the uses of revenue;
- Focus attention on community goals, needs, and capabilities;
- Guide future growth and development;
- Encourage efficient government;
- Improve intergovernmental and regional cooperation;
- Help maintain a sound and stable financial program; and
- 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 Tax Increment Financing (TIF) Plan;
- Local Development Finance Authority TIF Plan; and
- 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:

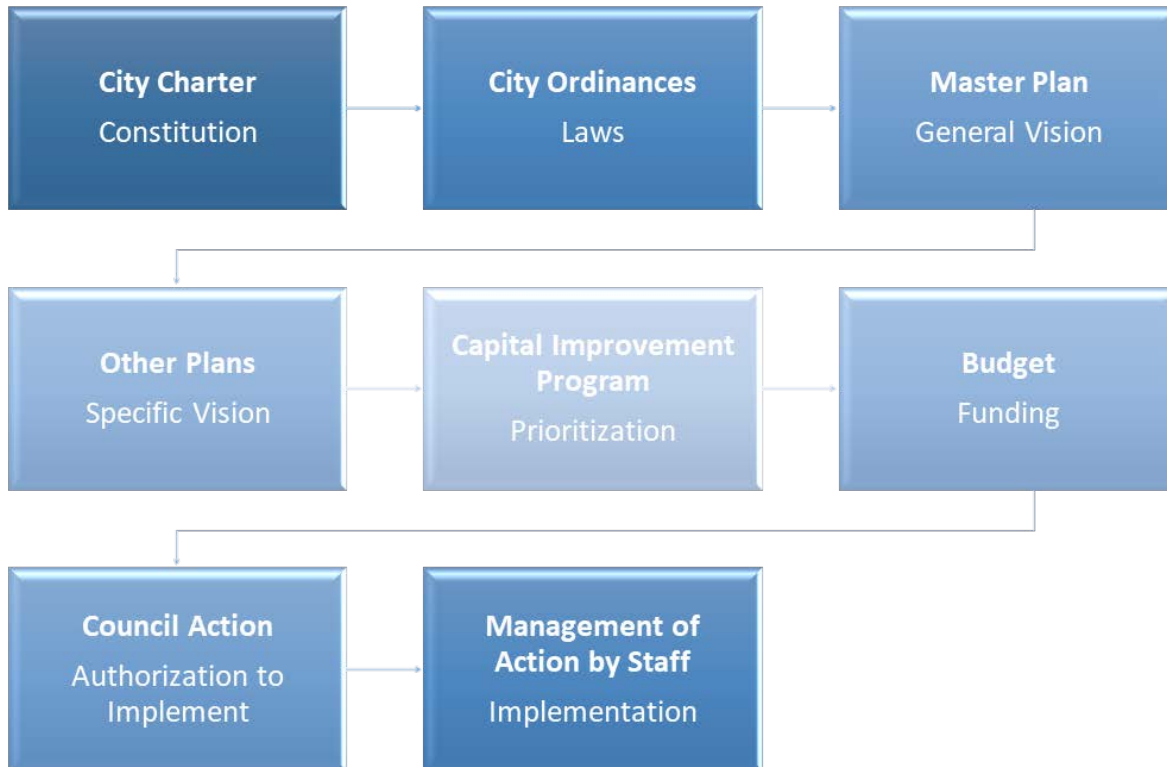
125.3865 Capital Improvements program of public structures and improvements/ preparation; basis. Sec. 65. (1) To further the desirable future development of the local unit of government under the Masterplan, a planning commission, after adoption of a Masterplan, shall annually prepare a capital improvements 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 City Manager's recommendation, conducts workshops (if necessary), receives public input, prepares the plan, and requests the governing body to consider adoption.

Mason City Council: is requested to adopt the CIP and use the CIP as a guiding 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

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.
6. Any full or partial ordinance or charter section review and update which requires professional assistance to ensure changes are properly prioritized, supported through careful study and planning, and consistent with other local ordinances, state or federal laws. This includes, but is not limited to, circumstances when provisions become obsolete, when identifiable conditions change in relation to the provisions of City ordinances or the charter, when errors are discovered, when changes are made in the master plan, or when the city council or planning commission has determined a public interest exists. Depending on the cost, the project may be represented within the operational budget under contract services.

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 \$3,085,000 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 \$3,043,674 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 with an anticipated additional 1 mill dedicated park capital millage (approved by Voters in 2021). Under the Headlee Amendment, the City of Mason City Council is authorized to raise the millage up to 18.025 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 \$120,000 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 \$420,000 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 \$850,000 split between the Major and Local Street Funds.*

NOTE: Numbers in this section are current per the audited financial statements dated June 30, 2021.



CAPITAL IMPROVEMENTS PROGRAM 2022-2028

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

The lowest-rated roads in each of these categories would generally be addressed first. However, the last PASER evaluation was completed in 2019 so staff takes into account changes in conditions. The next full PASER evaluation will be completed in house by trained staff in 2022. ***The results may impact the current prioritization.***

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.

Sidewalks, Driveways and Trail Access: The City's policy is to evaluate sidewalks, driveways and trail connections on any road that is being improved, and to replace or add sidewalks, driveways and trail access as necessary. Sidewalks and drive approaches will be assessed through the Special Assessment District Process per the City's policy.

Table 2. 20 Year Road Appropriation Summary: 2002-2022

Due to actual expenditures occurring in construction seasons crossing two fiscal years, actual expenditures may vary from appropriation.

Fiscal Year	Required Appropriation	Actual Spent	Over/ (Under)
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	910,422	1,101,446	191,024
21/22***	930,497	623,044	(307,453)
Totals	17,908,489	19,420,865	1,512,376

* **Note:** 5 Mill to 4 Mill Requirement

** **Note:** Street Construction Waived

*** **Note:** Partial Year includes up to 12/31/21

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Proposed Project Year: 2022-23

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

Description: Reconstruction (South St to Ash St) and Mill and fill (South St to Kipp). This street was last worked on in 1988 and had a total reconstruction in that year.

Justification: PASER Rating- 5. This project will include utility CIP Project 2017-U28. Fifty-six (56) homes will be directly impacted by this improvement.

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

Description: Pulverize, shape and repave. This street was last worked on in 1999.

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

Proposed Project Year: 2023-24

Project Number: 2017-S14 E. Cherry Street- Rogers Street to End

Description: Mill and fill. This street was last worked on in 1997 and had a total reconstruction.

Justification: PASER Rating- 5. This project will include utility CIP Project 2017-U27. Thirty-two (32) homes will be directly impacted by this improvement. This project was delayed to be coordinated with construction of improvements at Steele Street School.

Project Number: 2017-S16 Maple Street Bridge 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 has been evaluated and can be done independent of the planned park improvements.

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

Description: Mill and fill. This street was last worked on in 1997 and had a mill and repave.

Justification: PASER Rating- 4. Sixty-three (63) homes will be directly impacted by this improvement.

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

Description: Pulverize, shape and repave. This street was last worked on in 1998 and had mill and fill.

Justification: PASER Rating- 4. Nine (9) homes will be directly impacted by this improvement.

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

Description: Pulverize, shape and repave. This street was last worked on in 1996 and had a total reconstruction in that year.

Justification: PASER Rating- 4. This project will include utility CIP Project 2021-U3. Seven (7) homes will be directly impacted by this improvement.

Project Number: 2019-S4 Foxview Lane- Entire Length

Description: Pulverize, shape and repave. This street was last worked on in 2006.

Justification: PASER Rating- 5. Nine (9) homes will be directly impacted by this improvement. Moved forward to coordinate with non-motorized sidewalk replacement program.

Project Number: 2019-S6 Middlebury Lane- Entire Length

Description: Pulverize, shape and repave. This street was last worked on in 2006.

Justification: PASER Rating- 5. Fifteen (15) homes will be directly impacted by this improvement. Moved forward to coordinate with non-motorized sidewalk replacement program

Proposed Project Year: 2024-25

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

Description: Pulverize, shape and repave. This street was last worked on in 1998 and had a total reconstruction in that year.

Justification: PASER Rating- 5. Seventeen (17) homes will be directly impacted by this improvement. Moved back to coordinate with non-motorized sidewalk replacement program

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

Description: Pulverize, shape and repave. This street was last worked on in 1980.

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. This street was last worked on in 1998.

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

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

Description: Pulverize, shape and repave. This street was last worked on in 1998.

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. This street was last worked on in 1996.

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

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

Description: Pulverize, shape and repave. This street was last worked on in 1991.

