Jackson Police Patrol Postcard (circa 1923)

City Manager's Proposed Budget

Fiscal Year Ending June 30, 2016

CITY OF JACKSON, MICHIGAN

Proposed Budget

For The Fiscal Year Ended June 30, 2016

Introductory Section

City of Jackson
Fiscal Year 2015/16 Proposed Budget
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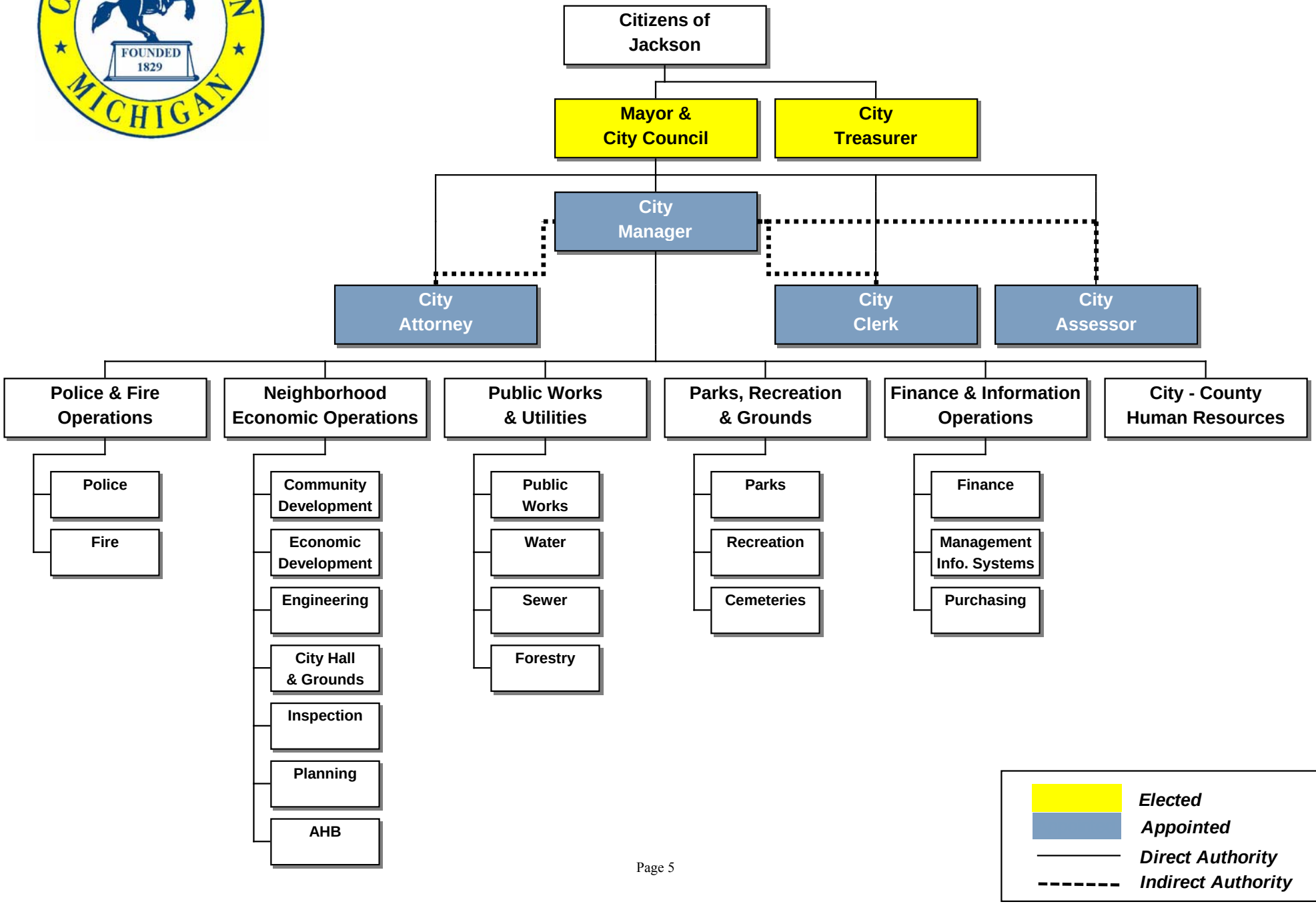
City of Jackson
Organizational Structure



City of Jackson, Michigan
List of Principal Officials

CITY COUNCIL

Jason C. Smith, Mayor

Arlene Robinson	**1st Ward**
Kimberly Jaquish	**2nd Ward**
Daniel P. Greer	**3rd Ward**
Laura D. Schlecte	**4th Ward**
Andrew R. Frounfelker	**5th Ward**
Derek J. Dobies	**6th Ward**

CITY OFFICIALS

Patrick Burtch, City Manager

Patrick Burtch	**Neighborhood & Economic Operations Director**
Jennifer L. Morris	**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**
Bethany Smith	**City Attorney**
David Taylor	**City Assessor**
Andrew J. Wrozek, Jr.	**City Treasurer & Income Tax Administrator/City Clerk**

BUDGET HIGHLIGHTS
FOR FISCAL YEAR 2015/16

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, 2015, and ending June 30, 2016.

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 14 - Submission of the City Manager's Proposed Budget to the City Council.

April 28 - Budget Workshop Review with City Council and Department Heads

May 5 - Budget Workshop Review with City Council and Department Heads

May 12 - Public Hearing on the Budget

May 26 - Adoption of the Budget

FUND OVERVIEW

General Fund

The projected fund balance for June 30, 2016 is $ 3,239,798 or 14.6 % of budgeted expenditures. Combined with the fund balance in the Budget Stabilization Fund of $1,603,500, the City has a combined projected fund balance of $ 4.84 million in budgeted surplus, or 21.77 % 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 15% and 20% should be replenished over a period not to exceed three years, etc…. Based on those criteria, the City is making reasonable progress in complying with this Policy.

FUND OVERVIEW (Continued)

Total General Fund revenues, including transfers from other funds, are estimated to decrease $ 178,891 or 0.8% over current years projected revenues. Property taxes – Act345 reflect a decline of $ 234,585 from projected while the general operating levy is expected to increase $ 115,000. Income taxes are expected to decline $ 150,000; however, the current fiscal year includes a one-time revenue spike which is not expected to repeat itself in the coming fiscal year. Nearly all other revenue category estimates reflect either little or no growth compared to the current fiscal year or modest inflationary increases.

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 2.4 % in the current fiscal year (exclusive of the one-time revenue spike referred to above) and 3.0 % into next fiscal year. These estimates are also supported by increases in the City's employment level when comparing data for January 2015 with that of the year previous.

