

2016 - 2017 Adapted Budget



CITY OF JACKSON, MICHIGAN

Adopted Budget

For The Fiscal Year Ended June 30, 2016

Introductory Section

City of Jackson
Fiscal Year 2016/17 Adopted Budget
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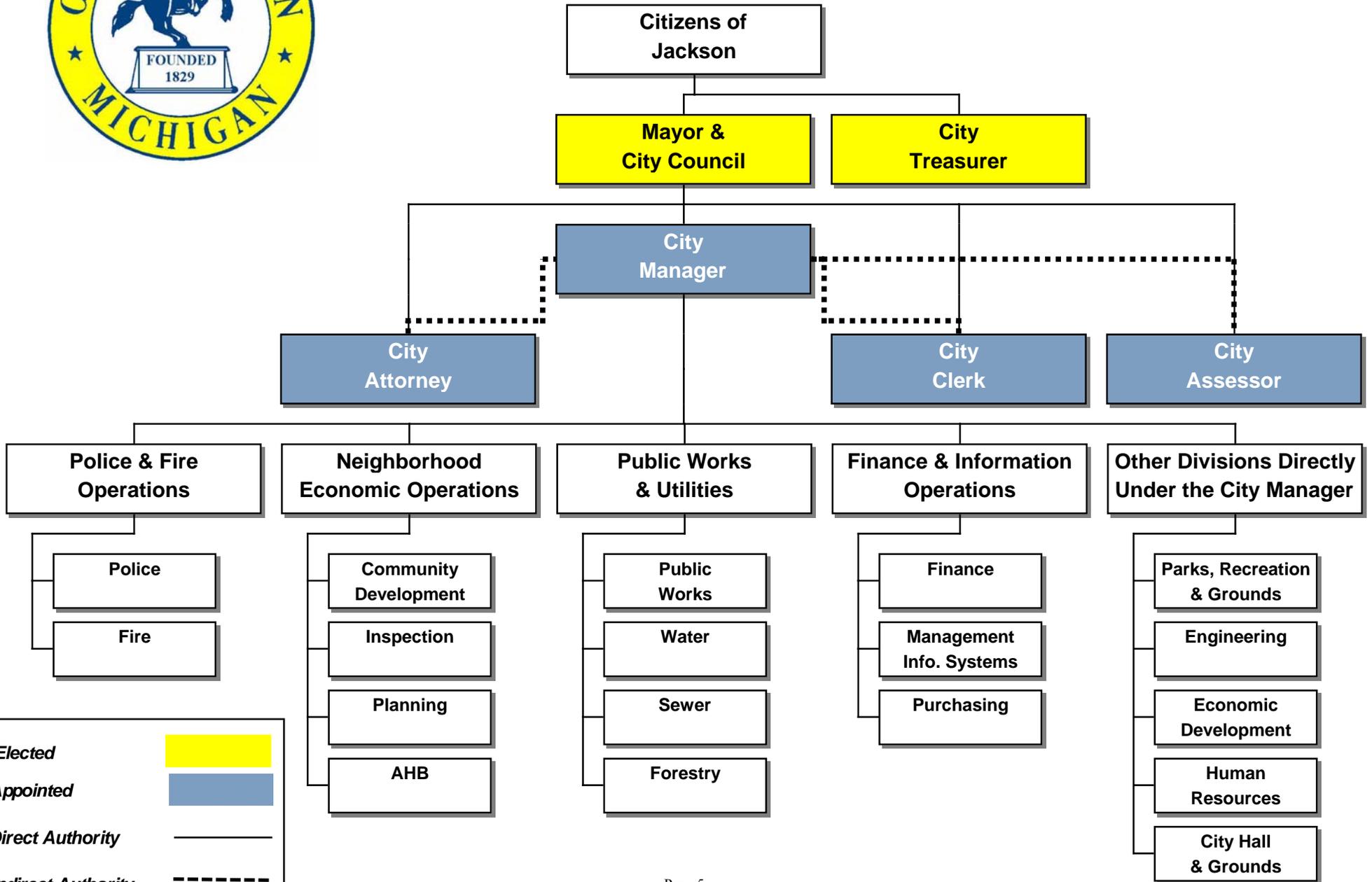
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City of Jackson Organizational Structure



<i>Elected</i>	
<i>Appointed</i>	
<i>Direct Authority</i>	—
<i>Indirect Authority</i>	- - - - -

**City of Jackson, Michigan
List of Principal Officials**



CITY COUNCIL

Bill Jors, Mayor

Arlene Robinson	1st Ward
Freddie C. Dancy	2nd Ward
Daniel P. Greer	3rd Ward
Craig Pappin	4th Ward
Andrew R. Frounfelker	5th Ward
Derek J. Dobies	6th Ward

CITY OFFICIALS

Patrick Burtch, City Manager

Jonathan Greene	Assistant City Manager/Director of Human Resources
Matthew Heins	Director of Police and Fire Services
Philip J. Hones	Director of Finance
Kelli Hoover	Director of Parks, Recreation & Grounds
Todd Knepper	Director of Public Works/Public Utilities Director
Jennifer L. Morris	Neighborhood & Economic Operations Director
Bethany Smith	City Attorney
David Taylor	City Assessor
Andrew J. Wrozek, Jr.	City Treasurer & Income Tax Administrator/City Clerk



BUDGET HIGHLIGHTS

FOR FISCAL YEAR 2016/17

INTRODUCTION

In accordance with the requirements of the City Charter, I submit to you for your consideration the annual budget for the fiscal year beginning July 1, 2016, and ending June 30, 2017.

Section 13.3 of the City Charter requires that the City Manager “shall prepare and submit to the mayor and the council, on or before the first regular council meeting of May in each year, a recommended annual budget covering the next fiscal year.” The City Council’s responsibilities, as provided by City Charter Section 13.4 and 13.5, are as follows:

- A. To hold a public hearing on the recommended budget, notice of which shall be published at least five days prior to the hearing.
- B. No sooner than seven (7) days after the public hearing, but not later than May 31st, adopt, by resolution, the annual budget for the next fiscal year.
- C. Publish the annual budget resolution, as adopted, on or before July 1st of each year.

The Charter also provides that the City Council “may amend the annual budget...to cover unanticipated expenditures of the City.”

TIMETABLE

Based on the time constraints imposed by the Charter, the following budget schedule is proposed to ensure compliance:

- April 22** - Submission of the City Manager's Proposed Budget to the City Council.
- May 10** - Public Hearing on the Budget
- May 24** - Adoption of the Budget

FUND OVERVIEW

General Fund

The projected fund balance for June 30, 2017 is \$ 3,752,453 or 16.2 % of budgeted expenditures. When combined with the fund balance in the Budget Stabilization Fund of \$1,603,500, the City has a total projected fund balance of \$5.4 million in budgeted surplus, or 23.2 % of General Fund expenditures. The City Council adopted a Fund Balance Policy on December 12, 2012. This Policy requires that the City maintain an “unassigned fund balance” of between 15% and 30% (substantially all of the City’s General Fund’s fund balance is “unassigned”). In addition, the City has certain time frames it should meet in attaining its ultimate goal of 30%, i.e....a deficiency of between 20% and 25% should be replenished over a period not to exceed five years, etc..... Based on those criteria, the City is making reasonable progress in complying with this Policy.

FUND OVERVIEW (Continued)

General Fund (Continued)

Total General Fund revenues, including transfers from other funds, are estimated to increase \$ 538,469 or 2.5% over current years projected revenues. Property taxes – Act 345 reflect an increase of \$ 372,961 from projected while the general operating levy is expected to decrease \$ 122,000. Income taxes are expected to increase \$ 170,000. Nearly all other revenue category estimates are comparable to current fiscal year projections.

The City's income tax revenues continue to show signs of improvement for the fifth year in a row following a \$ 1.2 million decline in fiscal year 2010 - a fiscal year when income taxes had declined to levels not seen since 1997. Increases in employment levels along with comparative trends in collection data support an increase of 2.0% in the upcoming fiscal year.

Property tax revenues are showing indications of stabilizing as renaissance zone properties have become fully taxable following the phase-out of their exemption over a four year period, which began July 1, 2012. Ad Valorem values for fiscal year 2016/17 have declined 3.65%, which is somewhat the result of the City's Demolition Program, however, housing market values are showing signs of rising based on recent real estate activity.

Major Street and Local Street Funds

Approximately \$ 18.2 million in street and bridge construction is included in the Major and Local Street Funds' budgets as well as nearly \$1.3 million in street and bridge maintenance for 2016/17. Two state projects – Michigan Avenue from Steward to Brown and the two-way conversion of Washington and Glick – will have proposed fiscal year construction costs of over \$ 12 million.

Public Improvement Fund

Funding of Major and Local Street Construction (\$ 750,000) make up the bulk of funding uses from the Public Improvement Fund.

Blight Elimination Grant Fund

The City received a \$ 5.5 million Help for Hardest Hit Program Grant from the Michigan State Housing Development Authority in late 2014 for the purpose of demolition of vacant housing within the City. This grant will begin to wind down in fiscal year 2016/17 after completing the demolition of nearly 300 vacant structures.

Capital Projects Fund

Current fiscal year projects include the Glidden Parker Mural Project (\$ 394,000) and the completion of the Sharp Park Tree Restoration Project (total cost \$ 200,000). Proposed projects for fiscal year 2017 include the final section of roof replacement at the main fire station (\$ 140,000) and funds for Public Arts Committee projects (\$ 41,500).

Sewer and Water Funds

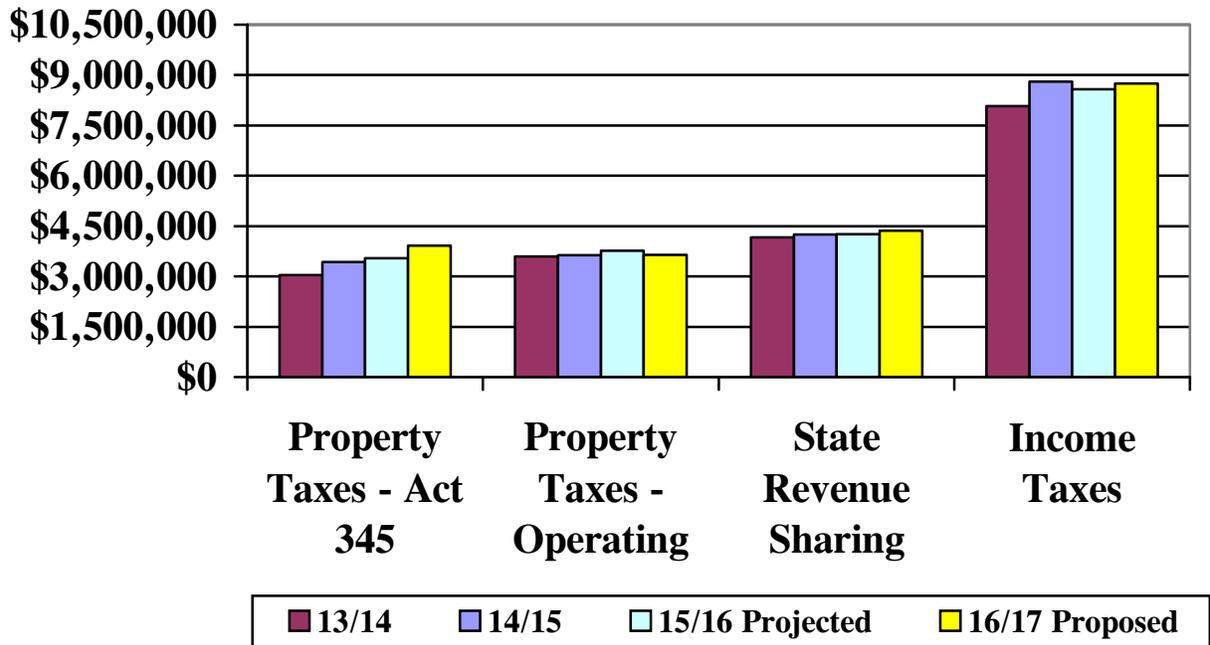
The current budget for 2015/16 did not include a water or sewer rate increase. There is, however, a rate increase that was proposed and adopted for both water and sewer which would average 10% and become effective July 1, 2016. This rate increase is necessitated by the need for infrastructure replacement related to both aging systems.

As indicated above, one of the major street projects that will take place next fiscal year will be the Michigan Avenue project from Steward to Brown. This project will include watermain replacement totaling over \$ 713,000 and sewer line replacement of over \$ 311,000. Another large project is the beginning phase of the North Extension Sewer Construction Project budgeted at \$ 1.24 million.

REVENUES

- General operating property tax revenues are projected to increase approximately 3.2%. The City’s tax base declined from approximately \$ 594 million to approximately \$ 584 million, or 1.7%. General Operating millage revenues also declined as a result 3.2% after reductions for captured tax increments are factored. No Headlee rollback is anticipated. The actual Act 345 millage rate, which is currently at 6.33 mills, will increase 14.22% to 7.23 mills in order to meet increasing actuarial contribution requirements for the City’s Police and Fire pension system.
- The Proposed Budget for 2016/17 projects that the City will receive constitutional state revenue sharing in the amount of \$ 2,652,832, which is an increase of \$ 99,754, or 3.9%, over the current year projected amount. The statutory portion of revenue sharing is not expected to change from the current year amount of \$ 1,707,283.
- Income taxes continue to show improved recovery from fiscal year 2010. The February 2016 unemployment rate of 8.1% reflects a decline of 1.7% from the February 2015 rate of 9.8%. During this time period the City’s labor force declined slightly to 13,902 while employment levels showed an increase of 102 from 12,680 to 12,782. A review of actual income tax collections through April of this year, using trend analysis of collection data for the last ten fiscal years, indicates current income tax revenues are projected to reach \$ 8.58 million, a decrease of approximately \$ 227,000 over last fiscal year. The previous fiscal year’s income tax revenues include some one-time receipts that are not expected to occur this or next fiscal year. The estimate for next fiscal year is \$ 8.75 million, which represents a 2.0 % increase over the current projection and is supported by continuing favorable labor statistics.

Below is a graphical summary of the General Funds major revenue categories from fiscal year 2013/14 through the proposed budget for 2016/17:



EXPENDITURES

GENERAL FUND

Legislative & General Government

- A 5.5% increase from projected 2015/16 expenditures. Budgeted wage increases for the MAPE bargaining unit are projected to be 2.0% and 2.5% for tier 1 and tier 2 employees, respectively. The current MAPE contract expired 6/30/15 and contract negotiations are still ongoing. Health insurance rates for all employees reflect a 5% increase over the current year as the City enters its third full year of its Self-insured Healthcare Plan, which was implemented 7/1/14. Recent discussions with the City's healthcare consultants indicates the City will likely see increases some small increases in the administrative component of the rates while the claims portion will remain relatively stable. It is anticipated that once sufficient reserves are attained that these future annual increases will decline.
- Continuation of the Mayor and City Council salaries at present levels. The Local Officers Compensation Commission (LOCC) recommendation made in March, 2015, would have raised the Mayor's and City Councilmembers salary by \$ 1,000 and each Councilmembers salary by \$ 750 in April 2015 and again in 2016. This recommendation was rejected by two-thirds of the City Council as required by law to keep such recommended raises from becoming effective.
- Funding to initiate the Charter Review process in the amount of \$ 15,000. The last Charter revision was in 1997.
- The addition of one Administrative Hearings Officer - for a total of 3 - to deal with the increased caseload within the Administrative Hearings Bureau.
- Continued funding for a Public Information Officer to deal with citizen inquiries and further promote the City's transparency and open data efforts as well as partial funding for a Neighborhood Outreach position within the City Manager's office.
- Continuation of the appointment of the City Treasurer to also perform as City Clerk following the retirement of the former City Clerk in March, 2013.
- The addition of two full-time positions from part-time - an Appraiser position in the Assessor's Office and an Administrative Secretary in the City Clerk's Office.
- The MIS Department proposed budget includes funds for the replacement of the Exchange server and software in the projected amount of \$ 26,200. In addition, a backup drive system and replacement of the City's web filter are included. Lastly, the proposed budget includes a second year of funding - \$ 7,500 - to provide online software and application training for up to 25 city users in an effort to increase the efficiency of the City's reduced workforce.
- On March 11, 2014, the City Council voted unanimously to contract with CivicPlus Web Development for the development of a new City website. This project was implemented that fiscal year and included three years of upgrades and hosting for a total of \$ 45,459. This cost was spread over three equal annual payments, included in the MIS budget, with the final payment in this current fiscal year. The proposed budget for the next several fiscal years will now include only minimal maintenance charges to maintain the City's website.
- Continuation of economic and community promotion expenditures including Blackboard Connect, the Annual Report Calendar, a quarterly newsletter, broadcasting of City Council meetings on JTV, expansion of the downtown lighting project, funding for HRC functions and other miscellaneous activities.
- Estimated uncollectible receivables are estimated to continue to cost the City \$ 160,000 annually due to the rising number of unpaid accounts receivables in relation to prior years. These uncollectible receivables are the result of Tax Tribunal property tax adjustments, which sometimes cover several years, as well as the increased enforcement of City ordinances relating to property cleanups and junk removal and the uncollectibility of income tax receivables.

Police Department

- A 3.0 % increase from current projected 2015/16 expenditures in the general Police Department Activity.
- No wage increases were proposed for either the Police Supervisory or the Police Non-Supervisory employees. The Supervisory unit contract expired 6/30/15 and the Non-Supervisory unit contract will expire 6/30/16. Any tentative wage increases will need to be provided for in a budget amendment.
- In addition, health insurance rates are budgeted to increase the same as those proposed for all other full time City employees (5%), as described previously.

EXPENDITURES *(Continued)*

Police Department *(Continued)*

- Budgeted staffing levels within the General Fund reflect little change from current staffing. The non-uniformed staff includes the addition of a Records Management Coordinator in place of the previous Finance Assistant position, the renaming of Community Service Officers as Cadets and the addition of two part time positions to assist with evidence and property management.
- Projected termination pay includes the potential retirement of four employees.
- Generally, most operational expenditures proposed are in line with past actual levels. There are significant savings in the gasoline line item as a result of the lower fuel costs we all are benefitting from and the Jackson Emergency Dispatch (JED) expenditures are anticipated to be eliminated with the proposed additional phone surcharge implementation.
- Includes the routine replacement of three patrol utility vehicles at a cost of \$ 81,000 in an effort to avoid the high maintenance costs associated with an aging fleet.

Fire Department

- A slight 0.2% increase from current projected 2015/16 projected expenditures.
- Continuation of existing budgeted full-time firefighter staffing levels within the General Fund. The SAFER Grant (Fund # 272) that was awarded to the City in 2012 has expired during the current fiscal year and efforts are being made regarding the application of a new SAFER Grant application. No provision is being made in this proposed budget for the award of this potential new grant.
- The City approved the purchase of a new pumper truck in the spring of 2015 to replace an aging pumper recently taken out of service. Lease-purchase financing was also approved to pay for the costs of this apparatus not covered by the initial down payment of \$ 60,000. Initially charged to the Fire Department budget, the cost of this pumper is now being budgeted as an expenditure from the Public Improvement Fund.

Other Public Safety

- The City's scheduled contribution to the Police and Fire Pension in the current fiscal year is \$ 604,690 and will decrease to \$ 565,463 in fiscal year 2016/17 based on the City Actuary's recommendation. This is a closed pension plan – all active police and fire members are in the City's Act 345 Pension Plan – so it is anticipated that these contributions will continue to decline on an annual basis.
- Police and Fire health insurance costs for retirees continue to escalate largely as result of the increase in the number of retirements but also as a result, to a lesser degree, of annual premium increases.

Public Works/Engineering

- Effective in the spring of 2011, the Drains at Large (101-445) and the Storm Drain Construction (101-446) activities were eliminated in the General Fund with all related work becoming part of the then newly-established Storm Water Utility Fund # 589. Since last August of 2014, however, the Storm Water Utility Fund ceased operations and some of these expenditures are now being charged again to the General Fund as well as the Major and Local Street Fund.
- The Grounds Maintenance activity includes \$ 100,000 in funding for the recently proposed curbside leaf pickup program. The balance of the estimated total cost of \$ 200,000 for this program will come from the Major Street Fund (\$ 100,000). This curbside program allows residents to dispose of bagged leaves at their curbside for pickup by a contractual hauler in comparison with the previous drop-off program which required residents to transport their leaves to various drop off points around the City.
- The Street Lighting Activity (101-448) includes budgeted funds in both the current fiscal year as well as the proposed budget for 2016/17 to install electrical feeds and meters on the City's downtown street light system in order to convert to LED. The total cost is estimated at \$ 117,500, but will substantially reduce future street light utility costs as a result.

EXPENDITURES (Continued)

Recreation and Culture

- The Recreation Millage was renewed by the voters within the Jackson Public School District for another ten years beginning 7/1/15. The millage rate approved will be .5 mills for this period as compared to the previous millage rate of .2 mills. The program costs associated with this millage are accounted for in the JPS Recreation Millage Fund # 297 and are administered by the Parks, Recreation and Grounds Administration staff on behalf of the School District.
- The budget reflects the ongoing use of contractual services, in place of temporary seasonal workers, to mow the two City cemeteries as well as the various parks within the City. This effort should continue to reduce the City's cost for labor-related costs such as FICA, unemployment and workers compensation.

Community Enrichment & Development

- Day-to-day staffing of the Planning Activity (101-401), as well as the Historical District Commission Activity (101-803), became the responsibility of the Neighborhood Economic Operations (NEO) beginning in fiscal year 2012. The Proposed Budget continues to include funding for the City to remain a member of Region II Planning Commission.
- Proposed for fiscal year 2017 are funds (\$ 50,000) to begin to facilitate the effort to re-write the zoning code ordinance. This effort will extend into the subsequent fiscal year for completion.
- A newly-created Economic Development Activity (101-728) was added by the City Council during the 2013/14 budget adoption process and an Economic Development Director was hired. Funds previously utilized for the activities of the Enterprise Group, a county-wide economic development organization, continue to be used to fund the activities of this new created department. Funds for the acquisition of two downtown parcels and their related demolition (\$ 518,800) are included in the current budget and additional funds (\$ 160,000) within this activity are included in the proposed budget for fiscal year 2016/17 to further facilitate development.

Contributions to Other Funds

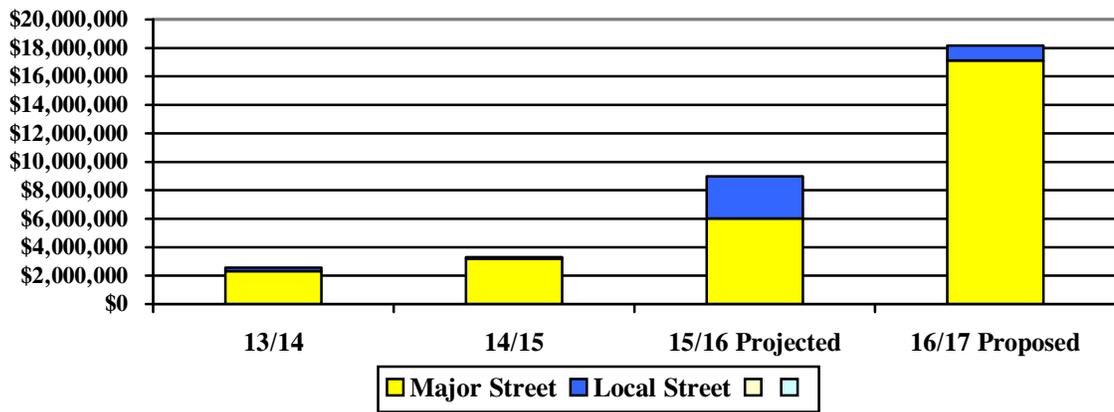
- Continued operating subsidies to the Sharp Park Operating Fund in the proposed amount of \$125,000. This subsidy is required to fund the portion of maintenance of Ella Sharp Park that is not covered by funds generated from the mini-golf course and the full golf course as well as funds derived from the investment of the Ella Sharp Endowment Fund. Past years have seen this subsidy as high as \$ 150,000; however, reductions in expenditures have significantly reduced this amount to that indicated above. It is anticipated that the recent improvements made to the course and clubhouse, as well the addition of an Indoor Golf Simulator and liquor license, will increase revenues so that the Fund will require less subsidy in future years.
- The Building Department Fund subsidy is expected to be \$ 89,000 next fiscal year.
- The Building Demolitions Fund is used to account for the cost of demolitions and board-ups that are not funded with Brownfield, CDBG or Blight Elimination Grant funds. The City initially adopted a budget resolution in fiscal year 2011/12 authorizing \$ 225,000 in General Fund transfers to the Building Demolitions Fund. Demolitions were previously accounted for in the Building Department Fund and were usually limited to a few dangerous condemned structures each year. With the City's increased emphasis on neighborhood improvement and elimination of blight, funding for the City's Demolition Fund has become one of the City's top priorities. The current fiscal year projected budget includes \$ 525,000 in General Fund transfers to the Building Demolitions Fund and \$ 525,000 for next fiscal year. These funds, together with available Brownfield, CDBG and Blight Elimination Grant funds, form the basis of funding for the City's Neighborhood Stabilization Program.
- Operating subsidies to the Downtown Development Authority have previously consisted of financial assistance with downtown flower planting and summer events in the downtown parks. This annual appropriation was included in the Community Promotion line-item within the Unallocated Activity (101-299). This current appropriation of \$ 20,000 will increase to \$ 40,000 in the 2016/17 proposed budget and will not be earmarked for specific projects as was done previously.
- The Capital Projects Fund will continue to receive the net lease rentals received from the City's two cell tower locations for Public Arts Committee projects. The amount proposed for 2016/17 is \$ 31,500.

MAJOR STREET FUND

As indicated earlier, the Major Street Fund budget will provide for street and bridge construction (including State Highway Construction) totaling over \$ 18.2 million in 2016/17. The most sizable projects budgeted for fiscal year 2016/17 are the Michigan Avenue from Steward to Brown and the Washington and Glick 2-way conversion. Other smaller street projects that are included in the budget are detailed in the Major Street Fund budget section. It is anticipated that the City will issue \$ 2.5 million in Michigan Transportation Fund Bonds to pay a large portion of the City’s share of the 2-way conversion project as well as some of the smaller projects scheduled for next fiscal year.

LOCAL STREET FUND

The most significant street construction projects planned in the Local Street Fund for 2016/17 is the Jackson: Washington to Glick Project (\$ 691,121). Other smaller street projects that are included in the proposed budget are detailed in the Local Street Fund budget section. Below is graphical summary of Major Street and Local Street expenditures for construction since fiscal year 2013/14:



PUBLIC IMPROVEMENT FUND

As indicated previously, funding of Major and Local Street Construction (\$ 750,000) make up the bulk of funding uses from the Public Improvement Fund. Other uses include a transfer to the Capital Projects Fund (\$ 130,000) for the roof replacement at the main fire station, funds for debt retirement related to the Sharp Park Golf Course and the recent construction of Parking Lot # 20, City Hall Improvements (\$ 70,000) and the scheduled annual payment related to the 2015 purchase of a Fire Pumper Truck (\$ 64,436).

CAPITAL PROJECTS FUND

The Capital Projects Fund was established as part of 1998/99 budget cycle in an effort to provide for the implementation of an ongoing Capital Improvements Program. Funding for projects included may come from City sources (General Fund, Public Improvement Fund, and CDBG) as well as from federal grants, state grants and private donations.

Some of the more significant projects in the current year include, as indicated previously, the Sharp Park Tree Restoration Project and the Glidden Parker Mural Project. Next fiscal year the Fire Station roof replacement is proposed along with the annual Public Arts Committee allocation

SEWER FUND

The proposed budget for projects within the Sanitary Sewer Replacement Fund (#405) totals \$ 2,162,558 in fiscal year 2016/17. Details for these specific projects can be found in the Sanitary Sewer Replacement Fund section of the proposed budget. The largest project proposed is the North Extension Sewer Construction at \$ 1,242,300 for 2016/17; it is estimated that this amount is approximately one-half of the total need to complete this project. Other smaller sewer construction projects can be found in the Fund # 405 work project detail.

Proposed capital purchases, which can be found in the Wastewater Equipment Replacement Fund # 406 for 2016/17, includes a final work on the new primary clarifier (\$ 300,000), SCADA hardware/engineering at the Treatment Plant (\$500,000) and upgrade of the Myrtle and Lewis Pumping Station Controls (\$ 300,000).

Some of the future projects not in this proposed budget, but that will need to be considered during the next fiscal year include the following:

Project	Amount Estimated
WWTP Roof Replacement – All Buildings	\$ 750,000
Creglow Lift Station Replacement	450,000
Secondary Clarifier Rehabilitation	1,400,000
UV Disinfection System	1,500,000
Total	\$ 4,100,000

These projects will likely need to be financed with a bond issue if the City is to maintain adequate cash reserves for operations. As indicated previously, there was a recently adopted 10% sewer rate increase proposed for implementation effective July 1, 2016. Sewer rates were last increased 2.65% for an average residential user effective July 1, 2012.

WATER FUND

The Water Department continues its replacement of lead water services and obsolete water mains with the estimated amount for fiscal year 2016/17 totaling \$ 2,337,778. A listing of the streets that are budgeted for water main replacements can be found in the Water Equipment & Replacement Fund (#402) section of the proposed budget.

Other significant capital improvements scheduled for 2016/17 include completion of the new SCADA system hardware/engineering (\$ 260,000), two (2) new wells at Sharp Park (\$ 500,000), meter replacement of residential and commercial meters (\$ 275,000) and completion of a new natural gas powered pump station (\$ 800,000) at the Water Treatment Plant (WTP). In addition, the WTP basement piping will require sandblasting and painting/lead abatement along with other painting that will total an estimated \$ 1 million.

Similar to the sewer rates, water rates were last increased by an average of 2.65% on July 1, 2012 and there has been no rate increase since then. A 10% rate increase was recently adopted to take effect July 1, 2016.

Following are items that are in the proposed budget in addition to pending projects that are being considered for bonding next fiscal year. As with the Sewer Fund, current market conditions favor the issuance of bonds and bonding will preserve the needed working capital necessary to operate the system.

Project	Amount Estimated
Two (2) New Wells at Sharp Park	\$ 500,000
Raw Water Line – Sharp Park to WTP	1,500,000
High Service Pump Station Rehab.	1,400,000
WTP Piping Gallery	450,000
WTP Clarifier Rehab.	1,000,000
WTP Filter/Media	300,000
Total	\$ 5,150,000

SUMMARY

The City continues to make great strides towards reducing future wage and benefit costs as well as by modifying the structure of City departments and how they interact with each other and the public that we serve. We are always striving to continue that effort by continuing to look at all options that enable the City to contain costs while operating as efficiently as possible. The City's self-insurance healthcare program was implemented for all full time employees and most retirees effective July 1, 2014. Nearing completion of the second full year in this program the City has seen these health care costs stabilize to the point where the only actual cost increases anticipated next fiscal year are those related to administration...actual claims costs are projected to remain stable. Prior to implementation of this program it was not uncommon to experience double digit percentage increases annually.

Although results will not be as immediate, efforts are also being made to reduce the City's unfunded liability in the three pension systems the City administers. Modifying actuarial assumptions to provide shorter amortization periods and more conservative assumed rates of return are increasing the contribution requirements in some cases, but will improve the City's funding levels over a more reasonable period of time into the future.

Lastly, I am pleased to present these budget highlights to the City Council and look forward to reviewing the budget with you at your convenience.

Respectfully submitted,



**Patrick Burtch
City Manager**

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Budget Summary

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
General Fund	\$ 3,560,949	\$ 23,322,342	\$ 23,130,838	\$ 3,752,453
Special Revenue Funds:				
Major Street	237,127	19,287,771	19,082,190	442,708
Local Street	58,507	1,860,862	1,697,507	221,862
Ella Sharp Park Operating	26,313	741,899	737,472	30,740
Public Improvement	180,107	1,051,000	1,220,508	10,599
Building Department	67	529,700	529,589	178
Housing Code Enforcement	66	731,290	731,300	56
Building Demolition	1,011	650,000	647,985	3,026
Blight Elimination Grant	0	245,000	245,000	0
Budget Stabilization	1,603,500	8,000	8,000	1,603,500
Drug Law Enforcement	1,836	21,350	16,241	6,945
Recreation Activity	167,537	257,250	229,589	195,198
JPS Recreation Millage Program	24,668	588,000	575,411	37,257
	2,300,739	25,972,122	25,720,792	2,552,069
Debt Service Funds:				
2013 City Hall Refunding Bonds	34,515	687,100	709,600	12,015
Building Authority Bonds	3,321	52,184	52,184	3,321
2016 Capital Improvement Bonds	0	135,388	135,388	0
2001 DDA TIF Bonds	637	1,960,750	1,960,750	637
2011 DDA TIF Refunding Bonds	432	247,575	247,575	432
2012 BRA TIF Refunding Bonds	2,156	697,519	697,519	2,156
2007 BRA TIF Refunding Bonds	2,373	424,089	424,089	2,373
	43,434	4,204,605	4,227,105	20,934
Capital Projects Funds:				
Capital Projects Fund	9,616	181,500	181,500	9,616
Water Equipment & Replacement	2,064,034	4,165,970	5,843,308	386,696
Sanitary Sewer Maintenance	0	357,419	357,419	0
Sanitary Sewer Replacement	2,059,760	760,000	2,162,558	657,202
Wastewater Equipment Replacement	2,603,329	628,000	1,240,000	1,991,329
Brownfield Redevelopment Authority	1,451,616	1,083,244	1,289,140	1,245,720
Downtown Development Authority Project	1,917,534	2,510,133	2,215,325	2,212,342
	10,105,889	9,686,266	13,289,250	6,502,905
Enterprise Funds:				
Sharp Park Golf Practice Center	51,730	52,600	50,924	53,406
Auto Parking System	11,658	57,500	36,484	32,674
Parking Assessment	109,975	101,217	144,052	67,140
Sewer	3,550,828	5,136,780	5,577,022	3,110,586
Water	3,935,521	8,583,778	10,170,133	2,349,166
Parking Deck Fund	906,237	14,000	15,105	905,132
	8,565,949	13,945,875	15,993,720	6,518,104

Continued

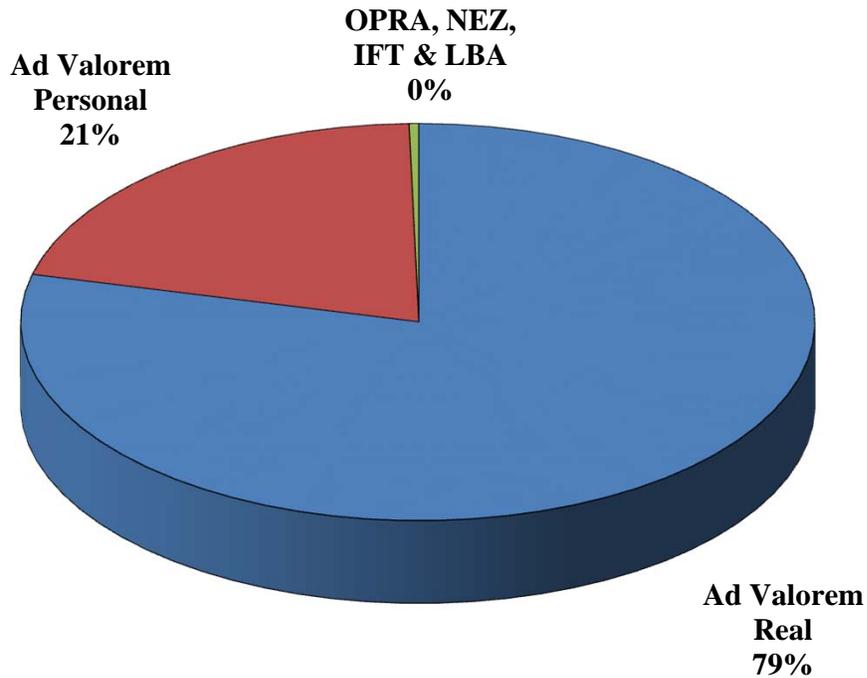
City of Jackson
Fiscal Year 2016/17 Adopted Budget
Budget Summary

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
Internal Service Funds:				
Public Works Administration	40,230	384,500	411,175	13,555
Engineering Administration	46,025	324,989	302,489	68,525
Local Site Remediation Revolving	218,301	70,400	51,000	237,701
Motor Pool & Garage	107,288	882,141	983,840	5,589
Equipment Revolving Fund	0	105,902	105,902	0
Self-Insured Healthcare Fund	807,844	5,101,000	4,566,500	1,342,344
Workers' Compensation	1,089,619	238,000	201,650	1,125,969
	2,309,307	7,106,932	6,622,556	2,793,683
Trust & Agency Funds:				
County & School Tax Collection	0	7,500	7,500	0
Cemetery Perpetual Maintenance	1,906,259	57,000	33,500	1,929,759
Ella W. Sharp Park Endowment	1,137,000	26,299	26,299	1,137,000
Employees Retirement System	37,080,801	4,211,000	4,025,000	37,266,801
Policemen's & Firemen's Pension	3,409,924	969,463	835,000	3,544,387
Policemen's & Firemen's Pension - Act 345	38,512,912	7,358,288	6,325,000	39,546,200
Public Employee Health Care Fund	784,843	30,000	15,000	799,843
	82,831,739	12,659,550	11,267,299	84,223,990
Special Assessment Funds:				
Special Assessment	(1,100,354)	1,271,518	1,271,518	(1,100,354)
	(1,100,354)	1,271,518	1,271,518	(1,100,354)
GRAND TOTAL	\$ 108,617,652	\$ 98,169,210	\$ 101,523,078	\$ 105,263,784

***NOTE:** Balances shown are fund balances except for Enterprise and Internal Service Funds, which are working capital balances.*

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Computation of 2016 City Tax Base

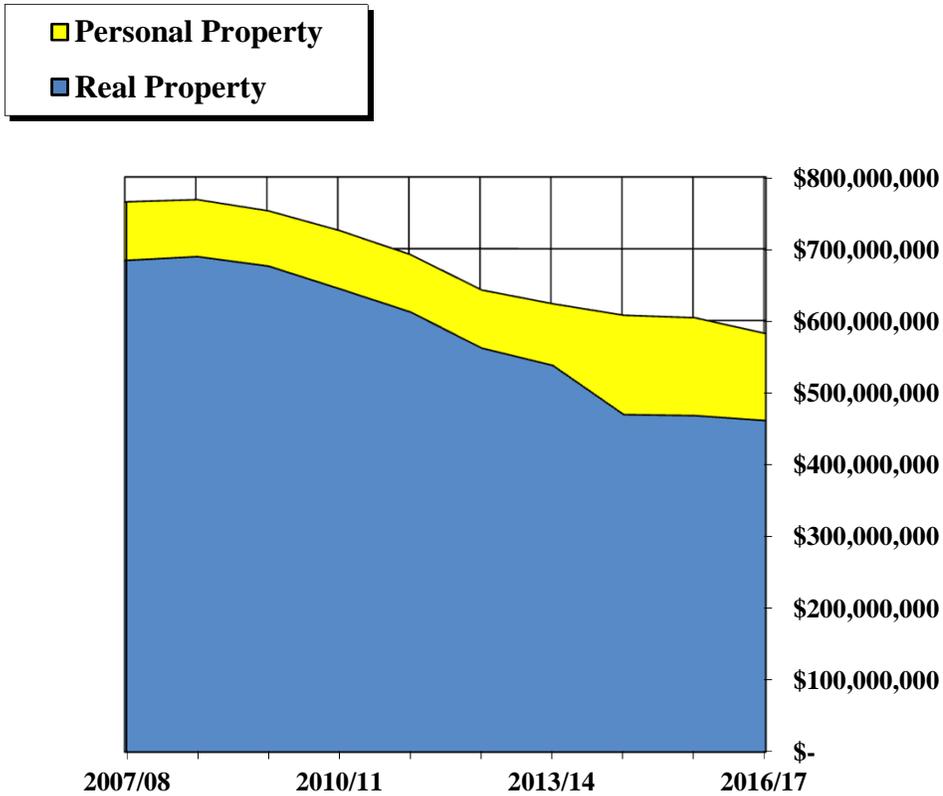
Ad Valorem Taxable Value :		
Real Property	\$ 460,485,394	
Personal Property	<u>121,253,800</u>	\$ 581,739,194
Obsolete Property Rehabilitation Act - Frozen		206,150
Neighborhood Enterprise Zone		183,383
Industrial Facilities Tax - New	3,562,346	
	<u>50%</u>	1,781,173
Land Bank Authority	243,462	
	<u>50%</u>	<u>121,731</u>
Total 2015 City Tax Base		<u><u>\$ 584,031,631</u></u>



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Ad Valorem Taxable Values
Ten Year Trends

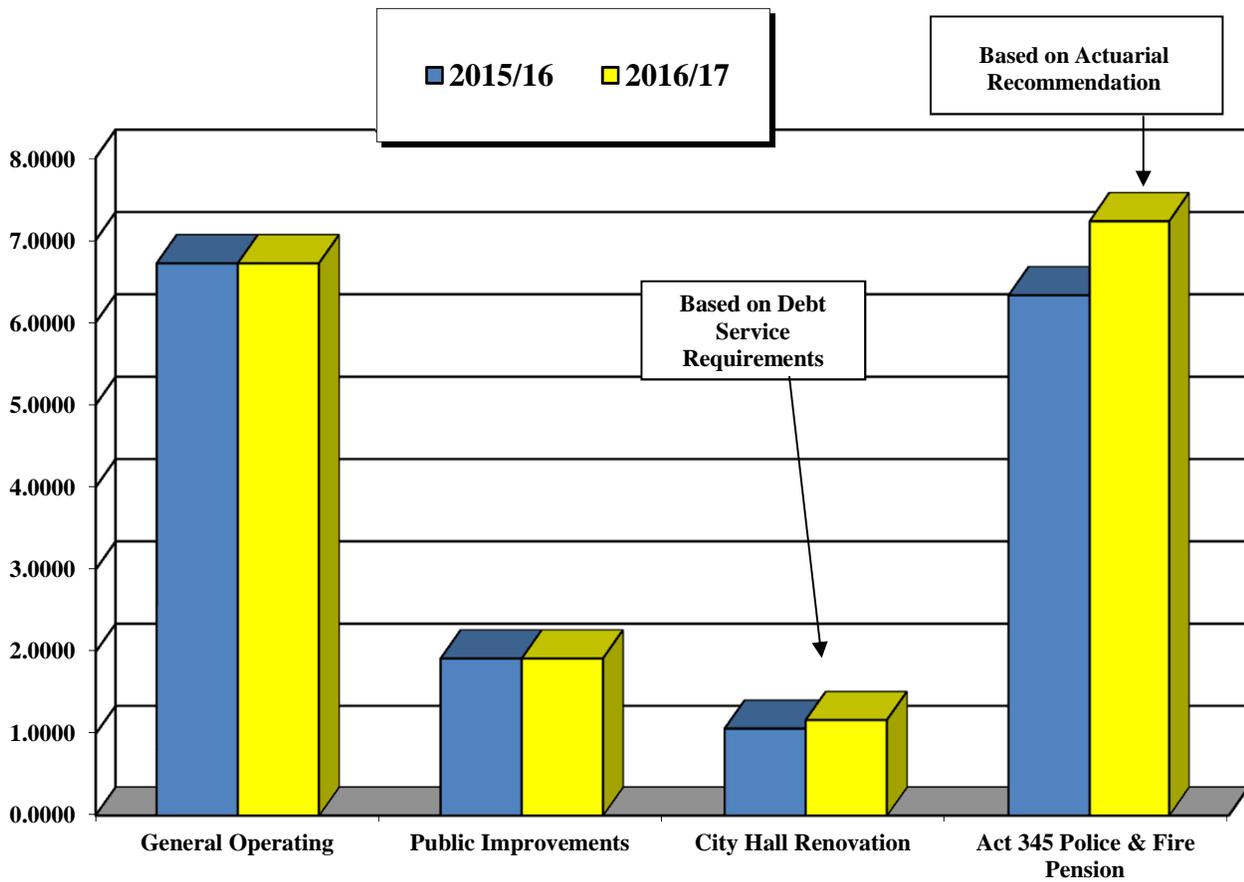
Fiscal Year	Real Property	Personal Property	Total (1)	% Change
2007/08	\$ 683,732,271	\$ 81,563,700	\$ 765,295,971	3.16%
2008/09	688,901,490	79,361,400	768,262,890	0.39%
2009/10	675,674,455	76,961,000	752,635,455	-2.03%
2010/11	644,023,941	81,180,897	725,204,838	-3.64%
2011/12	611,658,592	80,010,400	691,668,992	-4.62%
2012/13	561,462,145	80,966,400	642,428,545	-7.12%
2013/14	537,316,073	85,933,700	623,249,773	-2.99%
2014/15	468,803,456	138,432,300	607,235,756	-2.57%
2015/16	467,344,160	136,449,200	603,793,360	-0.57%
2016/17	460,485,394	121,253,800	581,739,194	-3.65%

(1) Above Ad Valorem assessments include those properties located within Renaissance Zones and which were subject only to millage levied for bonded indebtedness from FY 2012 -2015.



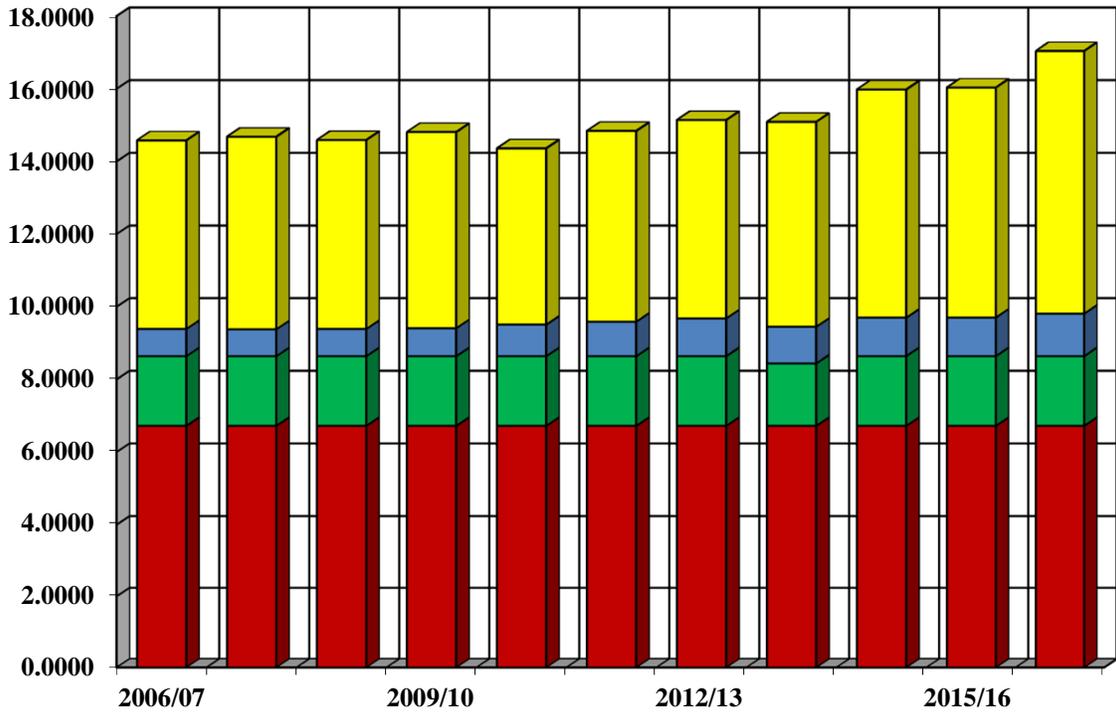
City of Jackson
Fiscal Year 2016/17 Adopted Budget
Comparison of Adopted Millage Rates
For Fiscal Year 2015/16 and 2016/17

<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	2015/16	2016/17	Mills	Percent
General Operating	6.7192	6.7192	+ 0.0000	0.00%
Public Improvements	1.9197	1.9197	+ 0.0000	0.00%
City Hall Debt	1.0640	1.1700	+ 0.1060	9.96%
Act 345 Police & Fire Pension	6.3300	7.2300	+ 0.9000	14.22%
Total City Millage	16.0329	17.0389	+ 1.0060	6.27%



City of Jackson
Fiscal Year 2016/17 Adopted Budget
City Millage Rates
Ten Year Trends

Fiscal Year	General Operating	Public Improvement	Act 345		Total
			Police & Fire Pension	City Hall Debt	
2006/07	6.7192	1.9197	5.1900	0.7500	14.5789
2007/08	6.7192	1.9197	5.3000	0.7400	14.6789
2008/09	6.7192	1.9197	5.2000	0.7500	14.5889
2009/10	6.7192	1.9197	5.4000	0.7700	14.8089
2010/11	6.7192	1.9197	4.8500	0.8700	14.3589
2011/12	6.7192	1.9197	5.2500	0.9500	14.8389
2012/13	6.7192	1.9197	5.4600	1.0400	15.1389
2013/14	6.7192	1.7197	5.6400	1.0100	15.0889
2014/15	6.7192	1.9197	6.2800	1.0600	15.9789
2015/16	6.7192	1.9197	6.3300	1.0640	16.0329
2016/17	6.7192	1.9197	7.2300	1.1700	17.0389



■ General Operating ■ Public Improvement ■ City Hall Debt ■ Act 345 Pension

Budget Resolutions

ANNUAL BUDGET RESOLUTION

BY THE CITY COUNCIL:

WHEREAS, prior to the first regular council meeting in May, the City Manager has submitted to the City Council an estimate of the revenues and expenditures of the City of Jackson for the period from July 1, 2016, through June 30, 2017, from detailed information furnished to him by the several departments of the City and has made recommendations as to the amounts to be appropriated to each of the various funds provided for in the City Charter; and

WHEREAS, the City Council has prepared an Annual Budget for said period which is annexed hereto, and held a duly scheduled public hearing at least seven days prior to the consideration of this resolution;

NOW, THEREFORE, BE IT RESOLVED, that the Annual Budget of the City for the period from July 1, 2016 to June 30, 2017, including Attachment A, revenue summary, and Attachment B, expense summary, representing the various budgetary centers as defined by P.A. 621 of 1978, as last amended, is hereby adopted;

BE IT FURTHER RESOLVED, that the current fiscal year 2015/16 budget be amended to those amounts reflected in the 2015/16 Projected column as contained in those Attachments A and B.

BE IT FURTHER RESOLVED, that it is ordered that an ad valorem property tax as set forth below be levied upon the taxable valuation of all taxable real and personal property in the City of Jackson, which is estimated to be \$ 581,739,194.

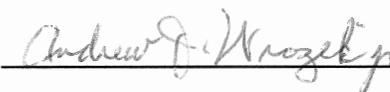
BE IT FURTHER RESOLVED, that it is ordered that a tax as set forth below be levied upon the taxable valuation of all industrial property qualified under Act 198 of 1974, property qualified under the Neighborhood Enterprise Zone classification, property qualified under the Land Bank Authority classification and property qualified under the Obsolete Property Rehabilitation Act (O.P.R.A.) in the City of Jackson, which is estimated to be \$ 2,292,437.

General Operating	6.7192 mills
Public Improvements	1.9197 mills
City Hall Debt	1.1700 mills
State Act 345 Police and Fire Pension	<u>7.2300 mills</u>
	<u>17.0389 mills</u>

State of Michigan)
County of Jackson) ss
City of Jackson)

I, Andrew J. Wrozek, City Clerk/Treasurer, in and for the City of Jackson, County and State aforesaid do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Jackson City Council on the 24th day of May, 2016.

IN WITNESS WHEREOF, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 25th day of May, 2016.

 **City Clerk/Treasurer**

Attachment A
Revenue Summary for Fiscal Year 2016/17

Fund	2013/14 Actual	2014/15 Adopted	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
101 General Fund:						
Property Taxes	6,953,803	7,378,373	7,642,365	7,642,365	7,888,326	7,888,326
Income Taxes	8,080,526	8,806,662	8,530,000	8,580,000	8,750,000	8,750,000
Licenses And Permits	262,237	269,494	281,960	272,335	276,670	276,670
Federal Grants	26,624	34,223	42,153	70,266	38,690	38,690
State Grants	22,546	50,937	9,330	100,203	95,000	95,000
State Revenue Sharing	4,194,914	4,297,468	4,414,112	4,291,361	4,391,615	4,391,615
Charges For Services	1,198,976	1,047,851	1,148,442	1,223,465	1,365,602	1,365,602
Fines And Forfeits	184,411	251,069	255,475	257,275	267,000	267,000
Investment Income	20,913	24,131	22,500	22,500	22,500	22,500
Contributions From Other Funds	154,692	84,703	112,000	112,000	48,000	48,000
Miscellaneous	207,343	222,681	177,491	182,603	178,939	178,939
	21,306,985	22,467,592	22,635,828	22,754,373	23,322,342	23,322,342
202 Major Street:						
Federal & State Grants	1,169,203	1,953,321	2,340,743	3,832,248	12,579,770	12,579,770
State Gas & Weight Tax	1,928,836	1,968,576	1,800,000	1,900,000	2,150,000	2,150,000
State Public Acts - Other	103,007	225,017	56,256	304,154	101,385	101,385
State Trunkline Maintenance	169,093	211,287	197,100	197,100	197,100	197,100
Interest	1,704	4,585	500	2,000	2,000	2,000
Miscellaneous	138,905	331,130	600,436	152,754	421,262	421,262
Contributions From Other Funds	603,544	967,696	623,834	303,367	3,836,254	3,836,254
	4,114,292	5,661,612	5,618,869	6,691,623	19,287,771	19,287,771
203 Local Street:						
State Gas & Weight Tax	585,682	598,049	540,000	550,000	610,000	610,000
State Extra Winter Maintenance	51,503	0	0	0	0	0
Miscellaneous	2,860	16,192	0	55,696	1,300	1,300
Contributions From Other Funds	60,152	579,349	1,321,107	2,082,338	1,249,562	1,249,562
	700,197	1,193,590	1,861,107	2,688,034	1,860,862	1,860,862
208 Ella W. Sharp Park Operating:						
General	381,615	407,360	471,500	450,350	471,600	471,600
Sharp Park Mini-Golf Course	109,087	119,895	119,000	119,000	119,000	119,000
Parks & Facilities Maintenance	164,232	168,789	145,661	167,134	151,299	151,299
	654,934	696,044	736,161	736,484	741,899	741,899
245 Public Improvement:						
Property Taxes	925,167	1,043,331	1,080,000	1,080,000	1,046,000	1,046,000
Interest	4,131	3,355	5,000	5,000	5,000	5,000
	929,298	1,046,686	1,085,000	1,085,000	1,051,000	1,051,000
249 Building Department:						
Licenses & Permits	406,203	437,777	375,500	460,200	415,200	415,200
Charges For Services-Other	22,866	51,767	20,500	31,000	22,500	22,500
Investment Income	5,055	2,289	1,500	2,800	2,500	2,500
Miscellaneous	4,453	1,410	2,000	500	500	500
Contributions From Other Funds	0	0	56,000	14,000	89,000	89,000
	438,577	493,243	455,500	508,500	529,700	529,700
251 Housing Code Enforcement:						
Charges For Goods And Services	541,195	564,114	638,000	524,500	684,390	684,390
Investment Income/Miscellaneous	29,351	102,871	45,000	30,000	45,000	45,000
Contributions From Other Funds	0	0	33,000	110,200	1,900	1,900
	570,546	666,985	716,000	664,700	731,290	731,290
252 Building Demolitions:						
Charges For Goods And Services	169,760	1,077,505	255,000	250,000	0	0
Investment Income	88,198	102,614	50,000	145,000	125,000	125,000
Contributions From Other Funds	1,127,000	1,300,000	500,000	525,000	525,000	525,000
	1,384,958	2,480,119	805,000	920,000	650,000	650,000

Attachment A
Revenue Summary for Fiscal Year 2016/17

Fund	2013/14 Actual	2014/15 Adopted	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
254 Blight Elimination Grant						
Federal Grants	0	1,516,110	4,013,700	3,983,890	0	0
Contributions From Other Funds	0	0	200,000	680,000	245,000	245,000
	<u>0</u>	<u>1,516,110</u>	<u>4,213,700</u>	<u>4,663,890</u>	<u>245,000</u>	<u>245,000</u>
257 Budget Stabilization:						
Interest	5,988	4,521	8,000	8,000	8,000	8,000
	<u>5,988</u>	<u>4,521</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
265 Drug Law Enforcement:						
Sale of Property	78	1,231	6,500	6,000	6,000	6,000
Interest	158	77	400	350	350	350
Miscellaneous	23,174	12,617	19,500	12,250	15,000	15,000
Contributions From Other Funds	0	0	0	1,151	0	0
	<u>23,410</u>	<u>13,925</u>	<u>26,400</u>	<u>19,751</u>	<u>21,350</u>	<u>21,350</u>
268 Byrne JAG Grant:						
Federal Grants	11,749	59,173	25,049	25,049	0	0
	<u>11,749</u>	<u>59,173</u>	<u>25,049</u>	<u>25,049</u>	<u>0</u>	<u>0</u>
270 LAWNET Grant:						
Federal Grants	22,025	15,666	16,450	0	0	0
Contributions From Other Funds	23,530	15,666	16,450	0	0	0
	<u>45,555</u>	<u>31,332</u>	<u>32,900</u>	<u>0</u>	<u>0</u>	<u>0</u>
272 SAFER Grant:						
Federal Grants	592,325	650,518	93,194	170,692	0	0
	<u>592,325</u>	<u>650,518</u>	<u>93,194</u>	<u>170,692</u>	<u>0</u>	<u>0</u>
296 Recreation Activity:						
Charges For Goods And Services	256,881	260,291	245,000	244,000	257,000	257,000
Investment Income	320	218	300	250	250	250
	<u>257,201</u>	<u>260,509</u>	<u>245,300</u>	<u>244,250</u>	<u>257,250</u>	<u>257,250</u>
297 JPS Recreation Millage Program:						
Contributions From Local Units	212,432	225,218	500,000	585,000	580,000	580,000
Investment Income	25	7,366	300	8,000	8,000	8,000
	<u>212,457</u>	<u>232,584</u>	<u>500,300</u>	<u>593,000</u>	<u>588,000</u>	<u>588,000</u>
366 2013 City Hall Refunding Debt Service:						
Property Taxes	634,336	646,911	632,800	632,800	682,800	682,800
State Grant-Personal Property Tax	0	4,225	4,225	4,265	4,300	4,300
Interest	210	309	0	0	0	0
Contributions From Other Funds	6,263	0	0	0	0	0
	<u>640,809</u>	<u>651,445</u>	<u>637,025</u>	<u>637,065</u>	<u>687,100</u>	<u>687,100</u>
368 Building Authority Debt Service:						
Charges For Goods & Services	48,294	51,550	54,544	54,544	52,184	52,184
	<u>48,294</u>	<u>51,550</u>	<u>54,544</u>	<u>54,544</u>	<u>52,184</u>	<u>52,184</u>
385 2016 Capital Improvement Bonds Debt Service:						
Contributions From Other Funds	0	0	0	0	135,388	135,388
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>135,388</u>	<u>135,388</u>
395 2001 DDA TIF Debt Service:						
Contributions From Other Funds	0	750	1,845,750	1,845,750	1,960,750	1,960,750
	<u>0</u>	<u>750</u>	<u>1,845,750</u>	<u>1,845,750</u>	<u>1,960,750</u>	<u>1,960,750</u>

Attachment A

Revenue Summary for Fiscal Year 2016/17

Fund	2013/14 Actual	2014/15 Adopted	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
396 2011 DDA TIF Refunding Debt Service:						
Contributions From Other Funds	246,825	247,575	247,575	247,575	247,575	247,575
	<u>246,825</u>	<u>247,575</u>	<u>247,575</u>	<u>247,575</u>	<u>247,575</u>	<u>247,575</u>
397 2012 BRA TIF Refunding Debt Service:						
Contributions From Other Funds	345,219	603,519	597,569	597,569	697,519	697,519
	<u>345,219</u>	<u>603,519</u>	<u>597,569</u>	<u>597,569</u>	<u>697,519</u>	<u>697,519</u>
399 2007 BRA TIF Debt Service:						
Contributions From Other Funds	723,804	421,754	425,524	425,524	424,089	424,089
	<u>723,804</u>	<u>421,754</u>	<u>425,524</u>	<u>425,524</u>	<u>424,089</u>	<u>424,089</u>
401 Capital Projects:						
Federal & State Grants	70,000	0	125,000	125,000	0	0
Investment Income	73	6	75	400	0	0
Contributions From Other Funds	368,307	310,092	110,500	133,927	161,500	161,500
Miscellaneous	248,330	50,367	320,000	266,865	20,000	20,000
	<u>686,710</u>	<u>360,465</u>	<u>555,575</u>	<u>526,192</u>	<u>181,500</u>	<u>181,500</u>
402 Water Equipment & Replacement:						
Federal & State Grants	0	0	0	0	611,206	611,206
Investment Income	12,359	12,903	10,764	10,764	10,764	10,764
Contributions From Other Funds	2,500,000	3,500,000	3,500,000	3,500,000	3,544,000	3,544,000
	<u>2,512,359</u>	<u>3,512,903</u>	<u>3,510,764</u>	<u>3,510,764</u>	<u>4,165,970</u>	<u>4,165,970</u>
404 Sanitary Sewer Maintenance:						
Investment Income	0	0	0	0	0	0
Contributions From Other Funds	281,505	146,827	350,000	353,299	357,419	357,419
	<u>281,505</u>	<u>146,827</u>	<u>350,000</u>	<u>353,299</u>	<u>357,419</u>	<u>357,419</u>
405 Sanitary Sewer Replacement:						
Investment Income	9,526	10,606	10,000	10,000	10,000	10,000
Contributions From Other Funds	756,784	750,000	750,000	750,000	750,000	750,000
	<u>766,310</u>	<u>760,606</u>	<u>760,000</u>	<u>760,000</u>	<u>760,000</u>	<u>760,000</u>
406 Wastewater Equipment Replacement:						
Investment Income	12,711	10,002	10,000	10,000	10,000	10,000
Contributions From Other Funds	134,750	618,000	618,000	618,000	618,000	618,000
	<u>147,461</u>	<u>628,002</u>	<u>628,000</u>	<u>628,000</u>	<u>628,000</u>	<u>628,000</u>
485 2016 Capital Improvement Bonds Construction						
Bond Proceeds	0	0	0	1,300,000	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,300,000</u>	<u>0</u>	<u>0</u>
494 Brownfield Redevelopment Authority:						
Property Taxes	1,061,413	1,055,731	1,092,439	1,090,861	1,077,744	1,077,744
Investment Income	6,028	4,018	6,000	5,000	5,500	5,500
	<u>1,067,441</u>	<u>1,059,749</u>	<u>1,098,439</u>	<u>1,095,861</u>	<u>1,083,244</u>	<u>1,083,244</u>
496 Downtown Development Authority Project:						
Property Taxes	834,327	780,106	726,266	719,666	950,000	950,000
State Grant	0	52,133	52,133	52,133	52,133	52,133
Investment Income	4,150	4,759	2,000	6,000	8,000	8,000
Miscellaneous	100	100	100	1,500,000	1,500,000	1,500,000
	<u>838,577</u>	<u>837,098</u>	<u>780,499</u>	<u>2,277,799</u>	<u>2,510,133</u>	<u>2,510,133</u>
583 Ella W. Sharp Park Golf Practice Center:						
Charges For Goods And Services	36,436	39,805	50,795	42,500	42,500	42,500
Investment Income	122	135	100	100	100	100
Contributions From Other Funds	13,750	13,000	10,000	10,000	10,000	10,000
	<u>50,308</u>	<u>52,940</u>	<u>60,895</u>	<u>52,600</u>	<u>52,600</u>	<u>52,600</u>

Attachment A
Revenue Summary for Fiscal Year 2016/17

Fund	2013/14 Actual	2014/15 Adopted	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
585 Auto Parking System:						
Charges For Goods And Services	10,865	10,906	11,000	8,000	10,000	10,000
Fines And Forfeits	248	6,097	3,610	16,495	36,500	36,500
Investment Income	54	82	0	3	0	0
Contributions From Other Funds	11,000	278,286	11,000	1,339,000	11,000	11,000
	<u>22,167</u>	<u>295,371</u>	<u>25,610</u>	<u>1,363,498</u>	<u>57,500</u>	<u>57,500</u>
586 Parking Assessment:						
Charges For Goods And Services	36,688	42,104	32,134	49,740	37,152	37,152
Fines And Forfeits	21,111	19,964	20,000	12,000	15,000	15,000
Investment Income	459	449	464	250	250	250
Contributions From Other Funds	56,700	56,600	56,600	48,815	48,815	48,815
	<u>114,958</u>	<u>119,117</u>	<u>109,198</u>	<u>110,805</u>	<u>101,217</u>	<u>101,217</u>
590 Sewer:						
Charges For Goods And Services	4,781,863	4,530,040	5,008,400	4,736,004	5,054,780	5,054,780
Investment Income	18,993	14,105	15,000	12,000	15,000	15,000
Miscellaneous	69,588	63,556	67,000	62,000	67,000	67,000
	<u>4,870,444</u>	<u>4,607,701</u>	<u>5,090,400</u>	<u>4,810,004</u>	<u>5,136,780</u>	<u>5,136,780</u>
591 Water:						
Charges For Goods & Services	7,513,376	7,263,026	8,128,947	7,389,503	8,137,669	8,137,669
Interest & Rents	31,314	26,415	21,212	21,212	21,212	21,212
Contributions From Other Funds	248,499	264,581	282,191	296,171	274,697	274,697
Miscellaneous	160,403	144,219	150,200	150,200	150,200	150,200
	<u>7,953,592</u>	<u>7,698,241</u>	<u>8,582,550</u>	<u>7,857,086</u>	<u>8,583,778</u>	<u>8,583,778</u>
599 Parking Deck:						
Charges For Goods And Services	272,956	274,905	272,331	145,000	10,000	10,000
Investment Income	4,937	4,041	4,088	4,000	4,000	4,000
	<u>277,893</u>	<u>278,946</u>	<u>276,419</u>	<u>149,000</u>	<u>14,000</u>	<u>14,000</u>
641 Public Works Administration:						
Charges For Goods & Services	222,777	159,857	300,000	300,000	380,000	380,000
Investment Income & Miscellaneous	4,617	6,222	4,000	4,894	4,500	4,500
	<u>227,394</u>	<u>166,079</u>	<u>304,000</u>	<u>304,894</u>	<u>384,500</u>	<u>384,500</u>
642 Engineering Administration:						
Charges For Goods And Services	381,181	307,073	388,482	360,429	324,989	324,989
Investment Income & Miscellaneous	1,038	191	0	0	0	0
	<u>382,219</u>	<u>307,264</u>	<u>388,482</u>	<u>360,429</u>	<u>324,989</u>	<u>324,989</u>
643 Local Site Remediation Revolving:						
Investment Income	1,541	636	500	500	500	500
Contributions From Other Funds	8,942	8,957	74,275	72,121	69,900	69,900
	<u>10,483</u>	<u>9,593</u>	<u>74,775</u>	<u>72,621</u>	<u>70,400</u>	<u>70,400</u>
661 Motor Pool And Garage:						
Charges For Goods And Services	925,246	762,581	950,681	866,541	866,541	866,541
Investment Income	1,684	591	600	600	600	600
Miscellaneous	12,632	11,989	15,000	15,000	15,000	15,000
Proceeds From Sale Of Capital Assets	36,706	2,731	0	0	0	0
	<u>976,268</u>	<u>777,892</u>	<u>966,281</u>	<u>882,141</u>	<u>882,141</u>	<u>882,141</u>
663 Equipment Revolving:						
Charges For Goods & Services	52,962	77,943	63,164	69,527	61,664	61,664
	<u>52,962</u>	<u>77,943</u>	<u>63,164</u>	<u>69,527</u>	<u>61,664</u>	<u>61,664</u>
676 Self-Insured Healthcare:						
Investment Income	0	28	50	1,000	1,000	1,000
Contributions - Other Funds	0	4,243,375	4,348,500	4,253,000	4,300,000	4,300,000
Contributions - Employees	0	788,646	837,000	790,000	800,000	800,000
Miscellaneous	0	3,992	0	0	0	0
	<u>0</u>	<u>5,036,041</u>	<u>5,185,550</u>	<u>5,044,000</u>	<u>5,101,000</u>	<u>5,101,000</u>