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. This street was last worked on in 1997.

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.

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. This street was last worked on in 2001.

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. This street was last worked on in 1979.

Justification: PASER Rating- 5. Fifteen (15) homes will be directly impacted by this improvement. The City has received citizen complaints regarding this street and have attempted to address the main issues, but some will not be corrected until road work is completed. Coordination with Giguere Subdivision plans is also critical for this street.

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

Description: Pulverize, shape and repave. This street was last worked on in 1980.

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

Proposed Project Year: 2026-27

Project Number: 2021-S1 Avery Lane- Entire Length

Description: Pulverize, shape and repave. This street 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 and new DPW facility will be directly impacted by this improvement. This project will be timed to follow the completion of the DPW facility.

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

Description: Pulverize, shape and repave. This street was last worked on in 2003 and had a mill and repave.

Justification: PASER Rating- 3 (Jefferson to Barnes) and 4 (Barnes to Steele). Thirty-four (34) properties will be directly impacted by this improvement.

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

Description: Pulverize, shape and repave. This street was last worked on in 2001 and had a mill and repave.

Justification: PASER Rating- 5. Twenty-one (21) 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. This street was last worked on in 2006 and had a mill and repave.

Justification: PASER Rating- 2 (Cedar to McRoberts) and 1 (McRoberts to Lansing). Twenty-three (23) properties will be directly impacted by this improvement.

Project Number: 2021-S5 Vanderveen Drive- Entire Length

Description: Pulverize, shape and repave. This street was last worked on in 2006 and had a mill and repave.

Justification: PASER Rating- 3. Seventeen (17) properties will be directly impacted by this improvement.

Project Number: 2021-S7 Windjammer Court- Entire Length

Description: Pulverize, shape and repave. The road was last worked on in 2008.

Justification: PASER Rating- 2. Five (5) homes will be directly impacted by this improvement.

Proposed Project Year: 2026-27

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). When South Street is closed, residents and emergency responders must take 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 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. This project will be moved to be within year six until there is a plan to implement.



Figure 1: City of Mason 1940 Road Plan

Project Number: 2022-S1 Ann Street- Entire Length

Description: Pulverize, shape and repave. This street was last worked on in 2001.

Justification: PASER rating to be evaluated in 2022. Twenty-eight (28) properties will be directly affected.

Project Number: 2022-S2 North, East, and West Bailey Circle- Entire Length

Description: Pulverize, shape and repave. These streets were last worked on in 2008.

Justification: PASER rating to be evaluated in 2022.. Thirty-one (31) properties will be directly impacted by this improvement.

Project Number: 2022-S3 N. Barnes Street- Valley Ct to Devon Hill Dr

Description: Pulverize, shape and repave. This street was last worked on in 2002.

Justification: PASER rating to be evaluated in 2022. Eighteen (18) properties will be directly impacted by this improvement.

Project Number: 2022-S4 Devon Hill Street- Entire Length

Description: Pulverize, shape and repave. This street was last worked on in 2002.

Justification: PASER rating to be evaluated in 2022. Seven (7) properties will be directly impacted by this improvement.

Project Number: 2022-S5 N. Rogers Street- Okemos Rd to North End of N. Rogers

Description: Pulverize, shape and repave. This street was last worked on in 2002.

Justification: PASER rating to be evaluated in 2022. Thirty-six (36) properties will be directly impacted by this improvement.

Project Number: 2022-S6 Royce Street- Entire Length

Description: Pulverize, shape and repave. This street was last worked on in 2002.

Justification: PASER rating to be evaluated in 2022. Twelve (12) homes will be directly impacted by this improvement.

Project Number: 2022-S7 Valley Ct- Entire Length

Description: Pulverize, shape and repave. The road was last worked on in 2002.

Justification: PASER rating to be evaluated in 2022. Twelve (12) homes will be directly impacted by this improvement.

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

OVERVIEW

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

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.

Table 3. City of Mason Inventory of Wells

Well No.	General Location	Condition
4	Hayes Park	Rebuilt in 2021
5	Ash St.	Rebuilt in 2021
6	Franklin Farms	Rebuilt in 2021
7	Kipp Road	Rebuilt in 2018, rebuild planned for 25/26
8	Water Treatment Plant	Rebuilt in 2017, rebuild planned for 24/25
9	Temple Street	Built in 2016, Rebuild planned for 22/23
10	Temple Street	Built in 2016, Rebuild planned for 23/24

Lead and Copper: The recent rule changes enacted by State of Michigan 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.

The City completed the required preliminary distribution system material inventory in 2020 of our 2918 water service lines, with the following summary:

- 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 must now 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 average, 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 has received a grant from EGLE of which \$264,800 is specifically designated for use in the location and identification of the service lead materials to meet our goal for identification and reduction of necessary replacements. It should be noted that the grant IS NOT for the replacement of any lead services which may be identified in this process.

The City plans to match our street construction schedule and prioritize lead likely areas. Based on the preliminary data, the City will be targeting an average of 97 lines per year. That process will be to either visibly confirm they do not contain lead or remove the line. Currently, these expenditures will be covered in our operating budget. However, they may be shifted to the CIP at a later time.

Table 4. Lead Service Line Replacement Summary (5% Goal Per Year)

Replacement of lead service lines identified or confirmed the absence of a lead service in line with unknown materials. Accumulative goal and actual.

Year	Goal	Actual
2020	97	77
2021	194	172
2022	291	

Utility Work in Streets: Please note that the CIP does not include utility work for years 24/25 and after, at this time. We are working to identify all utility work for street work for the entire CIP and will have that included in next year's plan.

Proposed Project Year: 2022-23

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

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

Justification: This is an old water main from the early 1900s from Ash Street to Bond. Upsizing to 8" water mains and eliminating places where dual mains exist will help with firefighting ability and water quality. This project will include street CIP Project 2017-S15.

Project Number: 2018-U39 Well No. 9 (Temple St) Rebuild

Description: Temple Street Well No. 9 Rebuild.

Justification: Based on past maintenance records and industry standards, it is optimal for the wells to be rebuilt every seven to eight years to maximize well production and energy efficiency. This well was last serviced in 2016. Well maintenance and replacement are critical to maintaining the water supply. The water system is regulated by the State of Michigan Department of Environment, Great Lakes, and Energy to maintain a specific amount of well production capacity, by exercising the well maintenance plan the water system will satisfy the regulatory requirements. Moved forward due to an issue with the suction line that is impacting performance requiring a shorter replacement schedule.

Project Number: 2022-U1 Headworks Huber Screen

Description: As part of establishing an asset management plan for the wastewater system staff have been going through asset manuals and identifying preventative maintenance outlined to be performed. The headworks is required to have the main wearing parts such as the bearings, screen basket, drive shaft support, brushes, and other components replaced every 8,000 hours of operation. This type of maintenance will extend the life of the headworks system and provide optimal operations.

Justification: Staff was just recently made aware of this specific type of maintenance when they reached out to the manufacturer for the manual. The headworks has reached the 8,000 hour mark and is due to have the work performed.

Project Year: 2023-24

Project Number: 2017-U8 Replace PLCs on Well No. 7 (Kipp Rd.) and S. Water Tower

Description: Supervisory Control and Data Acquisition (SCADA) Control Work- Upgrades on Programmable Logic Controllers (PLC), power supply and any control panel issues from the original installation. This work will complete the upgrading from the older style of PLC units that have given the system issues in the past.

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 reliable and efficient with system operations.

Project Number: 2017-U26 New Well at Franklin Farms

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: 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 and was delayed to be coordinated with construction of improvements at Steele Street School.

Project Number: 2018-U37 Well No. 10 (Temple St) Rebuild

Description: Temple Street Well No. 10 Rebuild

Justification: Based on past maintenance records and industry standards, it is optimal for the wells to be rebuilt every seven to eight years to maximize well production and energy efficiency. This well was last serviced in 2016. Well maintenance and replacement are critical to maintaining the water supply. The water system is regulated by the State of Michigan Department of Environment, Great Lakes, and Energy to maintain a specific amount of well production compacity, by exercising the well maintenance plan the water system will satisfy the regulatory requirements. This project was moved back due to the urgency of the repairs that need to be done on Well No. 9.

Project Number: 2018-U40 N. Water Tower Interior/Exterior Repaint – S. Tower Exterior Repaint

Description: Repainting of the exterior of the South Water Tower as recommend in the 2021 water tower inspection and evaluation. The North Water Tower will be inspected, evaluated, and expected to need both interior and exterior repainting.

