



# 2017/2018 BUDGET



# List of Principal Officials

## **CITY COUNCIL**

Russell Whipple, Mayor

Marlon Brown, Mayor Pro-Tem

Jon Droscha, Councilmember

Elaine Ferris, Councilmember

Angela Madden, Councilmember

Rita Vogel, Councilmember

Mike Waltz, Councilmember

## **CITY OFFICIALS**

Deborah Stuart, City Administrator

Tom Hitch, City Attorney

Ken Baker, Public Works Director

Deborah Cwierniewicz, City Clerk

David Haywood, Zoning/Development Director

Don Heck, City Engineer

Kerry Minshall, Fire Chief

Eric Smith, Finance Director/Treasurer

John Stressman, Chief of Police



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## TRENDS and COMMUNITY INFORMATION

### Community Investment Trends

Table 1. Housing Sales

Calendar Year	Single Family Home Starts	Home Sales	Average Medium Household Sales Price	% Change
2012	17	87	125,000	18.3%
2013	15	88	110,600	(13)%
2014	26	82	128,400	16 %
2015	11	108	125,300	(2.5) %
2016	13	99	132,900	6 %

Table 2. Investments in Property

Calendar Year	Permits Issued	Investment
2012	239	3,632,948
2013	202	7,925,270
2014	167	9,435,213
2015	137	12,486,444
2016	169	11,437,629

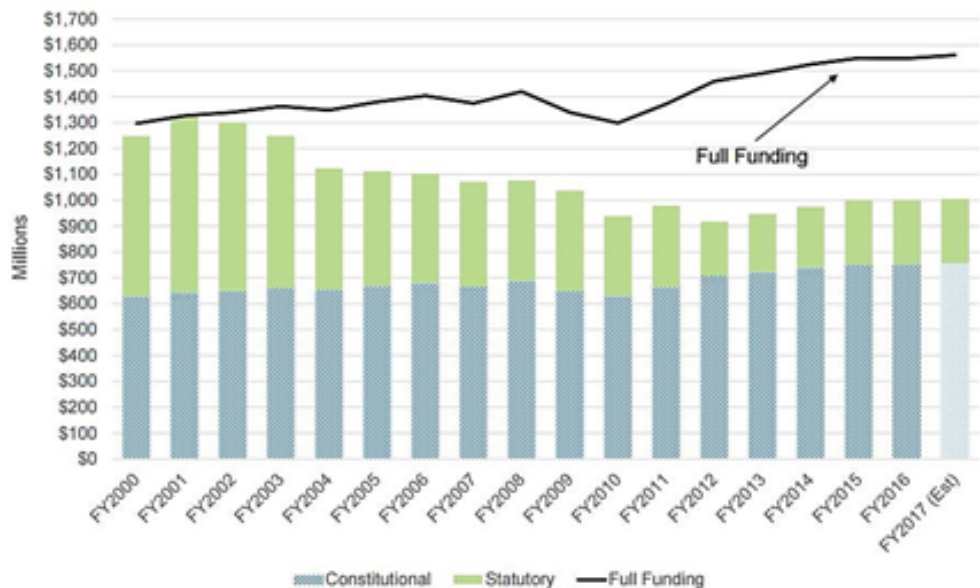
Table 3. 2016 Top 5 Property Owners Invested in Mason (by Taxable Value)

Rank	Taxpayer	2016 Taxable	% of Total City Value
1	Gestamp	31,446,148	14.83%
2	Michigan Packaging Company	11,168,705	5.26%
3	Meijer	5,108,398	2.40%
4	Beacon Lake Apartments	4,539,286	2.14%
5	Consumers Energy	3,935,357	1.85%
	Total:	55,897,886	26.48%

## Revenue: State Revenue Sharing

Graph 1. Total Revenue Sharing Trends- House Fiscal Agency

### Total Revenue Sharing Payments to Cities, Villages, and Townships



House Fiscal Agency

17

January 2017



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

Table 4 . Mason Allocation of State Revenue Sharing (Source: MML)

Fiscal Year	Constitutional	Statutory/CVTRS	Total Received	Full Funding (not received) *
2005	\$468,469	\$198,856	\$667,325	\$785,990
2006	\$476,446	\$183,454	\$659,900	\$799,374
2007	\$466,546	\$173,702	\$640,248	\$782,764
2008	\$482,122	\$158,126	\$640,248	\$808,897
2009	\$454,699	\$158,126	\$612,825	\$762,887
2010	\$440,770	\$104,277	\$545,047	\$739,517
2011	\$533,918	\$11,129	\$545,047	\$895,800
2012	\$568,299	\$70,737	\$639,036	\$953,484
2013	\$580,065	\$75,792	\$655,857	\$973,225
2014	\$593,668	\$79,443	\$673,111	\$966,048
2015	\$602,993	\$81,868	\$684,861	\$1,011,693
<b>Totals:</b>	<b>\$5,667,995</b>	<b>\$1,295,510</b>	<b>\$6,963,505</b>	<b>\$9,479,679</b>

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

## Revenue: Local Taxes

Table 5. Ad Valorem Taxable Values Trends and Projections

Fiscal Year	Real Property	Personal Property	Total	% Change
<b>2008/09</b>	203,220,458	19,179,764	222,400,222	2.10%
<b>2009/10</b>	206,400,007	22,233,415	228,633,422	2.80%
<b>2010/11*</b>	<b>191,201,123</b>	<b>21,512,776</b>	<b>212,713,899</b>	<b>-6.96%</b>
<b>2011/12</b>	193,686,221	23,607,161	217,293,382	2.15%
<b>2012/13</b>	190,203,798	22,497,927	212,701,725	-2.11%
<b>2013/14</b>	188,645,992	22,158,416	210,804,408	-0.89%
<b>2014/15</b>	191,504,649	22,453,521	213,958,170	1.50%
<b>2015/16</b>	194,869,067	22,406,762	217,275,829	1.55%
<b>2016/17**</b>	197,859,026	14,144,570	212,003,596	-2.43%
<b>2017/18***</b>	204,521,410	19,356,940	223,878,350	5.60%
*2010/11: Large decrease due to impact of recession impacts property values fully				
**2016/17: Large decrease due to impact of Personal Property Phase Out				
***2017/18: Large increase due to IFT Certificate Expired for Michigan Packaging Parcel 33-19-10-95-900-012 resulting in Personal Property increase				
<b>PROJECTED: Based on 1.009 CPI inflation rate</b>				
<b>2018/19</b>	206,362,103	19,356,940	225,719,043	1%
<b>2019/20</b>	208,219,362	19,356,940	227,576,302	1%
<b>2020/21</b>	210,093,336	19,356,940	229,450,276	1%

**Proposal A-** Created difference between Taxable Value and State Equalized Value because a growth cap was placed on taxable value. The growth on taxable value is limited to the lesser of inflation or five percent. When properties are sold or there is new construction they are uncapped. Otherwise, the community is likely bound by inflation rates.

Table 6. City/Twshp Millage Comps- **2016 PRE**

City/Twshp	Why Compare?	Millage
<i>Alaiedon(MPS)</i>	Location	.8384
<i>Aurelius (MPS)</i>	Location	1.3203
<i>Delhi (Holt)</i>	Location	7.2903
<i>Meridian (OPS)</i>	Location	7.8163
<i>Grand Ledge</i>	Population (7.7K)	11.2905
<i>DeWitt</i>	Location	13.000
<b>MASON</b>		<b>13.25</b>
<i>Chelsea</i>	Population (5.2K)	14.9432
<i>Williamston</i>	Location	15.1024
<i>St. Johns</i>	Population (7.9K)	15.1735
<i>Charlotte</i>	Population (9K)	15.3513
<i>Leslie</i>	Location	17.6968
<i>Marshall</i>	Population (7K)	19.0862
<i>Lansing (MPS)</i>	Location	19.7000
<i>East Lansing</i>	Location	22.2107

Low Taxed City:  
Headlee allows for up to 18.485 **without** a vote of the people

1996: Last Year that Mason increased the Millage Rate  
1998: Decreased to 13.9101  
1999: Decreased to 13.75  
2001: Decreased to 13.25

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

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

Table 7. Total Millage Comps- **2016 PRE**

City/Twshp	Why Compare?	Total Millage
<i>Alaiedon(MPS)</i>	Location	32.9059
<i>Aurelius (MPS)</i>	Location	33.3878
<i>St. Johns</i>	Population (7.9K)	38.1783
<i>Grand Ledge</i>	Population (7.7K)	43.1564
<i>Charlotte</i>	Population (9K)	43.3090
<i>DeWitt</i>	Location	43.5507
<b>MASON</b>		<b>45.3175</b>
<i>Chelsea</i>	Population (5.2K)	46.6817
<i>Meridian (OPS)</i>	Location	46.9337
<i>Delhi (Holt)</i>	Location	48.4189
<i>Marshall</i>	Population (7K)	51.5979
<i>Williamston</i>	Location	54.7323
<i>Leslie</i>	Location	54.7684
<i>Lansing (MPS)</i>	Location	57.7745
<i>East Lansing</i>	Location	58.2703

**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.

Table 8. City of Mason Resident Bill Distribution

Receiving Entity	Millage Rates		Approximate portion of every dollar	
	PRE	Non-PRE	PRE	Non-PRE
<b>City of Mason</b>	<b>13.2500</b>	<b>13.2500</b>	<b>\$0.29</b>	<b>\$0.21</b>
Lansing Community College	3.8072	3.8072	\$0.08	\$0.06
Mason Public School	0.0000	17.9388	\$0.00	\$0.29
State Education Tax	6.0000	6.0000	\$0.13	\$0.09
Ingham Intermediate School	5.9881	5.9881	\$0.13	\$0.09
Ingham County Operating	6.3842	6.3842	\$0.14	\$0.10
Ingham County Non-Operating	3.6831	3.6831	\$0.08	\$0.06
Capital Area District Library	1.5600	1.5600	\$0.04	\$0.02
Capital Region Airport Authority	0.6990	0.6990	\$0.02	\$0.01
Mason Public School Debt	2.9500	2.9500	\$0.07	\$0.05
Mason Public School Sinking	.9959	.9959	\$0.02	\$0.02
<b>Total Millage for 2016</b>	<b>45.3175</b>	<b>63.2593</b>	<b>\$1.00</b>	<b>\$1.00</b>





# Budget Highlights

## Fiscal Year 2017/18

### Introduction

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In accordance with the requirements of the City Charter, I respectfully submit to you for your consideration the proposed budget for the fiscal year beginning July 1, 2017, and ending June 30, 2018. 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 2017/18 and **projected budgets** for 2018/19 and 2019/20. The City Council will not be asked to adopt the projected budgets, but those projections will assist in:

1. Providing a better understanding of our financial position (revenue and cost drivers, hidden liabilities)
2. Development of strategic response to the financial reality
3. Implementing a budget plan to reflect a strategic, proactive response (ongoing activities vs. one-time expenditures, specific strategies regarding staggering expense, reducing costs, or adjusting revenue)
4. Determining long-term sustainability for our community

After a detailed review of operations and allocation of resources over the last year, I'm confident that the proposed budget is one that considers: long-term sustainability and appropriate resources to provide the services our residents expect without unnecessary expansion of those services. The budget highlights below are intended to assist with your consideration during this process.

