

RESOLUTION NO. 2013 - 11

**ADOPTING THE BUDGET OF THE CITY OF MASON FOR THE
YEAR JANUARY 1, 2014 THROUGH DECEMBER 31, 2014**

WHEREAS, the City Manager has prepared and submitted to Council a budget for the fiscal year beginning January 1, 2014 through December 31, 2014 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, 2014 through December 31, 2014 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, 2013.

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

Passed this 10th day of June 2013.



Mayor

Attest:



Clerk of Council

City of Mason
General Fund
2014 Tax Budget

Description	2011	2012	Current Year	Budget Year
			Estimate for	Estimated for
			2013	2014
Revenue				
Property Taxes (0.58 mills)	\$ 574,317	\$ 566,885	\$ 555,000	\$ 555,000
Income Taxes	20,205,871	22,383,868	20,500,000	22,500,000
Hotel Room Tax	753,872	717,178	650,000	650,000
State Supported Revenue	1,958,958	1,896,319	60,000	60,000
Charges for Services	276,602	266,501	288,500	268,500
Court Costs & Fines	674,316	679,619	600,000	640,000
Building Permits & Fees	371,668	436,182	381,100	381,100
Franchise Fees	367,771	385,868	365,000	365,000
Investment Income	149,468	149,741	125,000	125,000
Rent	395,277	402,742	375,000	375,000
Misc.	307,186	329,304	197,500	197,500
Transfers	-	-	-	-
Total General Fund Revenue	\$ 26,035,306	\$ 28,214,207	\$ 24,097,100	\$ 26,117,100
Expenditures				
Police Department	\$ 5,545,794	\$ 5,602,696	\$ 5,698,269	\$ 5,850,000
Street Lighting	311,854	330,741	390,000	400,000
Disaster Services	23,671	38,157	31,600	35,000
Recreation Programs	336,894	297,478	245,335	255,000
Parks	925,169	846,212	1,124,097	1,190,000
Swimming Pool	221,315	217,752	258,530	250,000
Senior Center	163,768	198,026	199,760	200,000
Community Planning & Zoning	93,357	94,043	100,354	100,000
Building Inspections	492,387	499,627	520,972	525,000
Economic Development	380,309	432,760	474,931	485,000
Community Development	1,040,910	923,039	463,000	485,000
Traffic Signals	81,042	114,231	134,600	140,000
Street Maintenance & Repair	2,237,568	1,857,769	2,449,178	2,475,000
Garage	310,317	304,274	339,549	345,000
Engineering	786,347	749,920	788,797	790,000
City Manager	301,917	275,123	324,498	325,000
Assistant City Manager	770,479	776,570	856,659	875,000
Finance	465,723	419,840	498,640	500,000
Income Tax	473,295	443,654	572,224	625,000
Income Tax Refunds	802,381	636,701	850,000	850,000
Law Director	459,397	399,534	505,662	500,000
Council & Clerk of Council	238,408	217,376	301,431	310,000
Municipal Court	1,088,884	1,043,339	1,164,650	1,200,000
Lands, Building & Grounds	546,224	560,870	690,763	700,000
Auditor's Deductions	939,617	982,071	1,106,500	1,110,000
Contingency	-	-	250,000	250,000
Safety Service Fund Transfers	-	-	-	2,472,000
Capital Improvement Fund Transfers	3,000,000	6,000,000	-	-
Transfers to Other Funds	3,767,645	2,061,143	3,675,000	3,675,000
Total General Fund Expenditures	\$ 25,804,672	\$ 26,322,946	\$ 24,014,999	\$ 26,917,000
Revenues over/(under) Expenditures	\$ 230,634	\$ 1,891,261	\$ 82,101	\$ (799,900)

City of Mason
General Bond Retirement Fund
2014 Tax Budget

Description	2011	2012	Current Year Estimate for 2013	Budget Year Estimated for 2014
Revenue				
Property Tax (1.74 mills)	\$ 1,742,860	\$ 1,714,661	\$ 1,700,000	\$ 1,690,000
State Supported Revenue	91,798	27,602	-	-
Transfer from Street & State Hwy	106,019	182,222	235,000	223,000
Bond Proceeds (refinancing)	2,537,942	-	-	-
Total Revenue	\$ 4,478,619	\$ 1,924,485	\$ 1,935,000	\$ 1,913,000
Expenditures				
Principal Debt Payment	1,010,000	1,100,000	1,125,000	1,175,000
Interest Debt Payment	791,001	790,420	775,000	723,000
Refinancing Debt Principal	2,465,000	-	-	-
Fees for Refinancing	52,296	-	-	-
Total Expenditures	\$ 4,318,297	\$ 1,890,420	\$ 1,900,000	\$ 1,898,000
Revenues over/(under) Expenditures	\$ 160,322	\$ 34,065	\$ 35,000	\$ 15,000
Outstanding Debt Supported by Fund	\$ 20,315,000	\$ 19,215,000	\$ 18,090,000	\$ 16,915,000

City of Mason
Safety Service Fund *
2014 Tax Budget

Description	2011	2012	Current Year Estimate for 2013	Budget Year Estimated for 2014
Revenue				
Effective Millage	4.40	4.41	4.50	4.40
Property Tax	\$ 4,354,326	\$ 4,294,266	\$ 4,300,000	\$ 4,345,000
Transfer for Income Tax			2,200,000	2,472,000
Less Refund Allowance			(720,000)	(741,600)
Net Income Tax (from General Fund)			1,480,000	1,730,400
State Supported Revenue	242,295	-	-	-
SAFER Grant	-	-	424,000	578,000
EMS Reimbursement	657,788	636,113	650,000	650,000
Other Revenue	47,018	73,353	50,000	40,000
Total Revenue	\$ 5,301,427	\$ 5,003,732	\$ 6,904,000	\$ 7,343,400
Expenditures				
Personnel	4,496,288	4,578,363	5,050,268	5,237,898
Operating	640,653	670,957	750,000	740,000
Capital	226,434	248,176	900,000	1,182,000
Total Expenditures	\$ 5,363,375	\$ 5,497,496	\$ 6,700,268	\$ 7,159,898
Revenues over/(under) Expenditures	\$ (61,948)	\$ (493,764)	\$ 203,732	\$ 183,502

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

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, 2014, 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
GOVERNMENT FUNDS	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	\$4,345,000				
Charter §10.05 (up to 5 mills)	4.40				
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS	\$6,590,000.00	\$0.00	\$0.00	\$0.00	