Property tax revenues are showing indications of stabilizing as renaissance zone properties are becoming fully taxable with the phase-out of their exemption over a four year period which began July 1, 2012. Notable properties included in renaissance zones include the Alphagen/DPC Juniper (former Kinder Morgan) power generating facility with a 2015 taxable value of $ 79,308,550. This taxable value is 13.4% of the City's 2015 tentative total ad valorem taxable value of $ 590,680,815 making Alphagen/DPC Juniper the City's single largest property taxpayer. As a result, even with the decline of .83 % in ad valorem values, the City's tax base will tentatively increase about $ 16.6 million to $ 594.3 million – an increase of 2.9 %. This will be only the third fiscal year the City's tax base has increased since fiscal year 2009.

Major Street and Local Street Funds

Approximately $ 6.5 million in street and bridge construction is included in the Major and Local Street Funds' budgets as well as over $1.2 million in street and bridge maintenance for 2015/16.

Public Improvement Fund

Funding of Major and Local Street Construction ($ 927,133) and City Hall Improvements ($ 120,000) make up the bulk of funding uses from the Public Improvement Fund.

Capital Projects Fund

Due to the extent of funding required for the Michigan Avenue: Blackstone to Francis project, which began in the fall of 2014, funding for other capital projects has been significantly reduced for next fiscal year. The only project proposed in the Capital Projects Fund are Public Art related expenditures proposed for the new Blackman Park, which will use local funds comprised of Public Improvement funding as well as revenues derived from the City's two cell tower property leases. It is expected that the City will also be able to supplement that funding with State grants currently being applied for.

Sewer and Water Funds

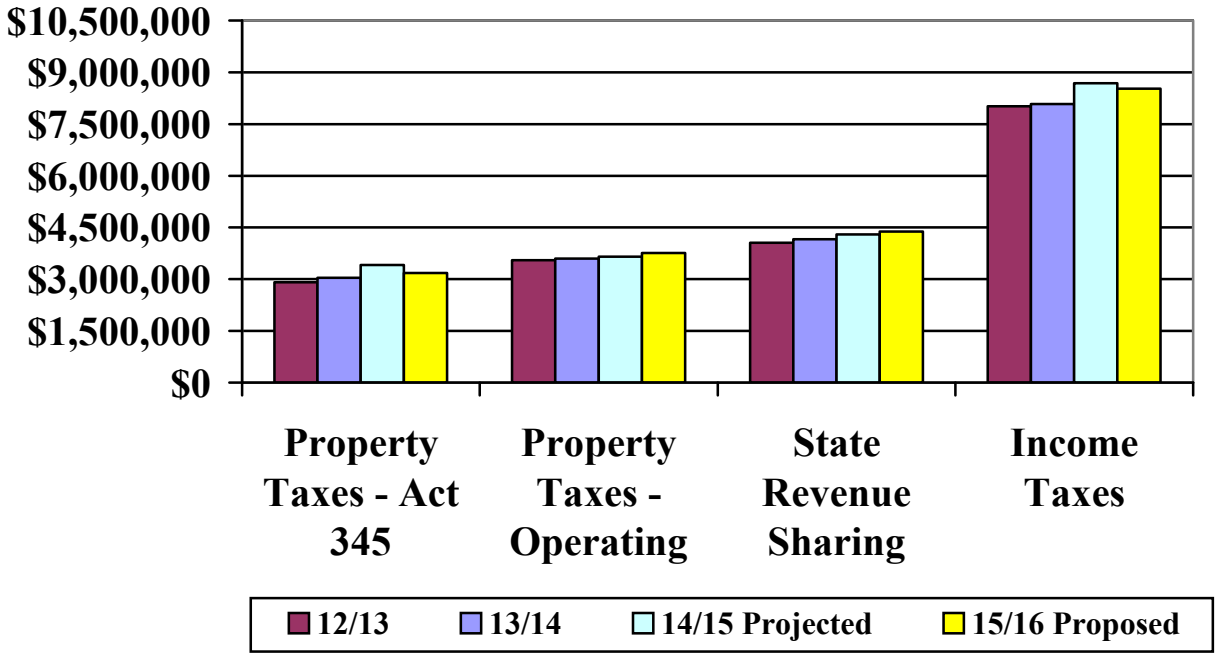
The current budget for 2014/15 does not include a water or sewer rate increase. In addition, there is currently no rate increase proposed for either water or sewer which would become effective July 1, 2015. At this time there is some likelihood that the City Council may address this issue in the fall and possibly implement rate increases that would take effect January 1st, however, nothing formally is planned at the time of this budget preparation.

As indicated above, one of the major projects that will take place this current fiscal year and into next fiscal year will be the Michigan Avenue project from Blackstone to Francis. This project will include watermain replacement totaling over $ 2.1 million and sewer line replacement of over $ 1.75 million.

REVENUES

- General operating property tax revenues are projected to increase approximately 3.1% largely as a result of the final year phase-in of taxability for the City's properties located in renaissance zones. This increase to the tax base was offset somewhat by the reduction in ad valorem taxable values which declined 0.83%. No Headlee rollback is anticipated. The actual Act 345 millage rate, which is currently at 6.28 mills, is subject to a pending actuarial analysis which was not completed at the time of this proposed budget preparation. It is expected that this rate may slightly decline next fiscal year from this current 6.28 millage rate.
- The Proposed Budget for 2015/16 projects that the City will receive constitutional state revenue sharing in the amount of $ 2,676,579, which is an increase of $ 80,936, or 3.1%, 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 January 2015 unemployment rate of 10.1% reflects a decline of 2.5% from the January 2014 rate of 12.6%. During this time period the City's labor force increased slightly to 14,039 while employment levels showed an increase of 440 from 12,181 to 12,621. A review of actual income tax collections through February of this year, using trend analysis of collection data for the last ten fiscal years, indicates current income tax revenues is projected to reach $ 8.68 million, an increase of $ 600,000 over last year. As indicated previously, the current year's income tax revenues include some one-time receipts that are not expected to occur next fiscal year. The estimate for next fiscal year is $ 8.53 million, which represents a 3.0 % increase over the current projection when excluding these one-time receipts.

