



**Mason City Council and Mason Planning Commission  
Discussion of 2017-23 Capital Improvement Program  
Second Floor Training Room, 5:30 PM**

**AGENDA - CITY COUNCIL MEETING**

February 20, 2017

Mason City Hall, Council Chambers, 7:30 p.m.

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE AND INVOCATION**
4. **ANNOUNCEMENTS**
5. **PEOPLE FROM THE FLOOR**
6. **CONSENT AGENDA**
  - A. [Motion – Approve Regular Council Meeting Minutes for February 6, 2017](#)
  - B. [Motion – Approve Bills in the Amount of \\$ 74,921.21](#)
7. **REGULAR BUSINESS**
8. **UNFINISHED BUSINESS**
9. **NEW BUSINESS**
10. **CORRESPONDENCE**
  - A. [Monthly Revenue and Expenditure Report](#)
  - B. [City Attorney's Report](#)
11. **LIAISON REPORTS**
12. **COUNCILMEMBER REPORTS**
  - A. Briggs Mayoral Proclamation
  - B. Crooks Mayoral Proclamation
  - C. Barnes Mayoral Proclamation
13. **ADMINISTRATOR'S REPORT**
14. **ADJOURNMENT**

**CITY OF MASON  
REGULAR CITY COUNCIL MEETING  
MINUTES OF FEBRUARY 6, 2017**

Whipple called the meeting to order at 7:30 p.m. in the Council Chambers at 201 W. Ash Street, Mason, Michigan. Droscha led the Pledge of Allegiance and offered the invocation.

Present: Councilmembers: Brown, Droscha, Ferris, Madden, Vogel, Waltz, Whipple  
Absent: Councilmember: None  
Also present: Deborah S. Stuart, City Administrator  
Deborah J. Cwierniewicz, City Clerk

**ANNOUNCEMENTS**

- Winter taxes are due February 14, 2017.
- Mason Area Chamber of Commerce Award Dinner is Wednesday, February 8, 2017. Former Council Member, Barb Tornholm is an honoree.

**PEOPLE FROM THE FLOOR**

None.

**CONSENT AGENDA**

MOTION by Droscha, second by Brown,  
to approve the Consent Agenda as follows:

- A. Motion – Approve Regular Council Meeting Minutes for January 16, 2017
- B. Motion – Approve Bills in the Amount of \$ 362,617.98
- C. Resolution 2017-04 – Reconsider Appointment to Zoning Board of Appeals

**CITY OF MASON  
CITY COUNCIL RESOLUTION NO. 2017-04  
CITY COUNCIL APPOINTMENTS TO CITY BOARDS AND COMMISSIONS  
February 4, 2017**

**BE IT HEREBY RESOLVED**, that the City Council of the City of Mason does hereby make the following appointments/reappointments to the specified boards and commissions of the City and that each term shall commence January 1, 2017 and expire on December 31 of the year noted:

|                                     |  |      |
|-------------------------------------|--|------|
| Board of Review                     | Pete Curtis  | 2019 |
| Building Authority                  | Mark Howe  | 2019 |
| Cemetery Board                      | Scott Shattuck   | 2019 |
| Local Development Finance Authority | Gary Naeyaert  | 2020 |
| Utility Rate Study Committee        | Lori Hagle   | 2019 |
| Zoning Board of Appeals             | Douglas Crips  | 2019 |
|                                     | Bob McCormick  | 2019 |
|                                     | Harry Spenny (Filling Unexpired Term)                      | 2018 |
|                                     | Ward Harris (Alternate Member)<br>(Filling Unexpired Term) | 2018 |

**MOTION APPROVED**

**REGULAR BUSINESS**

**Resolution 2017-05 – Approval of the Memorandum of Understanding Between Delhi Township and the City of Mason for Fire Services Within Alaiedon Township**

MOTION by Brown, second by Droscha,  
to consider Resolution No. 2017-05 read.

**MOTION APPROVED**

Resolution No. 2017-05 was introduced by Droscha and seconded by Madden.

**CITY OF MASON  
CITY COUNCIL RESOLUTION 2017-05  
APPROVAL OF THE MEMORANDUM OF UNDERSTANDING BETWEEN DELHI CHARTER  
TOWNSHIP AND THE CITY OF MASON FOR FIRE SERVICES WITHIN ALAIEDON TOWNSHIP  
February 6, 2017**

**WHEREAS**, the Delhi Township is contracted by Alaiedon Township to provide Fire Services for Alaiedon Township;

**WHEREAS**, the City of Mason has previously entered into a Memorandum of Understanding with Delhi Township to provide fire services as the primary responder to a portion of Alaiedon Township (Resolution: 2015-09);

**WHEREAS**, the City of Mason is committed to being a regional partner and working with the surrounding townships; and

**WHEREAS**, Delhi Township and the City of Mason desire to renew the agreement, with increased Standby fees, that is beneficial to all parties.

**NOW THEREFORE BE IT RESOLVED**, that the City Council approve the Memorandum of Understanding between Delhi Charter Township and the City of Mason for Fire Services within Alaiedon Township; and

**NOW THEREFORE BE IT FINALLY RESOLVED**, that the City Council authorize the City Administrator and the Fire Chief to execute the agreement on their behalf.

**RESOLUTION APPROVED**

**Ordinance – Second Reading and Adoption of Consumers Energy Company Gas Franchise Ordinance**

MOTION by Waltz, second by Droscha  
to consider the Consumers Energy Company Gas Franchise Ordinance  
read for the second time and adopted.

**MOTION APPROVED**

**CITY OF MASON  
ORDINANCE NO. 207  
CONSUMERS ENERGY COMPANY GAS FRANCHISE ORDINANCE**

AN ORDINANCE, GRANTING TO CONSUMERS ENERGY COMPANY, ITS SUCCESSORS AND ASSIGNS, THE RIGHT, POWER AND AUTHORITY TO LAY, MAINTAIN AND OPERATE GAS MAINS, PIPES AND SERVICES ON, ALONG, ACROSS AND UNDER THE HIGHWAYS, STREETS, ALLEYS, BRIDGES, WATERWAYS, AND OTHER PUBLIC PLACES, AND TO DO A LOCAL GAS BUSINESS IN THE CITY OF MASON, INGHAM COUNTY, MICHIGAN, FOR A PERIOD OF THIRTY YEARS.

THE CITY OF MASON ORDAINS:

SECTION 1. GRANT, TERM. The CITY OF MASON, INGHAM COUNTY, MICHIGAN, hereby grants to the Consumers Energy Company, a Michigan corporation, its successors and assigns,

hereinafter called the "Grantee," the right, power and authority to lay, maintain and operate gas mains, pipes and services on, along, across and under the highways, streets, alleys, bridges, waterways, and other public places, and to do a local gas business in the CITY OF MASON, INGHAM COUNTY, MICHIGAN, for a period of thirty years.

SECTION 2. CONSIDERATION. In consideration of the rights, power and authority hereby granted, said Grantee shall faithfully perform all things required by the terms hereof.