Attachment A
Revenue Summary for Fiscal Year 2016/17

Fund	2013/14 Actual	2014/15 Adopted	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
677 Workers Compensation:						
Investment Income	37,788	40,085	40,000	40,000	40,000	40,000
Miscellaneous	7,916	6,546	8,000	8,000	8,000	8,000
Contributions From Other Funds	186,596	185,067	190,000	190,000	190,000	190,000
	<u>232,300</u>	<u>231,698</u>	<u>238,000</u>	<u>238,000</u>	<u>238,000</u>	<u>238,000</u>
702 County & School Tax Collection:						
Investment Income	6,388	5,219	7,500	7,500	7,500	7,500
	<u>6,388</u>	<u>5,219</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
711 Cemetery Perpetual Maintenance:						
Charges For Goods And Services	23,495	17,437	23,000	23,000	23,000	23,000
Investment Income	26,541	22,549	30,000	33,000	34,000	34,000
	<u>50,036</u>	<u>39,986</u>	<u>53,000</u>	<u>56,000</u>	<u>57,000</u>	<u>57,000</u>
718 Ella W. Sharp Endowment:						
Investment Income	13,427	22,012	30,661	23,846	26,299	26,299
	<u>13,427</u>	<u>22,012</u>	<u>30,661</u>	<u>23,846</u>	<u>26,299</u>	<u>26,299</u>
731 Employees Retirement System:						
Investment Income	5,556,344	2,012,683	3,326,000	981,000	2,681,000	2,681,000
Employee Contributions	786,020	741,956	700,000	630,000	630,000	630,000
Contributions From Other Funds	986,872	947,435	958,228	950,000	900,000	900,000
	<u>7,329,236</u>	<u>3,702,074</u>	<u>4,984,228</u>	<u>2,561,000</u>	<u>4,211,000</u>	<u>4,211,000</u>
732 Policemen's & Firemen's Pension:						
Investment Income	659,709	154,170	490,000	206,000	404,000	404,000
Contributions From General Fund	606,096	607,009	604,690	604,690	565,463	565,463
	<u>1,265,805</u>	<u>761,179</u>	<u>1,094,690</u>	<u>810,690</u>	<u>969,463</u>	<u>969,463</u>
733 Policemen's & Firemen's Pension-Act 345:						
Investment Income	6,943,322	1,629,537	3,740,000	1,355,000	2,760,000	2,760,000
Employee Contributions	542,751	517,062	525,000	500,000	500,000	500,000
Contributions From General Fund	3,012,344	3,534,236	3,709,507	3,709,507	4,098,288	4,098,288
	<u>10,498,417</u>	<u>5,680,835</u>	<u>7,974,507</u>	<u>5,564,507</u>	<u>7,358,288</u>	<u>7,358,288</u>
736 Public Employee Health Care:						
Investment Income	33,890	28,151	80,000	0	30,000	30,000
Contributions From Other Funds	64,449	14,000	0	0	0	0
	<u>98,339</u>	<u>42,151</u>	<u>80,000</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>
895 Special Assessment:						
Special Assessments	288,254	372,647	656,402	508,076	1,271,518	1,271,518
	<u>288,254</u>	<u>372,647</u>	<u>656,402</u>	<u>508,076</u>	<u>1,271,518</u>	<u>1,271,518</u>

Attachment B
Expense Summary for Fiscal Year 2016/17

	2013/14	2014/15	2015/16	2015/16	2016/17	2016/17
	Actual	Actual	Adopted	Projected	Proposed	Adopted
General Fund :						
101-101 City Council	80,442	77,646	94,912	91,634	94,985	94,985
101-103 Charter Commission	0	0	0	0	15,000	15,000
101-137 Admin. Hearings Bureau	28,635	35,334	32,637	45,685	54,240	54,240
101-172 City Manager	317,507	297,370	358,495	411,396	499,805	499,805
101-192 City Clerk-Elections	68,446	100,328	103,412	111,387	122,618	122,618
101-201 Finance	440,640	529,784	430,900	451,871	427,759	427,759
101-209 City Assessor	315,170	317,859	350,620	354,577	377,594	377,594
101-210 City Attorney	388,718	455,454	514,987	532,663	570,126	570,126
101-215 City Clerk	112,132	107,302	122,346	116,631	151,465	151,465
101-226 Personnel	209,026	193,907	260,100	269,172	297,028	297,028
101-233 Purchasing	93,051	103,577	107,612	110,225	111,184	111,184
101-253 City Treasurer	311,175	329,027	319,569	329,472	329,953	329,953
101-254 City Income Tax Admin.	141,270	126,021	158,120	149,806	161,587	161,587
101-258 Mgt. Information Services	390,297	341,822	310,044	296,338	303,027	303,027
101-265 City Hall & Grounds	311,870	356,283	329,912	324,118	318,073	318,073
101-276 Cemeteries	227,574	233,890	240,282	243,425	245,174	245,174
101-299 Unallocated	755,753	737,662	796,965	860,180	875,595	875,595
101-301 Police	7,591,854	7,955,593	8,673,580	8,496,680	8,754,171	8,754,171
101-308 STEP Grant	9,608	9,551	0	11,766	11,766	11,766
101-311 OHSP Grant	11,993	15,454	15,000	15,000	15,000	15,000
101-313 Consortium Training	12,690	34,713	13,693	13,733	26,470	26,470
101-314 In-Service Training	2,756	12,671	16,000	16,250	9,500	9,500
101-315 MCOLES Training	13,930	11,791	0	0	0	0
101-340 Fire Suppression	3,000,941	3,018,928	3,275,852	3,150,785	3,156,986	3,156,986
101-350 Public Safety - Unallocated	2,077,191	2,318,015	2,410,870	2,434,139	2,347,825	2,347,825
101-426 Office Of Emerg. Measures	10,704	0	0	0	0	0
101-441 Tax Property Maintenance	25,463	46,015	44,543	109,857	113,143	113,143
101-442 Civic Affairs	26,599	28,749	47,400	72,156	56,476	56,476
101-445 Drains At Large	37,725	28,455	39,000	40,903	41,411	41,411
101-446 Storm Drain Construction	159	0	0	0	0	0
101-447 Ground Maintenance	106,343	54,053	141,552	181,000	181,000	181,000
101-448 Sidewalk Construction	82,563	5,787	31,000	61,000	31,000	31,000
101-450 Street Lighting	459,713	384,687	484,017	483,973	483,811	483,811
101-455 Weed Control	47,108	48,020	67,067	72,507	72,507	72,507
101-690 Forestry	177,065	224,419	291,255	292,643	298,964	298,964
101-692 Parks, Rec. & Grounds Admin.	670,760	685,297	591,669	625,359	550,700	550,700
101-697 Parks and Facilities Maint.	529,470	499,350	495,291	507,950	510,231	510,231
101-698 Lt. Nixon Memorial Park	73,790	71,436	85,750	85,705	85,705	85,705
101-699 Sharp Park Swimming Pool	33,878	0	0	0	0	0
101-803 Historical District	6,410	17,907	18,238	12,946	11,783	11,783
101-401 Planning	164,616	173,363	149,886	149,695	270,096	270,096
101-728 Economic Development	89,919	143,489	211,499	735,820	313,180	313,180
101-999 Contributions to Other Funds	1,285,500	1,612,130	978,078	863,200	833,900	833,900
General Fund Total	20,740,454	21,743,139	22,612,153	23,131,647	23,130,838	23,130,838

Attachment B
Expense Summary for Fiscal Year 2016/17

		2013/14	2014/15	2015/16	2015/16	2016/17	2016/17
		Actual	Actual	Adopted	Projected	Proposed	Adopted
Special Revenue Funds :							
202	Major Street	3,815,133	5,193,438	6,565,959	8,194,255	19,082,190	19,082,190
203	Local Street	586,421	826,035	2,482,906	3,564,791	1,697,507	1,697,507
208	Ella W. Sharp Park Operating	642,581	693,031	735,368	734,689	737,472	737,472
245	Public Improvement	994,708	969,111	1,199,177	1,289,004	1,220,508	1,220,508
249	Building Department	464,634	457,805	455,446	560,294	529,589	529,589
251	Housing Code Enforcement	527,652	799,933	755,040	722,149	731,300	731,300
252	Building Demolitions	1,284,631	1,291,203	1,105,000	2,543,520	647,985	647,985
254	Blight Elimination Grant	0	1,516,110	4,213,700	4,663,890	245,000	245,000
257	Budget Stabilization	5,988	4,521	8,000	8,000	8,000	8,000
265	Drug Law Enforcement	42,897	39,798	41,649	32,664	16,241	16,241
268	Byrne JAG Grant	11,749	59,173	25,049	25,049	0	0
270	LAWNET Grant	45,555	31,332	32,900	1,151	0	0
272	SAFER Grant	592,325	650,518	93,194	170,692	0	0
296	Recreation Activity	251,510	220,492	229,066	228,650	229,589	229,589
297	JPS Recreation Millage Program	197,252	260,487	495,728	568,482	575,411	575,411
Debt Service Funds :							
366	2013 City Hall Refunding Debt Service	617,858	627,107	651,300	651,300	709,600	709,600
368	Building Authority Debt Service	48,324	51,550	54,544	54,544	52,184	52,184
385	2016 Capital Imp. Bonds Debt Service Fund	0	0	0	0	135,388	135,388
395	2001 DDA TIF Debt Service Fund	0	750	1,845,750	1,845,750	1,960,750	1,960,750
396	2011 DDA TIF Debt Service Fund	246,825	247,575	247,575	247,575	247,575	247,575
397	2012 BRA TIF Debt Service Fund	345,219	603,519	597,569	597,569	697,519	697,519
399	2007 BRA TIF Debt Service Fund	723,804	421,754	425,524	425,524	424,089	424,089
Capital Projects Funds :							
401	Capital Projects	689,322	329,955	564,000	598,652	181,500	181,500
402	Water Equipment & Replacement	1,787,715	2,771,160	3,860,360	4,902,952	5,843,308	5,843,308
404	Sanitary Sewer Maintenance	281,505	146,827	350,000	353,299	357,419	357,419
405	Sanitary Sewer Replacement	661,788	956,045	1,095,940	1,134,060	2,162,558	2,162,558
406	Wastewater Equipment Replacement	206,163	96,901	1,990,000	1,645,000	1,240,000	1,240,000
485	2016 Capital Improvement Bonds Construction	0	0	0	1,300,000	0	0
494	Brownfield Redevelopment Authority	1,182,406	1,157,476	1,182,348	1,201,203	1,289,140	1,289,140
496	DDA Project	339,160	352,466	2,100,325	2,438,297	2,215,325	2,215,325
Enterprise Funds :							
583	Sharp Park Golf Practice Center	49,975	52,916	59,895	41,517	40,924	40,924
585	Auto Parking System	27,657	31,681	27,404	1,375,008	42,569	42,569
586	Parking Assessment	94,074	96,337	155,249	132,535	144,052	144,052
589	Storm Water Utility	521,740	671,749	122,661	0	0	0
590	Sewer	5,282,390	5,485,886	6,515,842	6,107,352	6,608,590	6,608,590
591	Water	8,276,450	9,802,113	11,657,060	11,000,795	11,040,635	11,040,635
599	Parking Deck	503,660	731,388	739,053	442,245	278,048	278,048
Internal Service Funds :							
641	Public Works Administration	348,602	296,616	442,181	392,544	411,175	411,175
642	Engineering Administration	369,420	330,322	388,482	362,670	302,489	302,489
643	Local Site Remediation Revolving	414,451	17,500	51,000	51,000	51,000	51,000
661	Motor Pool & Garage	1,235,092	1,086,783	1,337,680	1,247,136	1,319,922	1,319,922
663	Equipment Revolving	52,962	77,943	63,164	69,527	61,664	61,664
676	Self-Insured Healthcare Fund	0	5,031,323	5,048,100	4,240,874	4,566,500	4,566,500
677	Workers' Compensation	172,157	216,393	250,474	278,916	201,650	201,650

Attachment B
Expense Summary for Fiscal Year 2016/17

		2013/14	2014/15	2015/16	2015/16	2016/17	2016/17
		Actual	Actual	Adopted	Projected	Proposed	Adopted
Trust & Agency Funds :							
702	County & School Tax Collection	6,388	5,219	7,500	7,500	7,500	7,500
711	Cemetery Perpetual Maintenance	33,517	33,015	33,500	32,500	33,500	33,500
718	Ella W. Sharp Endowment	27,232	28,789	30,661	25,134	26,299	26,299
731	Employees' Retirement System	3,520,361	3,796,327	4,075,000	3,760,000	4,025,000	4,025,000
732	Policemen's & Firemen's Pension	957,044	879,711	873,000	873,000	835,000	835,000
733	Policemen's & Firemen's Pens.-345	5,071,101	6,160,435	6,455,000	6,100,000	6,325,000	6,325,000
736	Public Employee Health Care	0	14,500	0	0	15,000	15,000
Special Assessment Funds :							
895	Special Assessment	193,389	418,489	656,402	508,076	1,271,518	1,271,518

General Fund

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

(101) General Fund

PURPOSE - The General Fund is used to account for all revenues, expenditures, and activities not specifically provided for in other funds.

CHARACTER - The General Fund receives a variety of revenues, such as general property taxes, license fees, fines, penalties, permit fees, state aid and grants, federal grants, revenues from the use of money and property, and charges for current services and other revenues. Most of the current activities of the City of Jackson are accounted for in the General Fund.

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

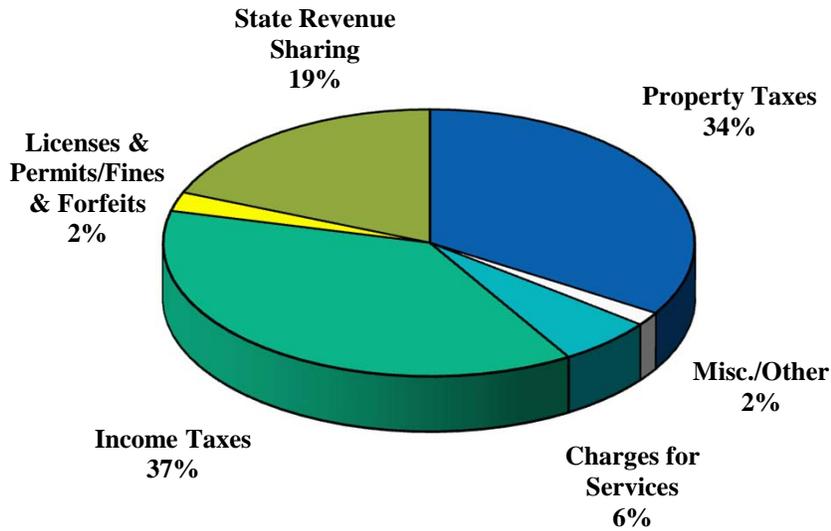
LIST OF DEPARTMENTS WHICH ARE INCLUDED IN THE GENERAL FUND

- | | |
|--------------------------------------|---|
| 1. City Council | 11. City Treasurer / Income Tax Administrator |
| 2. Administrative Hearings Bureau | 12. Management Information Services |
| 3. City Manager | 13. Police |
| 4. City Clerk / City Clerk-Elections | 14. Fire |
| 5. Finance | 15. Planning |
| 6. City Assessor | 16. Engineering |
| 7. City Attorney | 17. Public Works |
| 8. Personnel | 18. Historical District Commission |
| 9. Purchasing | 19. Parks, Recreation & Grounds |
| 10. City Hall & Grounds | 20. Economic Development |

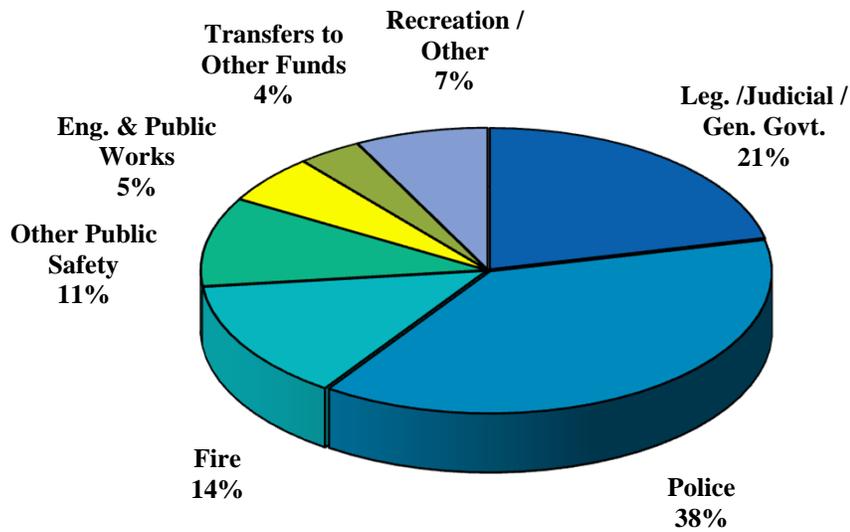
In addition to the above departments, the General Fund also accounts for various grants from time to time.

**City of Jackson
Fiscal Year 2016/17 Adopted Budget
General Fund**

Revenues



Expenditures



City of Jackson
Fiscal Year 2016/17 Adopted Budget
General Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues:						
Property Taxes	6,953,803	7,378,373	7,642,365	7,642,365	7,888,326	7,888,326
Income Taxes	8,080,526	8,806,662	8,530,000	8,580,000	8,750,000	8,750,000
Licenses And Permits	262,237	269,494	281,960	272,335	276,670	276,670
Federal Grants	26,624	34,223	42,153	70,266	38,690	38,690
State Grants	22,546	50,937	9,330	100,203	95,000	95,000
State Revenue Sharing	4,194,914	4,297,468	4,414,112	4,291,361	4,391,615	4,391,615
Charges For Services	1,198,976	1,047,851	1,148,442	1,223,465	1,365,602	1,365,602
Fines And Forfeits	184,411	251,069	255,475	257,275	267,000	267,000
Investment Income	20,913	24,131	22,500	22,500	22,500	22,500
Contributions From Other Funds	154,692	84,703	112,000	112,000	48,000	48,000
Miscellaneous	207,343	222,681	177,491	182,603	178,939	178,939
General Fund Revenues	21,306,985	22,467,592	22,635,828	22,754,373	23,322,342	23,322,342
Expenditures:						
Legislative/Judicial	109,077	112,980	127,549	137,319	164,225	164,225
General Government	4,082,629	4,230,286	4,403,364	4,561,261	4,790,988	4,790,988
Police Department	7,642,831	8,039,773	8,718,273	8,553,429	8,816,907	8,816,907
Fire Department	3,000,941	3,018,928	3,275,852	3,150,785	3,156,986	3,156,986
Other Public Safety	2,087,895	2,318,015	2,410,870	2,434,139	2,347,825	2,347,825
Engineering & Public Works	962,738	820,185	1,145,834	1,314,039	1,278,312	1,278,312
Recreation & Culture	1,314,308	1,273,990	1,190,948	1,231,960	1,158,419	1,158,419
Community Enrichment & Development	254,535	316,852	361,385	885,515	583,276	583,276
Contributions to Other Funds	1,285,500	1,612,130	978,078	863,200	833,900	833,900
General Fund Expenses	20,740,454	21,743,139	22,612,153	23,131,647	23,130,838	23,130,838
Revenues Over (Under)						
Expenditures	566,531	724,453	23,675	(377,274)	191,504	191,504
Fund Balance - Beginning of Year	2,647,239	3,213,770	3,938,223	3,938,223	3,560,949	3,560,949
Fund Balance - End of Year	3,213,770	3,938,223	3,961,898	3,560,949	3,752,453	3,752,453
ADD:						
Budget Stabilization Fund	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500
Total Available Surplus For General Fund Operations	4,817,270	5,541,723	5,565,398	5,164,449	5,355,953	5,355,953
As a Percent of G/F Expenditures	23.23%	25.49%	24.61%	22.33%	23.16%	23.16%

City of Jackson
Fiscal Year 2016/17 Adopted Budget
General Fund Revenues
By Department

Account Description	2013/14	2014/15	2015/16	2015/16	2016/17	2016/17
	Actual	Actual	Adopted	Projected	Proposed	Adopted
<u>No Department:</u>						
101-000-000-403.086 Current Property Taxes	3,597,155	3,634,645	3,765,000	3,765,000	3,643,000	3,643,000
101-000-000-403.345 Property Taxes-Act 345	3,040,313	3,423,447	3,545,365	3,545,365	3,918,326	3,918,326
101-000-000-424.000 Payments In Lieu Of Taxes	32,909	33,932	34,000	34,000	34,000	34,000
101-000-000-424.425 PILOTS-Ashton Ridge	2,857	3,005	3,000	3,000	3,000	3,000
101-000-000-440.000 Income Taxes-Corp./Individ.	8,080,526	8,806,662	8,530,000	8,580,000	8,750,000	8,750,000
101-000-000-446.000 Property Taxes-Penalties/Int.	64,905	65,298	70,000	70,000	70,000	70,000
101-000-000-539.086 State Grant - Act 86 (PPT Reimb.)	0	0	0	90,873	91,000	91,000
101-000-000-575.000 St. Shared Rev. - Sales Tax	2,508,877	2,548,282	2,676,579	2,553,078	2,652,832	2,652,832
101-000-000-575.001 St. Shared Rev. - Sales Tax (EVIP)	1,656,705	1,707,283	1,707,283	1,707,283	1,707,283	1,707,283
101-000-000-576.000 St. Shared Rev. - Liq. Licenses	29,332	41,903	30,250	31,000	31,500	31,500
101-000-000-618.000 Admin.Fee-Tax Collections	215,664	218,046	225,000	225,000	220,000	220,000
101-000-000-661.000 Ordinance Fines & Costs	155,429	175,994	180,000	163,000	170,000	170,000
101-000-000-664.000 Interest	14,525	18,912	15,000	15,000	15,000	15,000
101-000-000-699.257 Cont.-Budget Stabilization Fd.	5,988	4,521	8,000	8,000	8,000	8,000
101-000-000-699.702 Cont.-Co. & School T/C Fd.	6,388	5,219	7,500	7,500	7,500	7,500
	19,411,573	20,687,149	20,796,977	20,798,099	21,321,441	21,321,441
<u>City Council:</u>						
101-101-000-626.101 Charges For Goods/Service-Marriage	100	90	25	25	25	25
	100	90	25	25	25	25
<u>Administrative Hearings Bureau:</u>						
101-137-000-655.001 Admin. Hearing Fines	8,542	28,241	30,000	32,500	35,000	35,000
101-137-000-655.002 Admin. Hearing Costs	14,281	43,206	40,000	60,000	60,000	60,000
	22,823	71,447	70,000	92,500	95,000	95,000
<u>City Clerk-Elections:</u>						
101-192-000-626.000 Charges For Goods/Service	569	322	1,000	250	1,000	1,000
	569	322	1,000	250	1,000	1,000
<u>Finance:</u>						
101-201-000-676.731 Admin Charges - ERS Pension	10,000	11,000	11,000	11,000	11,000	11,000
101-201-000-676.733 Admin Charges - P/F 345 Pens.	20,000	22,000	22,000	22,000	22,000	22,000
	30,000	33,000	33,000	33,000	33,000	33,000
<u>City Assessor:</u>						
101-209-000-626.000 Charges For Goods/Service	327	78	200	200	200	200
	327	78	200	200	200	200
<u>City Attorney:</u>						
101-210-000-582.001 Cont. - District Court	1,666	2,125	0	0	0	0
101-210-000-626.000 Charges For Goods/Service	643	995	0	0	0	0
101-210-000-699.251 Cont.-Housing Code Enf. Fund	439	51	0	0	0	0
101-210-000-699.286 Cont.-CDBG Fund (Code Enf.)	13,485	18,218	40,000	16,000	16,000	16,000
	16,233	21,389	40,000	16,000	16,000	16,000
<u>City Clerk:</u>						
101-215-000-468.000 Business Licenses/Permits	9,432	10,670	10,000	2,000	2,000	2,000
101-215-000-469.000 Cable TV Franchise Fee	232,876	240,216	250,000	250,000	255,000	255,000
101-215-000-626.000 Charges For Goods/Service	3,060	377	1,000	500	500	500
101-215-000-647.000 Printed Material	0	0	0	0	0	0
101-215-000-668.003 Com. Twr.- Nextel	29,592	29,784	30,500	30,500	31,500	31,500
	274,960	281,047	291,500	283,000	289,000	289,000
<u>City Treasurer:</u>						
101-253-000-698.000 Miscellaneous	1,723	2,980	2,000	2,000	2,000	2,000
	1,723	2,980	2,000	2,000	2,000	2,000

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City of Jackson
Fiscal Year 2016/17 Adopted Budget
General Fund Revenues
By Department

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
<u>Management Information Systems:</u>						
101-258-000-626.258 Charges For Goods/Service-GIS	103,659	14,420	0	0	0	0
	103,659	14,420	0	0	0	0
<u>City Hall And Grounds:</u>						
101-265-000-668.000 Rents And Royalties	14,509	15,960	17,556	17,556	19,314	19,314
101-265-000-698.000 Miscellaneous	0	10,480	0	0	0	0
	14,509	26,440	17,556	17,556	19,314	19,314
<u>Cemeteries:</u>						
101-276-000-607.000 Chrg/Services-Fees	3,900	2,300	3,000	3,000	3,500	3,500
101-276-000-633.000 Foundations	21,700	19,111	20,000	18,000	21,000	21,000
101-276-000-634.000 Burials	108,040	90,008	100,000	100,000	105,000	105,000
101-276-000-673.001 Sale of Land	12,140	8,939	10,000	9,000	10,000	10,000
101-276-000-698.000 Miscellaneous	9,089	14,359	10,000	10,000	12,000	12,000
101-276-000-699.711 Cont.-Cem.Perp.Maint.Fund	24,206	23,612	24,000	23,000	24,000	24,000
	179,075	158,329	167,000	163,000	175,500	175,500
<u>Unallocated:</u>						
101-299-000-675.000 Donations-Private Sources	0	1,183	0	500	500	500
101-299-000-676.296 Admin.Charge-Rec. Act.	10,638	8,573	9,000	8,061	9,000	9,000
101-299-000-676.535 Admin.Charge-JHC	25,134	0	0	0	0	0
101-299-000-676.583 Admin.Charge-Golf Prac. Ctr.	1,227	1,591	1,600	1,258	1,300	1,300
101-299-000-676.586 Admin.Charge-Park. Assmt.	11,378	9,066	9,200	3,664	4,000	4,000
101-299-000-676.590 Admin.Charge-Sewer Fund	184,877	162,635	175,000	179,006	180,000	180,000
101-299-000-676.591 Admin.Charge-Water Fund	240,891	227,092	235,000	288,749	290,000	290,000
101-299-000-676.599 Admin.Charge-Park. Deck	7,004	5,468	8,000	7,491	2,500	2,500
101-299-000-676.642 Admin.Charge-Eng. Admin.Fd.	25,320	24,329	25,000	26,241	26,500	26,500
101-299-000-676.661 Admin.Charge-Motor Pool	26,913	24,788	25,000	26,734	27,000	27,000
101-299-000-676.676 Admin.Charge-Self-Insured Health	12,000	12,000	13,000	50,788	51,000	51,000
101-299-000-676.677 Admin.Charge-Work. Comp.	2,615	1,196	1,500	1,500	1,500	1,500
101-299-000-698.000 Miscellaneous	83,526	93,947	100,000	100,000	100,000	100,000
	631,523	571,868	602,300	693,992	693,300	693,300
<u>Police Department:</u>						
101-301-000-485.000 Bicycle	187	108	160	85	170	170
101-301-000-501.005 Federal - BVP	4,649	5,896	2,153	3,500	3,690	3,690
101-301-000-582.002 Contribution Evidence - County	12,000	12,000	12,000	12,000	12,000	12,000
101-301-000-626.003 Chrg/Serv.-PA 237 Fee	5,041	420	2,000	4,350	2,890	2,890
101-301-000-626.004 Chrg/Serv.-Finger Print	1,113	1,181	1,000	2,300	1,500	1,500
101-301-000-638.000 Officers Extra Duty	6,798	11,017	8,740	7,146	12,700	12,700
101-301-000-649.000 Auction	13,112	12,836	9,500	9,500	9,000	9,000
101-301-000-652.000 Parking Fines	6,159	3,628	5,475	1,775	2,000	2,000
101-301-000-685.000 Insurance Refund	0	27,180	0	0	0	0
101-301-000-694.000 Other Revenue	22,892	16,789	21,500	15,725	17,250	17,250
101-301-000-698.000 Miscellaneous	2,031	5,380	2,550	450	5,000	5,000
101-301-000-698.001 Miscellaneous - False Alarms	19,800	22,300	18,500	13,100	19,500	19,500
	93,782	118,735	83,578	69,931	85,700	85,700

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City of Jackson
Fiscal Year 2016/17 Adopted Budget
General Fund Revenues
By Department

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
<u>STEP Grant:</u>						
<u>2012/13:</u>						
101-308-213-545.000 County Grant	9,981	0	0	0	0	0
<u>2013/14:</u>						
101-308-214-545.000 County Grant	0	8,119	0	0	0	0
<u>2014/15:</u>						
101-308-215-545.000 County Grant	0	0	10,000	0	0	0
<u>2015/16:</u>						
101-308-216-545.000 County Grant	0	0	0	11,766	0	0
<u>2016/17:</u>						
101-308-217-545.000 County Grant	0	0	0	0	10,000	10,000
	9,981	8,119	10,000	11,766	10,000	10,000
<u>JCCAE Grant:</u>						
<u>2012/13:</u>						
101-311-213-501.000 Federal Grant	5,700	3,502	0	0	0	0
<u>2013/14:</u>						
101-311-214-501.000 Federal Grant	6,294	4,151	15,000	0	0	0
<u>2014/15:</u>						
101-311-215-501.000 Federal Grant	0	7,801	0	0	0	0
<u>2015/16:</u>						
101-311-216-501.000 Federal Grant	0	0	15,000	15,000	0	0
<u>2016/17:</u>						
101-311-217-501.000 Federal Grant	0	0	0	0	15,000	15,000
	11,994	15,454	30,000	15,000	15,000	15,000
<u>Consortium Training:</u>						
101-313-000-626.000 Charges For Goods/Service	7,700	4,400	10,000	10,000	10,000	10,000
101-313-000-674.001 Contribution 302	16,106	22,040	15,000	28,500	29,000	29,000
	23,806	26,440	25,000	38,500	39,000	39,000
<u>In-Service Training:</u>						
101-314-000-539.000 State Grant	8,616	6,614	9,330	9,330	4,000	4,000
	8,616	6,614	9,330	9,330	4,000	4,000
<u>MCOLES Training:</u>						
<u>2013/14:</u>						
101-315-214-539.000 State Grant	13,930	0	0	0	0	0
<u>2014/15:</u>						
101-315-215-539.000 State Grant	0	29,323	0	0	0	0
	13,930	29,323	0	0	0	0
<u>Fire Suppression:</u>						
101-340-000-481.000 Inspections And Permits	16,775	14,425	16,800	15,250	14,500	14,500
101-340-000-501.343 Federal Grant - Homeland Security	0	4,754	0	0	0	0
101-340-000-626.000 Charges for Services	1,080	558	725	75	325	325
101-340-000-626.005 Charges for Serv.-Home Fire Ins.	500	2,500	1,000	500	1,000	1,000
101-340-000-626.340 Charges for Services - HAZMAT	0	16,305	0	0	0	0
101-340-000-626.591 Charges for Serv.-Hydrant Maint.	67,500	67,500	67,500	67,500	67,500	67,500
101-340-000-649.000 Auction	4	610	350	125	500	500
101-340-000-698.000 Miscellaneous	6,810	7	360	100	150	150
	92,669	106,659	86,735	83,550	83,975	83,975

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City of Jackson
Fiscal Year 2016/17 Adopted Budget
General Fund Revenues
By Department

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
<u>Planning:</u>						
101-401-000-484.000 Zoning	2,967	4,075	5,000	5,000	5,000	5,000
	2,967	4,075	5,000	5,000	5,000	5,000
<u>Tax Property Maintenance:</u>						
101-441-000-642.000 Chrg/Services-Sales	0	200	0	0	0	0
	0	200	0	0	0	0
<u>Civic Affairs:</u>						
101-442-000-698.000 Miscellaneous	2,310	1,629	0	0	0	0
	2,310	1,629	0	0	0	0
<u>Drains at Large:</u>						
101-445-000-698.000 Miscellaneous	5,781	3,363	0	0	0	0
	5,781	3,363	0	0	0	0
<u>Storm Drain Construction:</u>						
101-446-000-699.245 Cont.-Public Imp. Fund	159	0	0	0	0	0
	159	0	0	0	0	0
<u>Sidewalk Construction:</u>						
101-448-000-648.000 Sidewalks	0	0	1,000	0	1,000	1,000
101-448-000-699.245 Cont.-PIF Fund	0	0	0	30,000	0	0
101-448-000-699.286 Cont.-CDBG Fund	73,309	0	0	0	0	0
	73,309	0	1,000	30,000	1,000	1,000
<u>Street Lighting:</u>						
101-450-000-698.000 Miscellaneous	784	3,772	0	1,710	0	0
	784	3,772	0	1,710	0	0
<u>Weed Control:</u>						
101-455-000-641.001 Weed Control	48,016	49,012	67,067	72,507	72,507	72,507
	48,016	49,012	67,067	72,507	72,507	72,507
<u>Forestry:</u>						
101-690-000-642.005 Chrg/Services-Compost	340	1,870	0	0	0	0
101-690-000-698.000 Miscellaneous	1,270	200	0	3,237	0	0
	1,610	2,070	0	3,237	0	0
<u>Parks & Recreation Administration:</u>						
101-692-000-675.038 Donations-MLKCtr.	4,805	0	0	0	0	0
101-692-000-675.049 Donations-Comcast	25,500	0	0	0	0	0
101-692-000-675.050 Donations-Disc Golf	0	0	0	15,000	0	0
101-692-000-675.440 Donations - Income Tax Refunds	8,413	3,062	5,000	3,200	3,200	3,200
101-692-000-699.286 Cont.-CDBG Fund	37,106	38,301	40,000	35,000	0	0
	75,824	41,363	45,000	53,200	3,200	3,200
<u>Lt. Nixon Memorial Pool:</u>						
101-698-000-651.000 Chrg/Services-Fees	45,050	38,168	40,000	41,000	41,000	41,000
101-698-000-651.007 Chrg/Services-Concess.	59	579	60	3,000	3,000	3,000
	45,109	38,747	40,060	44,000	44,000	44,000
<u>Sharp Park Swimming Pool:</u>						
101-699-000-651.000 Chrg/Services-Fees	21,344	0	0	0	0	0
101-699-000-675.000 Donations - Private Sources	-2,000	0	0	0	0	0
	19,344	0	0	0	0	0

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City of Jackson
Fiscal Year 2016/17 Adopted Budget
General Fund Revenues
By Department

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
<i>Economic Development:</i>						
101-728-000-501.728 Federal Grant - Startup in a Day	0	0	0	40,000	10,000	10,000
101-728-000-539.026 State Grant-MSHDA	0	15,000	0	0	0	0
101-728-000-626.590 Charg/Services-Sewer Fund	44,960	64,229	105,750	88,510	151,590	151,590
101-728-000-626.591 Charg/Services-Water Fund	44,960	64,229	105,750	88,510	151,590	151,590
	89,920	143,458	211,500	217,020	313,180	313,180
Total Revenues	21,306,985	22,467,592	22,635,828	22,754,373	23,322,342	23,322,342

City of Jackson
Fiscal Year 2016/17 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
<u>Legislative & Judicial:</u>						
101-101 City Council	80,442	77,646	94,912	91,634	94,985	94,985
101-103 Charter Commission	0	0	0	0	15,000	15,000
101-137 Admin. Hearings Bureau	28,635	35,334	32,637	45,685	54,240	54,240
	109,077	112,980	127,549	137,319	164,225	164,225
<u>General Government:</u>						
101-172 City Manager	317,507	297,370	358,495	411,396	499,805	499,805
101-192 City Clerk-Elections	68,446	100,328	103,412	111,387	122,618	122,618
101-201 Finance	440,640	529,784	430,900	451,871	427,759	427,759
101-209 City Assessor	315,170	317,859	350,620	354,577	377,594	377,594
101-210 City Attorney	388,718	455,454	514,987	532,663	570,126	570,126
101-215 City Clerk	112,132	107,302	122,346	116,631	151,465	151,465
101-226 Personnel	209,026	193,907	260,100	269,172	297,028	297,028
101-233 Purchasing	93,051	103,577	107,612	110,225	111,184	111,184
101-253 City Treasurer	311,175	329,027	319,569	329,472	329,953	329,953
101-254 City Income Tax Admin.	141,270	126,021	158,120	149,806	161,587	161,587
101-258 Mgt. Information Services	390,297	341,822	310,044	296,338	303,027	303,027
101-265 City Hall & Grounds	311,870	356,283	329,912	324,118	318,073	318,073
101-276 Cemeteries	227,574	233,890	240,282	243,425	245,174	245,174
101-299 Unallocated	755,753	737,662	796,965	860,180	875,595	875,595
	4,082,629	4,230,286	4,403,364	4,561,261	4,790,988	4,790,988
<u>Police Department:</u>						
101-301 Police	7,591,854	7,955,593	8,673,580	8,496,680	8,754,171	8,754,171
101-308 STEP Grant	9,608	9,551	0	11,766	11,766	11,766
101-311 OHSP Grant	11,993	15,454	15,000	15,000	15,000	15,000
101-313 Consortium Training	12,690	34,713	13,693	13,733	26,470	26,470
101-314 In-Service Training	2,756	12,671	16,000	16,250	9,500	9,500
101-315 MCOLES Training	13,930	11,791	0	0	0	0
	7,642,831	8,039,773	8,718,273	8,553,429	8,816,907	8,816,907
<u>Fire Department:</u>						
101-340 Fire Suppression	3,000,941	3,018,928	3,275,852	3,150,785	3,156,986	3,156,986
	3,000,941	3,018,928	3,275,852	3,150,785	3,156,986	3,156,986
<u>Other Public Safety:</u>						
101-350 Public Safety - Unallocated	2,077,191	2,318,015	2,410,870	2,434,139	2,347,825	2,347,825
101-426 Office Of Emerg. Measures	10,704	0	0	0	0	0
	2,087,895	2,318,015	2,410,870	2,434,139	2,347,825	2,347,825

Continued

City of Jackson
Fiscal Year 2016/17 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
<u>Engineering & Public Works:</u>						
101-441 Tax Property Maintenance	25,463	46,015	44,543	109,857	113,143	113,143
101-442 Civic Affairs	26,599	28,749	47,400	72,156	56,476	56,476
101-445 Drains At Large	37,725	28,455	39,000	40,903	41,411	41,411
101-446 Storm Drain Construction	159	0	0	0	0	0
101-447 Ground Maintenance	106,343	54,053	141,552	181,000	181,000	181,000
101-448 Sidewalk Construction	82,563	5,787	31,000	61,000	31,000	31,000
101-450 Street Lighting	459,713	384,687	484,017	483,973	483,811	483,811
101-455 Weed Control	47,108	48,020	67,067	72,507	72,507	72,507
101-690 Forestry	177,065	224,419	291,255	292,643	298,964	298,964
	962,738	820,185	1,145,834	1,314,039	1,278,312	1,278,312
<u>Recreation & Culture:</u>						
101-692 Parks, Rec. & Grounds Admin.	670,760	685,297	591,669	625,359	550,700	550,700
101-697 Parks and Facilities Maint.	529,470	499,350	495,291	507,950	510,231	510,231
101-698 Lt. Nixon Memorial Park	73,790	71,436	85,750	85,705	85,705	85,705
101-699 Sharp Park Swimming Pool	33,878	0	0	0	0	0
101-803 Historical District	6,410	17,907	18,238	12,946	11,783	11,783
	1,314,308	1,273,990	1,190,948	1,231,960	1,158,419	1,158,419
<u>Community Enrichment & Development:</u>						
101-401 Planning	164,616	173,363	149,886	149,695	270,096	270,096
101-728 Economic Development	89,919	143,489	211,499	735,820	313,180	313,180
	254,535	316,852	361,385	885,515	583,276	583,276
<u>Contributions to Other Funds</u>						
101-999 Contributions to Other Funds	1,285,500	1,612,130	978,078	863,200	833,900	833,900
Total Expenditures	20,740,454	21,743,139	22,612,153	23,131,647	23,130,838	23,130,838

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 101 City Council

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-101-000-706.000 Salaries and Wages	58,850	59,062	58,850	58,850	58,850	58,850
101-101-000-715.000 Employers FICA	4,502	4,502	4,502	4,502	4,502	4,502
101-101-000-724.000 Unemployment	125	0	0	0	0	0
101-101-000-724.001 Workers Compensation	83	83	100	100	83	83
	<u>63,560</u>	<u>63,647</u>	<u>63,452</u>	<u>63,452</u>	<u>63,435</u>	<u>63,435</u>
Material and Supplies:						
101-101-000-726.000 Office Supplies	1,502	183	1,000	350	1,000	1,000
	<u>1,502</u>	<u>183</u>	<u>1,000</u>	<u>350</u>	<u>1,000</u>	<u>1,000</u>
Contractual and Other:						
101-101-000-853.000 Telephone	1,717	1,441	1,350	1,350	1,350	1,350
101-101-000-873.000 Travel	1,238	1,746	6,000	6,000	6,000	6,000
101-101-000-880.000 Community Promotion	1,017	1,021	5,000	5,000	5,000	5,000
101-101-000-900.000 Printing & Publishing	0	0	1,200	0	1,200	1,200
101-101-000-958.000 Memberships & Dues	9,186	9,333	9,410	9,482	9,500	9,500
101-101-000-960.000 Education & Training	2,222	275	6,000	6,000	6,000	6,000
	<u>15,380</u>	<u>13,816</u>	<u>28,960</u>	<u>27,832</u>	<u>29,050</u>	<u>29,050</u>
Capital Outlay:						
101-101-000-983.000 Office Equipment	0	0	1,500	0	1,500	1,500
	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>
City Council	<u><u>80,442</u></u>	<u><u>77,646</u></u>	<u><u>94,912</u></u>	<u><u>91,634</u></u>	<u><u>94,985</u></u>	<u><u>94,985</u></u>

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Council</i>				
<i>Fund-Activity: 101-101</i>				
ELEC	Mayor	1		11,750
ELEC	City Council	6		47,100
	Activity Total	<u>7</u>		<u>58,850</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 103 Charter Commission

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-103-000-707.000 Wages-Temporary	0	0	0	0	0	0
101-103-000-709.000 Overtime	0	0	0	0	0	0
101-103-000-715.000 Employers FICA	0	0	0	0	0	0
101-103-000-724.001 Workers Compensation	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
101-103-000-726.000 Office Supplies	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-103-000-818.000 Contractual Services	0	0	0	0	15,000	15,000
101-103-000-900.000 Printing & Publishing	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Charter Commission	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 137 Administrative Hearings Bureau

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-137-000-706.000 Salaries and Wages	19,689	25,713	23,030	32,000	39,977	39,977
101-137-000-709.000 Overtime	0	45	0	0	0	0
101-137-000-715.000 Employers FICA	1,455	1,838	1,762	2,500	3,058	3,058
101-137-000-719.000 Health Insurance	4,178	4,592	3,785	5,666	5,863	5,863
101-137-000-722.000 Pension-General	1,160	1,192	1,226	1,226	1,593	1,593
101-137-000-724.000 Unemployment	236	319	59	440	604	604
101-137-000-724.001 Workers Compensation	28	35	32	60	50	50
101-137-000-725.000 Other Fringe Benefits	43	45	243	243	295	295
	<u>26,789</u>	<u>33,779</u>	<u>30,137</u>	<u>42,135</u>	<u>51,440</u>	<u>51,440</u>
Material and Supplies:						
101-137-000-726.000 Office Supplies	432	549	700	2,000	1,000	1,000
	<u>432</u>	<u>549</u>	<u>700</u>	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>
Contractual and Other:						
101-137-000-818.000 Contractual Services	1,110	910	1,500	1,250	1,500	1,500
101-137-000-853.000 Telephone	304	96	300	300	300	300
	<u>1,414</u>	<u>1,006</u>	<u>1,800</u>	<u>1,550</u>	<u>1,800</u>	<u>1,800</u>
Administrative Hearings Bureau	<u>28,635</u>	<u>35,334</u>	<u>32,637</u>	<u>45,685</u>	<u>54,240</u>	<u>54,240</u>

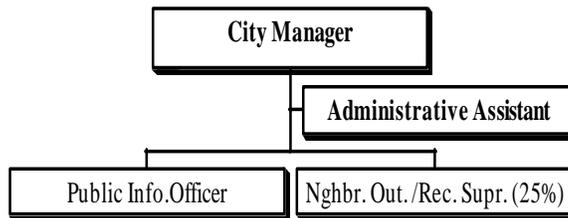
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Administrative Hearings Bureau</i>				
<i>Fund-Activity: 101-137</i>				
AHO	Admin. Hearings Officer		3	27,000
	Activity Total	0	3	27,000
Add: Allocation Property Code Tech from NEO (25%)				<u>12,977</u>
				<u><u>39,977</u></u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Manager</i>				
<i>Fund-Activity: 101-172</i>				
010	Administrative Assistant	1		66,602
008	Public Information Officer	1		43,411
MGR	City Manager	1		145,389
Activity Total		3		255,402
Add: Neighborhood Outreach/Comm.Center Supervisor (25%)				<u>17,586</u>
Activity Total				<u>272,988</u>

City Manager
Activity Personnel Chart



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 172 City Manager

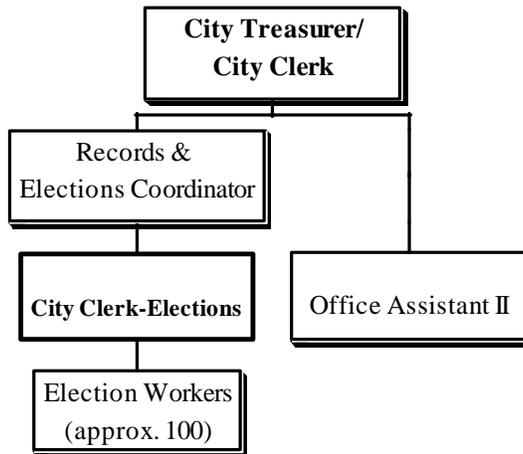
Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-172-000-702.000 Termination Pay	0	0	0	2,608	0	0
101-172-000-706.000 Salaries and Wages	186,154	203,149	194,792	255,000	272,988	272,988
101-172-000-707.000 Wages-Temporary	32,423	321	0	100	100	100
101-172-000-715.000 Employers FICA	16,448	15,156	14,901	17,308	19,200	19,200
101-172-000-719.000 Health Insurance	11,726	13,118	13,092	23,700	25,700	25,700
101-172-000-722.000 Pension-General	7,576	7,644	7,893	13,800	60,350	60,350
101-172-000-722.001 Retiremt-City Mgr.	14,924	17,213	19,530	19,530	21,900	21,900
101-172-000-723.000 Pension-MERS DC	16,523	4,852	5,200	2,500	5,665	5,665
101-172-000-724.000 Unemployment	188	471	472	850	590	590
101-172-000-724.001 Workers Compensation	3,488	3,873	3,228	4,800	4,200	4,200
101-172-000-725.000 Other Fringe Benefits	1,738	1,521	2,487	4,000	4,404	4,404
	<u>291,188</u>	<u>267,318</u>	<u>261,595</u>	<u>344,196</u>	<u>415,097</u>	<u>415,097</u>
Material and Supplies:						
101-172-000-726.000 Office Supplies	7,361	11,050	14,000	14,000	14,000	14,000
101-172-000-737.000 Publications	0	778	800	800	1,000	1,000
	<u>7,361</u>	<u>11,828</u>	<u>14,800</u>	<u>14,800</u>	<u>15,000</u>	<u>15,000</u>
Contractual and Other:						
101-172-000-818.000 Contractual Services	0	0	55,000	10,000	25,000	25,000
101-172-000-853.000 Telephone	2,870	2,980	2,900	11,250	4,100	4,100
101-172-000-861.000 Auto Allowance	4,800	4,800	4,800	4,800	4,800	4,800
101-172-000-873.000 Travel	6,140	5,125	12,000	12,000	12,000	12,000
101-172-000-880.000 Community Promotion	0	22	800	4,200	10,000	10,000
101-172-000-900.000 Printing & Publishing	0	495	500	500	500	500
101-172-000-904.000 Annual Budget	1,196	658	1,500	1,500	1,600	1,600
101-172-000-919.002 Residency Allowance	0	0	0	2,250	2,250	2,250
101-172-000-934.000 Office Equipment Maint.	88	0	0	0	0	0
101-172-000-946.000 Office Equipment Rental	0	0	0	0	3,258	3,258
101-172-000-958.000 Memberships & Dues	2,376	2,995	2,800	3,700	4,000	4,000
101-172-000-960.000 Education & Training	1,488	1,149	1,800	1,800	2,200	2,200
	<u>18,958</u>	<u>18,224</u>	<u>82,100</u>	<u>52,000</u>	<u>69,708</u>	<u>69,708</u>
Capital Outlay:						
101-172-000-983.000 Office Equipment	0	0	0	400	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>400</u>	<u>0</u>	<u>0</u>
City Manager	<u><u>317,507</u></u>	<u><u>297,370</u></u>	<u><u>358,495</u></u>	<u><u>411,396</u></u>	<u><u>499,805</u></u>	<u><u>499,805</u></u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Clerk-Elections</i>				
<i>Fund-Activity: 101-192</i>				
PT	Election Workers		*	50,000
				50,000
Add:	Allocation of City Treasurer/City Clerk			6,150
	Records & Elections Coordinator to City Clerk -Elections 101-192 (30 %)			19,223
Activity Total				75,373

* Includes Approximately 100 Positions On A Temporary Basis.

City Clerk/City Clerk-Elections
Activity Personnel Chart



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

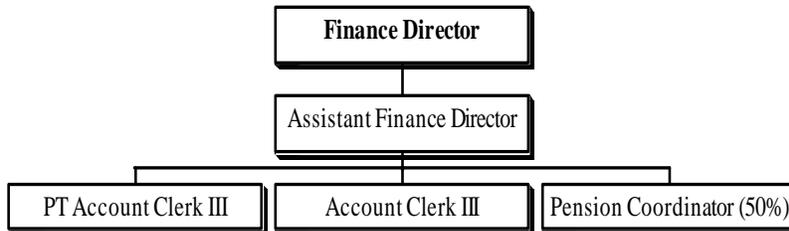
Fund 101 General Fund
Dept 192 City Clerk-Elections

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-192-000-702.000 Termination Pay	0	3,102	0	0	0	0
101-192-000-706.000 Salaries and Wages	16,692	16,736	24,922	29,272	25,373	25,373
101-192-000-707.000 Wages-Temporary	22,144	52,168	40,000	40,000	50,000	50,000
101-192-000-709.000 Overtime	713	3,099	0	1,000	1,200	1,200
101-192-000-715.000 Employers FICA	1,301	1,993	1,910	1,910	5,765	5,765
101-192-000-719.000 Health Insurance	4,984	2,485	1,450	1,450	1,350	1,350
101-192-000-719.005 Health Ins.-MERS HSA	0	0	0	505	530	530
101-192-000-722.000 Pension-General	2,152	2,030	2,315	1,500	2,350	2,350
101-192-000-723.000 Pension-MERS DC	0	0	0	535	555	555
101-192-000-724.000 Unemployment	515	634	85	85	65	65
101-192-000-724.001 Workers Compensation	54	138	85	85	85	85
101-192-000-725.000 Other Fringe Benefits	73	77	395	395	395	395
	48,628	82,462	71,162	76,737	87,668	87,668
Material and Supplies:						
101-192-000-726.000 Office Supplies	18,039	11,131	17,000	17,000	17,000	17,000
	18,039	11,131	17,000	17,000	17,000	17,000
Contractual and Other:						
101-192-000-818.000 Contractual Services	0	1,762	10,000	10,000	10,000	10,000
101-192-000-853.000 Telephone	6	115	350	350	350	350
101-192-000-873.000 Travel	462	763	500	500	500	500
101-192-000-900.000 Printing & Publishing	111	495	1,200	1,200	1,500	1,500
101-192-000-933.000 Equipment Maintenance	0	0	2,000	2,000	2,000	2,000
101-192-000-942.000 Building Rental/Lease	1,200	3,600	1,200	3,600	3,600	3,600
	1,779	6,735	15,250	17,650	17,950	17,950
Capital Outlay:						
101-192-000-983.000 Office Equipment	0	0	0	0	0	0
	0	0	0	0	0	0
City Clerk-Elections	68,446	100,328	103,412	111,387	122,618	122,618

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Finance</i>					
<i>Fund-Activity: 101-201</i>					
015		Assistant Finance Director	1		89,290
020		Finance Director	1		92,165
307		Account Clerk III	1		52,860
307		Pension Coordinator/Engineering Admin.	1		52,860
PT		Account Clerk III		1	39,645
Activity Total			4	1	326,820
Less:	Allocation of 50% Pension Coordinator/Eng. Admin. to Fund 642				-26,430
					300,390

Finance
Activity Personnel Chart



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

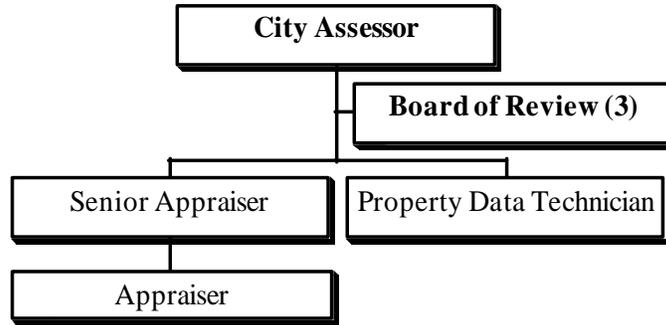
Fund 101 General Fund
Dept 201 Finance

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-201-000-702.000 Termination Pay	0	78,007	0	18,437	0	0
101-201-000-706.000 Salaries and Wages	302,249	304,967	283,312	287,000	260,745	260,745
101-201-000-707.000 Wages-Temporary	0	0	0	14,100	39,645	39,645
101-201-000-715.000 Employers FICA	21,886	28,029	21,671	23,000	23,188	23,188
101-201-000-719.000 Health Insurance	57,104	60,820	73,098	52,400	47,079	47,079
101-201-000-719.005 Health Ins.-MERS HSA	0	0	1,549	0	0	0
101-201-000-722.000 Pension-General	37,378	35,548	22,560	23,400	20,685	20,685
101-201-000-722.001 Retirement-Contractual	0	668	0	4,450	4,608	4,608
101-201-000-723.000 Pension-MERS DC	0	0	1,919	0	0	0
101-201-000-724.000 Unemployment	275	1,269	1,035	824	823	823
101-201-000-724.001 Workers Compensation	421	536	397	450	421	421
101-201-000-725.000 Other Fringe Benefits	2,482	3,194	4,759	4,720	3,965	3,965
	421,795	513,038	410,300	428,781	401,159	401,159
Material and Supplies:						
101-201-000-726.000 Office Supplies	14,434	11,744	12,500	12,500	15,000	15,000
101-201-000-737.000 Publications	15	120	300	300	300	300
	14,449	11,864	12,800	12,800	15,300	15,300
Contractual and Other:						
101-201-000-853.000 Telephone	2,816	0	3,000	3,700	3,700	3,700
101-201-000-818.000 Contractual Services	0	0	0	80	1,000	1,000
101-201-000-873.000 Travel	0	3,272	300	1,600	1,500	1,500
101-201-000-919.002 Residency Allowance	0	0	1,800	1,800	1,800	1,800
101-201-000-958.000 Memberships & Dues	1,580	1,610	1,700	1,910	2,100	2,100
101-201-000-960.000 Education & Training	0	0	1,000	1,200	1,200	1,200
	4,396	4,882	7,800	10,290	11,300	11,300
Finance	440,640	529,784	430,900	451,871	427,759	427,759

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Assessor</i>					
<i>Fund-Activity: 101-209</i>					
010		Senior Appraiser	1		64,990
307		Property Data Technician	1		37,318
ASR		City Assessor	1		98,436
008		Appraiser	1		55,257
PT		Board of Review		3	1,800
Activity Total			4	3	257,801

City Assessor
Activity Personnel Chart



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

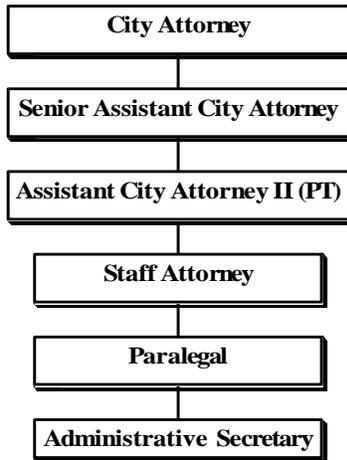
Fund 101 General Fund
Dept 209 City Assessor

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-209-000-702.000 Termination Pay	0	0	0	0	0	0
101-209-000-706.000 Salaries and Wages	197,784	203,048	209,202	240,940	256,001	256,001
101-209-000-707.000 Wages-Temporary	23,320	28,410	33,030	1,800	1,800	1,800
101-209-000-709.000 Overtime	6,190	2,145	5,000	5,000	5,000	5,000
101-209-000-715.000 Employers FICA	16,792	17,242	18,531	18,432	19,722	19,722
101-209-000-719.000 Health Insurance	16,647	19,551	23,714	23,714	26,642	26,642
101-209-000-719.005 Health Ins.-MERS HSA	0	0	0	1,212	1,750	1,750
101-209-000-722.000 Pension-General	25,215	24,992	26,314	29,425	31,411	31,411
101-209-000-723.000 Pension-MERS DC	0	0	0	758	1,120	1,120
101-209-000-724.000 Unemployment	251	971	944	944	731	731
101-209-000-724.001 Workers Compensation	1,751	1,836	1,919	1,921	2,195	2,195
101-209-000-725.000 Other Fringe Benefits	3,725	3,915	3,329	4,294	4,327	4,327
	291,675	302,110	321,983	328,440	350,699	350,699
Material and Supplies:						
101-209-000-726.000 Office Supplies	1,892	1,700	3,700	2,700	2,700	2,700
101-209-000-726.001 Data Processing Supplies	4,169	4,981	10,140	10,540	11,005	11,005
101-209-000-737.000 Publications	1,907	1,816	1,495	1,495	980	980
101-209-000-751.000 Gasoline	443	250	625	625	333	333
	8,411	8,747	15,960	15,360	15,018	15,018
Contractual and Other:						
101-209-000-818.000 Contractual Services	5,566	750	5,500	1,000	1,000	1,000
101-209-000-826.000 Legal Fees	225	250	0	150	0	0
101-209-000-853.000 Telephone	1,874	1,993	2,007	2,007	2,007	2,007
101-209-000-873.000 Travel	2,278	792	1,800	1,800	1,800	1,800
101-209-000-919.002 Residency Allowance	0	0	0	1,800	1,800	1,800
101-209-000-934.000 Office Equipment Maint.	645	705	700	700	700	700
101-209-000-939.000 Vehicle Maintenance	171	367	1,200	1,200	1,600	1,600
101-209-000-958.000 Memberships & Dues	369	320	320	320	320	320
101-209-000-960.000 Education & Training	3,181	1,825	1,150	1,800	1,150	1,150
	14,309	7,002	12,677	10,777	10,377	10,377
Capital Outlay:						
101-209-000-983.000 Office Equipment	775	0	0	0	1,500	1,500
	775	0	0	0	1,500	1,500
City Assessor	315,170	317,859	350,620	354,577	377,594	377,594

**City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Attorney</i>					
<i>Fund-Activity: 101-210</i>					
004		Admin. Secretary	1		36,743
009		Paralegal	1		60,278
009		Staff Attorney	1		57,103
016		Senior Assistant City Attorney	1		72,270
021		City Attorney	1		103,622
PT		Assistant City Attorney II (PT)		1	57,912
Activity Total			5	1	387,928

**City Attorney
Activity Personnel Chart**



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

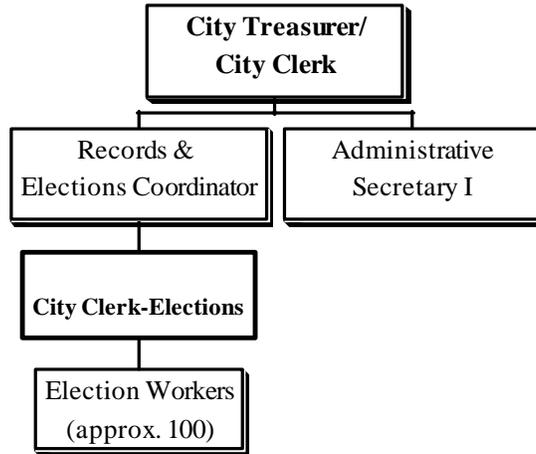
Fund 101 General Fund
Dept 210 City Attorney

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-210-000-702.000 Termination Pay	0	2,450	0	0	0	0
101-210-000-706.000 Salaries and Wages	205,410	252,883	300,874	309,134	330,016	330,016
101-210-000-707.000 Wages-Temporary	75,369	67,504	57,912	57,912	57,912	57,912
101-210-000-715.000 Employers FICA	20,950	24,029	27,448	28,080	29,677	29,677
101-210-000-719.000 Health Insurance	28,014	33,034	40,165	44,681	47,190	47,190
101-210-000-719.005 Health Ins.-MERS HSA	2,558	3,769	5,250	5,250	5,250	5,250
101-210-000-722.000 Pension-General	24,592	31,026	36,767	37,777	40,837	40,837
101-210-000-722.002 Retirement-City Attorney	1,869	2,300	0	0	0	0
101-210-000-723.000 Pension-MERS DC	2,051	3,170	4,524	4,685	5,067	5,067
101-210-000-724.000 Unemployment	1,102	1,491	1,416	1,416	1,098	1,098
101-210-000-724.001 Workers Compensation	1,089	1,271	1,474	1,531	1,657	1,657
101-210-000-725.000 Other Fringe Benefits	1,858	3,757	4,376	5,357	5,473	5,473
	364,862	426,684	480,206	495,823	524,177	524,177
Material and Supplies:						
101-210-000-726.000 Office Supplies	6,482	6,420	8,500	8,500	9,350	9,350
101-210-000-737.000 Publications	7,374	9,237	8,000	9,320	9,320	9,320
	13,856	15,657	16,500	17,820	18,670	18,670
Contractual and Other:						
101-210-000-818.000 Contractual Services	1,655	1,199	5,000	5,000	10,000	10,000
101-210-000-826.000 Legal Fees	795	519	1,000	1,000	1,000	1,000
101-210-000-827.000 Witness Fees	63	187	300	300	300	300
101-210-000-853.000 Telephone	3,071	4,008	3,600	3,600	3,600	3,600
101-210-000-873.000 Travel	0	500	900	900	1,125	1,125
101-210-000-934.000 Office Equipment Maintena	1,158	2,258	2,976	2,600	3,000	3,000
101-210-000-946.000 Office Equipment Rental	0	0	0	0	2,634	2,634
101-210-000-958.000 Memberships & Dues	2,349	2,858	2,905	3,020	3,020	3,020
101-210-000-960.000 Education & Training	909	1,584	1,600	2,600	2,600	2,600
	10,000	13,113	18,281	19,020	27,279	27,279
City Attorney	388,718	455,454	514,987	532,663	570,126	570,126

**City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Clerk</i>				
<i>Fund-Activity: 101-215</i>				
004	Administrative Secretary I	1		34,227
010	Records & Elections Coordinator	1		64,075
		<u>2</u>		<u>98,302</u>
Add:	Allocation of City Treasurer/City Clerk to 101-215 (City Clerk pay)			14,350
Less:	Records & Elections Coordinator to City Clerk -Elections 101-192 (30 %)			<u>-19,223</u>
	Activity Total			<u><u>93,429</u></u>

**City Clerk/City Clerk-Elections
Activity Personnel Chart**



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

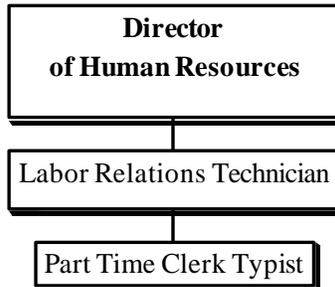
Fund 101 General Fund
Dept 215 City Clerk

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-215-000-702.000 Termination Pay	0	7,237	0	0	0	0
101-215-000-706.000 Salaries and Wages	38,948	36,217	58,153	63,900	93,429	93,429
101-215-000-707.000 Wages-Temporary	25,256	25,235	24,500	8,625	0	0
101-215-000-709.000 Overtime	1,663	2,865	0	400	500	500
101-215-000-715.000 Employers FICA	4,765	5,385	4,450	5,623	7,147	7,147
101-215-000-719.000 Health Insurance	11,679	5,000	3,350	3,350	4,985	4,985
101-215-000-719.005 Health Ins.-MERS HSA	0	0	0	1,986	5,995	5,995
101-215-000-722.000 Pension-General	5,023	4,621	5,395	5,001	9,663	9,663
101-215-000-723.000 Pension-MERS DC	0	0	0	1,248	1,248	1,248
101-215-000-724.000 Unemployment	651	389	195	195	335	335
101-215-000-724.001 Workers Compensation	91	110	198	198	245	245
101-215-000-725.000 Other Fringe Benefits	165	141	920	920	1,868	1,868
	88,241	87,200	97,161	91,446	125,415	125,415
Material and Supplies:						
101-215-000-726.000 Office Supplies	3,380	10,049	6,000	6,000	6,000	6,000
101-215-000-737.000 Publications	180	0	400	400	450	450
	3,560	10,049	6,400	6,400	6,450	6,450
Contractual and Other:						
101-215-000-818.000 Contractual Services	16,073	6,718	10,000	10,000	10,000	10,000
101-215-000-853.000 Telephone	1,317	1,424	1,385	1,385	1,500	1,500
101-215-000-873.000 Travel	10	10	50	50	50	50
101-215-000-900.000 Printing & Publishing	2,931	1,901	4,000	4,000	4,000	4,000
101-215-000-934.000 Office Equipment Maintena	0	0	700	700	700	700
101-215-000-958.000 Memberships & Dues	0	0	400	400	400	400
101-215-000-960.000 Education & Training	0	0	250	250	250	250
	20,331	10,053	16,785	16,785	16,900	16,900
Capital Outlay:						
101-215-000-983.000 Office Equipment	0	0	2,000	2,000	2,700	2,700
	0	0	2,000	2,000	2,700	2,700
City Clerk	112,132	107,302	122,346	116,631	151,465	151,465