Below is a graphical summary of the General Funds major revenue categories from fiscal year 2012/13 through the proposed budget for 2015/16:



EXPENDITURES

GENERAL FUND

Legislative & General Government

- A 1.4% increase from projected 2014/15 expenditures. There are no budgeted wage increases for the MAPE bargaining unit - their current contract expires 6/30/15 - and a proposed 2.5% increase for non-union employees. Health insurance rates for all employees reflect a 5% increase over the current year as the City enters its second 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.
- 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 raises from becoming effective.
- Funding for a Public Information Service contract to deal with citizen inquiries and further promote the City's transparency and open data efforts.
- 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.
- Following the resignation of the County's Director of Human Resources in August, 2014, the County and City mutually agreed to re-establish their separate Human Resource Departments that existed prior to the County/City consolidation of that office that became effective 4/25/11. While the County and City both realized savings through this consolidation, it became clear that the demands placed on the office were better served by reverting back to the separate department structure that existed prior to the consolidation.
- The MIS Department proposed budget includes funds for the scheduled payments on the replacement of its BS&A Applications server and the exchange server, which handles the entire city's email system. Both purchases were financed internally through the City's Equipment Revolving Fund # 663. Also included are funds to replace the main network router, firewall and switches. Lastly, the proposed budget includes a second year of funding - $ 18,750 - to provide online software and application training for up to 100 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 this fiscal year and includes three years of upgrades and hosting for a total of $ 45,459. This cost will be spread over three equal annual payments, included in the MIS budget, with the final payment in fiscal year 2016.
- Continuation of economic and community promotion to DDA sponsored downtown events ($5,000) such as "Eve on the Ave" and "DDA Planting Day" ($ 15,000) and other seasonal events to stimulate activity in the downtown area. Funds are also provided for HRC functions ($ 6,900) as well as the General Funds portion of the Blackboard Connect contract ($ 6,000).
- Estimated uncollectible receivables are estimated to continue to cost the City $ 125,000 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, the increased enforcement of City ordinances relating to property cleanups and junk removal and the uncollectibility of income tax receivables.

Police Department

- A 3.2 % increase from current projected 2014/15 expenditures in the general Police Department Activity.
- Current labor contracts call for the POLC-Non Supervisory unit to receive 2.0% pay increases with no increase for the Supervisory unit, whose contract expires 6/30/15. 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.
- Budgeted staffing levels within the General Fund include the addition of two Community Service Officer positions.
- Projected termination pay includes the potential retirement of four employees. Generally, most other operational expenditures proposed are in line with past actual levels.
- Includes the routine replacement of three patrol utility vehicles at a cost of $ 78,000 in an effort to avoid the high maintenance costs associated with an aging fleet.

EXPENDITURES *(Continued)*

Fire Department

- An overall 2.4% increase from current projected 2014/15 projected expenditures.
- Continuation of existing budgeted full-time firefighter staffing levels within the General Fund, however, no provision is budgeted for the extension of the SAFER grant (Fund # 272) beyond 9/30/15 when grant funds are projected to run out.
- Funding of $ 60,000 for the proposed purchase of a new pumper truck to replace an aging pumper recently taken out of service. This amount is intended to be the first of several payments in financing this vehicle.

Other Public Safety

- The City's scheduled contribution to the Police and Fire Pension in the current fiscal year is $ 607,009 and will increase to $ 631,705 in fiscal year 2015/16 based on the City Actuary's recommendation.
- Police and Fire health insurance costs for retirees continue to escalate as a result of annual premium increases but also as a result of an increase in the number of retirements.

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, however, the Storm Water Utility Fund ceased operations and some of these expenditures are now being charged again - although on a very limited basis - to the General Fund as well as the Major and Local Street Fund.
- The Grounds Maintenance activity includes $ 150,000 in funding (split equally with the Major Street Fund) for the recently proposed curbside leaf pickup program which replaces the leaf drop-off program used for the last two years. 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.

Recreation and Culture

- Continued CDBG funding for the King Center Summer Program in the amount of $40,000.
- Because of the deteriorating condition of the Sharp Park Pool, the summer pool operations were moved to the Parkside Middle School pool in the prior fiscal year under an agreement reached with the Jackson Public Schools. The City has decided to close the pool indefinitely until a long-term capital improvement plan can be formulated. The Sharp Park pool activities are now part of the Recreation Millage programs.
- The Recreation Millage was renewed by the voters 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 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.
- The completion of the comprehensive City Master Plan is included in the Planning Activity in the current fiscal year; Proposed for fiscal year 2016 are funds ($ 14,500) to facilitate the effort to reduce document storage requirements by implementing a scanning system that will include the Planning Activity.
- 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.

EXPENDITURES *(Continued)*

Contributions to Other Funds

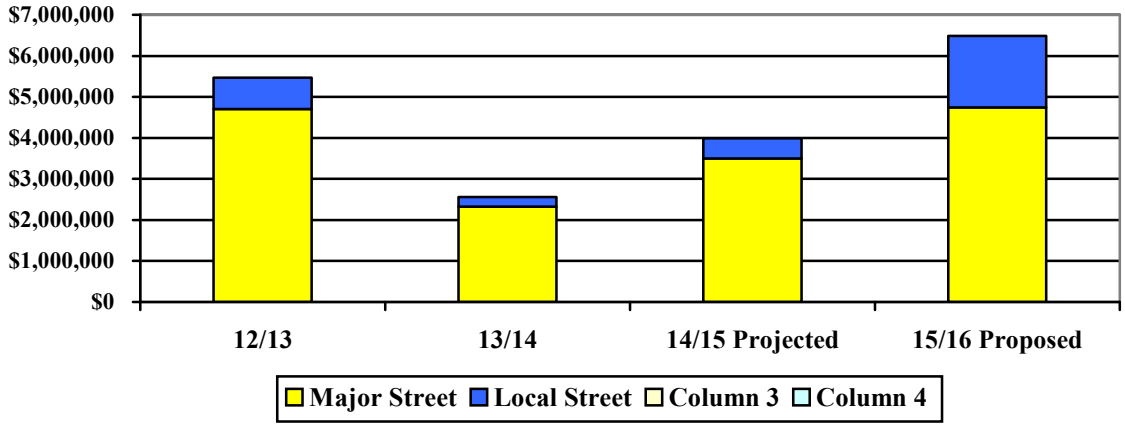
- Continued operating subsidies to the Sharp Park Operating Fund in the reduced amount of $115,000. This subsidy is required to fund the portion of maintenance of Ella Sharp Park that is not covered by funds generated from the mini-golf course and the full golf course as well as funds derived from the 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 improvements made to the course and clubhouse near the end of last fiscal year, as well the addition of an Indoor Golf Simulator and liquor license, will increase revenues so that the Fund will require less, if any, subsidy in future years.
- The Building Department Fund subsidy, which was not required last fiscal year, has increased to $13,500 this fiscal year and is proposed to be $ 56,000 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 $ 1,300,000 in General Fund transfers to the Building Demolitions Fund and $ 500,000 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.

MAJOR STREET FUND

The Major Street Fund budget will provide for street and bridge construction (including State Highway Construction) totaling over $ 4.7 million in 2015/16. The most sizable projects budgeted for fiscal year 2015/16 is Lewis Street Bridge Replacement ($ 838,466), West Avenue: Bloomfield to High ($ 789,000) and the Wisner: Argyle to Boardman Project ($ 716,000). Other smaller street projects that are included in the budget are detailed in the Major Street Fund budget section.