SECTION 3. CONDITIONS. No highway, street, alley, bridge, waterway or other public place used by said Grantee shall be obstructed longer than necessary during the work of construction or repair, and shall be restored to the same order and condition as when said work was commenced. All of Grantee's pipes and mains shall be so placed in the highways and other public places as not to unnecessarily interfere with the use thereof for highway purposes.

SECTION 4. HOLD HARMLESS. Said Grantee shall at all times keep and save the City free and harmless from all loss, costs and expense to which it may be subject by reason of the negligent construction and maintenance of the structures and equipment hereby authorized. In case any action is commenced against the City on account of the permission herein given, said Grantee shall, upon notice, defend the City and save it free and harmless from all loss, cost and damage arising out of such negligent construction and maintenance.

SECTION 5. EXTENSIONS. Said Grantee shall construct and extend its gas distribution system within said City and shall furnish gas to applicants residing therein in accordance with applicable laws, rules and regulations.

SECTION 6. FRANCHISE NOT EXCLUSIVE. The rights, power and authority herein granted, are not exclusive. Either manufactured or natural gas may be furnished hereunder.

SECTION 7. RATES. Said Grantee shall be entitled to charge the inhabitants of said City for gas furnished therein, the rates as approved by the Michigan Public Service Commission, to which Commission or its successors authority and jurisdiction to fix and regulate gas rates and rules regulating such service in said City, are hereby granted for the term of this franchise. Such rates and rules shall be subject to review and change at any time upon petition therefor being made by either said City, acting by its City Council, or by said Grantee.

SECTION 8. REVOCAION. The franchise granted by this ordinance is subject to revocation upon sixty (60) days written notice by the party desiring such revocation.

SECTION 9. MICHIGAN PUBLIC SERVICE COMMISSION, JURISDICTION. Said Grantee shall, as to all other conditions and elements of service not herein fixed, be and remain subject to the reasonable rules and regulations of the Michigan Public Service Commission or its successors, applicable to gas service in said City.

SECTION 10. REPEALER. This ordinance, when accepted and published as herein provided, shall repeal and supersede the provisions of a gas ordinance adopted by the City Council on December 15, 1986 entitled:

AN ORDINANCE, granting to CONSUMERS POWER COMPANY, its successors and assigns, the right, power and authority to lay, maintain and operate gas mains, pipes and services on, along, across and under the highways, streets, alleys, bridges and other public places, and to do a local gas business in the CITY OF MASON, INGHAM COUNTY, MICHIGAN for a period of thirty years.

and amendments, if any, to such ordinance whereby a gas franchise was granted to Consumers Energy Company.

SECTION 11. EFFECTIVE DATE. This ordinance shall take effect upon the later of twenty days after enactment or publication thereof; provided, however, it shall cease and be of no effect after thirty days from its adoption unless within said period the Grantee shall accept the same in writing filed with the City Clerk. Upon acceptance and publication hereof, this ordinance shall constitute a contract between said City and said Grantee.

We certify that the foregoing Franchise Ordinance was duly enacted by the City Council of the CITY OF MASON, INGHAM COUNTY, MICHIGAN, on the 16<sup>th</sup> day of February, 2017.

ORDINANCE APPROVED

## **UNFINISHED BUSINESS**

None.

## **NEW BUSINESS**

### **Discussion – Attempted Abduction**

Stuart stated that Councilmember Vogel requested an update on the attempted abduction that occurred January 1, 2017. She gave a brief overview of the incident. The incident was not released to the public sooner due to fact-finding and determining whether it had occurred. It was released on January 10, 2017. In retrospect, a generic release could have been given. The investigation is ongoing.

Whipple informed Council that the pledge of allegiance and invocation responsibility is rotated monthly alphabetically.

## **CORRESPONDENCE**

Distributed.

## **LIAISON REPORTS**

- Droscha informed Council regarding Planning Commission business.
- Vogel informed Council regarding Traffic Commission business.

## **COUNCILMEMBER REPORTS**

Ferris informed Council regarding the Ingham County Parks Commission meeting.

## **ADMINISTRATOR'S REPORT**

Stuart informed Council that she attended the City Manager's Conference. She shared key topics of discussion including challenges for attracting and retaining talent to local government positions. The Michigan Economic Development Corporation (MEDC) is releasing a new requirement that you begin the Redevelopment Ready Communities program for communities to be eligible for funding after October of this year. Also, many communities are evaluating their ethics policies and how they are enforced. She gave an update of various projects including the construction of the Kelsey project and progress of working with Klavon's. She noted that the City Council will be considering a Brownfield Plan for that project within the next few months. Staff has determined the best value will likely be received by auctioning our old fire truck, Tanker 807. The form of sale may not require consideration of Council because it will likely sell for less than \$10,000. However, if it should sell for more than \$10,000, Council approval of the sale method is required. She also reminded Council of the February 20, 2017 joint meeting with the Council and Planning Commission to review the Capital Improvement Plan.

MOTION by Droscha, second by Ferris,  
to preapprove the sale of Tanker 807 by auction.

MOTION APPROVED

## **ADJOURNMENT**

The meeting adjourned at 7:53 p.m.

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Deborah J. Cwierniewicz, City Clerk

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Russell W. Whipple, Mayor

02/16/2017 01:35 PM  
 User: TF  
 DB: Mason City

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MASON  
 EXP CHECK RUN DATES 02/06/2017 - 02/22/2017  
 BOTH JOURNALIZED AND UNJOURNALIZED  
 BOTH OPEN AND PAID  
 COUNCIL REPORT  
 MONDAY, FEBRUARY 20, 2017

| Vendor Code<br>Invoice<br>GL Number                  | Vendor Name<br>Invoice Description<br>GL Description                                       | Amount                             |
|--|--|------------------------------------|
| 06075  | AUTOMATION ENGINEERING   |                                    |
| 3721<br>592-559.00-970.000                           | SCADA SERVER EQUIPMENT & SOFTWARE LICENSE UPGRADE<br>SCADA SERVER EQUIP & SOFTWARE LICENSE | 22,824.13                          |
|  |  | VENDOR TOTAL: 22,824.13            |
| 07800  | BLUE CROSS BLUE SHIELD OF MICHIGAN   |                                    |
| GR#7029499710DIV#000<br>750-000.00-231.015           | MARCH INS ~ CITY EXPENSE<br>MARCH INS ~ CITY EXPENSE                                       | 13,937.49                          |
| GRP#70294999DIV#001<br>101-855.00-874.001            | RETIREEES INS ~ CITY EXPENSE<br>RETIREEES INS CITY EXPENSE                                 | 6,473.02                           |
|  |  | VENDOR TOTAL: 20,410.51            |
| 06474  | CONSUMERS ENERGY   |                                    |
| FEB 2017<br>101-448.00-926.000<br>592-555.00-920.000 | ELECTRICITY 12/24 - 1/31<br>STREET LIGHTING 1/1 - 1/31<br>ELECTRICITY 12/24 - 1/25         | 6,807.45<br>10,494.63<br>17,302.08 |
|  |  | VENDOR TOTAL: 17,302.08            |
| 07745  | JACKSON & LANSING RAILROAD COMPANY   |                                    |
| J170014<br>202-474.00-818.000                        | 2017 RAIL ROAD LEASE AGREEMENT<br>2017 RAIL ROAD LEASE AGREEMENT                           | 6,001.00                           |
|  |  | VENDOR TOTAL: 6,001.00             |
| 05221  | MCGINTY, HITCH, HOUSEFIELD, PERSON,  |                                    |
| FEB 2017<br>101-266.00-826.000                       | JAN LEGAL FEES<br>JAN LEGAL FEES   | 8,383.49                           |
|  |  | VENDOR TOTAL: 8,383.49             |
|  |  | TOTAL - ALL VENDORS: 74,921.21     |

I hereby certify that I have reviewed the above bills and expenditures and to the best of my knowledge and belief, they cover expenditures of the City services and materials and are within current budget appropriations.