### Personnel Expenditures

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Personnel Costs 2017/2018:

- Staffing is up with 46 full-time positions and 9,840 hours of part-time (See Pages 9 and 10)
- Non-union Employees - 2% wage increase (**\$13,665**). With all staffing changes, including the increases above, overall costs are up **\$246,990 (6.9%)**.
- Union Employees - Accounted for, but due to the negotiation process are not detailed here.
- Retirement/MERS Contribution - Anticipated to increase in General Fund by 11%. The overall City contribution is up by an estimated **\$47,000**.
- OPEB Contribution – The City was at a funded ratio of 25.2% as of the previous actuarial (07/01/15). The next actuarial is scheduled for the 18/19 fiscal year.
- Health Benefit Contribution - 12% increase anticipated (**\$26,830**) for the City's contribution.

## FULL-TIME PERSONNEL SUMMARY

	2014-15	2015-16	2016-17	2017-18	2017-18 INCREASE
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
<b>ADMINISTRATION</b>					
CITY ADMINISTRATOR	1.0	1.0	1.0	1.0	0.0
EXECUTIVE ASST TO CITY ADMINISTRATOR	1.0	1.0	1.0	1.0	0.0
ADMINISTRATIVE ASSISTANTS	0.0	0.0	0.0	2.0	2.0
HUMAN RESOURCES COORDINATOR	1.0	1.0	0.0	0.0	0.0
<b>FINANCE DEPARTMENT</b>					
FINANCE DIRECTOR/TREASURER	1.0	1.0	1.0	1.0	0.0
ASST FINANCE DIRECTOR	1.0	1.0	1.0	1.0	0.0
BOOKKEEPER	3.0	3.0	3.0	3.0	0.0
<b>BUILDING &amp; ZONING</b>					
ZONING/PLANNING DIRECTOR	1.0	1.0	1.0	1.0	0.0
<b>CITY CLERK</b>					
CLERK	1.0	1.0	1.0	1.0	0.0
<b>DEPARTMENT OF PUBLIC WORKS</b>					
<b>CEMETERY &amp; PARKS DIVISION</b>					
CPF FOREMAN	0.0	0.0	1.0	0.0	(1.0)
LABORERS	3.0	3.0	2.0	3.0	1.0
<b>PUBLIC SAFETY</b>					
<b>POLICE DEPARTMENT</b>					
CHIEF OF POLICE	1.0	1.0	1.0	1.0	0.0
SERGEANT	2.0	2.0	2.0	2.0	0.0
POLICE OFFICER	8.0	9.0	9.0	9.0	0.0
DETECTIVE	1.0	1.0	1.0	1.0	0.0
STAFF SERVICES COORDINATOR	1.0	1.0	1.0	1.0	0.0
<b>FIRE DEPARTMENT</b>					
CHIEF	1.0	1.0	1.0	1.0	0.0
<b>TOTAL GENERAL FUND</b>	<b>27.0</b>	<b>28.0</b>	<b>27.0</b>	<b>29.0</b>	<b>2.0</b>
<b>DEPARTMENT OF PUBLIC WORKS/STREETS/POTW</b>					
<b>ADMINISTRATION</b>					
DPW DIRECTOR	1.0	1.0	1.0	1.0	0.0
DPW SUPERINTENDENT	1.0	1.0	1.0	1.0	0.0
DPW FOREMAN	1.0	1.0	1.0	1.0	0.0
<b>WATER/STREET OPERATIONS</b>					
LABORERS	5.0	5.0	5.0	5.0	0.0
HEAVY EQUIPMENT OPERATOR	1.0	1.0	1.0	1.0	0.0
MECHANIC	1.0	1.0	1.0	1.0	0.0
WATER TREATMENT PLANT OPERATORS	2.0	2.0	2.0	2.0	0.0
<b>SEWER OPERATIONS</b>					
POTW SUPERINTENDENT	1.0	1.0	1.0	1.0	0.0
POTW OPERATORS	4.0	4.0	4.0	4.0	0.0
<b>TOTAL WATER/SEWER FUND</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>0.0</b>
<b>TOTAL FULL-TIME EMPLOYEES</b>	<b>44.0</b>	<b>45.0</b>	<b>44.0</b>	<b>46.0</b>	<b>2.0</b>

## PART-TIME PERSONNEL HOURS WORKED SUMMARY

	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2017-18 INCREASE ( <u>DECREASE</u> )
<b>CLERK'S OFFICE</b>					
ADMINISTRATIVE ASSISTANTS	1,244	1,036	2,500	1,300	(1,200)
<b>HUMAN RESOURCES</b>					
ADMINISTRATIVE ASSISTANTS	1,807	2,662	0	0	0
<b>DEPARTMENT OF PUBLIC WORKS CEMETERY &amp; PARKS DIVISION</b>					
SEASONAL LABORER	1,300	1,200	2,720	2,720	0
<b>DEPARTMENT OF PUBLIC WORKS STREETS DIVISION</b>					
ADMINISTRATIVE ASSISTANT	0	0	0	1,300	1,300
SEASONAL LABORER	640	374	680	680	0
<b>FIRE DEPARTMENT</b>					
ADMINISTRATIVE ASSISTANT	0	0	0	1,300	1,300
<b>POLICE DEPARTMENT</b>					
SECRETARY	1,470	1,634	1,500	1,500	0
ADMINISTRATIVE ASSISTANT	866	923	1,020	0	(1,020)
CODE ENFORCEMENT	995	1,022	1,040	1,040	0
<b>TOTAL PART-TIME EMPLOYEES</b>	<b>8,322</b>	<b>8,851</b>	<b>9,460</b>	<b>9,840</b>	<b>380</b>

## Capital Expenditures

This year, Capital Expenditures are directly tied to the 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 strategy for the City.

Table 9: Capital Estimates

CAPITAL ONLY	2016/17	2017/18	2018/19	2019/20
Overall Expenditures	3,950,220	2,554,195	6,237,540	2,350,500
General Fund	414,720	402,520	628,000	289,500
Local/Major Streets	908,900	1,132,675	834,540	960,000

## Activity Detailed by Fund

### ALL FUNDS

Table 10: All Funds Estimates

	2016/17	2017/18	2018/19	2019/20
Revenue	13,927,515	14,575,805	16,865,045	13,189,690
Expenditures	16,096,965	16,178,665	17,299,595	15,043,545

### GENERAL FUND (101)

Table 11: General Fund Estimates

	2016/17	2017/18	2018/19	2019/20
Revenue	6,456,575	6,738,225	6,452,450	6,601,670
Expenditures	6,273,285	7,288,290	6,796,395	6,664,640
Fund Balance with Assets	4,713,294	4,163,229	3,819,284	3,756,314
Cash on Hand Balance	2,770,221	2,220,156	1,876,211	1,813,241
Percent of Expenditures	44.15%	30.46%	27.61%	27.21%
Unrestricted Cash on Hand	2,565,221	1,490,156	1,546,211	1,408,241
Percent of Expenditures	40.89%	20.44%	22.75%	21.13%

Note:

- Revenue: Property tax revenue reflects an increase of **\$500,885** or **17%** (mill value of \$218,115) which includes an increase of 2 mills. Constitutional and Statutory State Revenue Sharing is anticipated to be **\$690,705**, which is stable with the current year.
- Expenditure Percentage: Recommend adoption of policy within the next fiscal year, clearly outlining a standard to not go below 20% of Cash on Hand Fund Balance.

### MAJOR STREET (202) AND LOCAL STREET FUNDS (203)

Table 12: Major and Local Street Funds Estimates

	2016/17	2017/18	2018/19	2019/20
Revenue	1,231,255	1,764,720	1,537,030	1,667,530
Expenditures	1,216,980	1,912,160	1,540,285	1,680,920
Fund Balance	<b>1,106,191</b>	<b>958,751</b>	<b>955,496</b>	<b>942,106</b>

Note: 4 mill appropriation for fiscal year 2017/2018 is estimated at \$872,460. Proposed expenditures for the Street Program in 2017/18 are \$1,132,665.

### RAYNER BOND FUND (702)

Table 13: Rayner Bond Fund Estimates

	2016/17	2017/18	2018/19	2019/20
Revenue	16,500	14,500	14,500	14,500
Expenditures	8,430	306,525	14,500	114,895
Fund Balance	1,645,438	1,353,413	1,358,638	1,258,243
Cash on Hand Balance	<b>770,999</b>	<b>478,974</b>	<b>484,199</b>	<b>383,804</b>

Note: Proposed and projected budgets anticipate utilizing Rayner Bond Fund for all park capital expenditures.

### DOWNTOWN DEVELOPMENT AUTHORITY (DDA) (248)

Table 14: DDA Fund Estimates

	2016/17	2017/18	2018/19	2019/20
Revenue	73,245	69,250	71,250	75,250
Expenditures	71,575	149,425	139,425	139,425
Fund Balance	<b>112,213</b>	<b>32,038</b>	<b>(36,137)</b>	<b>(100,312)</b>

Note: The DDA projected budget shows a deficit due to the goal of continuing to do a similar level of facades. All TIF jurisdictions are likely to face changes in revenue structure in the next year due to proposed legislation. This budget is intended to be an indicator of the need to continue the revenue structure that is currently in place. The DDA is fully aware that the trend is not sustainable and adjustments need to be made for future years.

### LOCAL DEVELOPMENT FINANCING AUTHORITY (LDFA) (250)

Table 15: LDFA Fund Estimates

	2016/17	2017/18	2018/19	2019/20
Revenue	324,770	402,125	531,500	531,500
Expenditures	1,676,325	81,410	51,505	1,321,600
Fund Balance	<b>55,344</b>	<b>376,059</b>	<b>856,054</b>	<b>65,954</b>

Note: Revenue projects a decrease in the capture that we have been returning to jurisdictions to assist in funding the Waste Water Treatment Expansion as supported by the LDFA Board. This results in an increase in revenue in 2018/19 and 2019/20 for the LDFA. Please see note above related to TIF.