LOCAL STREET FUND

Among the more significant street construction projects planned in the Local Street Fund for 2015/16 are the Michigan Avenue: Blackstone to Francis ($ 1,050,724) and the VanBuren: Steward to Blackstone ($ 415,410) projects. 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 2012/13:



EXPENDITURES (Continued)

PUBLIC IMPROVEMENT FUND

As indicated previously, funding of Major and Local Street Construction ($ 927,133) and City Hall Improvements ($ 120,000) make up the bulk of funding uses from the Public Improvement Fund. A proposed transfer to the Capital Projects Fund ($ 80,000) and funds for debt retirement related to the Sharp Park Golf Course and Golf Practice Center make up the balance of proposed uses.

BLIGHT ELIMINATION GRANT FUND

In the fall of 2014 the City was awarded $ 5.5 million in funding through the "Hardest Hit Program" Grant administered by the Michigan State Housing Development Authority (MSHDA). These funds will be used to eliminate blight through the acquisition and demolition of vacant properties within the target areas. It is estimated that over 220 vacant structures will be removed through utilization of these grant funds which will continue over the next few years.

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.

As indicated previously, funding for the Major and Local Street projects for next fiscal year has required the commitment of public improvement funds in an amount significantly larger than normal in most fiscal years, so the extent of other capital projects have been reduced. Only one significant project is proposed - the use of Public Arts Committee funds, which is derived from the lease of two sites used for cell towers, is being combined with Public Improvement funds, and hopefully State grant funding, to provide for art displays at Blackman Park and other installations downtown. *(Cell tower site lease revenues have not been committed for Public Arts since 2008/09).*

SEWER FUND

The proposed budget for projects within the Sanitary Sewer Replacement Fund (#405) totals $ 1,095,940 in fiscal year 2015/16. 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 Michigan Avenue: Blackstone to Francis Project at $ 511,100 for 2015/16; funds proposed for that same project in the current fiscal year total $ 1,235,736, making this total project nearly $ 1.75 million.

Proposed capital purchases for 2015/16 includes a new primary clarifier ($ 1,500,000), completion of reconstruction of the Jackson Crossing Lift Station ($ 350,000), replacement of instrumentation at the lab and plant ($ 15,000), a new pickup to replace vehicle # 121 ($ 25,000) and various pump and HVAC parts related to treatment process equipment ($ 100,000).

As indicated previously, there is currently no sewer rate increase for FY 2016. The rates were last increased 2.65% for an average residential user effective July 1, 2012 and there has been no rate increase in either the last or current fiscal year.

WATER FUND

The Water Department continues its replacement of lead water services and obsolete water mains with the estimated amount for fiscal year 2016 totaling $ 1,531,675. 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 2015/16 include completion of the new SCADA system hardware/engineering ($ 675,000), meter replacement of residential and commercial meters ($ 400,000) and a new natural gas powered pump station ($700,000).

Similar to the sewer rates, water rates were increased by an average of 2.65% as of July 1, 2012 and there has been no rate increase in either the last or current fiscal year.

SUMMARY

The City has made great strides in the last several fiscal years 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. This program is expected to result in significant healthcare savings in the current fiscal year and years following by bringing all current employees under the coverage of one health plan rather than the more costly past practice of separate plans for each labor group.

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

Patrick Burtch
City Manager

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Budget Summary

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
General Fund	**$ 3,237,138**	**$ 22,251,287**	**$ 22,248,627**	**$ 3,239,798**
Special Revenue Funds:				
Major Street	1,083,768	5,618,869	6,565,959	136,678
Local Street	701,684	1,861,107	2,457,906	104,885
Ella Sharp Park Operating	24,010	736,161	735,368	24,803
Public Improvement	281,636	1,085,000	1,199,177	167,459
Building Department	434	455,500	455,446	488
Housing Code Enforcement	39,269	716,000	755,040	229
Building Demolition	764,464	805,000	1,105,000	464,464
Blight Elimination Grant	0	4,213,700	4,213,700	0
Budget Stabilization	1,603,500	8,000	8,000	1,603,500
Drug Law Enforcement	16,092	26,400	41,649	843
LAWNET Grant	1,148	32,900	32,900	1,148
SAFER Grant	0	93,194	93,194	0
Recreation Activity	132,603	245,300	229,066	148,837
JPS Recreation Millage Program	28,185	500,300	495,728	32,757
	4,676,793	**16,397,431**	**18,388,133**	**2,686,091**
Debt Service Funds:				
2013 City Hall Refunding	32,937	637,025	651,300	18,662
Building Authority	2,871	54,544	54,544	2,871
2001 DDA TIF	637	1,845,750	1,845,750	637
2011 DDA TIF Refunding	432	247,575	247,575	432
2012 BRA TIF Refunding	2,156	597,569	597,569	2,156
2007 BRA TIF Refunding	2,373	425,524	425,524	2,373
	41,406	**3,807,987**	**3,822,262**	**27,131**
Capital Projects Funds:				
Capital Projects Fund	20,716	110,575	110,500	20,791
Water Equipment & Replacement	1,589,176	3,510,764	3,860,360	1,239,580
Sanitary Sewer Maintenance	0	350,000	350,000	0
Sanitary Sewer Replacement	1,867,229	760,000	1,095,940	1,531,289
Wastewater Equipment Replacement	2,772,228	628,000	1,990,000	1,410,228
Brownfield Redevelopment Authority	1,554,331	1,098,439	1,182,348	1,470,422
Downtown Development Authority Project	2,144,022	780,499	2,100,325	824,196
	9,947,702	**7,238,277**	**10,689,473**	**6,496,506**
Enterprise Funds:				
Sharp Park Golf Practice Center	50,843	60,895	52,059	59,679
Auto Parking System	19,792	25,610	21,319	24,083
Parking Assessment	96,128	109,198	155,249	50,077
Storm Water Utilty	0	122,661	122,661	0
Sewer	3,596,366	5,090,400	5,584,274	3,102,492
Water	4,351,447	8,582,550	10,831,617	2,102,380
Parking Deck Fund	1,162,974	276,419	476,110	963,283
	9,277,550	**14,267,733**	**17,243,289**	**6,301,994**