Deborah Stuart  
 City Administrator

PERIOD ENDING 01/31/2017

| GL NUMBER               | DESCRIPTION                  | 2016-17        |        | YTD BALANCE              | ACTIVITY FOR                            | AVAILABLE  |                       | % BGDG<br>USED |
|-------------------------|------------------------------|----------------|--------|--------------------------|---|------------|-----------------------|----------------|
|                         |                              | AMENDED BUDGET | NORMAL | 01/31/2017<br>(ABNORMAL) | MONTH 01/31/2017<br>INCREASE (DECREASE) | NORMAL     | BALANCE<br>(ABNORMAL) |                |
| Fund 101 - GENERAL FUND |                              |                |        |                          |   |            |                       |                |
| Revenues                |                              |                |        |                          |   |            |                       |                |
| 000.00                  |                              | 475,050.00     |        | 350,618.50               |   | 0.00       | 124,431.50            | 73.81          |
| 215.00                  | CLERK                        | 500.00         |        | 8,726.16                 |   | 71.23      | (8,226.16)            | 1,745.23       |
| 254.00                  | TREASURER/FINANCE            | 5,188,880.00   |        | 4,429,868.27             |   | 97,261.56  | 759,011.73            | 85.37          |
| 260.00                  | TECHNOLOGY                   | 20,470.00      |        | 20,471.23                |   | 0.00       | (1.23)                | 100.01         |
| 271.00                  | FORESTRY                     | 31,270.00      |        | 0.00                     |   | 0.00       | 31,270.00             | 0.00           |
| 276.00                  | CEMETERY                     | 35,625.00      |        | 18,805.50                |   | 4,515.00   | 16,819.50             | 52.79          |
| 301.00                  | POLICE DEPARTMENT            | 82,735.00      |        | 77,237.23                |   | 4,988.89   | 5,497.77              | 93.35          |
| 336.00                  | FIRE DEPARTMENT              | 180,320.00     |        | 95,115.44                |   | 7,278.00   | 85,204.56             | 52.75          |
| 528.00                  | REFUSE COLLECTION            | 359,100.00     |        | 362,926.96               |   | 286.22     | (3,826.96)            | 101.07         |
| 747.00                  | COMMUNITY GARDEN             | 375.00         |        | 0.00                     |   | 0.00       | 375.00                | 0.00           |
| 751.00                  | RECREATION                   | 5,000.00       |        | 31,815.50                |   | 240.00     | (26,815.50)           | 636.31         |
| 850.00                  | WORKERS COMPENSATION         | 77,910.00      |        | 56,482.00                |   | 20,840.00  | 21,428.00             | 72.50          |
| TOTAL REVENUES          |                              | 6,457,235.00   |        | 5,452,066.79             |   | 135,480.90 | 1,005,168.21          | 84.43          |
| Expenditures            |                              |                |        |                          |   |            |                       |                |
| 101.00                  | COUNCIL                      | 40,005.00      |        | 21,644.13                |   | 782.13     | 18,360.87             | 54.10          |
| 172.00                  | ADMINISTRATOR                | 242,470.00     |        | 166,378.20               |   | 14,496.31  | 76,091.80             | 68.62          |
| 209.00                  | ASSESSING                    | 51,295.00      |        | 28,772.97                |   | 4,107.16   | 22,522.03             | 56.09          |
| 215.00                  | CLERK                        | 142,830.00     |        | 88,134.76                |   | 9,247.10   | 54,695.24             | 61.71          |
| 247.00                  | BOARD OF REVIEW              | 650.00         |        | 60.00                    |   | 0.00       | 590.00                | 9.23           |
| 254.00                  | TREASURER/FINANCE            | 522,155.00     |        | 350,103.89               |   | 34,994.40  | 172,051.11            | 67.05          |
| 260.00                  | TECHNOLOGY                   | 83,845.00      |        | 43,389.47                |   | 2,398.35   | 40,455.53             | 51.75          |
| 265.00                  | BUILDING OFFICIAL/CITY HALL  | 192,295.00     |        | 105,305.14               |   | 18,526.79  | 86,989.86             | 54.76          |
| 266.00                  | LEGAL/ATTORNEY               | 100,000.00     |        | 69,836.71                |   | 8,365.62   | 30,163.29             | 69.84          |
| 268.00                  | PARK STREET PROPERTY         | 10,870.00      |        | 0.00                     |   | 0.00       | 10,870.00             | 0.00           |
| 269.00                  | PROPERTY                     | 429,755.00     |        | 259,051.41               |   | 0.00       | 170,703.59            | 60.28          |
| 271.00                  | FORESTRY                     | 78,290.00      |        | 38,457.00                |   | 7,326.70   | 39,833.00             | 49.12          |
| 272.00                  | ADMINISTRATIVE SERVICES      | 151,200.00     |        | 83,909.18                |   | 3,078.61   | 67,290.82             | 55.50          |
| 276.00                  | CEMETERY                     | 219,200.00     |        | 121,420.35               |   | 20,543.66  | 97,779.65             | 55.39          |
| 305.00                  | POLICE ADMINISTRATION        | 361,055.00     |        | 208,334.66               |   | 24,802.87  | 152,720.34            | 57.70          |
| 315.00                  | CROSSING GUARDS              | 29,295.00      |        | 17,461.04                |   | 1,660.49   | 11,833.96             | 59.60          |
| 316.00                  | POLICE PATROLLING            | 1,037,665.00   |        | 705,200.78               |   | 147,447.55 | 332,464.22            | 67.96          |
| 336.00                  | FIRE DEPARTMENT              | 839,965.00     |        | 726,521.20               |   | 34,090.98  | 113,443.80            | 86.49          |
| 380.00                  | PLANNING/ZONING OFFICIAL     | 130,085.00     |        | 78,307.32                |   | 9,632.52   | 51,777.68             | 60.20          |
| 426.00                  | CIVIL DEFENSE                | 1,855.00       |        | 1,255.00                 |   | 0.00       | 600.00                | 67.65          |
| 428.00                  | DISASTER ACCOUNT             | 100.00         |        | 0.00                     |   | 0.00       | 100.00                | 0.00           |
| 441.00                  | PUBLIC SERVICES              | 6,530.00       |        | 4,901.23                 |   | 360.35     | 1,628.77              | 75.06          |
| 447.00                  | ENGINEERING                  | 300.00         |        | 300.00                   |   | 0.00       | 0.00                  | 100.00         |
| 448.00                  | STREET LIGHTING              | 94,990.00      |        | 49,286.29                |   | 7,136.36   | 45,703.71             | 51.89          |
| 458.00                  | SIDEWALK CONSTRUCTION-REPAIR | 2,090.00       |        | 2,090.00                 |   | 0.00       | 0.00                  | 100.00         |
| 528.00                  | REFUSE COLLECTION            | 358,230.00     |        | 217,262.06               |   | 28,831.53  | 140,967.94            | 60.65          |
| 747.00                  | COMMUNITY GARDEN             | 290.00         |        | 138.80                   |   | 0.00       | 151.20                | 47.86          |
| 756.00                  | PARKS AND BALL DIAMONDS      | 230,815.00     |        | 126,538.08               |   | 12,631.69  | 104,276.92            | 54.82          |
| 775.00                  | SENIOR CITIZENS              | 8,090.00       |        | 4,865.00                 |   | 125.00     | 3,225.00              | 60.14          |
| 790.00                  | LIBRARY                      | 42,290.00      |        | 9,824.84                 |   | 0.00       | 32,465.16             | 23.23          |
| 806.00                  | CHRISTMAS DECORATIONS        | 6,350.00       |        | 4,144.15                 |   | 1,923.30   | 2,205.85              | 65.26          |
| 807.00                  | CABLE COMMISSION             | 3,920.00       |        | 1,220.00                 |   | 0.00       | 2,700.00              | 31.12          |
| 808.00                  | PLANNING COMMISSION          | 1,085.00       |        | 390.30                   |   | 5.13       | 694.70                | 35.97          |
| 850.00                  | WORKERS COMPENSATION         | 77,910.00      |        | 56,482.00                |   | 3,019.00   | 21,428.00             | 72.50          |
| 855.00                  | RETIREE BENEFITS             | 123,160.00     |        | 79,890.36                |   | 10,320.59  | 43,269.64             | 64.87          |
| 890.00                  | CONTINGENCIES                | 75,525.00      |        | 525.00                   |   | 0.00       | 75,000.00             | 0.70           |
| 999.00                  | SURPLUS                      | 576,700.00     |        | 300,478.56               |   | 1,497.12   | 276,221.44            | 52.10          |