### **WATER AND SEWER (592)**

Table 16: Water and Sewer Fund Estimates

	2016/17	2017/18	2018/19	2019/20
Revenue	5,158,725	3,555,330	7,650,335	3,745,515
Expenditures	6,130,000	4,295,710	8,132,645	4,465,380
Fund Balance	11,950,856	11,210,476	10,728,166	10,008,301
Cash on Hand Balance	<b>2,135,867</b>	<b>2,070,487</b>	<b>2,263,177</b>	<b>2,218,312</b>
Percent of Expenditures	34.84%	48.20%	27.83%	49.68%

Note: Rates were increased 1.5% as of July 2015 and there has been no rate increase since. These rates are analyzed annually utilizing the 2013 utility rate study. A new utility rate study is planned for in the 2017/18 proposed budget

### **MOTOR VEHICLE POOL (661)**

Table 17: Motor Vehicle Pool Fund Estimates

	2016/17	2017/18	2018/19	2019/20
Revenue	416,570	850,850	434,850	426,445
Expenditures	453,150	937,340	430,145	508,960
Fund Balance	689,244	602,754	607,459	524,944
Cash on Hand Balance	<b>468,910</b>	<b>457,420</b>	<b>537,125</b>	<b>529,610</b>
Percent of Expenditures	103.43%	48.80%	123.52%	104.06%

Note: Pool includes adding six pieces of equipment in 2017/18.

### **CEMETERY TRUST (711)**

Table 18: Cemetery Trust Fund Estimates

	2016/17	2017/18	2018/19	2019/20
Revenue	4,700	4,700	4,700	4,700
Expenditures	1,200	1,200	1,200	1,200
Fund Balance	<b>350,805</b>	<b>354,305</b>	<b>357,805</b>	<b>361,305</b>

### **SPECIAL ASSESSMENT (812)**

Table 19: Special Assessment Fund Estimates

	2016/17	2017/18	2018/19	2019/20
Revenue	144,665	133,795	127,400	122,580
Expenditures	157,045	150,880	157,690	146,525
Fund Balance	<b>397,372</b>	<b>380,287</b>	<b>349,997</b>	<b>326,052</b>

## Recommended Revenue Increase

2017/2018 is a pivotal year for the City of Mason. We are now aware of what it will take for us to be sustainable at the level of services that we believe the community and current Council expects. Based on that information, I'm recommending a 2 mill increase effective the 2017/2018 fiscal year. The 2 mills will allow us to sustain the property and equipment that we are currently responsible for, plan for large expenses, limit our dependence on State and Federal funding, and train/compensate our employees appropriately.

## IMPACT

**2015**  
**Mason Average Home Value**  
**\$132,900, Taxable Value of \$57,700**

*One mill is equal to \$1.00 in tax for every \$1,000 of assessment.*

Table 20. Millage Impact for Average Home

City Millage Rate	13.25	14.25	15.25	16.25
City Total Estimated Taxes:	\$764.52	\$822.22	\$879.92	\$937.62
Total (PRE) Millage Rate	45.3175	46.3175	47.3175	48.3175
Total Estimated Taxes:	\$2,614	\$2,672 (+58)	\$2,730 (+116)	\$2,787 (+173)

Table 21. Millage Impact on Senior (2 Scenarios)

	Current Tax Rate	Proposed Tax Rate		Current Tax Rate	Proposed Tax Rate
Taxable Value	57,700.00	57,700.00		40,000.00	40,000.00
Total Tax	2,614.82	2,730.22		1,812.70	1,892.70
Impact of Increase		<b>115.40</b>			<b>80.00</b>
Household Resources/Income	45,000.00	45,000.00		26,000.00	26,000.00
Credit	311.95	346.57		722.16	786.16
Actually Pay	2,302.87	2,383.65		1,090.54	1,106.54
Actual Increase		<b>80.78</b>			<b>16.00</b>

(Note: All tax situations are unique and may differ based on individual circumstances)

Table 22. Total Millage Rate Comps **2016** PRE (with proposed increase for Mason)

City/ Twshp	Why Compare?	City Millage	Total Millage
Alaiedon(MPS)	Location	.8384	32.9059
Aurelius (MPS)	Location	1.3203	33.3878
St. Johns	Population (7.9K)	15.1735	38.1783
Grand Ledge	Population (7.7K)	11.2905	43.1564
Charlotte	Population (9K)	15.3513	43.3090
DeWitt	Location	13.000	43.5507
Chelsea	Population (5.2K)	14.9432	46.6817
Meridian (OPS)	Location	7.8163	46.9337
<b>MASON</b>		<b>15.25</b>	<b>47.3175</b>
Delhi (Holt)	Location	7.2903	48.4189
Leslie	Location	17.6968	54.7684
Williamston	Location	15.1024	54.7323
Lansing (MPS)	Location	19.7000	57.7745
East Lansing	Location	22.2107	58.2703

Table 23: General Fund Estimates Without Millage Increase

	2016/17	2017/18	2018/19	2019/20
Revenue	6,456,575	6,302,030	6,024,840	6,170,210
Expenditures	6,273,285	7,288,290	6,796,395	6,664,640
Fund Balance with Assets	4,713,294	3,727,034	2,955,479	2,461,049
Cash on Hand Balance	2,770,221	1,783,961	1,012,406	517,976
<b>Percent of Expenditures</b>	<b>44.15%</b>	<b>24.48%</b>	<b>14.90%</b>	<b>7.77%</b>
Unrestricted Cash on Hand	2,565,221	1,053,961	582,406	112,976
<b>Percent of Expenditures</b>	<b>40.89%</b>	<b>14.46%</b>	<b>8.56%</b>	<b>1.69%</b>

Table 24 (Same as Table 11): General Fund Estimates With Millage Increase

	2016/17	2017/18	2018/19	2019/20
Revenue	6,456,575	6,738,225	6,452,450	6,601,670
Expenditures	6,273,285	7,288,290	6,796,395	6,664,640
Fund Balance with Assets	4,713,294	4,163,229	3,819,284	3,756,314
Cash on Hand Balance	2,770,221	2,220,156	1,876,211	1,813,241
<b>Percent of Expenditures</b>	<b>44.15%</b>	<b>30.46%</b>	<b>27.61%</b>	<b>27.21%</b>
Unrestricted Cash on Hand	2,565,221	1,490,156	1,546,211	1,408,241
<b>Percent of Expenditures</b>	<b>40.89%</b>	<b>20.44%</b>	<b>22.75%</b>	<b>21.13%</b>



## Summary

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This year was focused on long-term planning and sustainability for the community of Mason. The budget accounts for large expenditures with limited debt when possible and appropriate resources to implement the activities our community expects. The loss of revenue through various sources combined with increasing costs of health benefits, unfunded mandates, and equipment/contract services has resulted in a need for additional revenue that can no longer be ignored if we hope to successfully navigate the next 10 years.

Next budget year will be focused on efficiency of our highest cost item - personnel. Are we allocating resources effectively based on actual data for need in our high cost areas? Are we adapting to the labor force needs related to compensation/training/flexibility/succession planning? Are there areas we should consider phasing into contracting? We will also spend considerable time refining our long term strategy for asset management.

I thank all the members of the City staff for their hard work in the preparation of this budget. The budget is a team effort including all of our Department Heads, with considerable dedication of time by our Finance Department. Special acknowledgment is owed to Eric Smith and Michelle Pietsch for their commitment during this process.

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 Administrator



# Total Fund Balance Summary

## Fiscal Year 2017/18

<b>Fund</b>	<b>Projected 06/30/17 Fund Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Projected 6/30/18 Fund Balance</b>
<b>General Fund</b>	4,713,294	6,738,225	7,288,290	4,163,229
<b>Special Revenue</b>				
Major Street	950,085	1,129,705	1,277,145	802,645
Local Street	156,106	635,015	635,015	156,106
Rayner Bond	1,645,438	14,500	306,525	1,353,413
<b>Tax Increment</b>				
DDA	112,213	69,250	149,425	32,038
LDFA	55,344	850,850	937,340	602,754
<b>Proprietary</b>				
Water and Sewer	11,950,856	3,555,330	4,295,710	11,210,476
Motor Vehicle Pool	689,244	450,850	595,905	544,189
<b>Fiduciary</b>				
Economic Development	13,438	25	13,463	-
<b>Permanent</b>				
Cemetery Trust	350,805	4,700	1,200	354,305
<b>Capital Improvement</b>	387	1,004,325	1,004,325	387
<b>Debt Service</b>				
Mason Building Authority	547	37,960	37,960	547
Special Assessments	397,372	133,795	150,880	380,287
<b>Grand Total</b>	<b>21,035,129</b>	<b>14,575,805</b>	<b>16,178,688</b>	<b>19,432,246</b>



# General Fund (101)

## Purpose

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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

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

## Character

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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.

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	OTHER FINANCING SOURCES	350,620	350,620	0	0	0
	SURPLUS FROM FUND BALANCE	124,430	0	550,065	343,945	62,970
Totals for dept 000.00-		475,050	350,620	550,065	343,945	62,970
<b>Dept 215.00-CLERK</b>						
	CHARGES FOR SERVICES	500	8,780	525	525	525
Totals for dept 215.00-CLERK		500	8,780	525	525	525
<b>Dept 254.00-TREASURER/FINANCE</b>						
	FRINGE BENEFITS	6,000	6,000	6,000	6,000	6,000
	CHARGES FOR SERVICES - FEES	500	500	500	500	500
	CHARGES FOR SERVICES	88,700	88,660	88,700	88,700	88,700
	TAX REVENUE	2,844,040	2,847,850	3,342,120	3,276,545	3,305,895
	LICENSE AND PERMITS	76,500	144,450	88,500	88,500	88,500
	STATE AID REVENUE	180,830	180,830	180,830	180,830	180,830
	STATE REVENUE SHARING	700,000	690,705	690,705	690,705	690,705
	INTEREST INCOME	6,000	5,200	5,000	5,000	5,000
	RENTALS	38,465	45,965	45,465	45,465	45,465
	ADMIN CONTR FR OTHER FUNDS	1,119,625	1,119,625	1,128,915	1,140,195	1,151,590
	CONTRIBUTIONS FROM OTHER FUNDS	128,220	130,815	125,410	137,890	122,415
Totals for dept 254.00-TREASURER/FINANCE		5,188,880	5,260,600	5,702,145	5,660,330	5,685,600
<b>Dept 260.00-TECHNOLOGY</b>						
	DONATIONS FROM PRIVATE SOURCES	20,470	20,470	0	0	0
Totals for dept 260.00-TECHNOLOGY		20,470	20,470	0	0	0
<b>Dept 271.00-FORESTRY</b>						
	CHARGES FOR SERVICES	29,770	29,770	29,770	29,770	29,770