Continued

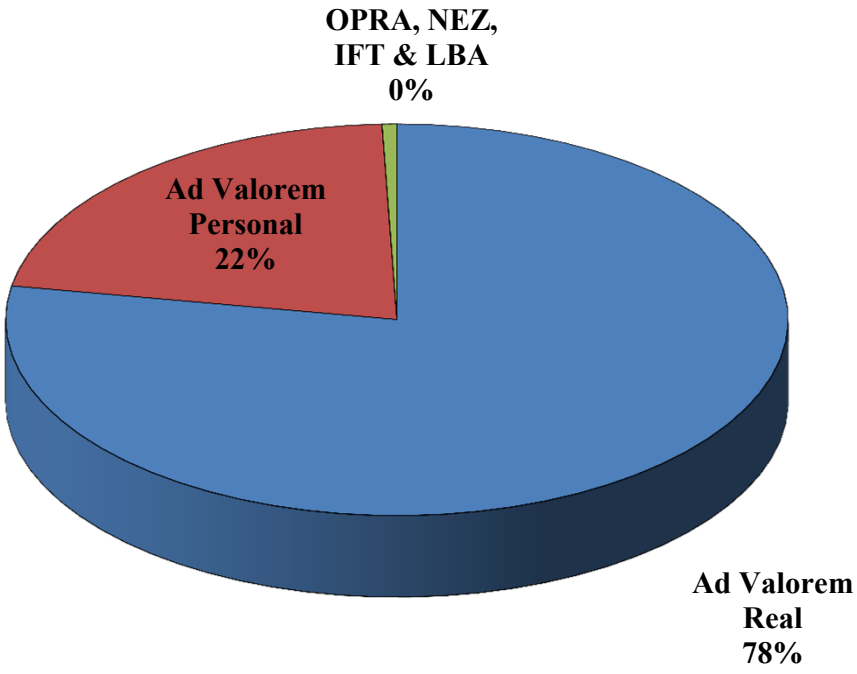
City of Jackson
Fiscal Year 2015/16 Proposed Budget
Budget Summary

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
Internal Service Funds:				
Public Works Administration	140,017	304,000	442,181	1,836
Engineering Administration	72,245	388,482	388,482	72,245
Local Site Remediation Revolving	100,294	74,775	51,000	124,069
Motor Pool & Garage	73,614	966,281	1,000,950	38,945
Equipment Revolving Fund	0	63,164	63,164	0
Self-Insured Healthcare Fund	21,087	5,185,550	5,048,100	158,537
Workers' Compensation	1,107,050	238,000	250,474	1,094,576
	1,514,307	**7,220,252**	**7,244,351**	**1,490,208**
Trust & Agency Funds:				
County & School Tax Collection	0	7,500	7,500	0
Cemetery Perpetual Maintenance	1,895,287	53,000	33,500	1,914,787
Ella W. Sharp Park Endowment	1,157,499	30,661	30,661	1,157,499
Employees Retirement System	40,028,302	4,984,228	4,075,000	40,937,530
Policemen's & Firemen's Pension	3,803,777	1,121,705	873,000	4,052,482
Policemen's & Firemen's Pension - Act 345	41,382,242	7,604,966	6,455,000	42,532,208
Public Employee Health Care Fund	836,692	80,000	0	916,692
	89,103,799	**13,882,060**	**11,474,661**	**91,511,198**
Special Assessment Funds:				
Special Assessment	(1,054,512)	656,402	656,402	(1,054,512)
	(1,054,512)	**656,402**	**656,402**	**(1,054,512)**
GRAND TOTAL	**$ 116,744,183**	**$ 85,721,429**	**$ 91,767,198**	**$ 110,698,414**

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

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Computation of 2015 Tentative City Tax Base

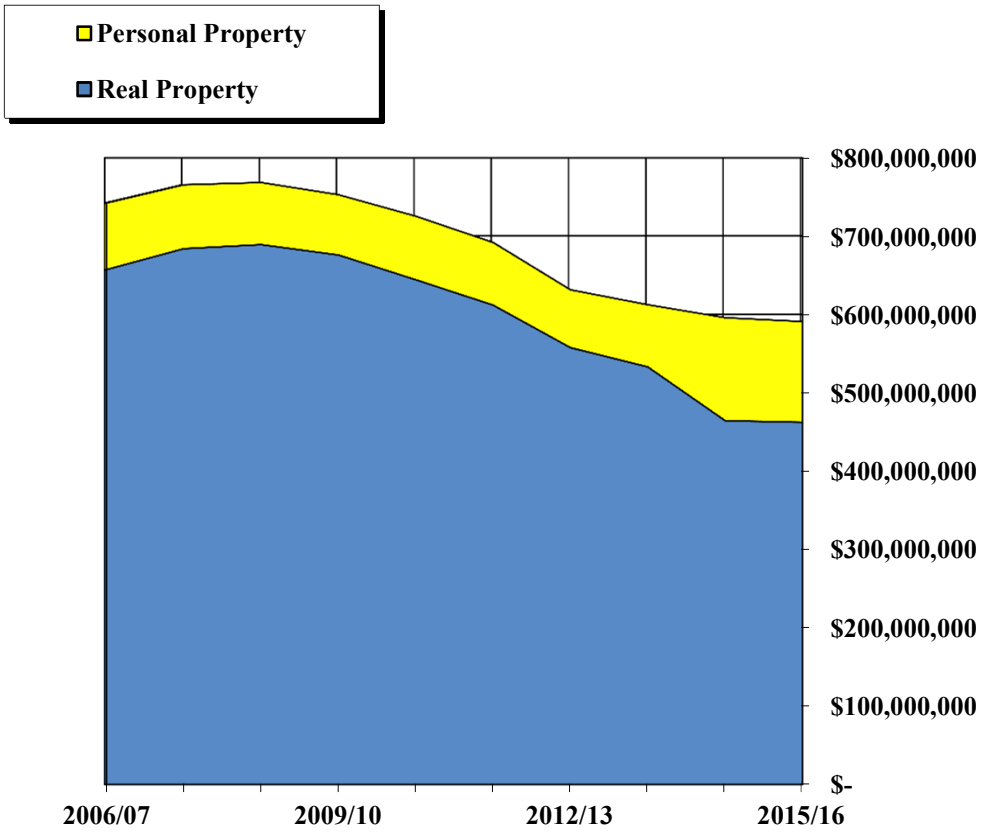
Ad Valorem Taxable Value :		
Real Property	$ 462,064,037	
Personal Property	128,616,778	$ 590,680,815
Obsolete Property Rehabilitation Act - Frozen		289,368
Neighborhood Enterprise Zone		80,447
Industrial Facilities Tax - New	6,263,772	
	50%	3,131,886
Land Bank Authority	239,751	
	50%	119,876
Total Tentative 2015 City Tax Base		**$ 594,302,392**



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Ad Valorem Taxable Values
Ten Year Trends

Fiscal Year	Real Property	Personal Property	Total (1)	% Change
2006/07	$ 656,972,298	$ 85,010,000	$ 741,982,298	3.00%
2007/08	683,732,271	81,563,700	765,295,971	3.14%
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	557,344,477	73,902,600	631,247,077	-8.74%
2013/14	532,744,960	79,426,300	612,171,260	-3.02%
2014/15	464,122,528	131,518,100	595,640,628	-2.70%
2015/16	462,064,037	128,616,778	590,680,815	-0.83%