REVENUE AND EXPENDITURE REPORT FOR CITY OF MASON

PERIOD ENDING 01/31/2017

| GL NUMBER                      | DESCRIPTION | 2016-17        | YTD BALANCE                     | ACTIVITY FOR                            | AVAILABLE                    | % BDGT<br>USED |
|--------------------------------|-------------|----------------|---------------------------------|---|------------------------------|----------------|
|                                |             | AMENDED BUDGET | 01/31/2017<br>NORMAL (ABNORMAL) | MONTH 01/31/2017<br>INCREASE (DECREASE) | BALANCE<br>NORMAL (ABNORMAL) |                |
| Fund 101 - GENERAL FUND        |             |                |                                 |   |                              |                |
| Expenditures                   |             |                |                                 |   |                              |                |
| TOTAL EXPENDITURES             |             | 6,273,155.00   | 3,971,879.88                    | 407,351.31                              | 2,301,275.12                 | 63.32          |
| <hr/>                          |             |                |                                 |   |                              |                |
| Fund 101 - GENERAL FUND:       |             |                |                                 |   |                              |                |
| TOTAL REVENUES                 |             | 6,457,235.00   | 5,452,066.79                    | 135,480.90                              | 1,005,168.21                 | 84.43          |
| TOTAL EXPENDITURES             |             | 6,273,155.00   | 3,971,879.88                    | 407,351.31                              | 2,301,275.12                 | 63.32          |
| NET OF REVENUES & EXPENDITURES |             | 184,080.00     | 1,480,186.91                    | (271,870.41)                            | (1,296,106.91)               | 804.10         |



PERIOD ENDING 01/31/2017

| GL NUMBER                      | DESCRIPTION              | 2016-17           |        | YTD BALANCE              | ACTIVITY FOR                            | AVAILABLE        |                    | % BGD<br>USED     |              |
|--------------------------------|--------------------------|-------------------|--------|--------------------------|---|------------------|--------------------|-------------------|--------------|
|                                |                          | AMENDED BUDGET    | NORMAL | 01/31/2017<br>(ABNORMAL) | MONTH 01/31/2017<br>INCREASE (DECREASE) | NORMAL           | (ABNORMAL) BALANCE |                   |              |
| Fund 202 - MAJOR STREETS FUND  |                          |                   |        |                          |   |                  |                    |                   |              |
| Revenues                       |                          |                   |        |                          |   |                  |                    |                   |              |
| 000.00                         |                          | 992,255.00        |        | 362,159.70               |   | 35,936.05        |                    | 630,095.30        | 36.50        |
| TOTAL REVENUES                 |                          | <u>992,255.00</u> |        | <u>362,159.70</u>        |   | <u>35,936.05</u> |                    | <u>630,095.30</u> | <u>36.50</u> |
| Expenditures                   |                          |                   |        |                          |   |                  |                    |                   |              |
| 000.00                         |                          | 155,495.00        |        | 0.00                     |   | 0.00             |                    | 155,495.00        | 0.00         |
| 451.00                         | STREET/ROAD CONSTRUCTION | 547,100.00        |        | 215,227.49               |   | 0.00             |                    | 331,872.51        | 39.34        |
| 463.00                         | STREET MAINTENANCE       | 147,880.00        |        | 96,138.19                |   | 17,062.24        |                    | 51,741.81         | 65.01        |
| 474.00                         | TRAFFIC SERVICES         | 32,030.00         |        | 7,475.13                 |   | 2,033.89         |                    | 24,554.87         | 23.34        |
| 478.00                         | WINTER MAINTENANCE       | 42,450.00         |        | 17,147.15                |   | 9,177.23         |                    | 25,302.85         | 40.39        |
| 482.00                         | STREET ADMIN/GEN EXP     | 67,300.00         |        | 67,300.00                |   | 0.00             |                    | 0.00              | 100.00       |
| TOTAL EXPENDITURES             |                          | <u>992,255.00</u> |        | <u>403,287.96</u>        |   | <u>28,273.36</u> |                    | <u>588,967.04</u> | <u>40.64</u> |
| Fund 202 - MAJOR STREETS FUND: |                          |                   |        |                          |   |                  |                    |                   |              |
| TOTAL REVENUES                 |                          | 992,255.00        |        | 362,159.70               |   | 35,936.05        |                    | 630,095.30        | 36.50        |
| TOTAL EXPENDITURES             |                          | <u>992,255.00</u> |        | <u>403,287.96</u>        |   | <u>28,273.36</u> |                    | <u>588,967.04</u> | <u>40.64</u> |
| NET OF REVENUES & EXPENDITURES |                          | 0.00              |        | (41,128.26)              |   | 7,662.69         |                    | 41,128.26         | 100.00       |