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
	DONATIONS FROM PRIVATE SOURCES	1,500	450	0	0	0
Totals for dept 271.00-FORESTRY		31,270	30,220	29,770	29,770	29,770
Dept 276.00-CEMETERY						
	CHARGES FOR SERVICES - FEES	15,025	12,000	12,000	12,000	12,000
	CHARGES FOR SERVICES	15,000	12,000	12,000	12,000	12,000
	CHARGES FOR SERVICES-SALES	5,000	5,000	5,000	5,000	5,000
	CONTRIBUTIONS FROM OTHER FUNDS	600	1,200	1,000	1,000	1,000
Totals for dept 276.00-CEMETERY		35,625	30,200	30,000	30,000	30,000
Dept 301.00-POLICE DEPARTMENT						
	SUNDRY	0	2,665	0	0	0
	CHARGES FOR SERVICES - FEES	5,200	7,905	7,000	7,000	7,000
	CHARGES FOR SERVICES	18,750	21,955	20,935	22,030	23,150
	LICENSE AND PERMITS	5,000	5,280	5,000	5,000	5,000
	GRANT REVENUE	4,500	4,100	4,500	4,700	4,800
	FINES AND FORFEITURES	37,500	41,770	35,100	31,950	33,750
	DONATIONS FROM PRIVATE SOURCES	11,785	19,400	5,200	6,200	7,200
Totals for dept 301.00-POLICE DEPARTMENT		82,735	103,075	77,735	76,880	80,900
Dept 336.00-FIRE DEPARTMENT						
	CHARGES FOR SERVICES - FEES	177,320	173,320	178,500	178,500	178,500
	CHARGES FOR SERVICES	0	30	0	0	0
	LICENSE AND PERMITS	3,000	3,750	3,500	3,500	3,500
Totals for dept 336.00-FIRE DEPARTMENT		180,320	177,100	182,000	182,000	182,000
Dept 528.00-REFUSE COLLECTION						
	CHARGES FOR SERVICES - FEES	350,890	354,700	365,500	377,730	390,430
	CONTRIBUTIONS FROM OTHER FUNDS	8,210	8,430	8,685	9,275	9,895
Totals for dept 528.00-REFUSE COLLECTION		359,100	363,130	374,185	387,005	400,325

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
Dept 747.00-COMMUNITY GARDEN						
	CHARGES FOR SERVICES-SALES	375	500	500	500	500
Totals for dept 747.00-COMMUNITY GARDEN		375	500	500	500	500
Dept 751.00-RECREATION						
	RENTALS	5,000	5,000	5,000	5,000	5,000
	DONATIONS FROM PRIVATE SOURCES	0	29,560	0	0	0
	CONTRIBUTIONS FROM OTHER FUNDS	0	0	257,500	0	105,000
Totals for dept 751.00-RECREATION		5,000	34,560	262,500	5,000	110,000
Dept 850.00-WORKERS COMPENSATION						
	WK COMP INS CONTRIBUTION	77,910	77,320	78,865	80,440	82,050
Totals for dept 850.00-WORKERS COMPENSATION		77,910	77,320	78,865	80,440	82,050
<b>TOTAL ESTIMATED REVENUES</b>		<b>6,457,235</b>	<b>6,456,575</b>	<b>7,288,290</b>	<b>6,796,395</b>	<b>6,664,640</b>
<b>APPROPRIATIONS</b>						
Dept 101.00-COUNCIL						
	SALARIES AND WAGES	10,080	8,530	10,080	10,080	10,080
	FRINGE BENEFITS	715	695	770	770	770
	OPERATING SUPPLIES	1,000	0	0	0	0
	CONTRACT SERVICES	19,900	18,900	21,400	31,400	21,400
	CONF/MTGS/TRVL/DUES	3,000	3,000	3,000	3,000	3,000
	SUNDRY	5,000	5,000	5,000	5,000	5,000
	CONTRIBUTIONS TO OTHER FUNDS	310	25	25	25	25
Totals for dept 101.00-COUNCIL		40,005	36,150	40,275	50,275	40,275
Dept 172.00-ADMINISTRATOR						

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
	SALARIES AND WAGES	140,000	137,295	202,500	206,550	210,680
	FRINGE BENEFITS	27,265	33,555	54,050	57,045	61,600
	OPERATING SUPPLIES	1,150	1,500	1,900	1,900	1,900
	CONTRACT SERVICES	3,000	3,800	3,500	3,500	3,500
	CONF/MTGS/TRVL/DUES	9,775	7,800	15,850	12,850	12,850
	CONTRIBUTIONS TO OTHER FUNDS	60,180	60,275	68,715	69,455	70,205
	CHARGES FOR SERVICES - FEES	0	30	0	0	0
	INSURANCE AND BONDS	0	0	95,000	95,000	95,000
	PUBLIC UTILITIES	1,100	995	1,000	1,000	1,000
	NON CAPITAL OUTLAY	0	675	0	0	0
Totals for dept 172.00-ADMINISTRATOR		242,470	245,925	442,515	447,300	456,735
Dept 209.00-ASSESSING						
	OPERATING SUPPLIES	300	200	200	200	200
	CONTRACT SERVICES	50,000	50,000	52,000	52,000	52,000
	CONTRIBUTIONS TO OTHER FUNDS	995	995	1,015	1,035	1,055
Totals for dept 209.00-ASSESSING		51,295	51,195	53,215	53,235	53,255
Dept 215.00-CLERK						
	SALARIES AND WAGES	61,680	64,535	73,225	74,690	76,180
	FRINGE BENEFITS	53,490	52,590	58,310	63,190	68,505
	OPERATING SUPPLIES	8,930	8,230	4,500	7,000	7,000
	CONTRACT SERVICES	8,500	6,500	3,000	3,000	4,500
	CONF/MTGS/TRVL/DUES	1,630	1,630	1,630	1,630	1,750
	CONTRIBUTIONS TO OTHER FUNDS	8,120	8,110	8,205	8,305	8,405
	PUBLIC UTILITIES	480	480	480	480	500
	NON CAPITAL OUTLAY	0	0	10,000	2,000	2,000
Totals for dept 215.00-CLERK		142,830	142,075	159,350	160,295	168,840
Dept 247.00-BOARD OF REVIEW						

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
	SALARIES AND WAGES	650	750	650	650	650
Totals for dept 247.00-BOARD OF REVIEW		650	750	650	650	650
Dept 254.00-TREASURER/FINANCE						
	SALARIES AND WAGES	241,500	241,595	249,425	254,415	259,505
	FRINGE BENEFITS	146,415	149,980	162,475	175,815	190,305
	OPERATING SUPPLIES	12,300	13,300	13,300	13,300	13,300
	CONTRACT SERVICES	850	850	4,850	4,850	4,850
	CONF/MTGS/TRVL/DUES	4,850	3,950	4,050	4,050	4,050
	CONTRIBUTIONS TO OTHER FUNDS	115,240	115,410	116,535	117,780	119,035
	NON CAPITAL OUTLAY	1,000	1,000	500	500	0
Totals for dept 254.00-TREASURER/FINANCE		522,155	526,085	551,135	570,710	591,045
Dept 260.00-TECHNOLOGY						
	OPERATING SUPPLIES	12,000	12,000	12,000	12,000	12,000
	CONTRACT SERVICES	39,445	44,445	48,445	55,195	55,195
	NON CAPITAL OUTLAY	0	0	10,000	10,000	10,000
	CAPITAL OUTLAY	31,400	27,500	0	5,000	70,000
	REPAIRS AND MAINTENANCE	1,000	1,000	1,000	1,000	1,000
Totals for dept 260.00-TECHNOLOGY		83,845	84,945	71,445	83,195	148,195
Dept 265.00-BUILDING OFFICIAL/CITY HALL						
	SALARIES AND WAGES	5,750	5,750	5,750	6,265	6,790
	FRINGE BENEFITS	1,135	960	1,045	1,125	1,205
	OPERATING SUPPLIES	5,295	5,070	7,810	7,855	7,900
	CONTRACT SERVICES	60,905	60,905	98,465	101,580	97,870
	CONF/MTGS/TRVL/DUES	250	0	0	615	615
	CONTRIBUTIONS TO OTHER FUNDS	6,110	6,110	6,165	6,225	6,290
	PUBLIC UTILITIES	89,015	86,765	87,005	87,865	88,730
	NON CAPITAL OUTLAY	9,200	9,200	500	4,000	500



ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
	EQUIPMENT RENTAL	1,250	1,000	1,000	1,000	1,000
	CAPITAL OUTLAY	0	0	0	8,500	15,000
	REPAIRS AND MAINTENANCE	21,535	15,165	15,970	15,570	15,570
Totals for dept 265.00-BUILDING OFFICIAL/CITY HALL		200,445	190,925	223,710	240,600	241,470
Dept 266.00-LEGAL/ATTORNEY						
	CHARGES FOR SERVICES	100,000	120,000	100,000	100,000	100,000
Totals for dept 266.00-LEGAL/ATTORNEY		100,000	120,000	100,000	100,000	100,000
Dept 268.00-PARK STREET PROPERTY						
	CONTRIBUTIONS TO OTHER FUNDS	10,870	10,870	0	0	0
Totals for dept 268.00-PARK STREET PROPERTY		10,870	10,870	0	0	0
Dept 269.00-PROPERTY						
	CONTRACT SERVICES	57,925	57,925	61,550	60,000	60,000
	CONTRIBUTIONS TO OTHER FUNDS	3,185	3,185	3,215	3,245	3,275
	CHARGES FOR SERVICES	6,045	6,045	6,125	6,125	6,125
	CAPITAL OUTLAY	126,125	126,165	120,900	115,700	112,200
	LOAN PMTS	236,475	237,225	235,125	238,025	235,825
Totals for dept 269.00-PROPERTY		429,755	430,545	426,915	423,095	417,425
Dept 271.00-FORESTRY						
	SALARIES AND WAGES	19,150	24,225	19,150	19,535	19,925
	FRINGE BENEFITS	8,565	14,035	14,725	15,905	17,190
	OPERATING SUPPLIES	9,245	9,000	9,245	9,245	9,245
	CONTRACT SERVICES	22,875	22,875	30,500	30,500	30,500
	CONF/MTGS/TRVL/DUES	340	340	340	340	340
	CONTRIBUTIONS TO OTHER FUNDS	8,115	8,330	8,420	8,520	8,620
	EQUIPMENT RENTAL	10,000	7,500	10,000	10,000	10,000
Totals for dept 271.00-FORESTRY		78,290	86,305	92,380	94,045	95,820

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
Dept 272.00-ADMINISTRATIVE SERVICES						
	SALARIES AND WAGES	38,400	33,000	0	0	0
	FRINGE BENEFITS	2,945	2,525	0	0	0
	OPERATING SUPPLIES	1,525	1,475	0	0	0
	CONTRACT SERVICES	4,000	4,000	0	0	0
	CONF/MTGS/TRVL/DUES	550	0	0	0	0
	CONTRIBUTIONS TO OTHER FUNDS	8,780	7,770	0	0	0
	INSURANCE AND BONDS	91,200	54,495	0	0	0
Totals for dept 272.00-ADMINISTRATIVE SERVICES		147,400	103,265	0	0	0
Dept 276.00-CEMETERY						
	SALARIES AND WAGES	72,420	79,600	65,200	66,505	67,815
	FRINGE BENEFITS	25,260	27,690	28,295	30,535	32,970
	OPERATING SUPPLIES	7,275	7,275	8,270	8,270	8,270
	CONTRACT SERVICES	5,000	5,000	7,500	7,500	7,500
	CONF/MTGS/TRVL/DUES	585	585	985	985	985
	CONTRIBUTIONS TO OTHER FUNDS	44,280	44,145	44,560	45,020	45,485
	PUBLIC UTILITIES	7,110	5,000	5,000	5,000	5,000
	EQUIPMENT RENTAL	36,000	30,000	36,000	36,000	36,000
	CAPITAL OUTLAY	20,000	10,000	75,000	0	0
	REPAIRS AND MAINTENANCE	1,270	1,270	1,270	1,270	1,270
Totals for dept 276.00-CEMETERY		219,200	210,565	272,080	201,085	205,295
Dept 305.00-POLICE ADMINISTRATION						
	SALARIES AND WAGES	154,000	153,515	146,230	149,155	172,140
	FRINGE BENEFITS	82,170	81,655	87,475	94,960	103,682
	OPERATING SUPPLIES	22,770	20,070	19,050	14,650	16,250
	CONTRACT SERVICES	30,565	27,065	41,000	42,000	42,500
	CONF/MTGS/TRVL/DUES	18,830	10,865	13,540	13,450	13,800