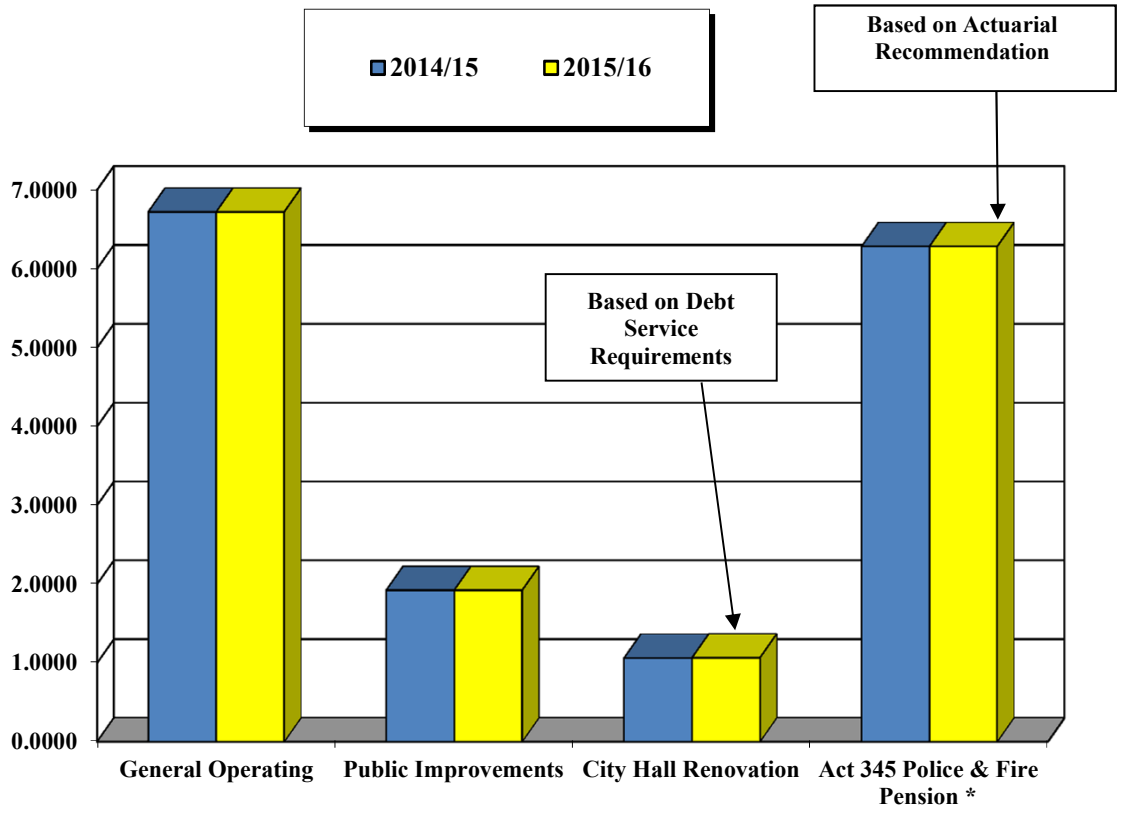
(1) Above Ad Valorem assessments include those properties located within Renaissance Zones and which were subject only to millage levied for bonded indebtedness from FY 2012 -2015.



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Comparison of Proposed Millage Rates
For Fiscal Year 2014/15 and Proposed 2015/16

Purpose of Millage	Millage Rates 2014/15	Millage Rates 2015/16	Change Mills	Change Percent
General Operating	6.7192	6.7192	+ 0.0000	0.00%
Public Improvements	1.9197	1.9197	+ 0.0000	0.00%
City Hall Debt	1.0600	1.0640	+ 0.0040	0.38%
Act 345 Police & Fire Pension *	6.2800	6.2800	+ 0.0000	0.00%
Total City Millage	**15.9789**	**15.9829**	**+ 0.0040**	**0.03%**

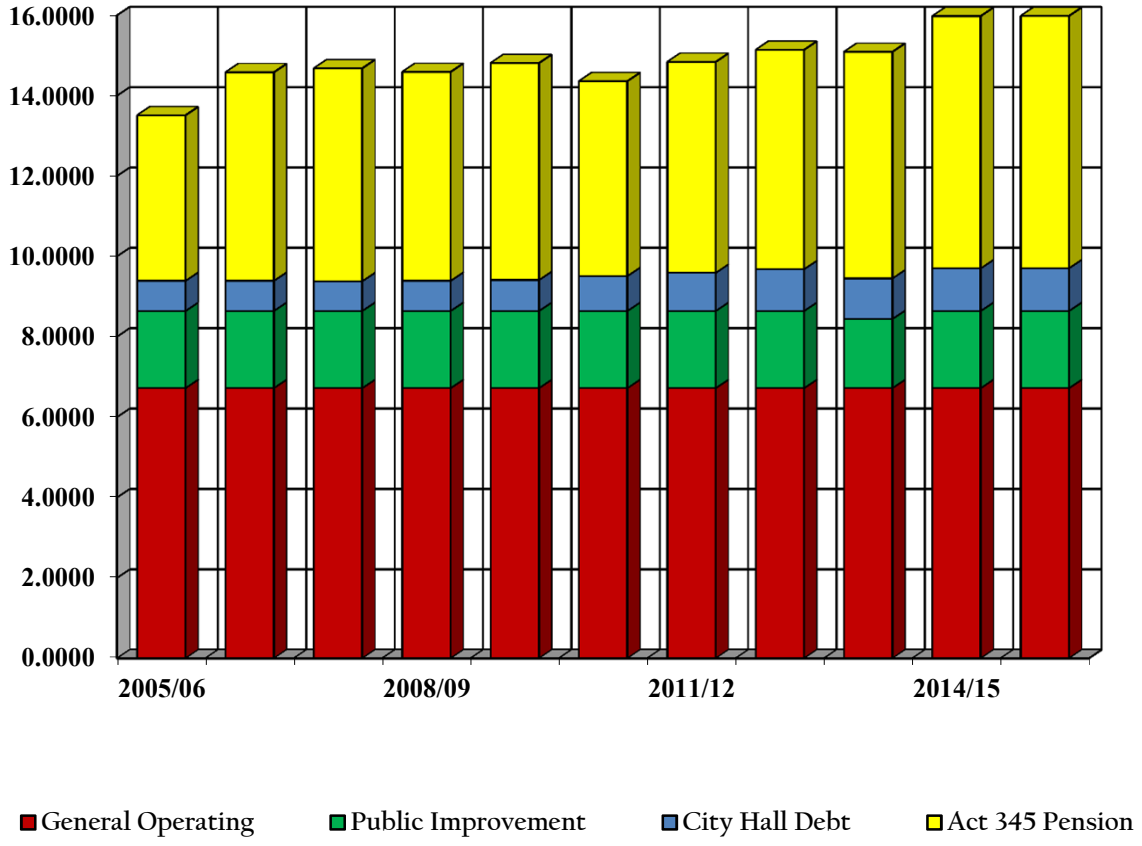
*** FY 2015/16 Act 345 Proposed Millage Rate not yet determined - Amount shown is estimated.**



City of Jackson
Fiscal Year 2015/16 Proposed Budget
City Millage Rates
Ten Year Trends

Fiscal Year	General Operating	Public Improvement	Act 345 Police & Fire Pension	City Hall Debt	Total
2005/06	6.7192	1.9197	4.1200	0.7500	13.5089
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	6.2800	1.0640	15.9829

*** FY 2015/16 Act 345 Proposed Millage Rate not yet determined - Amount shown is estimated.**



Budget Resolutions

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.