PERIOD ENDING 01/31/2017

| GL NUMBER                      | DESCRIPTION              | 2016-17           |        | YTD BALANCE              | ACTIVITY FOR                            | AVAILABLE        |                    | % BGD<br>USED |
|--------------------------------|--------------------------|-------------------|--------|--------------------------|---|------------------|--------------------|---------------|
|                                |                          | AMENDED BUDGET    | NORMAL | 01/31/2017<br>(ABNORMAL) | MONTH 01/31/2017<br>INCREASE (DECREASE) | NORMAL           | (ABNORMAL) BALANCE |               |
| Fund 203 - LOCAL STREETS FUND  |                          |                   |        |                          |   |                  |                    |               |
| Revenues                       |                          |                   |        |                          |   |                  |                    |               |
| 000.00                         |                          | 635,895.00        |        | 180,006.08               |   | 12,783.75        | 455,888.92         | 28.31         |
| TOTAL REVENUES                 |                          | <u>635,895.00</u> |        | <u>180,006.08</u>        |   | <u>12,783.75</u> | <u>455,888.92</u>  | <u>28.31</u>  |
| Expenditures                   |                          |                   |        |                          |   |                  |                    |               |
| 451.00                         | STREET/ROAD CONSTRUCTION | 361,800.00        |        | 122,401.58               |   | 0.00             | 239,398.42         | 33.83         |
| 463.00                         | STREET MAINTENANCE       | 158,145.00        |        | 68,403.22                |   | 18,373.61        | 89,741.78          | 43.25         |
| 474.00                         | TRAFFIC SERVICES         | 12,890.00         |        | 2,662.32                 |   | 1,881.28         | 10,227.68          | 20.65         |
| 478.00                         | WINTER MAINTENANCE       | 37,270.00         |        | 10,326.07                |   | 5,673.93         | 26,943.93          | 27.71         |
| 482.00                         | STREET ADMIN/GEN EXP     | 65,790.00         |        | 65,790.00                |   | 0.00             | 0.00               | 100.00        |
| TOTAL EXPENDITURES             |                          | <u>635,895.00</u> |        | <u>269,583.19</u>        |   | <u>25,928.82</u> | <u>366,311.81</u>  | <u>42.39</u>  |
| Fund 203 - LOCAL STREETS FUND: |                          |                   |        |                          |   |                  |                    |               |
| TOTAL REVENUES                 |                          | <u>635,895.00</u> |        | <u>180,006.08</u>        |   | <u>12,783.75</u> | <u>455,888.92</u>  | <u>28.31</u>  |
| TOTAL EXPENDITURES             |                          | <u>635,895.00</u> |        | <u>269,583.19</u>        |   | <u>25,928.82</u> | <u>366,311.81</u>  | <u>42.39</u>  |
| NET OF REVENUES & EXPENDITURES |                          | 0.00              |        | (89,577.11)              |   | (13,145.07)      | 89,577.11          | 100.00        |

## REVENUE AND EXPENDITURE REPORT FOR CITY OF MASON

PERIOD ENDING 01/31/2017

| GL NUMBER                                  | DESCRIPTION | 2016-17           |        | YTD BALANCE              | ACTIVITY FOR                            | AVAILABLE    |                       | % BGD<br>USED    |              |
|--|-------------|-------------------|--------|--------------------------|---|--------------|-----------------------|------------------|--------------|
|  |             | AMENDED BUDGET    | NORMAL | 01/31/2017<br>(ABNORMAL) | MONTH 01/31/2017<br>INCREASE (DECREASE) | NORMAL       | BALANCE<br>(ABNORMAL) |                  |              |
| Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY  |             |                   |        |                          |   |              |                       |                  |              |
| Revenues                                   |             |                   |        |                          |   |              |                       |                  |              |
| 000.00                                     |             | 157,375.00        |        | 73,216.52                |   | 33.56        |                       | 84,158.48        | 46.52        |
| TOTAL REVENUES                             |             | <u>157,375.00</u> |        | <u>73,216.52</u>         |   | <u>33.56</u> |                       | <u>84,158.48</u> | <u>46.52</u> |
| Expenditures                               |             |                   |        |                          |   |              |                       |                  |              |
| 000.00                                     |             | 149,800.00        |        | 53,850.56                |   | 73.00        |                       | 95,949.44        | 35.95        |
| TOTAL EXPENDITURES                         |             | <u>149,800.00</u> |        | <u>53,850.56</u>         |   | <u>73.00</u> |                       | <u>95,949.44</u> | <u>35.95</u> |
| Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY: |             |                   |        |                          |   |              |                       |                  |              |
| TOTAL REVENUES                             |             | 157,375.00        |        | 73,216.52                |   | 33.56        |                       | 84,158.48        | 46.52        |
| TOTAL EXPENDITURES                         |             | <u>149,800.00</u> |        | <u>53,850.56</u>         |   | <u>73.00</u> |                       | <u>95,949.44</u> | <u>35.95</u> |
| NET OF REVENUES & EXPENDITURES             |             | 7,575.00          |        | 19,365.96                |   | (39.44)      |                       | (11,790.96)      | 255.66       |

## REVENUE AND EXPENDITURE REPORT FOR CITY OF MASON

PERIOD ENDING 01/31/2017

| GL NUMBER                                | DESCRIPTION | 2016-17             | YTD BALANCE              | ACTIVITY FOR                            | AVAILABLE                    | % BGD<br>USED |
|--|-------------|---------------------|--------------------------|---|------------------------------|---------------|
|  |             | AMENDED BUDGET      | 01/31/2017<br>(ABNORMAL) | MONTH 01/31/2017<br>INCREASE (DECREASE) | BALANCE<br>NORMAL (ABNORMAL) |               |
| Fund 250 - LOCAL DEV. FINANCE AUTHORITY  |             |                     |                          |   |                              |               |
| Revenues                                 |             |                     |                          |   |                              |               |
| 000.00                                   |             | 1,112,115.00        | 1,491,888.82             | 281.79                                  | (379,773.82)                 | 134.15        |
| TOTAL REVENUES                           |             | <u>1,112,115.00</u> | <u>1,491,888.82</u>      | <u>281.79</u>                           | <u>(379,773.82)</u>          | <u>134.15</u> |
| Expenditures                             |             |                     |                          |   |                              |               |
| 691.00                                   | L.D.F.A.    | 1,080,475.00        | 1,278,683.64             | 138,340.66                              | (198,208.64)                 | 118.34        |
| TOTAL EXPENDITURES                       |             | <u>1,080,475.00</u> | <u>1,278,683.64</u>      | <u>138,340.66</u>                       | <u>(198,208.64)</u>          | <u>118.34</u> |
| Fund 250 - LOCAL DEV. FINANCE AUTHORITY: |             |                     |                          |   |                              |               |
| TOTAL REVENUES                           |             | 1,112,115.00        | 1,491,888.82             | 281.79                                  | (379,773.82)                 | 134.15        |
| TOTAL EXPENDITURES                       |             | <u>1,080,475.00</u> | <u>1,278,683.64</u>      | <u>138,340.66</u>                       | <u>(198,208.64)</u>          | <u>118.34</u> |
| NET OF REVENUES & EXPENDITURES           |             | 31,640.00           | 213,205.18               | (138,058.87)                            | (181,565.18)                 | 673.85        |