Justification: During the last inspection of the North Water Tower it was suggested that the City plan for a tower repaint every 20 years. This planned inspection will place the North Water Tower at the 20 year mark. The South Water Tower inspection revealed that the exterior of the steel water tower will need to be repainted within the next 3-5 years. Repainting of the interior and exterior of these steel water tower protects the steel from decay and premature failure.

Project Number: 2019-U3b Wastewater Treatment Plant – Construction

Description: Construct an activated sludge wastewater treatment plant.

Justification: Project Number 2019-U3a involves the design of the plant and will be started in 2022. It anticipated actual construction of the plant will not occur until after July 2022.

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

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.

Project Number: 2022-U2 Avery Lane – Water Treatment Plant to New DPW Facility

Description: New sewer main, water main, valves, hydrants, and manholes to run water and sewer services to the new DPW Facility.

Justification: Water and sewer services will be needed for the construction of a new DPW facility. This will also provide available water and sewer services for the adjacent undeveloped properties.

Proposed Project Year: 2024-25

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 Number: 2019-U9 New Chlorine Generator

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

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 (Water Treatment Plant) Rebuild**

Description: Water Treatment Plant Well No. 8 Rebuild

Justification: Based on past maintenance records and industry standards, it is optimal for the wells to be rebuilt every seven to eight years to maximize well production and energy efficiency. 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**

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.*

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

Description: Remove unused DPW buildings and structures after the wastewater treatment plant construction. Convert some unused DPW property to public open space or a Riverwalk Trail access. Combined with 2019-U7 Convert DPW Property to Public Space.

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. 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: 2020-U2 **Cedarwoods Retention Pond Cleaning**

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.

Project Number: 2022-U3 **Well No. 7 (Kipp Rd) Rebuild**

Description: Kipp Rd Well No. 7 Rebuild

Justification: Based on past maintenance records and industry standards, it is optimal for the wells to be rebuilt every seven to eight years to maximize well production and energy efficiency. This well was last serviced in 2018. Well maintenance and replacement are critical to maintaining the water supply. The water system is regulated by the State of Michigan Department of Environment, Great Lakes, and Energy to maintain a specific amount of well production compacity, by exercising the well maintenance plan the water system will satisfy the regulatory requirements.

Proposed Project Year: 2026-27

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

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.

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

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.

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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 5. 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"> 1. Bring 100% of facilities into a state of good repair within 10 years through renovation or replacement. 2. Ensure 100% of neighborhoods have non-motorized connectivity to facilities within 10 years by connecting sidewalk and trail gaps between parks.

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.

Park Millage:

In 2021, the citizens of the City of Mason voted to support a 5-year 1 mill millage for city park, trail, & pathway capital improvements estimated to raise approximately \$230,000 annually. City Council is anticipated to authorize the full 1 mill for the five years and staff is dedicated to leveraging the funds as much as possible.

Table 6. City of Mason Park, Trail, & Pathway Capital Improvement Millage Summary

Year	CIP No.	Description	Est Cost	Est. City Contribution	Est. Millage Contribution	Actual Millage Contribution
2022	2020-P11	Rayner Park Improvements: Playground	485,000	245,000	230,000	
2023	2020-P11	Rayner Park Improvements: Playground	485,000		12,500	

Proposed Project Year: 2022-23

Project Number: 2021-P2 Columbia Street Bridge: Non-Motorized Connection

Description: Install 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. This project will connect residents that live west of US-127 with non-motorized access across US-127. MDOT has authorized a solution to 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. *Project will line up with anticipated Ingham County funding award, projected estimated at \$180,000 with City providing 10% from ACT 51 Funds.*

Project Number: 2020-P11 Rayner Park Improvements: Playground

Description: Replace current playground structure.

Justification: The playground is in need of major repair or replacement. Construction of this phase will be coordinated with the Ingham County Drain Commission and the dredging of the ponds. This project may be expanded following Park Master Plan anticipated to be completed in 2022. *Project delayed to line up with DNR funding award, projected estimated at \$485,000 with City providing 50% from Park Millage to the extent of the revenue generated from the park millage and the remainder from the General or Rayner Bond fund.*

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

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. *Project will line up with anticipated Ingham County funding award, projected estimated at \$230,000 with City providing 10% from Rayner Bond Fund.*

Project Number: 2020-P17 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. *Project will be funded through the General Fund.*

Project Number: 2022-P1 **Maple Grove Cemetery: Columbarium (3)**

Description: Purchase and installation of Niche style Columbarium at Maple Grove Cemetery. The City would purchase three Niche Style Columbarium's that have 48 individual niches for a total of 144 Niches.

Justification: We have had an increase in inquiries of residents who would be interested in the purchase of a niche in a columbarium and those that are choosing to be cremation. The Cemetery Board recommends moving forward with the additional option of columbarium for our residents that allows a cost savings for the purchasers and maximization of the cemetery property. This project would require initial drawing up of the layout for three Niche Style Columbariums with 48 niches each and determining the location of the Columbarium Area which can be done in house. It would also include concrete work, landscaping, and possible benches to be placed in this area. Actual Niche Columbarium's would be designed and purchased from a monument/memorial company as well as installed. It would be the responsibility of the purchaser of the individual niche to pay for the cost of engraving/etching of names and dates on the Niche covers as well as a nominal charge for City staff to open the Niche for placement of remains. *Project will be funded through General Fund but will be reimbursed as niches are purchased.*

Proposed Project Year: 2023-24

Project Number: 2020-P4 **Hayhoe Riverwalk Trail: Trail Signage**

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. Project was moved to even out expenses. *Project will be likely funded through Park Millage or Grants.*

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

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

Justification: To be updated following Park Master Plan anticipated to be completed in 2022. *Project will be likely funded through Park Millage or Grants.*

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

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. *Project will be likely funded through Grants, Park Millage or Special Assessments.*

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

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

Project Number: 2022-P2 Maple Grove Cemetery: Trash Receptacles/ Section Signs

Description: Replacement of existing trash receptacles with ones that are higher quality and include section signs.

Justification: This project is to improve the aesthetics and the ability to identify the cemetery sections by replacing the current blue trash barrels that have spraypainted section letters with a compost and metal trash receptacle (like our parks) with attached section letter signs. By improving the looks and section identification the City will be providing a more pleasant experience for those that visit. *Project will likely be funded through the General Fund.*

Proposed Project Year: 2024-2025

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

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. Project was moved to even out expenses. *Project is anticipated to be funded at least 50% by the DDA, with the remaining likely be funded through Park Millage or Grants.*

Project Number: 2020-P21 Hayes Park Improvements: Construction

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

Justification: To be updated following Park Master Plan anticipated to be completed in 2022. *Project will likely be funded through Park Millage or Grants.*

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

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

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

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. *Project will likely be funded through the General Fund.*

Proposed Project Year: 2025-2026

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

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 project was moved to even out capital costs in this fund. Project was moved to even out expenses. *Project will likely be funded through the Major/ Local Street Fund.*

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: To be updated following Park Master Plan anticipated to be completed in 2022. *Project is anticipated to be funded at least 50% by the DDA, with the remaining likely be funded through Park Millage or Grants.*

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. *Project will likely be funded through the General Fund.*

Proposed Project Year: 2026-27

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. *Project will likely be funded through the General Fund.*

Proposed Project Year: 2027-28

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. Project was moved to last year until there is a need to implement.

Project Number: 2022-P3 Non-Motorized Program: Southwest Quadrant of the City

Description: This program will evaluate the sidewalks in a designated area of the City. This may be included in our Special Assessments as appropriate. The City will let a bidding package specifically for sidewalk work. See Figure 2.