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Personnel</i>				
<i>Fund-Activity: 101-226</i>				
008	Labor Relations Technician	1		61,851
018	Director of Human Resources	1		99,643
PT	Part-Time Clerk-Typist		1	4,000
Activity Total		2	1	165,494

Personnel
Activity Personnel Chart



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 226 Personnel

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-226-000-702.000 Termination Pay	0	0	0	0	0	0
101-226-000-706.000 Salaries and Wages	63,108	81,883	138,179	144,950	161,494	161,494
101-226-000-707.000 Wages-Temporary	3,380	1,896	4,000	4,000	4,000	4,000
101-226-000-709.000 Overtime	854	3,221	3,000	3,000	3,000	3,000
101-226-000-715.000 Employers FICA	5,190	6,556	11,107	12,100	12,700	12,700
101-226-000-719.000 Health Insurance	315	1,545	8,256	12,200	26,500	26,500
101-226-000-719.005 Health Ins.-MERS HSA	0	404	0	1,750	1,750	1,750
101-226-000-722.000 Pension-General	7,011	7,543	19,709	7,000	7,360	7,360
101-226-000-722.001 Retirement-Contractual	1,050	1,800	2,456	8,150	9,700	9,700
101-226-000-724.000 Unemployment	306	493	572	572	472	472
101-226-000-724.001 Workers Compensation	94	293	204	1,000	227	227
101-226-000-725.000 Other Fringe Benefits	821	707	2,215	1,700	2,325	2,325
	82,129	106,341	189,698	196,422	229,528	229,528
Material and Supplies:						
101-226-000-726.000 Office Supplies	386	12,260	1,000	3,250	3,000	3,000
101-226-000-737.000 Publications	375	0	500	500	500	500
	761	12,260	1,500	3,750	3,500	3,500
Contractual and Other:						
101-226-000-818.000 Contractual Services	38,715	59,293	60,000	58,000	50,000	50,000
101-226-000-818.226 Contractual Services-Co.	85,929	12,576	0	0	0	0
101-226-000-853.000 Telephone	99	545	552	1,700	1,900	1,900
101-226-000-861.000 Auto Allowance	0	300	0	2,000	2,400	2,400
101-226-000-873.000 Travel	0	63	3,020	3,000	2,000	2,000
101-226-000-900.000 Printing & Publishing	-6	1,980	1,500	500	1,500	1,500
101-226-000-934.000 Office Equipment Maintena	0	0	300	0	0	0
101-226-000-958.000 Memberships & Dues	50	50	430	800	4,000	4,000
101-226-000-960.000 Education & Training	1,349	499	3,100	3,000	2,200	2,200
	126,136	75,306	68,902	69,000	64,000	64,000
Personnel	209,026	193,907	260,100	269,172	297,028	297,028

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Purchasing</i>				
<i>Fund-Activity: 101-233</i>				
010	Purchasing Coordinator	1		66,206
	Activity Total	1		66,206

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

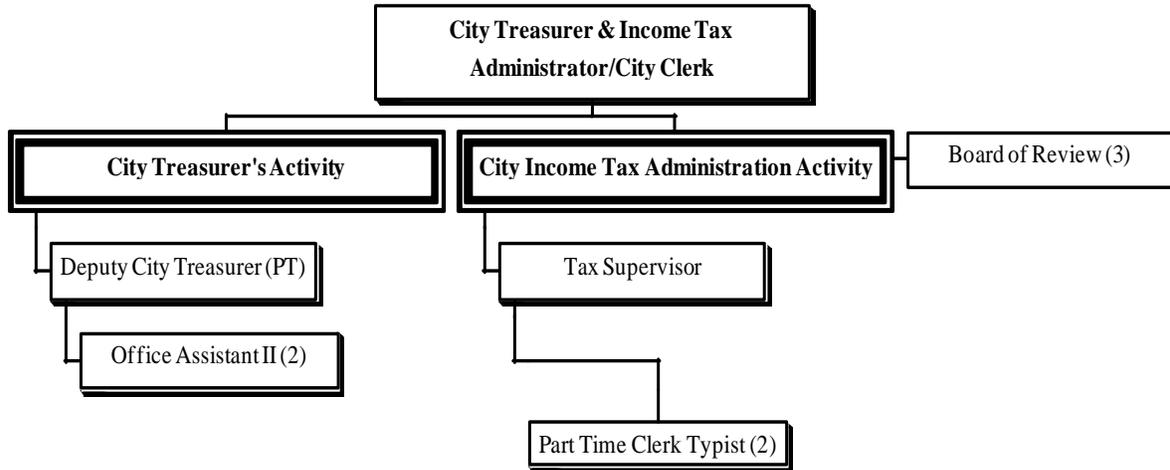
Fund 101 General Fund
Dept 233 Purchasing

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-233-000-706.000 Salaries and Wages	61,244	62,775	64,591	64,591	66,206	66,206
101-233-000-715.000 Employers FICA	4,146	4,277	4,941	4,941	5,065	5,065
101-233-000-719.000 Health Insurance	14,615	16,685	18,497	18,497	19,542	19,542
101-233-000-722.000 Pension-General	7,576	7,663	7,893	7,893	8,123	8,123
101-233-000-724.000 Unemployment	63	236	236	236	183	183
101-233-000-724.001 Workers Compensation	85	88	90	90	93	93
101-233-000-725.000 Other Fringe Benefits	2,251	1,788	1,085	2,893	1,093	1,093
	89,980	93,512	97,333	99,141	100,305	100,305
Material and Supplies:						
101-233-000-726.000 Office Supplies	2,086	2,233	2,500	2,500	2,500	2,500
	2,086	2,233	2,500	2,500	2,500	2,500
Contractual and Other:						
101-233-000-853.000 Telephone	785	1,004	864	1,445	1,464	1,464
101-233-000-946.000 Office Equipment Rental	-105	6,523	6,500	6,500	6,500	6,500
101-233-000-958.000 Memberships & Dues	305	305	415	639	415	415
	985	7,832	7,779	8,584	8,379	8,379
Capital Outlay:						
101-233-000-983.000 Office Equipment	0	0	0	0	0	0
	0	0	0	0	0	0
Purchasing	93,051	103,577	107,612	110,225	111,184	111,184

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Treasurer</i>					
<i>Fund-Activity: 101-253</i>					
305		Office Assistant II	2		89,915
ELEC		City Treasurer/City Clerk	1		114,370
PT		Deputy City Treasurer		1	49,660
Activity Total			3	1	253,945
Less: Allocation of City Treasurer/City Clerk to 101-192					-6,150
Allocation of City Treasurer/City Clerk to 101-215					-14,350
					233,445

City Treasurer & Income Tax
Activity Personnel Chart



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

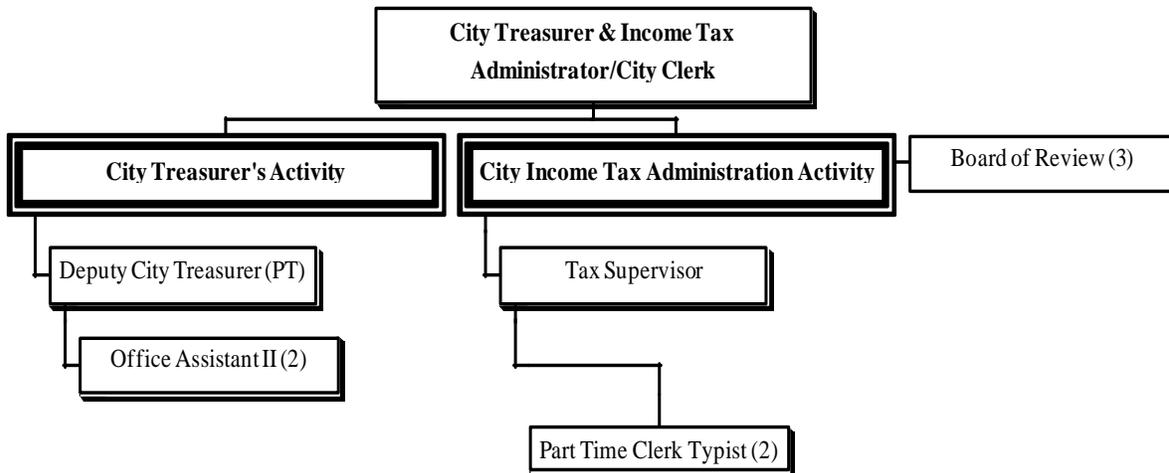
Fund 101 General Fund
Dept 253 City Treasurer

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-253-000-702.000 Termination Pay	6,178	4,119	0	0	0	0
101-253-000-706.000 Salaries and Wages	173,357	180,421	175,924	182,707	183,785	183,785
101-253-000-707.000 Wages-Temporary	48,500	47,276	48,445	47,499	49,660	49,660
101-253-000-715.000 Employers FICA	18,039	17,982	17,164	17,775	17,859	17,859
101-253-000-719.000 Health Insurance	31,920	44,878	46,050	49,730	45,091	45,091
101-253-000-722.000 Pension-General	24,335	22,791	10,325	10,100	10,990	10,990
101-253-000-724.000 Unemployment	204	734	902	902	700	700
101-253-000-724.001 Workers Compensation	341	346	1,082	1,082	1,091	1,091
101-253-000-725.000 Other Fringe Benefits	746	837	3,167	3,167	3,067	3,067
	303,620	319,384	303,059	312,962	312,243	312,243
Material and Supplies:						
101-253-000-726.000 Office Supplies	2,491	3,027	4,425	4,425	4,900	4,900
101-253-000-737.000 Publications	0	727	800	800	850	850
	2,491	3,754	5,225	5,225	5,750	5,750
Contractual and Other:						
101-253-000-818.000 Contractual Service	1,027	1,849	2,000	2,000	2,000	2,000
101-253-000-853.000 Telephone	1,719	1,709	1,660	1,660	1,700	1,700
101-253-000-873.000 Travel	67	0	75	75	0	0
101-253-000-934.000 Office Equipment Maintenance	0	44	1,400	1,400	1,400	1,400
101-253-000-935.000 Software Maintenance	2,241	2,277	4,000	4,000	4,000	4,000
101-253-000-958.000 Memberships & Dues	10	10	150	150	160	160
	5,064	5,889	9,285	9,285	9,260	9,260
Capital Outlay:						
101-253-000-983.000 Office Equipment	0	0	2,000	2,000	2,700	2,700
	0	0	2,000	2,000	2,700	2,700
City Treasurer	311,175	329,027	319,569	329,472	329,953	329,953

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Income Tax Administration</i>					
<i>Fund-Activity: 101-254</i>					
011		Tax Supervisor	1		72,375
PT		Part-Time Clerk-Typist		2	27,000
PT		Board of Review		3	750
Activity Total			1	5	100,125

City Treasurer & Income Tax
Activity Personnel Chart



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

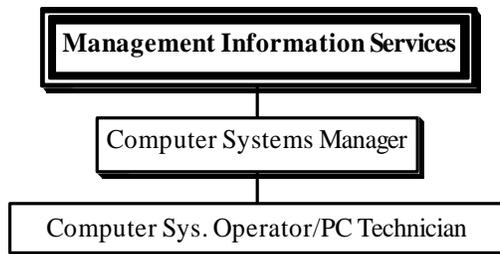
Fund 101 General Fund
Dept 254 City Income Tax Administration

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-254-000-702.000 Termination Pay	0	0	0	0	0	0
101-254-000-706.000 Salaries and Wages	73,894	58,751	70,675	70,675	72,375	72,375
101-254-000-707.000 Wages-Temporary	20,773	25,925	27,750	22,000	27,750	27,750
101-254-000-715.000 Employers FICA	5,445	5,680	7,530	7,530	7,660	7,660
101-254-000-719.000 Health Insurance	2,974	0	2,200	2,200	2,030	2,030
101-254-000-722.000 Pension-General	8,252	8,365	8,640	6,076	8,844	8,844
101-254-000-724.000 Unemployment	122	22	472	472	366	366
101-254-000-724.001 Workers Compensation	130	-38	138	138	140	140
101-254-000-725.000 Other Fringe Benefits	760	1,012	1,115	1,115	1,122	1,122
	<u>112,350</u>	<u>99,717</u>	<u>118,520</u>	<u>110,206</u>	<u>120,287</u>	<u>120,287</u>
Material and Supplies:						
101-254-000-726.000 Office Supplies	26,021	18,673	27,850	27,850	28,400	28,400
101-254-000-737.000 Publications	0	110	1,000	1,000	1,000	1,000
	<u>26,021</u>	<u>18,783</u>	<u>28,850</u>	<u>28,850</u>	<u>29,400</u>	<u>29,400</u>
Contractual and Other:						
101-254-000-853.000 Telephone	760	854	850	850	900	900
101-254-000-873.000 Travel	0	60	0	0	250	250
101-254-000-934.000 Office Equipment Maintenance	65	44	1,200	1,200	1,200	1,200
101-254-000-935.000 Software Maintenance	88	6,563	6,700	6,700	6,850	6,850
	<u>913</u>	<u>7,521</u>	<u>8,750</u>	<u>8,750</u>	<u>9,200</u>	<u>9,200</u>
Capital Outlay:						
101-254-000-983.000 Office Equipment	1,986	0	2,000	2,000	2,700	2,700
	<u>1,986</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>2,700</u>	<u>2,700</u>
City Income Tax Administration	<u>141,270</u>	<u>126,021</u>	<u>158,120</u>	<u>149,806</u>	<u>161,587</u>	<u>161,587</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Management Information Services</i>				
<i>Fund-Activity: 101-258</i>				
306	Comp.Sys. Oper./PC Tech.	1		48,628
310	Computer Systems Manager	1		64,410
		2		113,038

Management Information Services
Activity Personnel Chart



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund

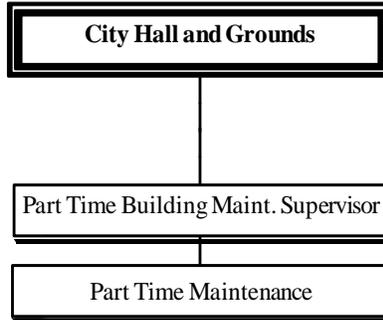
Dept 258 Management Information Services

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-258-000-702.000 Termination Pay	0	4,505	0	0	0	0
101-258-000-706.000 Salaries and Wages	178,759	117,930	118,989	112,000	113,038	113,038
101-258-000-707.000 Wages - Temporary	5,130	840	0	0	0	0
101-258-000-709.000 Overtime	7,402	4,899	6,500	6,500	6,500	6,500
101-258-000-715.000 Employers FICA	13,568	8,980	9,103	9,065	9,144	9,144
101-258-000-719.000 Health Insurance	43,360	33,565	35,376	34,545	35,532	35,532
101-258-000-719.005 Health - MERS HSA	1,750	1,750	1,951	1,750	1,750	1,750
101-258-000-722.000 Pension-General	22,482	14,962	14,446	14,065	13,870	13,870
101-258-000-723.000 Pension-MERS DC	1,233	1,213	1,651	1,262	1,108	1,108
101-258-000-724.000 Unemployment	227	506	499	366	366	366
101-258-000-724.001 Workers Compensation	1,732	1,118	1,097	1,100	1,108	1,108
101-258-000-725.000 Other Fringe Benefits	2,768	1,254	2,200	1,385	2,093	2,093
	278,411	191,522	191,812	182,038	184,509	184,509
Material and Supplies:						
101-258-000-726.000 Office Supplies	276	1,045	1,300	2,300	1,250	1,250
101-258-000-726.001 Data Processing Supplies	7,621	3,159	300	3,000	3,000	3,000
	7,897	4,204	1,600	5,300	4,250	4,250
Contractual and Other:						
101-258-000-818.000 Contractual Services	19,581	20,041	21,800	21,800	21,800	21,800
101-258-000-818.028 Contr. Services-GIS	19,043	15,259	0	0	0	0
101-258-000-818.061 Contr. Services-Website	15,153	23,003	19,653	19,650	9,900	9,900
101-258-000-853.000 Telephone	6,545	8,300	8,000	8,400	8,500	8,500
101-258-000-873.000 Travel	0	41	500	500	500	500
101-258-000-935.000 Software Maintenance	22,207	23,290	23,500	20,350	23,500	23,500
101-258-000-960.000 Education & Training	0	18,750	18,750	7,500	7,500	7,500
	82,529	108,684	92,203	78,200	71,700	71,700
Capital Outlay:						
101-258-000-977.000 Equipment	21,460	37,412	24,429	30,800	38,368	38,368
101-258-000-984.000 Software Purchase	0	0	0	0	4,200	4,200
	21,460	37,412	24,429	30,800	42,568	42,568
Management Information Services	390,297	341,822	310,044	296,338	303,027	303,027

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Hall & Grounds</i>					
<i>Fund-Activity: 101-265</i>					
PT		Building Maintenance Supervisor		1	38,470
PT		Part-Time Maintenance		1	4,454
Activity Total				2	42,924

City Hall and Grounds
Activity Personnel Chart



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 265 City Hall & Grounds

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-265-000-702.000 Termination Pay	0	0	0	0	0	0
101-265-000-706.000 Salaries and Wages	0	144	0	0	0	0
101-265-000-707.000 Wages-Temporary	43,053	43,150	42,743	42,743	42,924	42,924
101-265-000-715.000 Employers FICA	3,302	3,301	3,270	3,270	3,284	3,284
101-265-000-719.000 Health Insurance	0	52	0	0	0	0
101-265-000-722.000 Pension-General	0	18	0	0	0	0
101-265-000-724.000 Unemployment	184	310	472	472	366	366
101-265-000-724.001 Workers Compensation	506	497	480	480	484	484
101-265-000-725.000 Other Fringe Benefits	0	1	0	0	0	0
	47,045	47,473	46,965	46,965	47,058	47,058
Material and Supplies:						
101-265-000-751.000 Gasoline	2,904	2,144	2,500	2,500	2,500	2,500
101-265-000-758.000 Laundry	1,432	1,259	1,331	1,331	1,331	1,331
101-265-000-776.000 Custodial Supplies	12,437	9,398	15,080	15,080	15,080	15,080
	16,773	12,801	18,911	18,911	18,911	18,911
Contractual and Other:						
101-265-000-818.000 Contractual Services	29,822	21,012	29,263	29,263	36,943	36,943
101-265-000-818.265 Contr. Serv.-City Hall	40,733	57,696	49,120	49,120	48,343	48,343
101-265-000-853.000 Telephone	1,389	1,964	1,800	2,118	2,124	2,124
101-265-000-914.000 Insurance	8,277	9,062	9,243	10,131	10,334	10,334
101-265-000-920.000 Utilities	128,928	114,472	140,000	115,000	120,000	120,000
101-265-000-931.000 Building Maintenance	33,398	69,452	33,860	51,860	33,860	33,860
101-265-000-933.000 Equipment Maintenance	5,000	1,560	0	0	0	0
101-265-000-939.000 Vehicle Maintenance	505	1,687	750	750	500	500
101-265-000-966.000 PW-Overhead	0	72	0	0	0	0
	248,052	276,977	264,036	258,242	252,104	252,104
Capital Outlay:						
101-265-000-985.000 Vehicles	0	19,032	0	0	0	0
	0	19,032	0	0	0	0
City Hall & Grounds	311,870	356,283	329,912	324,118	318,073	318,073

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Cemeteries</i>					
<i>Fund-Activity: 101-276</i>					
306		Landscape Technician III	1		49,927
PT		Part Time Laborer		2	11,000
Activity Total			1	2	60,927
Add: Crew Leader-Parks & Cemeteries (50%) From 101-697					28,024
					88,951

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 276 Cemeteries

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-276-000-702.000 Termination Pay	0	0	0	0	0	0
101-276-000-706.000 Salaries and Wages	91,510	82,627	72,696	74,796	77,951	77,951
101-276-000-707.000 Wages-Temporary	10,638	10,828	10,440	11,000	11,000	11,000
101-276-000-709.000 Overtime	6,400	6,203	3,000	4,000	5,000	5,000
101-276-000-715.000 Employers FICA	9,691	7,484	8,492	6,904	7,188	7,188
101-276-000-719.000 Health Insurance	15,634	16,627	19,597	19,597	20,642	20,642
101-276-000-722.000 Pension-General	12,381	10,816	8,921	9,751	10,178	10,178
101-276-000-724.000 Unemployment	769	465	1,298	826	641	641
101-276-000-724.001 Workers Compensation	3,722	3,655	2,501	3,273	2,444	2,444
101-276-000-725.000 Other Fringe Benefits	2,885	2,864	1,138	2,940	1,177	1,177
	<u>153,630</u>	<u>141,569</u>	<u>128,083</u>	<u>133,087</u>	<u>136,221</u>	<u>136,221</u>
Material and Supplies:						
101-276-000-726.000 Office Supplies	700	161	150	250	200	200
101-276-000-740.000 Operating Supplies	2,088	2,583	2,000	1,500	1,500	1,500
101-276-000-751.000 Gasoline	11,149	4,480	9,000	6,000	6,000	6,000
101-276-000-755.000 Safety Supplies	984	210	0	210	200	200
101-276-000-756.000 Miscellaneous Supplies	5,030	3,307	0	0	0	0
101-276-000-758.000 Laundry	610	250	500	525	500	500
101-276-000-776.000 Custodial Supplies	-1,518	1,483	1,000	3,000	1,500	1,500
101-276-000-778.000 Equipment Maint. Supplies	8,877	6,213	8,000	8,000	6,000	6,000
101-276-000-783.000 Seed And Sod	618	523	500	500	500	500
	<u>28,538</u>	<u>19,210</u>	<u>21,150</u>	<u>19,985</u>	<u>16,400</u>	<u>16,400</u>
Contractual and Other:						
101-276-000-818.000 Contractual Services	9,323	45,774	60,000	62,000	62,000	62,000
101-276-000-818.025 Contractual Services-DPW	0	564	500	300	400	400
101-276-000-853.000 Telephone	1,629	1,726	500	1,800	1,800	1,800
101-276-000-920.000 Utilities	19,336	14,712	10,000	10,000	10,000	10,000
101-276-000-931.000 Building Maintenance	1,314	601	2,000	1,800	1,800	1,800
101-276-000-933.000 Equipment Maintenance	1,071	2,004	3,000	3,000	2,000	2,000
101-276-000-943.000 Equipment Rental - MP	7,353	7,353	0	7,353	7,353	7,353
101-276-000-960.000 Education & Training	0	313	300	500	400	400
101-276-000-966.000 Public Works Overhead	167	64	100	100	100	100
	<u>40,193</u>	<u>73,111</u>	<u>76,400</u>	<u>86,853</u>	<u>85,853</u>	<u>85,853</u>
Capital Outlay:						
101-276-000-973.000 Land Acquisition	5,213	0	0	0	0	0
101-276-000-982.000 Machinery & Equipment	0	0	14,649	0	3,200	3,200
101-276-000-984.000 Software	0	0	0	3,500	3,500	3,500
	<u>5,213</u>	<u>0</u>	<u>14,649</u>	<u>3,500</u>	<u>6,700</u>	<u>6,700</u>
Cemeteries	<u>227,574</u>	<u>233,890</u>	<u>240,282</u>	<u>243,425</u>	<u>245,174</u>	<u>245,174</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 299 Unallocated

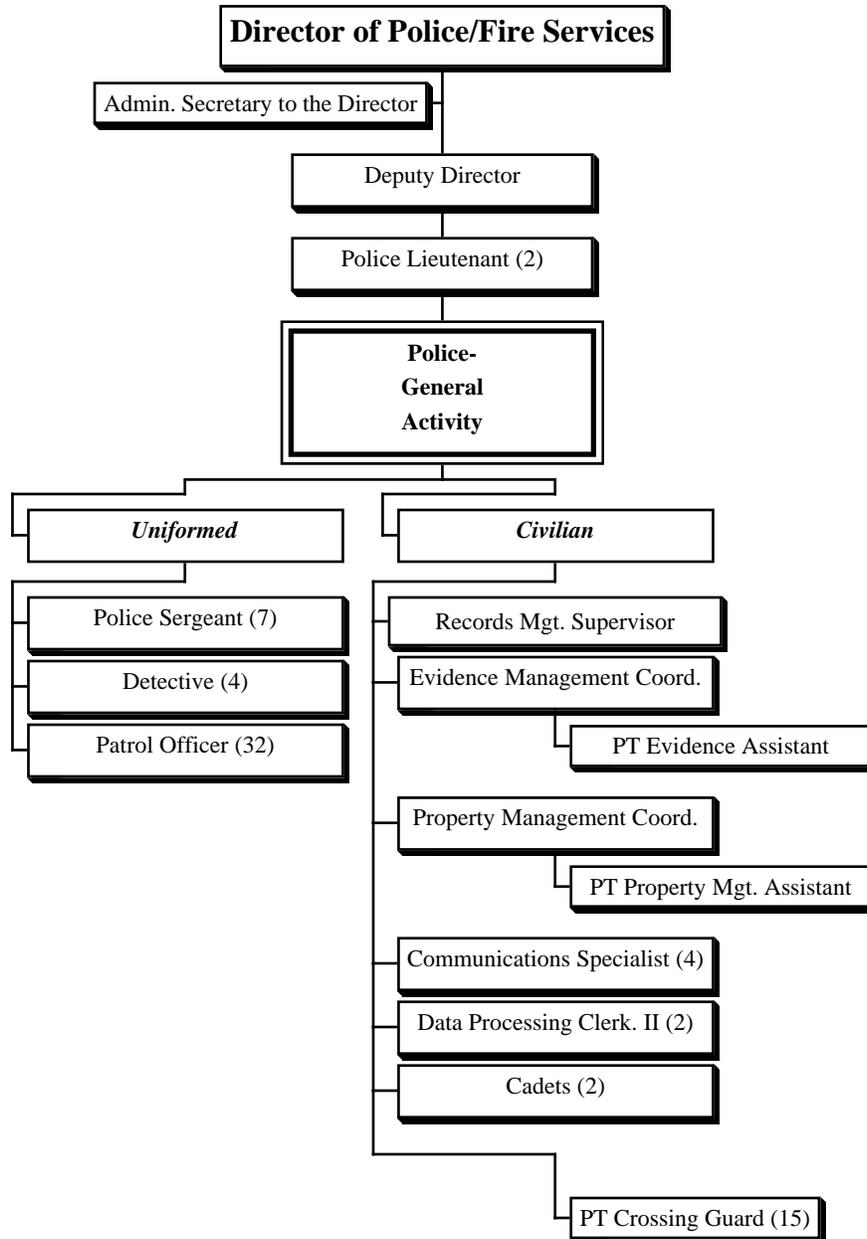
Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-299-000-706.000 Salaries-Ret. Health Stipen	99,810	107,970	115,000	127,000	120,000	120,000
101-299-000-715.000 Employers FICA (Ret.)	7,635	8,578	8,798	9,715	9,200	9,200
101-299-000-724.000 Unemployment	15	0	0	0	0	0
	<u>107,460</u>	<u>116,548</u>	<u>123,798</u>	<u>136,715</u>	<u>129,200</u>	<u>129,200</u>
Materials and Supplies:						
101-299-000-730.000 Postage	118,016	113,886	130,000	132,000	140,000	140,000
	<u>118,016</u>	<u>113,886</u>	<u>130,000</u>	<u>132,000</u>	<u>140,000</u>	<u>140,000</u>
Contractual and Other:						
101-299-000-719.001 Health Insurance-Retirees	215,173	194,083	230,000	210,000	230,000	230,000
101-299-000-808.000 Audit Fees	27,920	28,479	29,000	36,078	35,000	35,000
101-299-000-808.731 Audit Fees - Actuary	0	0	12,900	0	0	0
101-299-000-818.000 Contractual Services	6,170	7,575	10,000	10,000	10,000	10,000
101-299-000-818.057 Incubator Costs	4,000	0	0	0	0	0
101-299-000-880.000 Comm. Promotion	54,615	37,139	52,000	80,000	77,000	77,000
101-299-000-880.004 Comm. Promotion - UM	3,487	2,726	3,000	7,500	5,000	5,000
101-299-000-914.000 Insurance	67,075	67,419	68,767	75,387	76,895	76,895
101-299-000-914.001 Insurance-Ded. Portion	2,500	0	10,000	10,000	10,000	10,000
101-299-000-956.001 Contingency	0	0	0	0	0	0
101-299-000-962.000 Uncollectible Accounts	160,442	163,942	125,000	160,000	160,000	160,000
101-299-000-962.440 Uncollect. Accts-Income T	-12,510	4,314	0	0	0	0
101-299-000-963.000 Miscellaneous	1,405	1,551	2,500	2,500	2,500	2,500
	<u>530,277</u>	<u>507,228</u>	<u>543,167</u>	<u>591,465</u>	<u>606,395</u>	<u>606,395</u>
Unallocated	<u>755,753</u>	<u>737,662</u>	<u>796,965</u>	<u>860,180</u>	<u>875,595</u>	<u>875,595</u>



City of Jackson
Fiscal Year 2016/17 Adopted Budget
General Fund
Police Department Summary

Activity #	Activity Name	Proposed Budget
101-301	Police Department (General)	\$ 8,754,171
101-308	STEP Grant	11,766
101-311	OHSP Grant	15,000
101-313	Consortium Training	26,470
101-314	In-Service Training	<u>9,500</u>
General Fund Total - Police Department		<u><u>\$ 8,816,907</u></u>

**City of Jackson
Police Department
Activity Personnel Chart**



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Police Department</i>				
<i>Fund-Activity: 101-301</i>				
006	Administrative Secretary to the Director	1		38,111
006	Evidence Mgt. Coordinator	1		51,396
006	Property Mgt. Coordinator	1		51,396
010	Records Management Supervisor	1		56,996
017	Deputy Director	1		91,357
020	Director of Police and Fire Services	1		114,989
082	Patrol Officer	32		1,917,494
084	Detective	4		279,900
085	Police Sergeant	7		538,594
087	Police Lieutenant	2		170,735
303	Data Processing Clerk II	2		94,753
303	Communication Specialists	4		164,728
CAD	Cadets	2		42,968
PT	Part-Time School Crossing Guard		15	59,350
PT	Part-Time Evidence Assistant		1	11,790
PT	Part-Time Property Mgt. Assistant		1	7,467
Activity Total		59	17	3,692,024

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 301 Police Department

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-301-000-702.000	Termination Pay	27,270	129,378	150,961	132,596	132,572
101-301-000-706.000	Salaries and Wages	3,587,562	3,492,594	3,750,100	3,494,508	3,613,417
101-301-000-707.000	Wages-Temporary	52,264	52,853	61,900	54,563	78,607
101-301-000-709.000	Overtime	170,821	202,650	205,179	385,992	246,776
101-301-000-715.000	Employers FICA	88,664	84,097	96,415	89,648	96,003
101-301-000-719.000	Health Insurance	521,138	544,299	650,965	558,315	648,514
101-301-000-719.005	Health Ins.-MERS HSA	9,827	11,645	15,750	20,881	29,750
101-301-000-722.000	Pension-General	63,836	55,050	57,265	54,080	57,421
101-301-000-722.001	Retirement - Contractual	0	2,607	5,609	5,775	5,749
101-301-000-722.733	Pension-Police/Fire 345	2,128,448	2,396,670	2,536,857	2,536,857	2,827,438
101-301-000-723.000	Pension-MERS DC	7,743	10,716	14,471	19,421	15,639
101-301-000-724.000	Unemployment	5,152	14,801	17,464	28,433	14,686
101-301-000-724.001	Workers Compensation	49,993	51,925	56,464	54,259	54,507
101-301-000-725.000	Other Fringe Benefits	45,400	42,390	54,789	36,241	54,512
		6,758,118	7,091,675	7,674,189	7,471,569	7,875,591
Material and Supplies:						
101-301-000-726.000	Office Supplies	10,409	5,782	11,722	14,731	11,852
101-301-000-726.001	Data Processing Supplies	3,430	3,427	5,311	4,428	4,269
101-301-000-737.000	Publications	688	332	1,328	1,575	2,100
101-301-000-741.000	Ammunition	17,532	17,886	21,018	16,888	19,741
101-301-000-744.000	Uniform Allowance	32,825	42,783	52,163	48,685	39,766
101-301-000-751.000	Gasoline	118,183	81,808	146,000	94,135	90,000
101-301-000-756.000	Miscellaneous Supplies	5,720	5,701	7,264	5,727	6,947
101-301-000-757.000	Photography Supplies	4,988	10,274	12,660	15,835	12,460
101-301-000-758.000	Laundry	738	746	767	795	767
101-301-000-760.000	Medical Supplies	268	2,144	940	1,895	1,040
101-301-000-776.000	Custodial Supplies	3,838	3,489	4,513	3,940	4,321
101-301-000-778.000	Equipment Maint. Supplies	18,206	13,616	23,888	19,350	21,976
		216,825	187,988	287,574	227,984	215,239
Contractual and Other:						
101-301-000-817.000	Consultant Services	13,248	32,075	21,940	28,435	11,400
101-301-000-818.000	Contractual Services	6,471	6,340	0	39,160	13,500
101-301-000-820.000	Special Investigations	455	3,274	3,220	2,591	970
101-301-000-823.000	Medical Services	4,127	5,463	9,290	5,203	6,292
101-301-000-853.000	Telephone	42,289	34,763	30,380	29,844	29,172
101-301-000-861.000	Auto Allowance	4,800	4,800	4,800	4,800	4,800
101-301-000-873.000	Travel	2,221	3,194	8,608	6,543	8,423
101-301-000-900.000	Printing & Publishing	4,549	1,922	6,431	3,906	4,466
101-301-000-914.000	Insurance	85,652	89,372	87,004	98,303	100,269
101-301-000-914.001	Insurance-Ded. Portion	13,581	5,000	10,000	10,000	10,000
101-301-000-919.001	Physical Agility Testing	32,110	30,284	32,962	33,179	31,734
101-301-000-919.002	Residency Allowance	0	0	1,800	1,800	3,600
101-301-000-920.000	Utilities	46,855	42,797	49,510	42,373	40,981

Continued

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 301 Police Department (Cont'd.)

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual and Other:(Cont'd.)						
101-301-000-931.000 Building Maintenance	29,325	46,816	41,060	37,368	35,280	35,280
101-301-000-933.000 Equipment Maintenance	11,529	18,399	33,758	23,393	25,705	25,705
101-301-000-934.000 Office Equipment Maintena	25,359	37,780	45,404	54,117	64,564	64,564
101-301-000-939.000 Vehicle Maintenance	79,464	66,394	88,510	79,637	76,232	76,232
101-301-000-942.000 Building Rental/Lease	6,389	6,274	6,420	6,380	6,420	6,420
101-301-000-946.000 Office Equipment Rental	32,402	40,877	39,977	39,977	39,977	39,977
101-301-000-958.000 Memberships & Dues	1,320	1,087	1,310	1,445	980	980
101-301-000-960.000 Education & Training	28,227	18,321	53,202	52,900	38,621	38,621
101-301-000-963.000 Miscellaneous	-467	349	0	0	0	0
101-301-000-969.000 Contribution to JED	43,745	45,933	48,231	48,231	0	0
101-301-000-969.002 Contribution to OEM	0	0	10,000	10,000	10,000	10,000
	<u>513,651</u>	<u>541,514</u>	<u>633,817</u>	<u>659,585</u>	<u>563,386</u>	<u>563,386</u>
Capital Outlay:						
101-301-000-976.000 Building Additions	0	0	0	28,000	0	0
101-301-000-981.000 Furniture	0	0	0	0	0	0
101-301-000-982.000 Machinery & Equipment	0	0	0	0	13,230	13,230
101-301-000-983.000 Office Equipment	0	12,398	0	5,542	5,725	5,725
101-301-000-984.000 Software	0	0	0	0	0	0
101-301-000-985.000 Vehicles	103,260	122,018	78,000	104,000	81,000	81,000
101-301-000-986.000 Radio Equipment	0	0	0	0	0	0
	<u>103,260</u>	<u>134,416</u>	<u>78,000</u>	<u>137,542</u>	<u>99,955</u>	<u>99,955</u>
Police Department	<u>7,591,854</u>	<u>7,955,593</u>	<u>8,673,580</u>	<u>8,496,680</u>	<u>8,754,171</u>	<u>8,754,171</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 213 2012/13

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-308-213-709.000 Overtime	9,378	0	0	0	0	0
101-308-213-715.000 Employers FICA	136	0	0	0	0	0
101-308-213-724.001 Workers Compensation	94	0	0	0	0	0
	<u>9,608</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2012/13 STEP Grant	<u>9,608</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 214 2013/14

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-308-214-709.000 Overtime	0	9,323	0	0	0	0
101-308-214-715.000 Employers FICA	0	135	0	0	0	0
101-308-214-724.001 Workers Compensation	0	93	0	0	0	0
	<u>0</u>	<u>9,551</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2013/14 STEP Grant	<u>0</u>	<u>9,551</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 215 2014/15

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-308-215-709.000 Overtime	0	0	0	0	0	0
101-308-215-715.000 Employers FICA	0	0	0	0	0	0
101-308-215-724.001 Workers Compensation	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2014/15 STEP Grant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 216 2015/16

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-308-216-709.000 Overtime	0	0	0	11,429	0	0
101-308-216-715.000 Employers FICA	0	0	0	166	0	0
101-308-216-724.001 Workers Compensation	0	0	0	171	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,766</u>	<u>0</u>	<u>0</u>
2015/16 STEP Grant	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,766</u>	<u>0</u>	<u>0</u>

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 217 2016/17

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-308-217-709.000 Overtime	0	0	0	0	11,429	11,429
101-308-217-715.000 Employers FICA	0	0	0	0	166	166
101-308-217-724.001 Workers Compensation	0	0	0	0	171	171
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,766</u>	<u>11,766</u>
2016/17 STEP Grant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,766</u>	<u>11,766</u>

Fund 101 General Fund
Dept 311 OSHP Grant
Sub. Act. 213 2012/13

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-311-213-709.000 Overtime	5,564	0	0	0	0	0
101-311-213-715.000 Employers FICA	80	0	0	0	0	0
101-311-213-724.001 Workers Compensation	56	0	0	0	0	0
	<u>5,700</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2012/13 OSHP Grant-Belt	<u>5,700</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 311 OSHP Grant
Sub. Act. 214 2013/14

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-311-214-709.000 Overtime	6,143	7,470	0	0	0	0
101-311-214-715.000 Employers FICA	89	108	0	0	0	0
101-311-214-724.001 Workers Compensation	61	75	0	0	0	0
	<u>6,293</u>	<u>7,653</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2013/14 OSHP Grant-Belt	6,293	7,653	0	0	0	0

Fund 101 General Fund
Dept 311 OSHP Grant
Sub. Act. 215 2014/15

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-311-215-709.000 Overtime	0	7,615	0	0	0	0
101-311-215-715.000 Employers FICA	0	110	0	0	0	0
101-311-215-724.001 Workers Compensation	0	76	0	0	0	0
	<u>0</u>	<u>7,801</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2014/15 OSHP Grant-Belt	0	7,801	0	0	0	0

Fund 101 General Fund
Dept 311 OSHP Grant
Sub. Act. 216 2015/16

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-311-216-709.000 Overtime	0	0	14,642	14,642	0	0
101-311-216-715.000 Employers FICA	0	0	212	212	0	0
101-311-216-724.001 Workers Compensation	0	0	146	146	0	0
	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>0</u>
2015/16 OSHP Grant-Belt	0	0	15,000	15,000	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 311 OSHP Grant
Sub. Act. 217 2016/17

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-311-217-709.000 Overtime	0	0	0	0	14,642	14,642
101-311-217-715.000 Employers FICA	0	0	0	0	212	212
101-311-217-724.001 Workers Compensation	0	0	0	0	146	146
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
2016/17 OSHP Grant-Belt	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>

Fund 101 General Fund
Dept 313 Consortium Training

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-313-000-706.000 Salaries and Wages	1,832	396	400	400	800	800
101-313-000-715.000 Employers FICA	0	31	40	40	80	80
101-313-000-722.000 Pension-General	0	38	40	40	80	80
101-313-000-724.001 Workers Compensation	0	0	4	4	10	10
	<u>1,832</u>	<u>465</u>	<u>484</u>	<u>484</u>	<u>970</u>	<u>970</u>
Material and Supplies:						
101-313-000-756.000 Miscellaneous Supplies	317	833	750	750	1,500	1,500
	<u>317</u>	<u>833</u>	<u>750</u>	<u>750</u>	<u>1,500</u>	<u>1,500</u>
Contractual and Other:						
101-313-000-818.000 Contractual Services	4,791	0	5,552	5,552	10,000	10,000
101-313-000-873.000 Travel	1,455	0	1,447	1,447	3,000	3,000
101-313-000-960.000 Education & Training	4,295	33,415	5,460	5,500	11,000	11,000
	<u>10,541</u>	<u>33,415</u>	<u>12,459</u>	<u>12,499</u>	<u>24,000</u>	<u>24,000</u>
Consortium Training	<u>12,690</u>	<u>34,713</u>	<u>13,693</u>	<u>13,733</u>	<u>26,470</u>	<u>26,470</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 314 In-Service Training

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual and Other:						
101-314-000-873.000 Travel	0	0	0	0	0	0
101-314-000-960.000 Education & Training	2,756	12,671	16,000	16,250	9,500	9,500
	<u>2,756</u>	<u>12,671</u>	<u>16,000</u>	<u>16,250</u>	<u>9,500</u>	<u>9,500</u>
In-Service Training	<u>2,756</u>	<u>12,671</u>	<u>16,000</u>	<u>16,250</u>	<u>9,500</u>	<u>9,500</u>

Fund 101 General Fund
Dept 315 MCOLES Training
Sub. Act. 214 2013/14

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual and Other:						
101-315-214-818.000 Contractual Services	2,084	0	0	0	0	0
101-315-214-939.000 Vehicle Maintenance	11,846	0	0	0	0	0
	<u>13,930</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2013/14 MCOLES Training	<u>13,930</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

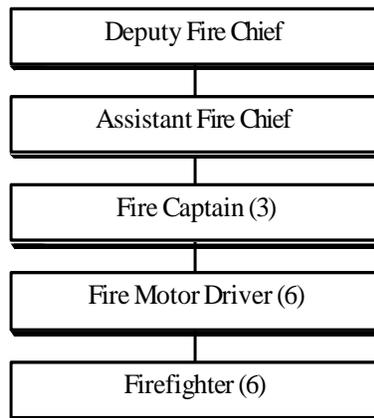
Fund 101 General Fund
Dept 315 MCOLES Training
Sub. Act. 215 2014/15

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-315-215-706.000 Salaries and Wages	0	0	0	0	0	0
101-315-215-715.000 Employers FICA	0	0	0	0	0	0
101-315-215-724.001 Workers Compensation	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-315-215-818.000 Contractual Services	0	2,175	0	0	0	0
101-315-215-939.000 Vehicle Maintenance	0	9,616	0	0	0	0
	<u>0</u>	<u>11,791</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2014/15 MCOLES Training	<u>0</u>	<u>11,791</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Fire Suppression</i>				
<i>Fund-Activity: 101-340</i>				
019	Deputy Fire Chief	1		109,108
50	Firefighter	6		323,453
52	Fire Motor Driver	6		438,186
55	Fire Captain	3		240,683
58	Assistant Fire Chief	1		88,747
Activity Total		17		1,200,177

Fire Department
Activity Personnel Chart



*The Fire Department is under the direct supervision
of the Director of Police and Fire Services*

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 340 Fire Suppression

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-340-000-702.000 Termination Pay	63,619	50,055	78,837	51,739	0	0
101-340-000-706.000 Salaries and Wages	1,283,861	1,162,958	1,223,754	1,216,639	1,200,177	1,200,177
101-340-000-709.000 Overtime	113,271	83,122	150,292	166,108	138,180	138,180
101-340-000-715.000 Employers FICA	22,209	18,065	21,296	18,772	30,797	30,797
101-340-000-719.000 Health Insurance	239,855	251,273	252,122	257,998	265,980	265,980
101-340-000-722.000 Pension-General	6,092	146	0	0	0	0
101-340-000-722.001 Retirement - Contractual	0	2,180	5,322	5,461	5,455	5,455
101-340-000-722.733 Pension-Police/Fire 345	883,896	1,000,644	1,008,508	1,008,508	1,090,888	1,090,888
101-340-000-723.000 Pension-MERS DC	2,662	7,408	5,536	8,289	5,534	5,534
101-340-000-724.000 Unemployment	1,583	5,603	4,009	7,680	3,106	3,106
101-340-000-724.001 Workers Compensation	25,983	25,624	23,242	24,406	22,112	22,112
101-340-000-725.000 Other Fringe Benefits	2,289	6,480	15,899	13,444	15,749	15,749
	2,645,320	2,613,558	2,788,817	2,779,044	2,777,978	2,777,978
Material and Supplies:						
101-340-000-726.000 Office Supplies	3,610	6,043	3,038	3,483	2,590	2,590
101-340-000-737.000 Publications	453	1,011	307	280	207	207
101-340-000-743.000 Chemicals	2,277	3,117	2,391	2,492	2,939	2,939
101-340-000-744.000 Uniform Allowance	8,225	11,828	9,520	9,499	14,199	14,199
101-340-000-745.005 Program Supplies - JCF	493	2,107	0	0	0	0
101-340-000-747.000 Protective Clothing	8,393	9,749	11,185	9,222	22,160	22,160
101-340-000-751.000 Gasoline	25,266	18,711	29,202	14,249	14,550	14,550
101-340-000-756.000 Miscellaneous Supplies	3,539	5,554	4,755	4,105	4,993	4,993
101-340-000-760.001 Emergency Medical Suppli	12,758	6,818	11,645	11,650	12,075	12,075
101-340-000-776.000 Custodial Supplies	2,605	4,087	6,742	6,750	7,365	7,365
101-340-000-778.000 Equipment Maint. Supplies	8,399	10,649	23,853	14,354	18,954	18,954
	76,018	79,674	102,638	76,084	100,032	100,032
Contractual and Other:						
101-340-000-801.000 Professional Services	12,920	374	3,500	5,280	0	0
101-340-000-823.000 Medical Services	6,227	7,885	8,592	6,347	5,176	5,176
101-340-000-853.000 Telephone	8,892	7,968	9,468	7,914	8,388	8,388
101-340-000-873.000 Travel	2,217	837	1,435	790	935	935
101-340-000-914.000 Insurance	26,629	28,475	29,461	27,929	28,488	28,488
101-340-000-915.000 Subsistance Pay	20,525	20,048	20,000	19,880	12,800	12,800
101-340-000-919.001 Physical Agility Testing	23,458	21,950	25,000	20,200	16,000	16,000
101-340-000-919.002 Residency Allowance	500	250	250	250	250	250
101-340-000-920.000 Utilities	53,227	48,311	56,196	39,062	48,264	48,264
101-340-000-931.000 Building Maintenance	13,149	21,097	25,180	20,988	28,408	28,408
101-340-000-933.000 Equipment Maintenance	12,085	14,580	23,818	31,250	34,196	34,196

Continued

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 340 Fire Suppression (Cont'd.)

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual and Other: (Continued)						
101-340-000-934.000 Office Equipment Maintenz	4,114	1,282	2,455	3,737	660	660
101-340-000-935.000 Software Maintenance	0	-1,452	4,168	0	2,592	2,592
101-340-000-939.000 Vehicle Maintenance	48,990	102,141	76,593	71,329	68,937	68,937
101-340-000-958.000 Memberships & Dues	175	373	708	110	958	958
101-340-000-960.000 Education & Training	13,519	19,909	16,903	19,921	12,655	12,655
101-340-000-963.000 Miscellaneous	2,159	-481	0	0	0	0
101-340-000-969.000 Contribution to JED	18,748	19,685	20,670	20,670	0	0
	<u>267,534</u>	<u>313,232</u>	<u>324,397</u>	<u>295,657</u>	<u>268,707</u>	<u>268,707</u>
Capital Outlay:						
101-340-000-976.000 Building Additions & Imp.	0	0	0	0	0	0
101-340-000-979.000 Fire Equipment	6,046	7,307	0	0	0	0
101-340-000-979.001 HazMat Equipment	0	0	0	0	10,269	10,269
101-340-000-979.002 Machinery & Equipment	3,536	0	0	0	0	0
101-340-000-983.000 Office Equipment	2,487	2,599	0	0	0	0
101-340-000-985.000 Vehicles	0	0	0	0	0	0
101-340-000-985.001 Vehicles - Fire Truck	0	0	60,000	0	0	0
101-340-000-986.000 Radio Equipment	0	2,558	0	0	0	0
	<u>12,069</u>	<u>12,464</u>	<u>60,000</u>	<u>0</u>	<u>10,269</u>	<u>10,269</u>
Fire Suppression	<u>3,000,941</u>	<u>3,018,928</u>	<u>3,275,852</u>	<u>3,150,785</u>	<u>3,156,986</u>	<u>3,156,986</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 350 Public Safety - Unallocated

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-350-000-706.000 Salaries and Wages (Health	318,595	327,408	350,000	338,000	226,000	226,000
101-350-000-715.000 Employers FICA	632	1,151	650	1,067	1,000	1,000
101-350-000-724.000 Unemployment	21	141	30	220	200	200
101-350-000-725.000 Other F/B - Life Ins. (FF)	256	256	300	162	162	162
	<u>319,504</u>	<u>328,956</u>	<u>350,980</u>	<u>339,449</u>	<u>227,362</u>	<u>227,362</u>
Contractual and Other:						
101-350-000-719.002 Health Ins.-Retirees - Fire	705,533	808,411	850,000	835,000	850,000	850,000
101-350-000-719.003 Health Ins.-Retirees - Polic	441,341	568,703	600,000	650,000	700,000	700,000
101-350-000-722.732 Pension-Police/Fire	606,096	607,009	604,690	604,690	565,463	565,463
101-350-000-818.000 Contractual Services	4,717	4,936	5,200	5,000	5,000	5,000
	<u>1,757,687</u>	<u>1,989,059</u>	<u>2,059,890</u>	<u>2,094,690</u>	<u>2,120,463</u>	<u>2,120,463</u>
Public Safety - Unallocated	<u>2,077,191</u>	<u>2,318,015</u>	<u>2,410,870</u>	<u>2,434,139</u>	<u>2,347,825</u>	<u>2,347,825</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Planning</i>				
<i>Fund-Activity: 101-401</i>				
011	Planning/Zoning Code Enf. Inspector	1		57,944
019	Director of NEO	1		98,644
PT	Interns		3	17,000
		<u>2</u>	<u>3</u>	<u>173,588</u>
Less:	Planning/Zoning Code Enf. Inspector: 25 % to BRA Fund # 494			-14,486
	Planning/Zoning Code Enf. Inspector: 10 % to HDC Activity # 101-803			-5,794
	Director of NEO: 20 % to Building Inspection Fund # 249			-19,729
	Director of NEO: 20 % to Housing Code Inspection Fund # 251			-19,728
				<u>-59,737</u>
	Activity Total			<u><u>113,851</u></u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

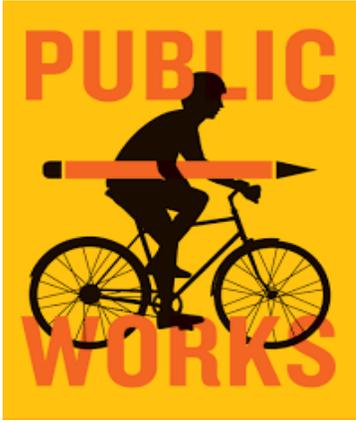
Fund 101 General Fund
Dept 401 Planning

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-401-000-702.000	Termination Pay	2,630	0	0	13,660	0
101-401-000-706.000	Salaries & Wages	31,247	52,999	53,312	39,000	96,851
101-401-000-707.000	Wages - Temp	72	15,799	16,000	16,630	17,000
101-401-000-715.000	Employers FICA	2,537	3,999	4,078	4,120	7,409
101-401-000-719.000	Health Insurance	658	0	1,319	4,250	16,850
101-401-000-719.005	Health Ins.-MERS HSA	569	1,138	1,137	1,000	2,188
101-401-000-722.000	Pension-General	3,473	6,411	6,515	4,500	11,884
101-401-000-723.000	Pension-MERS DC	696	1,564	2,133	1,150	7,049
101-401-000-724.000	Unemployment	67	154	153	160	229
101-401-000-724.001	Workers Compensation	47	76	75	75	136
101-401-000-725.000	Other Fringe Benefits	99	-28	759	500	1,435
		42,095	82,112	85,481	85,045	161,031
Material and Supplies:						
101-401-000-726.000	Office Supplies	3,182	831	800	600	800
101-401-000-751.000	Gasoline	60	155	600	250	1,940
		3,242	986	1,400	850	2,740
Contractual and Other:						
101-401-000-802.000	Planning Services (RIIPC)	19,929	20,874	30,000	30,000	9,055
101-401-000-818.000	Contractual Services	86,326	61,293	14,740	21,000	50,750
101-401-000-853.000	Telephone	438	1,041	540	900	1,980
101-401-000-873.000	Travel	256	1,176	1,000	500	8,500
101-401-000-900.000	Printing & Publishing	3,828	3,658	4,000	4,000	4,000
101-401-000-935.000	Software Maintenance	117	0	900	900	900
101-401-000-939.000	Vehicle Maintenance	0	0	800	500	800
101-401-000-958.000	Memberships & Dues	75	1,210	1,095	2,500	2,320
101-401-000-960.000	Education & Training	2,728	1,013	6,300	2,000	3,800
		113,697	90,265	59,375	62,300	82,105
Capital Outlay:						
101-401-000-983.000	Office Equipment	5,582	0	3,630	1,500	0
101-401-000-983.001	Vehicles	0	0	0	0	19,000
101-401-000-984.000	Software	0	0	0	0	5,220
		5,582	0	3,630	1,500	24,220
Planning		164,616	173,363	149,886	149,695	270,096

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 426 Office Of Emergency Measures

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-426-000-706.000 Salaries and Wages	17,119	0	0	0	0	0
101-426-000-715.000 Employers FICA	1,310	0	0	0	0	0
101-426-000-719.000 Health Insurance	0	0	0	0	0	0
101-426-000-722.000 Pension-General	2,092	0	0	0	0	0
101-426-000-724.000 Unemployment	0	0	0	0	0	0
101-426-000-724.001 Workers Compensation	24	0	0	0	0	0
101-426-000-725.000 Other Fringe Benefits	146	0	0	0	0	0
	<u>20,691</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-426-000-969.002 Contrib. to County-OEM	-9,987	0	0	0	0	0
	<u>-9,987</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Office Of Emergency Measures	<u>10,704</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



City of Jackson
Fiscal Year 2016/17 Adopted Budget
General Fund
Engineering & Public Works Summary

Activity #	Activity Name	Proposed Budget
101-441	Tax Property Maintenance	\$ 113,143
101-442	Civic Affairs	56,476
101-445	Drains at Large	41,411
101-446	Storm Drain Construction	0
101-447	Ground Maintenance	181,000
101-448	Sidewalk Construction	31,000
101-450	Street Lighting	483,811
101-455	Weed Control	72,507
101-690	Forestry	<u>298,964</u>
General Fund Total - Public Works & Engineering		<u>\$ 1,278,312</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 441 Tax Property Maintenance

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-441-000-706.000 Salaries and Wages	156	0	1,800	0	0	0
101-441-000-707.000 Wages-Temporary	0	0	1,000	0	0	0
101-441-000-715.000 Employers FICA	11	0	214	0	0	0
101-441-000-719.000 Health Insurance	70	0	557	0	0	0
101-441-000-722.000 Pension-General	20	0	220	0	0	0
101-441-000-724.000 Unemployment	0	0	39	0	0	0
101-441-000-724.001 Workers Compensation	4	0	74	0	0	0
101-441-000-725.000 Other Fringe Benefits	1	0	39	0	0	0
	<u>262</u>	<u>0</u>	<u>3,943</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
101-441-000-782.000 Materials	471	0	500	0	0	0
	<u>471</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-441-000-818.000 Contractual Services	14,246	25,979	25,000	32,857	36,143	36,143
101-441-000-920.000 Utilities	0	0	1,200	0	0	0
101-441-000-943.000 Equipment Rental	0	0	2,000	0	0	0
101-441-000-959.000 Property Taxes	8,376	14,156	11,000	77,000	77,000	77,000
101-441-000-966.000 PW Overhead	93	0	900	0	0	0
	<u>22,715</u>	<u>40,135</u>	<u>40,100</u>	<u>109,857</u>	<u>113,143</u>	<u>113,143</u>
Capital Outlay:						
101-441-000-973.000 Land Acquisition	2,015	5,880	0	0	0	0
	<u>2,015</u>	<u>5,880</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Tax Property Maintenance	<u>25,463</u>	<u>46,015</u>	<u>44,543</u>	<u>109,857</u>	<u>113,143</u>	<u>113,143</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Civic Affairs

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-442-000-706.000 Salaries and Wages	7,045	6,600	10,000	10,000	10,000	10,000
101-442-000-707.000 Wages-Temporary	0	0	1,000	1,000	1,000	1,000
101-442-000-709.000 Overtime	2,387	3,492	4,200	4,200	4,200	4,200
101-442-000-715.000 Employers FICA	683	713	1,163	1,163	1,163	1,163
101-442-000-719.000 Health Insurance	2,549	2,964	3,191	3,673	3,673	3,673
101-442-000-719.005 Health Ins.-MERS HSA	0	0	0	20	20	20
101-442-000-722.000 Pension-General	1,173	1,220	1,735	1,742	1,742	1,742
101-442-000-723.000 Pension-MERS DC	0	0	0	20	20	20
101-442-000-724.000 Unemployment	2	18	124	108	108	108
101-442-000-724.001 Workers Compensation	199	207	400	394	394	394
101-442-000-725.000 Other Fringe Benefits	162	175	214	215	215	215
	14,200	15,389	22,027	22,535	22,535	22,535
Material and Supplies:						
101-442-000-782.000 Materials	740	1,764	2,423	2,501	3,001	3,001
	740	1,764	2,423	2,501	3,001	3,001
Contractual and Other:						
101-442-000-818.000 Contractual Services	2,103	2,639	3,000	26,000	8,000	8,000
101-442-000-920.000 Utilities	2,756	3,070	4,100	6,000	6,000	6,000
101-442-000-943.000 Equipment Rental - MP	2,540	1,808	8,000	6,000	7,000	7,000
101-442-000-966.000 PW Overhead	3,532	3,602	7,100	8,520	9,940	9,940
101-442-000-967.000 ENG Overhead	728	477	750	600	0	0
	11,659	11,596	22,950	47,120	30,940	30,940
Civic Affairs	26,599	28,749	47,400	72,156	56,476	56,476

WORK PROJECT DETAIL

Work Project Titles:

442-103	Miscellaneous	3,177	9,798	11,000	11,456	11,076	11,076
442-107	Parades, Fires, Bandstands	9,206	4,908	15,000	15,000	15,000	15,000
442-109	Prop. Maint./Non-Tax	2,386	3,659	3,700	6,000	6,000	6,000
442-117	Downtown Christmas Lighting	2,855	-	1,400	1,400	1,400	1,400
442-118	Summers Night Tree	-	-	-	-	-	-
442-121	Private Property Evaluations	737	-	1,000	-	1,000	1,000
442-124	Private Property Write Offs	1,303	2,062	3,000	3,000	3,000	3,000
442-125	Neighborhood Cleanup	690	844	1,500	1,500	1,500	1,500
442-128	New Years Fireworks	176	1,540	1,700	1,000	1,700	1,700
442-130	Bucky Harris Park	70	-	-	-	-	-
442-132	Cruise Night	2,931	2,137	3,800	3,800	3,800	3,800
442-136	Clock Tower Maintenance	550	875	1,100	20,000	2,000	2,000
442-137	Streetscape[e Utilities	2,518	2,926	4,200	9,000	10,000	10,000
		26,599	28,749	47,400	72,156	56,476	56,476

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 445 Drains At Large

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-445-000-706.000 Salaries and Wages	3,102	2,319	6,000	6,000	6,000	6,000
101-445-000-707.000 Wages - Temporary	0	0	0	0	0	0
101-445-000-709.000 Overtime	302	488	1,500	1,500	1,500	1,500
101-445-000-715.000 Employers FICA	253	194	574	574	574	574
101-445-000-719.000 Health Insurance	985	931	1,855	2,144	2,144	2,144
101-445-000-719.005 Health Ins.-MERS HSA	0	0	0	20	0	0
101-445-000-722.000 Pension-General	433	334	917	920	920	920
101-445-000-723.000 Pension-MERS DC	0	0	0	0	20	20
101-445-000-724.000 Unemployment	0	1	37	29	29	29
101-445-000-724.001 Workers Compensation	81	61	197	194	194	194
101-445-000-725.000 Other Fringe Benefits	45	37	128	130	130	130
	5,201	4,365	11,208	11,511	11,511	11,511
Material and Supplies:						
101-445-000-782.000 Materials	2,927	1,617	2,000	3,000	3,000	3,000
	2,927	1,617	2,000	3,000	3,000	3,000
Contractual and Other:						
101-445-000-818.000 Contractual Services	26,432	19,604	20,000	20,000	20,000	20,000
101-445-000-943.000 Equipment Rental	1,593	1,851	2,792	2,792	2,700	2,700
101-445-000-966.000 PW Overhead	1,572	1,018	3,000	3,600	4,200	4,200
	29,597	22,473	25,792	26,392	26,900	26,900
Drains At Large	37,725	28,455	39,000	40,903	41,411	41,411

WORK PROJECT DETAIL

Work Project Titles:						
Storm Sewer Repair-DPW	5,511	5,500	10,000	8,000	10,000	10,000
Grand River CLUP-DPW	5,781	4,648	4,000	12,012	6,000	6,000
Storm Drain Bank Maint.-DPW	0	0	5,000	2,584	5,411	5,411
NPDES Annual Fees-Phase II	4,000	4,000	4,000	4,000	4,000	4,000
Phase II Implementation-Jackson Co. Drain	22,433	14,307	16,000	14,307	16,000	16,000
	37,725	28,455	39,000	40,903	41,411	41,411

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 446 Storm Drain Construction

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-446-000-706.000 Salaries and Wages	72	0	0	0	0	0
101-446-000-709.000 Overtime	0	0	0	0	0	0
101-446-000-715.000 Employers FICA	5	0	0	0	0	0
101-446-000-719.000 Health Insurance	18	0	0	0	0	0
101-446-000-722.000 Pension-General	9	0	0	0	0	0
101-446-000-724.000 Unemployment	0	0	0	0	0	0
101-446-000-724.001 Workers Compensation	1	0	0	0	0	0
101-446-000-725.000 Other Fringe Benefits	3	0	0	0	0	0
	<u>108</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material And Supplies						
101-446-000-782.000 Materials	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-446-000-818.000 Contractual Services	0	0	0	0	0	0
101-446-000-967.000 ENG Overhead	51	0	0	0	0	0
	<u>51</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Storm Drain Construction	<u>159</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 447 Grounds Maintenance

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-447-000-706.000 Salaries and Wages	8,084	7,526	9,500	9,500	9,500	9,500
101-447-000-707.000 Wages-Temporary	178	0	1,000	1,000	500	500
101-447-000-709.000 Overtime	0	269	0	400	400	400
101-447-000-715.000 Employers FICA	602	525	803	834	796	796
101-447-000-719.000 Health Insurance	2,461	2,190	3,537	3,995	3,995	3,995
101-447-000-722.000 Pension-General	1,017	904	1,161	1,215	1,215	1,215
101-447-000-724.000 Unemployment	16	62	201	191	190	190
101-447-000-724.001 Workers Compensation	198	171	376	382	369	369
101-447-000-725.000 Other Fringe Benefits	171	162	403	305	405	405
	12,727	11,809	16,981	17,822	17,370	17,370
Material and Supplies:						
101-447-000-782.000 Materials	28	272	600	600	500	500
	28	272	600	600	500	500
Contractual and Other:						
101-447-000-818.000 Contractual Services	84,390	34,031	111,678	148,592	148,592	148,592
101-447-000-914.001 Insurance-Ded. Portion	0	2,500	0	0	0	0
101-447-000-943.000 Equipment Rental	5,734	2,648	7,193	7,293	6,987	6,987
101-447-000-959.000 Property Taxes	0	101	200	603	621	621
101-447-000-966.000 PW Overhead	3,414	2,582	4,750	5,940	6,930	6,930
101-447-000-967.000 ENG Overhead	50	110	150	150	0	0
	93,588	41,972	123,971	162,578	163,130	163,130
Grounds Maintenance	106,343	54,053	141,552	181,000	181,000	181,000

WORK PROJECT DETAIL

Work Project Titles:						
447-201	Trash Container Pickup	5,410	12,992	21,552	21,000	21,000
447-202	CBD Trees, Flowers, Planters	0	0	0	0	0
447-204	Residents Recycling/Brush Co	0	0	0	0	0
447-205	Blackman Park	125	342	1,000	1,000	1,000
447-206	Maintenance of Islands	6,581	4,004	12,000	12,000	12,000
447-207	City Property Lawn Maint.	7,307	11,308	12,000	26,000	26,000
447-208	Downtown Improvement	0	0	0	0	0
447-210	City Walks-Snow/Ice Control	61,970	4,516	15,000	16,000	16,000
447-211	Brush Cut and Debris Remova	0	0	0		
447-212	DT Cleanup/Weed Control	37	193	5,000	5,000	5,000
447-217	Leaf Pickup/Leaf Drop Off Prc	24,913	20,698	75,000	100,000	100,000
		106,343	54,053	141,552	181,000	181,000

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 448 Sidewalk Construction

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-448-000-706.000 Salaries and Wages	2,781	1,593	8,000	7,500	7,000	7,000
101-448-000-707.000 Wages-Temporary	0	0	0	0	0	0
101-448-000-715.000 Employers FICA	209	110	612	574	536	536
101-448-000-719.000 Health Insurance	319	637	2,474	2,681	2,502	2,502
101-448-000-722.000 Pension-General	348	195	978	920	859	859
101-448-000-724.000 Unemployment	10	0	139	129	127	127
101-448-000-724.001 Workers Compensation	36	38	210	194	181	181
101-448-000-725.000 Other Fringe Benefits	81	11	150	102	130	130
	3,784	2,584	12,563	12,100	11,335	11,335
Material and Supplies:						
101-448-000-782.000 Materials	982	1,559	9,000	9,000	9,365	9,365
	982	1,559	9,000	9,000	9,365	9,365
Contractual and Other:						
101-448-000-818.000 Contractual Services	73,087	0	0	30,000	0	0
101-448-000-914.001 Insurance Deductible	2,500	0	2,500	2,500	2,500	2,500
101-448-000-943.000 Equipment Rental	324	848	2,937	2,900	2,900	2,900
101-448-000-966.000 PW Overhead	364	796	4,000	4,500	4,900	4,900
101-448-000-967.000 ENG Overhead	1,522	0	0	0	0	0
	77,797	1,644	9,437	39,900	10,300	10,300
Sidewalk Construction	82,563	5,787	31,000	61,000	31,000	31,000