REVENUE AND EXPENDITURE REPORT FOR CITY OF MASON

PERIOD ENDING 01/31/2017

| GL NUMBER                              | DESCRIPTION | 2016-17          |        | YTD BALANCE              | ACTIVITY FOR                            | AVAILABLE |                    | % BGD<br>USED |
|--|-------------|------------------|--------|--------------------------|---|-----------|--------------------|---------------|
|  |             | AMENDED BUDGET   | NORMAL | 01/31/2017<br>(ABNORMAL) | MONTH 01/31/2017<br>INCREASE (DECREASE) | NORMAL    | (ABNORMAL) BALANCE |               |
| Fund 297 - ECONOMIC DEVELOPMENT COMM.  |             |                  |        |                          |   |           |                    |               |
| Revenues                               |             |                  |        |                          |   |           |                    |               |
| 000.00                                 |             | 21,940.00        |        | 22.75                    | 2.68                                    |           | 21,917.25          | 0.10          |
| TOTAL REVENUES                         |             | <u>21,940.00</u> |        | <u>22.75</u>             | <u>2.68</u>                             |           | <u>21,917.25</u>   | <u>0.10</u>   |
| Expenditures                           |             |                  |        |                          |   |           |                    |               |
| 000.00                                 |             | 21,940.00        |        | 5,500.00                 | 0.00                                    |           | 16,440.00          | 25.07         |
| TOTAL EXPENDITURES                     |             | <u>21,940.00</u> |        | <u>5,500.00</u>          | <u>0.00</u>                             |           | <u>16,440.00</u>   | <u>25.07</u>  |
| Fund 297 - ECONOMIC DEVELOPMENT COMM.: |             |                  |        |                          |   |           |                    |               |
| TOTAL REVENUES                         |             | 21,940.00        |        | 22.75                    | 2.68                                    |           | 21,917.25          | 0.10          |
| TOTAL EXPENDITURES                     |             | <u>21,940.00</u> |        | <u>5,500.00</u>          | <u>0.00</u>                             |           | <u>16,440.00</u>   | <u>25.07</u>  |
| NET OF REVENUES & EXPENDITURES         |             | 0.00             |        | (5,477.25)               | 2.68                                    |           | 5,477.25           | 100.00        |

REVENUE AND EXPENDITURE REPORT FOR CITY OF MASON

PERIOD ENDING 01/31/2017

| GL NUMBER                            | DESCRIPTION | 2016-17          |        | YTD BALANCE              | ACTIVITY FOR                            | AVAILABLE   |                    | % BGD<br>USED |  |
|--------------------------------------|-------------|------------------|--------|--------------------------|---|-------------|--------------------|---------------|--|
|                                      |             | AMENDED BUDGET   | NORMAL | 01/31/2017<br>(ABNORMAL) | MONTH 01/31/2017<br>INCREASE (DECREASE) | NORMAL      | (ABNORMAL) BALANCE |               |  |
| Fund 401 - CAPITAL IMPROVEMENT FUND  |             |                  |        |                          |   |             |                    |               |  |
| Revenues                             |             |                  |        |                          |   |             |                    |               |  |
| 000.00                               |             | 60,745.00        |        | 8,271.25                 |   | 0.00        | 52,473.75          | 13.62         |  |
| TOTAL REVENUES                       |             | <u>60,745.00</u> |        | <u>8,271.25</u>          |   | <u>0.00</u> | <u>52,473.75</u>   | <u>13.62</u>  |  |
| Expenditures                         |             |                  |        |                          |   |             |                    |               |  |
| 000.00                               |             | 60,745.00        |        | 8,271.25                 |   | 0.00        | 52,473.75          | 13.62         |  |
| TOTAL EXPENDITURES                   |             | <u>60,745.00</u> |        | <u>8,271.25</u>          |   | <u>0.00</u> | <u>52,473.75</u>   | <u>13.62</u>  |  |
| Fund 401 - CAPITAL IMPROVEMENT FUND: |             |                  |        |                          |   |             |                    |               |  |
| TOTAL REVENUES                       |             | 60,745.00        |        | 8,271.25                 |   | 0.00        | 52,473.75          | 13.62         |  |
| TOTAL EXPENDITURES                   |             | <u>60,745.00</u> |        | <u>8,271.25</u>          |   | <u>0.00</u> | <u>52,473.75</u>   | <u>13.62</u>  |  |
| NET OF REVENUES & EXPENDITURES       |             | 0.00             |        | 0.00                     |   | 0.00        | 0.00               | 0.00          |  |

PERIOD ENDING 01/31/2017

| GL NUMBER                      | DESCRIPTION                  | 2016-17             | YTD BALANCE         | ACTIVITY FOR        | AVAILABLE           | % BDGT<br>USED |
|--------------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|----------------|
|                                |                              | AMENDED BUDGET      | 01/31/2017          | MONTH 01/31/2017    | BALANCE             |                |
|                                |                              |                     | NORMAL (ABNORMAL)   | INCREASE (DECREASE) | NORMAL (ABNORMAL)   |                |
| Fund 592 - WATER/SEWER FUND    |                              |                     |                     |                     |                     |                |
| Revenues                       |                              |                     |                     |                     |                     |                |
| 000.00                         |                              | 5,967,740.00        | 3,503,993.93        | 514,609.72          | 2,463,746.07        | 58.72          |
| TOTAL REVENUES                 |                              | <u>5,967,740.00</u> | <u>3,503,993.93</u> | <u>514,609.72</u>   | <u>2,463,746.07</u> | <u>58.72</u>   |
| Expenditures                   |                              |                     |                     |                     |                     |                |
| 545.00                         | WATER & SEWER ADMINISTRATION | 154,585.00          | 96,572.58           | 21,089.53           | 58,012.42           | 62.47          |
| 546.00                         | SEWER IMPROVEMENT            | 39,365.00           | 39,361.81           | 39,361.81           | 3.19                | 99.99          |
| 548.00                         | SEWER MAINTENANCE            | 266,750.00          | 78,938.18           | 10,457.82           | 187,811.82          | 29.59          |
| 555.00                         | WASTEWATER TREATMENT PLANT   | 2,830,305.00        | 2,382,450.54        | 246,347.05          | 447,854.46          | 84.18          |
| 556.00                         | WATER MAINTENANCE            | 484,105.00          | 288,112.01          | 50,148.11           | 195,992.99          | 59.51          |
| 557.00                         | STORM SEWER PROGRAM          | 20,795.00           | 7,340.22            | 0.00                | 13,454.78           | 35.30          |
| 558.00                         | WATER IMPROVEMENT            | 584,445.00          | 360,516.59          | (2,713.11)          | 223,928.41          | 61.69          |
| 559.00                         | WATER TREATMENT PLANT        | 912,390.00          | 308,840.30          | 53,532.72           | 603,549.70          | 33.85          |
| 566.00                         | ALLOWANCE FOR DEPRECIATION   | 675,000.00          | 0.00                | 0.00                | 675,000.00          | 0.00           |
| TOTAL EXPENDITURES             |                              | <u>5,967,740.00</u> | <u>3,562,132.23</u> | <u>418,223.93</u>   | <u>2,405,607.77</u> | <u>59.69</u>   |
| Fund 592 - WATER/SEWER FUND:   |                              |                     |                     |                     |                     |                |
| TOTAL REVENUES                 |                              | 5,967,740.00        | 3,503,993.93        | 514,609.72          | 2,463,746.07        | 58.72          |
| TOTAL EXPENDITURES             |                              | <u>5,967,740.00</u> | <u>3,562,132.23</u> | <u>418,223.93</u>   | <u>2,405,607.77</u> | <u>59.69</u>   |
| NET OF REVENUES & EXPENDITURES |                              | 0.00                | (58,138.30)         | 96,385.79           | 58,138.30           | 100.00         |

