

**RESOLUTION NO. 2014 - 11**

**ADOPTING THE BUDGET OF THE CITY OF MASON FOR THE  
YEAR JANUARY 1, 2015 THROUGH DECEMBER 31, 2015**

WHEREAS, the City Manager has prepared and submitted to Council a budget for the fiscal year beginning January 1, 2015 through December 31, 2015 to comply with Section 5705.28 of the Ohio Revised Code; and

WHEREAS, a need exist for Local Government Fund distribution using the alternative formula method as approved by Resolution 95-24; and

WHEREAS, a need exist for property tax millage inside the 10 mill limitation; and

WHEREAS, a need exist for additional property tax millage for safety, fire and EMS services as authorized Section 10.05 of the City of Mason's Charter approved by electors November 6, 2012; and

WHEREAS, a public hearing has been conducted on said budget with at least ten (10) days prior notice.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Mason, Ohio seven members elected thereto concurring:


Section 1. That the budget submitted to the Council of the City of Mason by the City Manager for the year beginning January 1, 2015 through December 31, 2015 be and the same is hereby adopted.

Section 2. That the City request 0.58 mills inside the 10 mill limitation for the General Fund, 1.74 mills inside the 10 mill limitation for General Bond Retirement, and 4.40 mills of the 5 mills allowed by the Charter for the Safety Fund.

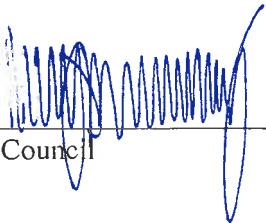
Section 3. That the Finance Director is hereby directed to submit the adopted budget to the County Budget Commission on or before July 20, 2014.

Section 4. That this Resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed this 9<sup>th</sup> day of June, 2014.

  
\_\_\_\_\_  
Mayor

Attest:

  
\_\_\_\_\_  
Clerk of Council

City or Village of Mason  
Warren County, Ohio  
 (Date) \_\_\_\_\_, \_\_\_\_\_

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R. C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:  
 The following Budget year beginning January 1, 2015, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed \_\_\_\_\_  
 Title FINANCE DIRECTOR

### SCHEDULE A

#### SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED RATES

For Municipal Use		For Budget Commission Use		For County Auditor Use	
(Include only those funds which are requesting general property tax revenue)	Budget Year Amount Requested of Budget Commission Inside/Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
<b>GOVERNMENT FUNDS</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
GENERAL FUND	\$555,000				
Inside 10 mill limit	.58/.56/.58/0				
GENERAL BOND RETIREMEN	\$1,690,000				
Inside 10 mill limit	1.74/1.73/1.74/1.15				
SAFETY SERVICES FUND	\$4,300,000				
Charter §10.05 (up to 5 mills)	4.40				
<b>PROPRIETARY FUNDS</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
<b>FIDUCIARY FUNDS</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
<b>TOTAL ALL FUNDS</b>	\$6,545,000.00	\$0.00	\$0.00	\$0.00	

**City of Mason  
General Fund  
2015 Tax Budget**

Description	2012	2013	Current Year	Budget Year
			Estimate for 2014	Estimated for 2015
<b>Revenue</b>				
Property Taxes (0.58 mills)	\$ 574,317	\$ 563,694	\$ 555,000	\$ 555,000
Income Taxes	22,383,868	25,712,525	24,500,000	24,500,000
Hotel Room Tax	717,178	836,028	650,000	650,000
State Supported Revenue	1,896,319	1,582,150	60,000	60,000
Charges for Services	266,501	231,606	259,000	254,000
Court Costs & Fines	679,619	745,120	655,000	710,000
Building Permits & Fees	436,182	443,675	353,600	380,100
Franchise Fees	385,868	393,170	375,000	375,000
Investment Income	149,741	191,199	125,000	125,000
Rent	402,742	399,520	375,000	375,000
Misc.	329,304	297,416	160,000	160,000
Transfers	-	-	-	-
<b>Total General Fund Revenue</b>	<b>\$ 28,221,639</b>	<b>\$ 31,396,103</b>	<b>\$ 28,067,600</b>	<b>\$ 28,144,100</b>
<b>Expenditures</b>				
Police Department	\$ 5,602,696	\$ 5,560,936	\$ 5,857,259	\$ 5,900,000
Street Lighting	330,741	302,212	367,500	375,000
Disaster Services	38,157	25,043	31,000	35,000
Recreation Programs	297,478	249,348	268,559	275,000
Parks	846,212	892,285	1,212,177	1,225,000
Swimming Pool	217,752	249,140	280,702	290,000
Senior Center	198,026	160,111	199,808	200,000
Community Planning & Zoning	94,043	98,152	102,928	108,000
Building Inspections	499,627	566,234	539,215	550,000
Economic Development	432,760	446,171	493,483	500,000
Community Development	923,039	1,157,097	806,500	1,200,000
Traffic Signals	114,231	83,187	140,200	140,000
Street Maintenance & Repair	1,857,769	2,204,381	2,407,629	2,475,000
Garage	304,274	310,021	397,590	425,000
Engineering	749,920	702,915	818,304	820,000
City Manager	275,123	274,518	325,579	325,000
Assistant City Manager	776,570	834,352	902,590	910,000
Finance	419,840	460,272	506,279	510,000
Income Tax	443,654	499,749	645,469	650,000
Income Tax Refunds	636,701	607,267	850,000	850,000
Law Director	399,534	317,688	505,243	510,000
Council & Clerk of Council	217,376	246,232	301,553	310,000
Annexation Agreement Settlement	-	1,661,062	-	-
Municipal Court	1,043,339	1,089,862	1,235,792	1,250,000
Lands, Building & Grounds	560,870	589,115	937,057	950,000
Auditor's Deductions	982,071	984,698	1,083,880	1,110,000
Contingency	-	-	250,000	250,000
Safety Service Fund Transfers	-	2,300,000	2,500,000	2,500,000
Capital Improvement Fund Transfers	6,000,000	8,000,000	-	-
Transfers to Other Funds	2,061,143	2,036,000	3,625,000	3,625,000
<b>Total General Fund Expenditures</b>	<b>\$ 26,322,946</b>	<b>\$ 32,908,048</b>	<b>\$ 27,591,296</b>	<b>\$ 28,268,000</b>
<b>Revenues over/(under) Expenditures</b>	<b>\$ 1,898,693</b>	<b>\$ (1,511,945)</b>	<b>\$ 476,304</b>	<b>\$ (123,900)</b>