WORK PROJECT DETAIL

<u>Work Project Titles:</u>	Funding Sources			Total Costs
	Gen. Fd.	PIF	Bill Out	
222C ROW Const.-Curbs, Ramps & City-Owned Replacmt.	13,000	-	1,000	14,000
224C Program Inspection & Maint. Planning	7,000	-	-	7,000
227 City Owned - Maint. & Repair	10,000	-	-	10,000
	30,000	-	1,000	31,000

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 450 Street Lighting

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-450-000-706.000 Salaries and Wages	8,227	6,446	6,592	11,559	8,964	8,964
101-450-000-707.000 Wages-Temporary	0	0	0	0	0	0
101-450-000-709.000 Overtime	156	138	0	600	0	0
101-450-000-715.000 Employers FICA	640	499	504	930	686	686
101-450-000-719.000 Health Insurance	682	546	1,086	3,759	1,319	1,319
101-450-000-722.000 Pension-General	1,053	805	806	1,492	1,100	1,100
101-450-000-724.000 Unemployment	7	7	29	39	31	31
101-450-000-724.001 Workers Compensation	201	157	77	137	106	106
101-450-000-725.000 Other Fringe Benefits	49	122	109	168	130	130
	11,015	8,720	9,203	18,684	12,336	12,336
Material And Supplies						
101-450-000-782.000 Materials	3,576	5,722	7,500	64,000	63,500	63,500
	3,576	5,722	7,500	64,000	63,500	63,500
Contractual and Other:						
101-450-000-818.000 Contractual Service	0	255	0	67,500	50,000	50,000
101-450-000-920.000 Utilities	436,840	363,953	459,000	321,578	348,000	348,000
101-450-000-943.000 Equipment Rental	1,847	1,458	3,500	3,500	3,500	3,500
101-450-000-966.000 PW Overhead	137	70	200	200	200	200
101-450-000-967.000 ENG Overhead	6,298	4,509	4,614	8,511	6,275	6,275
	445,122	370,245	467,314	401,289	407,975	407,975
Street Lighting	459,713	384,687	484,017	483,973	483,811	483,811

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 455 Weed Control

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-455-000-706.000 Salaries and Wages	13,232	15,258	16,000	19,500	19,500	19,500
101-455-000-707.000 Wages-Temporary	0	466	0	500	500	500
101-455-000-715.000 Employers FICA	918	1,049	1,224	1,530	1,530	1,530
101-455-000-719.000 Health Insurance	4,181	5,235	5,447	7,469	7,469	7,469
101-455-000-722.000 Pension-General	1,621	1,836	1,955	2,393	2,393	2,393
101-455-000-724.000 Unemployment	0	7	178	176	176	176
101-455-000-724.001 Workers Compensation	18	21	421	518	518	518
101-455-000-725.000 Other Fringe Benefits	383	420	342	421	421	421
	20,353	24,292	25,567	32,507	32,507	32,507
Material and Supplies:						
101-455-000-782.000 Materials	0	0	0	0	0	0
	0	0	0	0	0	0
Contractual and Other:						
101-455-000-818.000 Contractual Services	26,393	23,728	40,000	40,000	40,000	40,000
101-455-000-943.000 Equipment Rental	0	0	0	0	0	0
101-455-000-966.000 PW Overhead	362	0	1,500	0	0	0
	26,755	23,728	41,500	40,000	40,000	40,000
Weed Control	47,108	48,020	67,067	72,507	72,507	72,507

WORK PROJECT DETAIL

Work Project Titles:						
280 Private Property Mowing	47,108	48,020	67,067	72,507	72,507	72,507
	47,108	48,020	67,067	72,507	72,507	72,507

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 690 Forestry

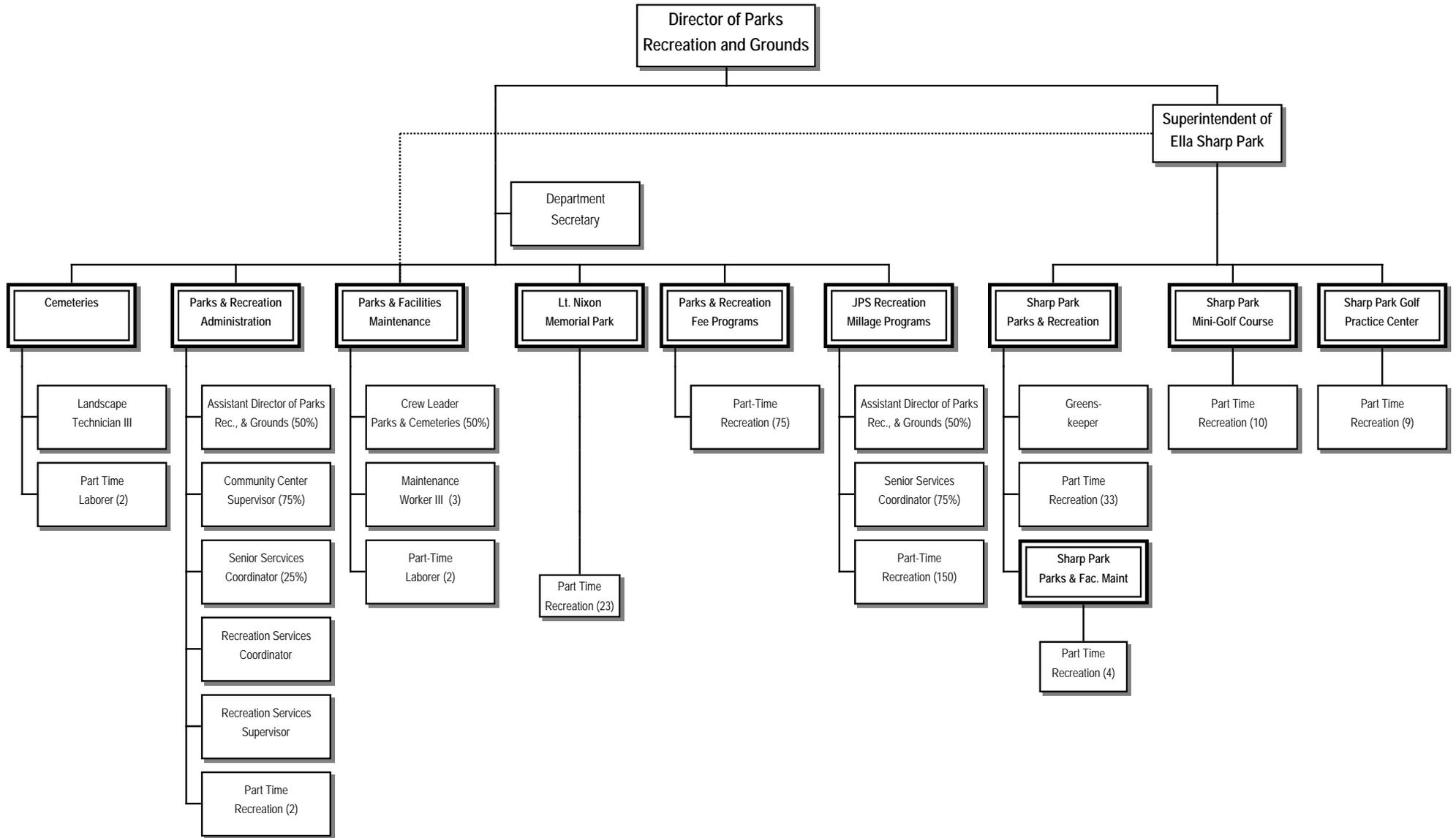
Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-690-000-702.000 Termination Pay	0	0	0	0	0	0
101-690-000-706.000 Salaries and Wages	69,770	85,764	97,884	97,884	99,840	99,840
101-690-000-707.000 Wages-Temporary	1,031	0	2,000	2,000	2,000	2,000
101-690-000-709.000 Overtime	3,323	3,088	11,208	11,208	10,480	10,480
101-690-000-715.000 Employers FICA	5,407	6,442	8,499	8,499	8,592	8,592
101-690-000-719.000 Health Insurance	10,924	16,720	17,338	18,190	18,190	18,190
101-690-000-719.005 Health Ins.-MERS HSA	0	0	0	300	200	200
101-690-000-722.000 Pension-General	8,972	10,988	13,332	13,536	13,536	13,536
101-690-000-723.000 Pension-MERS DC	0	0	0	100	100	100
101-690-000-724.000 Unemployment	72	295	472	366	366	366
101-690-000-724.001 Workers Compensation	1,724	2,127	2,618	2,648	2,648	2,648
101-690-000-725.000 Other Fringe Benefits	183	438	2,040	2,048	2,048	2,048
	101,406	125,862	155,391	156,779	158,000	158,000
Material and Supplies:						
101-690-000-740.000 Operating Supplies	1,325	1,536	2,000	2,000	2,000	2,000
101-690-000-756.000 Misc. (Safety) Supplies	477	270	990	990	990	990
101-690-000-758.000 Laundry	456	476	500	600	600	600
101-690-000-759.000 Small Tools	0	0	1,000	1,000	1,000	1,000
101-690-000-778.000 Equipment Maint. Supplies	0	0	4,000	3,900	4,000	4,000
101-690-000-782.000 Materials	1,631	1,260	5,000	5,000	5,000	5,000
	3,889	3,542	13,490	13,490	13,590	13,590
Contractual and Other:						
101-690-000-818.000 Contractual Services	30,525	55,329	50,000	55,000	60,000	60,000
101-690-000-853.000 Telephone	0	0	500	500	500	500
101-690-000-920.000 Utilities	0	0	5,874	5,874	5,874	5,874
101-690-000-943.000 Equipment Rental - MP	31,531	28,823	45,000	45,000	45,000	45,000
101-690-000-960.000 Education & Training	575	130	1,000	1,000	1,000	1,000
101-690-000-966.000 PW Overhead	9,139	10,733	20,000	15,000	15,000	15,000
	71,770	95,015	122,374	122,374	127,374	127,374
Capital Outlay:						
101-690-000-982.000 Machinery & Equipment	0	0	0	0	0	0
	0	0	0	0	0	0
Forestry	177,065	224,419	291,255	292,643	298,964	298,964



City of Jackson
Fiscal Year 2016/17 Adopted Budget
General Fund
Parks, Recreation & Grounds Summary

Activity #	Activity Name	Proposed Budget
101-276	Cemeteries	\$ 245,174
101-692	Parks, Recreation & Grounds Admin.	550,700
101-697	Parks & Facilities Maintenance	510,231
101-698	Lt. Nixon Memorial Park	<u>85,705</u>
General Fund Total - Parks, Recreation & Grounds		<u><u>\$ 1,391,810</u></u>

City of Jackson Parks, Recreation & Grounds Activity Personnel Chart



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks, Recreation & Grounds Administration</i>				
<i>Fund-Activity: 101-692</i>				
004	Recreation Services Supervisor	1		35,353
007	Recreation Services Coordinator	1		54,447
009	Senior Services Coordinator	1		61,851
011	Community Center Supervisor	1		71,400
014	Assistant Director-Parks, Rec. & Grnds.	1		84,716
018	Director of Parks, Recreation & Grounds	1		103,449
307	Department Secretary	1		52,861
PT	Part Time - Recreation		2	30,000
Activity Total		7	2	494,077
Less: Assistant Director 50% to Fund #297				-42,358
Community Center Supervisor 25% to # 101-172				-17,586
Senior Services Coordinator 75% to Fund #297				-46,388
Activity Total				387,745

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 692 Parks, Recreation & Grounds Administration

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-692-000-702.000 Termination Pay	1,918	6,374	0	16,236	0	0
101-692-000-706.000 Salaries and Wages	412,320	392,182	350,347	367,352	357,745	357,745
101-692-000-707.000 Wages-Temporary	26,247	60,021	30,000	30,000	30,000	30,000
101-692-000-709.000 Overtime	498	631	500	500	500	500
101-692-000-715.000 Employers FICA	32,248	33,024	29,734	31,228	29,700	29,700
101-692-000-719.000 Health Insurance	56,969	64,238	62,608	59,205	52,078	52,078
101-692-000-719.005 Health Ins.-MERS HSA	1,683	1,750	773	2,000	0	0
101-692-000-722.000 Pension-General	50,656	47,951	43,215	46,360	44,456	44,456
101-692-000-722.001 Retirement-Contractual	889	907	500	1,000	1,000	1,000
101-692-000-723.000 Pension - MERS DC	1,315	1,436	750	2,107	2,619	2,619
101-692-000-724.000 Unemployment	1,268	2,306	1,680	3,133	1,006	1,006
101-692-000-724.001 Workers Compensation	9,017	9,289	8,681	9,189	8,226	8,226
101-692-000-725.000 Other Fringe Benefits	6,362	6,153	4,481	5,843	6,270	6,270
	601,390	626,262	533,269	574,153	533,600	533,600
Material and Supplies:						
101-692-000-726.000 Office Supplies	2,437	3,312	3,000	3,500	3,000	3,000
101-692-000-745.000 Program Supplies	3,661	3,499	3,000	1,500	3,000	3,000
101-692-000-745.001 Prog. Supp.- CD (King Ctr.)	40,000	40,000	40,000	35,000	0	0
101-692-000-745.017 Program Supplies-Comcast	14,158	137	200	0	0	0
	60,256	46,948	46,200	40,000	6,000	6,000
Contractual and Other:						
101-692-000-818.000 Contractual Services	2,202	5,047	7,000	2,000	3,000	3,000
101-692-000-853.000 Telephone	4,872	4,949	5,000	4,000	3,000	3,000
101-692-000-919.002 Residency Allowance	0	0	0	3,600	3,600	3,600
101-692-000-933.000 Equipment Maintenance	1,698	1,838	0	1,068	1,000	1,000
101-692-000-934.000 Office Equipment Maintenance	342	91	0	38	0	0
101-692-000-960.000 Education & Training	0	162	200	500	500	500
	9,114	12,087	12,200	11,206	11,100	11,100
Parks, Recreation & Grounds Admin.	670,760	685,297	591,669	625,359	550,700	550,700

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks & Facilities Maintenance</i>				
<i>Fund-Activity: 101-697</i>				
306	Maintenance Worker III	3		146,574
307	Crew Leader-Parks & Cemeteries	1		56,048
PT	Part Time - Laborer		2	22,000
		<u>4</u>	<u>2</u>	<u>224,622</u>
Add:	Superintendent of Ella Sharp Park (1/3) From 208-691			28,132
Less:	Crew Leader-Parks & Cemeteries (50%)			<u>-28,024</u>
	Activity Total			<u><u>224,730</u></u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 697 Parks And Facilities Maintenance

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-697-000-702.000 Termination Pay	16,364	0	0	0	0	0
101-697-000-706.000 Salaries and Wages	158,881	175,643	194,348	198,691	202,730	202,730
101-697-000-707.000 Wages-Temporary	71,244	22,745	20,000	22,000	22,000	22,000
101-697-000-709.000 Overtime	10,735	11,695	10,000	10,000	10,000	10,000
101-697-000-715.000 Employers FICA	16,234	14,952	17,255	17,801	17,957	17,957
101-697-000-719.000 Health Insurance	40,891	40,342	25,896	39,117	41,136	41,136
101-697-000-722.000 Pension-General	19,783	22,668	23,066	25,502	26,013	26,013
101-697-000-724.000 Unemployment	1,017	1,385	1,357	1,049	1,434	1,434
101-697-000-724.001 Workers Compensation	5,072	4,592	4,906	5,000	5,331	5,331
101-697-000-725.000 Other Fringe Benefits	1,911	3,335	2,825	2,563	3,385	3,385
	342,132	297,357	299,653	321,723	329,986	329,986
Material and Supplies:						
101-697-000-745.000 Program Supplies	1,550	2,139	1,000	2,271	1,000	1,000
101-697-000-751.000 Gasoline	14,244	6,699	11,000	6,000	8,000	8,000
101-697-000-758.000 Laundry	912	1,012	1,000	1,000	1,000	1,000
101-697-000-776.000 Custodial Supplies	8,964	12,268	5,000	4,500	5,000	5,000
101-697-000-778.000 Equipment Maint. Supplies	15,477	11,190	12,000	20,411	10,000	10,000
101-697-000-783.000 Seed And Sod	7,127	8,185	7,000	4,000	4,000	4,000
	48,274	41,493	37,000	38,182	29,000	29,000
Contractual and Other:						
101-697-000-818.000 Contractual Services	16,391	59,307	50,000	60,000	60,000	60,000
101-697-000-853.000 Telephone	178	175	200	200	200	200
101-697-000-920.000 Utilities	88,781	62,148	75,000	60,000	60,000	60,000
101-697-000-931.000 Building Maintenance	11,881	13,077	8,000	10,000	10,000	10,000
101-697-000-933.000 Equipment Maintenance	4,358	3,555	3,000	3,000	3,000	3,000
101-697-000-939.000 Vehicle Maintenance	5,133	7,867	4,000	2,500	2,500	2,500
101-697-000-944.661 Equipment Lease-Motor Po	12,342	12,342	12,342	12,345	12,345	12,345
101-697-000-947.000 Vehicle Rental/Lease	0	1,829	0	0	0	0
101-697-000-966.000 Public Works Overhead	0	200	0	0	0	0
	139,064	160,500	152,542	148,045	148,045	148,045
Capital Outlay:						
101-697-000-982.000 Machinery & Equipment	0	0	6,096	0	3,200	3,200
	0	0	6,096	0	3,200	3,200
Parks And Facilities Maintenance	529,470	499,350	495,291	507,950	510,231	510,231

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 698 Lt. Nixon Memorial Park

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-698-000-707.000 Wages-Temporary	25,945	25,317	35,000	35,000	35,000	35,000
101-698-000-715.000 Employers FICA	2,042	1,919	2,700	3,000	3,000	3,000
101-698-000-724.000 Unemployment	845	119	1,000	1,000	1,000	1,000
101-698-000-724.001 Workers Compensation	614	577	1,500	805	805	805
	<u>29,446</u>	<u>27,932</u>	<u>40,200</u>	<u>39,805</u>	<u>39,805</u>	<u>39,805</u>
Material and Supplies:						
101-698-000-743.000 Chemicals	4,314	5,356	5,000	4,500	5,000	5,000
101-698-000-745.000 Program Supplies	3,934	5,048	3,000	2,800	3,000	3,000
101-698-000-745.002 Program Supplies-Resale	0	0	0	1,000	1,000	1,000
101-698-000-776.000 Custodial Supplies	215	37	350	350	400	400
101-698-000-778.000 Equipment Maint. Supplies	684	157	1,000	550	1,000	1,000
	<u>9,147</u>	<u>10,598</u>	<u>9,350</u>	<u>9,200</u>	<u>10,400</u>	<u>10,400</u>
Contractual and Other:						
101-698-000-818.000 Contractual Services	325	2,272	700	4,200	2,000	2,000
101-698-000-853.000 Telephone	592	476	500	500	500	500
101-698-000-920.000 Utilities	30,409	29,003	30,000	28,000	28,000	28,000
101-698-000-931.000 Building Maintenance	3,522	1,429	3,000	2,000	3,000	3,000
101-698-000-933.000 Equipment Maintenance	349	-274	2,000	2,000	2,000	2,000
	<u>35,197</u>	<u>32,906</u>	<u>36,200</u>	<u>36,700</u>	<u>35,500</u>	<u>35,500</u>
Lt. Nixon Memorial Park	<u>73,790</u>	<u>71,436</u>	<u>85,750</u>	<u>85,705</u>	<u>85,705</u>	<u>85,705</u>

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department:</i>	<i>Lt. Nixon Memorial Park</i>			
<i>Fund-Activity:</i>	<i>101-698</i>			
PT	Part Time - Recreation		<u>23</u>	<u>35,000</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 699 Sharp Park Swimming Pool

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-699-000-707.000 Wages-Temporary	11,145	0	0	0	0	0
101-699-000-715.000 Employers FICA	936	0	0	0	0	0
101-699-000-724.000 Unemployment	240	0	0	0	0	0
101-699-000-724.001 Workers Compensation	281	0	0	0	0	0
	<u>12,602</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
101-699-000-743.000 Chemicals	0	0	0	0	0	0
101-699-000-745.000 Program Supplies	308	0	0	0	0	0
	<u>308</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-699-000-920.000 Utilities	1,468	0	0	0	0	0
101-699-000-931.000 Building Maintenance	0	0	0	0	0	0
101-699-000-933.000 Equipment Maintenance	0	0	0	0	0	0
101-699-000-942.000 Building Rental/Lease	19,500	0	0	0	0	0
	<u>20,968</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sharp Park Swimming Pool	<u>33,878</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 728 Economic Development

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-728-000-706.000 Salaries and Wages	55,656	80,406	93,637	93,637	89,239	89,239
101-728-000-715.000 Employers FICA	4,250	6,328	7,163	7,163	6,834	6,834
101-728-000-719.000 Health Insurance	11,444	16,200	18,497	14,000	6,912	6,912
101-728-000-719.005 Health Ins.-MERS HSA	269	1,750	1,750	1,750	1,750	1,750
101-728-000-722.001 Retirement-Contractual	3,865	6,259	9,364	9,364	0	0
101-728-000-723.000 Pension-MERS DC	0	0	2,809	2,809	2,680	2,680
101-728-000-724.000 Unemployment	298	211	236	237	235	235
101-728-000-724.001 Workers Compensation	563	845	918	1,010	125	125
101-728-000-725.000 Other Fringe Benefits	169	371	1,225	1,000	1,205	1,205
	<u>76,514</u>	<u>112,370</u>	<u>135,599</u>	<u>130,970</u>	<u>108,980</u>	<u>108,980</u>
Material and Supplies:						
101-728-000-726.000 Office Supplies	0	142	0	0	1,000	1,000
	<u>0</u>	<u>142</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
Contractual and Other:						
101-728-000-818.034 Start-Up-in-a-Day	0	0	0	40,000	10,000	10,000
101-728-000-818.049 Planning, Engineer. & Desi	4,800	28,443	60,000	35,000	160,000	160,000
101-728-000-853.000 Telephone	880	831	900	1,100	1,800	1,800
101-728-000-861.000 Auto Allowance	0	0	0	1,200	2,400	2,400
101-728-000-873.000 Travel	2,299	0	5,000	4,500	18,000	18,000
101-728-000-880.000 Community Promotion	5,426	4	5,000	1,000	5,000	5,000
101-728-000-900.000 Printing & Publishing	0	1,699	5,000	3,000	3,000	3,000
101-728-000-958.000 Memberships and Dues	0	0	0	250	3,000	3,000
	<u>13,405</u>	<u>30,977</u>	<u>75,900</u>	<u>86,050</u>	<u>203,200</u>	<u>203,200</u>
Capital Outlay:						
101-728-000-973.000 Land Acquisition	0	0	0	518,800	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>518,800</u>	<u>0</u>	<u>0</u>
Economic Development	<u>89,919</u>	<u>143,489</u>	<u>211,499</u>	<u>735,820</u>	<u>313,180</u>	<u>313,180</u>

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Economic Development</i>				
<i>Fund-Activity: 101-728</i>				
015	Economic Development Director	1		<u><u>89,329</u></u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 803 Historical District

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
101-803-000-702.000 Termination Pay	405	0	0	2,102	0	0
101-803-000-706.000 Salaries and Wages	4,690	8,154	8,202	6,000	5,794	5,794
101-803-000-707.000 Wages-Temporary (Intern)	0	6,450	0	0	0	0
101-803-000-715.000 Employers FICA	390	1,107	627	650	443	443
101-803-000-719.000 Health Insurance	101	0	203	650	1,954	1,954
101-803-000-719.005 Health Ins.-MERS HSA	88	175	175	150	175	175
101-803-000-722.000 Pension-General	534	986	1,002	700	711	711
101-803-000-723.000 Pension-MERS DC	107	241	328	175	174	174
101-803-000-724.000 Unemployment	12	117	24	24	18	18
101-803-000-724.001 Workers Compensation	7	20	11	20	8	8
101-803-000-725.000 Other Fringe Benefits	15	84	116	75	106	106
	6,349	17,334	10,688	10,546	9,383	9,383
Material and Supplies:						
101-803-000-726.000 Office Supplies	53	30	100	100	100	100
	53	30	100	100	100	100
Contractual and Other:						
101-803-000-802.000 Planning Services (RII PC)	0	0	0	0	0	0
101-803-000-853.000 Telephone	8	0	0	0	0	0
101-803-000-873.000 Travel	0	93	0	0	0	0
101-803-000-880.000 Community Promotion	0	0	5,250	1,000	1,000	1,000
101-803-000-958.000 Memberships & Dues	0	150	665	300	300	300
101-803-000-960.000 Education & Training	0	300	1,535	1,000	1,000	1,000
	8	543	7,450	2,300	2,300	2,300
Historical District	6,410	17,907	18,238	12,946	11,783	11,783

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 999 Contributions to Other Funds

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual and Other:						
101-999-000-999.208 Cont.-Sharp Park Oper. Fd	137,000	140,000	115,000	142,000	125,000	125,000
101-999-000-999.249 Cont.-Building Inspection F	0	0	56,000	14,000	89,000	89,000
101-999-000-999.251 Cont.-Hsg Code Enf. Fd.	0	0	33,000	110,200	1,900	1,900
101-999-000-999.252 Cont.-Bldg. Demo. Fd.	1,127,000	1,300,000	500,000	525,000	525,000	525,000
101-999-000-999.254 Cont.-Blight Elim. Grant	0	0	200,000	0	0	0
101-999-000-999.285 Cont.-DDA Operating Fd.	0	0	0	20,000	40,000	40,000
101-999-000-999.401 Cont.-Capital Projects Func	0	29,784	30,500	30,500	31,500	31,500
101-999-000-999.585 Cont.-Auto Parking Fund	11,000	11,000	11,000	11,000	11,000	11,000
101-999-000-999.586 Cont.-Parking Assmt. Fund	10,500	10,500	10,500	10,500	10,500	10,500
101-999-000-999.589 Cont.-Storm Water Fund	0	120,846	22,078	0	0	0
	1,285,500	1,612,130	978,078	863,200	833,900	833,900
Contributions to Other Funds	1,285,500	1,612,130	978,078	863,200	833,900	833,900

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

(202) Major Street Fund

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

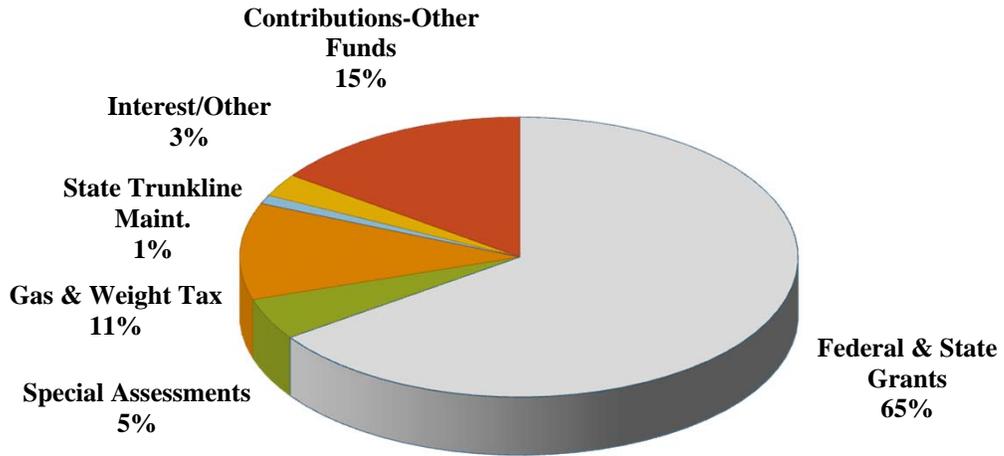
CHARACTER - This fund is to be used:

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

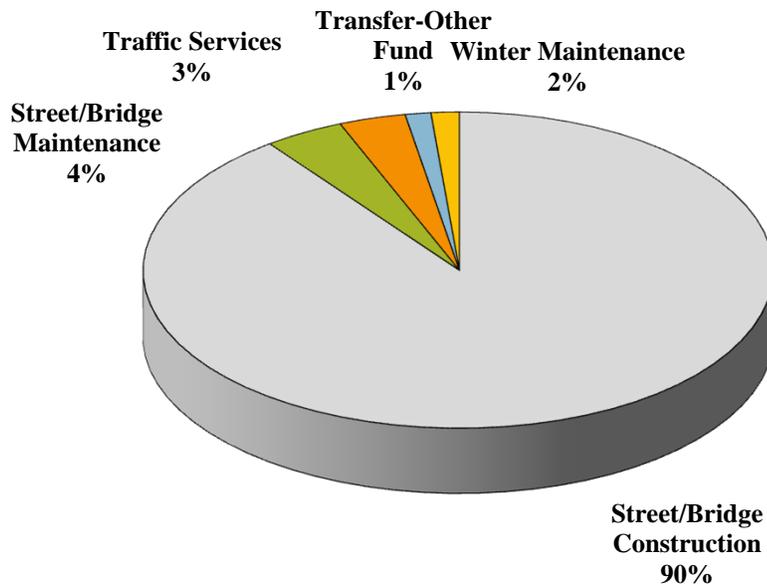
AUTHORITY - The Major Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Major Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Major Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues:						
Federal & State Grants	1,169,203	1,953,321	2,340,743	3,832,248	12,579,770	12,579,770
State Gas & Weight Tax	1,928,836	1,968,576	1,800,000	1,900,000	2,150,000	2,150,000
State Public Acts - Other	103,007	225,017	56,256	304,154	101,385	101,385
State Trunkline Maintenance	169,093	211,287	197,100	197,100	197,100	197,100
Interest	1,704	4,585	500	2,000	2,000	2,000
Miscellaneous	138,905	331,130	600,436	152,754	421,262	421,262
Contributions From Other Funds	603,544	967,696	623,834	303,367	3,836,254	3,836,254
	4,114,292	5,661,612	5,618,869	6,691,623	19,287,771	19,287,771
Expenditures:						
Street & Bridge Construction	723,055	2,202,166	2,082,624	1,594,720	2,461,859	2,461,859
Street & Bridge Maintenance	385,454	334,479	568,166	585,851	582,990	582,990
Traffic Services	565,205	497,914	658,590	650,000	650,000	650,000
Winter Maintenance	384,380	176,891	337,622	257,971	275,687	275,687
Transfers To Other Funds	0	810,683	61,331	475,000	250,000	250,000
Trunkline Maintenance	150,693	194,220	197,100	197,100	197,100	197,100
State Highway Construction	1,606,346	977,085	2,660,526	4,433,613	14,664,554	14,664,554
	3,815,133	5,193,438	6,565,959	8,194,255	19,082,190	19,082,190
Revenues Over (Under)						
Expenditures	299,159	468,174	(947,090)	(1,502,632)	205,581	205,581
Fund Balance - Beginning of Year	972,426	1,271,585	1,739,759	1,739,759	237,127	237,127
Fund Balance - End of Year	1,271,585	1,739,759	792,669	237,127	442,708	442,708

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 202 Major Street Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
202-000-000-470.000 Telecom Fee	112,120	99,917	112,102	99,917	99,917	99,917
202-000-000-501.000 Federal And State Grant	1,169,203	702,321	2,030,743	3,828,498	12,118,520	12,118,520
202-000-000-539.000 State Grant (Intercity Trail)	0	0	310,000	3,750	461,250	461,250
202-000-000-539.451 State Grant - Brown St.	0	1,251,000	0	0	0	0
202-000-000-569.000 Act 51 Gas & Weight Tax	1,928,836	1,968,576	1,800,000	1,900,000	2,150,000	2,150,000
202-000-000-569.084 Act 84 - Streets & Bridges	0	0	0	304,154	101,385	101,385
202-000-000-569.252 Act 252 - Streets & Bridges	0	225,017	56,256	0	0	0
202-000-000-569.478 Act 51 - Extra Winter Maint.	103,007	0	0	0	0	0
202-000-000-582.005 Contrib. R2 Asset Mgt.	9,613	15,175	18,722	18,722	18,722	18,722
202-000-000-664.000 Interest	1,704	4,585	500	2,000	2,000	2,000
202-000-000-686.498 Trunkline Maintenance	169,093	211,287	197,100	197,100	197,100	197,100
202-000-000-696.099 Act 99 Financing Proceeds	0	0	454,612	0	0	0
202-000-000-698.451 Miscellaneous	500	202,500	0	18,965	37,623	37,623
202-000-000-675.006 Donations-Weatherwax	0	0	0	0	250,000	250,000
202-000-000-698.463 Miscellaneous	0	100	0	150	0	0
202-000-000-698.474 Miscellaneous	16,672	13,438	15,000	15,000	15,000	15,000
202-000-000-699.245 Cont.-Public Imp. Fund	511,054	595,307	177,133	0	298,100	298,100
202-000-000-699.286 Cont.-CDBG Fund	0	0	0	39,600	108,113	108,113
202-000-000-699.425 Cont.-2017 MTF Bond Cont.	0	0	0	0	2,500,000	2,500,000
202-000-000-699.895 Cont.-Special Assessmt. Fd.	92,490	372,389	446,701	263,767	930,041	930,041
Total Revenues	4,114,292	5,661,612	5,618,869	6,691,623	19,287,771	19,287,771

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 451 Street & Bridge Construction

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
202-451-000-706.000 Salaries and Wages	136,555	74,442	103,755	116,520	118,831	118,831
202-451-000-707.000 Wages-Temporary	102	1,978	3,200	1,000	3,200	3,200
202-451-000-709.000 Overtime	7,349	2,755	0	1,000	7,503	7,503
202-451-000-715.000 Employers FICA	10,513	6,154	8,182	9,067	9,909	9,909
202-451-000-719.000 Health Insurance	17,895	9,261	17,087	21,832	17,485	17,485
202-451-000-722.000 Pension-General	17,699	9,925	12,679	14,420	15,501	15,501
202-451-000-724.000 Unemployment Comp.	144	183	452	320	405	405
202-451-000-724.001 Workers Compensation	1,490	857	1,207	1,274	1,408	1,408
202-451-000-725.000 Other Fringe Benefits	3,417	1,353	1,720	2,737	1,722	1,722
	195,164	106,908	148,282	168,170	175,964	175,964
Material and Supplies:						
202-451-000-782.000 Materials	13,597	1,167	10,000	1,000	10,000	10,000
	13,597	1,167	10,000	1,000	10,000	10,000
Contractual and Other:						
202-451-000-818.000 Contractual Services	398,366	1,985,617	1,847,714	1,337,286	2,181,461	2,181,461
202-451-000-914.001 Insurance Deductible	0	0	3,000	5,000	5,000	5,000
202-451-000-959.000 Property Taxes	0	44,790	0	0	0	0
202-451-000-943.000 Equipment Rental - MP	3,890	4,834	0	0	0	0
202-451-000-962.000 Uncollectible Accounts	528	3,162	0	0	0	0
202-451-000-966.000 PW Overhead	2,064	812	1,000	1,000	1,000	1,000
202-451-000-967.000 ENG Overhead	109,446	54,876	72,628	82,264	88,434	88,434
	514,294	2,094,091	1,924,342	1,425,550	2,275,895	2,275,895
Street Construction	723,055	2,202,166	2,082,624	1,594,720	2,461,859	2,461,859

<u>WORK PROJECT DETAIL</u>						
Work Project Titles:	Special Assessment	State Grant/ Fund Bal.	Other	PIF/CDBG	Bonds/ Other	Total FY Cost
Asset Management-Jacts Plan Reg. 2		0				0
Curb Ramp Mapping & GIS		10,000				10,000
Ella Sharp Connector (non-motorized path) MDEQ/MDNR		5,447	150,000		250,000	405,447
Francis: Washington to Glick	47,043	159,919	9,427	1,718		218,107
Fourth: Horton to Audubon				64,632		64,632
Glick: Blackstone to Jackson (Parallel Parking)		0			43,492	43,492
High St Bridge (east) Guardrail Replacement		20,528				20,528
I94BL MDOT Michigan: Brown to Steward		0			112,386	112,386
I94BL (Washington & Glick) Two-Way Conversion					78,800	78,800
IronBelle DT (non-motorized path) study MDEQ/MDNR		6,750	11,250			18,000
Kibby: City Limits to West Ave. (Eng.)		0			150,930	150,930
Lake to Lake (non-motorized path) S. Cooper MDEQ/MDNR		170,960	300,000			470,960
Loomis Park Wellness Path		10,000				10,000
M50 (West Ave)MI-Wildwood, Ganson-North MDOT		17,951				17,951
Major Bridge Inspection & Engineering		16,000				16,000
Major St. Const.-Misc.		41,100				41,100
Major St.-GIS		10,000				10,000
Major St. Planning & Permits		128,000				128,000
Mechanic: Morrell to Washington		108,113				108,113
Mechanic: Washington to Pearl	165,046		28,196	231,750	62,093	487,085
Wisner: Argyle to Boardman (Cat F)		27,208				27,208
Trail St. Bridge Rip-Rap		23,120				23,120
Other (Otsego/Elaine Apts.)						
	212,089	755,096	498,873	298,100	697,701	2,461,859

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
202-463-000-706.000 Salaries and Wages	84,095	66,950	105,000	105,000	100,000	100,000
202-463-000-707.000 Wages-Temporary	0	0	2,000	2,000	2,000	2,000
202-463-000-709.000 Overtime	19,651	13,709	20,000	20,000	20,000	20,000
202-463-000-715.000 Employers FICA	7,479	5,922	9,716	9,716	9,333	9,333
202-463-000-719.000 Health Insurance	27,314	24,696	32,466	37,527	35,740	35,740
202-463-000-719.005 Health Ins. - MERS HSA	0	0	0	200	200	200
202-463-000-722.000 Pension-General	12,819	10,107	15,275	15,338	14,724	14,724
202-463-000-723.000 Pension - MERS DC	0	2	0	40	39	39
202-463-000-724.000 Unemployment Comp.	39	203	622	483	464	464
202-463-000-724.001 Workers Compensation	2,176	1,840	3,340	3,289	3,160	3,160
202-463-000-725.000 Other Fringe Benefits	1,482	1,131	2,247	2,258	2,150	2,150
	155,055	124,560	190,666	195,851	187,810	187,810
Material and Supplies:						
202-463-000-782.000 Materials	83,959	83,444	100,000	100,000	96,180	96,180
	83,959	83,444	100,000	100,000	96,180	96,180
Contractual and Other:						
202-463-000-818.000 Contractual Services	6,700	1,525	105,000	105,000	105,000	105,000
202-463-000-873.000 Travel	0	424	0	0	0	0
202-463-000-914.001 Insurance-Deductible	0	0	10,000	10,000	10,000	10,000
202-463-000-943.000 Equipment Rental - MP	97,578	91,084	100,000	100,000	100,000	100,000
202-463-000-960.000 Education & Training	0	130	0	0	0	0
202-463-000-966.000 PW Overhead	42,151	33,312	62,500	75,000	84,000	84,000
202-463-000-967.000 ENG Overhead	11	0	0	0	0	0
	146,440	126,475	277,500	290,000	299,000	299,000
Street Maintenance	385,454	334,479	568,166	585,851	582,990	582,990

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:

Street Cleaning	79,173	94,621	90,000	197,000	190,000	190,000
Maintenance C&G Street	293,314	223,547	435,166	330,861	333,000	333,000
Catch Basin Maintenance	4,960	15,980	8,000	27,000	28,000	28,000
Maint. No C&G Streets	8,007	332	35,000	30,990	31,990	31,990
	385,454	334,480	568,166	585,851	582,990	582,990

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Work Project Detail

Fund 202 Major Street Fund

Dept 463 Street & Bridge Maintenance (Cont'd.)

Dept.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
<u>Street Cleaning:</u>							
700	Machine Sweeping	22,035	25,568	0	34,000	35,000	35,000
701	Haul Sweepings	6,207	21,966	0	24,000	25,000	25,000
702	Hand Cleaning	24,328	25,665	40,000	29,000	30,000	30,000
703	Leaf Pickup/Dropoff	26,603	21,422	50,000	110,000	100,000	100,000
		<u>79,173</u>	<u>94,621</u>	<u>90,000</u>	<u>197,000</u>	<u>190,000</u>	<u>190,000</u>
<u>Maintenance C&G Street:</u>							
705	Asphalt Patching	246,648	214,548	335,000	249,000	250,000	250,000
706	Concrete Patching	0	0	3,000	2,000	3,000	3,000
707	Curb & Gutter Repair	22,456	890	40,000	40,000	40,000	40,000
708	Crackfill	0	0	8,000	5,000	5,000	5,000
709	Parkway Maintenance	24,210	8,109	49,166	34,861	35,000	35,000
711	Chipseal	0	0	0	0	0	0
		<u>293,314</u>	<u>223,547</u>	<u>435,166</u>	<u>330,861</u>	<u>333,000</u>	<u>333,000</u>
<u>Catch Basin Maintenance:</u>							
712	Catch Basin Work	169	13,382	6,000	16,000	16,000	16,000
713	Clean Catch Basins	4,791	2,598	2,000	11,000	12,000	12,000
		<u>4,960</u>	<u>15,980</u>	<u>8,000</u>	<u>27,000</u>	<u>28,000</u>	<u>28,000</u>
<u>Maintenance No C&G Streets:</u>							
714	Asphalt Patching	0	0	5,000	3,000	3,000	3,000
715	Crackfill	0	0	0	0	0	0
717	Shoulder & Gutter Repair	0	0	3,000	1,990	1,990	1,990
718	Chipseal	0	0	0	0	0	0
720	Non Motorized Maintenance	140	0	5,000	5,000	5,000	5,000
722	Bridge Maintenance	7,867	202	10,000	9,000	10,000	10,000
725	Bike Lane Sweeping	0	0	2,000	2,000	2,000	2,000
727	Insurance deductible	0	0	10,000	10,000	10,000	10,000
751	Storm Water Utility	0	130	0	0	0	0
		<u>8,007</u>	<u>332</u>	<u>35,000</u>	<u>30,990</u>	<u>31,990</u>	<u>31,990</u>
		<u>385,454</u>	<u>334,480</u>	<u>568,166</u>	<u>585,851</u>	<u>582,990</u>	<u>582,990</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services						
202-474-000-706.000 Salaries and Wages	147,180	137,220	163,115	163,115	166,497	166,497
202-474-000-707.000 Wages-Temporary	4,682	4,009	9,600	7,978	9,600	9,600
202-474-000-709.000 Overtime	13,795	7,229	20,992	9,286	14,946	14,946
202-474-000-715.000 Employers FICA	13,446	11,927	14,819	13,799	14,615	14,615
202-474-000-719.000 Health Insurance	11,016	15,049	26,863	26,863	24,498	24,498
202-474-000-722.000 Pension-General	21,411	18,944	22,498	22,878	22,263	22,263
202-474-000-724.000 Unemployment Comp.	267	701	711	405	568	568
202-474-000-724.001 Workers Compensation	3,109	2,987	1,898	2,531	1,973	1,973
202-474-000-725.000 Other Fringe Benefits	1,485	2,204	2,704	2,704	2,413	2,413
	216,391	200,270	263,200	249,559	257,373	257,373
Material and Supplies:						
202-474-000-759.000 Small Tools	520	561	2,500	2,000	2,000	2,000
202-474-000-782.000 Materials	2,556	34,399	20,500	45,500	30,000	30,000
	3,076	34,960	23,000	47,500	32,000	32,000
Contractual and Other:						
202-474-000-818.000 Contractual Services	73,293	58,880	58,815	58,800	58,815	58,815
202-474-000-920.000 Utilities	73,186	70,849	73,186	72,773	73,086	73,086
202-474-000-933.000 Equipment Maintenance	46,421	2,849	62,631	62,631	62,454	62,454
202-474-000-943.000 Equipment Rental - MP	24,407	26,602	54,284	38,056	44,661	44,661
202-474-000-962.000 Uncollectible Accounts	0	77	0	0	0	0
202-474-000-966.000 PW Overhead	9,121	11,906	13,500	12,000	13,501	13,501
202-474-000-967.000 ENG Overhead	119,310	91,521	109,974	108,681	108,110	108,110
	345,738	262,684	372,390	352,941	360,627	360,627
Traffic Services	565,205	497,914	658,590	650,000	650,000	650,000

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
<u>WORK PROJECT DETAIL</u>						
Work Project Titles:						
780 Tr. Eng. Office-Mjr 1/2	128,994	88,432	130,000	130,000	130,000	130,000
781 Traffic Signals-City	224,092	199,727	235,000	235,000	235,000	235,000
781B Traffic Signals-Brooklyn	644	147	700	700	700	700
781C Traffic Signals-Concord	295	308	500	500	500	500
781G Traffic Signals-Grass Lake	673	122	1,000	1,000	1,000	1,000
781J Traffic Signals- Jackson County	8,663	9,469	14,000	12,500	13,000	13,000
781P Partnership Park Lights	0	0	0	0	0	0
781S State Signals-State (City Share)	70,978	62,076	75,000	75,000	75,000	75,000
781T Tree Trimming	0	0	300	300	300	300
782 Traffic Signs	40,897	60,984	89,690	71,500	81,600	81,600
782S Snow Rte Traffic Sign	0	0	0	0	0	0
783 Pavement Marking	67,138	51,499	70,000	70,000	70,000	70,000
784 Railroad Signals	6,001	6,001	8,400	8,000	8,400	8,400
785 Emergency Equipment	0	0	2,000	2,000	2,000	2,000
787 Cbd Traffic Study	0	0	0	0	0	0
788 Traffic Records & Studies	4,601	6,960	12,000	10,500	10,500	10,500
788A-G Jacts Traffic Counts, Etc.	4,848	2,014	10,000	10,000	10,000	10,000
791 Traffic Sign Inventory	0	0	10,000	0	0	0
792 Storm Water Utilities	498	0	0	0	0	0
794 Street Light Inventory	6,883	10,175	0	23,000	12,000	12,000
	565,205	497,914	658,590	650,000	650,000	650,000

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 478 Winter Maintenance

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
202-478-000-706.000 Salaries and Wages	42,524	26,036	34,000	30,000	30,000	30,000
202-478-000-707.000 Wages-Temporary	0	0	0	0	0	0
202-478-000-709.000 Overtime	31,164	11,707	24,000	20,000	24,000	24,000
202-478-000-715.000 Employers FICA	5,366	2,720	4,437	3,825	4,131	4,131
202-478-000-719.000 Health Insurance	17,943	10,351	10,513	10,722	10,722	10,722
202-478-000-719.005 Health Ins. - MERS HSA	0	0	0	100	100	100
202-478-000-722.000 Pension-General	9,226	4,612	7,088	6,135	6,626	6,626
202-478-000-723.000 Pension - MERS DC	0	0	0	40	40	40
202-478-000-724.000 Unemployment Comp.	295	701	300	206	221	221
202-478-000-724.001 Workers Compensation	1,381	772	1,525	1,295	1,399	1,399
202-478-000-725.000 Other Fringe Benefits	904	455	731	648	648	648
	108,803	57,354	82,594	72,971	77,887	77,887
Material and Supplies:						
202-478-000-782.000 Materials	119,327	44,540	100,000	80,000	80,000	80,000
	119,327	44,540	100,000	80,000	80,000	80,000
Contractual and Other:						
202-478-000-818.000 Contractual Services	0	0	5,000	5,000	5,000	5,000
202-478-000-943.000 Equipment Rental - MP	132,860	61,834	121,028	70,000	75,000	75,000
202-478-000-966.000 PW Overhead	23,390	13,163	29,000	30,000	37,800	37,800
	156,250	74,997	155,028	105,000	117,800	117,800
Winter Maintenance	384,380	176,891	337,622	257,971	275,687	275,687

<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
790	Snowplowing	72,664	26,460	100,000	60,000	65,000	65,000
791	Hauling Snow	95,344	44,152	23,622	40,000	45,000	45,000
792	Salting	216,372	106,279	214,000	157,971	165,687	165,687
795	Winter Storm Cleanup	0	0	0	0	0	0
		384,380	176,891	337,622	257,971	275,687	275,687

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 484 Transfers To Other Funds

Account Description	2013/14	2014/15	2015/16	2015/16	2016/17	2016/17
	Actual	Actual	Adopted	Projected	Proposed	Adopted
Contractual and Other:						
202-484-000-999.203 Cont.-Local Street Fund	0	475,000	0	475,000	250,000	250,000
202-484-000-999.324 Cont.-2003 MTF Bond D/S	0	0	0	0	0	0
202-484-000-999.589 Cont.-Storm Water Utility Func	0	335,683	61,331	0	0	0
	0	810,683	61,331	475,000	250,000	250,000
*Transfers To Other Funds	0	810,683	61,331	475,000	250,000	250,000

Fund 202 Major Street Fund
Dept 498 Trunkline Maintenance

Account Description	2013/14	2014/15	2015/16	2015/16	2016/17	2016/17
	Actual	Actual	Adopted	Projected	Proposed	Adopted
Personal Services:						
202-498-000-706.000 Salaries and Wages	29,856	21,120	35,000	30,000	35,000	35,000
202-498-000-707.000 Wages-Temporary	63	0	0	0	0	0
202-498-000-709.000 Overtime	9,685	4,568	10,000	7,000	10,000	10,000
202-498-000-715.000 Employers FICA	1,953	1,106	3,443	2,831	3,443	3,443
202-498-000-719.000 Health Insurance	7,533	4,742	10,822	10,722	12,509	12,509
202-498-000-719.001 Health Ins. - MERS HSA	0	0	0	20	0	0
202-498-000-722.000 Pension-General	3,379	1,909	5,499	4,540	5,522	5,522
202-498-000-723.000 Pension - MERS DC	0	0	0	20	6	6
202-498-000-724.000 Unemployment Comp.	70	176	221	141	171	171
202-498-000-724.001 Workers Compensation	536	331	1,184	958	1,166	1,166
202-498-000-725.000 Other Fringe Benefits	525	276	749	645	753	753
	53,600	34,228	66,918	56,877	68,570	68,570
Material and Supplies:						
202-498-000-782.000 Materials	43,155	36,772	49,682	44,113	49,719	49,719
	43,155	36,772	49,682	44,113	49,719	49,719
Contractual and Other:						
202-498-000-818.000 Contractual Services	0	84,772	0	43,910	0	0
202-498-000-943.000 Equipment Rental	43,319	31,874	58,000	30,000	47,311	47,311
202-498-000-966.000 PW Overhead	10,619	6,574	22,500	22,200	31,500	31,500
	53,938	123,220	80,500	96,110	78,811	78,811
Trunkline Maintenance	150,693	194,220	197,100	197,100	197,100	197,100

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 505 State Highway Construction

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual and Other:						
202-505-000-950.000 State Highway Const.-City	437,144	274,764	629,783	605,115	2,546,034	2,546,034
202-505-000-950.001 State Highway Const.-Fed/St.	1,169,202	702,321	2,030,743	3,828,498	12,118,520	12,118,520
	1,606,346	977,085	2,660,526	4,433,613	14,664,554	14,664,554
State Highway Construction	1,606,346	977,085	2,660,526	4,433,613	14,664,554	14,664,554

Work Project Titles:	Fed./State	Special Assessment	Fund Balance	Bonds	Total
I94-BL(Michigan): Brown to Steward (MDOT)	6,986,986	89,077	0	231,159	7,307,222
I94-BL(Washington & Glick): 2-Way Conv. (MDOT)	2,948,000	0	0	1,780,000	4,728,000
Kibby: City Limits to West Ave	464,400	74,960	0	41,140	580,500
M50 (West Ave):MI-Wildwood,Ganson-North (MDOT)	1,142,534	45,343	(26,995)	0	1,160,882
Mechanic: Morrell to Washington	576,600	140,363	3,787	0	720,750
Past MDOT Projects	0	0	24,000	0	24,000
Wisner: Argyle to Boardman (Cat F)	0	368,209	(225,009)	0	143,200
	12,118,520	717,952	(224,217)	2,052,299	14,664,554

(203) Local Street Fund

PURPOSE- The Local 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.

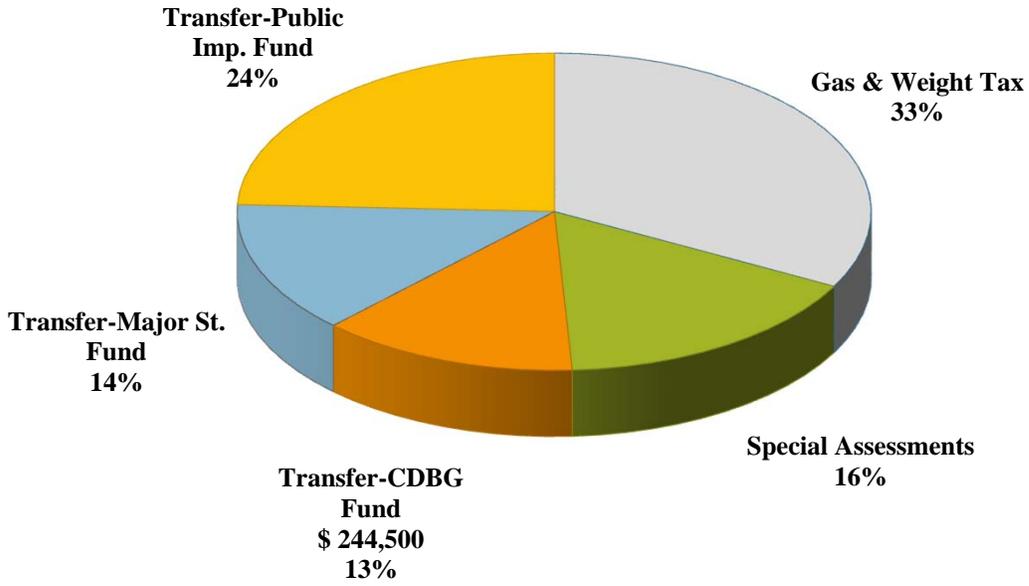
CHARACTER - This Fund is to be used:

1. To receive all Local Street Funds paid to cities and villages by the state.
2. 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).
3. 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.
4. To account for money received from contributions from other funds.

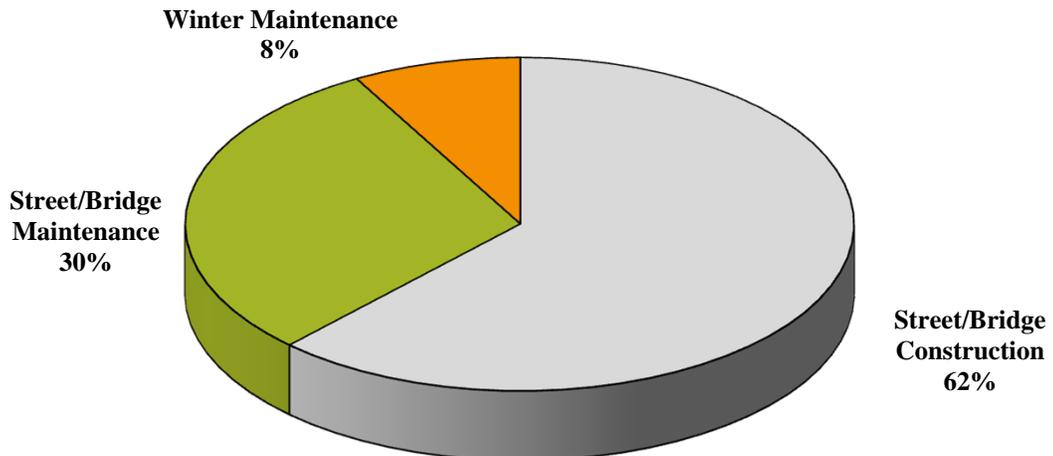
AUTHORIZATION- The Local Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

**City of Jackson
Fiscal Year 2016/17 Adopted Budget
Local Street Fund**

Revenues



Expenses



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Local Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues:						
State Gas & Weight Tax	585,682	598,049	540,000	550,000	610,000	610,000
State Extra Winter Maintenance	51,503	0	0	0	0	0
Miscellaneous	2,860	16,192	0	55,696	1,300	1,300
Contributions From Other Funds	60,152	579,349	1,321,107	2,082,338	1,249,562	1,249,562
	700,197	1,193,590	1,861,107	2,688,034	1,860,862	1,860,862
Expenditures:						
Street & Bridge Construction	226,257	110,126	1,746,124	2,946,232	1,052,512	1,052,512
Street & Bridge Maintenance	219,616	440,850	493,915	493,106	505,112	505,112
Traffic Services	492	298	4,006	2,000	2,000	2,000
Winter Maintenance	140,056	59,924	199,609	123,453	137,883	137,883
Transfers To Other Funds	0	214,837	39,252	0	0	0
	586,421	826,035	2,482,906	3,564,791	1,697,507	1,697,507
Revenues Over (Under)						
Expenditures	113,776	367,555	(621,799)	(876,757)	163,355	163,355
Fund Balance - Beginning of Year	453,933	567,709	935,264	935,264	58,507	58,507
Fund Balance - End of Year	567,709	935,264	313,465	58,507	221,862	221,862

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 203 Local Street Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
203-000-000-569.000 Act 51 Gas & Weight Tax	585,682	598,049	540,000	550,000	610,000	610,000
203-000-000-569.478 Act 51 - Extra Winter Maint.	51,503	0	0			
203-000-000-664.000 Interest	1,324	1,692	0	800	800	800
203-000-000-698.451 Miscellaneous (Hayes Alley-	0	14,500	0	54,463	0	0
203-000-000-698.474 Miscellaneous	1,536	0	0	433	500	500
203-000-000-699.202 Cont.-Major Street Fund	0	475,000	0	475,000	250,000	250,000
203-000-000-699.245 Cont.-Public Improvemt. Fd.	0	19,560	750,000	927,133	451,900	451,900
203-000-000-699.286 Cont.-CDBG Fund	5,453	84,789	407,506	474,211	244,500	244,500
203-000-000-699.895 Cont.-Special Assessmt. Fd.	54,699	0	163,601	205,994	303,162	303,162
Total Revenues	700,197	1,193,590	1,861,107	2,688,034	1,860,862	1,860,862

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 451 Street & Bridge Construction

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services :						
203-451-000-706.000 Salaries and Wages	11,095	4,348	46,443	31,672	19,751	19,751
203-451-000-707.000 Wages -Temporary	0	0	0	40	0	0
203-451-000-709.000 Overtime	1,030	18	0	1,000	0	0
203-451-000-715.000 Employers FICA	897	307	3,553	2,502	1,511	1,511
203-451-000-719.000 Health Insurance	1,811	455	7,649	9,045	2,906	2,906
203-451-000-722.000 Pension-General	1,530	510	5,675	4,032	2,423	2,423
203-451-000-724.000 Unemployment Comp.	6	0	202	108	67	67
203-451-000-724.001 Workers Compensation	117	49	540	375	234	234
203-451-000-725.000 Other Fringe Benefits	404	66	770	459	286	286
	16,890	5,753	64,832	49,233	27,178	27,178
Material and Supplies:						
203-451-000-782.000 Materials	95	5,171	1,500	1,500	1,500	1,500
	95	5,171	1,500	1,500	1,500	1,500
Contractual and Other:						
203-451-000-818.000 Contractual Services	198,042	95,774	1,646,282	2,870,129	1,009,008	1,009,008
203-451-000-943.000 Equipment Rental - MP	0	33	500	2,000	500	500
203-451-000-962.000 Uncollectible Accounts	1,023	659	0	0	0	0
203-451-000-966.000 PW Overhead	0	124	500	500	500	500
203-451-000-967.000 ENG Overhead	10,207	2,612	32,510	22,870	13,826	13,826
	209,272	99,202	1,679,792	2,895,499	1,023,834	1,023,834
Street Construction	226,257	110,126	1,746,124	2,946,232	1,052,512	1,052,512

Work Project Titles:	<u>WORK PROJECT DETAIL</u>				Total Cost
	S/A	Fund Balance	PIF	CDBG	
Edward & Winthrop: Wildwood to JHS	60,897	0	3,044	244,500	308,441
Jackson: Washington to Glick	242,265	0	448,856	0	691,121
Local St. Misc.	0	37,950	0	0	37,950
Local St. Planning & Permits	0	15,000	0	0	15,000
	303,162	52,950	451,900	244,500	1,052,512

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
203-463-000-706.000 Salaries and Wages	50,174	76,722	95,000	90,000	90,000	90,000
203-463-000-707.000 Wages-Temporary	324	0	6,000	0	0	0
203-463-000-709.000 Overtime	447	8,261	4,000	10,000	9,000	9,000
203-463-000-715.000 Employers FICA	3,837	5,955	8,033	7,650	7,574	7,574
203-463-000-719.000 Health Insurance	16,269	26,657	29,374	32,166	32,166	32,166
203-463-000-719.005 Health Ins. - MERS HSA	0	7	0	350	350	350
203-463-000-722.000 Pension-General	6,447	10,272	12,098	12,270	12,147	12,147
203-463-000-723.000 Pension - MERS DC	0	5	0	100	100	100
203-463-000-724.000 Unemployment Comp.	17	111	515	380	376	376
203-463-000-724.001 Workers Compensation	1,152	1,948	2,762	2,590	2,564	2,564
203-463-000-725.000 Other Fringe Benefits	841	1,362	1,633	1,400	1,535	1,535
	79,508	131,300	159,415	156,906	155,812	155,812
Material and Supplies:						
203-463-000-782.000 Materials	42,119	150,202	175,000	165,000	170,000	170,000
	42,119	150,202	175,000	165,000	170,000	170,000
Contractual and Other:						
203-463-000-818.000 Contractual Services	140	2,380	0	1,000	0	0
203-463-000-943.000 Equipment Rental - MP	72,034	123,391	110,000	110,000	110,000	110,000
203-463-000-960.000 Education & Training	0	0	0	0	0	0
203-463-000-966.000 PW Overhead	25,815	33,577	49,500	60,000	69,300	69,300
203-463-000-967.000 ENG Overhead	0	0	0	200	0	0
	97,989	159,348	159,500	171,200	179,300	179,300
Street Maintenance	219,616	440,850	493,915	493,106	505,112	505,112

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Street Cleaning	48,234	125,480	66,000	71,000	81,000	81,000
Maintenance C&G Streets	149,814	291,255	380,915	373,000	373,000	373,000
Maintenance Catch Basins	8,078	12,090	11,000	15,000	15,121	15,121
Maint. No C&G Streets	13,490	12,026	36,000	34,106	35,991	35,991
	219,616	440,851	493,915	493,106	505,112	505,112

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

WORK PROJECT DETAIL

Fund 203 Local Street Fund
Dept 463 Street Maintenance

Dept.	Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
<u>Street Cleaning:</u>							
900	Machine Sweeping	18,834	55,288	0	20,000	25,000	25,000
901	Haul Sweepings	8,328	43,858	0	20,000	25,000	25,000
902	Hand Cleaning	21,072	22,216	35,000	25,000	25,000	25,000
903	Leaf Pickup	0	0	25,000	0	0	0
904	Clean Alleys	0	4,118	6,000	6,000	6,000	6,000
		48,234	125,480	66,000	71,000	81,000	81,000
<u>Maintenance C&G Streets:</u>							
905	Asphalt Patching	116,207	280,898	307,915	300,000	300,000	300,000
906	Concrete Patching	0	0	3,000	3,000	3,000	3,000
907	Curb & Gutter Repair	11,529	1,583	25,000	25,000	25,000	25,000
908	Crackfill	0	0	5,000	5,000	5,000	5,000
909	Parkway Maintenance	22,078	8,774	40,000	40,000	40,000	40,000
911	Chipseal	0	0	0	0	0	0
		149,814	291,255	380,915	373,000	373,000	373,000
<u>Maintenance Catch Basins:</u>							
912	Catch Basin Work	4,313	8,704	10,000	10,000	10,000	10,000
913	Clean Catch Basins	3,765	3,386	1,000	5,000	5,121	5,121
		8,078	12,090	11,000	15,000	15,121	15,121
<u>Maintenance No C&G Streets:</u>							
914	Grade & Gravel	12,444	11,269	20,000	20,000	20,000	20,000
915	Asphalt Patching	0	0	0	0	0	0
916	Crackfill	0	0	0	0	0	0
917	Dust Prevention	742	757	4,000	3,106	4,000	4,000
918	Shoulder & Gutter Repair	304	0	8,000	8,000	8,000	8,000
920	Railroad ROW Maintenance	0	0	0	0	0	0
922	Bridge Maintenance	0	0	4,000	3,000	3,991	3,991
933	Streetscape Maintenance	0	0	0	0	0	0
		13,490	12,026	36,000	34,106	35,991	35,991
		219,616	440,851	493,915	493,106	505,112	505,112

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 474 Traffic Services

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
203-474-000-706.000 Salaries and Wages	231	278	1,000	500	500	500
203-474-000-709.000 Overtime	0	0	300	0	300	300
203-474-000-715.000 Employers FICA	17	0	99	38	61	61
203-474-000-719.000 Health Insurance	17	0	165	25	74	74
203-474-000-722.000 Pension-General	29	0	159	117	98	98
203-474-000-724.000 Unemployment Comp.	0	0	4	4	2	2
203-474-000-724.001 Workers Compensation	3	0	12	12	6	6
203-474-000-725.000 Other Fringe Benefits	1	0	17	13	7	7
	298	278	1,756	709	1,048	1,048
Material and Supplies:						
203-474-000-782.000 Materials	0	20	500	500	250	250
	0	20	500	500	250	250
Contractual and Other:						
203-474-000-943.000 Equipment Rental - MP	36	0	1,000	250	250	250
203-474-000-966.000 DPW Overhead	23	0	750	264	452	452
203-474-000-967.000 ENG Overhead	135	0	0	277	0	0
	194	0	1,750	791	702	702
Capital Outlay:						
Traffic Services	492	298	4,006	2,000	2,000	2,000

<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
980	Traffic Office -1/2 Local St.	371	278	1,000	1,000	1,000	1,000
981	Traffic Signs	121	0	3,006	1,000	1,000	1,000
982	Pavement Marking	0	20	0	0	0	0
		492	298	4,006	2,000	2,000	2,000

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 478 Winter Maintenance

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services						
203-478-000-706.000 Salaries and Wages	22,819	11,170	28,000	20,000	20,000	20,000
203-478-000-707.000 Wages-Temporary	0	0	0	0	0	0
203-478-000-709.000 Overtime	3,578	525	7,000	5,000	6,000	6,000
203-478-000-715.000 Employers FICA	1,929	843	2,678	1,913	1,989	1,989
203-478-000-719.000 Health Insurance	6,082	3,235	8,658	7,148	7,148	7,148
203-478-000-719.005 Health Ins. - MERS HSA	0	0	0	100	100	100
203-478-000-722.000 Pension-General	3,305	1,429	4,277	3,068	3,190	3,190
203-478-000-723.000 Pension - MERS DC	0	0	0	50	50	50
203-478-000-724.000 Unemployment Comp.	95	256	428	351	355	355
203-478-000-724.001 Workers Compensation	590	273	511	435	463	463
203-478-000-725.000 Other Fringe Benefits	354	143	557	388	388	388
	38,752	17,874	52,109	38,453	39,683	39,683
Material and Supplies:						
203-478-000-782.000 Materials	35,067	13,838	65,000	35,000	40,000	40,000
	35,067	13,838	65,000	35,000	40,000	40,000
Contractual and Other:						
203-478-000-943.000 Equipment Rental - MP	56,487	24,075	65,000	35,000	40,000	40,000
203-478-000-966.000 PW Overhead	9,750	4,137	17,500	15,000	18,200	18,200
	66,237	28,212	82,500	50,000	58,200	58,200
Winter Maintenance	140,056	59,924	199,609	123,453	137,883	137,883

		<u>WORK PROJECT DETAIL</u>				
Work Project Titles:						
990	Snowplowing	56,077	20,275	72,000	25,000	30,000
991	Hauling Snow	1,576	1,752	5,000	6,000	6,000
992	Salting	82,403	37,897	122,609	92,453	101,883
994	Ice Damage	0	0	0	0	0
		140,056	59,924	199,609	123,453	137,883

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 484 Transfers To Other Funds

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual and Other:						
203-484-000-999.324 Cont.-2003 MTF Bond D/S	0	0	0	0	0	0
203-484-000-999.589 Cont.-Storm Water Utility Func	0	214,837	39,252	0	0	0
	<u>0</u>	<u>214,837</u>	<u>39,252</u>	<u>0</u>	<u>0</u>	<u>0</u>
*Transfers To Other Funds	0	214,837	39,252	0	0	0

(208) Ella Sharp Park Operating Fund

PURPOSE - The Ella W. Sharp Park Operating Fund is used to record the revenues and expenditures related to operating and maintaining the Ella W. Sharp Park Golf Course and Ella W. Sharp Park.