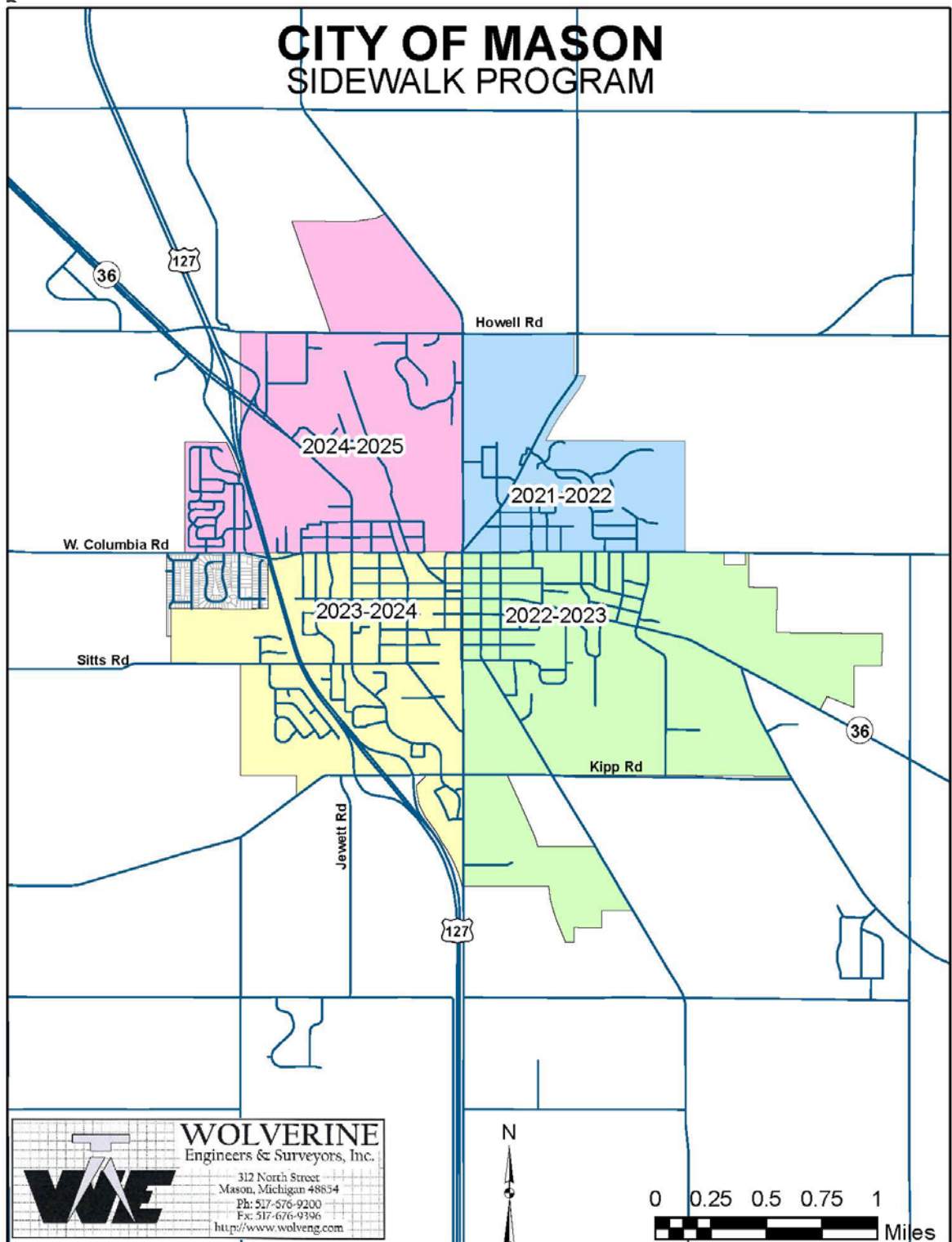
Justification: This program will allow us to address affected areas proactively and receive the cost savings of bidding it with a concrete specific project. *Project will likely be funded through the General Fund.*

Project Number: 2022-P4 Maple Grove Cemetery: Columbarium (3)

Description: Purchase and installation of Niche style Columbarium at Maple Grove Cemetery. Dependent on the sales of the columbariums purchased in 22/23, this would include three Niche Style Columbarium's that have 48 individual niches for a total of 144 Niches.

Justification: Niche Columbarium's would be designed and purchased from a monument/memorial company as well as installed. It would be the responsibility of the purchaser of the individual niche to pay for the cost of engraving/etching of names and dates on the Niche covers as well as a nominal charge for City staff to open the Niche for placement of remains. *Project will be funded through General Fund but will be reimbursed as niches are purchased.*

Figure 2 – Non-Motorized



Motor Vehicle Pool (MVP)

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

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

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

The City's current guidelines target vehicle replacement at approximately 10 years or 100,000 miles on pickup trucks and ¾ ton trucks. The police fleet replacement schedule is 5 years or 100,000 miles 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).

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Proposed Project Year: 2022-2023

Project Number: 2017-MVP18a

Replacement No. 24 (Dump/ Plow Truck) (SPLIT)

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, purchased in 1993. Replacement will be with like equipment. Purchase moved and split to allow for consistent and sustainable MVP budget. This first portion of the split purchase will consist of the cab and chassis of the vehicle.

Project Number: 2017-MVP22

Replacement No. 83 (Police Interceptor)

Description: Replacement of vehicle number 83 with a 4-door Ford Interceptor Utility Hybrid Pursuit Rated vehicle utilized as a patrol car primarily used by Sergeants and as a back up to patrol.

Justification: Replacement due to life of equipment and purchased in 2017 (with five year warranty). Replacement will be with a Ford Interceptor Utility Hybrid. The current vehicle is a pursuit-rated Ford Taurus that has been 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: 2022- MVP1

New Concrete Grinder

Description: The concrete scarifier is a piece of equipment that grinds down areas of concrete that have heaved causing a hazard for motorized and non-motorized traffic.

Justification: The DPW currently rents the equipment for two weeks in the summer at a rate of \$1,500 a week to grind down sidewalks that have heaved by trees or other subgrade issues. The cost of replacing the section of sidewalk is cost prohibited in comparison to grinding the trip hazard away. The return on investment will be realized after the second year of use.

Project Number: 2022- MVP2

Replacement No. 53 (Trailer)

Description: Replacement of the current 22 plus years old 16-foot-long trailer that is mainly used to haul lawn mowers and barricades.

Justification: The current trailer is in poor shape and repairs such as metal fabrications and replacement of worn out parts will soon need to be addressed.

Project Number: 2022- MVP3

Replacement No. 55 (Trailer)

Description: Replacement of the current 16 years old 28-foot-long trailer that is mainly used to haul and store lawn mowers and other equipment.

Justification: The enclosed trailer allows for staff to store and protect equipment at remote job sites to improve efficiencies when returning the following day. The current trailer is in poor shape and repairs such as metal fabrications and replacement of worn out parts will soon need to be addressed.

Project Number: 2022- MVP4**New Attachment No 39 (Sickle Bar Mower)**

Description: Purchase of a new Sickle Bar Mower attaches to the Tool Cat (multi utility vehicle).

Justification: The Sickle Bar Mower attaches to the Tool Cat (multi utility vehicle) and makes quick work of tasks normally that takes staff a long time to complete with a weedwhacker, in addition the areas around the ponds where the terrain is steep it will reduce the risk of injury. This equipment is to increase the efficiency of landscaping tasks such as clearing brush, weeds, and grass along trails, ponds, and embankments.

Proposed Project Year: 2023-2024**Project Number: 2017-MVP18b****Replacement No. 24 (Equipping) (SPLIT)**

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, purchased in 1993, with like equipment. Purchase moved and split to allow for consistent and sustainable MVP budget. This second split purchase is for the outfitting of the cab and chassis. With recent increases to the cost of metal we have seen a significant increase to the cost of the outfitting equipment. The Swaploader outfitted truck will give the added benefit of using one truck chassis for multiple tasks. This outfitting would include a salt spreader, dump body, and a roll off container with the ability to switch out bodies for the desired task. The roll off would be used for spring clean ups at the cemetery and parks. This type of outfit will allow for other potential savings when replacing specialty vehicles such as the 2002 Dodge Bucket Truck, instead of paying of a cab and chassis, then outfitting it with the bucket body, we can now use this same chassis and only purchase the bucket body. In addition we then would only have the maintenance on one cab and chassis instead of two.

Project Number: 2018-MVP3**Replacement No. 84 (Police Explorer)**

Description: Replacement of vehicle number 84 with a 4-door Ford Interceptor Utility Hybrid Pursuit Rated vehicle utilized as a patrol car.

Justification: Replacement due to life of equipment, purchased in 2018. Replacement will be with a Ford Interceptor Utility Hybrid.

Project Number: 2018-MVP4**Replacement No. 31 (DPW Pickup)**

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, purchased in 2014. Replacement will be with like equipment.

Project Number: 2022- MVP5**Replacement No. 37 (Gator)**

Description: Replacement of the 20 year old John Deere Gator that we currently use in our fleet.

Justification: The vehicle is used from many different tasks such as hauling materials in areas too small for a full size vehicle, assists with tasks at events all over the City, weed spraying, and several other tasks. Staff is concerned that the cost of repairing the vehicle will become increasingly more expensive.