## REVENUE AND EXPENDITURE REPORT FOR CITY OF MASON

PERIOD ENDING 01/31/2017

| GL NUMBER                                   | DESCRIPTION | 2016-17          |        | YTD BALANCE              | ACTIVITY FOR                            | AVAILABLE   |                    | % BGD<br>USED |
|---|-------------|------------------|--------|--------------------------|---|-------------|--------------------|---------------|
|   |             | AMENDED BUDGET   | NORMAL | 01/31/2017<br>(ABNORMAL) | MONTH 01/31/2017<br>INCREASE (DECREASE) | NORMAL      | (ABNORMAL) BALANCE |               |
| Fund 612 - MASON BUILDING AUTHORITY         |             |                  |        |                          |   |             |                    |               |
| Revenues                                    |             |                  |        |                          |   |             |                    |               |
| 000.00                                      |             | 39,730.00        |        | 37,806.93                |   | 0.02        | 1,923.07           | 95.16         |
| TOTAL REVENUES                              |             | <u>39,730.00</u> |        | <u>37,806.93</u>         |   | <u>0.02</u> | <u>1,923.07</u>    | <u>95.16</u>  |
| Expenditures                                |             |                  |        |                          |   |             |                    |               |
| 000.00                                      |             | 39,730.00        |        | 37,806.25                |   | 0.00        | 1,923.75           | 95.16         |
| TOTAL EXPENDITURES                          |             | <u>39,730.00</u> |        | <u>37,806.25</u>         |   | <u>0.00</u> | <u>1,923.75</u>    | <u>95.16</u>  |
| <b>Fund 612 - MASON BUILDING AUTHORITY:</b> |             |                  |        |                          |   |             |                    |               |
| TOTAL REVENUES                              |             | 39,730.00        |        | 37,806.93                |   | 0.02        | 1,923.07           | 95.16         |
| TOTAL EXPENDITURES                          |             | <u>39,730.00</u> |        | <u>37,806.25</u>         |   | <u>0.00</u> | <u>1,923.75</u>    | <u>95.16</u>  |
| NET OF REVENUES & EXPENDITURES              |             | 0.00             |        | 0.68                     |   | 0.02        | (0.68)             | 100.00        |



User: MW

DB: Mason City

PERIOD ENDING 01/31/2017

| GL NUMBER                      | DESCRIPTION              | 2016-17           |        | YTD BALANCE              | ACTIVITY FOR                            | AVAILABLE         |                       | % BGD<br>USED     |              |
|--------------------------------|--------------------------|-------------------|--------|--------------------------|---|-------------------|-----------------------|-------------------|--------------|
|                                |                          | AMENDED BUDGET    | NORMAL | 01/31/2017<br>(ABNORMAL) | MONTH 01/31/2017<br>INCREASE (DECREASE) | NORMAL            | (ABNORMAL)<br>BALANCE |                   |              |
| Fund 661 - MOTOR VEHICLE POOL  |                          |                   |        |                          |   |                   |                       |                   |              |
| Revenues                       |                          |                   |        |                          |   |                   |                       |                   |              |
| 000.00                         |                          | 448,410.00        |        | 284,611.57               |   | 196,873.59        |                       | 163,798.43        | 63.47        |
| TOTAL REVENUES                 |                          | <u>448,410.00</u> |        | <u>284,611.57</u>        |   | <u>196,873.59</u> |                       | <u>163,798.43</u> | <u>63.47</u> |
| Expenditures                   |                          |                   |        |                          |   |                   |                       |                   |              |
| 567.00                         | SHOP & BLDG. MAINTENANCE | 49,645.00         |        | 41,058.11                |   | 1,076.47          |                       | 8,586.89          | 82.70        |
| 568.00                         | EQUIPMENT MAINTENANCE    | 199,915.00        |        | 103,468.33               |   | 16,251.21         |                       | 96,446.67         | 51.76        |
| 901.00                         | EQUIPMENT-CAPITAL OUTLAY | 198,850.00        |        | 99,145.64                |   | 750.00            |                       | 99,704.36         | 49.86        |
| TOTAL EXPENDITURES             |                          | <u>448,410.00</u> |        | <u>243,672.08</u>        |   | <u>18,077.68</u>  |                       | <u>204,737.92</u> | <u>54.34</u> |
| Fund 661 - MOTOR VEHICLE POOL: |                          |                   |        |                          |   |                   |                       |                   |              |
| TOTAL REVENUES                 |                          | 448,410.00        |        | 284,611.57               |   | 196,873.59        |                       | 163,798.43        | 63.47        |
| TOTAL EXPENDITURES             |                          | <u>448,410.00</u> |        | <u>243,672.08</u>        |   | <u>18,077.68</u>  |                       | <u>204,737.92</u> | <u>54.34</u> |
| NET OF REVENUES & EXPENDITURES |                          | 0.00              |        | 40,939.49                |   | 178,795.91        |                       | (40,939.49)       | 100.00       |

PERIOD ENDING 01/31/2017

| GL NUMBER                      | DESCRIPTION | 2016-17          |        | YTD BALANCE              | ACTIVITY FOR                            | AVAILABLE       |                    | % BGD<br>USED    |              |
|--------------------------------|-------------|------------------|--------|--------------------------|---|-----------------|--------------------|------------------|--------------|
|                                |             | AMENDED BUDGET   | NORMAL | 01/31/2017<br>(ABNORMAL) | MONTH 01/31/2017<br>INCREASE (DECREASE) | NORMAL          | (ABNORMAL) BALANCE |                  |              |
| Fund 702 - RAYNER BOND FUND    |             |                  |        |                          |   |                 |                    |                  |              |
| Revenues                       |             |                  |        |                          |   |                 |                    |                  |              |
| 000.00                         |             | 19,200.00        |        | 11,398.98                |   | 2,216.96        |                    | 7,801.02         | 59.37        |
| TOTAL REVENUES                 |             | <u>19,200.00</u> |        | <u>11,398.98</u>         |   | <u>2,216.96</u> |                    | <u>7,801.02</u>  | <u>59.37</u> |
| Expenditures                   |             |                  |        |                          |   |                 |                    |                  |              |
| 000.00                         |             | 19,200.00        |        | 8,430.48                 |   | 0.00            |                    | 10,769.52        | 43.91        |
| TOTAL EXPENDITURES             |             | <u>19,200.00</u> |        | <u>8,430.48</u>          |   | <u>0.00</u>     |                    | <u>10,769.52</u> | <u>43.91</u> |
| <br>                           |             |                  |        |                          |   |                 |                    |                  |              |
| Fund 702 - RAYNER BOND FUND:   |             |                  |        |                          |   |                 |                    |                  |              |
| TOTAL REVENUES                 |             | 19,200.00        |        | 11,398.98                |   | 2,216.96        |                    | 7,801.02         | 59.37        |
| TOTAL EXPENDITURES             |             | <u>19,200.00</u> |        | <u>8,430.48</u>          |   | <u>0.00</u>     |                    | <u>10,769.52</u> | <u>43.91</u> |
| NET OF REVENUES & EXPENDITURES |             | 0.00             |        | 2,968.50                 |   | 2,216.96        |                    | (2,968.50)       | 100.00       |