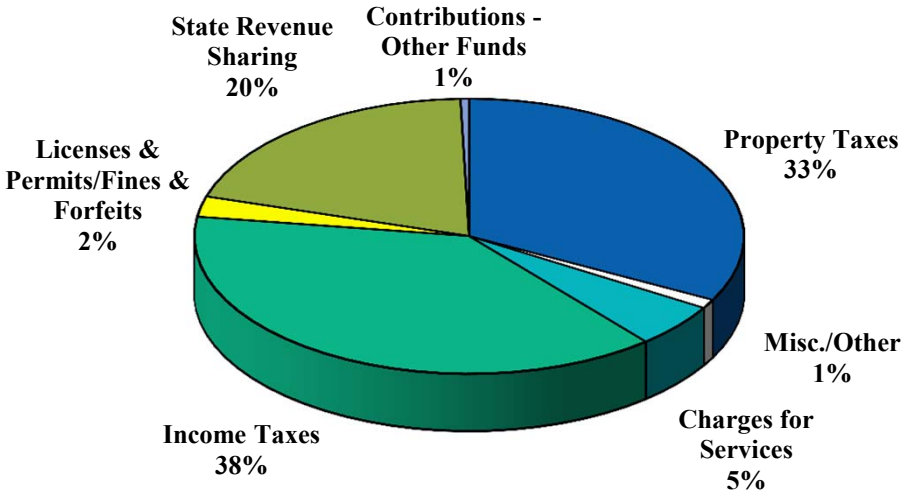
LIST OF DEPARTMENTS WHICH ARE INCLUDED IN THE GENERAL FUND

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

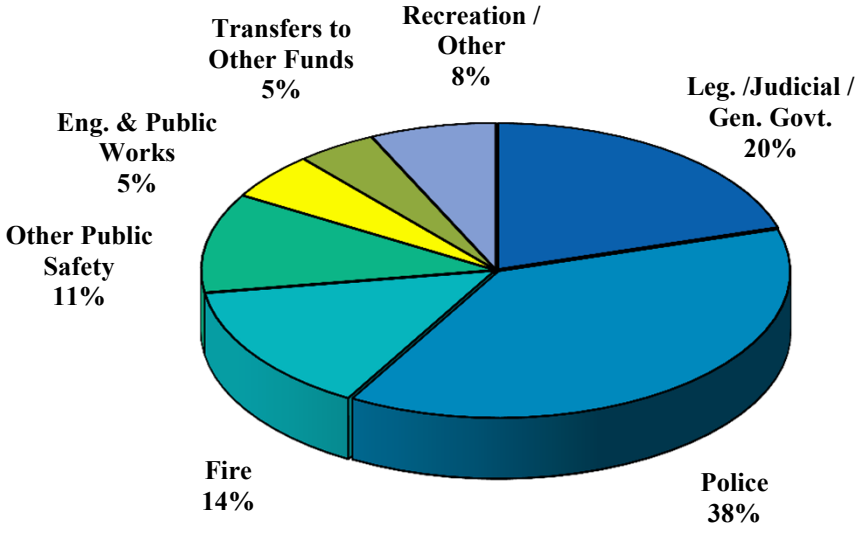
In addition to the above departments, the General Fund also accounts for various grants from time to time.

City of Jackson
Fiscal Year 2015/16 Proposed Budget
General Fund

Revenues



Expenditures



City of Jackson
Fiscal Year 2015/16 Proposed Budget
General Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues:						
Property Taxes	6,780,334	6,953,803	7,404,409	7,387,409	7,272,824	
Income Taxes	8,017,329	8,080,526	8,500,000	8,680,000	8,530,000	
Licenses And Permits	270,090	262,237	291,060	268,638	281,960	
Federal Grants	307,812	26,624	15,755	33,444	27,153	
State Grants	34,581	22,546	8,867	38,209	9,330	
State Revenue Sharing	4,061,494	4,194,914	4,333,354	4,344,403	4,414,112	
Charges For Services	1,199,359	1,198,976	1,307,373	1,122,269	1,148,442	
Fines And Forfeits	223,947	184,411	184,523	243,075	255,475	
Investment Income	23,081	20,913	25,000	22,500	22,500	
Contributions From Other Funds	110,098	154,692	139,500	121,703	112,000	
Miscellaneous	213,688	207,343	128,593	168,528	177,491	
General Fund Revenues	21,241,813	21,306,985	22,338,434	22,430,178	22,251,287	**0**
Expenditures:						
Legislative/Judicial	103,765	109,077	121,184	123,446	127,549	
General Government	4,311,801	4,082,929	4,362,686	4,346,312	4,403,364	
Police Department	7,724,583	7,642,831	8,346,351	8,191,320	8,438,851	
Fire Department	3,155,849	3,000,941	3,259,246	3,095,677	3,170,733	
Other Public Safety	2,020,202	2,087,895	2,272,249	2,312,984	2,437,885	
Engineering & Public Works	858,939	962,738	1,043,141	1,141,430	1,145,834	
Recreation & Culture	1,365,631	1,314,308	1,355,043	1,304,997	1,184,948	
Community Enrichment & Development	97,560	254,535	328,026	365,860	361,385	
Contributions to Other Funds	776,472	1,285,500	1,158,200	1,524,787	978,078	
General Fund Expenses	20,414,802	20,740,754	22,246,126	22,406,813	22,248,627	**0**
Revenues Over (Under) Expenditures	827,011	566,231	92,308	23,365	2,660	**0**
Fund Balance - Beginning of Year	1,820,531	2,647,542	3,213,773	3,213,773	3,237,138	**3,237,138**
Fund Balance - End of Year	**2,647,542**	**3,213,773**	**3,306,081**	**3,237,138**	**3,239,798**	**3,237,138**
ADD:						
Budget Stabilization Fund	**1,603,500**	**1,603,500**	**1,603,500**	**1,603,500**	**1,603,500**	**1,603,501**
Total Available Surplus For General Fund Operations	**4,251,042**	**4,817,273**	**4,909,581**	**4,840,638**	**4,843,298**	**4,840,639**
As a Percent of G/F Expenditures	**20.82%**	**23.23%**	**22.07%**	**21.60%**	**21.77%**	

City of Jackson
Fiscal Year 2015/16 Proposed Budget
General Fund Revenues
By Department