CHARACTER - The will of Mrs. Ella W. Sharp converted 400 acres of her farm into a park known as Ella W. Sharp Park. The balance of her estate was converted to investments whose income is to be used for beautifying and maintaining the park. The principal amount of her estate is maintained in the Ella W. Sharp Park Endowment Fund (718) and the earnings are transferred to the Ella W. Sharp Park Operating Fund. Additional revenues are generated from the operation of the Ella W. Sharp Park Golf Course and, effective with the 1995/96 fiscal year, the operation of the Ella W. Sharp Park Mini-Golf Course located within the Park.

AUTHORITY - The Ella W. Sharp Park Operating Fund was established indirectly on December 15, 1970, by a City Commission resolution which required that "All revenues derived from the Ella Sharp Trust Fund and the Ella Sharp Park Golf Course shall be used for the operation, maintenance and development of Ella Sharp Park".



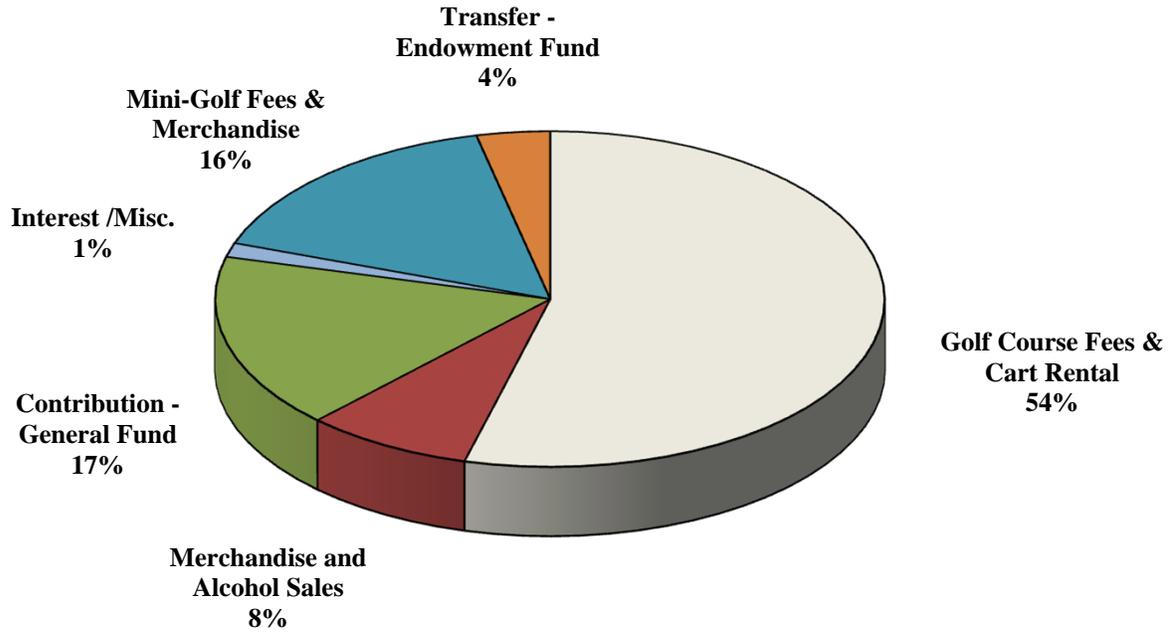
City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 208 Ella W. Sharp Park Operating Fund

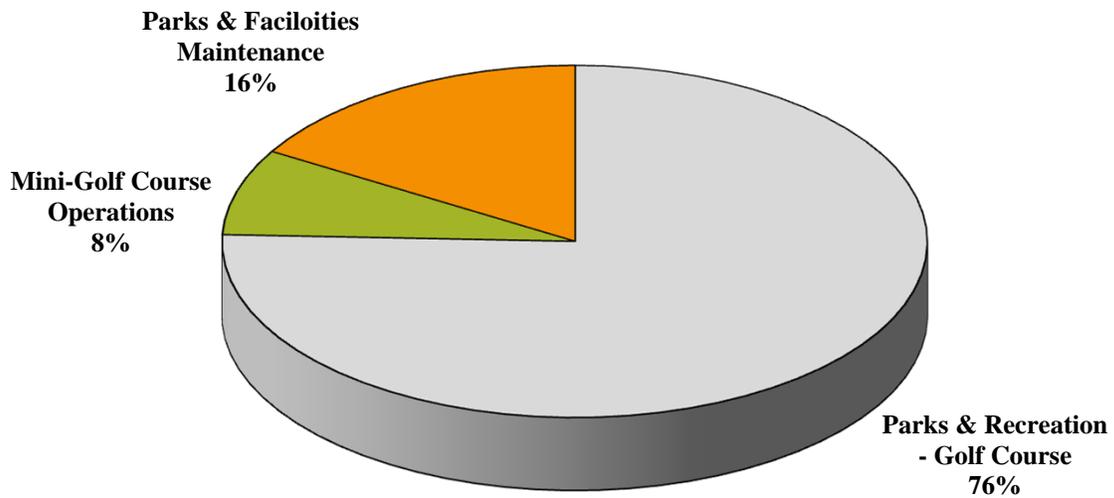
	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues:						
General	381,615	407,360	471,500	450,350	471,600	471,600
Sharp Park Mini-Golf Course	109,087	119,895	119,000	119,000	119,000	119,000
Parks & Facilities Maintenance	164,232	168,789	145,661	167,134	151,299	151,299
	<u>654,934</u>	<u>696,044</u>	<u>736,161</u>	<u>736,484</u>	<u>741,899</u>	<u>741,899</u>
Expenditures:						
Mini-Golf Course	35,167	38,127	58,559	58,632	58,495	58,495
Parks & Recreation	607,042	532,590	556,855	556,668	557,547	557,547
Parks & Facilities Maintenance	372	122,314	119,954	119,389	121,430	121,430
	<u>642,581</u>	<u>693,031</u>	<u>735,368</u>	<u>734,689</u>	<u>737,472</u>	<u>737,472</u>
Excess of Revenues Over (Under) Expenditures	12,353	3,013	793	1,795	4,427	4,427
Fund Balance - Beginning of Year	9,152	21,505	24,518	24,518	26,313	26,313
Fund Balance - End of Year	<u>21,505</u>	<u>24,518</u>	<u>25,311</u>	<u>26,313</u>	<u>30,740</u>	<u>30,740</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Ella Sharp Park Operating Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 208 Ella W. Sharp Park Operating Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
<i>Dept 000 General (Incl. Golf Course):</i>						
208-000-000-643.000 Golf Balls-Tees-Pullcarts	7,406	9,954	9,000	9,000	9,000	9,000
208-000-000-644.000 Merchandise	31,064	27,022	60,000	33,500	35,000	35,000
208-000-000-646.000 Golf Cart Rental	99,330	108,215	127,500	125,000	127,500	127,500
208-000-000-651.001 Golf Fees	237,277	239,470	265,000	255,000	265,000	265,000
208-000-000-651.008 Concessions-Alcohol Sales	0	17,764	0	17,750	25,000	25,000
208-000-000-664.000 Interest	0	121	0	100	100	100
208-000-000-698.000 Miscellaneous	6,538	4,814	10,000	10,000	10,000	10,000
	381,615	407,360	471,500	450,350	471,600	471,600
<i>Dept 584 Sharp Park Mini-Golf Course:</i>						
208-584-000-644.000 Merchandise	6,830	10,486	9,000	9,000	9,000	9,000
208-584-000-651.001 Golf Fees	102,257	109,409	110,000	110,000	110,000	110,000
	109,087	119,895	119,000	119,000	119,000	119,000
<i>Dept 697 Parks & Facilities Maintenance:</i>						
208-697-000-699.101 Contribution - General Fund	137,000	140,000	115,000	142,000	125,000	125,000
208-697-000-699.718 Cont.-Sharp Pk. Endow. Fd.	27,232	28,789	30,661	25,134	26,299	26,299
	164,232	168,789	145,661	167,134	151,299	151,299
Total Revenues	654,934	696,044	736,161	736,484	741,899	741,899

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 208 Ella W. Sharp Park Operating Fund
Dept 584 Mini-Golf Course

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
208-584-000-707.000 Wages-Temporary	18,438	24,839	28,613	28,613	28,613	28,613
208-584-000-715.000 Employers FICA	1,389	1,593	2,189	2,189	2,189	2,189
208-584-000-724.000 Unemployment Comp.	517	281	709	709	581	581
208-584-000-724.001 Workers Compensation	418	479	658	658	658	658
	<u>20,762</u>	<u>27,192</u>	<u>32,169</u>	<u>32,169</u>	<u>32,041</u>	<u>32,041</u>
Material And Supplies:						
208-584-000-745.000 Program Supplies	4,931	4,612	6,000	6,000	6,000	6,000
208-584-000-778.000 Equipment Maint Supplies	72	215	1,000	1,000	550	550
	<u>5,003</u>	<u>4,827</u>	<u>7,000</u>	<u>7,000</u>	<u>6,550</u>	<u>6,550</u>
Contractual And Other:						
208-584-000-818.584 Cont. Serv. - Mini-Golf Imp.	0	0	5,000	4,977	7,500	7,500
208-584-000-853.000 Telephone	537	534	800	800	800	800
208-584-000-914.000 Insurance	88	91	90	102	104	104
208-584-000-920.000 Utilities	8,777	5,381	12,500	10,500	10,500	10,500
208-584-000-933.000 Equipment Maintenance	0	102	1,000	3,084	1,000	1,000
	<u>9,402</u>	<u>6,108</u>	<u>19,390</u>	<u>19,463</u>	<u>19,904</u>	<u>19,904</u>
Mini-Golf Course	35,167	38,127	58,559	58,632	58,495	58,495

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
Department: Mini-Golf Course				
Fund-Activity: 208-584				
PT	Part Time - Recreation		10	28,613

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks & Recreation</i>				
<i>Fund-Activity: 208-691</i>				
014	Superintendent of Ella Sharp Park	1		84,720
306	Greenskeeper	1		49,927
PT	Part Time - Recreation		33	122,500
		<u>2</u>	<u>33</u>	<u>257,147</u>
Less: To 101-697 - Superintendent of Ella Sharp Park (1/3)				-28,240
To 208-697 - Superintendent of Ella Sharp Park (1/3)				<u>-28,240</u>
Activity Total				<u><u>200,667</u></u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 208 Ella W. Sharp Park Operating Fund
Dept 691 Parks And Recreation

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
208-691-000-702.000 Termination Pay	0	0	0	0	0	0
208-691-000-706.000 Salaries and Wages	101,006	76,705	76,490	76,490	78,167	78,167
208-691-000-707.000 Wages-Temporary	152,714	118,952	125,545	130,045	122,500	122,500
208-691-000-709.000 Overtime	9,604	9,945	4,250	6,303	4,750	4,750
208-691-000-715.000 Employers FICA	20,735	15,749	16,107	16,107	15,714	15,714
208-691-000-719.000 Health Insurance	20,221	20,818	20,679	20,679	21,846	21,846
208-691-000-722.000 Pension-General	13,663	10,624	9,348	9,348	9,278	9,278
208-691-000-724.000 Unemployment Comp.	3,502	2,005	2,078	2,078	4,170	4,170
208-691-000-724.001 Workers Compensation	6,288	5,377	4,843	4,843	4,725	4,725
208-691-000-725.000 Other Fringe Benefits	1,108	543	1,401	1,401	1,408	1,408
	328,841	260,718	260,741	267,294	262,558	262,558
Material and Supplies:						
208-691-000-745.000 Program Supplies	12,338	8,228	10,000	10,000	10,000	10,000
208-691-000-745.002 Program Supplies for Resale	81,818	102,729	100,000	103,000	100,000	100,000
208-691-000-751.000 Gasoline	23,896	7,453	17,000	15,000	16,500	16,500
208-691-000-758.000 Laundry	1,382	1,518	2,000	2,000	1,850	1,850
208-691-000-776.000 Custodial Supplies	2,200	2,272	2,250	2,250	2,250	2,250
208-691-000-778.000 Equipment Maint Supplies	24,778	18,030	18,000	18,000	18,500	18,500
208-691-000-783.000 Seed and Sod	42,052	33,565	33,000	33,000	33,500	33,500
	188,464	173,795	182,250	183,250	182,600	182,600
Contractual and Other:						
208-691-000-810.000 Banking Costs-EPAY	9,564	10,646	9,000	9,000	9,250	9,250
208-691-000-818.000 Contractual Services	5,290	3,809	7,400	4,140	4,150	4,150
208-691-000-853.000 Telephone	7,229	8,035	8,500	8,500	8,500	8,500
208-691-000-914.000 Insurance	5,020	7,512	8,925	8,950	8,950	8,950
208-691-000-920.000 Utilities	27,354	28,849	32,000	32,000	32,000	32,000
208-691-000-931.000 Building Maintenance	3,219	6,520	9,500	9,500	10,000	10,000
208-691-000-933.000 Equipment Maintenance	2,295	4,426	4,000	4,000	4,000	4,000
208-691-000-939.000 Vehicle Maintenance	2,701	1,550	500	645	500	500
208-691-000-941.000 Rentals	511	510	1,000	500	500	500
208-691-000-944.661 Equipment Lease - MP	25,029	20,705	32,039	26,564	32,039	32,039
	88,212	92,562	112,864	103,799	109,889	109,889
Capital Outlay:						
208-691-000-974.690 Land Imp.-Forestry	1,525	0	1,000	2,325	2,500	2,500
208-691-000-977.000 Equipment	0	5,515	0	0	0	0
	1,525	5,515	1,000	2,325	2,500	2,500
Parks And Recreation	607,042	532,590	556,855	556,668	557,547	557,547

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Parks & Facilities Maintenance</i>					
<i>Fund-Activity: 208-697</i>					
PT		Part Time - Recreation		4	41,916
				4	41,916
		Add: To 208-697 - Superintendent of Ella Sharp Park (1/3)			28,240
		Activity Total			70,156

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 208 Ella W. Sharp Park Operating Fund
Dept 697 Parks & Facilities Maintenance

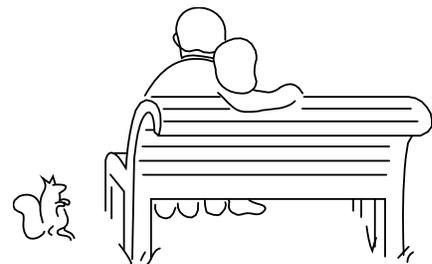
Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
208-697-000-702.000 Termination Pay	0	0	0	0	0	0
208-697-000-706.000 Salaries and Wages	0	25,846	27,548	27,548	28,240	28,240
208-697-000-707.000 Wages-Temporary	372	51,715	40,606	40,606	41,916	41,916
208-697-000-709.000 Overtime	0	0	4,250	4,250	4,750	4,750
208-697-000-715.000 Employers FICA	0	5,362	5,214	5,214	5,730	5,730
208-697-000-719.000 Health Insurance	0	2,160	2,182	2,182	2,304	2,304
208-697-000-722.000 Pension-General	0	3,069	3,366	3,356	3,352	3,352
208-697-000-724.000 Unemployment Comp.	0	417	457	457	1,521	1,521
208-697-000-724.001 Workers Compensation	0	942	1,940	1,940	1,723	1,723
208-697-000-725.000 Other Fringe Benefits	0	30	391	391	394	394
	372	89,541	85,954	85,944	89,930	89,930
Material and Supplies:						
208-697-000-751.000 Gasoline	0	13,184	9,500	9,200	8,750	8,750
208-697-000-776.000 Custodial Supplies	0	3,000	0	0	0	0
208-697-000-778.000 Equipment Maint Supplies	0	3,872	7,000	6,750	6,750	6,750
208-697-000-783.000 Seed and Sod	0	6,342	6,500	7,170	7,250	7,250
	0	26,398	23,000	23,120	22,750	22,750
Contractual and Other:						
208-697-000-818.000 Contractual Services	0	0	0	0	0	0
208-697-000-914.000 Insurance	0	0	500	500	500	500
208-697-000-920.000 Utilities	0	3,312	3,500	3,500	3,500	3,500
208-697-000-931.000 Building Maintenance	0	966	1,000	1,000	0	0
208-697-000-933.000 Equipment Maintenance	0	432	1,000	1,000	750	750
208-697-000-939.000 Vehicle Maintenance	0	575	2,500	2,000	2,000	2,000
208-697-000-941.000 Rentals	0	0	500	0	0	0
	0	5,285	9,000	8,000	6,750	6,750
Capital Outlay:						
208-697-000-974.690 Land Imp.-Forestry	0	1,090	2,000	2,325	2,000	2,000
	0	1,090	2,000	2,325	2,000	2,000
Parks & Facilities Maintenance	372	122,314	119,954	119,389	121,430	121,430

(245) Public Improvement Fund

PURPOSE - The Public Improvement Fund was established to account for tax revenue set aside for municipal public improvements.

CHARACTER - As provided for Section 14.1 of the City Charter, the "annual tax levy shall not exceed ... two mills for public improvements upon the taxable value of all real and personal property subject to taxation in the city ...".

AUTHORITY - The Public Improvement Fund was initially established on July 1, 1950, through authority provided by the City Charter. The City Charter was revised by referendum effective December 1, 1997 with continued provision of the two mill levy for public improvements.



City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 245 Public Improvement Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	929,298	1,046,686	1,085,000	1,085,000	1,051,000	1,051,000
Expenditures	994,708	969,111	1,199,177	1,289,004	1,220,508	1,220,508
Excess of Revenues Over (Under) Expenditures	(65,410)	77,575	(114,177)	(204,004)	(169,508)	(169,508)
Fund Balance - Beginning of Year	371,946	306,536	384,111	384,111	180,107	180,107
Fund Balance - End of Year	306,536	384,111	269,934	180,107	10,599	10,599

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 245 Public Improvement Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
245-000-000-403.000 Current Property Taxes	920,587	1,038,322	1,075,000	1,075,000	1,041,000	1,041,000
245-000-000-424.000 Payments In Lieu Of Taxes	4,580	5,009	5,000	5,000	5,000	5,000
245-000-000-664.000 Interest	4,131	3,355	5,000	5,000	5,000	5,000
Total Revenues	929,298	1,046,686	1,085,000	1,085,000	1,051,000	1,051,000

Expenditure Detail

Fund 245 Public Improvement Fund
Dept 245 Public Improvements-General

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual and Other:						
245-245-000-956.001 Contingency	0	0	0	0	0	0
245-245-000-962.000 Uncollectible Accounts	10,062	8,509	7,500	8,500	8,500	8,500
245-245-000-999.202 Cont.-Major St. Fund	511,054	595,307	177,133	0	298,100	298,100
245-245-000-999.203 Cont.-Local St. Fund	0	19,560	750,000	927,133	451,900	451,900
245-245-000-999.368 Rental - Building Auth. D/S	48,294	51,550	54,544	54,544	52,184	52,184
245-245-000-999.385 Contrib.-2016 Cap Imp D/S	0	0	0	0	135,388	135,388
245-245-000-999.401 Contrib.- Capital Projects Fd.	368,307	280,308	80,000	103,827	130,000	130,000
245-245-000-999.583 Contrib.- SP Golf Prac.Ctr. F	13,750	13,000	10,000	10,000	10,000	10,000
	951,467	968,234	1,079,177	1,104,004	1,086,072	1,086,072
Capital Outlay:						
245-245-000-974.446 Storm Drain Construction	158	0	0	0	0	0
245-245-000-974.448 Sidewalk Program - Local	0	0	0	30,000	0	0
245-245-000-976.011 City Hall Improvements	43,083	877	120,000	95,000	70,000	70,000
245-245-000-985.001 Vehicles - Fire Truck	0	0	0	60,000	64,436	64,436
	43,241	877	120,000	185,000	134,436	134,436
Public Improvements-General	994,708	969,111	1,199,177	1,289,004	1,220,508	1,220,508
Total Expenditures	994,708	969,111	1,199,177	1,289,004	1,220,508	1,220,508

(249) Building Department Fund

PURPOSE - This Fund is used to account for revenues earmarked for building construction code activities.

CHARACTER - This Fund is used to account for the receipts and expenditures related to the cost of operating the Building Inspection Department under the provisions of the State Construction Code Act. This Department is responsible for issuing building permits, examining plans and specifications, inspecting construction before issuing building permits, and issuing certificates of use and occupancy.

Section 22 of the Act requires that the legislative body of the local government establish "reasonable fees" which "bear a reasonable relationship" to the cost of operating the Building Inspection Department. The use of fees generated under this Act can only be used for the Building Inspection Department, the Construction Board of Appeals, or both, and shall not be used for any other purpose. The primary source of revenue is fees (user charges) collected in compliance with the State Construction Act.

AUTHORITY - This Fund is required by Public Act 230 of 1972, MCL Section 125.1522 to 125.1531, as amended by PA 245 of 1999.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

<i>Fund 249 Building Department Fund</i>	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	438,577	493,243	455,500	508,500	529,700	529,700
Expenditures	464,634	457,805	455,446	560,294	529,589	529,589
Excess of Revenues Over (Under) Expenditures	(26,057)	35,438	54	(51,794)	111	111
Fund Balance - Beginning of Year	42,480	16,423	51,861	51,861	67	67
Fund Balance - End of Year	16,423	51,861	51,915	67	178	178

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

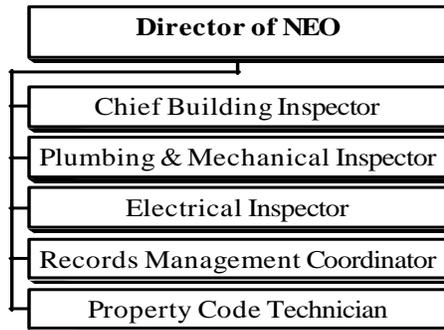
Fund 249 Building Department Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
249-000-000-477.000 Building	224,594	253,191	200,000	240,000	225,000	225,000
249-000-000-478.000 Electrical	87,393	88,664	85,000	80,000	85,000	85,000
249-000-000-479.000 Heating	52,939	57,350	50,000	100,000	65,000	65,000
249-000-000-480.000 Plumbing	41,037	38,392	40,000	40,000	40,000	40,000
249-000-000-482.000 Plan Reviews	18,036	24,297	10,000	15,000	15,000	15,000
249-000-000-483.000 Rehab Permit Fees	240	180	500	200	200	200
249-000-000-608.000 Code Enforcement-Housing	0	330	500	0	0	0
249-000-000-608.001 Code Enforcement-Other	-20	0	0	0	0	0
249-000-000-608.002 Dangerous Building Fees	4,850	26,785	10,000	16,000	7,500	7,500
249-000-000-647.000 Printed Material	0	0	0	0	0	0
249-000-000-664.000 Interest	5,055	2,289	1,500	2,800	2,500	2,500
249-000-000-698.000 Miscellaneous	4,478	1,410	2,000	500	500	500
249-000-000-698.002 Building Board Appeal Fees	0	355	0	0	0	0
249-000-000-698.249 Misc.-Permit Overpayments	-25	0	0	0	0	0
249-000-000-699.101 Contribution - General Fund	0	0	56,000	14,000	89,000	89,000
	438,577	493,243	455,500	508,500	529,700	529,700

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Building Department - Inspection</i>				
<i>Fund-Activity: 249-371</i>				
010	Records Management Coordinator	1		65,700
012	Electrical Inspector	1		61,707
012	Plumbing & Mechanical Inspector		1	36,000
013	Chief Building Inspector	1		79,315
306	Property Code Technician	1		43,257
		4	1	285,979
Add:	Retiree Health Insurance Stipend			10,200
	10% Records Management Coordinator from CDBG			6,570
	20% Director of NEO			19,729
Less:	20 % Property Code Technician to CDBG			-8,651
	30 % Property Code Technician to AHB			-12,977
	1/3 Records Management Coordinator to CDBG			-21,901
	1/3 Records Management Coordinator to Hsg Code Fund # 251			-21,901
Activity Total				257,048

Building Department - Inspection
Activity Personnel Chart



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 249 Building Department Fund
Dept 371 Inspection

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
249-371-000-702.000 Termination Pay	0	0	0	28,250	0	0
249-371-000-706.000 Salaries and Wages	229,752	239,420	251,200	265,000	221,048	221,048
249-371-000-707.000 Wages-Temporary	72	22,337	0	38,500	36,000	36,000
249-371-000-709.000 Overtime	3,513	375	0	0	0	0
249-371-000-715.000 Employers FICA	15,082	16,417	19,220	25,000	19,671	19,671
249-371-000-719.000 Health Insurance	39,737	27,634	35,681	36,000	76,700	76,700
249-371-000-719.005 Health - MERS HSA	337	0	0	100	2,100	2,100
249-371-000-722.000 Pension-General	23,025	23,594	25,327	27,250	25,873	25,873
249-371-000-723.000 Pension - MERS DC	303	0	0	100	3,825	3,825
249-371-000-724.000 Unemployment	171	903	928	1,100	757	757
249-371-000-724.001 Workers Compensation	1,601	1,793	1,961	2,750	1,833	1,833
249-371-000-725.000 Other Fringe Benefits	5,283	4,086	3,269	5,250	3,442	3,442
	318,876	336,559	337,586	429,300	391,249	391,249
Material and Supplies:						
249-371-000-726.000 Office Supplies	3,386	5,388	6,000	7,000	6,000	6,000
249-371-000-737.000 Publications	821	1,477	11,600	11,600	1,500	1,500
249-371-000-751.000 Gasoline	1,548	1,221	1,500	1,700	2,180	2,180
249-371-000-754.000 Photocopying	261	290	250	250	250	250
	6,016	8,376	19,350	20,550	9,930	9,930
Contractual and Other:						
249-371-000-719.001 Health Insurance - Retirees	18,256	17,617	19,530	17,550	19,530	19,530
249-371-000-818.000 Contractual Services	19,199	7,040	20,250	20,250	6,000	6,000
249-371-000-853.000 Telephone	5,402	5,221	5,580	5,000	5,640	5,640
249-371-000-873.000 Travel	505	934	5,650	5,650	3,200	3,200
249-371-000-900.000 Printing & Publishing	5,271	3,865	4,000	4,000	4,000	4,000
249-371-000-914.001 Insurance-Deductible	0	2,500	0	0	0	0
249-371-000-934.000 Office Equipment Maintenance	0	148	500	500	500	500
249-371-000-935.000 Software Maintenance	3,584	3,183	6,225	6,225	6,225	6,225
249-371-000-939.000 Vehicle Maintenance	433	548	1,000	1,000	1,000	1,000
249-371-000-943.000 Equipment Rental - MP	9,756	9,756	9,800	9,800	9,800	9,800
249-371-000-958.000 Memberships & Dues	905	1,226	1,950	1,950	2,155	2,155
249-371-000-960.000 Education & Training	2,547	4,183	2,900	2,900	3,360	3,360
249-371-000-962.000 Uncollectible Accounts	49,601	51,374	15,000	24,000	40,000	40,000
249-371-000-963.000 Miscellaneous	4,449	5,275	2,000	2,000	2,000	2,000
	119,908	112,870	94,385	100,825	103,410	103,410
Capital Outlay:						
249-371-000-983.000 Office Equipment	16,867	0	4,125	3,000	6,000	6,000
249-371-000-984.000 Software - BS&A Upgrade	2,967	0	0	0	0	0
249-371-000-985.000 Vehicles	0	0	0	6,619	19,000	19,000
	19,834	0	4,125	9,619	25,000	25,000
Building Inspection	464,634	457,805	455,446	560,294	529,589	529,589

(251) Housing Code Enforcement Fund

PURPOSE - This Fund is used to account for revenues earmarked for housing code enforcement activities.

CHARACTER - This Fund is used to account for the receipts and expenditures related to the cost of operating and enforcing the Housing Code by the Community Development Department under the provisions of the City Ordinance Number 2012.3. This Department is responsible for the registrations on non-owner occupied residential structures or units and the related inspections of these structures or units to ensure they meet the requirements of Chapter 14 of the Housing Code.

Section 125.526 of Public Act 167 requires that the legislative body of the local government establish "reasonable fees" which "bear a reasonable relationship" to the cost of operating the Housing Inspection Department. The use of fees generated under this Act can only be used for the Housing Inspection Department, for purposes falling under the Housing Law of Michigan, or both, and shall not be used for any other purpose. The primary source of revenue is fees (user charges) collected in compliance with the Housing Law of Michigan.

AUTHORITY - This Fund is required by Public Act 167 of 1917, MCL Section 125.521 to 125.543, as amended by PA 408 of 2009

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 251 Housing Code Enforcement Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	570,546	666,985	716,000	664,700	731,290	731,290
Expenditures	527,652	799,933	755,040	722,149	731,300	731,300
Excess of Revenues Over (Under) Expenditures	42,894	(132,948)	(39,040)	(57,449)	(10)	(10)
Fund Balance - Beginning of Year	147,569	190,463	57,515	57,515	66	66
Fund Balance - End of Year	190,463	57,515	18,475	66	56	56

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

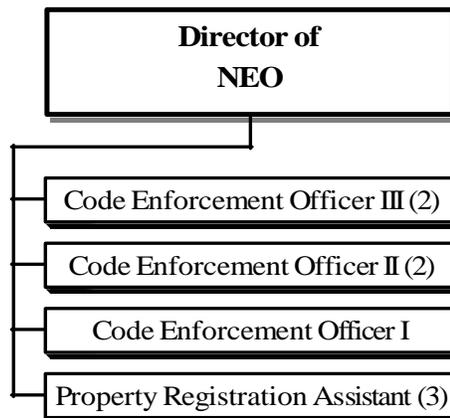
Fund 251 Housing Code Enforcement Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
251-000-000-607.001 N.O.O.R.P. Fees	52,518	173,324	25,000	27,000	148,000	148,000
251-000-000-607.002 Foreclosure Reg. Fees	58,630	42,660	15,000	25,000	18,000	18,000
251-000-000-607.003 Property Monitoring Fees	45,834	73,875	90,000	45,000	66,600	66,600
251-000-000-608.000 CE - Housing	384,213	257,665	508,000	420,000	427,790	427,790
251-000-000-608.003 CE - Blight	0	16,590	0	7,500	24,000	24,000
251-000-000-664.000 Interest	13,691	15,422	15,000	5,000	15,000	15,000
251-000-000-683.002 Property Cleanups	-120	0	0	0	0	0
251-000-000-698.002 Miscellaneous	15,780	87,449	30,000	25,000	30,000	30,000
251-000-000-699.101 Contribution-General Fund	0	0	33,000	110,200	1,900	1,900
	570,546	666,985	716,000	664,700	731,290	731,290

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Housing Code Enforcement - Inspection</i>					
<i>Fund-Activity: 251-371</i>					
007		Code Enforcement Officer I	1		44,581
008		Code Enforcement Officer II	2		105,445
009		Code Enforcement Officer III	2		86,059
304		Property Registration Assistant	3		85,620
			8		321,705
Add:		1/3 Records Management Coordinator from Building Dept. Fund # 249			21,901
		20% Records Management Coordinator from CDBG			13,141
		10% Grant Coordinator from CDBG			6,072
		20% Director of NEO			19,729
					382,548

Housing Code Enforcement - Inspection
Activity Personnel Chart



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 251 Housing Code Enforcement Fund
Dept 371 Inspection

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
251-371-000-702.000 Termination Pay	0	0	0	0	0	0
251-371-000-706.000 Salaries and Wages	268,890	315,727	348,043	342,000	347,112	347,112
251-371-000-707.000 Wages-Temporary	42,813	20,749	33,306	29,000	35,436	35,436
251-371-000-709.000 Overtime	3,926	12,736	0	0	0	0
251-371-000-715.000 Employers FICA	19,946	20,970	29,179	29,500	29,270	29,270
251-371-000-719.000 Health Insurance	58,168	67,661	76,382	85,000	75,450	75,450
251-371-000-719.005 Health - MERS HSA	2,598	7,530	9,013	11,500	11,025	11,025
251-371-000-722.000 Pension-General	13,952	13,756	19,672	15,000	17,975	17,975
251-371-000-722.001 Retirement-Contractual	0	1,665	3,120	3,500	3,347	3,347
251-371-000-723.000 Pension-MERS DC	1,654	4,444	8,005	6,500	9,119	9,119
251-371-000-724.000 Unemployment	703	2,112	2,110	2,200	1,636	1,636
251-371-000-724.001 Workers Compensation	1,889	2,045	2,392	3,100	2,525	2,525
251-371-000-725.000 Other Fringe Benefits	1,486	1,687	7,078	3,000	6,995	6,995
	416,025	471,082	538,300	530,300	539,890	539,890
Material and Supplies:						
251-371-000-726.000 Office Supplies	6,237	9,786	9,000	12,000	10,000	10,000
251-371-000-737.000 Publications	0	2,510	0	200	500	500
251-371-000-751.000 Gasoline	4,874	3,982	5,000	3,500	4,480	4,480
251-371-000-754.000 Photocopying	261	290	500	250	500	500
	11,372	16,568	14,500	15,950	15,480	15,480
Contractual and Other:						
251-371-000-818.000 Contractual Services	29,838	104,796	29,500	75,000	20,000	20,000
251-371-000-818.210 Cont. Services-Attorney	439	51	5,000	250	2,500	2,500
251-371-000-818.641 Property Cleanups/Boardups	2,463	3,695	2,500	3,200	3,000	3,000
251-371-000-853.000 Telephone	7,865	7,514	8,100	7,300	8,340	8,340
251-371-000-873.000 Travel	1,999	2,311	4,050	1,500	3,100	3,100
251-371-000-900.000 Printing & Publishing	760	1,652	2,500	1,500	1,500	1,500
251-371-000-914.001 Insurance-Deductible	0	2,500	0	0	0	0
251-371-000-919.002 Residency Allowance	0	0	0	4,200	4,200	4,200
251-371-000-934.000 Office Equipment Maintenance	1,323	487	1,000	500	1,000	1,000
251-371-000-935.000 Software Maintenance	641	0	3,200	3,200	3,200	3,200
251-371-000-939.000 Vehicle Maintenance	724	2,229	1,500	3,200	1,800	1,800
251-371-000-943.000 Equipment Rental - MP	14,633	14,633	14,700	14,637	14,700	14,700
251-371-000-958.000 Memberships & Dues	670	708	1,565	1,600	850	850
251-371-000-960.000 Education & Training	2,891	5,843	3,300	1,100	4,540	4,540
251-371-000-962.000 Uncollectible Accounts	0	148,352	75,000	50,000	75,000	75,000
251-371-000-963.000 Miscellaneous	4,391	9,060	6,500	2,500	5,000	5,000
	68,637	303,831	158,415	169,687	148,730	148,730
Capital Outlay:						
251-371-000-983.000 Office Equipment	22,552	3,341	5,625	1,100	3,000	3,000
251-371-000-984.000 Software-FieldInspection.net	3,956	0	0	0	0	0
251-371-000-985.000 Vehicles	5,110	5,111	38,200	5,112	24,200	24,200
	31,618	8,452	43,825	6,212	27,200	27,200
Housing Code Enforcement	527,652	799,933	755,040	722,149	731,300	731,300

(252) Building Demolitions Fund

PURPOSE - This Fund is used to account for revenues earmarked for building demolition expenditures that are not otherwise funded with Brownfield Redevelopment or CDBG monies.

CHARACTER - This Fund is used to account for the receipts and expenditures related to the cost of demolitions determined to be necessary by the Building Inspection Department under the provisions of the State Construction Code Act.

AUTHORITY - This Fund was established by Resolution adopted by the City Council on March 13, 2012.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 252 Building Demolitions Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	1,384,958	2,480,119	805,000	920,000	650,000	650,000
Expenditures	1,284,631	1,291,203	1,105,000	2,543,520	647,985	647,985
Excess of Revenues Over (Under) Expenditures	100,327	1,188,916	(300,000)	(1,623,520)	2,015	2,015
Fund Balance - Beginning of Year	335,288	435,615	1,624,531	1,624,531	1,011	1,011
Fund Balance - End of Year	435,615	1,624,531	1,324,531	1,011	3,026	3,026

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 252 Building Demolitions Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
252-000-000-608.000 CE - Housing	0	20	0	0	0	0
252-000-000-608.002 Dangerous Building Fees	9,228	14,264	5,000	0	0	0
252-000-000-664.000 Interest	88,198	102,614	50,000	145,000	125,000	125,000
252-000-000-683.000 Building Demolitions	160,431	1,063,529	250,000	250,000	0	0
252-000-000-683.001 Property Boardups	101	-308	0	0	0	0
252-000-000-699.101 Contribution from General Fi	1,127,000	1,300,000	500,000	525,000	525,000	525,000
	1,384,958	2,480,119	805,000	920,000	650,000	650,000

Expenditure Detail

Fund 252 Building Demolitions Fund
Dept 371 Inspection

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
252-371-000-707.000 Wages-Temporary	0	0	0	21,600	86,400	86,400
252-371-000-715.000 Employers FICA	0	0	0	1,650	6,615	6,615
252-371-000-724.000 Unemployment	0	0	0	275	1,100	1,100
252-371-000-724.001 Workers Compensation	0	0	0	215	850	850
	0	0	0	23,740	94,965	94,965
Material and Supplies:						
252-371-000-726.000 Office Supplies	0	136	0	100	500	500
252-371-000-754.000 Photocopying	35	0	500	0	0	0
	35	136	500	100	500	500
Contractual and Other:						
252-371-000-818.000 Contractual Services	48,299	35,704	25,000	12,500	5,000	5,000
252-371-000-818.004 Building Demolitions	1,114,633	413,016	748,000	550,000	240,000	240,000
252-371-000-853.000 Telephone	0	0	0	1,080	4,320	4,320
252-371-000-873.000 Travel	0	0	0	600	7,200	7,200
252-371-000-900.000 Printing & Publishing	0	95	500	0	0	0
252-371-000-914.001 Insurance Deductible	2,500	0	0	0	0	0
252-371-000-962.000 Uncollectible Accounts	117,435	817,568	305,000	725,000	0	0
252-371-000-963.000 Miscellaneous	1,729	961	1,000	500	1,000	1,000
252-371-000-999.254 Cont.-Blight Elim Grant Fd	0	0	0	680,000	245,000	245,000
	1,284,596	1,267,344	1,079,500	1,969,680	502,520	502,520
Capital Outlay:						
252-371-000-973.000 Land Acquisition	0	23,723	25,000	550,000	50,000	50,000
	0	23,723	25,000	550,000	50,000	50,000
Building Demolitions	1,284,631	1,291,203	1,105,000	2,543,520	647,985	647,985

(253) 212 W. Michigan Building Demolition Fund

PURPOSE - This Fund is used to account for revenues earmarked for the demolition of 212 W. Michigan Avenue.

CHARACTER - This Fund is used to account for the receipts and expenditures of various City and County brownfield funds that have been earmarked for the demolition of the old Consumers Energy Headquarters Building acquired by the City. The City Council had previously approved the contract change order on June 12, 2012 with Dore and Associates. The project is expected to be completed in late fall 2013.

AUTHORITY - This Fund was formally established by Resolution adopted by the City Council on October 23, 2012.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 253 212 W. Michigan Building Demolition Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	435,292	17,500	0	0	0	0
Expenditures	435,413	17,500	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(121)	0	0	0	0	0
Fund Balance - Beginning of Year	121	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 253 212 W. Michigan Building Demolition Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
253-000-000-582.008 Cont.-County RLF Hazard.	0	0	0	0	0	0
253-000-000-582.009 Cont.-County RLF Petrol.	0	0	0	0	0	0
253-000-000-664.000 Interest	210	0	0	0	0	0
253-000-000-699.298 Cont.-2008 BRA RLF Fd.	20,665	0	0	0	0	0
253-000-000-699.643 Cont.-LSRR Fund	414,417	17,500	0	0	0	0
	435,292	17,500	0	0	0	0

Expenditure Detail

Fund 253 212 W. Michigan Building Demolition Fund
Dept 745 BRA Projects

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
253-371-000-817.000 Consultant Services	51,722	0	0	0	0	0
253-371-000-818.000 Contractual Services	280,665	7,285	0	0	0	0
253-371-000-956.001 Contingency	162	0	0	0	0	0
253-371-000-974.401 Site Preparation	102,864	10,215	0	0	0	0
	435,413	17,500	0	0	0	0
Building Demolitions	435,413	17,500	0	0	0	0

(254) Blight Elimination Grant Fund

PURPOSE - This Fund is used to account for the expenditures related to the \$ 5.5 million Help for Hardest Hit Program Grant from the Michigan State Housing Development Authority (MSHDA).

CHARACTER - This Fund is used to account for the receipts and expenditures of the Hardest Hit Program Grant which will be used to eliminate blight through the acquisition and demolition of vacant properties within the identified target area.

AUTHORITY - This Fund was established initially with the first expenditures made in advance of this grant, as authorized by MSHDA, in November, 2014.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 254 Blight Elimination Grant Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	0	1,516,110	4,213,700	4,663,890	245,000	245,000
Expenditures	0	1,516,110	4,213,700	4,663,890	245,000	245,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 254 Blight Elimination Grant Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
254-000-000-501.254 Federal Grant-Blight Elimina	0	1,516,110	4,013,700	3,983,890	0	0
254-000-000-699.001 Contribution-General Fund	0	0	200,000	0	0	0
254-000-000-699.252 Contribution-Bldg. Demo.Fd	0	0	0	680,000	245,000	245,000
Total Revenues	0	1,516,110	4,213,700	4,663,890	245,000	245,000

Expenditure Detail

Fund 254 Blight Elimination Grant Fund
Dept 371 Inspection

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
254-371-000-706.000 Salaries & Wages	0	36,459	40,000	41,000	17,500	17,500
254-371-000-707.000 Wages-Temporary	0	180	800	0	0	0
254-371-000-709.000 Overtime	0	23,102	5,000	0	0	0
254-371-000-715.000 Employers FICA	0	1,758	3,500	2,750	1,000	1,000
254-371-000-719.000 Health Insurance	0	455	10,000	9,500	4,000	4,000
254-371-000-722.000 Pension-General	0	2,278	6,000	4,500	2,000	2,000
254-371-000-723.000 Pension-MERS DC	0	207	500	0	0	0
254-371-000-724.000 Unemployment	0	0	500	150	75	75
254-371-000-724.001 Workers Compensation	0	119	500	50	25	25
254-371-000-725.000 Other Fringe Benefits	0	22	1,000	200	400	400
	0	64,580	67,800	58,150	25,000	25,000
Contractual And Other:						
254-371-000-816.001 John George Home	0	0	55,000	55,000	0	0
254-371-000-818.000 Contractual Services	0	70,317	171,000	120,000	75,000	75,000
254-371-000-818.004 Building Demolitions	0	5,865	3,575,000	3,809,140	120,000	120,000
254-371-000-873.000 Travel	0	43	400	0	0	0
254-371-000-900.000 Printing & Publishing	0	5,705	1,500	600	0	0
254-371-000-959.000 Property Taxes	0	0	10,000	35,000	25,000	25,000
254-371-000-963.000 Miscellaneous	0	1,069	3,000	1,000	0	0
254-371-000-967.000 Engineering Overhead	0	939	0	0	0	0
	0	83,938	3,815,900	4,020,740	220,000	220,000
Capital Outlay:						
254-371-000-973.000 Land Acquisition	0	1,367,592	330,000	585,000	0	0
	0	1,367,592	330,000	585,000	0	0
Total Expenditures	0	1,516,110	4,213,700	4,663,890	245,000	245,000

(257) Budget Stabilization Fund

PURPOSE - This Fund is used to account for funds set aside under the provisions of Public Act 30 of 1978, being Section 141.441 to 141.445 of the Compiled Laws of 1979.

CHARACTER - This Fund is classified as a Special Revenue Fund because of the limited uses of the fund assets, as provided in Act 30 of the Public Acts of 1978. The Act provides "... the governing body of the municipality... may appropriate by... a 2/3 vote... of all or part of the surplus in the general fund...". The Act further states that the money in this Fund shall not exceed 15% of the General Fund budget and that interest earned on investments of the fund shall be transferred back to the General Fund. Money in the fund, in general, may be appropriated by 2/3 vote to cover a General Fund deficit, to prevent a reduction in the level of public services or to cover expenses relating to a natural disaster. Money in this Fund cannot be used for general capital improvements.

AUTHORITY - This Fund will be created by the formal adoption (2/3 vote needed) of the budget resolution for fiscal year 1996/97.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 257 Budget Stabilization Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	5,988	4,521	8,000	8,000	8,000	8,000
Expenditures	5,988	4,521	8,000	8,000	8,000	8,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500
Fund Balance - End of Year	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 257 Budget Stabilization Fund

<u>Account Description</u>	<u>2013/14 Actual</u>	<u>2014/15 Actual</u>	<u>2015/16 Adopted</u>	<u>2015/16 Projected</u>	<u>2016/17 Proposed</u>	<u>2016/17 Adopted</u>
257-000-000-664.000 Interest	5,988	4,521	8,000	8,000	8,000	8,000
Total Revenues	5,988	4,521	8,000	8,000	8,000	8,000

Expenditure Detail

Fund 257 Budget Stabilization Fund

<u>Account Description</u>	<u>2013/14 Actual</u>	<u>2014/15 Actual</u>	<u>2015/16 Adopted</u>	<u>2015/16 Projected</u>	<u>2016/17 Proposed</u>	<u>2016/17 Adopted</u>
Contractual And Other:						
257-999-000-999.101 Cont.-General Fund	5,988	4,521	8,000	8,000	8,000	8,000
	5,988	4,521	8,000	8,000	8,000	8,000
Total Expenditures	5,988	4,521	8,000	8,000	8,000	8,000

(265) Drug Law Enforcement Fund

PURPOSE - This Fund is used to account for the proceeds from the sale of seized property which has been used in association with controlled substances.

CHARACTER - The sale of forfeited property provides monies which are required, under Article 7 of the Michigan Public Health Code, to be used to enhance law enforcement efforts pertaining to that Article.

AUTHORITY - This Fund is required by the Michigan Department of Treasury and was established by formal budget resolution on June 16, 1987.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 265 Drug Law Enforcement Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	23,410	13,925	26,400	19,751	21,350	21,350
Expenditures	42,897	39,798	41,649	32,664	16,241	16,241
Excess of Revenues Over (Under) Expenditures	(19,487)	(25,873)	(15,249)	(12,913)	5,109	5,109
Fund Balance - Beginning of Year	60,109	40,622	14,749	14,749	1,836	1,836
Fund Balance - End of Year	40,622	14,749	(500)	1,836	6,945	6,945

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 265 Drug Law Enforcement Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
265-000-000-642.265 Sale Of Property	78	1,231	6,500	6,000	6,000	6,000
265-000-000-664.000 Interest	158	77	400	350	350	350
265-000-000-698.000 Miscellaneous	23,174	12,617	19,500	12,250	15,000	15,000
265-000-000-699.270 Contrib.-LAWNET Grant Fd	0	0	0	1,151	0	0
Total Revenues	23,410	13,925	26,400	19,751	21,350	21,350

Expenditure Detail

Fund 265 Drug Law Enforcement Fund
Dept 333 Drug Enforcement

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
265-333-000-709.000 Overtime	13,773	11,649	6,887	7,185	7,365	7,365
265-333-000-715.000 Employers FICA	199	169	100	105	107	107
265-333-000-722.733 Pension - Police/Fire 345	9,122	7,785	4,612	4,811	5,739	5,739
265-333-000-724.001 Workers Compensation	138	116	62	72	110	110
	23,232	19,719	11,661	12,173	13,321	13,321
Material And Supplies:						
265-333-000-756.000 Miscellaneous Supplies	159	0	400	400	0	0
265-333-000-761.000 Narcotic Tracking Dog	924	683	550	725	720	720
	1,083	683	950	1,125	720	720
Contractual And Other:						
265-333-000-820.000 Special Investigations	120	2,092	1,500	2,200	2,200	2,200
265-333-000-823.000 Medical Services	3,838	1,638	5,000	450	0	0
265-333-000-942.000 Bldg. Rental/Lease	0	0	5,500	0	0	0
265-333-000-955.000 Forfeiture Sale Expense	0	0	550	550	0	0
265-333-000-963.000 Miscellaneous	60	0	500	500	0	0
265-333-000-999.270 Cont.- LAWNET Grant Fd	14,564	15,666	15,988	15,666	0	0
	18,582	19,396	29,038	19,366	2,200	2,200
Total Expenditures	42,897	39,798	41,649	32,664	16,241	16,241

(268) Byrne JAG Grant Fund

PURPOSE - This Fund is used to account for activity relating to Justice Assistance Grant (JAG) Program which replaces the Byrne Formula and the LLEBG programs with a single funding mechanism that is intended to simplify the administration process for grantees. Rather than the traditional 60/40 split of funds between state and local recipients, as was done in the Byrne Grant, the JAG funding allocation formula is based on population and crime statistics in combination with a minimum allocation to each state and territory.

CHARACTER - JAG funds can be used to pay for personnel, overtime and equipment but can not be used to supplant existing programs. There is no matching requirement. The City's initial JAG Grant will cover the period 7/1/05 through 6/30/08 and be used for communications upgrades in Jackson County as described in the Memorandum of Understanding between the City and County dated April 27, 2005.

AUTHORITY - This Fund is required under the terms of the Grant and will be established with adoption of the Annual Budget Resolution on May 23, 2006.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 268 Byrne JAG Grant Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues:						
2012/13 Byrne JAG Grant	8,190	0	0	0	0	0
2013/14 Byrne JAG Grant	3,559	24,383	0	0	0	0
2014/15 Byrne JAG Grant	0	34,790	0	0	0	0
2015/16 Byrne JAG Grant	0	0	25,049	25,049	0	0
	11,749	59,173	25,049	25,049	0	0
Expenditures:						
2012/13 Byrne JAG Grant	8,190	0	0	0	0	0
2013/14 Byrne JAG Grant	3,559	24,383	0	0	0	0
2014/15 Byrne JAG Grant	0	34,790	0	0	0	0
2015/16 Byrne JAG Grant	0	0	25,049	25,049	0	0
	11,749	59,173	25,049	25,049	0	0
Excess of Revenues Over (Under)						
Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 213 2012/13 Byrne Grants

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
268-305-213-501.000 Federal Grant	8,190	0	0	0	0	0
Total Revenues	8,190	0	0	0	0	0

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 213 2012/13 Byrne Grants

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Capital Outlay:						
268-305-213-982.000 Machinery & Equipment	8,190	0	0	0	0	0
268-305-213-983.000 Office Equipment	0	0	0	0	0	0
	8,190	0	0	0	0	0
Total Expenditures	8,190	0	0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 214 2013/14 Byrne Grants

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
268-305-214-501.000 Federal Grant	3,559	24,383	0	0	0	0
Total Revenues	3,559	24,383	0	0	0	0

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 214 2013/14 Byrne Grants

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Materials & Supplies:						
268-305-214-778.000 Equipment Maint. Supplies	3,559	0	0	0	0	0
	3,559	0	0	0	0	0
Capital Outlay:						
268-305-214-985.000 Vehicles	0	24,383	0	0	0	0
	0	24,383	0	0	0	0
Total Expenditures	3,559	24,383	0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 215 2014/15 Byrne Grants

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
268-305-215-501.000 Federal Grant	0	34,790	0	0	0	0
Total Revenues	0	34,790	0	0	0	0

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 215 2014/15 Byrne Grants

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Materials & Supplies:						
268-305-215-778.000 Equipment Maint. Supplies	0	9,795	0	0	0	0
	0	9,795	0	0	0	0
Capital Outlay:						
268-305-215-985.000 Vehicles	0	24,995	0	0	0	0
	0	24,995	0	0	0	0
Total Expenditures	0	34,790	0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 216 2015/16 Byrne Grants

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
268-305-216-501.000 Federal Grant	0	0	25,049	25,049	0	0
Total Revenues	0	0	25,049	25,049	0	0

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 216 2015/16 Byrne Grants

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Materials & Supplies:						
268-305-216-744.000 Uniform Allowance	0	0	1,020	1,020	0	0
268-305-216-778.000 Equipment Maint. Supplies	0	0	10,995	10,995	0	0
	0	0	12,015	12,015	0	0
Contractual And Other:						
268-305-216-939.000 Vehicle Maintenance	0	0	3,800	3,800	0	0
	0	0	3,800	3,800	0	0
Capital Outlay:						
268-305-216-982.000 Machinery & Equipment	0	0	9,234	9,234	0	0
	0	0	9,234	9,234	0	0
Total Expenditures	0	0	25,049	25,049	0	0

(270) LAWNET Grant Fund

PURPOSE - This Fund is used to account for activity relating to various LAWNET Project Grants entered into with the City of Ypsilanti through the Office of Criminal Justice for the purpose of expanding the drug effort and impacting drug trafficking in the Jackson - Washtenaw - Livingston County Region.

CHARACTER - Federal Grants and local funds will provide the monies utilized by these Funds to cover police salaries, overtime, fringes and other Grant related expenditures.

AUTHORITY - This Fund is required under the terms of the Grant and were originally established by formal budget resolution on September 5, 1989.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 270 LAWNET Grant Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues:						
2012/13 LAWNET Grant	13,749	0	0	0	0	0
2013/14 LAWNET Grant	31,806	0	32,900	0	0	0
2014/15 LAWNET Grant	0	31,332	0	0	0	0
	45,555	31,332	32,900	0	0	0
Expenditures:						
2012/13 LAWNET Grant	13,749	0	0	0	0	0
2013/14 LAWNET Grant	31,806	0	32,900	0	0	0
2014/15 LAWNET Grant	0	31,332	0	1,151	0	0
	45,555	31,332	32,900	1,151	0	0
Excess of Revenues Over (Under)						
Expenditures	0	0	0	(1,151)	0	0
Fund Balance - Beginning of Year	1,151	1,151	1,151	1,151	0	0
Fund Balance - End of Year	1,151	1,151	1,151	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 213 2012/13 LAWNET Grant

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
270-333-213-501.000 Federal Grant	6,122	0	0	0	0	0
270-333-213-699.265 Cont.-Drug Law Enf. Fd.	7,627	0	0	0	0	0
Total Revenues	13,749	0	0	0	0	0

Expenditure Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 213 2012/13 LAWNET Grant

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
270-333-213-706.000 Salaries and Wages	8,272	0	0	0	0	0
270-333-213-709.000 Overtime	0	0	0	0	0	0
270-333-213-715.000 Employers FICA	197	0	0	0	0	0
270-333-213-719.000 Health Insurance	4,400	0	0	0	0	0
270-333-213-719.678 RX Drug Insurance	0	0	0	0	0	0
270-333-213-719.679 Health Insurance-Deductible	439	0	0	0	0	0
270-333-213-724.001 Workers Compensation	222	0	0	0	0	0
270-333-213-725.000 Other Fringe Benefits	219	0	0	0	0	0
	13,749	0	0	0	0	0
Contractual And Other:						
270-333-213-919.001 Physical Agility Testing	0	0	0	0	0	0
	0	0	0	0	0	0
2012/13 LAWNET Grant	13,749	0	0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 270 LАWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 214 2013/14 LAWNET Grant

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
270-333-214-501.000 Federal Grant	15,903	0	16,450	0	0	0
270-333-214-699.265 Cont.-Drug Law Enf. Fd.	15,903	0	16,450	0	0	0
Total Revenues	31,806	0	32,900	0	0	0

Expenditure Detail

Fund 270 LАWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 214 2013/14 LAWNET Grant

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
270-333-214-706.000 Salaries and Wages	24,161	0	27,233	0	0	0
270-333-214-715.000 Employers FICA	344	0	395	0	0	0
270-333-214-719.000 Health Insurance	5,867	0	5,000	0	0	0
270-333-214-719.679 Health Insurance-Deductible	692	0	0	0	0	0
270-333-214-724.000 Unemployment	0	0	236	0	0	0
270-333-214-724.001 Workers Compensation	378	0	18	0	0	0
270-333-214-725.000 Other Fringe Benefits	364	0	18	0	0	0
	31,806	0	32,900	0	0	0
2013/14 LAWNET Grant	31,806	0	32,900	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 215 2014/15 LAWNET Grant

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
270-333-215-501.000 Federal Grant	0	15,666	0	0	0	0
270-333-215-699.265 Cont.-Drug Law Enf. Fd.	0	15,666	0	0	0	0
Total Revenues	0	31,332	0	0	0	0

Expenditure Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 215 2014/15 LAWNET Grant

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
270-333-215-706.000 Salaries and Wages	0	23,492	0	0	0	0
270-333-215-715.000 Employers FICA	0	330	0	0	0	0
270-333-215-719.000 Health Insurance	0	6,521	0	0	0	0
270-333-215-724.000 Unemployment	0	219	0	0	0	0
270-333-215-724.001 Workers Compensation	0	352	0	0	0	0
270-333-215-725.000 Other Fringe Benefits	0	418	0	0	0	0
	0	31,332	0	0	0	0
Contractual and Other:						
270-333-215-999.265 Contrib - Drug Law Enf.Fd.	0	0	0	1,151	0	0
	0	0	0	1,151	0	0
2014/15 LAWNET Grant	0	31,332	0	1,151	0	0

(272) SAFER Grant Fund

PURPOSE - This fund is used to account for the expenditure of a Federal S.A.F.E.R. (Staffing for Adequate Fire and Emergency Response) grant awarded to the City by the Federal Emergency Management Agency (FEMA).

CHARACTER - The Staffing for Adequate Fire and Emergency Response Grants (SAFER) was created to provide funding directly to fire departments and volunteer firefighter organizations to help them increase the number of trained, "front line" firefighters available in their communities. The goal of SAFER is to enhance the local fire departments' abilities to comply with staffing, response, and operational standards established by the NFPA and OSHA (NFPA 1710 and/or NFPA 1720 and OSHA 1910.134).

AUTHORITY - This Fund was formally established by budget resolution on August 14, 2012. The grant was awarded to the City on May 25, 2012 in the amount of \$ 1,875,156 and will expire on August 20, 2014. *(Note: this grant was extended in 2014 and will expire when funds are completely exhausted).*

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 272 SAFER Grant Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	592,325	650,518	93,194	170,692	0	0
Expenditures	592,325	650,518	93,194	170,692	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 272 SAFER Grant Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
272-000-000-501.004 Federal Grant - FEMA	592,325	650,518	93,194	170,692	0	0
Total Revenues	592,325	650,518	93,194	170,692	0	0

Expenditure Detail

Fund 272 SAFER Grant Fund
Dept 340 Fire Suppression

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
272-340-000-706.000 Salaries and Wages	372,336	387,053	48,130	105,358	0	0
272-340-000-709.000 Overtime	0	0	0	0	0	0
272-340-000-715.000 Employers FICA	5,280	4,413	698	1,424	0	0
272-340-000-719.000 Health Insurance	34,078	51,340	8,732	14,682	0	0
272-340-000-722.733 Pension-Police/Fire 345	155,020	185,273	32,228	42,458	0	0
272-340-000-723.000 Pension-MERS DC	11,205	9,079	1,444	2,944	0	0
272-340-000-724.000 Unemployment	601	580	247	0	0	0
272-340-000-724.001 Workers Compensation	7,000	5,937	905	2,114	0	0
272-340-000-725.000 Other Fringe Benefits	6,805	6,843	810	1,712	0	0
	592,325	650,518	93,194	170,692	0	0
Total Expenditures	592,325	650,518	93,194	170,692	0	0

Note: The 2015/16 Adopted Budget for the SAFER Grant anticipates the Grant to expire on or around 9/30/15 and not be extended.

(296) Recreation Activity Fund

PURPOSE - This fund is used to account for the expenditure of certain revenues generated from recreation fee programs.

CHARACTER - The Parks, Recreation and Grounds Department promotes and administers a variety of fee programs such as softball, volleyball and basketball in addition to providing golf and tennis lessons, exercise and dance classes and other activities. The revenues and expenditures related to these programs are accounted for in this fund. Expenditures consist primarily of umpire/official fees, supplies and promotion of community recreational events.

AUTHORITY - This Fund was established by the City Commission on June 30, 1976, in accordance with the requirements and provisions of the City Charter then in existence.



City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 296 Recreation Activity Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	257,201	260,509	245,300	244,250	257,250	257,250
Expenditures	251,510	220,492	229,066	228,650	229,589	229,589
Excess of Revenues Over (Under) Expenditures	5,691	40,017	16,234	15,600	27,661	27,661
Fund Balance - Beginning of Year	106,229	111,920	151,937	151,937	167,537	167,537
Fund Balance - End of Year	111,920	151,937	168,171	167,537	195,198	195,198

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 296 Recreation Activity Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
296-000-000-651.002 Charges For Serv.-Softball	62,086	55,646	52,000	53,000	54,000	54,000
296-000-000-651.003 Charges For Serv.-Volleyball	11,142	2,261	3,000	1,000	1,000	1,000
296-000-000-651.004 Charges For Serv.-Basketball	365	11,989	0	0	0	0
296-000-000-651.005 Charges For Serv.-Other	98,396	95,962	100,000	100,000	110,000	110,000
296-000-000-651.006 Charges For Serv.-Sr.Cit.Tra	84,892	94,433	90,000	90,000	92,000	92,000
296-000-000-664.000 Interest	320	218	300	250	250	250
Total Revenues	257,201	260,509	245,300	244,250	257,250	257,250

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 296 Recreation Activity Fund
Dept 693 Fee Programs

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
296-693-000-706.000 Salaries & Wages	318	3,652	0	0	0	0
296-693-000-707.000 Wages-Temporary	80,248	71,945	78,397	78,397	78,397	78,397
296-693-000-715.000 Employers FICA	8,731	7,973	6,044	6,120	6,120	6,120
296-693-000-724.000 Unemployment Comp.	2,772	941	1,725	2,068	2,068	2,068
296-693-000-724.001 Workers Compensation	2,626	2,397	1,800	2,954	2,954	2,954
	<u>94,695</u>	<u>86,908</u>	<u>87,966</u>	<u>89,539</u>	<u>89,539</u>	<u>89,539</u>
Material And Supplies:						
296-693-000-726.000 Office Supplies	0	37	100	50	50	50
296-693-000-745.000 Program Supplies	58,777	49,944	55,000	55,000	55,000	55,000
	<u>58,777</u>	<u>49,981</u>	<u>55,100</u>	<u>55,050</u>	<u>55,050</u>	<u>55,050</u>
Contractual And Other:						
296-693-000-818.000 Contractual Services	0	0	0	2,000	2,000	2,000
296-693-000-861.000 Auto Allowance	1,785	1,897	1,500	1,200	1,200	1,200
296-693-000-873.000 Travel	0	0	0	0	0	0
296-693-000-873.001 Travel-Senior Citizens	81,493	69,435	70,000	70,000	70,000	70,000
296-693-000-900.000 Printing & Publishing	3,834	3,278	3,000	2,500	2,500	2,500
296-693-000-958.000 Memberships And Dues	288	37	500	300	300	300
296-693-000-963.000 Miscellaneous	0	383	0	0	0	0
296-693-000-965.101 Admin.-General Fund	10,638	8,573	11,000	8,061	9,000	9,000
	<u>98,038</u>	<u>83,603</u>	<u>86,000</u>	<u>84,061</u>	<u>85,000</u>	<u>85,000</u>
Total Expenditures	<u>251,510</u>	<u>220,492</u>	<u>229,066</u>	<u>228,650</u>	<u>229,589</u>	<u>229,589</u>

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
Department: Parks & Recreation - Fee Programs				
Fund-Activity: 296-693				
PT	Part Time - Recreation		75	78,397

(297) JPS Recreation Millage Program Fund

PURPOSE - This fund is used to account for the expenditure of certain revenues generated from a recreation millage (.2 mills) approved by the voters within the Jackson Public School District. Funds collected with this millage levy are collected by the Jackson Public School District and remitted to the City annually to "provide funds for purposes of operating a system of public recreation and playgrounds, ...". The millage was approved in the Spring of 2005 for a period of ten years effective July 1, 2005 through June 30, 2015. This millage was subsequently renewed by the voters at the primary election held in August, 2014 for an additional 10 year period (0.5 mills) beginning July 1, 2015 and ending June 30, 2025.

CHARACTER - The City's Parks, Recreation and Grounds Department promotes and administers a variety of programs that are funded with this millage, including soccer, football and basketball for school-age kids that reside within the School District, as well as senior programs such as exercise classes and day trips.

AUTHORITY - This Fund was established by the City Council as part of the 2006/07 budget process with the formal adoption of the Annual Budget Resolution on May 23, 2006.