REVENUE AND EXPENDITURE REPORT FOR CITY OF MASON

PERIOD ENDING 01/31/2017

| GL NUMBER                       | DESCRIPTION | 2016-17         |        | YTD BALANCE              | ACTIVITY FOR     |                     | AVAILABLE |                       | % BDGT<br>USED |
|---------------------------------|-------------|-----------------|--------|--------------------------|------------------|---------------------|-----------|-----------------------|----------------|
|                                 |             | AMENDED BUDGET  | NORMAL | 01/31/2017<br>(ABNORMAL) | MONTH 01/31/2017 | INCREASE (DECREASE) | NORMAL    | BALANCE<br>(ABNORMAL) |                |
| Fund 711 - CEMETERY TRUST FUND  |             |                 |        |                          |                  |                     |           |                       |                |
| Revenues                        |             |                 |        |                          |                  |                     |           |                       |                |
| 000.00                          |             | 4,100.00        |        | 3,081.77                 |                  | 266.44              |           | 1,018.23              | 75.17          |
| TOTAL REVENUES                  |             | <u>4,100.00</u> |        | <u>3,081.77</u>          |                  | <u>266.44</u>       |           | <u>1,018.23</u>       | <u>75.17</u>   |
| Expenditures                    |             |                 |        |                          |                  |                     |           |                       |                |
| 000.00                          |             | 4,100.00        |        | 0.00                     |                  | 0.00                |           | 4,100.00              | 0.00           |
| TOTAL EXPENDITURES              |             | <u>4,100.00</u> |        | <u>0.00</u>              |                  | <u>0.00</u>         |           | <u>4,100.00</u>       | <u>0.00</u>    |
| <hr/>                           |             |                 |        |                          |                  |                     |           |                       |                |
| Fund 711 - CEMETERY TRUST FUND: |             |                 |        |                          |                  |                     |           |                       |                |
| TOTAL REVENUES                  |             | 4,100.00        |        | 3,081.77                 |                  | 266.44              |           | 1,018.23              | 75.17          |
| TOTAL EXPENDITURES              |             | <u>4,100.00</u> |        | <u>0.00</u>              |                  | <u>0.00</u>         |           | <u>4,100.00</u>       | <u>0.00</u>    |
| NET OF REVENUES & EXPENDITURES  |             | 0.00            |        | 3,081.77                 |                  | 266.44              |           | (3,081.77)            | 100.00         |

PERIOD ENDING 01/31/2017

| GL NUMBER                           | DESCRIPTION | 2016-17              |        | YTD BALANCE              | ACTIVITY FOR                            | AVAILABLE           |                     | % BGD<br>USED |
|-------------------------------------|-------------|----------------------|--------|--------------------------|---|---------------------|---------------------|---------------|
|                                     |             | AMENDED BUDGET       | NORMAL | 01/31/2017<br>(ABNORMAL) | MONTH 01/31/2017<br>INCREASE (DECREASE) | NORMAL              | (ABNORMAL) BALANCE  |               |
| Fund 812 - SPECIAL ASSESSMENT FUND  |             |                      |        |                          |   |                     |                     |               |
| Revenues                            |             |                      |        |                          |   |                     |                     |               |
| 000.00                              |             | 154,450.00           |        | 28,924.28                |   | 106.29              | 125,525.72          | 18.73         |
| TOTAL REVENUES                      |             | <u>154,450.00</u>    |        | <u>28,924.28</u>         |   | <u>106.29</u>       | <u>125,525.72</u>   | <u>18.73</u>  |
| Expenditures                        |             |                      |        |                          |   |                     |                     |               |
| 000.00                              |             | 154,450.00           |        | 60,893.75                |   | 0.00                | 93,556.25           | 39.43         |
| TOTAL EXPENDITURES                  |             | <u>154,450.00</u>    |        | <u>60,893.75</u>         |   | <u>0.00</u>         | <u>93,556.25</u>    | <u>39.43</u>  |
| Fund 812 - SPECIAL ASSESSMENT FUND: |             |                      |        |                          |   |                     |                     |               |
| TOTAL REVENUES                      |             | 154,450.00           |        | 28,924.28                |   | 106.29              | 125,525.72          | 18.73         |
| TOTAL EXPENDITURES                  |             | <u>154,450.00</u>    |        | <u>60,893.75</u>         |   | <u>0.00</u>         | <u>93,556.25</u>    | <u>39.43</u>  |
| NET OF REVENUES & EXPENDITURES      |             | 0.00                 |        | (31,969.47)              |   | 106.29              | 31,969.47           | 100.00        |
| TOTAL REVENUES - ALL FUNDS          |             |                      |        |                          |   |                     |                     |               |
|                                     |             | 16,071,190.00        |        | 11,437,449.37            |   | 898,591.75          | 4,633,740.63        | 71.17         |
| TOTAL EXPENDITURES - ALL FUNDS      |             |                      |        |                          |   |                     |                     |               |
|                                     |             | <u>15,847,895.00</u> |        | <u>9,903,991.27</u>      |   | <u>1,036,268.76</u> | <u>5,943,903.73</u> | <u>62.49</u>  |
| NET OF REVENUES & EXPENDITURES      |             | 223,295.00           |        | 1,533,458.10             |   | (137,677.01)        | (1,310,163.10)      | 686.74        |

MEMORANDUM

TO: Mason City Council  
FROM: Thomas M. Hitch, City Attorney  
RE: **CITY ATTORNEY REPORT**  
DATE: February 16, 2017

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The following is my report to the City Council on several issues in which our office has been engaged:

1. ***J & J Properties v Mason Public Schools (Ingham County Circuit Court)***

It is my understanding that the work now is almost complete. In fact, I have had correspondence from George Hayhoe who has indicated that the improvements are already working and his land has not been flooded as in prior years. It is my understanding that a drain outlet needs to be completed and they are waiting for the water level of the pond to go down.

At this point, I am monitoring the payment process to ensure that when payments are made, the other parties are satisfied with the performance of the work. I do not want to authorize payment if there is a problem. So far, there have been none.

2. ***Esquire Development & Construction, Inc. v City of Mason (Michigan Tax Tribunal Docket Nos. 14-5644 and 15-4504)***

We are awaiting the decision of the Tribunal judge. I would anticipate within the next two months.

3. ***O'Brien v City of Mason, et al (U.S. District Court, Western District of Michigan)***

An answer by plaintiff in this case is anticipated on or before February 28, 2017. No hearing date has been scheduled by the federal court as of yet.

**4. Meeting with City Manager.**

I met briefly on Wednesday, February 15, 2017, with the City Manager. At that time, we discussed a further question as it related to the term “inquiry” as it appears in both the charter and the ordinance. I have been asked to prepare a written opinion to clarify questions surrounding the term’s meaning in this context.