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
	CONTRIBUTIONS TO OTHER FUNDS	49,220	49,405	49,905	50,450	51,000
	PUBLIC UTILITIES	5,500	5,300	5,300	5,300	5,300
	NON CAPITAL OUTLAY	800	1,500	0	0	0
	CAPITAL OUTLAY	5,000	5,000	47,020	12,500	12,500
Totals for dept 305.00-POLICE ADMINISTRATION		368,855	354,375	409,520	382,465	417,172
Dept 315.00-CROSSING GUARDS						
	SALARIES AND WAGES	20,000	20,000	20,000	20,400	20,810
	FRINGE BENEFITS	1,530	1,530	1,530	1,560	1,590
	OPERATING SUPPLIES	375	375	580	0	0
	CONTRIBUTIONS TO OTHER FUNDS	7,390	7,480	7,555	7,635	7,715
Totals for dept 315.00-CROSSING GUARDS		29,295	29,385	29,665	29,595	30,115
Dept 316.00-POLICE PATROLLING						
	SALARIES AND WAGES	602,000	602,000	622,000	634,440	647,130
	FRINGE BENEFITS	150,990	170,130	181,945	194,530	208,681
	OPERATING SUPPLIES	17,635	17,450	19,500	20,000	21,000
	CONTRACT SERVICES	4,400	4,000	4,500	5,000	5,000
	CONTRIBUTIONS TO OTHER FUNDS	173,640	172,520	173,480	175,405	177,355
	EQUIPMENT RENTAL	85,000	86,905	85,000	85,000	85,000
Totals for dept 316.00-POLICE PATROLLING		1,033,665	1,053,005	1,086,425	1,114,375	1,144,166
Dept 336.00-FIRE DEPARTMENT						
	SALARIES AND WAGES	125,000	129,880	144,110	147,090	150,130
	FRINGE BENEFITS	52,755	50,740	55,700	60,105	64,920
	OPERATING SUPPLIES	29,940	29,440	30,825	31,325	31,825
	CONTRACT SERVICES	12,635	13,110	20,700	21,000	21,250
	CONF/MTGS/TRVL/DUES	13,995	13,895	14,035	14,050	14,100
	CONTRIBUTIONS TO OTHER FUNDS	83,330	83,230	81,895	85,440	44,895
	INSURANCE AND BONDS	3,950	3,950	3,950	3,950	3,950

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
	PUBLIC UTILITIES	15,330	13,700	14,500	15,000	15,500
	NON CAPITAL OUTLAY	2,400	2,400	3,700	3,700	3,700
	EQUIPMENT RENTAL	15,000	15,000	15,000	15,000	15,000
	CHARGES FOR SERVICES	2,200	2,200	2,200	2,200	2,200
	REPAIRS AND MAINTENANCE	33,025	33,000	33,025	33,025	33,025
	LOAN PMTS	97,085	96,985	357,635	0	0
	CAPITAL OUTLAY - OTHER	353,320	353,320	0	500,000	25,000
Totals for dept 336.00-FIRE DEPARTMENT		839,965	840,850	777,275	931,885	425,495
Dept 380.00-PLANNING/ZONING OFFICIAL						
	SALARIES AND WAGES	63,155	63,155	64,750	81,650	83,280
	FRINGE BENEFITS	52,395	50,985	55,420	61,425	66,695
	OPERATING SUPPLIES	250	300	345	345	595
	CONTRACT SERVICES	765	1,450	1,795	1,795	1,795
	CONF/MTGS/TRVL/DUES	2,470	2,230	2,350	2,190	2,190
	CONTRIBUTIONS TO OTHER FUNDS	9,875	9,900	10,010	10,125	10,245
	PUBLIC UTILITIES	675	675	675	675	675
	CHARGES FOR SERVICES	500	0	500	500	500
Totals for dept 380.00-PLANNING/ZONING OFFICIAL		130,085	128,695	135,845	158,705	165,975
Dept 426.00-CIVIL DEFENSE						
	OPERATING SUPPLIES	100	100	100	100	100
	CONTRACT SERVICES	1,200	1,200	1,200	1,200	1,200
	CONTRIBUTIONS TO OTHER FUNDS	55	55	55	55	55
	PUBLIC UTILITIES	500	500	500	500	500
Totals for dept 426.00-CIVIL DEFENSE		1,855	1,855	1,855	1,855	1,855
Dept 428.00-DISASTER ACCOUNT						
	CONTRACT SERVICES	100	100	100	100	100
Totals for dept 428.00-DISASTER ACCOUNT		100	100	100	100	100

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
Dept 441.00-PUBLIC SERVICES						
	SALARIES AND WAGES	3,000	3,860	4,000	4,080	4,165
	FRINGE BENEFITS	660	885	955	1,015	1,087
	CONTRIBUTIONS TO OTHER FUNDS	1,895	1,895	1,910	1,930	1,950
	EQUIPMENT RENTAL	975	650	895	895	895
Totals for dept 441.00-PUBLIC SERVICES		6,530	7,290	7,760	7,920	8,097
Dept 447.00-ENGINEERING						
	CONTRIBUTIONS TO OTHER FUNDS	300	300	305	310	315
Totals for dept 447.00-ENGINEERING		300	300	305	310	315
Dept 448.00-STREET LIGHTING						
	OPERATING SUPPLIES	1,100	1,100	1,100	1,100	4,600
	CONTRIBUTIONS TO OTHER FUNDS	3,250	3,250	3,280	3,315	3,350
	PUBLIC UTILITIES	90,640	84,000	90,640	91,000	92,500
Totals for dept 448.00-STREET LIGHTING		94,990	88,350	95,020	95,415	100,450
Dept 458.00-SIDEWALK CONSTRUCTION-REPAIR						
	CONTRIBUTIONS TO OTHER FUNDS	2,090	2,090	2,110	2,130	2,150
Totals for dept 458.00-SIDEWALK CONSTRUCTION-REPAIR		2,090	2,090	2,110	2,130	2,150
Dept 528.00-REFUSE COLLECTION						
	CONTRACT SERVICES	342,140	345,145	356,310	368,580	381,260
	CONTRIBUTIONS TO OTHER FUNDS	16,090	16,090	16,235	16,395	16,560
Totals for dept 528.00-REFUSE COLLECTION		358,230	361,235	372,545	384,975	397,820
Dept 747.00-COMMUNITY GARDEN						
	OPERATING SUPPLIES	50	50	250	250	250
	PUBLIC UTILITIES	240	240	170	170	170

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
Totals for dept 747.00-COMMUNITY GARDEN		290	290	420	420	420
Dept 756.00-PARKS AND BALL DIAMONDS						
	SALARIES AND WAGES	72,420	81,000	92,520	94,300	96,185
	FRINGE BENEFITS	18,060	21,295	23,620	25,335	27,215
	OPERATING SUPPLIES	8,000	8,000	11,000	11,000	11,000
	CONTRACT SERVICES	10,000	10,000	15,000	15,000	15,000
	CONF/MTGS/TRVL/DUES	2,400	2,400	2,400	2,400	2,400
	CONTRIBUTIONS TO OTHER FUNDS	51,815	51,790	52,280	31,615	31,950
	PUBLIC UTILITIES	9,800	9,800	10,000	10,000	10,000
	NON CAPITAL OUTLAY	4,300	4,300	4,200	3,000	3,000
	EQUIPMENT RENTAL	40,000	40,000	40,000	40,000	40,000
	CAPITAL OUTLAY	0	0	15,000	0	0
	REPAIRS AND MAINTENANCE	4,020	4,020	4,020	4,020	4,020
	CAPITAL OUTLAY - OTHER	10,000	6,000	242,500	0	105,000
Totals for dept 756.00-PARKS AND BALL DIAMONDS		230,815	238,605	512,540	236,670	345,770
Dept 775.00-SENIOR CITIZENS						
	OPERATING SUPPLIES	1,200	1,200	1,200	1,200	1,200
	CONTRACT SERVICES	5,500	5,500	5,500	5,500	5,500
	CONTRIBUTIONS TO OTHER FUNDS	1,390	1,390	1,405	1,420	1,435
Totals for dept 775.00-SENIOR CITIZENS		8,090	8,090	8,105	8,120	8,135
Dept 790.00-LIBRARY						
	OPERATING SUPPLIES	80	80	80	80	80
	CONTRACT SERVICES	80	80	7,780	7,780	7,780
	CONTRIBUTIONS TO OTHER FUNDS	1,505	1,505	1,520	1,535	1,550
	PUBLIC UTILITIES	6,035	6,035	6,035	6,035	6,035
	CAPITAL OUTLAY	0	0	28,000	107,000	67,000
	REPAIRS AND MAINTENANCE	26,440	11,845	2,630	2,630	2,630

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
Totals for dept 790.00-LIBRARY		34,140	19,545	46,045	125,060	85,075
Dept 806.00-CHRISTMAS DECORATIONS						
	SALARIES AND WAGES	3,500	2,065	2,500	2,550	2,600
	FRINGE BENEFITS	690	645	720	770	820
	OPERATING SUPPLIES	220	200	750	250	250
	CONTRIBUTIONS TO OTHER FUNDS	940	940	950	960	970
	EQUIPMENT RENTAL	1,000	1,000	1,000	1,000	1,000
Totals for dept 806.00-CHRISTMAS DECORATIONS		6,350	4,850	5,920	5,530	5,640
Dept 807.00-CABLE COMMISSION						
	CONTRACT SERVICES	3,600	3,600	3,600	3,600	3,600
	CONTRIBUTIONS TO OTHER FUNDS	320	320	325	330	335
Totals for dept 807.00-CABLE COMMISSION		3,920	3,920	3,925	3,930	3,935
Dept 808.00-PLANNING COMMISSION						
	OPERATING SUPPLIES	110	250	145	145	145
	CONTRACT SERVICES	25	25	15,030	7,530	15,030
	CONF/MTGS/TRVL/DUES	750	535	1,300	1,300	1,300
	CONTRIBUTIONS TO OTHER FUNDS	200	200	200	200	200
Totals for dept 808.00-PLANNING COMMISSION		1,085	1,010	16,675	9,175	16,675
Dept 850.00-WORKERS COMPENSATION						
	FRINGE BENEFITS	77,910	77,320	78,865	80,440	82,050
Totals for dept 850.00-WORKERS COMPENSATION		77,910	77,320	78,865	80,440	82,050
Dept 855.00-RETIREE BENEFITS						
	SALARIES AND WAGES	123,160	122,000	131,760	142,300	153,685
Totals for dept 855.00-RETIREE BENEFITS		123,160	122,000	131,760	142,300	153,685