Proposed Project Year: 2024-25

Project Number: 2019-MVP3

Replacement No. 15 (Water Pickup)

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 equipment, purchased in 2016. Replacement will be with like vehicle.

Project Number: 2019-MVP5

Replacement No. 87 (Police Interceptor)

Description: Replacement of vehicle number 87 with a 4-door Ford Interceptor Utility Hybrid Pursuit Rated Vehicle utilized as a patrol car, primarily as the Chief vehicle and a backup to Sergeants.

Justification: Replacement due to life of equipment, purchased in 2018. The current vehicle is a pursuit-rated Ford Taurus that has been discontinued. Replacement will be with Ford Interceptor Utility Hybrid.

Project Number: 2019-MVP6

Replacement No. 802 (Fire Expedition)

Description: Replacement of vehicle number 802, Expedition currently utilized by the Assistant Chief of the Fire Department for emergency services. This will become the Chief's vehicle and 801 will become the new Assistant Chief vehicle.

Justification: Replacement due to life of equipment, purchased in 2013. Replacement will be with like equipment.

Proposed Project Year: 2025-26

Project Number: 2020-MVP2

Replacement No. 85 (Police Interceptor)

Description: Replacement of vehicle number 85 with a 4-door Ford Interceptor Utility Hybrid Pursuit Rated vehicle utilized as a patrol car, equipped to carry the K-9 and is also used for regular patrol.

Justification: Replacement due to life of equipment, purchased in 2021. Replacement will be with Ford Interceptor Utility Hybrid.

Project Number: 2020-MVP3

Replacement No. 26 (Vactor Truck)

Description: Replacement of vehicle number 26 Vactor Truck.

Justification: Replacement due to life of equipment, purchased in 1997. Truck is utilized by DPW for sanitary sewer cleaning, sewer backups, cleaning storm water basins, and other tasks. Replacement will be with like vehicle.

Project Number: 2021-MVP2

Replacement No. 5 (Police Interceptor)

Description: Replacement of vehicle number 5 with a 4-door Ford Explorer Hybrid not pursuit rated and will be utilized primarily for the detective position.

Justification: Replacement due to life of equipment, purchased in 2016. Replacement will be like equipment, but consideration of a hybrid. The Explorers provided the best utilization of space for our officers and passengers with minimal cost increase.

Proposed Project Year: 2026-27

Project Number: 2020-MVP1

Replacement No. 91 (Mower)

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, purchased in 1999. Replacement will be with like equipment.

Project Number: 2021-MVP1

Replacement No. 75 (Mower)

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

Justification: Replacement due to life of equipment, purchased in 2017. Replacement will be with like equipment.

Project Number: 2021-MVP3

Replacement No. 12 (DPW Pickup)

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 equipment, purchased in 2016. Replacement will be with like vehicle.

Project Number: 2021-MVP4

Replacement No. 14 (DPW Pickup)

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 equipment, purchased in 2007. Replacement will be with like vehicle.

Project Number: 2021-MVP5

Replacement No. 19 (Parks Pickup)

Description: Replacement of vehicle number 19, 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, purchased in 2007. Replacement will be with like equipment.

Project Number: 2021-MVP6

Replacement No. 86 (Police Interceptor)

Description: Replacement of vehicle number 86 with a 4-door Ford Interceptor Utility Hybrid Pursuit Rated vehicle utilized as a patrol car.

Justification: Replacement due to life of equipment, purchased in 2022. Replacement will be with Ford Interceptor Utility Hybrid.

Project Number: 2022- MVP6 **Replacement No. 39 (Tool Cat)**

Description: Replacement of vehicle number 39 Tool Cat.

Justification: Replacement due to life of equipment, purchased in 2017. This is a versatile utility vehicle that is capable of hauling materials and adding attachments such as a broom, bucket, and other attachments to the front of the vehicle for multi-function purposes.

Project Number: 2022- MVP7 **Replacement No. 82 (Chipper)**

Description: Replacement of equipment number 82 chipper used to shred up tree limbs and branches.

Justification: Replacement due to life of equipment, purchased in 1991. This is crucial piece of equipment during inclement weather events. This piece of equipment has exceeded its life-expectancy and repairs are increasing in cost and replacement parts are more difficult to obtain.

Proposed Project Year: 2027-28

Project Number: 2020-MVP1 **Replacement No. 91 (Leaf Machine)**

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, purchased in 1999. Replacement will be with like equipment. The project was moved back due to repairs recently that extended the life.

Project Number: 2022- MVP8 **Replacement No. 11 (DPW Pickup)**

Description: Replacement of vehicle number 11, 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, purchased in 2017. Replacement will be with like equipment.

Project Number: 2022- MVP9 **Replacement No. 28 (Dump/Plow)(SPLIT)**

Description: Replacement of vehicle number 24, a 2002 5-yard Dump/Plow utilized by DPW for plowing, salting streets and water main breaks

Justification: Replacement due to life of equipment, purchased in 2002. Replacement will be with like equipment. This project is a split project with the vehicle's chassis being purchased and built in fiscal year 2027-28 and being equipped in fiscal year 2028-29.

Project Number: 2022- MVP10 **New Attachment No. 39 (Stump Grinder)**

Description: Purchase of a new Stump Grinder that attaches to the Tool Cat (multi utility vehicle).

Justification: This project is to reduce the yearly expense the City incurs through contractual tree removal services. Staff has compared the annual cost of contractual stump grinding service though our tree trimming and removal contract and is confident staff can provide a more cost effective service by acquiring this attachment.

Project Number: 2022- MVP11**Replacement No. 40 (DPW Pickup)**

Description: Replacement of vehicle number 40, 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 equipment, purchased in 2017. Replacement will be with like equipment.

Project Number: 2022- MVP12**Replacement No. 74 (Mower)**

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

Justification: Replacement due to life of equipment, purchased in 2019. The mowers are scheduled to be replaced on a five year plan to avoid downtime and costly repairs. Replacement will be with like equipment.

Project Number: 2021-MVP13**Replacement No. 83 (Police Interceptor)**

Description: Replacement of vehicle number 83 with a 4-door Ford Interceptor Utility Hybrid Pursuit Rated vehicle utilized as a patrol car.

Justification: Replacement due to life of equipment, purchased in 2022. Replacement will be with Ford Interceptor Utility Hybrid

Building, Property, Equipment, Legislation (B)

OVERVIEW

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

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

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

Table 7. City of Mason Fire Equipment Fund Fleet Inventory

VEHICLES					
No.	Year	Type/ Use	Primary Use	Replacement	2022 Cost
Rescue 806	2010	Pumper, 1000 gallon tank, 1250 gpm pump	1 st attack engine at rural fires and vehicle extrication	2030/31	\$650,000
Tanker 807	2017	Pumper/Tanker, 3000 gallon tank, 1250 gpm pump	Supply water to engines, back up pumper	2035/36	\$450,000
Ladder 808	2020	75' Aerial, 500 gallon tank, 1500 gpm pump	1 st attack engine in City, Aerial suppression, rescue and roof operations	2040/41	\$1,000,000
Engine 809	1991	Pumper, 1000 gallon tank, 1250 gpm pump	Back-up reserve	N/A	\$650,000
Tanker 811	2007	Pumper/Tanker, 3000 gallon tank, 1250 gpm pump	Supply water to engines, Back up pumper	2025/26	\$450,000
Rehab 815	1993	People & Equipment	Transport personnel and equipment	In process	\$100,000

The Fire Departments replacement schedule is based off of National Fire Protection Association (NFPA) Standard for the Inspection, Maintenance, Testing and Retirement of In-Service Emergency Vehicles 2017 Edition. This outlines the standard for replacement that **shall** apply to all in-service emergency vehicles, regardless of the year of manufacture. It is recommended that apparatus more than 15 years old that have been properly maintained and that are still in serviceable condition be placed in reserve status and apparatus that was not manufactured to the applicable NFPA fire apparatus standards or that after over 25 years old should be replaced.

Proposed Project Year: 2022-23

Project Number: 2017-B5 Library Improvements, Phase I, Part 2

Description: The library project has been split into five project areas due to funding.