City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 297 JPS Recreation Millage Program Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	212,457	232,584	500,300	593,000	588,000	588,000
Expenditures	197,252	260,487	495,728	568,482	575,411	575,411
Excess of Revenues Over (Under) Expenditures	15,205	(27,903)	4,572	24,518	12,589	12,589
Fund Balance - Beginning of Year	12,848	28,053	150	150	24,668	24,668
Fund Balance - End of Year	28,053	150	4,722	24,668	37,257	37,257

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: JPS Recreation Millage Programs</i>				
<i>Fund-Activity: 297-694</i>				
PT	Part Time - Recreation		150	222,636
			150	
	Add: Assistant Director 50% from # 101-692			42,358
	Senior Services Coordinator 75% from # 101-692			46,388
	Activity Total			311,382

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 297 JPS Recreation Millage Program Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
297-000-000-587.000 Cont.- JPS Recreation	212,432	225,218	500,000	585,000	580,000	580,000
297-000-000-664.000 Interest	25	7,362	300	8,000	8,000	8,000
297-000-000-685.677 Insurance Refund-W/C	0	4	0	0	0	0
Total Revenues	212,457	232,584	500,300	593,000	588,000	588,000

Expenditure Detail

Fund 297 JPS Recreation Millage Program Fund
Dept 694 JPS Recreation Millage Programs

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
297-694-000-706.000 Salaries & Wages	228	0	55,624	55,624	88,746	88,746
297-694-000-707.000 Wages-Temporary	89,089	111,464	150,000	195,000	222,636	222,636
297-694-000-709.000 Overtime	0	552	0	250	0	0
297-694-000-715.000 Employers FICA	6,768	8,598	15,798	20,000	23,821	23,821
297-694-000-719.000 Health Insurance	0	0	12,522	12,522	25,428	25,428
297-694-000-719.005 Health Ins.-MERS HSA	0	16	0	0	0	0
297-694-000-722.000 Pension	0	0	3,666	7,200	10,889	10,889
297-694-000-723.000 Pension-MERS DC	0	16	773	300	0	0
297-694-000-724.000 Unemployment	1,788	1,096	3,736	3,836	6,000	6,000
297-694-000-724.001 Workers Compensation	2,035	2,538	4,733	5,650	6,000	6,000
297-694-000-725.000 Other Fringe Benefits	0	3	1,049	1,800	1,691	1,691
	99,908	124,283	247,901	302,182	385,211	385,211
Material and Supplies:						
297-694-000-726.000 Office Supplies	0	0	2,000	2,000	0	0
297-694-000-745.000 Program Supplies	83,007	102,539	0	30,000	0	0
297-694-000-745.018 Prog. Supplies-Enrichment	0	25	45,000	45,000	35,300	35,300
297-694-000-745.019 Prog. Supplies-Athletic Prog.	0	0	40,000	100,000	90,000	90,000
297-694-000-745.020 Prog. Supplies-Spec. Events	0	0	40,000	35,000	33,600	33,600
	83,007	102,564	127,000	212,000	158,900	158,900
Contractual and Other:						
297-694-000-818.000 Contractual Services	3,430	6,641	103,827	12,000	2,000	2,000
297-694-000-861.000 Auto Allow.(Staff Mileage)	1,576	1,770	4,000	4,000	3,000	3,000
297-694-000-900.000 Printing & Publishing	8,831	10,935	10,000	10,000	5,000	5,000
297-694-000-900.002 Building Rental/Lease	0	8,000	0	20,000	15,000	15,000
297-694-000-920.000 Utilities	0	327	0	0	0	0
297-694-000-960.000 Education & Training	500	705	3,000	3,000	1,000	1,000
297-694-000-962.000 Uncollectible Accounts	0	5,262	0	5,300	5,300	5,300
	14,337	33,640	120,827	54,300	31,300	31,300
JPS Recreation Millage Programs	197,252	260,487	495,728	568,482	575,411	575,411

(298) 2008 Brownfield Revolving Loan Fund

PURPOSE - This fund is used to account for the expenditure of a \$ 1 million EPA Revolving Loan Fund Grant to cover the cost of cleanup activities for environmentally contaminated properties pursuant to the cooperative agreement provisions. A supplemental grant of \$ 400,000 was also subsequently recieved.

CHARACTER - The Community Development Department will oversee the administration of this Grant . The term of the Grant Agreement is 10/1/08 through 9/30/13. Funds will be used in making loans to eligible entities for cleanup of hazardous substances and petroleum compounds at eligible brownfield sites to support revitalization and the beneficial reuse of those sites. Work conducted at sites within the City will include: 1) establishing and marketing the RLF; 2) processing and executing loans; 3) loan management and other programmatic activities; and 4) cleanup oversight.

AUTHORITY - This Fund was established during the FY 2011 budget process to facilitate the grant reporting requirements as contained in the US EPA Cooperative Agreement dated 8/27/08 and formally approved by the City Council by Resolution on 9/23/08.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 298 2008 Brownfield Revolving Loan Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	(24,509)	0	0	0	0	0
Expenditures	(24,509)	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 298 2008 Brownfield Revolving Loan Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
298-000-000-501.335 Fed. Grant-EPA Haz. Substai	5,283	0	0	0	0	0
298-000-000-501.336 Fed. Grant-EPA Petroleum	-29,792	0	0	0	0	0
Total Revenues	-24,509	0	0	0	0	0

Expenditure Detail

Fund 298 2008 Brownfield Revolving Loan Fund
Dept 335 Hazardous Substances Grant

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual And Other:						
298-335-000-817.000 Consultant Services	-28,671	0	0	0	0	0
298-335-000-818.000 Contractual Services	0	0	0	0	0	0
298-335-000-873.000 Travel	0	0	0	0	0	0
298-335-000-999.253 Contrib.-212 W. Mich Bldg.	6,701	0	0	0	0	0
	-21,970	0	0	0	0	0
Total Hazardous Substances Grant	-21,970	0	0	0	0	0

Fund 298 2008 Brownfield Revolving Loan Fund
Dept 336 Petroleum Grant

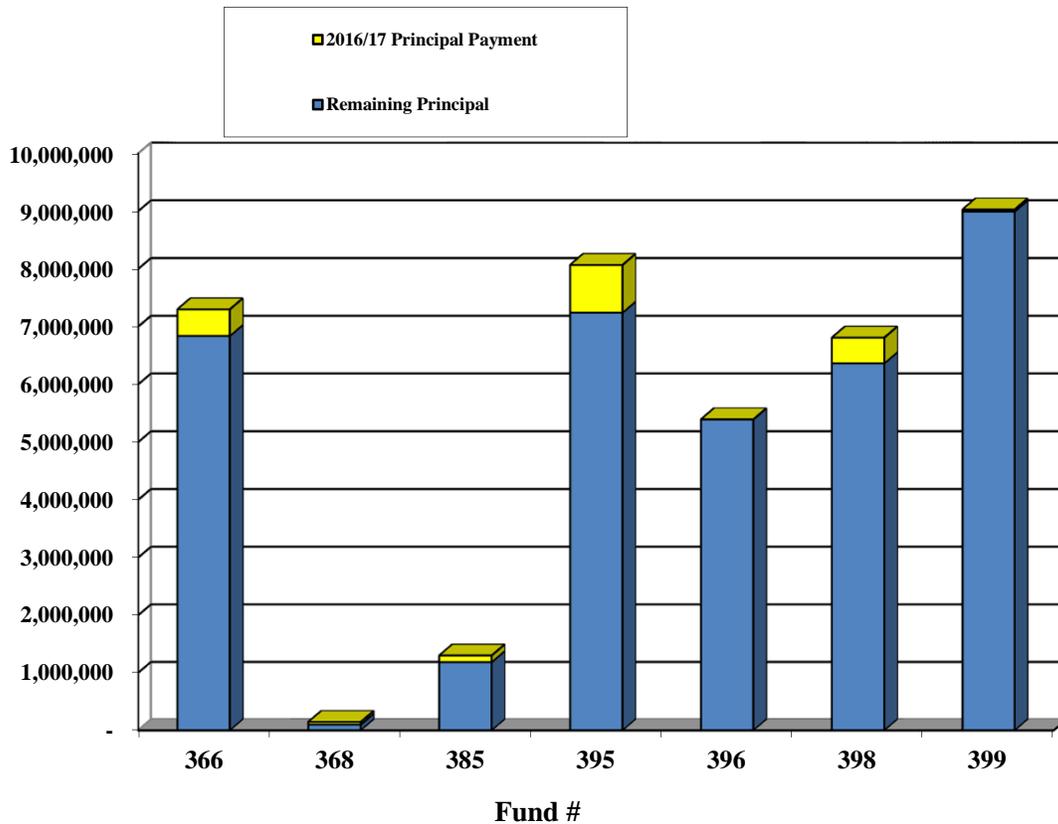
Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual And Other:						
298-336-000-817.000 Consultant Services	-16,503	0	0	0	0	0
298-336-000-818.000 Contractual Services	0	0	0	0	0	0
298-336-000-873.000 Travel	0	0	0	0	0	0
298-336-000-999.253 Cont.-212 W.Mich.Demo Fd.	13,964	0	0	0	0	0
	-2,539	0	0	0	0	0
Total Petroleum Grant	-2,539	0	0	0	0	0
Total Expenditures	-24,509	0	0	0	0	0

Debt Service Funds

Debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Debt Service Funds
Debt Summary

Fund Debt Service Fund Name	Date Issued	Final Maturity	Issue Amount	Principal Outstanding 6/30/2016	FY 2016/17		
					Principal	Interest	
366 2013 City Hall Refunding	02/05/13	05/01/27	8,275,000	7,300,000	460,000	243,350	
368 Building Authority	08/01/99	08/01/18	600,000	145,000	45,000	6,434	
385 2016 Capital Improvement	4/20/2016	10/1/2025	1,300,000	1,300,000	115,000	34,000	
395 2001 DDA TIF	03/27/01	06/01/26	17,998,578	8,069,453	826,414	1,133,586	
396 2011 DDA TIF Refunding	09/28/11	06/01/30	5,395,000	5,395,000	-	246,825	
397 2012 BRA TIF Refunding	03/14/12	06/01/31	7,630,000	6,810,000	445,000	251,769	
399 2007 BRA TIF Refunding	07/24/07	06/01/30	9,905,000	9,030,000	35,000	388,339	
Debt Service Fund Totals				\$ 51,103,578	\$ 38,049,453	\$ 1,926,414	\$ 2,304,303



(365) City Hall Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on debt not to exceed \$ 10 million issued by the City of Jackson to finance City Hall building improvements, as approved at the general election of the City held on September 9, 2003.

CHARACTER - Pursuant to the Bond Resolutions, the Bonds (series 2003 and 2003B) are unlimited tax general obligations of the City secured by its full faith and credit. The Bonds are payable from ad valorem taxes that may be levied on all taxable property within the City without limitation as to rate or amount.

AUTHORITY - The Bonds were issued pursuant to authorization contained in Act 279, Public Acts of Michigan, 1909, as amended, Act 34, Public Acts of Michigan, 2001, as amended, Authorizing Resolutions adopted by the City Council on September 23, 2003 (Series 2003) and November 25, 2003 (Series 2003B) and Sales/Awarding Resolutions adopted by the City Council on October 28, 2003 (Series 2003) and December 16, 2003 (Series 2003B) to finance City Hall building improvements.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 365 City Hall Debt Service Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	0	0	0	0	0	0
Expenditures	6,263	0	0	0	0	0
Excess of Revenues Over (Under) Expenses	(6,263)	0	0	0	0	0
Fund Balance - Beginning of Year	6,263	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 365 City Hall Debt Service Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
365-000-000-403.000 Property Taxes	0	0	0	0	0	0
365-000-000-424.000 Payments in Lieu of Tax	0	0	0	0	0	0
365-000-000-664.000 Interest	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0

Expenditure Detail

Fund 365 City Hall Debt Service Fund
Dept 945 Debt Service

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual & Other:						
365-945-000-962.000 Uncollect. Accts-MTT Ref.	0	0	0	0	0	0
365-945-000-999.366 Cont.-2013 City Hall Ref DS	6,263	0	0	0	0	0
	6,263	0	0	0	0	0
Debt Service :						
365-945-000-991.000 Principal	0	0	0	0	0	0
365-945-000-995.000 Interest	0	0	0	0	0	0
365-945-000-996.000 Paying Agent Fees	0	0	0	0	0	0
	0	0	0	0	0	0
Total Expenditures	6,263	0	0	0	0	0

(366) 2013 City Hall Refunding Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on the \$ 8.275 million City of Jackson 2013 Unlimited Tax General Obligation Refunding Bonds, which are dated February 5, 2013. These Bonds were issued to refinance substantially all of the City's existing Unlimited Tax General Obligation Bonds - Series 2003 and 2003B - and paying the costs incidental to the issuance of the Bonds. .

CHARACTER - Pursuant to the Bond Resolution, the Refunding Bonds issued in 2013 are unlimited tax general obligations of the City secured by its full faith and credit. The Bonds are payable from ad valorem taxes that may be levied on all taxable property within the City without limitation as to rate or amount. The refunding was undertaken to achieve debt service savings.

AUTHORITY - The 2013 Unlimited Tax General Obligation Refunding Bonds were issued under the provisions of Act 34, Public Acts of Michigan, 2001, and were authorized by Resolution of the City Council adopted December 11, 2012.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 366 2013 City Hall Refunding Debt Service Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	640,809	651,445	637,025	637,065	687,100	687,100
Expenditures	617,858	627,107	651,300	651,300	709,600	709,600
Excess of Revenues Over (Under) Expenses	22,951	24,338	(14,275)	(14,235)	(22,500)	(22,500)
Fund Balance - Beginning of Year	1,461	24,412	48,750	48,750	34,515	34,515
Fund Balance - End of Year	24,412	48,750	34,475	34,515	12,015	12,015

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 366 2013 City Hall Refunding Debt Service Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
366-000-000-403.000 Property Taxes	631,648	644,146	630,000	630,000	680,000	680,000
366-000-000-424.000 Payments in Lieu of Tax	2,688	2,765	2,800	2,800	2,800	2,800
366-000-000-539.086 State Grant - Act 86 (PPT)	0	4,225	4,225	4,265	4,300	4,300
366-000-000-664.000 Interest	210	309	0	0	0	0
366-000-000-699.365 Contr.-City Hall D/S Fund	6,263	0	0	0	0	0
Total Revenues	640,809	651,445	637,025	637,065	687,100	687,100

Expenditure Detail

Fund 366 2013 City Hall Refunding Debt Service Fund
Dept 945 Debt Service

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual & Other:						
366-945-000-962.000 Uncollect. Accts-MTT Ref.	5,404	4,407	5,500	5,500	5,500	5,500
	5,404	4,407	5,500	5,500	5,500	5,500
Debt Service :						
366-945-000-991.000 Principal	280,000	360,000	390,000	390,000	460,000	460,000
366-945-000-995.000 Interest	332,454	262,250	255,050	255,050	243,350	243,350
366-945-000-996.000 Paying Agent Fees	0	450	750	750	750	750
	612,454	622,700	645,800	645,800	704,100	704,100
Total Expenditures	617,858	627,107	651,300	651,300	709,600	709,600

(368) Building Authority Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on debt issued by the City of Jackson Building Authority.

CHARACTER - Lease payments on the assets purchased/constructed which were financed by the Building Authority debt amount are charged in amounts equal to the annual debt service payments. Title on those assets financed remains with the Building Authority until the final debt service payment is made and the related debt is retired.

AUTHORITY - This Fund was established by adoption of a "Resolution Establishing Building Authority" on June 4, 1991, under the provisions of Act 31, Public Acts of 1948, as amended, and is required by the respective Bond Authorizing Resolution relating to each of the bond issues outstanding.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 368 Building Authority Debt Service Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	48,294	51,550	54,544	54,544	52,184	52,184
Expenditures	48,324	51,550	54,544	54,544	52,184	52,184
Excess of Revenues Over (Under) Expenses	(30)	0	0	0	0	0
Fund Balance - Beginning of Year	3,351	3,321	3,321	3,321	3,321	3,321
Fund Balance - End of Year	3,321	3,321	3,321	3,321	3,321	3,321

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 368 Building Authority Debt Service Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
368-000-000-668.000 Rents & Royalties	48,294	51,550	54,544	54,544	52,184	52,184
Total Revenues	48,294	51,550	54,544	54,544	52,184	52,184

Expenditure Detail

Fund 368 Building Authority Debt Service Fund
Dept 945 Debt Service

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Debt Service :						
368-945-000-991.000 Principal	35,000	40,000	45,000	45,000	45,000	45,000
368-945-000-995.000 Interest	12,994	11,025	8,794	8,794	6,434	6,434
368-945-000-996.000 Paying Agent Fees	330	525	750	750	750	750
	48,324	51,550	54,544	54,544	52,184	52,184
Total Expenditures	48,324	51,550	54,544	54,544	52,184	52,184

(385) 2016 Capital Improvement Bonds Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on \$ 1.3 million City of Jackson 2016 Capital Improvement Bonds, dated 4/20/16. These Bonds were issued to finance the City’s 2015 Parking Lot Project, which consists largely of construction of Lot # 20 located in the City’s downtown area, and to pay the costs associated with the issuance of the Bonds.

CHARACTER - The Bonds are issued in anticipation of the collection of future parking revenues derived from the sale of permits to be collected in association with Lot # 20. These future parking revenues will be supplanted, as needed, with the City's public improvemnt funds in amounts determined annually to be sufficient to pay the principal of and interest on the Bonds.

AUTHORITY - The Bonds are issued under the provisions of Act 34 of the Public Acts of Michigan of 2001, as amended, and a certain resolution of the City adopted on February 23, 2016, for the purpose of paying the costs of acquiring and constructing parking lot improvements in the City and and paying the costs related to the issuance of the Bonds.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 385 2016 Capital Imp. Bonds Debt Service Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	0	0	0	0	135,388	135,388
Expenditures	0	0	0	0	135,388	135,388
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 385 2016 Capital Improvement Bonds Debt Service Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
385-000-000-699.245 Cont.-Public Imp. Fund	0	0	0	0	135,388	135,388
Total Revenues	0	0	0	0	135,388	135,388

Expenditure Detail

Fund 385 2016 Capital Improvement Bonds Debt Service Fund
Dept 945 Debt Service

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Debt Service :						
385-945-000-991.000 Principal	0	0	0	0	117,000	117,000
385-945-000-995.000 Interest	0	0	0	0	18,388	18,388
385-945-000-996.000 Paying Agent Fees	0	0	0	0	0	0
	0	0	0	0	135,388	135,388
Total Expenditures	0	0	0	0	135,388	135,388

(395) 2001 DDA TIF Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on \$ 18 million City of Jackson Downtown Development Authority Bonds, Series 2001, dated 3/27/01. These Bonds were issued to finance the City's share of land acquisition, infrastructure improvements and environmental-related expenses associated with the construction of the Consumers Energy headquarters to be located in the City's downtown area and pay the costs associated with the issuance of the Bonds.

CHARACTER - The Bonds are issued in anticipation of the collection of future tax increment revenues derived from the DDA's Plans and collected within the Development Area. The tax increment revenues, which are transferred from the DDA Project Fund as needed to pay the annual debt service, are expected to be sufficient to pay the principal of and interest on the Bonds.

AUTHORITY - The Bonds are issued under the provisions of Act 197 of the Public Acts of Michigan of 1975, as amended, and resolutions of the City adopted on February 13, 2001 and March 13, 2001, for the purpose of financing the cost of acquiring, constructing, furnishing and equipping certain improvements, within the Downtown Development Authority of the City of Jackson Development Area identified in the DDA Development and Tax Increment Financing Plans, as amended.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 395 2001 DDA TIF Debt Service Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	0	750	1,845,750	1,845,750	1,960,750	1,960,750
Expenditures	0	750	1,845,750	1,845,750	1,960,750	1,960,750
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	637	637	637	637	637	637
Fund Balance - End of Year	637	637	637	637	637	637

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 395 2001 DDA TIF Debt Service Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
395-000-000-699.496 Cont.-DDA Project Fund	0	750	1,845,750	1,845,750	1,960,750	1,960,750
Total Revenues	0	750	1,845,750	1,845,750	1,960,750	1,960,750

Expenditure Detail

Fund 395 2001 DDA TIF Debt Service Fund
Dept 945 Debt Service

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Debt Service :						
395-945-000-991.000 Principal	0	0	829,125	829,125	826,414	826,414
395-945-000-995.000 Interest	0	0	1,015,875	1,015,875	1,133,586	1,133,586
395-945-000-996.000 Paying Agent Fees	0	750	750	750	750	750
	0	750	1,845,750	1,845,750	1,960,750	1,960,750
Total Expenditures	0	750	1,845,750	1,845,750	1,960,750	1,960,750

(396) 2011 DDA TIF Refunding Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on the \$ 5.395 million City of Jackson Downtown Development Authority Refunding Bonds, Series 2011, which are dated September 28, 2011. These Bonds were issued to refinance the callable portion of the existing 2001 DDA Bonds maturing June 1, 2012 - 2015, inclusive, and paying the costs incidental to the issuance of the Bonds. The prior bonds maturing June 1, 2016 - 2021, inclusive, were not refunded and will be paid by the City as scheduled.

CHARACTER - The Bonds were issued in anticipation of the collection of future tax increment revenues derived from the DDA's Plans and collected within the Development Area. The refunding was undertaken to refund, restructure and defease the 2001 DDA Bonds so as to give the City and DDA financial flexibility and to defer debt service to allow more time for economic growth and recovery in the DDA.

AUTHORITY - The Bonds were issued under the provisions of Act 34 of the Public Acts of Michigan of 2001, as amended, and Act 197 of the Public Acts of Michigan of 1975, as amended and the resolution of the City Council adopted on March 8, 2011.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 396 2011 DDA TIF Refunding Debt Service Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	246,825	247,575	247,575	247,575	247,575	247,575
Expenditures	246,825	247,575	247,575	247,575	247,575	247,575
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	432	432	432	432	432	432
Fund Balance - End of Year	432	432	432	432	432	432

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 396 2011 DDA TIF Refunding Debt Service Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
396-000-000-699.496 Cont.-DDA Project Fund	246,825	247,575	247,575	247,575	247,575	247,575
Total Revenues	246,825	247,575	247,575	247,575	247,575	247,575

Expenditure Detail

Fund 396 2011 DDA TIF Refunding Debt Service Fund
Dept 945 Debt Service

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Debt Service:						
396-945-000-991.000 Principal	0	0	0	0	0	0
396-945-000-995.000 Interest	246,825	246,825	246,825	246,825	246,825	246,825
396-945-000-996.000 Paying Agent Fees	0	750	750	750	750	750
Total Expenditures	246,825	247,575	247,575	247,575	247,575	247,575

(397) 2012 BRA TIF Refunding Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on \$ 7.63 million City of Jackson Brownfield Redevelopment Authority Tax Increment Refunding Bonds, Series 2012, dated 3/14/12. These Bonds were issued for the purpose refunding the Authority's Tax Increment Bonds, Series 2002, dated 4/11/02 (the "Prior Bonds"), consisting of bonds maturing June 1, 2015 through June 1, 2024, inclusive, and paying the costs incidental to the issuance of the Bonds.

CHARACTER - The Bonds are issued in anticipation of the collection of future tax increment revenues derived from the BRA's approved Plan attributable to increases in value of real and personal property on the Eligible Property (Consumers Energy Headquarters). These revenues, which will transferred from the Brownfield Redevelopment Authority Fund as needed to pay the annual debt service, are expected to be sufficient to pay the principal of and interest on the Bonds.

AUTHORITY - The Bonds are issued under the provisions of Act 34 of the Public Acts of Michigan of 2001, as amended, and Act 381 of the Public Acts of Michigan of 1996, as amended, and a resolution adopted by the Brownfield Redevelopment Authority on January 11, 2012.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 397 2012 BRA TIF Refunding Debt Service Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	345,219	603,519	597,569	597,569	697,519	697,519
Expenditures	345,219	603,519	597,569	597,569	697,519	697,519
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	2,156	2,156	2,156	2,156	2,156	2,156
Fund Balance - End of Year	2,156	2,156	2,156	2,156	2,156	2,156

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 397 2012 BRA TIF Refunding Debt Service Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
397-000-000-699.494 Cont. - BRA Fund	345,219	603,519	597,569	597,569	697,519	697,519
Total Revenues	345,219	603,519	597,569	597,569	697,519	697,519

Expenditure Detail

Fund 397 2012 BRA TIF Refunding Debt Service Fund
Dept 945 Debt Service

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Debt Service :						
397-945-000-991.000 Principal	75,000	335,000	335,000	335,000	445,000	445,000
397-945-000-995.000 Interest	270,219	268,519	261,819	261,819	251,769	251,769
397-945-000-996.000 Paying Agent Fees	0	0	750	750	750	750
	345,219	603,519	597,569	597,569	697,519	697,519
Total Expenditures	345,219	603,519	597,569	597,569	697,519	697,519

(399) 2007 BRA TIF Refunding Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on \$ 9.905 million City of Jackson Brownfield Redevelopment Authority Tax Increment Refunding Bonds, Series 2007, dated 7/24/07. These Bonds were issued for the purpose of advance refunding the Authority's Tax Increment Bonds, Series 2002, dated 4/11/02 (the "Prior Bonds"), serial bonds maturing June 1, 2013 and 2014 and term bonds maturing June 1, 2026 and 2030, and paying the costs incidental to the issuance of the Bonds. The Prior Bonds maturing serially June 1, 2008 to June 1, 2012 inclusive, and term bonds maturing June 1, 2022 and June 1, 2024 will be paid by the Authority as scheduled.

CHARACTER - The Bonds are issued in anticipation of the collection of future tax increment revenues derived from the BRA's approved Plan attributable to increases in value of real and personal property on the Eligible Property (Consumers Energy Headquarters). These revenues, which will be transferred from the Brownfield Redevelopment Authority Fund as needed to pay the annual debt service, are expected to be sufficient to pay the principal of and interest on the Bonds.

AUTHORITY - The Bonds are issued under the provisions of Act 34 of the Public Acts of Michigan of 2001, as amended, and Act 381 of the Public Acts of Michigan of 1996, as amended, and a resolution adopted by the Brownfield Redevelopment Authority on May 25, 2007.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 399 2007 BRA TIF Refunding Debt Service Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	723,804	421,754	425,524	425,524	424,089	424,089
Expenditures	723,804	421,754	425,524	425,524	424,089	424,089
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	2,373	2,373	2,373	2,373	2,373	2,373
Fund Balance - End of Year	2,373	2,373	2,373	2,373	2,373	2,373

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 399 2007 BRA TIF Refunding Debt Service Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
399-000-000-699.494 Cont. - BRA Fund	723,804	421,754	425,524	425,524	424,089	424,089
Total Revenues	723,804	421,754	425,524	425,524	424,089	424,089

Expenditure Detail

Fund 399 2007 BRA TIF Refunding Debt Service Fund
Dept 945 Debt Service

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Debt Service :						
399-945-000-991.000 Principal	320,000	30,000	35,000	35,000	35,000	35,000
399-945-000-995.000 Interest	403,804	391,004	389,774	389,774	388,339	388,339
399-945-000-996.000 Paying Agent Fees	0	750	750	750	750	750
	723,804	421,754	425,524	425,524	424,089	424,089
Total Expenditures	723,804	421,754	425,524	425,524	424,089	424,089

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

(401) Capital Projects Fund

PURPOSE - This Fund is used to account for monies set aside to fund various capital building and land improvements not otherwise funded solely with bond proceeds, public improvement tax levies or proprietary fund (Enterprise and Internal Service Funds, ie... Water Fund, Sewer Fund, Motor Pool Fund,...) resources.

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

AUTHORITY - This Fund was established on July 1, 1998, with the formal adoption of the fiscal year 1998/99 budget by the City Council.

City of Jackson Fiscal Year 2016/17 Adopted Budget Revenue Detail

Fund 401 Capital Projects Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	686,710	360,465	555,575	526,192	181,500	181,500
Expenditures	689,322	329,955	564,000	598,652	181,500	181,500
Excess of Revenues Over (Under) Expenditures	(2,612)	30,510	(8,425)	(72,460)	0	0
Fund Balance - Beginning of Year	54,178	51,566	82,076	82,076	9,616	9,616
Fund Balance - End of Year	51,566	82,076	73,651	9,616	9,616	9,616

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Capital Projects Fund
Project Costs & Related Funding

A/C #	Project Name	2015/16 Projected					2016/17 Proposed				
		Funding				Fiscal Year Costs	Funding				Fiscal Year Costs
		Public Imp. Fund	Insurance/ Grants/ Donations	General Fund	Fund Balance		Public Imp. Fund	Grants/ Donations	General Fund	Fund Balance	
974.035	Sharp Park Tree Restoration Project	\$ -	\$ 189,545	\$ -	\$ -	\$ 189,545		\$ -			\$ -
976.047	Blackman Park Improvements	7,037	-	-	-	7,037	-	-	-	-	-
976.054	Public Arts Committee	-	-	750	-	(A) 750	10,000	-	31,500	-	41,500
976.066	Sharp Park Golf Course Improvements	-	2,183	-	-	2,183	-	-	-	-	-
976.072	Glidden Parker Mural Project	96,790	195,000	29,750	72,460	394,000	-	-	-	-	-
976.265	City Hall Water Damage	-	5,137	-	-	5,137	-	-	-	-	-
976.340	Fire Station Improvements (Roof)	-	-	-	-	-	120,000	20,000	-	-	140,000
Totals		\$ 103,827	\$ 391,865	\$ 30,500	\$ 72,460	\$ 598,652	\$ 130,000	\$ 20,000	\$ 31,500	\$ -	\$ 181,500

(A) Glidden Parker Mural Project will Use Fund Balance of:

1) Arts Committee Carryover as of 6/30/15	60,460
2) Kiwanis Donation carryover	12,000
	<u>72,460</u>

(B) Glidden Parker Mural Project Funding consists of \$ 100,000 donation from CPFCU over 5 years. (\$ 20,000/year)

The City will use PIF Funding to supplement the cash flow in year 1 and use the next four year payments to offset any PIF requirement in those years.

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 401 Capital Projects Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
401-000-000-501.009 Federal Grant - NEA	0	0	50,000	50,000	0	0
401-000-000-539.025 State Grant - DNR	70,000	0	0	0	0	0
401-000-000-539.037 State Grant - MCACA	0	0	75,000	75,000	0	0
401-000-000-664.000 Interest	73	6	75	400	0	0
401-000-000-675.006 Donations -Weatherwax (Tree Proj)	0	10,455	170,000	189,545	0	0
401-000-000-675.006 Donations -Weatherwax (Mural)	0	0	50,000	50,000	0	0
401-000-000-675.014 Donations - Lions Park	500	0	0	0	0	0
401-000-000-675.054 Donations - Public Arts	250	0	0	0	0	0
401-000-000-675.066 Donations - S.P. Golf Crse. Imp.	3,743	3,028	0	2,183	0	0
401-000-000-675.069 Donations - CP Fed Credit Union	0	0	100,000	20,000	20,000	20,000
401-000-000-685.265 Insurance Proceeds - City Hall	243,837	36,884	0	5,137	0	0
401-000-000-699.101 Cont.- General Fund (Cell Towers)	0	29,784	30,500	30,500	31,500	31,500
401-000-000-699.245 Cont.- Public Improvement Fund	368,307	280,308	80,000	103,427	130,000	130,000
Total Revenues	686,710	360,465	555,575	526,192	181,500	181,500

Expenditure Detail

Fund 401 Capital Projects Fund

Dept 901 Capital Projects

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Capital Outlay:						
401-901-000-974.035 Sharp Park Tree Restoration Project	0	10,455	170,000	189,545	0	0
401-901-000-974.638 Land Improvement-B. Butterfield P.	3,800	0	0	0	0	0
401-901-000-976.004 Bloomfield Park Improvements	223,413	0	0	0	0	0
401-901-000-976.047 Blackman Park Improvements	0	88,062	0	7,037	0	0
401-901-000-976.054 Public Arts Committee	2,935	0	0	750	41,500	41,500
401-901-000-976.063 Parks Imp.-Citywide	57,416	50,000	0	0	0	0
401-901-000-976.065 Optimist Pk-Plygrd/Cts./Signs	9,149	0	0	0	0	0
401-901-000-976.066 Sharp Park Golf Course Imp.	23,743	3,028	0	2,183	0	0
401-901-000-976.070 Development Design	0	0	0	0	0	0
401-901-000-976.071 Gov. Austin Blair Park Improvemer	30,282	19,687	0	0	0	0
401-901-000-976.072 Glidden Parker Mural Project	0	0	394,000	394,000	0	0
401-901-000-976.208 Ella Sharp Park Master Plan	15,000	0	0	0	0	0
401-901-000-976.265 City Hall - Water Damage	243,837	36,165	0	5,137	0	0
401-901-000-976.276 Cemetery Improvements	8,050	0	0	0	0	0
401-901-000-976.340 Fire Station Improvements	71,697	122,558	0	0	140,000	140,000
Total Expenditures	689,322	329,955	564,000	598,652	181,500	181,500

(402) Water Equipment and Replacement Fund

PURPOSE - This Fund is used to account for monies set aside to replace existing equipment of the Water Department.

CHARACTER - Transfers from the Water Fund (591) supply this Fund with the monies necessary to purchase or contract machinery, vehicles, building improvements and other capital-type items.

AUTHORITY - This Fund was established on July 1, 1988, with the formal adoption of the fiscal year 1988/89 budget by the City Commission.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 402 Water Equipment & Replacement Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	2,512,359	3,512,903	3,510,764	3,510,764	4,165,970	4,165,970
Expenditures:	1,787,715	2,771,160	3,860,360	4,902,952	5,843,308	5,843,308
Excess of Revenues Over (Under) Expenditures	724,644	741,743	(349,596)	(1,392,188)	(1,677,338)	(1,677,338)
Fund Balance - Beginning of Year	1,989,835	2,714,479	3,456,222	3,456,222	2,064,034	2,064,034
Fund Balance - End of Year	2,714,479	3,456,222	3,106,626	2,064,034	386,696	386,696

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 402 Water Equipment & Replacement Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
402-000-000-501.000 Fed. /St. Grant (I94BL-MichAve.)	0	0	0	0	611,206	611,206
402-000-000-664.000 Interest	12,359	12,903	10,764	10,764	10,764	10,764
402-000-000-699.591 Cont.-Water Fund	2,500,000	3,500,000	3,500,000	3,500,000	3,544,000	3,544,000
Total Revenues	2,512,359	3,512,903	3,510,764	3,510,764	4,165,970	4,165,970

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 402 Water Equipment & Replacement Fund
Dept 458 New Water Main Construction

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Requested	2016/17 Adopted
Personal Services:						
402-458-000-706.000 Salaries and Wages	68,395	96,106	68,793	71,990	72,650	72,650
402-458-000-707.000 Wages-Temporary	0	0	0	200	0	0
402-458-000-709.000 Overtime	8,116	6,207	9,942	9,942	3,751	3,751
402-458-000-715.000 Employers FICA	5,632	7,098	6,023	6,283	5,845	5,845
402-458-000-719.000 Health Insurance	15,734	29,310	11,329	25,565	10,690	10,690
402-458-000-722.000 Pension-General	9,668	12,248	9,621	10,249	9,374	9,374
402-458-000-724.000 Unemployment	49	364	300	125	248	248
402-458-000-724.001 Workers Compensation	752	984	800	855	861	861
402-458-000-725.000 Other Fringe Benefits	2,156	1,682	1,140	1,868	1,053	1,053
	110,502	153,999	107,948	127,077	104,472	104,472
Material and Supplies:						
402-458-000-782.000 Materials	1,298	2,929	600	1,750	600	600
	1,298	2,929	600	1,750	600	600
Contractual and Other:						
402-458-000-818.000 Contractual Services	913,740	1,013,074	1,365,412	2,305,606	2,176,625	2,176,625
402-458-000-914.001 Insurance - Deductible	0	0	2,000	0	0	0
402-458-000-943.000 Equipment Rental - MP	1,134	451	600	2,000	2,000	2,000
402-458-000-966.000 PW Overhead	485	11	55,115	400	600	600
402-458-000-967.000 ENG Overhead	62,359	70,129	0	57,352	53,481	53,481
	977,718	1,083,665	1,423,127	2,365,358	2,232,706	2,232,706
New Water Main Construction	1,089,518	1,240,593	1,531,675	2,494,185	2,337,778	2,337,778

WORK PROJECT DETAIL

Work Project Titles:

Edward & Winthrop: Wildwood to JHS	11,260	113,731	206,623	206,623
Glick: Blackstone to Grand River	-	-	422,031	422,031
Hamilton: Argyle to Hobart	218,880	173,805	-	-
I94-BL(Michigan): Brown to Steward (MDOT)	-	-	713,074	713,074
Kibby: City Limits to Glen Drive	-	10,210	244,110	244,110
M50 (West Ave): MI-Wildwood, Ganson-North (MDOT)	-	135,552	135,552	135,552
Mansion Street Transmission Line	85,000	88,000	105,000	105,000
Mechanic: Morrell to Washington	20,790	163,417	394,388	394,388
Michigan Ave.: Blackstone to Francis	577,745	934,466	-	-
Michigan Communication Conduit	112,560	-	-	-
Misc Water Projects	12,000	31,214	37,000	37,000
VanBuren: Steward to Blackstone	185,440	369,881	-	-
Water Mapping & GIS	80,000	80,000	80,000	80,000
West: Bloomfield to High	228,000	393,909	-	-
	1,531,675	2,494,185	2,337,778	2,337,778

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 402 Water Equipment & Replacement Fund
Dept 591 Capital Assets - Other

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Requested	2016/17 Adopted
Capital Outlay:						
402-591-000-818.258 GIS Services - MIS	51,829	7,210	0	0	0	0
402-591-000-972.000 Water Mains	0	0	0	0	0	0
402-591-000-976.000 Building Additions	0	685	4,500	59,500	61,700	61,700
402-591-000-982.000 Machinery & Equipment	234,721	39,898	679,956	753,340	927,085	927,085
402-591-000-982.001 Meters	121,323	131,299	400,000	400,000	275,000	275,000
402-591-000-982.002 Wellfield	47,100	240	39,978	39,978	70,127	70,127
402-591-000-982.003 Pumping Station	0	2,244	7,000	7,000	7,000	7,000
402-591-000-982.004 Storage Tanks	2,558	1,090,055	0	300	300	300
402-591-000-982.005 Engineering	42,060	59,049	547,876	445,876	214,876	214,876
402-591-000-982.006 Treatment Plant	2,062	0	515,838	515,838	1,815,905	1,815,905
402-591-000-982.009 State Prison of Michigan	25,320	0	25,320	50,640	25,320	25,320
402-591-000-982.010 Well Abandonment Program	0	0	30,000	30,000	30,000	30,000
402-591-000-982.011 Wellhead Protection Prog.	0	0	20,000	20,000	20,000	20,000
402-591-000-982.012 Cross Connection Program	42,828	42,576	42,576	42,576	42,576	42,576
402-591-000-983.000 Office Equipment	0	0	2,400	2,400	2,400	2,400
402-591-000-984.003 GIS Projects	9,795	1,850	13,241	13,241	13,241	13,241
402-591-000-985.000 Vehicles	118,601	155,461	0	28,078	0	0
	698,197	1,530,567	2,328,685	2,408,767	3,505,530	3,505,530
Total Capital Assets-Other	698,197	1,530,567	2,328,685	2,408,767	3,505,530	3,505,530
Total Expenses	1,787,715	2,771,160	3,860,360	4,902,952	5,843,308	5,843,308

(404) Sanitary Sewer Maintenance Fund

PURPOSE - This Fund is used to account for monies set aside for the maintenance of existing sanitary sewers.

CHARACTER - This fund receives its monies from Sewage Fund (590) contributions. Monies are then utilized to reimburse the City's Department of Public Services for costs incurred in the maintenance of existing sanitary sewers which are determined in need of maintenance by the Director of Public Services.

AUTHORITY - The activity relating to this Fund was previously recorded in the General Fund. It was determined that a separate Fund would simplify this activity in fiscal year 2004 and this Fund was created.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 404 Sanitary Sewer Maintenance Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	281,505	146,827	350,000	353,299	357,419	357,419
Expenditures	281,505	146,827	350,000	353,299	357,419	357,419
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
404-000-000-664.000 Interest	0	0	0	0	0	0
404-000-000-699.590 Cont.-Sewer Fund	281,505	146,827	350,000	353,299	357,419	357,419
Total Revenues	281,505	146,827	350,000	353,299	357,419	357,419

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance Fund
Dept 456 Sanitary Sewer Maintenance

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Requested	2016/17 Adopted
Personal Services:						
404-456-000-706.000 Salaries and Wages	62,421	40,976	62,000	60,000	60,000	60,000
404-456-000-707.000 Wages-Temporary	90	0	500	0	500	500
404-456-000-709.000 Overtime	5,663	4,345	7,000	8,000	7,000	7,000
404-456-000-715.000 Employers FICA	4,963	3,172	5,317	5,202	5,164	5,164
404-456-000-719.000 Health Insurance	22,046	15,322	20,170	22,444	22,444	22,444
404-456-000-719.005 Health - MERS HSA	0	0	0	100	11	11
404-456-000-722.000 Pension-General	8,522	5,422	8,432	8,344	8,221	8,221
404-456-000-723.000 Pension-MERS DC	0	0	0	0	9	9
404-456-000-724.000 Unemployment	28	90	341	258	257	257
404-456-000-724.001 Workers Compensation	1,589	1,026	1,828	1,761	1,748	1,748
404-456-000-725.000 Other Fringe Benefits	691	415	1,327	1,290	1,290	1,290
	106,013	70,768	106,915	107,399	106,644	106,644
Material and Supplies:						
404-456-000-740.000 Operating Supplies	0	2,037	0	0	0	0
404-456-000-782.000 Materials	17,553	13,623	56,575	55,000	56,575	56,575
	17,553	15,660	56,575	55,000	56,575	56,575
Contractual and Other:						
404-456-000-818.000 Contractual Services	3,288	0	15,000	15,000	15,000	15,000
404-456-000-853.000 Telephone	919	1,599	1,800	4,000	1,800	1,800
404-456-000-914.000 Insurance	0	0	4,500	4,500	4,500	4,500
404-456-000-943.000 Equipment Rental - MP	118,673	46,318	129,710	125,000	125,000	125,000
404-456-000-966.000 PW Overhead	34,380	12,482	34,500	40,800	46,900	46,900
404-456-000-967.000 ENG Overhead	0	0	0	600	0	0
	157,260	60,399	185,510	189,900	193,200	193,200
Capital Outlay:						
404-456-000-984.000 Software	679	0	1,000	1,000	1,000	1,000
Sewer Maintenance	281,505	146,827	350,000	353,299	357,419	357,419

WORK PROJECT DETAIL

Work Project Titles:

GEO Data Base	679	-	620	620	600	600
Repairs by DPW	45,108	13,083	46,000	70,000	70,000	70,000
Repairs by Contractor	2,088	-	5,000	-	4,140	4,140
Clean and Flush	139,229	55,331	140,000	128,179	128,179	128,179
Stake and Locate	32,265	33,943	36,000	36,000	36,000	36,000
Manhole Work	29,987	29,397	45,000	45,000	45,000	45,000
Sewer Maint. - GIS	-	-	-	-	-	-
Heavy Sewer Cleaning	1,657	-	20,000	20,000	20,000	20,000
Sewer Maint.-Sewer Separation	-	-	8,880	5,000	5,000	5,000
Sewer Televising	30,492	15,073	35,000	35,000	35,000	35,000
Not Reimbursable - Sewer Backup	-	-	4,500	4,500	4,500	4,500
Video Inspec. Veh. Equip. Upgrades/Mt.	-	-	9,000	9,000	9,000	9,000
	281,505	146,827	350,000	353,299	357,419	357,419

(405) Sanitary Sewer Replacement Fund

PURPOSE - This Fund is used to account for monies set aside for the replacement of existing sanitary sewers.

CHARACTER - This fund receives its monies from Sewage Fund (590) contributions. Monies are then utilized to reimburse the City's Engineering Department for costs incurred in the replacement of existing sanitary sewers which are determined in need of replacement by the City Engineer.

AUTHORITY - This Fund was established by action of the City Commission through formal budget adoption.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 405 Sanitary Sewer Replacement Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	766,310	760,606	760,000	760,000	760,000	760,000
Expenditures	661,788	956,045	1,095,940	1,134,060	2,162,558	2,162,558
Excess of Revenues Over (Under) Expenditures	104,522	(195,439)	(335,940)	(374,060)	(1,402,558)	(1,402,558)
Fund Balance - Beginning of Year	2,524,737	2,629,259	2,433,820	2,433,820	2,059,760	2,059,760
Fund Balance - End of Year	2,629,259	2,433,820	2,097,880	2,059,760	657,202	657,202

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 405 Sanitary Sewer Replacement Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
405-000-000-664.000 Interest	9,526	10,606	10,000	10,000	10,000	10,000
405-000-000-699.590 Cont.- Sewer Fund	756,784	750,000	750,000	750,000	750,000	750,000
Total Revenues	766,310	760,606	760,000	760,000	760,000	760,000

Expenditure Detail

Fund 405 Sanitary Sewer Replacement Fund
Dept 457 New Sewer Construction

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
405-457-000-706.000 Salaries and Wages	52,364	76,802	81,024	66,826	82,115	82,115
405-457-000-707.000 Wages-Temporary	0	846	0	0	0	0
405-457-000-709.000 Overtime	4,532	4,629	9,942	9,942	3,751	3,751
405-457-000-715.000 Employers FICA	4,089	5,730	6,959	5,911	6,569	6,569
405-457-000-719.000 Health Insurance	9,444	20,994	13,344	23,877	12,082	12,082
405-457-000-722.000 Pension-General	7,020	9,835	11,116	9,457	10,536	10,536
405-457-000-724.000 Unemployment	48	224	353	228	280	280
405-457-000-724.001 Workers Compensation	536	800	943	792	973	973
405-457-000-725.000 Other Fringe Benefits	1,580	1,502	1,343	969	1,190	1,190
	79,613	121,362	125,024	118,002	117,496	117,496
Material and Supplies:						
405-457-000-782.000 Materials	346	2,929	500	2,000	1,000	1,000
	346	2,929	500	2,000	1,000	1,000
Contractual and Other:						
405-457-000-818.000 Contractual Services	538,492	774,450	904,239	957,321	1,981,455	1,981,455
405-457-000-943.000 Equipment Rental - MP	0	1,011	2,000	2,500	2,000	2,000
405-457-000-966.000 PW Overhead	0	0	500	500	500	500
405-457-000-967.000 ENG Overhead	43,337	56,293	63,677	53,737	60,107	60,107
	581,829	831,754	970,416	1,014,058	2,044,062	2,044,062
New Sewer Construction	661,788	956,045	1,095,940	1,134,060	2,162,558	2,162,558

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 405 Sanitary Sewer Replacement Fund
Dept 457 New Sewer Construction (Continued)

Account Description	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
<u>WORK PROJECT DETAIL</u>				
Work Project Titles:				
Blackstone: VanBuren to RR	54,000	121,849	-	-
Hamilton Sewer Separation at north end	20,400	104,563	-	-
I94-BL (Glick): Blackstone Jackson	-	-	87,000	87,000
I94-BL (Michigan): Brown to Steward (MDOT)	-	-	311,545	311,545
M50 (West Ave): MI-Wildwood, Ganson-North(MDOT)	-	44,382	44,382	44,382
Michigan Ave: Blackstone to Francis	511,100	602,060	-	-
Michigan Ave. Communication Conduit	112,560	-	-	-
Misc Sanitary Sewer Construction	4,000	4,000	4,000	4,000
North Extension Sewer Construction	80,000	80,000	1,242,300	1,242,300
Sewer Mapping & GIS	80,000	80,000	80,000	80,000
Sewer Rehab (lining)	138,600	16,740	158,880	158,880
Sewer Separation	10,000	-	-	-
Sewer Studies & Permits	11,000	19,020	20,500	20,500
Washington Alley: Wesley to Washington	63,720	-	69,741	69,741
Mechanic: Morrell to Washington	10,560	61,446	144,210	144,210
	<u>1,095,940</u>	<u>1,134,060</u>	<u>2,162,558</u>	<u>2,162,558</u>

(406) Wastewater Equipment Replacement Fund

PURPOSE - This Fund is used to account for monies set aside to replace existing equipment of the Sewage Treatment Plant.

CHARACTER - Transfers from the Sewage Fund (590) supply this Fund with monies necessary to purchase or construct machinery, vehicles, building improvements etc. The expenditures must be for replacements of existing equipment or structures.

AUTHORITY - This fund is authorized by Chapter 21, Section 2.74 (b) of the Jackson City Code.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 406 Wastewater Equipment Replacement Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	147,461	628,002	628,000	628,000	628,000	628,000
Expenditures	206,163	96,901	1,990,000	1,645,000	1,240,000	1,240,000
Excess of Revenues Over (Under) Expenditures	(58,702)	531,101	(1,362,000)	(1,017,000)	(612,000)	(612,000)
Fund Balance - Beginning of Year	3,147,930	3,089,228	3,620,329	3,620,329	2,603,329	2,603,329
Fund Balance - End of Year	3,089,228	3,620,329	2,258,329	2,603,329	1,991,329	1,991,329

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 406 Wastewater Equipment Replacement Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
406-000-000-664.000 Interest	12,711	10,002	10,000	10,000	10,000	10,000
406-000-000-699.590 Cont.-Sewer Fund	134,750	618,000	618,000	618,000	618,000	618,000
Total Revenues	147,461	628,002	628,000	628,000	628,000	628,000

Expenditure Detail

Fund 406 Wastewater Equipment Replacement Fund

Dept 548 Wastewater Equipment Replacement

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Capital Outlay:						
406-548-000-976.000 Building Additions	0	0	0	0	0	0
406-548-000-982.000 Machinery & Equipment	21,370	39,302	100,000	55,000	100,000	100,000
406-548-000-982.001 Meters	0	3,136	15,000	15,000	15,000	15,000
406-548-000-982.003 Pumping Station	0	0	350,000	350,000	300,000	300,000
406-548-000-982.006 Treatment Plant	6,528	33,346	1,500,000	1,200,000	800,000	800,000
406-548-000-985.000 Vehicles	178,265	21,117	25,000	25,000	25,000	25,000
	206,163	96,901	1,990,000	1,645,000	1,240,000	1,240,000
Total Expenditures	206,163	96,901	1,990,000	1,645,000	1,240,000	1,240,000

(485) 2016 Capital Improvement Bonds Construction Fund

PURPOSE - This Fund is used to account for the receipt and expenditure of bond proceeds from the sale of the 2016 Capital Improvement Bonds, dated April 20, 2016.

CHARACTER - The moneys in the Construction Fund shall be used solely to pay the costs of the 2015 Parking Project and the costs of issuance of the Bonds. The debt service for this bond issue is being accounted for in the City's 2016 Capital Improvement Bonds Debt Service Fund # 385.

AUTHORITY - This Fund was established by a Bond Resolution adopted by the City Council on February 23, 2016.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 485 2016 Capital Improvement Bonds Construction Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	0	0	0	1,300,000	0	0
Expenditures	0	0	0	1,300,000	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 485 2016 Capital Improvement Bonds Construction Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
485-000-000-696.000 Bond Proceeds	0	0	0	1,300,000	0	0
Total Revenues	0	0	0	1,300,000	0	0

Expenditure Detail

Fund 485 2016 Capital Improvement Bonds Construction Fund
Dept 901 Capital Projects

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual And Other :						
485-901-000-818.000 Contractual Services	0	0	0	29,000	0	0
485-901-000-900.000 Printing & Publishing	0	0	0	1,000	0	0
485-901-000-999.585 Cont.-Auto Parking System Fund	0	0	0	1,270,000	0	0
	0	0	0	1,300,000	0	0
Total Expenditures	0	0	0	1,300,000	0	0

(494) Brownfield Redevelopment Authority Fund

PURPOSE - This Fund is used to account for the receipt and expenditure of tax increments based on the captured assessed value of property within the Redevelopment Area. The Authority is authorized to capture tax increment revenues from all taxing units, including school districts and the State, and use those revenues to assess the environmental status of a property, to take steps to prevent or mitigate exposure or harm from the existing contamination, and to clean up existing contamination. Under certain circumstances, an Authority is permitted to use tax increment revenues captured on a parcel of property on any other environmentally contaminated property in the municipality.

CHARACTER - The moneys credited to the Fund and on hand therein from time to time shall be used annually in the manner provided in the Brownfield Plan, as amended.

AUTHORITY - This Fund was established by resolution of the City Commission on April 1, 1997 with the formation of the City of Jackson Brownfield Redevelopment Authority.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 494 Brownfield Redevelopment Authority Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	1,067,441	1,059,749	1,098,439	1,095,861	1,083,244	1,083,244
Expenditures	1,182,406	1,157,476	1,182,348	1,201,203	1,289,140	1,289,140
Excess of Revenues Over (Under) Expenditures	(114,965)	(97,727)	(83,909)	(105,342)	(205,896)	(205,896)
Fund Balance - Beginning of Year	1,769,650	1,654,685	1,556,958	1,556,958	1,451,616	1,451,616
Fund Balance - End of Year	1,654,685	1,556,958	1,473,049	1,451,616	1,245,720	1,245,720

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 494 Brownfield Redevelopment Authority Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
494-000-000-403.004 Curr. Prop. Taxes-Consumers	963,588	943,683	947,638	947,673	940,000	940,000
494-000-000-403.005 Curr. Prop. Taxes-JGW	12,774	0	0	0	0	0
494-000-000-403.007 Curr. Prop. Taxes-Heat Control.	10,175	10,058	10,400	10,460	10,855	10,855
494-000-000-403.009 Curr. Prop. Taxes-DNT	8,942	8,957	12,273	8,121	5,573	5,573
494-000-000-403.010 Curr. Prop. Taxes-GLHHC	31,617	45,713	58,371	60,606	57,316	57,316
494-000-000-403.011 Curr. Prop. Taxes-Full Spectrum	34,317	47,320	63,757	64,001	64,000	64,000
494-000-000-664.000 Interest	6,028	4,018	6,000	5,000	5,500	5,500
Total Revenues	1,067,441	1,059,749	1,098,439	1,095,861	1,083,244	1,083,244

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 494 Brownfield Redevelopment Authority Fund
Dept 745 Brownfield Redevelopment Projects

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
494-745-000-702.000 Termination Pay	1,012	0	0	5,255	0	0
494-745-000-706.000 Salaries & Wages	12,018	20,384	20,505	15,000	14,486	14,486
494-745-000-707.000 Wages - Temporary	0	0	0	0	0	0
494-745-000-715.000 FICA	976	1,534	1,569	1,550	1,108	1,108
494-745-000-719.000 Health Insurance	252	0	508	500	4,886	4,886
494-745-000-719.005 Health Ins.-MERS HSA	219	437	438	400	438	438
494-745-000-722.000 Pension - General	1,336	2,466	2,506	1,850	1,777	1,777
494-745-000-723.000 Pension-MERS DC	268	602	820	500	435	435
494-745-000-724.000 Unemployment	26	59	59	100	48	48
494-745-000-724.001 Workers Comp.	18	29	29	30	20	20
494-745-000-725.000 Other Fringe Benefits	16	-11	294	50	263	263
	16,141	25,500	26,728	25,235	23,461	23,461
Contractual And Other :						
494-745-000-818.000 Contractual Services	3,003	0	1,500	1,500	1,500	1,500
494-745-000-818.031 BRA Plan - Jack. Glass Worl	11,245	155	0	0	0	0
494-745-000-818.048 BRA Plan - Heat Controller	4,363	4,249	4,400	12,394	10,855	10,855
494-745-000-818.059 BRA Plan - GLHHC	36,617	45,713	58,371	60,606	57,316	57,316
494-745-000-818.060 BRA Plan - Full Spectrum	32,797	47,320	1,754	1,754	0	0
494-745-000-956.000 Administration	275	309	4,500	4,500	4,500	4,500
494-745-000-999.397 Contrib.-2012 BRA TIF Ref.	345,219	603,519	597,569	597,569	697,519	697,519
494-745-000-999.399 Contrib.-2007 BRA TIF Ref.	723,804	421,754	425,524	425,524	424,089	424,089
494-745-000-999.643 Contrib.-Loc.Site Remed.Rev	8,942	8,957	62,002	72,121	69,900	69,900
	1,166,265	1,131,976	1,155,620	1,175,968	1,265,679	1,265,679
Total Expenditures	1,182,406	1,157,476	1,182,348	1,201,203	1,289,140	1,289,140

(496) Downtown Development Authority Project Fund

PURPOSE - This Fund is used to account for the receipt and expenditure of tax increments based on the captured assessed value of property within the Amended Development Area.

CHARACTER - The moneys credited to the Project Fund and on hand therein from time to time shall be used annually in the manner provided in the Tax Increment Financing Plan portion of the Amended Plan.

AUTHORITY - This Fund was established on July 1, 1993, per City Ordinance 92-16 adopted by the City Commission on October 20, 1992.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 496 Downtown Development Authority Project Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	838,577	837,098	780,499	2,277,799	2,510,133	2,510,133
Expenditures	339,160	352,466	2,100,325	2,438,297	2,215,325	2,215,325
Excess of Revenues Over (Under) Expenditures	499,417	484,632	(1,319,826)	(160,498)	294,808	294,808
Fund Balance - Beginning of Year	1,093,983	1,593,400	2,078,032	2,078,032	1,917,534	1,917,534
Fund Balance - End of Year	1,593,400	2,078,032	758,206	1,917,534	2,212,342	2,212,342

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 496 Downtown Development Authority Project Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
496-000-000-403.000 Current Property Taxes	834,327	780,106	726,266	719,666	950,000	950,000
496-000-000-539.086 State Grant - Act 86 (PPT)	0	52,133	52,133	52,133	52,133	52,133
496-000-000-664.000 Interest	4,150	4,759	2,000	6,000	8,000	8,000
496-000-000-668.000 Rents and Royalties	100	100	100	1,500,000	1,500,000	1,500,000
Total Revenues	838,577	837,098	780,499	2,277,799	2,510,133	2,510,133

Expenditure Detail

Fund 496 Downtown Development Authority Project Fund
Dept 741 Tax Increment Finance Construction

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual And Other :						
496-741-000-818.000 Contractual Services	0	0	0	37,972	0	0
496-741-000-818.055 Alleg. Health - 1201 E. Mich.	75,052	4,303	0	0	0	0
496-741-000-931.002 Bldg. Maint. - Hayes Hotel	12,464	99,838	0	300,000	0	0
496-741-000-962.000 Uncollectible Accounts	4,819	0	7,000	7,000	7,000	7,000
496-741-000-999.395 Cont.-2001 DDA TIF D/S Fd.	0	750	1,845,750	1,845,750	1,960,750	1,960,750
496-741-000-999.396 Cont.-2011 DDA TIF Ref. D/S Fd.	246,825	247,575	247,575	247,575	247,575	247,575
	339,160	352,466	2,100,325	2,438,297	2,215,325	2,215,325
Total Expenditures	339,160	352,466	2,100,325	2,438,297	2,215,325	2,215,325

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises -- where the intent of the government's commission is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered through user charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes.

(583) Sharp Park Golf Practice Center Fund

PURPOSE - This Fund is used to account for the construction and operation of the Sharp Park Golf Practice Center.

CHARACTER - On March 1, 1994, the City Commission authorized the Ella W. Sharp Endowment Fund (718) "to loan an amount not to exceed \$150,000, for the purpose of designing and constructing a golf practice center, with such amount repayable in twelve (12) equal annual installments, including interest at 5%." In addition to this loan amount the Fund will receive a contribution in the amount of \$100,000 from the Ella W. Sharp Park Operating Fund (208). A change to the original planned location amended the planned construction and necessitated the need for an additional contribution from the Ella W. Sharp Park Operating Fund (208) for a total of \$100,000, as well as an additional \$50,000 loan from the Ella W. Sharp Endowment Fund (718) for a total of \$200,000 repayable in twenty (20) annual installments, including interest at 5%. Upon complete repayment of the loan it is the intent of the Park's current management to consolidate the reporting of this operation with that of other park operations now currently accounted for in the Ella W. Sharp Park Operating Fund (208).

AUTHORITY - This Fund was established by adoption of a Budget Resolution of the City Commission on March 1, 1994.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 583 Sharp Park Golf Practice Center Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	50,308	52,940	60,895	52,600	52,600	52,600
Expenses	49,975	52,916	59,895	41,517	40,924	40,924
Excess of Revenues Over (Under) Expenses	333	24	1,000	11,083	11,676	11,676
Add: Depreciation	17,836	17,836	17,836	0	0	0
Repayment of Loan	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Increase (Decrease) in Working capital	8,169	7,860	8,836	1,083	1,676	1,676
Working Capital - Beginning of Year	34,618	42,787	50,647	50,647	51,730	51,730
Working Capital - End of Year	42,787	50,647	59,483	51,730	53,406	53,406

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Golf Practice Center</i>					
<i>Fund-Activity: 583-583</i>					
PT		Part Time - Recreation		9	30,026

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 583 Ella W. Sharp Park Golf Practice Center Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
583-000-000-644.000 Merchandise	1,606	1,070	2,500	2,500	2,500	2,500
583-000-000-651.001 Golf Fees	34,830	38,735	48,295	40,000	40,000	40,000
583-000-000-664.000 Interest	122	135	100	100	100	100
583-000-000-699.245 Contrib.-Public Imp. Fd.	13,750	13,000	10,000	10,000	10,000	10,000
Total Revenues	50,308	52,940	60,895	52,600	52,600	52,600

Expenditure Detail

Fund 583 Ella W. Sharp Park Golf Practice Center Fund
Dept 583 Golf Practice Center

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
583-583-000-707.000 Wages-Temporary	23,804	24,120	30,026	30,026	30,026	30,026
583-583-000-715.000 Employers FICA	1,810	1,839	2,297	2,297	2,297	2,297
583-583-000-724.000 Unemployment Comp.	590	328	745	745	610	610
583-583-000-724.001 Workers Compensation	544	553	691	691	691	691
	26,748	26,840	33,759	33,759	33,624	33,624
Material And Supplies:						
583-583-000-745.000 Program Supplies	100	3,750	2,500	2,500	2,250	2,250
583-583-000-778.000 Equipment Maint Supplies	547	507	750	750	750	750
	647	4,257	3,250	3,250	3,000	3,000
Contractual And Other:						
583-583-000-920.000 Utilities	721	648	1,000	1,000	1,000	1,000
583-583-000-933.000 Equipment Maintenance	1,046	244	1,000	1,000	1,000	1,000
583-583-000-965.101 Admin. - General Fund	1,227	1,591	1,800	1,258	1,300	1,300
	2,994	2,483	3,800	3,258	3,300	3,300
Capital Outlay:						
583-583-000-971.000 Depreciation	17,836	17,836	17,836	0	0	0
	17,836	17,836	17,836	0	0	0
Debt Service :						
583-583-000-995.000 Interest	1,750	1,500	1,250	1,250	1,000	1,000
	1,750	1,500	1,250	1,250	1,000	1,000
Total Expenditures	49,975	52,916	59,895	41,517	40,924	40,924

(585) Auto Parking System Fund

PURPOSE - This Fund is used to account for the operations of the Downtown Parking Garage and capital improvements of the City's parking system.

CHARACTER - This fund accounts for parking operations relating to those parking facilities which are capital in nature or are segregated for restricted use and not recorded as part of the Parking Assessment Fund (#586) operations. Capital expenses of the fund include such items as parking lot construction, repaving, and lighting.

The City purchased Parking Lot #2 on March 3, 1995, and will finance that purchase with rentals received from the Meterless Parking System. Lot # 8 was purchased on October 28, 1996 with that debt being retired from revenue sources including rentals received from the Meterless Parking System, Tax Increment Financing transfers from the Downtown Development Authority Project Fund (#496) and parking space rentals from a private developer. In the event the City reverts back to a metered parking system this fund will account for all parking operations of the City (currently, the Meterless Parking System is accounted for in the Parking Assessment Fund (586)).

The City ceased operating the Parking Garage effective December 12, 1997.

AUTHORITY - This Fund was established by Resolution of the City Commission on May 28, 1952 (formally called the Parking Utility Fund).

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 585 Auto Parking System Fund</i>						
	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	22,167	295,371	25,610	1,363,498	57,500	57,500
Expenses	27,657	31,681	27,404	1,375,008	42,569	42,569
Revenues Over (Under) Expenses			-1,794	-11,510	14,931	14,931
Add: Depreciation			6,085	6,085	6,085	6,085
Estimated Change in Working Capital			4,291	-5,425	21,016	21,016
Working Capital - Beginning of Year			17,083	17,083	11,658	11,658
Working Capital - End of Year			21,374	11,658	32,674	32,674

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 585 Auto Parking System Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
585-000-000-652.003 Parking Fines - Lot #3 (Y-Lot)	248	2,732	1,330	2,500	2,500	2,500
585-000-000-652.004 Parking Fines - Lot #20 (Y-Lot)	0	0	0	10,000	30,000	30,000
585-000-000-652.021 Parking Fines - Lot #21 (Library)	0	3,365	2,280	3,995	4,000	4,000
585-000-000-653.000 Parking Permits - Lot #3 (Y-Lot)	10,865	10,906	11,000	8,000	10,000	10,000
585-000-000-664.000 Interest	54	82	0	3	0	0
585-000-000-699.101 Cont.-General Fund	11,000	11,000	11,000	11,000	11,000	11,000
585-000-000-699.485 Cont.-2016 Cap.Imp.Bond Const	0	0	0	1,270,000	0	0
585-000-000-699.599 Cont.-Parking Deck Fund	0	267,286	0	58,000	0	0
Total Revenues	22,167	295,371	25,610	1,363,498	57,500	57,500

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 585 Auto Parking System Fund
Dept 587 Parking Utility

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
585-587-000-706.000 Salaries and Wages	1,154	788	1,000	1,000	1,000	1,000
585-587-000-707.000 Temporary Wages	3,974	4,109	4,781	5,092	4,947	4,947
585-587-000-709.000 Overtime	0	18	500	500	500	500
585-587-000-715.000 Employers FICA	385	367	481	504	493	493
585-587-000-719.000 Health Insurance	343	140	165	105	147	147
585-587-000-722.000 Pension-General	144	91	183	188	184	184
585-587-000-724.000 Unemployment Comp.	28	45	4	2	3	3
585-587-000-724.001 Workers Compensation	102	93	12	12	12	12
585-587-000-725.000 Other Fringe Benefits	16	8	17	16	14	14
	6,146	5,659	7,143	7,419	7,300	7,300
Material and Supplies:						
585-587-000-782.000 Materials	750	371	500	500	500	500
	750	371	500	500	500	500
Contractual And Other:						
585-587-000-808.000 Audit Fees	15	25	26	33	34	34
585-587-000-818.000 Contractual Services	4,567	2,082	600	600	600	600
585-587-000-920.000 Utilities	1,096	2,528	6,500	6,500	6,500	6,500
585-587-000-930.000 Repairs and Maintenance	1,482	0	500	500	500	500
585-587-000-936.000 Pavement Repairs	0	0	250	0	250	250
585-587-000-937.000 Maintenance-Snow removal	5,000	13,083	5,000	19,907	20,000	20,000
585-587-000-943.000 Equipment Rental - MP	1,946	1,527	300	250	300	300
585-587-000-966.000 DPW Overhead	570	266	500	100	300	300
585-587-000-967.000 Eng. Overhead	0	55	0	400	200	200
	14,676	19,566	13,676	28,290	28,684	28,684
Capital Outlay:						
585-587-000-971.000 Depreciation	6,085	6,085	6,085	6,085	6,085	6,085
585-587-000-973.000 Land Improvements (Lot # 20)	0	0	0	1,332,714	0	0
	6,085	6,085	6,085	1,338,799	6,085	6,085
Parking Utility	27,657	31,681	27,404	1,375,008	42,569	42,569
Total Expenses	27,657	31,681	27,404	1,375,008	42,569	42,569

(Note: This fund includes operations for Lot #3 (YMCA), 228 W. Mich, 252 W. Pearl and 229 Van Buren.)

(586) Parking Assessment Fund

PURPOSE - This Fund is used to account for the revenues and expenses of the City's Meterless Parking System.

CHARACTER - Revenues of this fund consist principally of parking assessments to property owners in the Central Business District. Such assessments are based on the annual operating expense of the System and include such items as the leasing of private parking lots used in the System, lot maintenance, snow removal, utilities and administrative expenses. In the event the City reverts back to a Metered Parking System this fund will be closed out and all parking operations of the City will be accounted for in the Automobile Parking System Fund (585).