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
Dept 890.00-CONTINGENCIES						
	SUNDRY	75,000	75,000	75,000	75,000	75,000
	CONTRIBUTIONS TO OTHER FUNDS	525	525	530	535	540
Totals for dept 890.00-CONTINGENCIES		75,525	75,525	75,530	75,535	75,540
Dept 999.00-SURPLUS						
	SURPLUS TO FUND BALANCE	0	183,290	0	0	0
	TRANSFERS OUT	576,700	615,000	1,056,410	575,000	675,000
Totals for dept 999.00-SURPLUS		576,700	798,290	1,056,410	575,000	675,000
<b>TOTAL APPROPRIATIONS</b>		<b>6,273,155</b>	<b>6,456,575</b>	<b>7,288,290</b>	<b>7,006,395</b>	<b>6,664,640</b>
NET OF REVENUES/APPROPRIATIONS - FUND 101		184,080				
BEGINNING FUND BALANCE		4,530,004	4,530,004	4,713,294	4,163,229	3,819,284
ENDING FUND BALANCE		4,714,084	4,713,294	4,163,229	3,819,284	3756,314
ESTIMATED CASH ON HAND			<b>2,770,221</b>	<b>2,220,156</b>	<b>1,876,211</b>	<b>1,813,214</b>
% OF EXPENDITURES			<b>44.16%</b>	<b>30.46%</b>	<b>27.61%</b>	<b>27.21%</b>





# Special Revenue Funds

## **Purpose**

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

## **Authority**

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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

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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

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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.

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	SURPLUS FROM FUND BALANCE	302,405	0	147,440	3,255	13,390
	TRANSFERS IN	272,100	325,000	403,410	236,000	556,000
	GRANT REVENUE	415,000	406,250	723,045	674,540	700,000
	CHARGES FOR SERVICES-SALES	750	6,500	750	750	750
	INTEREST INCOME	2,000	2,500	2,500	2,500	2,500
Totals for dept 000.00-		992,255	740,250	1,277,145	917,045	1,272,640
<b>TOTAL ESTIMATED REVENUES</b>		<b>992,255</b>	<b>740,250</b>	<b>1,277,145</b>	<b>917,045</b>	<b>1,272,640</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	TRANSFERS OUT	155,495	26,055	206,165	108,390	113,430
Totals for dept 000.00-		155,495	26,055	206,165	108,390	113,430
<b>Dept 451.00-STREET/ROAD CONSTRUCTION</b>						
	CAPITAL OUTLAY	547,100	398,000	771,110	495,540	841,000
Totals for dept 451.00-STREET/ROAD CONSTRUCTION		547,100	398,000	771,110	495,540	841,000
<b>Dept 463.00-STREET MAINTENANCE</b>						
	SALARIES AND WAGES	60,200	62,000	66,585	67,920	69,280
	FRINGE BENEFITS	21,560	25,790	27,920	29,955	32,160
	OPERATING SUPPLIES	5,055	5,000	5,000	5,000	5,000
	CONTRACT SERVICES	17,520	17,520	20,100	20,100	20,100
	CONTRIBUTIONS TO OTHER FUNDS	1,545	1,525	1,555	1,585	1,615
	EQUIPMENT RENTAL	42,000	46,000	42,000	42,000	42,000
Totals for dept 463.00-STREET MAINTENANCE		147,880	157,835	163,160	166,560	170,155
<b>Dept 474.00-TRAFFIC SERVICES</b>						
	SALARIES AND WAGES	10,000	12,500	7,500	7,650	7,805

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
	FRINGE BENEFITS	1,535	2,190	1,915	2,040	2,185
	OPERATING SUPPLIES	3,530	3,530	4,000	4,000	3,500
	CONTRACT SERVICES	14,210	14,210	14,610	15,000	15,500
	EQUIPMENT RENTAL	2,755	2,500	2,800	2,800	2,800
Totals for dept 474.00-TRAFFIC SERVICES		32,030	34,930	30,825	31,490	31,790
Dept 478.00-WINTER MAINTENANCE						
	SALARIES AND WAGES	13,500	13,500	13,500	13,770	14,045
	FRINGE BENEFITS	3,690	3,095	3,280	3,510	3,750
	OPERATING SUPPLIES	11,060	11,060	7,000	15,000	15,000
	EQUIPMENT RENTAL	14,200	14,200	14,200	14,200	14,200
Totals for dept 478.00-WINTER MAINTENANCE		42,450	41,855	37,980	46,480	46,995
Dept 482.00-STREET ADMIN/GEN EXP						
	CONTRIBUTIONS TO OTHER FUNDS	67,300	67,300	67,905	68,585	69,270
	SURPLUS TO FUND BALANCE	0	14,275	0	0	0
Totals for dept 482.00-STREET ADMIN/GEN EXP		67,300	81,575	67,905	68,585	69,270
<b>TOTAL APPROPRIATIONS</b>		<b>992,255</b>	<b>740,250</b>	<b>1,277,145</b>	<b>917,045</b>	<b>1,272,640</b>
NET OF REVENUES/APPROPRIATIONS - FUND 202						
BEGINNING FUND BALANCE		935,810	935,810	950,085	802,645	799,390
ENDING FUND BALANCE		935,810	950,085	802,645	799,390	786,000
ESTIMATED CASH ON HAND			950,085	802,645	799,390	786,000
% OF EXPENDITURES			130.87%	62.85%	87.17%	61.76%



# Local Street Fund (203)

## Purpose

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

## Authority

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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.

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	TRANSFERS IN	460,095	316,055	459,165	447,390	232,430
	CHARGES FOR SERVICES	21,000	26,000	25,000	25,000	25,000
	GRANT REVENUE	154,000	142,350	150,000	150,000	150,000
	CHARGES FOR SERVICES-SALES	600	6,500	750	750	750
	INTEREST INCOME	200	100	100	100	100
Totals for dept 000.00-		635,895	491,005	635,015	623,240	408,280
<b>TOTAL ESTIMATED REVENUES</b>		<b>635,895</b>	<b>491,005</b>	<b>635,015</b>	<b>623,240</b>	<b>408,280</b>
<b>APPROPRIATIONS</b>						
Dept 451.00-STREET/ROAD CONSTRUCTION						
	CAPITAL OUTLAY	361,800	239,000	361,565	339,000	119,000
Totals for dept 451.00-STREET/ROAD CONSTRUCTION		361,800	239,000	361,565	339,000	119,000
Dept 463.00-STREET MAINTENANCE						
	SALARIES AND WAGES	55,600	47,800	57,985	59,145	60,330
	FRINGE BENEFITS	30,960	27,635	30,460	32,755	35,250
	OPERATING SUPPLIES	4,215	4,215	4,215	4,215	4,215
	CONTRACT SERVICES	22,280	22,280	23,280	23,280	23,280
	CONTRIBUTIONS TO OTHER FUNDS	3,090	3,570	3,640	3,715	3,790
	EQUIPMENT RENTAL	42,000	37,000	42,000	42,000	42,000
Totals for dept 463.00-STREET MAINTENANCE		158,145	142,500	161,580	165,110	168,865
Dept 474.00-TRAFFIC SERVICES						
	SALARIES AND WAGES	7,000	5,000	5,000	5,100	5,200
	FRINGE BENEFITS	1,270	860	905	965	1,025
	OPERATING SUPPLIES	3,285	3,285	4,000	4,000	4,000

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
	EQUIPMENT RENTAL	1,335	1,335	2,800	2,800	2,800
	Totals for dept 474.00-TRAFFIC SERVICES	12,890	10,480	12,705	12,865	13,025
	Dept 478.00-WINTER MAINTENANCE					
	SALARIES AND WAGES	12,500	10,000	12,500	12,750	13,005
	FRINGE BENEFITS	3,970	2,435	2,785	2,970	3,170
	OPERATING SUPPLIES	7,300	7,300	4,000	10,000	10,000
	EQUIPMENT RENTAL	13,500	13,500	13,500	13,500	13,500
	Totals for dept 478.00-WINTER MAINTENANCE	37,270	33,235	32,785	39,220	39,675
	Dept 482.00-STREET ADMIN/GEN EXP					
	CONTRIBUTIONS TO OTHER FUNDS	65,790	65,790	66,380	67,045	67,715
	Totals for dept 482.00-STREET ADMIN/GEN EXP	65,790	65,790	66,380	67,045	67,715
	<b>TOTAL APPROPRIATIONS</b>	<b>635,895</b>	<b>491,005</b>	<b>635,015</b>	<b>623,240</b>	<b>408,280</b>
	NET OF REVENUES/APPROPRIATIONS - FUND 203					
	BEGINNING FUND BALANCE	156,106	156,106	156,106	156,106	156,106
	ENDING FUND BALANCE	156,106	156,106	156,106	156,106	156,106
	ESTIMATED CASH ON HAND		156,106	156,106	156,106	156,106
	% OF EXPENDITURES		31.79%	24.58%	25.05%	38.24%



# Rayner Bond Fund (702)

## Purpose

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

## Authority

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

## Character

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The fund is to be used:

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



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

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	SURPLUS FROM FUND BALANCE	0	0	292,025	0	100,395
	INTEREST INCOME	1,200	2,500	2,500	2,500	2,500
	ROYALTIES	18,000	14,000	12,000	12,000	12,000
Totals for dept 000.00-		19,200	16,500	306,525	14,500	114,895
<b>TOTAL ESTIMATED REVENUES</b>		<b>19,200</b>	<b>16,500</b>	<b>306,525</b>	<b>14,500</b>	<b>114,895</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	8,210	8,430	306,525	14,500	114,895
	SURPLUS TO FUND BALANCE	10,990	8,070	0	0	0
Totals for dept 000.00-		19,200	16,500	306,525	14,500	114,895
<b>TOTAL APPROPRIATIONS</b>		<b>19,200</b>	<b>16,500</b>	<b>306,525</b>	<b>14,500</b>	<b>114,895</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 702</b>						
BEGINNING FUND BALANCE		1,637,368	1,637,368	1,645,438	1,353,413	1,358,638
ENDING FUND BALANCE		1,637,368	1,645,438	1,353,413	1,358,638	1,258,243
ESTIMATED CASH ON HAND			770,999	478,974	484,199	383,804
% OF EXPENDITURES			4672.72%	156.26%	3339.30%	334.05%



# Tax Increment Funds

## **Purpose**

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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**

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



# Downtown Development Authority Fund (248)

## Purpose

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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