- **Project A:** Barrier free upgrades including new access ramp; relocation of existing door at entry; modifications to Restroom B; electrical, mechanical, and plumbing work; Improvements to existing fireplace. Estimated \$240,000
- **Project B:** Exterior work including additional grading; upper and main stair removal and infill in computer area; modifications to additional Restroom A; new opening in wall between reading room and adults'; renovation of new circulation area; roof repairs. Estimated \$125,000
- **Project C:** Construction of new prep kitchen; child reading and young adult office renovation; floor, foundation, and structure repairs and upgrades; garage door infill with windows and panels; framing and finishes; upgrades to Children's Area; opening between circulation. Estimated \$210,000
- **Project D:** Repair of existing cupola; restoration of existing wood windows; replacement of exterior fascia and soffit trim; infill of upper level masonry opening. Estimated \$70,000
- **Project E:** Tenant Improvements. Estimated \$165,000.

The total project estimated cost is \$810,000 with \$706,000 raised, including \$275,000 committed to by the City. While staff will be bidding Projects A-D together for cost saving this year, Project C and Project D is a portion that will be funded with this phase of the project. Of the estimated \$280,000 for this portion (Project C and Project D), \$176,000 has been raised and \$104,000 is remaining. Additional fundraising for the remaining \$104,000 will begin once project is bid out and we have actual numbers for the gap.

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. In addition, this project has received community support and has been identified as a high priority as a resource and gathering location. The project was moved up due to the fundraising and grant efforts being so successful.

Project Number: 2018-B20 Carpet Replacement for Station 1

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

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

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

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, purchased in 2017 is beyond its 5-years life expectancy. Per the manufacturer, sales of this generation of units have ended and support and repairs for our units is unavailable as of July 13, 2022. Four (4) in-car systems will provide one per fully marked patrol vehicles. 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. 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 via a RAP Grant.

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

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 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.

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

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: 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. *The project will be funded 50% and has been approved for a MEDC Site Readiness Grant.*

Project Number: 2019-B2b City Hall Renovations-Phase 1/ Carpet

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 was pushed back due to staff capacity. However, now that the areas are fully staffed, redesign is becoming a critical issue.

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

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.

Project costs have been updated based on full site costs and increases in the construction industry. Depending on the final site plan design, street work may need to be added to extend Avery Lane or to turn off of Avery to connect to Kipp. Until site plan is complete, it is difficult to determine the full scope of the street portion of the project.

Description: Full review and recommendations for changes to Planning, Subdivision, Signs, Short Term Rentals (STR) Business Licenses.

Justification:

- **Subdivisions (Chapter 74):** Reconcile with Ch 94 updates; reconcile with State Laws; enhance provisions for completion of work/bonds and expectations for maintenance of common elements, public improvements (i.e. large subdivision needs 2nd outlet, who builds access road if property not owned by developer, Sidewalks/utilities requirements); evaluate removal of road specifications and refer to City Utility Standards.
- **Planning (Chapter 50):** Reconcile with Ch 94 updates; address CIP and review of public projects (more direction on who is responsible for what).
- **Signs (Chapter 58):** Reconcile with Ch 94 updates; add clarity for HDC design specifications; expand flexibility; address existing signs.
- **Short Term Rentals (Chapter 94 and 10):** Reconcile with Ch 94 updates developing ordinance that addresses zoning/where allowed and adding business license requirements.

Proposed Project Year: 2023-24

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.

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

Description: Implement GIS to support improved customer service, asset management (roads, utilities), public safety, planning and decision making. Combined previously separated phases.

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 sharing map-based information with customers, asset management, planning and decision making that utilizes geospatial data for informed decision making and analysis. This project was originally proposed as phases over three fiscal years. Since then, progress has been made as part of the various planning efforts – Parks, Master Plan, and Corridor Studies. By consolidating the remaining work into a single phase, the City will be able to implement the customer service interface to support improved communication with property owners during road project planning, and with businesses and developers interested in investing in Mason. By completing the work in 2023-24, the GIS system will support the update to the 5-year Parks and Recreation Plan scheduled for 2024-25.

The scope of work for this project includes review of existing datasets, implementation of storage, software and licensing, training and policies for staff on basic use, and the definition of priorities for development of additional datasets for asset inventories and customer needs. This will include zoning, tree inventory, roads/PASER ratings, subdivision and development as-built plans, utilities, public safety, and environmental information, which 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 would allow for an interactive map that customers can click on for information. For example, the entire CIP can be accessible so that customers can click on a road length to obtain project information, Lead and Copper information can be displayed, or obtain zoning district and set-backs information by clicking on a parcel. Upon completion of the project, the need for on-going as-needed services will be evaluated and requested.

Project Number: 2019-B8**Police Car Port (6 Car Unit)**

Description: A six (6) unit car port in the police parking lot to protect up to six (6) patrol, investigative and administrative police vehicles for police service from the elements to help preserve police vehicles, the equipment contained within them, and improve response capability for 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. There are currently (4) marked patrol vehicles, and an investigative vehicle, and another which is used in patrol and for other functions. All contain expensive electronics and other police equipment, which the City has already invested in. By protecting the fleet of police vehicles, Mason PD will be in a better position to act and respond regardless of environmental conditions and better protect the investment in vehicles and technology equipment required in modern police cars. A (6) unit car port located in the police lot would serve this need.

Project Number: 2022-B2**Ordinance Update: Historic Preservation, Building, Utilities**

Description: Full review and recommendations for changes to Historic Preservation, Building Ordinances, Utility Standards and related Ordinances.

Justification:

- **Historic Preservation (Chapter 31):** Reconcile with Ch 94 updates; signs, other clarification based on master plan outcomes
- **Building (Chapter 6):** Reconcile with Ch 94 updates and State law; move building section out of zoning and into here; this chapter also includes property maintenance and may relate to short-term rental that will need to be evaluated.
- **Utilities (Chapter 82):** Reconcile with ordinance updates, in particular Subdivisions; update Utility Standards; Review for consistency with other chapters in format.

Proposed Project Year: 2024-25

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

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.

Project Number: 2021-B1**Charter Review and Update**

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.

Project Number: 2021-B2 **Replacement of Speed Trailer**

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 only capable of obtaining speed data and minimal communications capacity to motorist. The current speed trailer is requiring more maintenance by DPW for it to remain operational and reliable. The transition to a new more capable trailer in 2024-2025 with more public safety capability will ensure no loss of the use of this valuable tool, as well as increase in important safety communication with our citizens.

Proposed Project Year: 2025-26

Project Number: 2019-B10 **New Servers**

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.

Project Number: 2020-B2 **Downtown Parking Lot Repairs/ Seal Coating**

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. This will be paid in part by the DDA.

Project Number: 2020-B3 **City Hall Carpet Replacement**

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.

Project Number: 2022-B3 **Replacement Tanker 811**

Description: Replacement of Tanker 811.

Justification: Pumper/Tanker 811 is a 3,000 gallon tanker with a 1,250 gallon per minute pump. It was purchased in 2007 and is currently 15 years old. It's replacement in 2025/2026 will help maintain our fire suppression capabilities, space out major purchases of fire apparatus, and come closer to National Fire Protection Association (NFPA) recommendations for apparatus replacement.

Proposed Project Year: 2027-28

Project Number: 2019-B3 Building: City Hall Renovations- Phase 2

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

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

Project Number: 2019-B6 Library Improvements – Phase 2

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. *This project will be moved to be within year six until there is a plan to implement.*

Justification: See Project Number: 2017-B5



CAPITAL IMPROVEMENTS PROGRAM 2022-2028

BUDGET and RESOLUTIONS



CAPITAL IMPROVEMENTS PROGRAM 2022-2028
Adopted February 21, 2022 - City Council
Prepared February 15, 2022 - Planning Commission