AUTHORITY - This Fund was established November 1, 1984, which represents the beginning of first annual operating period covered by assessment. Continuation of the System depends on subsequent annual adoption of new assessment rolls each December 1st.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 586 Parking Assessment Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	114,958	119,117	109,198	110,805	101,217	101,217
Expenses	94,074	96,337	155,249	132,535	144,052	144,052
Excess of Revenues Over (Under) Expenses	20,884	22,780	(46,051)	(21,730)	(42,835)	(42,835)
Working Capital - Beginning of Year	88,041	108,925	131,705	131,705	109,975	109,975
Working Capital - End of Year	108,925	131,705	85,654	109,975	67,140	67,140

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 586 Parking Assessment Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
586-000-000-652.000 Parking Fines	21,111	19,964	20,000	12,000	15,000	15,000
586-000-000-653.000 Parking Permits (Daily \$2)	1,925	644	1,000	88	500	500
586-000-000-653.005 Parking Permits (Lots 6,7,8,14)	16,569	13,461	15,000	5,000	12,000	12,000
586-000-000-653.006 Parking Permits (Lot 9)	3,501	1,365	1,000	2,500	2,500	2,500
586-000-000-664.000 Interest	459	449	464	250	250	250
586-000-000-668.002 Rents and Royalties-113 LLC	14,693	19,134	15,134	22,152	22,152	22,152
586-000-000-698.000 Miscellaneous (Lot 7 Rental)	0	7,500	0	20,000	0	0
586-000-000-699.101 Cont.-General Fund	10,500	10,500	10,500	10,500	10,500	10,500
586-000-000-699.895 Cont.-Special Assessment Fund	46,200	46,100	46,100	38,315	38,315	38,315
Total Revenues	114,958	119,117	109,198	110,805	101,217	101,217

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
Department:	<i>Parking Assessment</i>			
Fund-Activity:	<i>586-586</i>			
PT	Parking Enforcement		2	19,788
			2	19,788
Add:	Allocation of Wages From Engineering Department			20,552
Activity Total				40,340

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 586 Parking Assessment Fund
Dept 586 Parking Assessment

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
586-586-000-706.000 Salaries and Wages	10,631	8,985	20,148	14,907	20,552	20,552
586-586-000-707.000 Temporary Wages	13,638	20,879	19,126	24,000	19,788	19,788
586-586-000-709.000 Overtime	176	71	2,000	1,000	2,000	2,000
586-586-000-715.000 Employers FICA	1,844	2,087	3,157	3,053	3,239	3,239
586-586-000-719.000 Health Insurance	1,203	363	3,318	203	3,024	3,024
586-586-000-722.000 Pension-General	1,344	1,099	2,706	1,859	2,767	2,767
586-586-000-724.000 Unemployment Comp.	125	211	88	606	70	70
586-586-000-724.001 Workers Compensation	417	471	234	1,955	244	244
586-586-000-725.000 Other Fringe Benefits	195	136	334	339	298	298
	29,573	34,302	51,111	47,922	51,982	51,982
Material and Supplies:						
586-586-000-740.000 Operating Supplies	538	1,445	2,000	2,000	2,000	2,000
586-586-000-744.000 Uniform Allowance	290	491	500	500	500	500
586-586-000-782.000 Materials	1,244	921	3,000	3,000	3,000	3,000
	2,072	2,857	5,500	5,500	5,500	5,500
Contractual And Other:						
586-586-000-808.000 Audit Fees	73	83	85	87	89	89
586-586-000-818.000 Contractual Services	4,242	10,217	5,000	5,000	5,000	5,000
586-586-000-818.697 Contract. Serv.-Parks/Rec.	0	250	0	0	0	0
586-586-000-920.000 Utilities	2,639	3,616	6,500	6,500	6,500	6,500
586-586-000-934.000 Office Equipment Maint.	0	0	4,495	0	4,495	4,495
586-586-000-936.000 Pavement Repairs	3,534	1,000	20,000	20,000	20,000	20,000
586-586-000-937.000 Maintenance-Snow removal	25,489	24,797	23,855	29,407	30,000	30,000
586-586-000-943.000 Equip. Rental - Motor Pool	7,993	4,439	2,900	2,900	2,900	2,900
586-586-000-960.000 Education & Training	0	0	0	120	0	0
586-586-000-965.101 Admin.-General Fund	11,378	9,066	22,500	3,664	4,000	4,000
586-586-000-966.000 PW Overhead	1,821	719	2,000	1,000	2,000	2,000
586-586-000-967.000 ENG Overhead	5,260	4,991	11,303	10,435	11,586	11,586
	62,429	59,178	98,638	79,113	86,570	86,570
Total Expenses	94,074	96,337	155,249	132,535	144,052	144,052

(589) Storm Water Utility Fund

PURPOSE - This Fund is used to account for the operations of the City's Storm Water Management Program.

CHARACTER - Revenues from storm water user fees will be used to cover expenses to meet obligations under the NPDES Storm Water Regulations and to pay for the operation, maintenance and capital improvements of the City's storm water infrastructure. The Storm Water Utility also works to solve and prevent drainage problems and repair, maintain and enhance drainage facilities.

AUTHORITY - This Fund was established with adoption of Ordinance 2011.02 by the City Council on January 11, 2011.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 589 Storm Water Utility Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	98,471	671,749	122,661	0	0	0
Expenses	521,740	671,749	122,661	0	0	0
Excess of Revenues Over (Under) Expenses	(423,269)	0	0	0	0	0
Add: Depreciation			0	0	0	0
Increase (Decrease) in Working capital			0	0	0	0
Working Capital - Beginning of Year			0	0	0	0
Working Capital - End of Year			0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 589 Storm Water Utility Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
589-000-000-650.010 Utility Billing	97,196	0	0	0	0	0
589-000-000-664.000 Interest	1,275	383	0	0	0	0
589-000-000-699.101 Contribution-General Fund	0	120,846	22,078	0	0	0
589-000-000-699.202 Contribution-Major Street Fund	0	335,683	61,331	0	0	0
589-000-000-699.203 Contribution-Local Street Fund	0	214,837	39,252	0	0	0
Total Revenues	98,471	671,749	122,661	0	0	0

Expenditure Detail

Fund 589 Storm Water Utility Fund

Dept 589 Storm Water Utility

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Material and Supplies:						
589-589-000-730.000 Postage	0	5,996	0	0	0	0
	0	5,996	0	0	0	0
Contractual And Other:						
589-589-000-808.000 Audit Fees	0	0	0	0	0	0
589-589-000-818.000 Contractual Services	235,333	137,459	0	0	0	0
589-589-000-900.000 Printing & Publishing	0	344	0	0	0	0
589-589-000-962.000 Uncollectible Accounts	3,477	0	0	0	0	0
589-589-000-964.589 Refunds-Storm Water	282,930	527,950	122,661	0	0	0
	521,740	665,753	122,661	0	0	0
Total Expenses	521,740	671,749	122,661	0	0	0

(590) SEWER FUND

PURPOSE - This Fund is used to account for the operations, construction and acquisition of additions and improvements, and the payment of interest and principal on revenue bonds issued to help finance the construction projects undertaken by the City of Jackson's Sewer Fund.

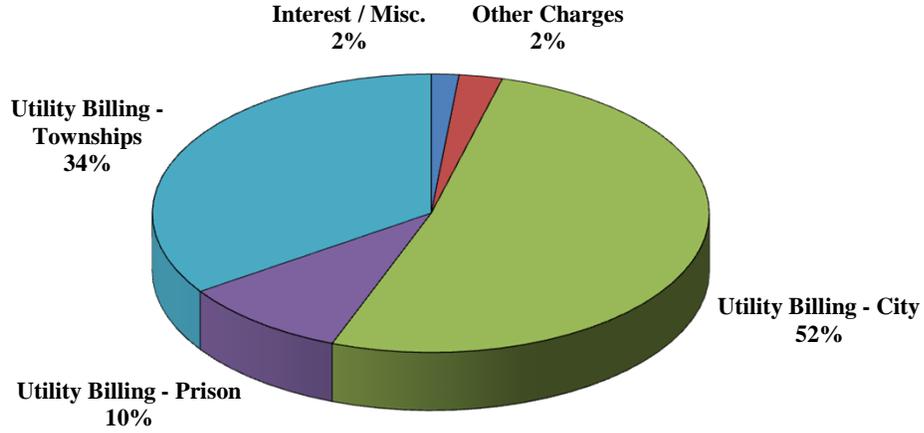
CHARACTER - In accordance with current ordinances, charges for wastewater services shall be levied on all premises having any sewer connection with the public wastewater facilities. The service charges now in effect for premises within the city shall continue as to such premises until changed pursuant to resolution of the city council. The city council shall, by resolution, establish service charges estimated to be sufficient to provide for the payment of any and all indebtedness, to provide for the expenses of administration, operation and maintenance of the wastewater facilities as are necessary to preserve the facilities in good repair and working order, and to build up a reasonable reserve for equipment replacement thereof. The service charges shall be reviewed annually and revised by the city council as necessary to meet the system's expenses and to ensure that all user classes pay their proportionate share of operation, maintenance and equipment replacement. At such time as the city council revises service charges they shall be published at least once in a newspaper of general circulation within the city and no change in rates shall be effective until ten (10) days after such publication.

The city shall make annual contributions from the user charges to the **(406) Wastewater Equipment Replacement Fund** in order to maintain the reserve for equipment replacement. In determining the amount of the annual contribution, the city shall take into consideration the projected life of the wastewater treatment plant equipment including vehicles, and the projected life of the city pumping station equipment.

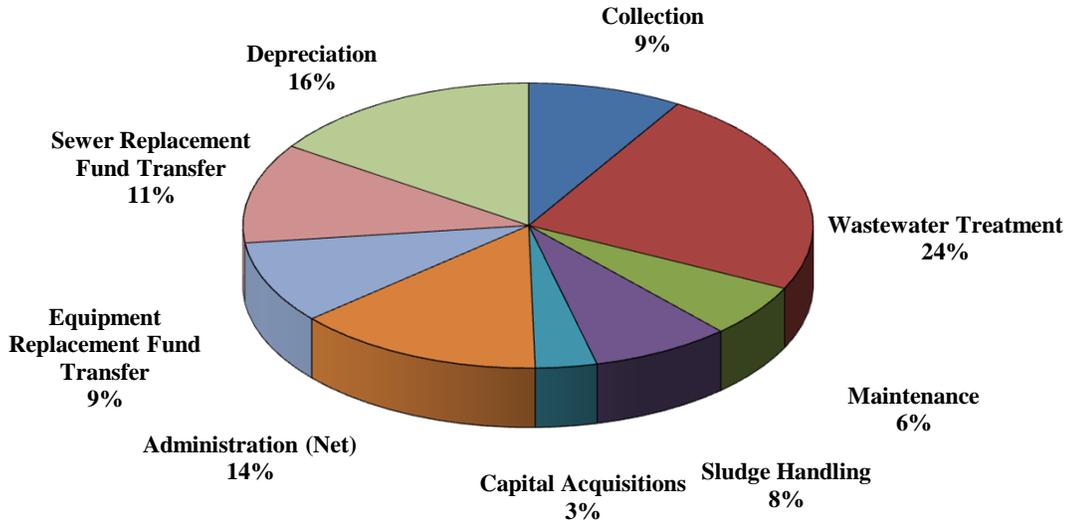
AUTHORITY - This Fund was established on June 12, 1962 to meet the requirements of Ordinances 261 and 262 of the City of Jackson.

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Sewer Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Sewer Fund
Estimated Changes in Cash Flow

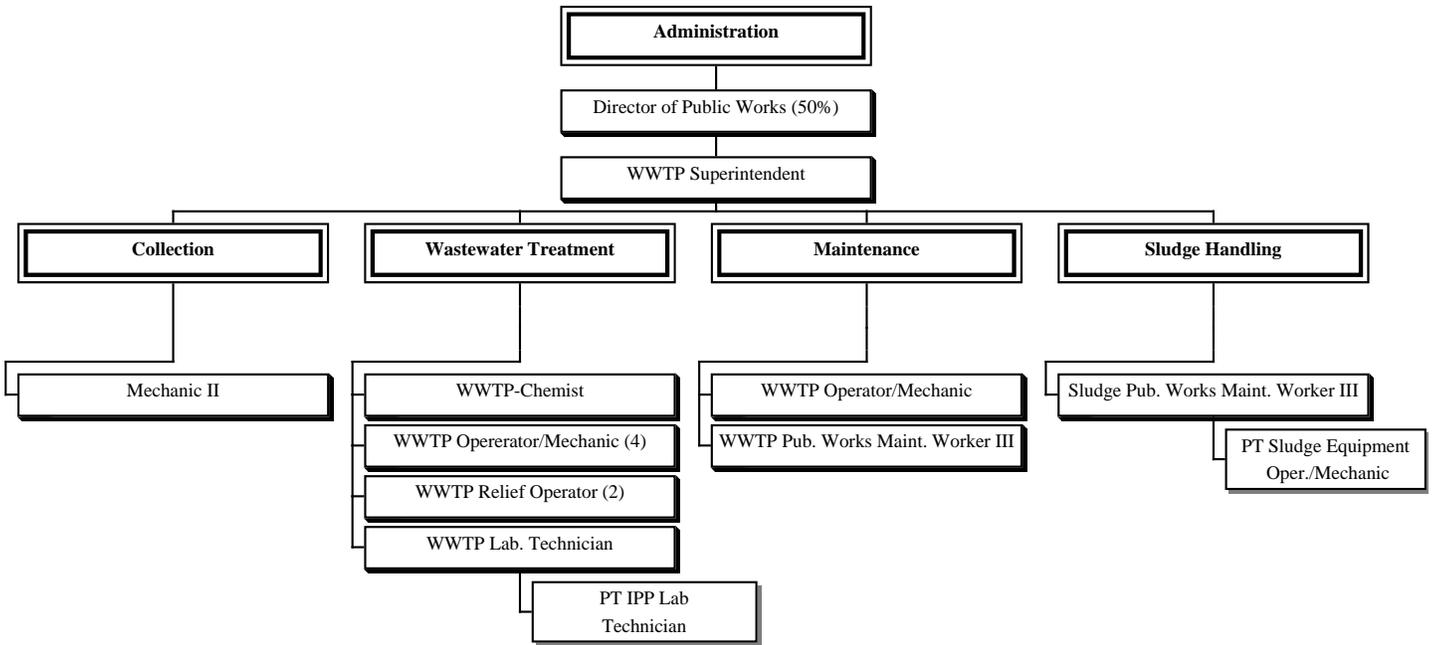
	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues:						
Charges For Goods & Services	4,781,863	4,530,040	5,008,400	4,736,004	5,054,780	5,054,780
Interest & Rents	18,993	14,105	15,000	12,000	15,000	15,000
Miscellaneous	69,588	63,556	67,000	62,000	67,000	67,000
	4,870,444	4,607,701	5,090,400	4,810,004	5,136,780	5,136,780
Expenses:						
Collection	1,214,802	1,083,080	1,351,587	1,339,107	1,365,408	1,365,408
Wastewater Treatment	1,412,235	1,463,267	1,662,560	1,587,171	1,687,094	1,687,094
Maintenance	259,278	691,663	756,192	653,428	709,506	709,506
Sludge Handling	562,802	439,352	648,862	554,525	656,356	656,356
Administration	1,833,273	1,808,524	1,931,641	1,808,121	1,960,226	1,960,226
Capital Acquisitions	0	0	165,000	165,000	230,000	230,000
	5,282,390	5,485,886	6,515,842	6,107,352	6,608,590	6,608,590
Revenues Over (Under) Expenses			(1,425,442)	(1,297,348)	(1,471,810)	(1,471,810)
Add: Depreciation			1,031,568	1,031,568	1,031,568	1,031,568
Less: Bond Principal Payments			(100,000)	(100,000)	0	0
Estimated Change in Working Capital			(493,874)	(365,780)	(440,242)	(440,242)
Estimated Working Capital (Unreserved) - Beginning of Year			3,916,608	3,916,608	3,550,828	3,550,828
Estimated Working Capital (Unreserved) - End of Year			3,422,734	3,550,828	3,110,586	3,110,586

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 590 Sewer Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
590-000-000-640.000 Laboratory Services	0	0	1,000	500	1,000	1,000
590-000-000-640.001 I.P.P. Monitoring	11,155	15,350	10,000	20,000	20,000	20,000
590-000-000-650.010 Utility Billing	2,373,001	2,361,630	2,605,900	2,369,000	2,653,280	2,653,280
590-000-000-650.020 Utility Billing-Prison	512,289	493,039	544,000	500,000	500,000	500,000
590-000-000-650.030 Utility Bill.-Summit	886,311	733,291	816,000	816,000	850,000	850,000
590-000-000-650.040 Utility Bill.-Spring Arbor	249,988	231,445	280,000	280,000	280,000	280,000
590-000-000-650.050 Utility Bill.-Napoleon	33,219	31,330	36,000	35,104	36,000	36,000
590-000-000-650.060 Utility Bill.-Blackman	616,250	562,874	600,000	600,000	600,000	600,000
590-000-000-650.061 Sewer Maint.-Blackman	3,570	3,571	3,500	3,400	3,500	3,500
590-000-000-650.062 Out Of City Account	88,793	93,704	105,000	105,000	105,000	105,000
590-000-000-650.070 Utility Bill.-Rives	7,287	3,806	7,000	7,000	6,000	6,000
590-000-000-662.000 Penalties	62,148	60,229	55,000	58,000	55,000	55,000
590-000-000-664.000 Interest	18,993	14,105	15,000	12,000	15,000	15,000
590-000-000-698.000 Miscellaneous	7,440	3,327	12,000	4,000	12,000	12,000
Total Revenues	4,870,444	4,607,701	5,090,400	4,810,004	5,136,780	5,136,780

**City of Jackson
Sewer Fund
Activity Personnel Chart**



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Sewer Fund-Collection</i>					
<i>Fund-Activity: 590-549</i>					
307		Mechanic II	1		49,214
		Retiree Health Insurance Stipends			3,360
			<u>1</u>		<u>52,574</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 549 Collection

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
590-549-000-706.000 Salaries and Wages	47,770	49,948	50,023	50,000	52,574	52,574
590-549-000-709.000 Overtime	2,273	2,918	3,500	3,500	4,800	4,800
590-549-000-715.000 Employers FICA	3,458	3,616	4,094	4,000	4,389	4,389
590-549-000-719.000 Health Insurance	16,763	18,366	18,497	17,603	19,542	19,542
590-549-000-722.000 Pension-General	5,780	6,009	6,130	6,000	6,628	6,628
590-549-000-724.000 Unemployment Comp.	63	235	236	200	183	183
590-549-000-724.001 Workers Compensation	670	706	737	735	794	794
590-549-000-725.000 Other Fringe Benefits	184	219	1,005	1,005	1,020	1,020
	76,961	82,017	84,222	83,043	89,930	89,930
Material and Supplies:						
590-549-000-740.000 Operating Supplies	449	126	500	400	500	500
590-549-000-755.000 Safety Supplies	796	0	0	0	0	0
590-549-000-758.000 Laundry	0	0	365	365	365	365
590-549-000-778.000 Equipment Maint. Supplies	264	286	3,000	1,500	3,000	3,000
	1,509	412	3,865	2,265	3,865	3,865
Contractual and Other:						
590-549-000-818.000 Contractual Services	1,842	6,596	5,000	1,000	5,000	5,000
590-549-000-818.006 Instrument Maintenance	0	0	2,000	500	2,000	2,000
590-549-000-818.258 GIS Services - MIS	51,829	7,210	10,000	10,000	10,000	10,000
590-549-000-850.000 Communications	1,629	2,016	4,000	1,500	4,000	4,000
590-549-000-914.000 Insurance	4,196	4,028	4,200	4,200	4,144	4,144
590-549-000-920.000 Utilities	33,449	33,377	35,000	30,000	35,000	35,000
590-549-000-930.000 Repairs & Maintenance	5,264	12,297	15,000	15,000	15,000	15,000
590-549-000-938.404 Sewer Maintenance-DPS	281,505	146,827	350,000	353,299	357,419	357,419
590-549-000-943.000 Equipment Rental -MP	0	0	0	0	750	750
590-549-000-963.000 Miscellaneous	-166	0	50,000	50,000	50,000	50,000
590-549-000-999.405 Cont.-Sewer Replacem Fd.	756,784	750,000	750,000	750,000	750,000	750,000
590-549-000-999.406 Cont.-Equip. Replacem Fd.	0	38,300	38,300	38,300	38,300	38,300
	1,136,332	1,000,651	1,263,500	1,253,799	1,271,613	1,271,613
Collection	1,214,802	1,083,080	1,351,587	1,339,107	1,365,408	1,365,408

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Sewer Fund-Waste Water Treatment</i>					
<i>Fund-Activity: 590-550</i>					
010		WWTP-Chemist	1		66,687
306		WWTP-Laboratory Technician	1		49,920
307		WWTP Relief Operator	2		70,063
308		WWTP Plant Operator/Mechanic	4		180,653
PT		IPP Lab Technician		1	14,763
		Health Insurance Stipends			1,200
Activity Total			8	1	383,286

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 550 Wastewater Treatment

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
590-550-000-702.000 Termination Pay	3,549	12,914	0	21,043	0	0
590-550-000-706.000 Salaries and Wages	350,952	296,049	353,364	350,000	368,523	368,523
590-550-000-707.000 Wages-Temporary	17,160	1,380	0	0	14,763	14,763
590-550-000-709.000 Overtime	67,189	53,247	76,765	50,000	55,593	55,593
590-550-000-715.000 Employers FICA	30,207	25,637	32,906	32,210	33,575	33,575
590-550-000-719.000 Health Insurance	91,811	86,982	107,451	92,000	110,182	110,182
590-550-000-719.005 Health - MERS HSA	0	269	0	0	7,000	7,000
590-550-000-722.000 Pension-General	51,835	42,590	52,416	50,080	51,891	51,891
590-550-000-723.000 Pension-MERS DC	0	196	0	3,000	5,148	5,148
590-550-000-724.000 Unemployment Comp.	439	1,470	1,652	1,652	1,647	1,647
590-550-000-724.001 Workers Compensation	5,803	4,958	6,864	6,864	6,824	6,824
590-550-000-725.000 Other Fringe Benefits	5,563	4,550	7,263	5,000	8,069	8,069
	624,508	530,242	638,681	611,849	663,215	663,215
Material and Supplies:						
590-550-000-740.000 Operating Supplies	2,677	4,024	7,500	5,000	7,500	7,500
590-550-000-743.000 Chemicals	129,731	108,395	114,000	105,000	114,000	114,000
590-550-000-748.000 Laboratory Supplies	17,147	15,417	20,000	20,000	20,000	20,000
590-550-000-751.000 Gasoline	257	0	0	0	0	0
590-550-000-755.000 Safety Supplies	2,127	3,686	10,000	9,000	10,000	10,000
590-550-000-758.000 Laundry	2,370	56	3,650	3,000	3,650	3,650
	154,309	131,578	155,150	142,000	155,150	155,150
Contractual and Other:						
590-550-000-719.001 Health Insurance-Retirees	26,606	22,341	26,479	24,072	26,479	26,479
590-550-000-816.000 Industrial Pretreatmt Prog.	26,234	25,599	60,000	32,000	60,000	60,000
590-550-000-818.000 Contractual Services	20,051	55,980	50,000	60,000	50,000	50,000
590-550-000-850.000 Communications	2,527	990	6,000	2,000	6,000	6,000
590-550-000-920.000 Utilities	558,000	562,914	590,000	580,000	590,000	590,000
590-550-000-933.000 Equipment Maintenance	0	1,373	4,000	3,000	4,000	4,000
590-550-000-939.000 Vehicle Maintenance	0	0	0	0	0	0
590-550-000-999.406 Cont.-Equip. Replacemt Fd.	0	132,250	132,250	132,250	132,250	132,250
	633,418	801,447	868,729	833,322	868,729	868,729
Wastewater Treatment	1,412,235	1,463,267	1,662,560	1,587,171	1,687,094	1,687,094

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Maintenance</i>				
<i>Fund-Activity: 590-551</i>				
306	WWTP Public Works Maint. Worker III	1		34,170
	Activity Total	1		34,170

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 551 Maintenance

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
590-551-000-702.000 Termination Pay	7,426	0	0	0	0	0
590-551-000-706.000 Salaries and Wages	20,368	57,140	70,236	20,000	34,170	34,170
590-551-000-707.000 Wages-Temporary	0	0	0	0	0	0
590-551-000-709.000 Overtime	488	8,548	6,989	1,500	2,000	2,000
590-551-000-715.000 Employers FICA	2,149	4,620	5,908	5,000	2,767	2,767
590-551-000-719.000 Health Insurance	4,634	17,747	20,697	20,697	6,912	6,912
590-551-000-719.005 Health - MERS HSA	0	875	1,750	0	1,750	1,750
590-551-000-722.000 Pension-General	2,621	8,046	9,437	7,500	4,438	4,438
590-551-000-723.000 Pension-MERS DC	0	0	937	2,851	1,085	1,085
590-551-000-724.000 Unemployment Comp.	0	482	472	50	183	183
590-551-000-724.001 Workers Compensation	427	1,006	1,426	800	868	868
590-551-000-725.000 Other Fringe Benefits	102	424	1,905	400	944	944
	38,215	98,888	119,757	58,798	55,117	55,117
Material and Supplies:						
590-551-000-740.000 Operating Supplies	2,651	1,969	3,000	1,500	3,000	3,000
590-551-000-751.000 Gasoline	1,436	4,809	4,900	4,000	4,900	4,900
590-551-000-751.001 Lubricants	52	764	3,000	500	3,000	3,000
590-551-000-755.000 Safety Supplies	0	1,033	0	0	0	0
590-551-000-758.000 Laundry	130	2,484	750	1,800	750	750
590-551-000-776.000 Custodial Supplies	739	399	655	500	655	655
590-551-000-778.000 Equipment Maint Supplies	36,190	17,420	30,900	28,000	30,900	30,900
590-551-000-778.001 Electrical Supplies	12,031	2,994	12,000	4,000	12,000	12,000
	53,229	31,872	55,205	40,300	55,205	55,205
Contractual and Other:						
590-551-000-818.000 Contractual Services	34,264	66,377	60,000	70,000	70,000	70,000
590-551-000-818.005 Cont.Serv.-Grounds Maint.	9,054	555	22,000	10,000	22,000	22,000
590-551-000-818.006 Instrument Maintenance	1,929	5,375	20,600	17,500	20,600	20,600
590-551-000-914.000 Insurance	60,076	59,758	60,530	60,530	61,484	61,484
590-551-000-930.000 Repairs & Maintenance	47,609	65,713	65,000	55,000	65,000	65,000
590-551-000-931.000 Building Maintenance	4,046	19,688	15,000	8,000	15,000	15,000
590-551-000-938.000 Grounds Maintenance	4,633	15,135	12,000	8,000	12,000	12,000
590-551-000-939.000 Vehicle Maintenance	4,898	13,730	12,000	11,000	18,000	18,000
590-551-000-941.000 Rentals	1010	0	1,000	1,000	1,000	1,000
590-551-000-943.000 Equipment Rental - MP	0	337	0	200	1,000	1,000
590-551-000-956.001 Contingency	315	228	400	400	400	400
590-551-000-966.000 DPW Overhead	0	1,307	0	0	0	0
590-551-000-999.406 Cont.-Equip. Replacement Fd.	0	312,700	312,700	312,700	312,700	312,700
	167,834	560,903	581,230	554,330	599,184	599,184
Maintenance	259,278	691,663	756,192	653,428	709,506	709,506

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Sewer Fund-Sludge Handling</i>					
<i>Fund-Activity: 590-553</i>					
306		Sludge Public Works Maint. Worker III	2		78,380
PT		Sludge Equipment Operator/Mechanic		1	23,040
		Health Insurance Stipends			2,400
Activity Total			2	1	103,820

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 553 Sludge Handling

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
590-553-000-702.000 Termination Pay	1,351	0	0	0	0	0
590-553-000-706.000 Salaries and Wages	72,509	58,201	72,879	50,000	80,780	80,780
590-553-000-707.000 Wages - temporary	0	0	23,040	0	23,040	23,040
590-553-000-709.000 Overtime	3,368	1,136	3,700	1,000	3,500	3,500
590-553-000-715.000 Employers FICA	5,350	3,863	7,622	3,000	8,211	8,211
590-553-000-719.000 Health Insurance	29,432	26,077	36,994	18,325	26,454	26,454
590-553-000-719.005 Health - MERS HSA	0	740	1,750	0	1,750	1,750
590-553-000-722.000 Pension-General	9,198	6,841	9,065	5,000	10,047	10,047
590-553-000-723.000 Pension-MERS DC	0	335	920	0	1,084	1,084
590-553-000-724.000 Unemployment Comp.	115	573	472	50	549	549
590-553-000-724.001 Workers Compensation	1,096	837	1,376	500	2,304	2,304
590-553-000-725.000 Other Fringe Benefits	426	290	1,894	200	1,933	1,933
	122,845	98,893	159,712	78,075	159,652	159,652
Material and Supplies:						
590-553-000-740.000 Operating Supplies	887	1,270	1,000	800	1,000	1,000
590-553-000-748.000 Laboratory Supplies	767	0	2,000	0	1,500	1,500
590-553-000-751.000 Gasoline	16,676	6,706	14,000	8,000	14,000	14,000
590-553-000-755.000 Safety Supplies	370	857	0	0	0	0
590-553-000-758.000 Laundry	301	232	1,000	500	1,000	1,000
590-553-000-778.000 Equipment Maint. Supplies	2,074	1,594	4,000	2,500	4,000	4,000
	21,075	10,659	22,000	11,800	21,500	21,500
Contractual and Other:						
590-553-000-719.001 Health Insurance-Retirees	48,197	36,211	24,000	24,000	24,000	24,000
590-553-000-818.000 Contractual Services	182,515	135,968	240,000	220,000	240,000	240,000
590-553-000-914.000 Insurance	3,376	3,358	3,400	3,400	3,454	3,454
590-553-000-921.000 Utilities-Gas	46,529	16,010	57,000	80,000	65,000	65,000
590-553-000-933.000 Equipment Maintenance	537	1,007	2,500	1,500	2,500	2,500
590-553-000-939.000 Vehicle Maintenance	2,117	160	0	0	0	0
590-553-000-939.001 Vehicle Maint. Serv.	861	2,289	5,000	500	5,000	5,000
590-553-000-941.000 Rentals	0	0	500	0	0	0
590-553-000-943.000 Equipment Rental -MP	0	0	0	500	500	500
590-553-000-966.000 DPW Overhead	0	47	0	0	0	0
590-553-000-999.406 Cont.-Equip. Replacement Fd.	134,750	134,750	134,750	134,750	134,750	134,750
	418,882	329,800	467,150	464,650	475,204	475,204
Sludge Handling	562,802	439,352	648,862	554,525	656,356	656,356

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Administration</i>				
<i>Fund-Activity: 590-554</i>				
014	WWTP Superintendent	1		72,260
	Activity Total	1		72,260
Add:	Retirees Health Insurance Stipends			1,710
	Director of Public Works (50%)			57,495
	Activity Total			131,465

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 554 Administration

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
590-554-000-702.000	Termination Pay	2,582	1,722	0	0	0
590-554-000-706.000	Salaries and Wages	42,968	86,663	125,722	120,000	131,465
590-554-000-707.000	Wages-Temporary	3,062	0	0	0	0
590-554-000-709.000	Overtime	0	0	0	0	0
590-554-000-715.000	Employers FICA	5,618	7,717	9,618	10,091	10,058
590-554-000-719.000	Health Insurance	12,383	14,979	24,387	17,117	16,683
590-554-000-719.005	Health - MERS HSA	606	1,212	1,750	0	1,750
590-554-000-722.000	Pension-General	8,652	12,066	15,155	8,000	15,921
590-554-000-723.000	Pension-MERS DC	638	1,331	2,038	1,500	2,168
590-554-000-724.000	Unemployment Comp.	166	416	181	95	275
590-554-000-724.001	Workers Compensation	1,152	1,609	1,924	1,500	2,011
590-554-000-725.000	Other Fringe Benefits	1,012	1,360	1,637	900	1,656
		78,839	129,075	182,412	159,203	181,987
Material and Supplies:						
590-554-000-726.000	Supplies	2,174	402	3,000	2,000	3,000
590-554-000-740.000	Operating Supplies	4,929	1,806	2,500	1,000	2,500
		7,103	2,208	5,500	3,000	5,500
Contractual and Other:						
590-554-000-719.001	Health Ins. - Retirees	22,119	30,325	16,000	15,929	16,000
590-554-000-808.000	Audit Fees	3,276	3,961	4,040	4,234	4,234
590-554-000-817.000	Consultant Services	82,951	80,248	100,000	15,000	100,000
590-554-000-818.000	Contractual Services	1,214	351	500	500	500
590-554-000-818.028	Contractual Services	6,666	0	0	0	0
590-554-000-853.000	Telephone	7,228	9,165	6,000	6,000	6,000
590-554-000-861.000	Auto Allowance	320	0	200	0	200
590-554-000-873.000	Travel	0	762	200	200	200
590-554-000-880.000	Community Promotion	52,960	64,229	83,230	88,510	151,590
590-554-000-902.000	Advertising	1,118	1,367	2,000	1,000	2,000
590-554-000-930.000	Repairs & Maintenance	0	434	2,000	1,000	2,000
590-554-000-958.000	Memberships and Dues	459	718	750	750	750
590-554-000-960.000	Education & Training	1,830	3,263	2,000	3,000	3,000
590-554-000-962.000	Uncollectible Accounts	88,771	0	0	0	0
590-554-000-965.101	Admin.-General Fund	184,877	162,635	210,000	179,006	180,000
590-554-000-999.591	Cont.-Water Fund	248,499	264,581	282,191	296,171	274,697
		702,288	622,039	709,111	611,300	741,171
Capital Outlay :						
590-554-000-971.000	Depreciation	993,575	1,008,484	993,575	993,575	993,575
590-554-000-971.001	Depreciation - Mun. Assets	6,161	6,161	6,161	6,161	6,161
590-554-000-971.002	Depreciation - Other Assets	31,832	31,832	31,832	31,832	31,832
		1,031,568	1,046,477	1,031,568	1,031,568	1,031,568
Debt Service:						
590-554-000-995.000	Interest	13,200	7,975	2,675	2,675	0
590-554-000-996.000	Paying Agent Fees	275	750	375	375	0
		13,475	8,725	3,050	3,050	0
Administration		1,833,273	1,808,524	1,931,641	1,808,121	1,960,226

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 555 Capital Acquisitions

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Capital Outlay:						
590-555-000-982.006 Treatment Plant	0	0	165,000	165,000	230,000	230,000
	0	0	165,000	165,000	230,000	230,000
Capital Acquisitions	0	0	165,000	165,000	230,000	230,000

(591) WATER FUND

PURPOSE - This Fund is used to account for the operation, construction and acquisition of additions and improvements, and the payment of interest and principal on revenue bonds issued to help finance projects undertaken by the City of Jackson's Water Fund.

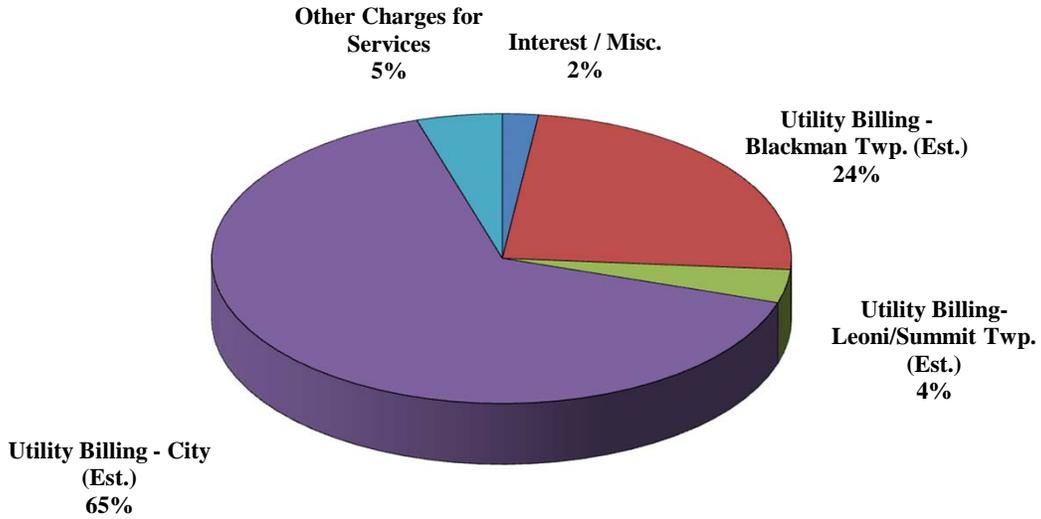
CHARACTER - The revenues generated from the Water system must be set aside as collected in accounts as designated by existing revenue bond ordinances. These revenues are pledged for the specific purposes and transferred in a manner specified by those ordinances.

The City 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.

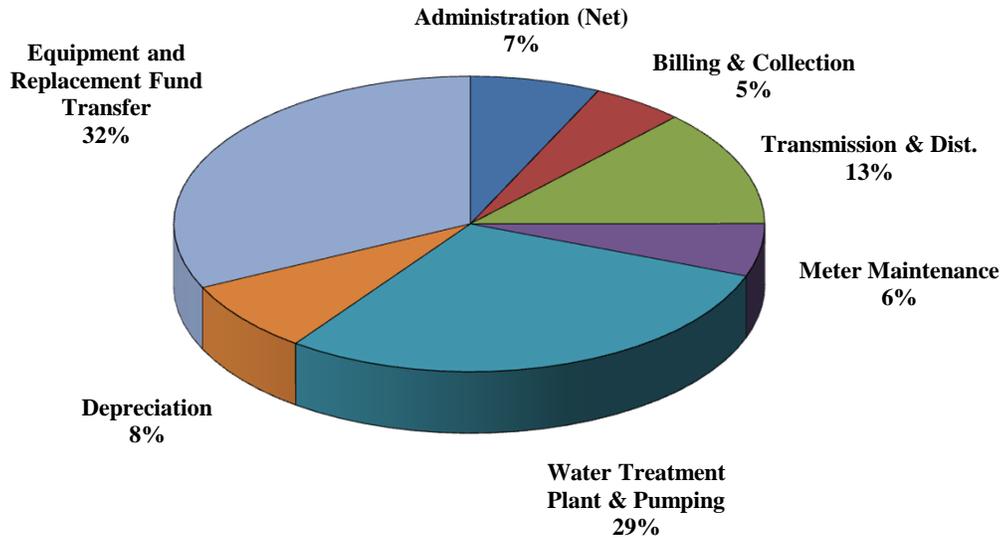
AUTHORITY - This Fund was established in fiscal year 1936/37 and meets the requirements of Ordinance No. 439 of the City of Jackson.

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Water Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Water Fund
Estimated Changes in Cash Flow

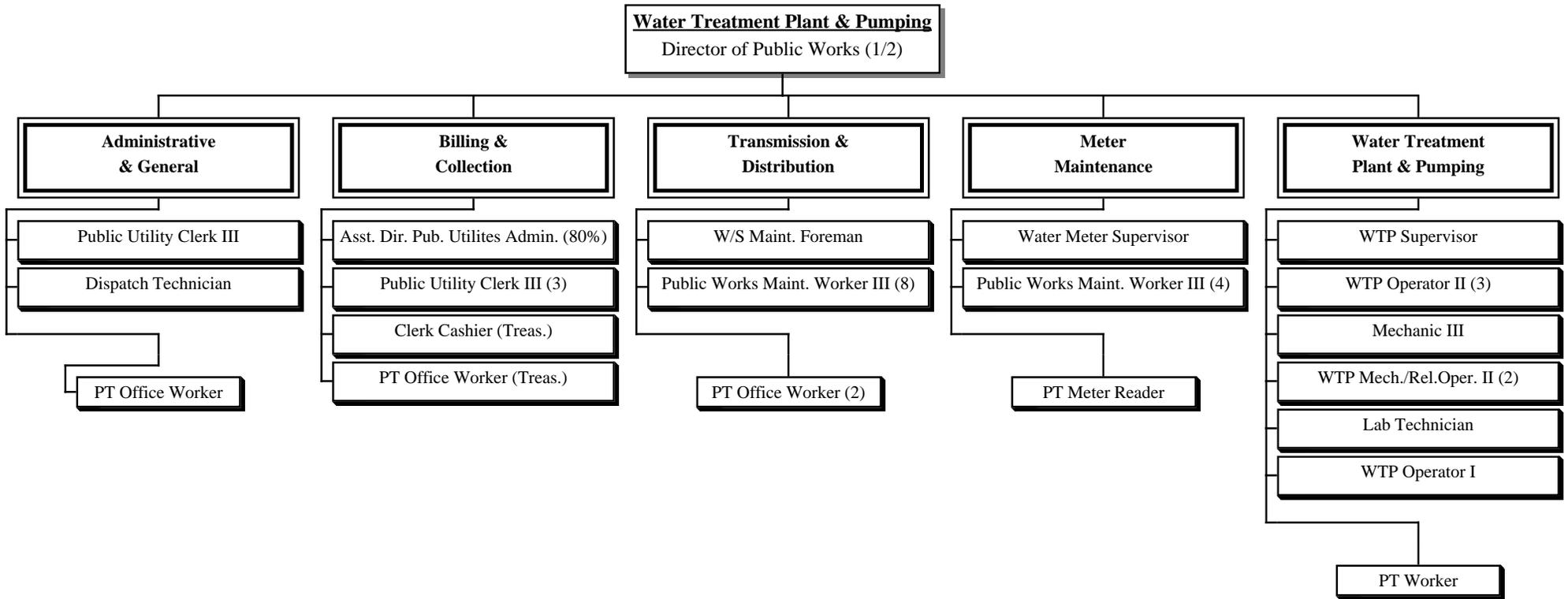
	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues:						
Charges For Goods & Services	7,504,419	7,260,013	8,128,947	7,389,503	8,137,669	8,137,669
Interest & Rents	31,314	26,415	21,212	21,212	21,212	21,212
Contributions From Other Funds	248,499	264,581	282,191	296,171	274,697	274,697
Miscellaneous	169,360	147,232	150,200	150,200	150,200	150,200
	<u>7,953,592</u>	<u>7,698,241</u>	<u>8,582,550</u>	<u>7,857,086</u>	<u>8,583,778</u>	<u>8,583,778</u>
Expenses:						
Administrative & General	3,816,586	4,872,531	4,887,836	5,051,896	5,198,447	5,198,447
Billing & Collection	496,997	530,371	559,383	597,879	555,093	555,093
Transmission & Distribution	1,177,373	970,743	1,435,541	1,423,427	1,417,975	1,417,975
Meter Maintenance	476,649	562,930	619,448	630,038	638,258	638,258
Water Treatment Plant & Pumping	2,308,845	2,865,538	4,154,852	3,297,555	3,230,862	3,230,862
	<u>8,276,450</u>	<u>9,802,113</u>	<u>11,657,060</u>	<u>11,000,795</u>	<u>11,040,635</u>	<u>11,040,635</u>
Revenues Over (Under) Expenses			(3,074,510)	(3,143,709)	(2,456,857)	(2,456,857)
Add: Depreciation			735,443	870,502	870,502	870,502
Estimated Change in Working Capital			(2,339,067)	(2,273,207)	(1,586,355)	(1,586,355)
Estimated Working Capital (Unreserved) - Beginning of Year			6,208,728	6,208,728	3,935,521	3,935,521
Estimated Working Capital (Unreserved) - End of Year			<u>3,869,661</u>	<u>3,935,521</u>	<u>2,349,166</u>	<u>2,349,166</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 591 Water Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
591-000-000-631.001 Turn On Charge	34,566	32,985	35,000	35,000	35,000	35,000
591-000-000-631.004 Overtime Service Calls	0	0	0	0	0	0
591-000-000-632.003 Meter Shop	31,932	25,743	25,000	25,000	25,000	25,000
591-000-000-632.005 Time/Materials-Others	18,864	13,759	16,000	16,000	16,000	16,000
591-000-000-642.000 Laboratory Services	2,316	2,484	3,000	3,000	3,000	3,000
591-000-000-642.002 Bulk Water Sale	24,351	18,151	25,000	20,000	20,000	20,000
591-000-000-642.003 Material Sold	650	5,157	1,000	1,000	1,000	1,000
591-000-000-642.004 Sale Of Scrap	14,873	7,410	3,000	2,000	2,000	2,000
591-000-000-649.000 Auction Proceeds	8,957	3,013	0	0	0	0
591-000-000-650.001 New Water & Sewer Service	13,105	17,632	15,000	17,000	17,000	17,000
591-000-000-650.002 Hydrant Meter Use	3,301	13,497	15,000	15,000	15,000	15,000
591-000-000-650.010 Utility Billing	7,584,136	7,348,461	8,217,099	7,481,655	8,229,821	8,229,821
591-000-000-651.010 Utility Billing - NSF Fees	475	300	400	400	400	400
591-000-000-653.003 Billing Adjustments - Blackman	-218,886	-219,296	-220,000	-220,000	-220,000	-220,000
591-000-000-653.004 Billing Adjustments - Leoni	-5,264	-6,270	-6,552	-6,552	-6,552	-6,552
591-000-000-662.000 Penalties	160,136	144,217	150,000	150,000	150,000	150,000
591-000-000-664.000 Interest	31,314	26,415	21,212	21,212	21,212	21,212
591-000-000-673.000 Sale of Fixed Assets	0	0	0	0	0	0
591-000-000-685.000 Insurance Refund	0	0	0	200	200	200
591-000-000-698.000 Miscellaneous	267	2	200	0	0	0
591-000-000-699.402 Cont.-Wtr Eq/Replacement Fd	0	0	0	0	0	0
591-000-000-699.590 Cont.-Sewer Fund	248,499	264,581	282,191	296,171	274,697	274,697
Total Revenues	7,953,592	7,698,241	8,582,550	7,857,086	8,583,778	8,583,778

**City of Jackson
Water Fund
Activity Personnel Chart**



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Water Fund-Administrative & General</i>					
<i>Fund-Activity: 591-556</i>					
306		Public Utility Clerk III	1		49,927
306		Dispatch Technician	1		49,927
PT		PT Office Worker		1	19,493
Activity Total			2	1	119,347
Add:		Asst. Public Works Director (10%)			6,564
		Retiree Health Insurance Stipends			12,650
Less:		Dispatch Technician (30%)			-14,978
					123,583

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 556 Administrative & General

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
591-556-000-702.000 Termination Pay	1,438	195	0	2,104	0	0
591-556-000-706.000 Salaries and Wages	145,564	48,685	100,651	95,803	104,090	104,090
591-556-000-707.000 Wages-Temporary	0	0	0	5,000	19,493	19,493
591-556-000-709.000 Overtime	1,770	3,075	3,400	4,102	4,250	4,250
591-556-000-715.000 Employers FICA	6,097	6,275	8,359	7,563	10,546	10,546
591-556-000-719.000 Health Insurance	17,367	23,616	31,445	21,469	33,221	33,221
591-556-000-719.005 Health - MERS HSA	0	0	0	2,720	0	0
591-556-000-722.000 Pension-General	8,284	9,005	10,582	10,358	10,936	10,936
591-556-000-723.000 Pension-MERS DC	0	0	0	50	0	0
591-556-000-724.000 Unemployment Comp.	90	399	401	95	512	512
591-556-000-724.001 Workers Compensation	94	102	121	107	160	160
591-556-000-725.000 Other Fringe Benefits	1,689	2,237	1,715	2,366	1,732	1,732
	182,393	93,589	156,674	151,737	184,940	184,940
Material and Supplies:						
591-556-000-726.000 Supplies	4,601	7,818	4,000	7,000	7,000	7,000
591-556-000-751.000 Gasoline	243	43	0	0	0	0
591-556-000-755.000 Safety Supplies	3,831	3,600	5,000	5,000	5,000	5,000
591-556-000-776.000 Custodial Supplies	908	356	600	600	600	600
	9,583	11,817	9,600	12,600	12,600	12,600
Contractual and Other:						
591-556-000-719.001 Health Insurance-Retirees	36,461	23,634	39,600	27,600	30,360	30,360
591-556-000-808.000 Audit Fees	2,156	2,797	2,853	3,318	3,384	3,384
591-556-000-818.000 Contractual Services	3,687	10,836	20,000	20,000	20,000	20,000
591-556-000-851.000 Radio Maintenance	1,703	1,274	4,000	4,000	4,000	4,000
591-556-000-853.000 Telephone	1,067	900	2,000	2,000	2,000	2,000
591-556-000-873.000 Travel	115	0	400	400	400	400
591-556-000-880.000 Community Promotion	52,960	64,229	93,230	88,510	151,590	151,590
591-556-000-900.000 Printing & Publishing	7,120	7,067	10,000	10,000	10,000	10,000
591-556-000-914.000 Insurance	63,599	67,794	69,150	72,717	74,171	74,171
591-556-000-914.001 Insurance-Deductible	0	0	10,000	10,000	10,000	10,000
591-556-000-921.000 Utilities-Gas	3,018	1,896	3,000	2,000	2,500	2,500
591-556-000-922.000 Utilities-Electricity	1,329	1,225	1,600	1,600	1,500	1,500
591-556-000-931.000 Building Maintenance	0	0	1,000	1,000	1,000	1,000
591-556-000-934.000 Office Equipment Maintenance	344	738	400	800	800	800
591-556-000-939.000 Vehicle Maintenance	700	0	0	0	0	0
591-556-000-958.000 Memberships and Dues	3,913	3,820	3,311	3,900	3,900	3,900
591-556-000-960.000 Education & Training	89	70	1,000	3,000	3,500	3,500
591-556-000-962.000 Uncollectible Accounts	0	12,773	15,000	15,000	15,000	15,000
591-556-000-965.101 Admin.-General Fund	209,575	197,570	209,575	251,212	252,300	252,300
591-556-000-966.000 Public Works O/H	1,331	0	0	0	0	0
591-556-000-999.402 Cont.-Water Equip. & Rep. Fd.	2,500,000	3,500,000	3,500,000	3,500,000	3,544,000	3,544,000
	2,889,167	3,896,623	3,986,119	4,017,057	4,130,405	4,130,405
Capital Outlay:						
591-556-000-971.000 Depreciation	735,443	870,502	735,443	870,502	870,502	870,502
	735,443	870,502	735,443	870,502	870,502	870,502
Administrative & General	3,816,586	4,872,531	4,887,836	5,051,896	5,198,447	5,198,447

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Water Fund-Billing & Collection</i>					
<i>Fund-Activity: 591-558</i>					
014		Asst. Director Public Utilities Admin.	1		65,635
305		Clerk Cashier (Treas.)	1		48,317
306		Public Utility Clerk III	3		130,832
PT		Part Time - Office Worker (Treas.)		1	12,000
			5	1	256,784
Add: Retiree Health Insurance Stipends					1,200
Less: 10% Asst. Director Public Utilities Admin. To 641-440					-6,564
10% Asst. Director Public Utilities Admin. To 642-449					-6,564
					244,856

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 558 Billing & Collection

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
591-558-000-702.000 Termination Pay	0	19,217	0	16,830	0	0
591-558-000-706.000 Salaries and Wages	238,569	249,030	248,179	245,000	232,856	232,856
591-558-000-707.000 Wages-Temporary	10,024	11,358	12,000	15,000	12,000	12,000
591-558-000-709.000 Overtime	3,060	4,559	6,000	6,600	7,000	7,000
591-558-000-715.000 Employers FICA	17,907	18,803	20,363	21,682	19,268	19,268
591-558-000-719.000 Health Insurance	62,428	69,347	69,274	69,000	61,986	61,986
591-558-000-719.005 Health - MERS HSA	0	0	0	1,620	1,750	1,750
591-558-000-722.000 Pension-General	28,307	30,177	30,914	30,871	22,840	22,840
591-558-000-723.000 Pension-MERS DC	0	0	0	800	1,091	1,091
591-558-000-724.000 Unemployment Comp.	870	1,579	1,345	1,345	1,062	1,062
591-558-000-724.001 Workers Compensation	1,223	937	370	937	352	352
591-558-000-725.000 Other Fringe Benefits	1,319	1,544	4,744	2,000	3,972	3,972
	<u>363,707</u>	<u>406,551</u>	<u>393,189</u>	<u>411,685</u>	<u>364,177</u>	<u>364,177</u>
Material and Supplies:						
591-558-000-726.000 Office Supplies	8,160	6,147	15,000	15,000	15,000	15,000
591-558-000-730.000 Postage	29,879	28,289	38,000	33,000	35,000	35,000
	<u>38,039</u>	<u>34,436</u>	<u>53,000</u>	<u>48,000</u>	<u>50,000</u>	<u>50,000</u>
Contractual and Other:						
591-558-000-719.001 Health Insurance-Retirees	4,521	4,405	5,148	21,991	24,190	24,190
591-558-000-808.000 Audit Fees	2,156	2,797	2,853	3,318	3,384	3,384
591-558-000-810.000 EPAY Costs	4,483	4,554	4,500	4,554	4,554	4,554
591-558-000-818.000 Contractual Services	15,011	13,051	21,000	29,044	29,044	29,044
591-558-000-853.000 Telephone	2,089	2,812	2,200	2,962	3,112	3,112
591-558-000-873.000 Travel	40	172	200	200	200	200
591-558-000-900.000 Printing & Publishing	200	755	2,800	2,000	2,000	2,000
591-558-000-914.000 Insurance	6,290	6,704	7,000	7,193	7,337	7,337
591-558-000-934.000 Office Equipment Maintenance	3,794	6,187	9,203	9,203	9,203	9,203
591-558-000-946.000 Office Equipment Rental	0	0	500	500	500	500
591-558-000-958.000 Memberships & Dues	20	92	90	92	92	92
591-558-000-960.000 Education & Training	0	0	500	400	400	400
591-558-000-962.000 Uncollectible Accounts	20,780	16,095	5,000	5,000	5,000	5,000
591-558-000-965.101 Admin.-General Fund	31,316	29,522	40,000	37,537	37,700	37,700
	<u>90,700</u>	<u>87,146</u>	<u>100,994</u>	<u>123,994</u>	<u>126,716</u>	<u>126,716</u>
Capital Outlay:						
591-558-000-983.000 Office Equipment	3,556	2,238	11,200	13,200	13,200	13,200
591-558-000-984.000 Software	995	0	1,000	1,000	1,000	1,000
	<u>4,551</u>	<u>2,238</u>	<u>12,200</u>	<u>14,200</u>	<u>14,200</u>	<u>14,200</u>
Billing & Collection	<u>496,997</u>	<u>530,371</u>	<u>559,383</u>	<u>597,879</u>	<u>555,093</u>	<u>555,093</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Transmission & Distribution</i>				
<i>Fund-Activity: 591-560</i>				
011	W & S Maintenance Foreman	1		70,075
306	Public Works Maint. Worker III	8		364,374
PT	Part Time		2	24,000
Activity Total		9	2	458,449
Add: Retiree Health Insurance Stipends				5,160
Less: Public Works Maint. Worker III (Miss Dig) (50%) To 641-440				-17,228
				446,381

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 560 Transmission & Distribution

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
591-560-000-702.000 Termination Pay	12,375	1,102	0	0	0	0
591-560-000-706.000 Salaries and Wages	390,933	373,284	418,048	418,048	422,381	422,381
591-560-000-707.000 Wages-Temporary	164	0	24,000	20,000	24,000	24,000
591-560-000-709.000 Overtime	33,343	18,610	55,200	50,000	55,200	55,200
591-560-000-715.000 Employers FICA	31,626	28,919	37,794	37,336	37,534	37,534
591-560-000-719.000 Health Insurance	72,756	58,387	114,653	114,653	94,717	94,717
591-560-000-719.005 Health - MERS HSA	0	690	0	4,000	3,500	3,500
591-560-000-719.678 RX Drug Insurance	0	0	1,750	0	0	0
591-560-000-722.000 Pension-General	51,590	47,113	55,479	57,429	54,172	54,172
591-560-000-723.000 Pension-MERS DC	0	317	0	2,000	2,222	2,222
591-560-000-724.000 Unemployment Comp.	484	1,704	2,242	2,200	1,738	1,738
591-560-000-724.001 Workers Compensation	7,059	6,458	8,061	8,061	8,011	8,011
591-560-000-725.000 Other Fringe Benefits	5,283	4,133	8,749	8,000	8,800	8,800
	<u>605,613</u>	<u>540,717</u>	<u>725,976</u>	<u>721,727</u>	<u>712,275</u>	<u>712,275</u>
Material and Supplies:						
591-560-000-740.000 Operating Supplies	18,557	22,820	21,000	23,000	23,000	23,000
591-560-000-751.000 Gasoline	31,163	23,075	33,000	33,000	33,000	33,000
591-560-000-758.000 Laundry	1,515	1,796	3,000	3,000	3,000	3,000
591-560-000-759.000 Small Tools	9,006	8,122	13,000	13,000	13,000	13,000
591-560-000-781.000 Valve-Hydrant Supplies	162,249	75,897	150,000	150,000	150,000	150,000
	<u>222,490</u>	<u>131,710</u>	<u>220,000</u>	<u>222,000</u>	<u>222,000</u>	<u>222,000</u>
Contractual and Other:						
591-560-000-719.001 Health Insurance-Retirees	15,660	30,644	33,065	30,000	33,000	33,000
591-560-000-818.000 Contractual Services	141,059	109,337	200,000	200,000	200,000	200,000
591-560-000-853.000 Telephone	3,713	3,966	4,000	4,000	4,000	4,000
591-560-000-873.000 Travel	14	280	100	100	100	100
591-560-000-921.000 Utilities-Gas	3,766	2,382	4,000	4,000	4,000	4,000
591-560-000-922.000 Utilities-Electricity	2,860	2,723	2,700	3,600	3,600	3,600
591-560-000-931.000 Building Maintenance	635	1,153	4,000	4,000	4,000	4,000
591-560-000-933.000 Equipment Maintenance	221	3,675	20,000	20,000	20,000	20,000
591-560-000-936.000 Pavement Repairs	102,555	81,362	130,000	130,000	130,000	130,000
591-560-000-939.000 Vehicle Maintenance	52,300	40,594	50,000	50,000	50,000	50,000
591-560-000-943.000 Equipment Rental-MP	11,996	14,143	25,000	25,000	25,000	25,000
591-560-000-960.000 Education & Training	1,635	1,450	1,700	2,000	2,000	2,000
591-560-000-966.000 Public Works O/H	12,856	6,607	15,000	7,000	8,000	8,000
	<u>349,270</u>	<u>298,316</u>	<u>489,565</u>	<u>479,700</u>	<u>483,700</u>	<u>483,700</u>
Transmission & Distribution	<u>1,177,373</u>	<u>970,743</u>	<u>1,435,541</u>	<u>1,423,427</u>	<u>1,417,975</u>	<u>1,417,975</u>

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Water Fund-Meter Maintenance</i>					
<i>Fund-Activity: 591-564</i>					
010		Water Meter Supervisor	1		66,206
306		Public Works Maint. Worker III	4		174,245
PT		Temp. - Meter Reader		1	5,000
Activity Total			5	1	245,451

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 564 Meter Maintenance

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
591-564-000-702.000 Termination Pay	1,139	9,543	0	1,139	0	0
591-564-000-706.000 Salaries and Wages	237,233	246,349	250,384	250,384	240,451	240,451
591-564-000-707.000 Wages-Temporary	72	22	5,000	5,000	5,000	5,000
591-564-000-709.000 Overtime	9,609	8,086	19,000	19,000	19,000	19,000
591-564-000-715.000 Employers FICA	17,758	18,147	20,991	21,078	20,231	20,231
591-564-000-719.000 Health Insurance	52,603	60,228	75,690	81,104	83,502	83,502
591-564-000-719.005 Health - MERS HSA	0	44	0	420	1,750	1,750
591-564-000-722.000 Pension-General	30,510	31,061	32,919	32,919	31,834	31,834
591-564-000-723.000 Pension-MERS DC	0	18	0	200	1,170	1,170
591-564-000-724.000 Unemployment Comp.	321	1,181	1,416	1,416	1,098	1,098
591-564-000-724.001 Workers Compensation	4,013	4,139	4,528	4,528	4,363	4,363
591-564-000-725.000 Other Fringe Benefits	2,183	2,265	5,132	5,000	5,119	5,119
	355,441	381,083	415,060	422,188	413,518	413,518
Material and Supplies:						
591-564-000-726.000 Office Supplies	457	194	1,700	1,700	1,700	1,700
591-564-000-740.000 Operating Supplies	4,319	4,604	4,500	6,000	6,000	6,000
591-564-000-744.000 Uniform Allowance	176	0	1,475	1,475	1,475	1,475
591-564-000-751.000 Gasoline	14,167	11,112	16,000	15,000	16,000	16,000
591-564-000-758.000 Laundry	937	786	1,600	1,600	1,600	1,600
591-564-000-759.000 Small Tools	315	1,110	1,100	1,100	1,100	1,100
591-564-000-782.000 Materials	37,534	85,561	85,000	88,000	85,000	85,000
	57,905	103,367	111,375	114,875	112,875	112,875
Contractual and Other:						
591-564-000-719.001 Health Insurance-Retirees	27,342	24,215	26,638	38,900	42,790	42,790
591-564-000-818.000 Contractual Services	10,430	33,606	35,000	20,000	35,000	35,000
591-564-000-853.000 Telephone	3,419	3,214	3,500	3,500	3,500	3,500
591-564-000-873.000 Travel	0	0	100	100	100	100
591-564-000-921.000 Utilities-Gas	3,806	2,382	4,000	1,800	1,800	1,800
591-564-000-922.000 Utilities-Electricity	2,868	2,734	3,100	4,000	4,000	4,000
591-564-000-923.000 Utilities-Water	2	3	0	4,000	4,000	4,000
591-564-000-931.000 Building Maintenance	371	680	1,000	1,000	1,000	1,000
591-564-000-933.000 Equipment Maintenance	370	0	2,500	2,500	2,500	2,500
591-564-000-939.000 Vehicle Maintenance	14,165	10,860	15,000	15,000	15,000	15,000
591-564-000-958.000 Memberships & Dues	0	0	175	175	175	175
591-564-000-960.000 Education & Training	530	555	2,000	2,000	2,000	2,000
591-564-000-966.000 Public Works O/H	0	231	0	0	0	0
	63,303	78,480	93,013	92,975	111,865	111,865
Meter Maintenance	476,649	562,930	619,448	630,038	638,258	638,258

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 591 Water Fund

Dept 565 Water Treatment Plant & Pumping

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
591-565-000-702.000 Termination Pay	12	13,192	0	0	0	0
591-565-000-706.000 Salaries and Wages	545,908	560,528	579,417	579,417	598,483	598,483
591-565-000-707.000 Wages-Temporary	0	0	20,000	20,000	20,000	20,000
591-565-000-709.000 Overtime	73,322	94,930	104,500	104,500	108,500	108,500
591-565-000-715.000 Employers FICA	44,636	48,335	53,850	53,850	55,616	55,616
591-565-000-719.000 Health Insurance	110,371	125,615	129,791	129,791	122,963	122,963
591-565-000-719.005 Health - MERS HSA	0	0	0	100	0	0
591-565-000-722.000 Pension-General	73,129	76,503	80,491	85,626	82,559	82,559
591-565-000-723.000 Pension-MERS DC	0	0	0	50	0	0
591-565-000-724.000 Unemployment Comp.	596	2,238	2,478	2,478	1,921	1,921
591-565-000-724.001 Workers Compensation	8,222	9,190	11,198	11,198	11,432	11,432
591-565-000-725.000 Other Fringe Benefits	4,864	5,535	10,316	9,500	10,592	10,592
	861,060	936,066	992,041	996,510	1,012,066	1,012,066
Material and Supplies:						
591-565-000-740.000 Operating Supplies	3,340	3,942	2,700	2,700	2,835	2,835
591-565-000-743.001 Chemicals-Fluoride	26,032	11,751	17,020	17,020	11,530	11,530
591-565-000-743.002 Chemicals-Lime	442,070	382,414	416,033	416,033	462,600	462,600
591-565-000-743.003 Chemicals-Soda Ash	39,848	16,191	53,395	53,395	57,650	57,650
591-565-000-743.004 Chemicals-Caustic Soda	18,900	22,138	75,104	75,104	65,900	65,900
591-565-000-743.007 Chemicals-Phosphate	38,430	31,080	32,174	32,174	33,500	33,500
591-565-000-743.009 Chemicals-Chlorine	17,434	17,951	20,467	20,467	22,400	22,400
591-565-000-743.010 Ferric Chloride	23,370	22,096	18,388	18,388	23,200	23,200
591-565-000-748.000 Laboratory Supplies	30,769	27,365	30,870	30,870	32,414	32,414
591-565-000-749.000 Diesel Fuel	0	0	4,400	4,400	4,488	4,488
591-565-000-751.000 Gasoline	5,964	3,008	6,050	6,050	6,050	6,050
591-565-000-758.000 Laundry	3,154	2,962	3,800	3,800	3,876	3,876
591-565-000-759.000 Small Tools	0	0	1,600	1,600	1,632	1,632
591-565-000-776.000 Custodial Supplies	1,316	3,405	2,520	2,520	2,570	2,570
591-565-000-778.000 Equipment Maint. Supplies	48,991	36,967	68,389	68,389	75,005	75,005
	699,618	581,270	752,910	752,910	805,650	805,650
Contractual and Other:						
591-565-000-719.001 Health Insurance-Retirees	45,750	32,488	45,527	20,000	22,000	22,000
591-565-000-818.000 Contractual Services	158,896	795,979	1,699,691	817,649	708,891	708,891
591-565-000-818.001 Cont.Service-Well Field	5,721	1,210	9,300	52,300	9,300	9,300
591-565-000-818.003 Cont.Service-Pumping Station	0	1,764	45,300	45,100	45,500	45,500
591-565-000-853.000 Telephone	4,483	5,033	3,879	3,879	3,957	3,957
591-565-000-873.000 Travel	89	105	800	800	1,100	1,100
591-565-000-921.000 Utilities-Gas	45,735	33,796	51,975	51,975	54,574	54,574
591-565-000-922.000 Utilities-Electricity	466,184	460,926	530,011	530,011	544,103	544,103
591-565-000-923.000 Utilities-Water	3,651	3,590	4,120	4,120	4,202	4,202

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 591 Water Fund

Dept 565 Water Treatment Plant & Pumping (Continued)

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual and Other: (Cont'd.)						
591-565-000-931.000 Building Maintenance	233	868	4,120	4,120	4,202	4,202
591-565-000-939.000 Vehicle Maintenance	8,175	4,541	6,000	8,000	6,000	6,000
591-565-000-941.000 Rentals	4,300	4,300	4,300	4,300	4,300	4,300
591-565-000-943.000 Equipment Rental - MP	0	93	0	1,000	0	0
591-565-000-958.000 Memberships and Dues	170	899	300	300	300	300
591-565-000-960.000 Education & Training	4,780	2,610	4,578	4,581	4,717	4,717
	<u>748,167</u>	<u>1,348,202</u>	<u>2,409,901</u>	<u>1,548,135</u>	<u>1,413,146</u>	<u>1,413,146</u>
Water Treatment Plant & Pumping	<u><u>2,308,845</u></u>	<u><u>2,865,538</u></u>	<u><u>4,154,852</u></u>	<u><u>3,297,555</u></u>	<u><u>3,230,862</u></u>	<u><u>3,230,862</u></u>

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
Department:	Water Fund-Water Treatment Plant & Pumping			
Fund-Activity:	591-565			
014	WTP Supervisor	1		84,716
020	Director of Public Works	1		114,989
306	WTP Operator I	1		46,214
306	Lab Technician	1		46,056
307	WTP Mechanic/Relief Operator II	2		105,742
308	WTP Operator II	3		168,105
308	Mechanic III	1		56,026
PT	Part Time		1	20,000
	Activity Total	<u>10</u>	<u>1</u>	<u>641,848</u>
				0
	Add: Retiree Health Insurance Stipends			34,130
	Less: Director of Public Works 50% to 590-554 WWTP			<u>-57,495</u>
	Activity Total			<u><u>618,483</u></u>

(599) Parking Deck Fund

PURPOSE - This Fund is used to account for the operations of the East (Cooper St.) and West (Francis St.) parking decks as well as surface parking constructed on Water Street. These parking facilities were constructed in 2002 and 2003 with proceeds from the DDA TIF and BRA TIF Bonds in connection with the Consumers Energy Project.