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

## Character

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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	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	SURPLUS FROM FUND BALANCE	90,320	0	80,175	68,175	64,175
	SUNDRY	0	2,000	0	0	0
	TAX REVENUE	59,230	63,420	64,000	66,000	70,000
	STATE AID REVENUE	7,575	7,575	5,000	5,000	5,000
	INTEREST INCOME	250	250	250	250	250
Totals for dept 000.00-		157,375	73,245	149,425	139,425	139,425
<b>TOTAL ESTIMATED REVENUES</b>		<b>157,375</b>	<b>73,245</b>	<b>149,425</b>	<b>139,425</b>	<b>139,425</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	OPERATING SUPPLIES	500	250	600	600	600
	CONTRACT SERVICES	41,300	35,825	40,825	40,825	40,825
	SUNDRY	50,000	2,500	60,000	50,000	50,000
	CHARGES FOR SERVICES	8,000	8,000	8,000	8,000	8,000
	SURPLUS TO FUND BALANCE	0	1,670	0	0	0
	GRANT EXPENSE	50,000	25,000	40,000	40,000	40,000
Totals for dept 000.00-		149,800	73,245	149,425	139,425	139,425
<b>TOTAL APPROPRIATIONS</b>		<b>149,800</b>	<b>73,245</b>	<b>149,425</b>	<b>139,425</b>	<b>139,425</b>
NET OF REVENUES/APPROPRIATIONS - FUND 248		7,575				
BEGINNING FUND BALANCE		110,543	110,543	112,213	32,038	(36,137)
ENDING FUND BALANCE		118,118	112,213	32,038	(36,137)	(100,312)
ESTIMATED CASH ON HAND			107,431	27,256	(40,919)	(105,094)
% OF EXPENDITURES			150.10%	18.24%	-29.35%	-75.38%



# Local Development Financing Authority Fund (250)

## Purpose

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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

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

## Character

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

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

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

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	SURPLUS FROM FUND BALANCE	788,015	1,351,555	0	0	790,100
	TAX REVENUE	287,960	289,380	400,625	530,000	530,000
	STATE AID REVENUE	31,640	31,640	0	0	0
	INTEREST INCOME	4,500	3,750	1,500	1,500	1,500
Totals for dept 000.00-		1,112,115	1,676,325	402,125	531,500	1,321,600
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,112,115</b>	<b>1,676,325</b>	<b>402,125</b>	<b>531,500</b>	<b>1,321,600</b>
<b>APPROPRIATIONS</b>						
Dept 691.00-L.D.F.A.						
	CONTRACT SERVICES	11,800	11,800	11,800	11,800	11,800
	CONTRIBUTIONS TO OTHER FUNDS	1,068,675	1,664,525	69,610	39,705	1,309,800
	SURPLUS TO FUND BALANCE	0	0	320,715	479,995	0
Totals for dept 691.00-L.D.F.A.		1,080,475	1,676,325	402,125	531,500	1,321,600
<b>TOTAL APPROPRIATIONS</b>		<b>1,080,475</b>	<b>1,676,325</b>	<b>402,125</b>	<b>531,500</b>	<b>1,321,600</b>
NET OF REVENUES/APPROPRIATIONS - FUND 250		31,640				
BEGINNING FUND BALANCE		1,406,899	1,406,899	55,344	376,059	856,054
ENDING FUND BALANCE		1,438,539	55,344	376,059	856,054	65,954
ESTIMATED CASH ON HAND			55,344	376,059	856,054	65,954
% OF EXPENDITURES			3.30%	93.52%	161.06%	4.99%



# Proprietary Funds

## **Purpose**

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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**

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



# Water and Sewer Fund (592)

## Purpose

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

## Authority

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This fund was established by the City Council.

## Character

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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.



ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	SURPLUS FROM FUND BALANCE	1,799,145	971,275	740,380	482,310	719,865
	SUNDRY	0	340	0	0	0
	CHARGES FOR SERVICES - FEES	0	2,165	0	0	0
	CHARGES FOR SERVICES	14,750	14,875	14,850	14,850	14,850
	LICENSE AND PERMITS	43,000	64,275	46,500	50,000	53,500
	GRANT REVENUE	300,000	421,730	0	0	0
	CHARGES FOR SERVICES-SALES	2,706,845	2,899,000	2,940,305	3,028,215	3,118,770
	FINES AND FORFEITURES	35,850	39,000	39,585	40,775	41,995
	INTEREST INCOME	8,500	6,500	6,500	6,500	6,500
	RENTALS	500	500	0	0	0
	CONTRIBUTIONS FROM OTHER FUNDS	1,059,150	1,710,340	507,590	509,995	509,900
	BOND REVENUE	0	0	0	4,000,000	0
Totals for dept 000.00-		5,967,740	6,130,000	4,295,710	8,132,645	4,465,380
<b>TOTAL ESTIMATED REVENUES</b>		<b>5,967,740</b>	<b>6,130,000</b>	<b>4,295,710</b>	<b>8,132,645</b>	<b>4,465,380</b>
<b>APPROPRIATIONS</b>						
Dept 545.00-WATER & SEWER ADMINISTRATION						
	SALARIES AND WAGES	68,405	68,345	88,500	90,470	92,480
	FRINGE BENEFITS	60,770	60,005	66,875	72,480	78,660
	OPERATING SUPPLIES	535	525	635	635	635
	CONTRACT SERVICES	1,100	1,100	16,185	16,185	16,185
	CONF/MTGS/TRVL/DUES	2,515	2,820	3,845	3,845	3,845
	CONTRIBUTIONS TO OTHER FUNDS	10,025	10,070	10,185	10,305	10,425
	PUBLIC UTILITIES	680	680	700	900	700
	NON CAPITAL OUTLAY	850	650	2,415	0	0
	EQUIPMENT RENTAL	9,705	9,650	9,705	9,705	9,800

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
Totals for dept 545.00-WATER & SEWER ADMINISTRATION		154,585	153,845	199,045	204,525	212,730
Dept 546.00-SEWER IMPROVEMENT						
	CONTRIBUTIONS TO OTHER FUNDS	39,365	39,365	37,715	36,065	34,415
Totals for dept 546.00-SEWER IMPROVEMENT		39,365	39,365	37,715	36,065	34,415
Dept 548.00-SEWER MAINTENANCE						
	SALARIES AND WAGES	37,000	37,000	37,000	37,740	38,495
	FRINGE BENEFITS	16,980	16,745	17,950	19,315	20,790
	OPERATING SUPPLIES	2,670	2,670	4,000	3,000	3,000
	CONTRACT SERVICES	4,105	4,105	15,500	4,500	4,500
	CONTRIBUTIONS TO OTHER FUNDS	133,235	34,775	37,900	43,510	51,805
	PUBLIC UTILITIES	5,760	5,500	5,750	5,850	5,950
	EQUIPMENT RENTAL	23,000	23,000	23,000	23,000	23,000
	CAPITAL OUTLAY	40,000	40,000	30,000	30,000	42,000
	REPAIRS AND MAINTENANCE	4,000	4,000	4,000	4,000	4,000
Totals for dept 548.00-SEWER MAINTENANCE		266,750	167,795	175,100	170,915	193,540
Dept 555.00-WASTEWATER TREATMENT PLANT						
	SALARIES AND WAGES	249,555	254,575	258,000	263,160	268,425
	FRINGE BENEFITS	98,505	112,110	120,615	129,975	140,145
	OPERATING SUPPLIES	58,420	57,025	54,850	55,250	55,650
	CONTRACT SERVICES	75,000	55,000	75,000	76,000	76,500
	CONF/MTGS/TRVL/DUES	5,005	3,905	5,100	5,100	5,100
	CONTRIBUTIONS TO OTHER FUNDS	186,260	187,045	188,810	190,775	192,765
	PUBLIC UTILITIES	135,960	135,960	136,000	136,000	136,000
	NON CAPITAL OUTLAY	5,550	5,500	4,950	5,800	5,800
	EQUIPMENT RENTAL	14,400	10,000	14,000	14,000	14,000
	CAPITAL OUTLAY	1,955,800	2,295,760	450,000	272,000	10,000
	REPAIRS AND MAINTENANCE	45,850	43,000	45,700	46,200	46,700

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
Totals for dept 555.00-WASTEWATER TREATMENT PLANT		2,830,305	3,159,880	1,353,025	1,194,260	951,085
Dept 556.00-WATER MAINTENANCE						
	SALARIES AND WAGES	170,000	173,200	196,325	154,765	157,860
	FRINGE BENEFITS	65,110	58,470	71,135	65,745	70,930
	OPERATING SUPPLIES	28,440	28,440	30,020	30,020	30,020
	CONTRACT SERVICES	15,585	15,000	23,500	16,000	8,500
	CONF/MTGS/TRVL/DUES	12,440	12,960	13,750	13,750	13,750
	CONTRIBUTIONS TO OTHER FUNDS	59,205	58,955	59,530	60,170	60,815
	PUBLIC UTILITIES	66,000	66,000	70,000	70,000	70,000
	NON CAPITAL OUTLAY	4,000	4,000	0	2,000	1,000
	EQUIPMENT RENTAL	54,000	54,000	54,000	54,000	54,000
	CAPITAL OUTLAY	8,000	0	21,000	33,000	8,000
	REPAIRS AND MAINTENANCE	1,325	1,325	2,550	2,550	700
Totals for dept 556.00-WATER MAINTENANCE		484,105	472,350	541,810	502,000	475,575
Dept 557.00-STORM SEWER PROGRAM						
	OPERATING SUPPLIES	1,990	1,200	1,000	1,000	1,000
	CONTRACT SERVICES	16,975	19,500	21,500	21,600	21,600
	NON CAPITAL OUTLAY	1,450	1,200	350	300	300
	EQUIPMENT RENTAL	380	200	150	150	150
Totals for dept 557.00-STORM SEWER PROGRAM		20,795	22,100	23,000	23,050	23,050
Dept 558.00-WATER IMPROVEMENT						
	CONTRIBUTIONS TO OTHER FUNDS	88,445	88,445	89,240	90,130	91,030
	CAPITAL OUTLAY	496,000	434,000	343,000	4,328,000	930,000
Totals for dept 558.00-WATER IMPROVEMENT		584,445	522,445	432,240	4,418,130	1,021,030
Dept 559.00-WATER TREATMENT PLANT						
	SALARIES AND WAGES	105,000	111,310	120,000	122,400	124,850

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
	FRINGE BENEFITS	53,735	52,040	57,040	61,525	66,390
	OPERATING SUPPLIES	47,750	47,750	52,700	54,700	56,700
	CONTRACT SERVICES	10,435	10,435	10,450	10,950	10,450
	CONTRIBUTIONS TO OTHER FUNDS	44,900	45,115	45,575	46,080	46,595
	PUBLIC UTILITIES	82,400	82,400	86,200	86,200	86,200
	NON CAPITAL OUTLAY	0	0	1,000	0	0
	EQUIPMENT RENTAL	7,300	7,300	7,300	7,300	7,300
	CAPITAL OUTLAY	86,600	86,600	0	46,000	5,000
	REPAIRS AND MAINTENANCE	4,000	4,000	6,000	4,000	4,000
	LOAN PMTS	470,270	470,270	472,510	469,545	471,470
Totals for dept 559.00-WATER TREATMENT PLANT		912,390	917,220	858,775	908,700	878,955
Dept 566.00-ALLOWANCE FOR DEPRECIATION						
	DEPRECIATION	675,000	675,000	675,000	675,000	675,000
Totals for dept 566.00-ALLOWANCE FOR DEPRECIATION		675,000	675,000	675,000	675,000	675,000
<b>TOTAL APPROPRIATIONS</b>		<b>5,967,740</b>	<b>6,130,000</b>	<b>4,295,710</b>	<b>8,132,645</b>	<b>4,465,380</b>
NET OF REVENUES/APPROPRIATIONS - FUND 592						
BEGINNING FUND BALANCE		12,922,131	12,922,131	11,950,856	11,210,476	10,728,166
ENDING FUND BALANCE		12,922,131	11,950,856	11,210,476	10,728,166	10,008,301
ESTIMATED CASH ON HAND			2,135,867	2,070,487	2,263,177	2,218,312
% OF EXPENDITURES			34.84%	48.20%	27.83%	49.68%



# Motor Vehicle Pool (661)

## Purpose

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

## Authority

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This fund was established by the City Council.