STREETS, BRIDGES, SIGNALS (\$)		Project Name/Description	Budget		Forecast		Projections		Total Project Cost
Project No.	Category		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	
2017-S15	Streets	S. Barnes Street- Ash Street to Kipp Road	\$ 868,434						\$ 868,434
2019-S11	Streets AMENDED	Walnut Court- Columbia Street to Ash Street	\$ 136,781						\$ 136,781
2017-S14	Streets	E. Cherry Street- Rogers Street to End							\$ 126,049
2017-S16	Bridge	Maple Street Bridge Replacement		\$ 126,049					\$ 126,049
2018-S27	Streets	Peachtree Place- Columbia Street to South Street		\$ 287,500					\$ 287,500
2018-S29	Streets	McRoberts Street- Columbia Street to Maple Street		\$ 526,378					\$ 526,378
2018-S30	Streets	Steele Street- Ash Street to Elm Street		\$ 97,008					\$ 97,008
2019-S4	Streets	Foxview Lane- Entire Length		\$ 79,235					\$ 79,235
2019-S6	Streets	Middlebury Lane- Entire Length		\$ 60,697					\$ 60,697
2018-S31	Streets	W. Oak Street- McRoberts Street to Lansing Street		\$ 104,052					\$ 104,052
2019-S2	Streets	Coppersmith- Sanctuary Street to Wildemere Street			\$ 149,716				\$ 149,716
2019-S3	Streets	South Street- Barnes Street to Rogers Street			\$ 145,073				\$ 145,073
2019-S7	Streets	McRoberts Street- Maple Street to South Street			\$ 199,266				\$ 199,266
2019-S8	Streets	Maple Street- Lansing Street to Park Street			\$ 320,827				\$ 320,827
2020-S1	Streets	Rogers Street- Ann Street to Columbia Street			\$ 138,736				\$ 138,736
2020-S2	Streets	South Street- Rogers Street to Hall Blvd				\$ 145,763			\$ 145,763
2020-S3	Streets	State Street- Sycamore Street to Maple Street				\$ 254,150			\$ 254,150
2020-S4	Streets	Steele Street- Sycamore Street to Maple Street				\$ 74,750			\$ 74,750
2020-S5	Streets	Stratford Drive - Eaton Drive to Columbia Street				\$ 52,325			\$ 52,325
2020-S6	Streets	Wildemere Drive- Coppersmith Drive to Stratford Drive				\$ 89,700			\$ 89,700
2021-S1	Streets	Avery Lane- Entire Length				\$ 284,050			\$ 284,050
2021-S2	Streets	E. Sycamore Street- Jefferson to Steele Street					\$ 116,610		\$ 116,610
2021-S3	Streets	W. Sycamore Street- Jefferson to State Street					\$ 284,050		\$ 284,050
2021-S4	Streets	W. Sycamore Street- Cedar Street to S. Lansing Street					\$ 119,600		\$ 119,600
2021-S5	Streets	Vanderveen Drive- Entire Length					\$ 179,400		\$ 179,400
2021-S6	Streets	Windhammer Court- Entire Length					\$ 164,450		\$ 164,450
2019-S10	Streets	Franklin Farms Extension					\$ 97,175		\$ 97,175
2022-S1	Streets	Ann Street- Entire Length						\$ 2,300,000	\$ 2,300,000
2022-S2	Streets	North, East, and West Bailey Circle- Entire Length						\$ 209,300	\$ 209,300
2022-S3	Streets	N. Barnes Street- Valley Ct to Devon Hill Dr						\$ 204,815	\$ 204,815
2022-S4	Streets	Devon Hill Street- Entire Length						\$ 104,650	\$ 104,650
2022-S5	Streets	N. Rogers Street- Okemos Rd to North End of N. Rogers						\$ 47,840	\$ 47,840
2022-S6	Streets	Royce Street- Entire Length						\$ 224,250	\$ 224,250
2022-S7	Streets	Valley Ct- Entire Length						\$ 65,780	\$ 65,780
			\$ 1,005,215	\$ 1,280,919	\$ 953,618	\$ 900,738	\$ 961,285	\$ 3,264,275	\$ 8,366,050

UTILITIES: SANITARY SEWER, STORM WATER, AND WATER DISTRIBUTION (U)									
Project No.	Category	Project Name/Description	Budget		Forecast		Projections		Total Project Cost
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	
2017-U28	DPW	S. Barnes Street Utilities - Ash Street to Kipp Road	\$ 546,360						\$ 546,360
2018-U39	Water	Well No. 9 (Temple St.) Rebuild	\$ 70,000						\$ 70,000
2022-U1	WWTP	Headworks Huber Screen	\$ 20,000						\$ 20,000
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
2017-U27	DPW AMENDED	Cherry Street Utilities - Rogers Street to End		\$ 160,800					\$ 160,800
2018-U37	Water	Well No. 10 (Temple St.) Rebuild		\$ 55,000					\$ 55,000
2018-U40	Water	N. Water Tower Interior/Exterior Repaint – S. Tower Exterior Repaint		\$ 750,000					\$ 750,000
2019-U36	WWTP	Wastewater Treatment Plant (WWTP) - Construction		\$ 13,000,000					\$ 13,000,000
2021-U3	Streets	Steele Street Utilities - Ash Street to Elm Street		\$ 193,140					\$ 193,140
2022-U2	DPW	Avery Lane Utilities- Water Treatment Plant to New DPW Facility		\$ 200,000					
2019-U6	WWTP	Wastewater Solids Handling System- Construction		\$ 1,000,000					\$ 1,000,000
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 (Water Treatment Plant) Rebuild		\$ 45,000					\$ 45,000
2017-U29	DPW	Generators for ISD and Curtis Street Lift Stations				\$ 40,000			\$ 40,000
2019-U5	WWTP	Post-Construction Demo of Unused Structures				\$ 250,000			\$ 250,000
2020-U2	Storm Water	Cedarwoods Retention Ponds Maintenance				\$ 50,000			\$ 50,000
2022-U3	Water	Well No. 7 (Kipp Rd) Rebuild				\$ 58,000			\$ 58,000
2019-U8	POTW	WWTP Office Building Remodel					\$ 500,000		\$ 500,000
2021-U6	Water	Advanced Metering Infrastructure					\$ 120,000		\$ 120,000
			\$ 636,360	\$ 14,803,940	\$ 1,295,000	\$ 398,000	\$ 620,000		\$ 17,553,300

PARKS, CEMETERY, FORESTRY, NONMOTORIZED (P)									
Project No.	Category	Project Name/Description	Budget		Forecast		Projections		Total Project Cost
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	
2020-P1	Non-Motorized	Columbia Street Bridge: Non-Motorized Connection	\$ 180,000						\$ 180,000
2020-P11	Park AMENDED	Rayner Park Improvements: Playground	\$ 485,000						\$ 485,000
2020-P15	Non-Motorized	Jefferson Trailhead / Cemetery / Community Garden	\$ 230,000						\$ 230,000
2020-P17	Non-Motorized	Non- Motorized Program: Southeast Quadrant of the City	\$ 20,000						\$ 20,000
2022-P1	Cemetery	Maple Grove Cemetery: Columbarium (3)	\$ 115,000						\$ 115,000
2020-P4	Non-Motorized	Hayhoe Riverwalk Trail: Trail Signage		\$ 50,000					\$ 50,000
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
2022-P2	Cemetery	Maple Grove Cemetery: Trash Receptacles/ Section Signs		\$ 25,000					\$ 25,000
2020-P9	Non-Motorized	Signage Plan: DDA/HDC District		\$ 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-P19	Non-Motorized	Signage Plan: Major Corridors			\$ 150,000				\$ 150,000
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
2021-P2	Non-Motorized	Non- Motorized Program: Southeast Quadrant					\$ 20,000		\$ 20,000
2020-P26	Cemetery	Second Drive: Cemetery						\$ 70,000	\$ 70,000
2022-P3	Non-Motorized	Non- Motorized Program: Southwest Quadrant of the City						\$ 20,000	\$ 20,000
2022-P4	Cemetery	Maple Grove Cemetery: Columbarium (3)	\$ 1,030,000	\$ 375,000	\$ 400,000	\$ 470,000	\$ 20,000	\$ 205,000	\$ 2,500,000