CHARACTER - Revenues from parking permits sold will be used to fund parking operations as well as to provide a sinking fund for major long-term maintenance expenses.

AUTHORITY - This Fund was established with a budget resolution adopted October 22, 2002.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 599 Parking Deck Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	277,893	278,946	276,419	149,000	14,000	14,000
Expenses	503,660	731,388	739,053	442,245	278,048	278,048
Excess of Revenues Over (Under) Expenses	(225,767)	(452,442)	(462,634)	(293,245)	(264,048)	(264,048)
Add: Depreciation	262,943	262,943	262,943	262,943	262,943	262,943
Increase (Decrease) in Working capital	37,176	(189,499)	(199,691)	(30,302)	(1,105)	(1,105)
Working Capital - Beginning of Year	1,088,862	1,126,038	936,539	936,539	906,237	906,237
Working Capital - End of Year	1,126,038	936,539	736,848	906,237	905,132	905,132

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 599 Parking Deck Fund

<u>Account Description</u>	<u>2013/14</u> <u>Actual</u>	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Adopted</u>	<u>2015/16</u> <u>Projected</u>	<u>2016/17</u> <u>Proposed</u>	<u>2016/17</u> <u>Adopted</u>
599-000-000-653.007 Parking Permits (Brown)	272,956	274,905	272,331	145,000	10,000	10,000
599-000-000-664.000 Interest	4,937	4,041	4,088	4,000	4,000	4,000
Total Revenues	277,893	278,946	276,419	149,000	14,000	14,000

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 599 Parking Deck Fund
Dept 599 Parking Deck

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2013/14 Adopted
Personal Services:						
599-599-000-706.000 Salaries and Wages	27,048	26,501	8,240	13,000	0	0
599-599-000-707.000 Temporary Wages	9	0	1,000	500	0	0
599-599-000-709.000 Overtime	14,737	10,497	7,500	5,000	0	0
599-599-000-715.000 Employers FICA	3,112	2,767	1,281	1,415	0	0
599-599-000-719.000 Health Insurance	4,743	3,639	1,357	1,685	0	0
599-599-000-719.005 Health - MERS HSA	0	0	0	15	0	0
599-599-000-722.000 Pension-General	5,188	4,515	1,923	2,209	0	0
599-599-000-723.000 Pension-MERS DC	0	0	0	5	0	0
599-599-000-724.000 Unemployment Comp.	49	210	36	44	0	0
599-599-000-724.001 Workers Compensation	563	481	96	154	0	0
599-599-000-725.000 Other Fringe Benefits	728	567	137	188	0	0
	<u>56,177</u>	<u>49,177</u>	<u>21,570</u>	<u>24,215</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
599-599-000-740.000 Operating Supplies	520	0	10,000	0	0	0
599-599-000-756.000 Miscellaneous Supplies	111	123	3,000	500	0	0
599-599-000-782.000 Materials	23,369	14,115	7,000	6,000	0	0
	<u>24,000</u>	<u>14,238</u>	<u>20,000</u>	<u>6,500</u>	<u>0</u>	<u>0</u>
Contractual And Other:						
599-599-000-808.000 Audit Fees	356	445	445	464	473	473
599-599-000-818.000 Contractual Services	52,864	38,564	45,178	20,000	0	0
599-599-000-853.000 Telephone	1,702	1,722	1,740	1,000	0	0
599-599-000-914.000 Insurance	10,436	10,815	11,031	12,132	12,132	12,132
599-599-000-920.000 Utilities	48,698	49,844	57,680	30,000	0	0
599-599-000-930.000 Repairs & Maintenance	2,725	0	10,000	1,000	0	0
599-599-000-931.000 Building Maintenance	0	0	1,000	1,000	0	0
599-599-000-937.000 Maint.-Snow Removal	0	2,025	0	2,000	0	0
599-599-000-943.000 Equip. Rental - Motor Pool	11,850	7,765	8,300	2,500	0	0
599-599-000-965.101 Admin.-General Fund	7,004	5,468	10,000	7,491	2,500	2,500
599-599-000-966.000 PW Overhead	5,469	3,666	14,166	2,000	0	0
599-599-000-967.000 ENG Overhead	19,436	17,430	0	10,000	0	0
599-599-000-999.585 Contribution-AutoParkingFd.	0	267,286	0	58,000	0	0
	<u>160,540</u>	<u>405,030</u>	<u>159,540</u>	<u>147,587</u>	<u>15,105</u>	<u>15,105</u>
Capital Outlay :						
599-599-000-971.000 Depreciation	262,943	262,943	262,943	262,943	262,943	262,943
599-599-000-976.599 Parking Deck Repairs/Maint	0	0	275,000	1,000	0	0
599-599-000-977.000 Equipment	0	0	0	0	0	0
	<u>262,943</u>	<u>262,943</u>	<u>537,943</u>	<u>263,943</u>	<u>262,943</u>	<u>262,943</u>
Total Expenses	<u>503,660</u>	<u>731,388</u>	<u>739,053</u>	<u>442,245</u>	<u>278,048</u>	<u>278,048</u>

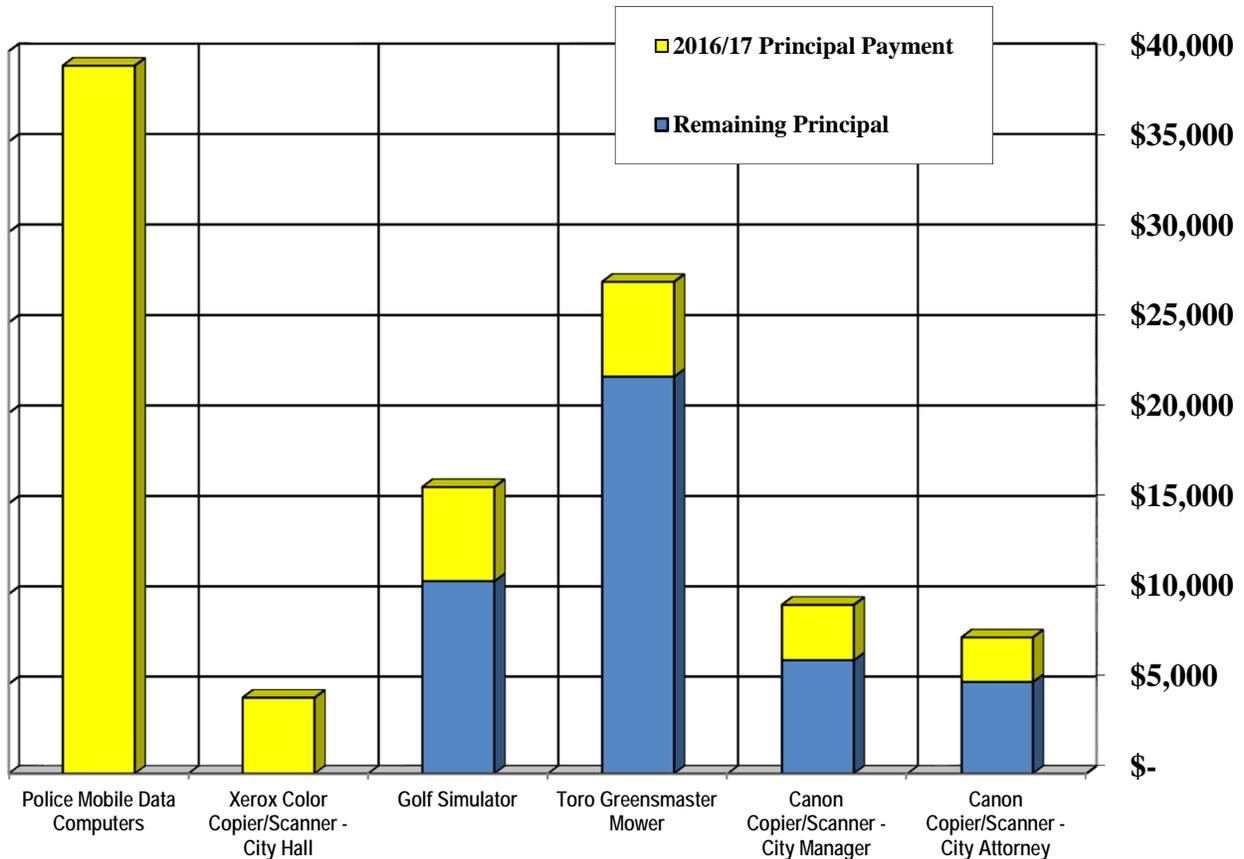
Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Internal Service Funds
Debt Summary

Fund#	Issue Name	Date Issued	Loan Amount	Principal Outstanding 6/30/2016	FY 2016/17	
					Principal	Interest
663	1) Workers Compensation Fund Loan	9/11/2013	115,289	39,193	39,193	784
663	2) Workers Compensation Fund Loan	10/19/2013	12,798	4,232	4,232	268
663	3) Ella Sharp Park Endowment Fund Loan	4/1/2014	25,995	15,905	5,197	318
663	4) Workers Compensation Fund Loan	10/21/2015	27,248	27,248	5,236	545
663	5) Workers Compensation Fund Loan	2/24/2016	9,395	9,395	3,070	188
663	6) Workers Compensation Fund Loan	3/3/2016	7,595	7,595	2,481	152
Internal Service Fund Totals			\$ 198,320	\$ 103,568	\$ 59,409	\$ 2,255

- 1) Police Mobile Data Computers
- 2) Xerox Color Copier/Scanner - City Hall
- 3) Golf Simulator
- 4) Toro Greensmaster Mower
- 5) Canon Copier/Scanner - City Manager
- 6) Canon Copier/Scanner - City Attorney



(641) Public Works Administration Fund

PURPOSE - This Fund is used to record the administrative operations of the City's Department of Public Works.

CHARACTER - Money for the operation of this Fund is supplied by reimbursements from other funds for services rendered. Reimbursements are calculated as a percentage of direct labor for hours worked by Public Works employees on various City projects and activities. This percentage is periodically reviewed and adjusted to provide for reimbursements sufficient to offset these related administrative costs.

AUTHORITY - This Fund was formally established with the adoption of the 1999/2000 Budget.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 641 Public Works Administration Fund

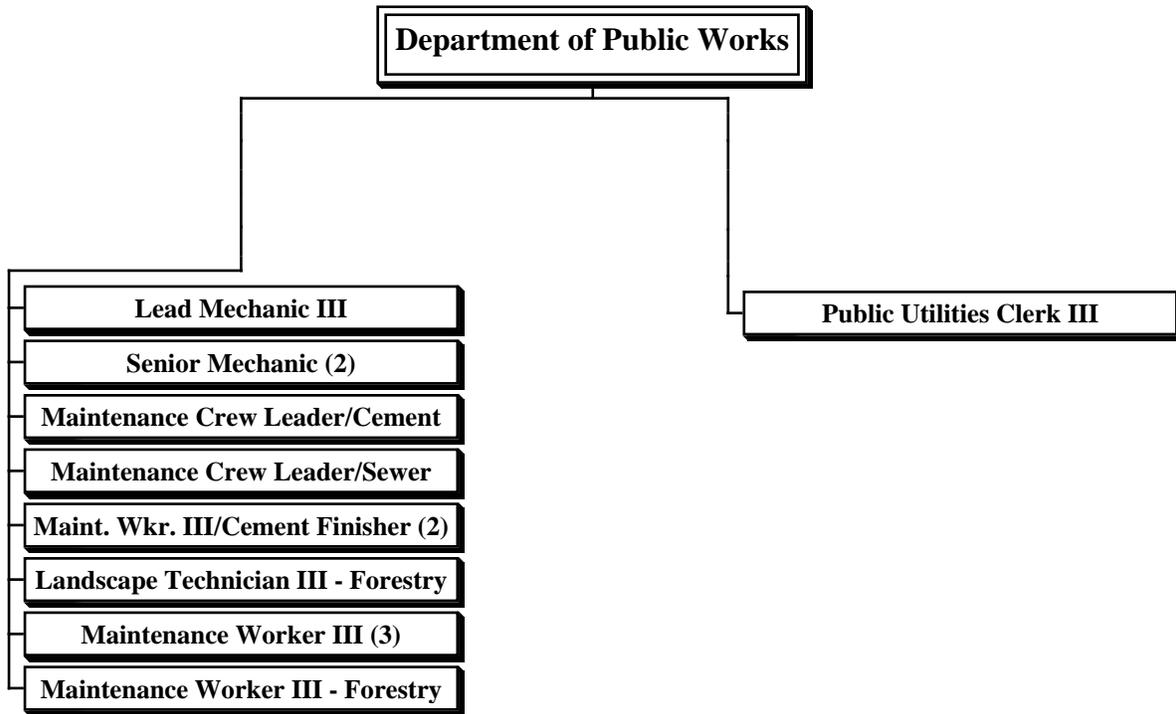
	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	227,394	166,079	304,000	304,894	384,500	384,500
Expenditures	348,602	296,616	442,181	392,544	411,175	411,175
Revenues Over (Under) Expenses			(138,181)	(87,650)	(26,675)	(26,675)
Estimated Working Capital - Beginning of Year			127,880	127,880	40,230	40,230
Estimated Working Capital - End of Year			(10,301)	40,230	13,555	13,555

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 641 Public Works Administration Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
641-000-000-626.000 Charges for Services	222,777	159,857	300,000	300,000	380,000	380,000
641-000-000-664.000 Interest	4,611	5,866	4,000	4,683	4,500	4,500
641-000-000-698.000 Miscellaneous	6	356	0	211	0	0
Total Revenues	227,394	166,079	304,000	304,894	384,500	384,500

**City of Jackson
Department of Public Works
Activity Personnel Chart**



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 641-440</i>				
<i>Department: Public Works</i>				
306	Maintenance Worker III	3		133,810
306	Maintenance Worker III - Forestry	1		49,920
306	Public Utilities Clerk III	1		45,000
306	Landscape Technician III - Forestry	1		49,920
306	Maint. Worker III//Cement Finisher	2		99,840
307	Maintenance Crew Leader/Cement	1		52,871
307	Maintenance Crew Leader/Sewer	1		52,871
309	Senior Mechanic	2		120,152
310	Lead Mechanic III	1		64,373
		<u>13</u>		<u>668,757</u>
Add: Retirees Health Insurance Stipend				27,420
Dispatch Technician (30%) from 591-556				14,978
Public Works Maint. Worker III (Utility Locator) (50%) from 591-560				17,228
Less: Public Utilities Clerk III (20%) to Engineering 642-449				-9,000
Public Utilities Clerk III (40%) to Motor Pool 661-454				-18,000
Department Total				<u><u>701,383</u></u>

Note: Above wages are charged to various activities under the control of the Department of Public Services based on actual time worked or by a predetermined allocation formula.

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 641 Public Works Administration Fund
Dept 440 Public Works Administration

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
641-440-000-702.000 Termination Pay	14,175	18,840	0	13,450	0	0
641-440-000-706.000 Salaries And Wages	141,073	117,169	137,068	124,638	142,349	142,349
641-440-000-707.000 Temporary Wages	0	0	0	60	0	0
641-440-000-709.000 Overtime	1,331	371	1,840	1,000	0	0
641-440-000-715.000 Employers FICA	11,226	9,552	10,626	10,645	10,890	10,890
641-440-000-719.000 Health Insurance	-1,235	-14,215	42,381	38,538	44,014	44,014
641-440-000-719.005 Health - MERS HSA	0	0	0	400	200	200
641-440-000-722.000 Pension-General	14,990	11,519	16,975	17,066	17,466	17,466
641-440-000-723.000 Pension-MERS DC	0	0	0	50	0	0
641-440-000-724.000 Unemployment Comp.	143	399	681	5,288	5,409	5,409
641-440-000-724.001 Workers Compensation	2,094	1,912	3,653	3,604	3,687	3,687
641-440-000-725.000 Other Fringe Benefits	-2,705	-792	1,733	500	1,875	1,875
	181,092	144,755	214,957	215,239	225,890	225,890
Material And Supplies:						
641-440-000-726.000 Office Supplies	4,366	1,353	5,000	6,000	5,000	5,000
641-440-000-755.000 Safety Supplies	4,080	4,725	10,511	6,000	7,260	7,260
641-440-000-758.000 Laundry	1,980	1,577	2,500	2,500	2,500	2,500
641-440-000-782.000 Materials	5,664	3,405	8,474	6,000	8,002	8,002
	16,090	11,060	26,485	20,500	22,762	22,762
Contractual And Other:						
641-440-000-719.001 Health Insurance-Retirees	129,334	121,403	151,100	123,636	129,818	129,818
641-440-000-808.000 Audit Fees	344	295	301	306	312	312
641-440-000-818.000 Contractual Services	3,416	4,722	29,135	15,000	12,935	12,935
641-440-000-853.000 Telephone	4,089	3,951	4,200	4,200	4,200	4,200
641-440-000-873.000 Travel	553	0	200	100	200	200
641-440-000-914.000 Insurance	5,458	4,513	4,603	4,763	4,858	4,858
641-440-000-914.001 Insurance-Deductible	100	3,316	0	0	0	0
641-440-000-920.000 Utilities	3,195	973	5,500	4,000	5,500	5,500
641-440-000-924.000 Utilities-Heating	1,498	343	2,200	1,500	2,200	2,200
641-440-000-933.000 Equipment Maintenance	0	0	0	350	0	0
641-440-000-934.000 Office Equipment Maintenance	2,294	750	2,000	1,500	1,000	1,000
641-440-000-943.000 Equipment Rental - MP	573	335	0	0	0	0
641-440-000-946.000 Office Equipment Rental	0	0	300	100	300	300
641-440-000-958.000 Memberships & Dues	70	0	400	200	400	400
641-440-000-960.000 Education & Training	155	0	800	800	800	800
	151,079	140,601	200,739	156,455	162,523	162,523
Capital Outlay:						
641-440-000-983.000 Office Equipment	341	200	0	350	0	0
641-440-000-984.000 Software	0	0	0	0	0	0
	341	200	0	350	0	0
Total Expenditures	348,602	296,616	442,181	392,544	411,175	411,175

(642) Engineering Administration Fund

PURPOSE - This Fund is used to record the administrative operations of the City's Engineering Department.

CHARACTER - Money for the operation of this Fund is supplied by reimbursements from other funds for services rendered. Reimbursements are calculated as a percentage of direct labor for hours worked by Engineering employees on various City projects and activities. This percentage is periodically reviewed and adjusted to provide for reimbursements sufficient to offset these related administrative costs.

AUTHORITY - This Fund was formally established with the adoption of the 1999/2000 Budget.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 642 Engineering Administration Fund

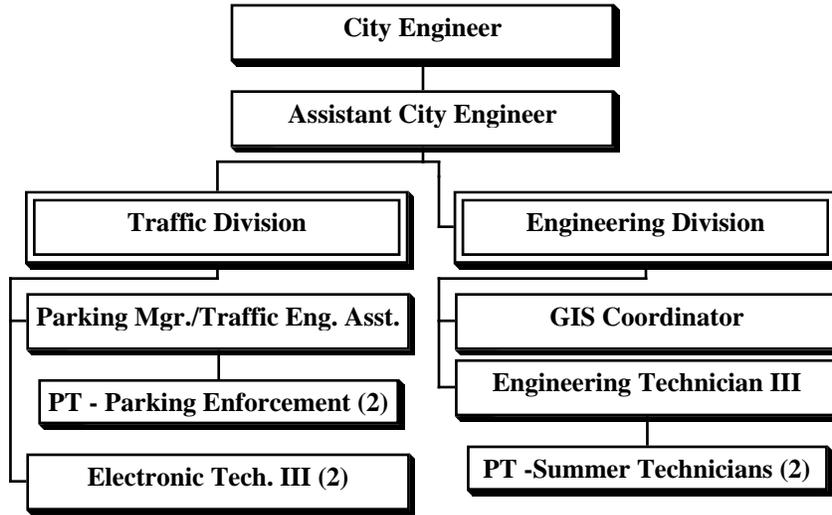
	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	382,219	307,264	388,482	360,429	324,989	324,989
Expenditures	369,420	330,322	388,482	362,670	302,489	302,489
Revenues Over (Under) Expenses			0	(2,241)	22,500	22,500
Estimated Working Capital - Beginning of Year			48,266	48,266	46,025	46,025
Estimated Working Capital - End of Year			48,266	46,025	68,525	68,525

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 642 Engineering Administration Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
642-000-000-626.000 Charges for Services	381,181	307,073	388,482	360,429	324,989	324,989
642-000-000-664.000 Interest	376	191	0	0	0	0
642-000-000-698.000 Miscellaneous	662	0	0	0	0	0
Total Revenues	382,219	307,264	388,482	360,429	324,989	324,989

**City of Jackson
Engineering
Activity Personnel Chart**



City of Jackson
Fiscal Year 2016/17 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 642-449</i>				
<i>Department: Engineering</i>				
010	Parking Mgr./Traffic Engineer Asst.	1		66,206
015	Assistant City Engineer	1		89,080
019	City Engineer	1		109,108
011	GIS Coordinator	1		70,344
307	Engineering Technician III	1		52,861
308	Electronic Technician III	2		112,052
PT	Summer Technicians		2	12,800
		7	2	512,451
Add: 10% Asst. Director Public Utilities Admin. From 591-558				6,564
Pension Coordinator/Engineering Admin. (50%) from 101-201				26,430
Public Utilities Clerk III (20%) from 641-440				9,000
Retiree Stipends				22,860
Department Total				577,305

Note: Above wages are charged to various activities under the control of the Department of Engineering based on actual time worked or by a predetermined allocation formula.

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 642 Engineering Administration Fund
Dept 449 Engineering Office

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
642-449-000-702.000 Termination Pay	5,091	4,689	0	0	0	0
642-449-000-706.000 Salaries And Wages	164,783	156,063	166,260	166,260	129,233	129,233
642-449-000-707.000 Temporary Wages	0	0	0	0	0	0
642-449-000-709.000 Overtime	171	260	0	200	0	0
642-449-000-715.000 Employers FICA	12,170	12,336	10,787	10,787	8,138	8,138
642-449-000-719.000 Health Insurance	17,959	22,038	23,221	30,088	15,652	15,652
642-449-000-719.005 Health - MERS HSA	0	0	0	0	0	0
642-449-000-722.000 Pension-General	17,647	16,351	17,230	17,756	13,052	13,052
642-449-000-724.000 Unemployment Comp.	201	479	615	0	363	363
642-449-000-724.001 Workers Compensation	1,327	1,335	1,640	1,394	1,261	1,261
642-449-000-725.000 Other Fringe Benefits	1,580	1,992	2,337	2,444	1,542	1,542
	220,929	215,543	222,090	228,929	169,241	169,241
Material And Supplies:						
642-449-000-726.000 Office Supplies	3,350	3,427	4,795	4,000	4,795	4,795
642-449-000-753.000 Survey Supplies	1,174	511	1,510	1,510	1,510	1,510
642-449-000-755.000 Safety Supplies	279	388	1,225	1,225	1,225	1,225
642-449-000-782.000 Materials	0	37	0	0	0	0
	4,803	4,363	7,530	6,735	7,530	7,530
Contractual And Other:						
642-449-000-719.001 Health Insurance-Retirees	59,218	51,842	74,325	44,540	38,547	38,547
642-449-000-808.000 Audit Fees	264	328	335	333	340	340
642-449-000-818.000 Contractual Services	1,213	2,352	2,500	2,500	2,500	2,500
642-449-000-853.000 Telephone	7,237	7,067	7,350	6,895	7,350	7,350
642-449-000-873.000 Travel	0	462	500	462	500	500
642-449-000-914.000 Insurance	6,072	6,511	6,641	6,779	6,915	6,915
642-449-000-920.000 Utilities	4,471	4,552	5,100	4,900	5,100	5,100
642-449-000-924.000 Utilities-Heating	2,247	1,460	3,000	3,000	3,000	3,000
642-449-000-933.000 Equipment Maintenance	7,918	4,105	9,000	8,000	9,000	9,000
642-449-000-934.000 Office Equipment Maintenance	2,166	960	4,881	3,456	4,881	4,881
642-449-000-943.000 Equipment Rental - MP	46	0	0	0	0	0
642-449-000-946.000 Office Equipment Rental	0	0	200	150	200	200
642-449-000-958.000 Memberships & Dues	1,889	1,928	1,930	2,050	2,185	2,185
642-449-000-960.000 Education & Training	921	1,658	2,000	1,600	1,600	1,600
642-449-000-965.101 Admin.-General Fund	25,320	24,329	24,000	26,241	26,500	26,500
	118,982	107,554	141,762	110,906	108,618	108,618
Capital Outlay:						
642-449-000-977.000 Equipment	17,320	0	0	0	0	0
642-449-000-983.000 Office Equipment	68	1,488	4,000	3,000	4,000	4,000
642-449-000-984.000 Software	7,318	1,374	13,100	13,100	13,100	13,100
	24,706	2,862	17,100	16,100	17,100	17,100
Total Expenditures	369,420	330,322	388,482	362,670	302,489	302,489

(643) Local Site Remediation Revolving Fund

PURPOSE - This Fund is used to record the receipt and disbursement of money available under Section 13(5) of the Brownfield Redevelopment Financing Act (Act 381 of 1996) and may also consist of money appropriated or otherwise made available from public or private sources.

CHARACTER - Money for the operation of this Fund is supplied by the capture of additional tax increment revenue, as provided for in an approved Brownfield Plan, from an eligible property in excess of the amount authorized under subsection (4) of Act 381 and for not more than 5 years after the time that capture is required. If tax increment revenues attributable to taxes levied for school operating purposes from eligible property are captured by the authority for purposes authorized under subsection (3), the tax increment revenues captured for deposit in the local site remediation revolving fund also may include tax increment revenues attributable to taxes levied for school operating purposes in an amount not greater than the tax increment revenues levied for school operating purposes captured from the eligible property by the authority for the purposes authorized under subsection (3).

AUTHORITY - This Fund is provided for under Section 8 of Act 381 of 1996 and was formally established with the adoption of the 2008/09 Budget.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 643 Local Site Remediation Revolving Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	10,483	9,593	74,775	72,621	70,400	70,400
Expenditures	414,451	17,500	51,000	51,000	51,000	51,000
Revenues Over (Under) Expenses	(403,968)	(7,907)	23,775	21,621	19,400	19,400
Estimated Working Capital - Beginning of Year	608,555	204,587	196,680	196,680	218,301	218,301
Estimated Working Capital - End of Year	204,587	196,680	220,455	218,301	237,701	237,701

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 643 Local Site Remediation Revolving Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
643-000-000-664.000 Interest	1,541	636	500	500	500	500
643-000-000-699.494 Contribution-BRA Fund	8,942	8,957	74,275	72,121	69,900	69,900
Total Revenues	10,483	9,593	74,775	72,621	70,400	70,400

Expenditure Detail

Fund 643 Local Site Remediation Revolving Fund
Dept 745 Brownfield Redevelopment Projects

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual And Other :						
643-745-000-818.000 Contractual Services	0	0	50,000	50,000	50,000	50,000
643-745-000-818.004 Building Demolitions	0	0	0	0	0	0
643-745-000-956.000 Administration	34	0	1,000	1,000	1,000	1,000
643-745-000-962.000 Uncollectible Accounts	0	0	0	0	0	0
643-745-000-999.253 Cont.-212 W.Mich.Demo Fd.	414,417	17,500	0	0	0	0
Total Expenditures	414,451	17,500	51,000	51,000	51,000	51,000

(661) Motor Pool & Garage Fund

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

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

AUTHORITY - This Fund was established in fiscal year 1980-81 by segregating this activity from the General Fund (101), as recommended by the State Department of Treasury.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 661 Motor Pool & Garage Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	976,268	777,892	966,281	882,141	882,141	882,141
Expenditures	1,235,092	1,086,783	1,337,680	1,247,136	1,319,922	1,319,922
Revenues Over (Under) Expenses			(371,399)	(364,995)	(437,781)	(437,781)
Add: Depreciation			336,730	336,082	336,082	336,082
Estimated Change in Working Capital			(34,669)	(28,913)	(101,699)	(101,699)
Estimated Working Capital - Beginning of Year			136,201	136,201	107,288	107,288
Estimated Working Capital - End of Year			101,532	107,288	5,589	5,589

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 661 Motor Pool And Garage Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
661-000-000-626.006 Refuse Vehicle Inspections	1,800	2,650	1,800	2,650	2,650	2,650
661-000-000-626.301 Charges for Services - Police	57,873	51,560	70,000	60,000	60,000	60,000
661-000-000-626.337 Charges for Services - Fire	54,209	75,767	70,000	76,000	76,000	76,000
661-000-000-626.591 Charges for Services - Water	40,657	39,768	50,000	50,000	50,000	50,000
661-000-000-626.642 Charges for Services - Eng.	9,218	3,995	9,000	8,000	8,000	8,000
661-000-000-649.000 Auction	33,706	2,731	0	0	0	0
661-000-000-664.000 Interest	1,684	591	600	600	600	600
661-000-000-669.000 Equipment Rental	687,265	518,960	680,000	600,000	600,000	600,000
661-000-000-669.001 Equipmt. Leases-Other Depts.	74,224	69,881	69,881	69,891	69,891	69,891
661-000-000-673.000 Sale of Fixed Assets	3,000	0	0	0	0	0
661-000-000-685.000 Insurance Refund	0	0	0	0	0	0
661-000-000-698.000 Miscellaneous	12,632	11,989	15,000	15,000	15,000	15,000
Total Revenues	976,268	777,892	966,281	882,141	882,141	882,141

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Expenditure Detail

Fund 661 Motor Pool And Garage Fund
Dept 454 Motor Pool

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Personal Services:						
661-454-000-702.000 Termination Pay	8,972	5,585	0	0	0	0
661-454-000-706.000 Salaries And Wages	260,374	202,423	197,975	197,975	202,525	202,525
661-454-000-707.000 Temporary Wages	16	0	1,000	0	1,000	1,000
661-454-000-709.000 Overtime	3,588	1,244	11,990	2,000	7,267	7,267
661-454-000-715.000 Employers FICA	18,934	15,401	16,686	15,298	16,087	16,087
661-454-000-719.000 Health Insurance	69,221	62,051	62,890	62,890	66,443	66,443
661-454-000-719.005 Health - MERS HSA	0	0	0	30	0	0
661-454-000-722.000 Pension-General	32,830	24,933	25,748	25,037	25,804	25,804
661-454-000-723.000 Pension-MERS DC	0	0	0	20	0	0
661-454-000-724.000 Unemployment Comp.	284	774	802	802	622	622
661-454-000-724.001 Workers Compensation	4,942	4,116	4,076	4,076	4,053	4,053
661-454-000-725.000 Other Fringe Benefits	3,471	2,320	3,610	2,500	3,622	3,622
	402,632	318,847	324,777	310,628	327,423	327,423
Material And Supplies:						
661-454-000-726.000 Office Supplies	1,491	638	1,000	2,200	2,200	2,200
661-454-000-751.000 Gasoline	90,936	42,554	122,000	70,000	75,000	75,000
661-454-000-755.000 Safety Supplies	974	965	1,000	1,100	1,100	1,100
661-454-000-756.000 Miscellaneous Supplies	25,336	22,878	30,284	25,000	30,284	30,284
661-454-000-758.000 Laundry	1,069	1,009	1,400	1,400	1,400	1,400
661-454-000-759.000 Small Tools	12,482	15,063	20,000	21,000	20,000	20,000
661-454-000-782.000 Materials	226,003	210,897	245,173	200,000	216,173	216,173
	358,291	294,004	420,857	320,700	346,157	346,157
Contractual And Other:						
661-454-000-719.001 Health Insurance-Retirees	32,641	23,960	28,523	28,404	29,824	29,824
661-454-000-808.000 Audit Fees	1,002	1,143	1,166	1,168	1,168	1,168
661-454-000-818.000 Contractual Services	12,638	32,345	105,255	80,000	138,290	138,290
661-454-000-853.000 Telephone	840	935	1,200	1,200	1,200	1,200
661-454-000-873.000 Travel	0	0	200	200	200	200
661-454-000-914.000 Insurance	32,701	28,404	28,972	29,353	29,353	29,353
661-454-000-920.000 Utilities	19,123	17,915	32,000	19,000	22,000	22,000
661-454-000-924.000 Utilities-Heating	9,736	6,325	0	7,000	7,000	7,000
661-454-000-933.000 Equipment Maintenance	1,550	155	5,000	4,000	5,000	5,000
661-454-000-943.000 Equipment Rental - MP	115	1,824	0	0	0	0
661-454-000-946.000 Office Equipment Rental	0	0	0	0	0	0
661-454-000-960.000 Education & Training	180	56	2,000	500	2,000	2,000
661-454-000-964.000 Refunds	0	0	0	0	0	0
661-454-000-965.101 Admin.-General Fund	26,913	24,788	31,000	26,734	27,000	27,000
	137,439	137,850	235,316	197,559	263,035	263,035
Capital Outlay:						
661-454-000-971.000 Depreciation	336,730	336,082	336,730	336,082	336,082	336,082
661-454-000-976.000 Building Addition	0	0	0	0	0	0
661-454-000-982.000 Machinery & Equipment	0	0	15,000	77,167	42,225	42,225
661-454-000-984.000 Software	0	0	5,000	5,000	5,000	5,000
	336,730	336,082	356,730	418,249	383,307	383,307
Total Expenditures	1,235,092	1,086,783	1,337,680	1,247,136	1,319,922	1,319,922

(663) Equipment Revolving Fund

PURPOSE - This Fund is used to record the purchase of certain data processing and other equipment and its subsequent rental to the MIS Department as well as other General Fund departments which use the equipment.

CHARACTER - Money to purchase the equipment is provided through loans from the Workers Compensation Fund. Interest rates on the loan amounts are based on market rates at the time of each loan . The rental charges to the various departments are set equal to the annual loan repayment amount.

AUTHORITY - This Fund was established by Resolution adopted on November 9, 1993.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 663 Equipment Revolving Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	52,962	77,943	63,164	69,527	61,664	61,664
Expenditures	52,962	77,943	63,164	69,527	61,664	61,664
Excess of Revenues Over (Under)						
Expenditures			0	0	0	0
Add: Proceeds of Loan			0	0	44,238	44,238
Depreciation			60,634	66,997	59,409	59,409
Less: Acquisition of fixed assets			0	0	(44,238)	(44,238)
Payment of loan principal			(60,634)	(66,997)	(59,409)	(59,409)
Net Change in Working Capital			0	0	0	0
Working Capital - Beginning of Year			0	0	0	0
Working Capital - End of Year			0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 663 Equipment Revolving Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
663-000-000-626.000 Charges For Goods/Service	52,962	77,943	63,164	69,527	61,664	61,664
Total Revenues	52,962	77,943	63,164	69,527	61,664	61,664

Expenditure Detail

Fund 663 Equipment Revolving Fund
Dept 326 Equipment Revolving

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Capital Outlay:						
663-326-000-971.000 Depreciation	51,085	73,934	60,634	66,997	59,409	59,409
	51,085	73,934	60,634	66,997	59,409	59,409
Debt Service:						
663-326-000-995.000 Interest	1,877	4,009	2,530	2,530	2,255	2,255
	1,877	4,009	2,530	2,530	2,255	2,255
Total Expenditures	52,962	77,943	63,164	69,527	61,664	61,664

(676) Self-Insured Healthcare Fund

PURPOSE- This Fund is used to record the activity of the City's self-insured healthcare program.

CHARACTER - Money for the operation of this Fund is supplied by contributions from the City's operating funds as well as from employees and retirees who receive health care coverage through the city and are required to pay a portion of their premium costs. Expenditures paid from this Fund include health insurance claims, reinsurance, and administration costs related to the Fund's operation.

AUTHORITY - The Self-Insured Healthcare Fund was established on July 1, 2014, when the City of Jackson approved the adoption of the Blue Cross Blue Shield of Michigan insurance program for employees and retirees, effective July 1, 2014, at May 27, 2014 City Council Meeting.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 676 Self-Insured Healthcare Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	0	5,036,041	5,185,550	5,044,000	5,101,000	5,101,000
Expenditures	0	5,031,323	5,048,100	4,240,874	4,566,500	4,566,500
Revenues Over (Under) Expenses	0	4,718	137,450	803,126	534,500	534,500
Working Capital - Beginning of Year	0	0	4,718	4,718	807,844	807,844
Working Capital - End of Year	0	4,718	142,168	807,844	1,342,344	1,342,344

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 676 Self-Insured Healthcare Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
676-000-000-664.000 Interest	0	28	50	1,000	1,000	1,000
676-000-000-685.000 Insurance Refund	0	3,992	0	0	0	0
676-000-000-699.001 Contributions - Employer	0	4,130,047	4,348,500	4,253,000	4,300,000	4,300,000
676-000-000-699.002 Contributions - Employee	0	788,646	837,000	790,000	800,000	800,000
676-000-000-699.677 Contribution - Workers Comp. Fd.	0	74,000	0	0	0	0
676-000-000-699.678 Contribution - Prescription Drug F	0	7,060	0	0	0	0
676-000-000-699.679 Contribution - Healthcare Deduct.	0	32,268	0	0	0	0
676-000-000-685.678 Rebates/Refunds (Prescription)	0	0	0	0	0	0
Total Revenues	0	5,036,041	5,185,550	5,044,000	5,101,000	5,101,000

Expenditure Detail

Fund 676 Self-Insured Healthcare Fund

Dept 676 Self-Insured Healthcare

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual And Other:						
676-676-000-808.000 Audit Fees	0	1,055	1,100	5,086	4,500	4,500
676-676-000-917.005 Drug Claims	0	38,985	0	0	0	0
676-676-000-917.008 Health Deductible Claims	0	308,675	265,000	265,000	265,000	265,000
676-676-000-917.009 Administrator Fees	0	68,661	70,000	93,000	100,000	100,000
676-676-000-917.012 HSA Contributions-IAFF Retirees	0	198,671	200,000	125,000	140,000	140,000
676-676-000-917.676 Health Claims-BCBS	0	4,382,063	4,500,000	3,700,000	4,000,000	4,000,000
676-676-000-960.004 Employee Wellness Programs	0	0	0	2,000	6,000	6,000
676-676-000-965.101 Admin.-General Fund	0	12,000	12,000	50,788	51,000	51,000
676-676-000-999.680 Contribution-HC Ded. Fire Ins. Fd	0	7,213	0	0	0	0
676-676-000-999.736 Contribution-Pub. Employees HC	0	14,000	0	0	0	0
	0	5,031,323	5,048,100	4,240,874	4,566,500	4,566,500
Total Expenses	0	5,031,323	5,048,100	4,240,874	4,566,500	4,566,500

(677) Workers Compensation Fund

PURPOSE- This Fund is used to record the activity of the City's self-insured workers compensation program.

CHARACTER - Money for the operation of this Fund is supplied by contributions from the City's operating funds. Such contributions are based on both the amount and classification of payroll expenditures in each fund. Expenditures paid from this Fund include workers compensation claims, reinsurance, and administration costs related to the Fund's operation.

AUTHORITY - The Workers Compensation Fund was established on September 1, 1979, when the City of Jackson executed a contract with Corporate Service Incorporated to administer the City's Workers Compensation Program.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 677 Workers Compensation Fund</i>						
	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	232,300	231,698	238,000	238,000	238,000	238,000
Expenditures	172,157	216,393	250,474	278,916	201,650	201,650
Revenues Over (Under) Expenses	60,143	15,305	(12,474)	(40,916)	36,350	36,350
Working Capital - Beginning of Year	1,055,087	1,115,230	1,130,535	1,130,535	1,089,619	1,089,619
Working Capital - End of Year	1,115,230	1,130,535	1,118,061	1,089,619	1,125,969	1,125,969

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 677 Workers Compensation Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
677-000-000-664.000 Interest	37,788	40,085	40,000	40,000	40,000	40,000
677-000-000-685.000 Insurance Refund	7,916	6,546	8,000	8,000	8,000	8,000
677-000-000-699.101 Cont.-All Funds	186,596	185,067	190,000	190,000	190,000	190,000
Total Revenues	232,300	231,698	238,000	238,000	238,000	238,000

Expenditure Detail

Fund 677 Workers Compensation Fund
Dept 677 Workers Compensation Insurance

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Materials & Supplies:						
677-677-000-755.000 Safety Supplies	0	0	0	0	0	0
	0	0	0	0	0	0
Contractual And Other:						
677-677-000-808.000 Audit Fees	237	154	200	142	150	150
677-677-000-917.002 Workers Comp. Claims	106,178	84,198	180,000	210,000	130,000	130,000
677-677-000-917.003 Workers Comp. Fee	60,863	56,845	67,274	67,274	70,000	70,000
677-677-000-917.719 W/C Claims-Health Prem. Share	2,264	0	0	0	0	0
677-677-000-965.101 Admin.-General Fund	2,615	1,196	3,000	1,500	1,500	1,500
677-677-000-999.676 Contrib.-Self Ins. Healthcare Fd.	0	74,000	0	0	0	0
	172,157	216,393	250,474	278,916	201,650	201,650
Total Expenses	172,157	216,393	250,474	278,916	201,650	201,650

(678) Prescription Drug Fund

PURPOSE- This Fund is used to record the activity of the City's self-insured prescription drug program.

CHARACTER - Money for the operation of this Fund is supplied by contributions from the City's operating funds. Such contributions are based on the approximate equivalent cost of prescription coverage, under traditional health coverage, in each fund. Expenditures paid from this Fund include prescription drug claims, reinsurance, and administration costs related to the Fund's operation.

AUTHORITY - The Prescription Drug Fund was established on May 1, 2006, the effective date of the City's executed contract with Script GuideRX, who administers the City's Prescription Drug Program.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 678 Prescription Drug Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	518,424	0	0	0	0	0
Expenditures	517,775	7,060	0	0	0	0
Revenues Over (Under) Expenses	649	(7,060)	0	0	0	0
Working Capital - Beginning of Year	6,411	7,060	0	0	0	0
Working Capital - End of Year	7,060	0	0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 678 Prescription Drug Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
678-000-000-664.000 Interest	0	0	0	0	0	0
678-000-000-685.678 Rebates & Refunds	13,410	0	0	0	0	0
678-000-000-699.101 Cont.-All Funds	305,014	0	0	0	0	0
678-000-000-699.679 Cont.-Health Care Ded. Fd.	200,000	0	0	0	0	0
Total Revenues	518,424	0	0	0	0	0

Expenditure Detail

Fund 678 Prescription Drug Fund
Dept 678 Prescription Drug

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual And Other:						
678-678-000-808.000 Audit Fees	447	0	0	0	0	0
678-678-000-917.005 Prescription Drug Claims	500,012	0	0	0	0	0
678-678-000-917.006 Script Guide (TPA) Fee	9,316	0	0	0	0	0
678-678-000-999.676 Contribution-Self-Ins. Healthcare	0	7,060	0	0	0	0
678-678-000-965.101 Admin.-General Fund	8,000	0	0	0	0	0
	<u>517,775</u>	<u>7,060</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	517,775	7,060	0	0	0	0

(679) Health Care Insurance Deductible Fund

PURPOSE- This Fund is used to record the activity of the City's self-insured health care deductible program.

CHARACTER - Money for the operation of this Fund is supplied by contributions from the City's operating funds. Such contributions are based on the approximate equivalent cost of deductible coverage, under traditional health coverage, in each fund. Expenditures paid from this Fund include health care deductible claims and administrative costs related to the Fund's operation.

AUTHORITY - The Health Care Insurance Deductible Fund was established on July 1, 2007, the effective date of the City's executed contract with JFP Benefit Management, Inc., who administers the City's Health Care Insurance Deductible Program.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 679 Health Care Insurance Deductible Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	332,330	0	0	0	0	0
Expenditures	525,571	32,268	0	0	0	0
Revenues Over (Under) Expenses	(193,241)	(32,268)	0	0	0	0
Working Capital - Beginning of Year	225,509	32,268	0	0	0	0
Working Capital - End of Year	32,268	0	0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 679 Health Care Insurance Deductible Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
679-000-000-664.000 Interest	691	0	0	0	0	0
679-000-000-699.101 Cont.-All Funds	331,639	0	0	0	0	0
Total Revenues	332,330	0	0	0	0	0

Expenditure Detail

Fund 679 Health Care Insurance Deductible Fund
Dept 679 Health Care Deductible

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual And Other:						
679-679-000-808.000 Audit Fees	329	0	0	0	0	0
679-679-000-917.008 Health Deductible Claims	321,242	0	0	0	0	0
679-679-000-917.009 Admin. (TPA) Fees	0	0	0	0	0	0
679-679-000-965.101 Admin.-General Fund	4,000	0	0	0	0	0
679-679-000-999.676 Contribution-Self-Ins. Healthcare	0	32,268	0	0	0	0
679-679-000-999.678 Contribution-Prescript. Drug Fd.	200,000	0	0	0	0	0
679-679-000-999.736 Contribution-Pub Emp Health	0	0	0	0	0	0
	525,571	32,268	0	0	0	0
Total Expenses	525,571	32,268	0	0	0	0

(680) Health Care Insurance Deductible-Fire Fund

PURPOSE- This Fund is used to record the activity of the City's self-insured health care deductible program for the Fire Department (I.A.F.F.).

CHARACTER - Money for the operation of this Fund is supplied by contributions from the City's Fire Department budget. Such contributions are based on the approximate equivalent cost of deductible coverage, under traditional health coverage, in each fund. Expenditures paid from this Fund include health care deductible claims and administrative costs related to the Fund's operation.

AUTHORITY - The Health Care Insurance Deductible - Fire Fund was established on May 1, 2009, the effective date of the City's executed contract with Marwil & Associates, LLC., who administers the City's Health Care Insurance Deductible - Fire Program.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 680 Health Care Insurance Deductible-Fire Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	122,844	7,213	0	0	0	0
Expenditures	151,001	0	0	0	0	0
Revenues Over (Under) Expenses	(28,157)	7,213	0	0	0	0
Working Capital - Beginning of Year	20,944	(7,213)	0	0	0	0
Working Capital - End of Year	(7,213)	0	0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 680 Health Care Insurance Deductible - Fire Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
680-000-000-664.000 Interest	63	0	0	0	0	0
680-000-000-685.000 Insurance Refund	0	0	0	0	0	0
680-000-000-698.000 Miscellaneous	0	0	0	0	0	0
680-000-000-699.676 Contribution-Self-Ins. Healthcare	0	7,213	0	0	0	0
680-000-000-699.101 Cont.-General Fund	122,781	0	0	0	0	0
Total Revenues	122,844	7,213	0	0	0	0

Expenditure Detail

Fund 680 Health Care Insurance Deductible - Fire Fund

Dept 680 Health Care Deductible - Fire

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual And Other:						
680-680-000-808.000 Audit Fees	0	0	0	0	0	0
680-680-000-917.008 Health Deductible Claims	140,132	0	0	0	0	0
680-680-000-917.009 Admin. (TPA) Fees	10,869	0	0	0	0	0
	151,001	0	0	0	0	0
Total Expenses	151,001	0	0	0	0	0

Trust and Agency Funds

Trust funds are used to account for assets held by the government in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

(702) County and School Tax Collection Fund

PURPOSE - This Fund is used to record transactions arising from the collection of taxes for the County of Jackson and Jackson Public Schools.

CHARACTER - Taxes required to be raised within the City of Jackson for purposes of the County of Jackson and the Jackson Public Schools are levied by the City and collections are made by the City Treasurer. Taxes paid during the stipulated collection period are remitted to those respective governmental units on a timely basis. After the collection period, delinquent taxes, real and personal, are returned to the County Treasurer for collection.

AUTHORITY - This Fund is allowed by Act 277 of the Public Acts of Michigan 1968, as amended, and was established by resolution of the City Commission through formal budget adoption.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 702 County & School Tax Collection Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	6,388	5,219	7,500	7,500	7,500	7,500
Expenditures	6,388	5,219	7,500	7,500	7,500	7,500
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 702 County & School Tax Collection Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
702-000-000-664.000 Interest	6,388	5,219	7,500	7,500	7,500	7,500
Total Revenues	6,388	5,219	7,500	7,500	7,500	7,500

Expenditure Detail

Fund 702 County & School Tax Collection Fund
Dept 702 County And School Tax

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual And Other:						
702-702-000-999.101 Cont.-General Fund	6,388	5,219	7,500	7,500	7,500	7,500
	6,388	5,219	7,500	7,500	7,500	7,500
Total Expenditures	6,388	5,219	7,500	7,500	7,500	7,500

(711) Cemetery Perpetual Maintenance Fund

PURPOSE - This Fund is used to account for money held in trust for the perpetual care of certain cemetery lots.

CHARACTER - Purchasers of lots in the cemeteries owned by the City of Jackson are charged a one-time fee for the perpetual maintenance of these lots. These fees are then deposited in the Cemetery Perpetual Maintenance Fund and are added to the unexpendable principal of the Fund. Earnings on this principal are transferred to the General Fund (101) annually to help defray the necessary expenditures for Cemetery upkeep.

AUTHORITY - This Fund was established November 3, 1914 as authorized by the City Charter.

Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 711 Cemetery Perpetual Maintenance Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	50,036	39,986	53,000	56,000	57,000	57,000
Expenditures	33,517	33,015	33,500	32,500	33,500	33,500
Excess of Revenues Over (Under) Expenditures	16,519	6,971	19,500	23,500	23,500	23,500
Fund Balance - Beginning of Year	1,859,269	1,875,788	1,882,759	1,882,759	1,906,259	1,906,259
Fund Balance - End of Year	1,875,788	1,882,759	1,902,259	1,906,259	1,929,759	1,929,759

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 711 Cemetery Perpetual Maintenance Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
711-000-000-642.000 Charges For Services-Sales	23,495	17,437	23,000	23,000	23,000	23,000
711-000-000-664.000 Interest	461	(97)	200	200	200	200
711-000-000-664.300 Interest - Madison	37,433	33,014	33,300	32,300	33,300	33,300
711-000-000-693.300 Gain/Loss On Sales - Madiso	635	4,826	500	500	500	500
711-000-000-697.300 Unrealized Gain - Madison	(11,988)	(15,194)	(4,000)	-	-	-
Total Revenues	50,036	39,986	53,000	56,000	57,000	57,000

Expenditure Detail

Fund 711 Cemetery Perpetual Maintenance Fund
Dept 711 Cemetery Trust

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual And Other:						
711-711-000-956.300 Administration - Madison	9,311	9,403	9,500	9,500	9,500	9,500
711-711-000-999.101 Cont.-General Fund	24,206	23,612	24,000	23,000	24,000	24,000
	33,517	33,015	33,500	32,500	33,500	33,500
Total Expenditures	33,517	33,015	33,500	32,500	33,500	33,500

(718) Ella W. Sharp Park Endowment Fund

PURPOSE - This Fund is used to account for the monies received from the Estate of Ella W. Sharp.

CHARACTER - The principal received from the Estate is to remain intact. Revenues generated from investments are transferred to the Ella W. Sharp Park Operating Fund (208) for the purpose of operating and maintaining the Ella W. Sharp Park.

AUTHORITY - This Fund was established indirectly on December 15, 1970, by City Commission resolution which required that "All revenues derived from the Ella Sharp Trust Fund and from the operation of the Ella Sharp Park Golf Course shall be used for the operation, maintenance and development of Ella Sharp Park.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 718 Ella W. Sharp Endowment Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	13,427	22,012	30,661	23,846	26,299	26,299
Expenditures	27,232	28,789	30,661	25,134	26,299	26,299
Excess of Revenues Over (Under) Expenditures	(13,805)	(6,777)	0	(1,288)	0	0
Fund Balance - Beginning of Year	1,158,870	1,145,065	1,138,288	1,138,288	1,137,000	1,137,000
Fund Balance - End of Year	1,145,065	1,138,288	1,138,288	1,137,000	1,137,000	1,137,000

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 718 Ella W. Sharp Endowment Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
718-000-000-664.000 Interest	1,774	2,044	4,266	1,250	1,519	1,519
718-000-000-665.000 Bond Interest	24,698	25,973	25,645	23,107	24,000	24,000
718-000-000-666.000 Dividends	763	772	750	777	780	780
718-000-000-697.000 Unrealized Gain (Loss)	-13,808	-6,777	0	-1,288	0	0
718-000-000-693.000 Gain/Loss On Sales	0	0	0	0	0	0
Total Revenues	13,427	22,012	30,661	23,846	26,299	26,299

Expenditure Detail

Fund 718 Ella W. Sharp Endowment Fund

Dept 718 Ella W. Sharp Endowment

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual And Other:						
718-718-000-999.208 Cont.-Sharp Park Oper. Fd	27,232	28,789	30,661	25,134	26,299	26,299
	27,232	28,789	30,661	25,134	26,299	26,299
Total Expenditures	27,232	28,789	30,661	25,134	26,299	26,299

(731) Employees Retirement System Fund

PURPOSE - This Fund is used to account for the activities relating to the operation of the City of Jackson Employees Retirement System.

CHARACTER - The membership of the Retirement System includes City employees, City officials, and members of boards, commissions, or authorities established by the City Commission whose position requires one thousand or more hours of work in a calendar year, except for the following:

- 1) Contractual employment
- 2) Employment compensated on a fee basis
- 3) Mayor or City Commissioners
- 4) Employment as a police officer or fire fighter

5) Employment as City Manager or executive director of the Downtown Development Authority unless membership is elected upon the filing of a written notice with the board of trustees not more than 30 days after the effective date of employment.

Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Retirement System. Members of the Michigan Association of Public Employees as well as non-union members contribute 2.5% of total compensation effective July 1, 1992. City contributions are set equal to employee contributions. Total contributions are determined, subject to this 5% minimum, by the City's Actuary.

AUTHORITY - This Fund was established on July 1, 1945, under authority of Chapter 9, Title 1, of the City Code, as amended. The City of Jackson Employees Retirement System is a reciprocal unit under Michigan Act No. 88 of the Public Acts of 1961, as amended.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 731 Employees Retirement System Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	7,329,236	3,702,074	4,984,228	2,561,000	4,211,000	4,211,000
Expenditures	3,520,361	3,796,327	4,075,000	3,760,000	4,025,000	4,025,000
Excess of Revenues Over (Under) Expenditures	3,808,875	(94,253)	909,228	(1,199,000)	186,000	186,000
Fund Balance - Beginning of Year	34,565,179	38,374,054	38,279,801	38,279,801	37,080,801	37,266,801
Fund Balance - End of Year	38,374,054	38,279,801	39,189,029	37,080,801	37,266,801	37,452,801

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 731 Employees Retirement System Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
731-000-000-664.000 Interest	147	422	1,000	1,000	1,000	1,000
731-000-000-666.000 Dividends	218,072	173,022	225,000	180,000	180,000	180,000
731-000-000-677.000 Employee Contributions	786,020	741,956	700,000	630,000	630,000	630,000
731-000-000-693.000 Gain/Loss On Sales	1,661,435	2,367,714	1,600,000	800,000	1,000,000	1,000,000
731-000-000-697.000 Unrealized Gain-Investments	3,676,690	-528,475	1,500,000	0	1,500,000	1,500,000
731-000-000-699.101 Cont.-All Funds	986,872	947,435	958,228	950,000	900,000	900,000
Total Revenues	7,329,236	3,702,074	4,984,228	2,561,000	4,211,000	4,211,000

Expenditure Detail

Fund 731 Employees Retirement System Fund

Dept 731 Pensioners-General

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual And Other:						
731-731-000-874.000 Retirement Benefits	3,183,481	3,285,165	3,750,000	3,500,000	3,700,000	3,700,000
731-731-000-956.000 Administration	214,364	207,419	225,000	210,000	225,000	225,000
731-731-000-964.000 Refunds	122,516	303,743	100,000	50,000	100,000	100,000
	3,520,361	3,796,327	4,075,000	3,760,000	4,025,000	4,025,000
Total Expenditures	3,520,361	3,796,327	4,075,000	3,760,000	4,025,000	4,025,000

(732) Policemen's and Firemen's Pension Fund

PURPOSE - This Fund is used to account for the activities relating to the operation of the City's Policemen's and Firemen's Pension Plan.

CHARACTER - Membership to the plan is available to police officers and fire fighters who are regular City employees and were hired prior to July 1, 1973. Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Pension Fund. Plan members contribute 7.5% of annual compensation. City contributions are actuarially computed so that, together with member contributions, sufficient funds exist to fully fund the costs of benefits likely to be paid on account of service rendered during the current year and to finance the unfunded costs of benefits likely to be paid on account of prior years service over a period of sixty years. The Plan also contains an escalation clause which requires that pensions and annuities be adjusted whenever a change occurs in the rates of members' current salaries.

AUTHORITY - This Fund was adopted by referendum on November 5, 1957.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 732 Policemen's & Firemen's Pension Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	1,265,805	761,179	1,094,690	810,690	969,463	969,463
Expenditures	957,044	879,711	873,000	873,000	835,000	835,000
Excess of Revenues Over (Under) Expenditures	308,761	(118,532)	221,690	(62,310)	134,463	134,463
Fund Balance - Beginning of Year	3,282,005	3,590,766	3,472,234	3,472,234	3,409,924	3,409,924
Fund Balance - End of Year	3,590,766	3,472,234	3,693,924	3,409,924	3,544,387	3,544,387

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 732 Policemen's & Firemen's Pension Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
732-000-000-664.000 Interest	22,202	17,827	25,000	18,000	17,000	17,000
732-000-000-666.000 Dividends	36,391	37,772	35,000	38,000	37,000	37,000
732-000-000-693.000 Gain/Loss On Sales	297,687	237,457	150,000	150,000	150,000	150,000
732-000-000-697.000 Unrealized Gain	303,429	-138,886	280,000	0	200,000	200,000
732-000-000-699.101 Cont.-General Fund	606,096	607,009	604,690	604,690	565,463	565,463
Total Revenues	1,265,805	761,179	1,094,690	810,690	969,463	969,463

Expenditure Detail

Fund 732 Policemen's & Firemen's Pension Fund
Dept 732 Pensioners-Police/Fire

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual And Other:						
732-732-000-874.000 Retirement Benefits	921,176	845,636	836,000	836,000	800,000	800,000
732-732-000-956.000 Administration	35,868	34,075	37,000	37,000	35,000	35,000
	957,044	879,711	873,000	873,000	835,000	835,000
Total Expenditures	957,044	879,711	873,000	873,000	835,000	835,000

(733) Policemen's and Firemen's Pension - Act 345 Fund

PURPOSE - This Fund is used to account for the activities relating to the operation of City's Act 345 Policemen's and Firemen's Pension Plan.

CHARACTER - Membership to the plan is available to police officers and fire fighters who are regular City employees and were hired after July 1, 1973. Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Pension Fund. Plan members contribute 7.5% of annual compensation. City contributions are funded by a tax levy approved by the voters on May 14, 1974. This contribution is actuarially computed so that, together with member contributions, sufficient funds exist to fully fund the costs of benefits likely to be paid on account of service rendered during the current year and to finance the unfunded costs of benefits likely to be paid on account of prior years service over a period of forty years.

AUTHORITY - This Fund was established on July 1, 1974, by Ordinance No. 297 adopted by the City Commission on July 9, 1974, as a result of a Special Municipal Election on May 14, 1974.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 733 Policemen's & Firemen's Pension - Act 345 Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	10,498,417	5,680,835	7,974,507	5,564,507	7,358,288	7,358,288
Expenditures	5,071,101	6,160,435	6,455,000	6,100,000	6,325,000	6,325,000
Excess of Revenues Over (Under) Expenditures	5,427,316	(479,600)	1,519,507	(535,493)	1,033,288	1,033,288
Fund Balance - Beginning of Year	34,100,689	39,528,005	39,048,405	39,048,405	38,512,912	38,512,912
Fund Balance - End of Year	39,528,005	39,048,405	40,567,912	38,512,912	39,546,200	39,546,200

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 733 Policemen's & Firemen's Pension-Act 345 Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
733-000-000-664.000 Interest	229,832	227,507	270,000	250,000	250,000	250,000
733-000-000-666.000 Dividends	420,823	404,131	470,000	405,000	410,000	410,000
733-000-000-677.000 Employee Contributions	542,751	517,062	525,000	500,000	500,000	500,000
733-000-000-693.000 Gain/Loss On Sales	2,516,059	2,854,482	1,000,000	700,000	100,000	100,000
733-000-000-697.000 Unrealized Gain-Investments	3,776,608	-1,856,583	2,000,000	0	2,000,000	2,000,000
733-000-000-699.101 Cont.-General Fund	3,012,344	3,534,236	3,709,507	3,709,507	4,098,288	4,098,288
Total Revenues	10,498,417	5,680,835	7,974,507	5,564,507	7,358,288	7,358,288

Expenditure Detail

Fund 733 Policemen's and Firemen's Pension - Act 345 Fund
Dept 733 Pensioners-Act 345

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual And Other:						
733-733-000-874.000 Retirement Benefits	4,735,564	5,688,877	6,000,000	5,700,000	5,900,000	5,900,000
733-733-000-956.000 Administration	335,537	361,006	375,000	350,000	375,000	375,000
733-733-000-964.000 Refunds	0	110,552	80,000	50,000	50,000	50,000
	5,071,101	6,160,435	6,455,000	6,100,000	6,325,000	6,325,000
Total Expenditures	5,071,101	6,160,435	6,455,000	6,100,000	6,325,000	6,325,000

(736) Public Employee Health Care Fund

PURPOSE - This Fund is used to account for the accumulation of funds to provide for the funding of health care benefits to retirants and beneficiaries and retirants of the City. Money for the payment of health care benefits for retired employees of the public corporation may, at the discretion of the public corporation, be provided from this fund or any other fund or trust.

CHARACTER - To be determined.

AUTHORITY - This Fund will be established on July 1, 2003, by inclusion in the annual budget resolution of the City. A formal resolution will subsequently need to be adopted to establish the operating parameters under which the Fund will operate. The resolution must include all of the following:

- (a) The designation of a person or persons who shall act as the fund's investment fiduciary.
- (b) A restriction of withdrawals from the fund solely for the payment of health care benefits on behalf of qualified persons and the payment of the expenses of administration of the fund.
- (c) The designation of who is a qualified person for purposes of payment of health care benefits from the fund.
- (d) A determination of whether the fund will be established on an actuarial basis.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 736 Public Employee Health Care Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	98,339	42,151	80,000	0	30,000	30,000
Expenditures	0	14,500	0	0	15,000	15,000
Excess of Revenues Over (Under) Expenditures	98,339	27,651	80,000	0	15,000	15,000
Fund Balance - Beginning of Year	658,853	757,192	784,843	784,843	784,843	784,843
Fund Balance - End of Year	757,192	784,843	864,843	784,843	799,843	799,843

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 736 Public Employee Health Care Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
736-000-000-697.000 Unrealized Gain-Investments	33,890	28,151	80,000	0	30,000	30,000
736-000-000-699.676 Contrib.-Self-Ins. Healthcare	0	14,000	0	0	0	0
736-000-000-699.679 Contrib.-HC Insurance Ded.	64,449	0	0	0	0	0
Total Revenues	98,339	42,151	80,000	0	30,000	30,000

Expenditure Detail

Fund 736 Public Employee Health Care Fund

Dept 747 Retirees Health

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual And Other:						
736-747-000-956.000 Administration	0	14,500	0	0	15,000	15,000
	0	14,500	0	0	15,000	15,000
Total Expenditures	0	14,500	0	0	15,000	15,000

Special Assessment Funds

Special Assessment funds are used to account for the levying and subsequent collection of various special assessments (i.e... street, sidewalk, parking, sanitary sewer, storm sewer, etc..) .

(895) Special Assessment Fund

PURPOSE - This Fund is used to account for special assessments levied to finance public improvements or services deemed to benefit only the properties against which the assessments are levied.

CHARACTER - Special assessment revenue and the corresponding receivable, representing the unpaid special assessments, are recorded at the time the assessment roll is confirmed. Monies are then transferred to the fund which incurred the charges being assessed. The Special Assessment Fund borrows the required monies necessary to make the above transfers from the Workers Compensation Fund (677). As the special assessments are collected these borrowings are repaid together with the interest earned on the special assessments at a rate determined by the City Council.

AUTHORITY - This Fund was established on July 1, 1975, by City Commission Resolution on October 24, 1974.

City of Jackson Fiscal Year 2016/17 Adopted Budget Analysis of Changes in Fund Balance

Fund 895 Special Assessment Fund

	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Revenues	288,254	372,647	656,402	508,076	1,271,518	1,271,518
Expenditures	193,389	418,489	656,402	508,076	1,271,518	1,271,518
Excess of Revenues Over (Under) Expenditures	94,865	(45,842)	0	0	0	0
Fund Balance - Beginning of Year	(1,149,377)	(1,054,512)	(1,100,354)	(1,100,354)	(1,100,354)	(1,100,354)
Fund Balance - End of Year	(1,054,512)	(1,100,354)	(1,100,354)	(1,100,354)	(1,100,354)	(1,100,354)

City of Jackson
Fiscal Year 2016/17 Adopted Budget
Revenue Detail

Fund 895 Special Assessment Fund

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
895-000-000-672.000 Spec. Assessments	94,865	-45,842	0	0	0	0
895-000-000-672.001 Spec. Assessment-General	0	0	0	0	0	0
895-000-000-672.202 Spec. Assessment-Major St.	92,490	372,389	446,701	263,767	930,041	930,041
895-000-000-672.203 Spec. Assessment-Local St.	54,699	0	163,601	205,994	303,162	303,162
895-000-000-672.586 Spec. Assessment-Parking	46,200	46,100	46,100	38,315	38,315	38,315
Total Revenues	288,254	372,647	656,402	508,076	1,271,518	1,271,518

Expenditure Detail

Fund 895 Special Assessment Fund
Dept 895 Special Assessments

Account Description	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
Contractual And Other:						
895-895-000-999.101 Cont.-General Fund	0	0	0	0	0	0
895-895-000-999.202 Cont.-Major Street Fund	92,490	372,389	446,701	263,767	930,041	930,041
895-895-000-999.203 Cont.-Local Street Fund	54,699	0	163,601	205,994	303,162	303,162
895-895-000-999.586 Cont.-Parking Assessment Fd.	46,200	46,100	46,100	38,315	38,315	38,315
	193,389	418,489	656,402	508,076	1,271,518	1,271,518
Total Expenditures	193,389	418,489	656,402	508,076	1,271,518	1,271,518