## Character

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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.

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	SURPLUS FROM FUND BALANCE	24,015	36,580	86,490	0	82,515
	TRANSFERS IN	0	0	400,000	0	0
	EQUIPMENT RENTAL	413,795	400,740	414,350	414,350	414,445
	CHARGES FOR SERVICES-SALES	10,000	14,830	35,500	19,500	11,000
	INTEREST INCOME	600	1,000	1,000	1,000	1,000
Totals for dept 000.00-		448,410	453,150	937,340	434,850	508,960
<b>TOTAL ESTIMATED REVENUES</b>		<b>448,410</b>	<b>453,150</b>	<b>937,340</b>	<b>434,850</b>	<b>508,960</b>
<b>APPROPRIATIONS</b>						
Dept 567.00-SHOP & BLDG. MAINTENANCE						
	SALARIES AND WAGES	4,500	3,515	3,600	3,670	3,745
	FRINGE BENEFITS	720	635	670	710	760
	OPERATING SUPPLIES	450	450	450	450	450
	CONTRACT SERVICES	300	300	450	450	450
	CONTRIBUTIONS TO OTHER FUNDS	34,595	34,595	34,905	35,255	35,610
	PUBLIC UTILITIES	7,080	6,800	7,080	7,080	7,080
	REPAIRS AND MAINTENANCE	2,000	2,120	750	750	750
Totals for dept 567.00-SHOP & BLDG. MAINTENANCE		49,645	48,415	47,905	48,365	48,845
Dept 568.00-EQUIPMENT MAINTENANCE						
	SALARIES AND WAGES	46,500	51,280	52,530	53,580	54,650
	FRINGE BENEFITS	25,025	26,200	28,175	30,240	32,475
	OPERATING SUPPLIES	93,000	93,000	91,000	91,000	91,000
	CONTRACT SERVICES	34,050	34,050	34,050	34,050	34,050
	CONTRIBUTIONS TO OTHER FUNDS	1,340	1,355	1,380	1,410	1,440
Totals for dept 568.00-EQUIPMENT MAINTENANCE		199,915	205,885	207,135	210,280	213,615

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
Dept 901.00-EQUIPMENT-CAPITAL OUTLAY						
	NON CAPITAL OUTLAY	4,100	4,100	3,300	1,500	1,500
	CAPITAL OUTLAY	66,200	66,200	204,000	95,000	135,000
	LOAN PMTS	58,550	58,550	58,565	58,555	93,555
	DEPRECIATION	70,000	70,000	75,000	75,000	75,000
Totals for dept 901.00-EQUIPMENT-CAPITAL OUTLAY		198,850	198,850	340,865	230,055	305,055
<b>TOTAL APPROPRIATIONS</b>		<b>448,410</b>	<b>453,150</b>	<b>937,340</b>	<b>434,850</b>	<b>508,960</b>
NET OF REVENUES/APPROPRIATIONS - FUND 661						
BEGINNING FUND BALANCE		725,824	725,824	689,244	602,754	607,459
ENDING FUND BALANCE		725,824	689,244	602,754	607,459	525,944
ESTIMATED CASH ON HAND			468,910	457,420	537,125	529,610
% OF EXPENDITURES			103.48%	48.80%	123.52%	104.06%



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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**

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





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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**

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

## **Character**

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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 bylaw.
- 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 COMM.**

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	SURPLUS FROM FUND BALANCE	21,900	8,465	13,415	0	0
	INTEREST INCOME	40	35	25	0	0
Totals for dept 000.00-		21,940	8,500	13,440	0	0
<b>TOTAL ESTIMATED REVENUES</b>		<b>21,940</b>	<b>8,500</b>	<b>13,440</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	CONTRACT SERVICES	21,940	8,500	13,440	0	0
Totals for dept 000.00-		21,940	8,500	13,440	0	0
<b>TOTAL APPROPRIATIONS</b>		<b>21,940</b>	<b>8,500</b>	<b>13,440</b>	<b>0</b>	<b>0</b>
NET OF REVENUES/APPROPRIATIONS - FUND 297						
BEGINNING FUND BALANCE		21,903	21,903	13,438	23	23
ENDING FUND BALANCE		21,903	13,438	23	23	23
ESTIMATED CASH ON HAND			13,438	23	23	23
% OF EXPENDITURES			158.1%	0.2%	0.0%	0.0%

# Cemetery Trust (711)

## Purpose

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

## Authority

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

## Character

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

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

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

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	CHARGES FOR SERVICES	3,500	3,500	3,500	3,500	3,500
	INTEREST INCOME	600	1,200	1,200	1,200	1,200
Totals for dept 000.00-		4,100	4,700	4,700	4,700	4,700
<b>TOTAL ESTIMATED REVENUES</b>		<b>4,100</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	600	1,200	1,200	1,200	1,200
	SURPLUS TO FUND BALANCE	3,500	3,500	3,500	3,500	3,500
Totals for dept 000.00-		4,100	4,700	4,700	4,700	4,700
<b>TOTAL APPROPRIATIONS</b>		<b>4,100</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 711</b>						
BEGINNING FUND BALANCE		347,305	347,305	350,805	354,305	357,805
ENDING FUND BALANCE		347,305	350,805	354,305	357,805	361,305
ESTIMATED CASH ON HAND			350,805	354,305	357,805	361,305
% OF EXPENDITURES			7463.94%	7538.40%	7612.87%	7687.34%



# Capital Improvement Fund (401)

## **Purpose**

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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**

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This fund was established by the City Council.

## **Character**

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

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

ACCOUNT CLASSIFICATION	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	GRANT REVENUE	39,935	39,935	0	0	0
	DONATIONS FROM PRIVATE SOURCES	0	0	942,985	0	0
	CONTRIBUTIONS FROM OTHER FUNDS	20,810	20,810	61,340	0	0
Totals for dept 000.00-		60,745	60,745	1,004,325	0	0
<b>TOTAL ESTIMATED REVENUES</b>		<b>60,745</b>	<b>60,745</b>	<b>1,004,325</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	CAPITAL OUTLAY - OTHER	60,745	60,745	1,004,325	0	0
Totals for dept 000.00-		60,745	60,745	1,004,325	0	0
<b>TOTAL APPROPRIATIONS</b>		<b>60,745</b>	<b>60,745</b>	<b>1,004,325</b>	<b>0</b>	<b>0</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 401</b>						
BEGINNING FUND BALANCE		387	387	387	387	387
ENDING FUND BALANCE		387	387	387	387	387
ESTIMATED CASH ON HAND			387	387	387	387
% OF EXPENDITURES			0.64%	0.04%	0.00%	0.00%



# Debt Service Funds

## **Purpose**

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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**

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



# Mason Building Authority Fund (612)

## Purpose

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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

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

## Character

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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	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	CONTRIBUTIONS FROM OTHER FUNDS	39,730	39,730	37,960	41,030	0
Totals for dept 000.00-		39,730	39,730	37,960	41,030	0
<b>TOTAL ESTIMATED REVENUES</b>		<b>39,730</b>	<b>39,730</b>	<b>37,960</b>	<b>41,030</b>	<b>0</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	LOAN PMTS	39,730	39,730	37,960	41,030	0
Totals for dept 000.00-		39,730	39,730	37,960	41,030	0
<b>TOTAL APPROPRIATIONS</b>		<b>39,730</b>	<b>39,730</b>	<b>37,960</b>	<b>41,030</b>	<b>0</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 612</b>						
BEGINNING FUND BALANCE		547	547	547	547	547
ENDING FUND BALANCE		547	547	547	547	547
ESTIMATED CASH ON HAND			547	547	547	547
% OF EXPENDITURES			1.38%	1.44%	1.33%	0.00%



# Special Assessment Fund (812)

## Purpose

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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

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

## Character

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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	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET	2019-20 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 000.00						
	SURPLUS FROM FUND BALANCE	17,090	12,380	17,085	30,290	23,945
	TAX REVENUE	108,160	115,460	110,000	110,000	110,000
	INTEREST INCOME	29,200	29,205	23,795	17,400	12,580
Totals for dept 000.00-		154,450	157,045	150,880	157,690	146,525
<b>TOTAL ESTIMATED REVENUES</b>		<b>154,450</b>	<b>157,045</b>	<b>150,880</b>	<b>157,690</b>	<b>146,525</b>
<b>APPROPRIATIONS</b>						
Dept 000.00						
	CONTRIBUTIONS TO OTHER FUNDS	88,855	91,450	87,695	101,825	88,000
	LOAN PMTS	65,595	65,595	63,185	55,865	58,525
Totals for dept 000.00-		154,450	157,045	150,880	157,690	146,525
<b>TOTAL APPROPRIATIONS</b>		<b>154,450</b>	<b>157,045</b>	<b>150,880</b>	<b>157,690</b>	<b>146,525</b>
NET OF REVENUES/APPROPRIATIONS - FUND 812						
BEGINNING FUND BALANCE		409,752	409,752	397,372	380,287	349,997
ENDING FUND BALANCE		409,752	397,372	380,287	349,997	326,052
ESTIMATED CASH ON HAND			397,372	380,287	349,997	326,052
% OF EXPENDITURES			253.03%	252.05%	221.95%	222.52%



# Additional Resources

Presentation (Provided at Workshop)

Capital Improvement Plan (Draft- Included)

MML- Revenue Sharing Fact Sheet (Included)

CRC: Is Michigan's System of Funding Local Government Broken?

(Available at: <http://crcmich.org/is-michigans-system-of-funding-local-government-broken/>)