MOTOR VEHICLE POOL (MVP)			Budget		Forecast			Projections			Total Project Cost	
Project No.	Category	Project Name/Description	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028				
2017-MVP18a	DPW	Replacement No. 24 (Dump/Plow Truck) (SPLIT)	\$ 95,000								\$ 95,000	
2017-MVP22	Police	Replacement No. 83 (Police Interceptor)	\$ 54,000								\$ 54,000	
2022-MVP1	DPW	New Concrete Grinder ²	\$ 6,000								\$ 6,000	
2022-MVP2	DPW	Replacement No. 53 (Trailer)	\$ 7,000								\$ 7,000	
2022-MVP3	DPW	Replacement No. 55 (Trailer)	\$ 20,000								\$ 20,000	
2022-MVP4	DPW	New Attachment No. 39 (Sickle Bar Mower)	\$ 11,500								\$ 11,500	
2017-MVP18b	DPW	Replacement No. 24 (Equipping) (SPLIT) ²	\$ 140,000								\$ 140,000	
2018-MVP3	Police	Replacement No. 84 (Police Interceptor)	\$ 57,000								\$ 57,000	
2018-MVP4	DPW	Replacement No. 31 (DPW Pickup)	\$ 48,000								\$ 48,000	
2022-MVP5	DPW	Replacement No. 37 (Gator)	\$ 22,000								\$ 22,000	
2019-MVP3	Water	Replacement No. 15 (Water Pickup) ²		\$ 28,000							\$ 28,000	
2019-MVP5	Police	Replacement No. 87 (Police Interceptor) ²		\$ 58,000							\$ 58,000	
2019-MVP6	DPW	Replacement No. 802 (Fire Expedition)		\$ 51,000							\$ 51,000	
2019-MVP2	Police	Replacement No. 83 (Police Interceptor) ²				\$ 60,000					\$ 60,000	
2020-MVP2	Police	Replacement No. 85 (Police Interceptor) ²				\$ 60,000					\$ 60,000	
2020-MVP3	DPW	Replacement No. 26 (Vector Truck) ²				\$ 475,000					\$ 475,000	
2020-MVP1	DPW	Replacement No. 91 (Mower)					\$ 13,000				\$ 13,000	
2021-MVP1	DPW	Replacement No. 75 (Mower)					\$ 13,000				\$ 13,000	
2021-MVP3	DPW	Replacement No. 12 (DPW Pickup)					\$ 29,000				\$ 29,000	
2021-MVP4	DPW	Replacement No. 14 (DPW Pickup)					\$ 29,000				\$ 29,000	
2021-MVP5	DPW	Replacement No. 19 (Parks Pickup)					\$ 75,000				\$ 75,000	
2021-MVP6	Police	Replacement No. 86 (Police Interceptor)					\$ 61,500				\$ 61,500	
2022-MVP6	DPW	Replacement No. 39 (Tool Cat)					\$ 45,000				\$ 45,000	
2022-MVP7	DPW	Replacement No. 82 (Chipper)					\$ 59,000				\$ 59,000	
2020-MVP1	DPW	Replacement No. 91 (Leaf Machine)						\$ 110,000			\$ 110,000	
2022-MVP8	DPW	Replacement No. 11 (DPW Pickup)						\$ 54,000			\$ 54,000	
2022-MVP9	DPW	Replacement No. 28 (Dump/Plow)(SPLIT)						\$ 113,000			\$ 113,000	
2022-MVP10	DPW	New Attachment No. 39 (Stump Grinder)						\$ 12,000			\$ 12,000	
2022-MVP11	DPW	Replacement No. 40 (DPW Pickup)						\$ 30,000			\$ 30,000	
2022-MVP12	DPW	Replacement No. 74 (Mower)						\$ 13,500			\$ 13,500	
2022-MVP13	Police	Replacement No. 83 (Police Interceptor)						\$ 63,500			\$ 63,500	
			\$ 193,500	\$ 267,000	\$ 137,000	\$ 595,000	\$ 324,500	\$ 396,000			\$ 1,913,000	

BUILDING, PROPERTY, EQUIPMENT, LEGISLATION (B)			Budget	Forecast			Projections			
Project No.	Category	Project Name/Description	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Total Project Cost	
2017-B5c	Library	Building: Library Improvements, Phase 1, Part 2	\$ 280,000						\$ 280,000	
2018-B20	Fire	Carpet Replacement for Station 1	\$ 20,000						\$ 20,000	
2018-B25	Police	Police In-Car Digital Recording System	\$ 46,000						\$ 46,000	
2018-B23a	Planning	Cedar/127 Corridor Sub-area Plan	\$ 50,000						\$ 50,000	
2018-B23b	Planning	Kipp Road/Temple Street Sub-area Plan	\$ 30,000						\$ 30,000	
2019-B2b	City Hall	City Hall Renovations-Phase 1/ Carpet	\$ 150,000						\$ 150,000	
2020-B4b	DPW	Department of Public Works Construction	\$ 7,000,000						\$ 7,000,000	
2022-B1	Legislative	Ordinance Update: Planning, Subdivision, Signs, STR	\$ 5,000						\$ 5,000	
2017-B13	IT	AV Room Technology Replacement		\$ 150,000					\$ 150,000	
2019-B7	Planning	Geographic Information System (GIS) - Combine phases		\$ 60,000					\$ 60,000	
2019-B8	Police	Car Port (6-Car Unit)		\$ 40,000					\$ 40,000	
2022-B2	Legislative	Ordinance Update: Historic Preservation, Building, Utilities		\$ 5,000					\$ 5,000	
2020-B1	Police	Secure Patrol Operations Equipment			\$ 5,000				\$ 5,000	
2021-B1	Legislative	Charter Review and Update			\$ 20,000				\$ 20,000	
2021-B2	Police	Replacement of Speed Trailer			\$ 12,000				\$ 12,000	
2019-B10	IT	New Servers				\$ 40,000			\$ 40,000	
2020-B2	Building	Downtown Parking Lot Repairs/ Seal Coating				\$ 20,000			\$ 20,000	
2020-B3	Building	City Hall Carpet Replacement				\$ 20,000			\$ 20,000	
2022-B3	Fire	Replacement Tanker 811				\$ 450,000			\$ 450,000	
2019-B4	City Hall	City Hall - Phase 2						\$ 100,000	\$ 100,000	
2019-06	Library	Library Improvements, Phase 2						\$ 850,000	\$ 850,000	
			\$ 7,581,000	\$ 255,000	\$ 37,000	\$ 530,000	\$ -	\$ 950,000	\$ 9,353,000	

		Budget		Forecast			Projections		Total Project Cost	
		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028			
GRAND TOTALS		\$ 10,446,075	\$ 16,981,859	\$ 2,822,618	\$ 2,893,738	\$ 1,925,785	\$ 4,815,275	\$	\$ 39,685,350	

Introduced: Waxman

Second: Howe

**CITY OF MASON
PLANNING COMMISSION RESOLUTION No. 2022-02
A RESOLUTION RECOMMENDING THAT
CITY COUNCIL ADOPT THE CAPITAL IMPROVEMENTS PROGRAM
FOR THE FISCAL YEARS 2022-2028**

February 15, 2022

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 Capital Improvements Program is consistent with the Capital Improvements Programming component of the Master Plan.

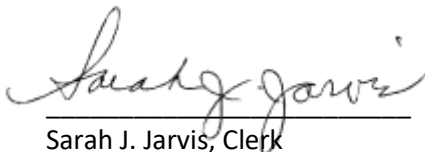
NOW THEREFORE BE IT RESOLVED, that the City of Mason Planning Commission does hereby recommend that City Council adopt the Capital Improvements Program (CIP) for fiscal years 2022-2028.

Yes (5) Clark, Howe, Sabbadin, Waxman, Wren

No (0)

Absent (4) Barna, Bliesener, Kirkby, Perrault

CLERK'S CERTIFICATION: I hereby certify that the foregoing is a true and accurate copy of a resolution adopted by the Planning Commission at its regular meeting held Tuesday, February 15, 2022, the original of which is part of the Planning Commission minutes.



Sarah J. Jarvis, Clerk

City of Mason

Ingham County, Michigan

**CITY OF MASON
CITY COUNCIL RESOLUTION 2022-09**

ADOPTION OF THE CAPITAL IMPROVEMENTS PROGRAM FOR THE FISCAL YEARS 2022-2028

FEBRUARY 21, 2022

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 February 15, 2022 (PC Resolution 2022-02) as it is consistent with the Capital Improvements Programming component of the Master Plan.

NOW THEREFORE BE IT RESOLVED, that the Mason City Council adopt the Capital Improvements Program (CIP) for fiscal years 2022-2028.

The foregoing Resolution was moved for adoption by Councilmember Brown and seconded by Councilmember Droscha and declared adopted by the following vote:

Yes (4) Brown, Clark, Droscha, Whipple

No (0)

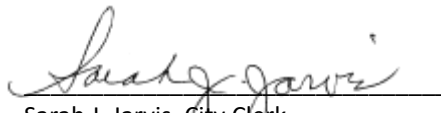
Absent (3)

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
COUNTY OF INGHAM) ss
CITY OF MASON)

I, the undersigned, the duly qualified and acting Clerk of the City of Mason, County of Ingham, State of Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the City of Mason at a regularly scheduled meeting held on Monday, February 21, 2022, pursuant to the Michigan Open Meetings Act, the original of which is on file in my office as part of the Council minutes.

IN WITNESS WHEREOF, I have hereunto set my official signature, this 23rd day of February 2022.



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