**City of Mason**  
**General Bond Retirement Fund**  
**2015 Tax Budget**

Description	2011	2013	Current Year	Budget Year
			Estimate for 2014	Estimated for 2015
<b>Revenue</b>				
Property Tax (1.74 mills)	\$ 1,714,661	\$ 1,704,753	\$ 1,690,000	\$ 1,690,000
State Supported Revenue	27,602	27,602	-	-
Transfer from Street & State Hwy	182,222	285,466	238,000	240,000
Bond Proceeds (refinancing)	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,924,485</b>	<b>\$ 2,017,821</b>	<b>\$ 1,928,000</b>	<b>\$ 1,930,000</b>
<b>Expenditures</b>				
Principal Debt Payment	1,100,000	1,125,000	1,175,000	1,215,000
Interest Debt Payment	790,420	759,670	725,000	688,000
Refinancing Debt Principal	-	-	-	-
Fees for Refinancing	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,890,420</b>	<b>\$ 1,884,670</b>	<b>\$ 1,900,000</b>	<b>\$ 1,903,000</b>
<b>Revenues over/(under) Expenditures</b>	<b>\$ 34,065</b>	<b>\$ 133,151</b>	<b>\$ 28,000</b>	<b>\$ 27,000</b>
Outstanding Debt Supported by Fund	\$ 19,215,000	\$ 18,090,000	\$ 16,915,000	\$ 15,700,000

**City of Mason**  
**Safety Service Fund \***  
**2015 Tax Budget**

Description	2012	2013	Current Year	Budget Year
			Estimate for 2014	Estimated for 2015
<b>Revenue</b>				
Effective Millage	4.41	4.41	4.40	4.40
Property Tax	\$ 4,294,266	\$ 4,464,905	\$ 4,300,000	\$ 4,300,000
Transfer for Income Tax			2,300,000	2,400,000
Less Refund/Credit Allowance			(750,000)	(750,000)
Net Income Tax (from General Fund)			1,550,000	1,650,000
State Supported Revenue	-	-	-	-
SAFER Grant	-	407,559	800,000	-
EMS Reimbursement	636,113	673,328	700,000	700,000
Other Revenue	73,353	37,989	-	20,000
<b>Total Revenue</b>	<b>\$ 5,003,732</b>	<b>\$ 5,583,781</b>	<b>\$ 7,350,000</b>	<b>\$ 6,670,000</b>
<b>Expenditures</b>				
Personnel	4,578,363	5,036,250	5,358,495	5,625,000
Operating	670,957	663,822	846,250	850,000
Capital	248,176	971,156	1,514,800	304,000
<b>Total Expenditures</b>	<b>\$ 5,497,496</b>	<b>\$ 6,671,228</b>	<b>\$ 7,719,545</b>	<b>\$ 6,779,000</b>
<b>Revenues over/(under) Expenditures</b>	<b>\$ (493,764)</b>	<b>\$ (1,087,447)</b>	<b>\$ (369,545)</b>	<b>\$ (109,000)</b>

\* Combines the Safety Services Fund and the Fire Levy Fund to reflect total cost to provide Fire & EMS Service