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
No Department:							
101-000-000-403.000	Current Property Taxes	3,551,793	3,597,155	3,650,000	3,650,000	3,765,000	
101-000-000-403.345	Property Taxes-Act 345	2,906,097	3,040,313	3,410,409	3,410,409	3,175,824	
101-000-000-424.000	Payments In Lieu Of Taxes	31,208	32,909	31,200	33,000	34,000	
101-000-000-424.425	PILOTS-Ashton Ridge	0	2,857	2,800	6,000	3,000	
101-000-000-440.000	Income Taxes-Corp./Individ.	8,017,329	8,080,526	8,500,000	8,680,000	8,530,000	
101-000-000-446.000	Property Taxes-Penalties/Int.	78,802	64,905	80,000	68,000	70,000	
101-000-000-575.000	St. Shared Rev. - Sales Tax	2,451,389	2,508,877	2,596,572	2,595,643	2,676,579	
101-000-000-575.001	St. Shared Rev. - Sales Tax (EVIP)	1,580,556	1,656,705	1,707,282	1,707,283	1,707,283	
101-000-000-576.000	St. Shared Rev. - Liq. Licenses	29,549	29,332	29,500	41,477	30,250	
101-000-000-618.000	Admin.Fee-Tax Collections	212,434	215,664	230,000	220,000	225,000	
101-000-000-661.000	Ordinance Fines & Costs	156,753	155,429	156,000	170,000	180,000	
101-000-000-664.000	Interest	9,933	14,525	10,000	15,000	15,000	
101-000-000-699.257	Cont.-Budget Stabilization Fd.	7,806	5,988	8,000	7,000	8,000	
101-000-000-699.702	Cont.-Co. & School T/C Fd.	13,148	6,388	15,000	7,500	7,500	
		19,046,797	19,411,573	20,426,763	20,611,312	20,427,436	**0**
City Council:							
101-101-000-626.101	Charges For Goods/Service-Marriage	25	100	25	25	25	
		25	100	25	25	25	**0**
Administrative Hearings Bureau:							
101-137-000-655.001	Admin. Hearing Fines	33,464	8,542	10,000	30,000	30,000	
101-137-000-655.002	Admin. Hearing Costs	28,529	14,281	14,000	40,000	40,000	
		61,993	22,823	24,000	70,000	70,000	**0**
City Clerk-Elections:							
101-192-000-626.000	Charges For Goods/Service	1,040	569	1,000	1,000	1,000	
		1,040	569	1,000	1,000	1,000	**0**
Finance:							
101-201-000-676.731	Admin Charges - ERS Pension	10,000	10,000	10,000	11,000	11,000	
101-201-000-676.733	Admin Charges - P/F 345 Pens.	20,000	20,000	20,000	22,000	22,000	
		30,000	30,000	30,000	33,000	33,000	**0**
City Assessor:							
101-209-000-626.000	Charges For Goods/Service	375	327	200	200	200	
		375	327	200	200	200	**0**
City Attorney:							
101-210-000-582.001	Cont. - District Court	38	1,666	0	0	0	
101-210-000-626.000	Charges For Goods/Service	1,128	643	0	0	0	
101-210-000-699.251	Cont.-Housing Code Enf. Fund	2,876	439	0	0	0	
101-210-000-699.286	Cont.-CDBG Fund (Code Enf.)	17,704	13,485	40,000	16,703	40,000	
		21,746	16,233	40,000	16,703	40,000	**0**
City Clerk:							
101-215-000-468.000	Business Licenses/Permits	19,682	9,432	20,000	10,000	10,000	
101-215-000-469.000	Cable TV Franchise Fee	230,124	232,876	250,000	240,000	250,000	
101-215-000-626.000	Charges For Goods/Service	1,758	3,060	1,000	1,000	1,000	
101-215-000-647.000	Printed Material	50	0	0	0	0	
101-215-000-668.003	Com. Twr.- Nextel	28,604	29,592	30,000	29,785	30,500	
		280,218	274,960	301,000	280,785	291,500	**0**
City Treasurer:							
101-253-000-698.000	Miscellaneous	4,767	1,723	3,500	2,000	2,000	
		4,767	1,723	3,500	2,000	2,000	**0**

Continued

City of Jackson
Fiscal Year 2015/16 Proposed Budget
General Fund Revenues
By Department

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Management Information Systems:							
101-258-000-626.258	Charges For Goods/Service-GIS	88,128	103,659	104,276	14,420	0	
		88,128	103,659	104,276	14,420	0	**0**
City Hall And Grounds:							
101-265-000-668.000	Rents And Royalties	12,982	14,509	15,961	15,961	17,556	
		12,982	14,509	15,961	15,961	17,556	**0**
Cemeteries:							
101-276-000-607.000	Charg/Services-Fees	3,100	3,900	3,000	3,000	3,000	
101-276-000-633.000	Foundations	22,393	21,700	23,000	20,000	20,000	
101-276-000-634.000	Burials	115,100	108,040	100,000	100,000	100,000	
101-276-000-673.001	Sale of Land	16,996	12,140	15,000	10,000	10,000	
101-276-000-698.000	Miscellaneous	330	9,089	10,000	10,000	10,000	
101-276-000-699.711	Cont.-Cem.Perp.Maint.Fund	33,576	24,206	33,500	24,000	24,000	
		191,495	179,075	184,500	167,000	167,000	**0**
Unallocated:							
101-299-000-676.296	Admin.Charge-Rec. Act.	10,335	10,638	11,000	8,573	9,000	
101-299-000-676.535	Admin.Charge-JHC	38,344	25,134	15,000	0	0	
101-299-000-676.583	Admin.Charge-Golf Prac. Ctr.	1,790	1,227	1,300	1,591	1,600	
101-299-000-676.586	Admin.Charge-Park. Assmt.	22,073	11,378	12,000	9,066	9,200	
101-299-000-676.590	Admin.Charge-Sewer Fund	207,137	184,877	190,000	162,635	175,000	
101-299-000-676.591	Admin.Charge-Water Fund	245,970	240,891	250,000	227,092	235,000	
101-299-000-676.599	Admin.Charge-Park. Deck	8,998	7,004	8,000	5,468	8,000	
101-299-000-676.642	Admin.Charge-Eng. Admin.Fd.	23,039	25,320	24,000	24,000	25,000	
101-299-000-676.661	Admin.Charge-Motor Pool	31,132	26,913	30,000	24,788	25,000	
101-299-000-676.676	Admin.Charge-Self-Insured Health	0	0	0	12,000	13,000	
101-299-000-676.677	Admin.Charge-Work. Comp.	2,175	2,615	3,000	1,196	1,500	
101-299-000-676.678	Admin.Charge-Prescription Drug	8,000	8,000	8,000	0	0	
101-299-000-676.679	Admin.Charge-Health Care Ins. Ded.	4,000	4,000	4,000	0	0	
101-299-000-698.000	Miscellaneous	125,137	83,526	50,000	100,000	100,000	
		728,130	631,523	606,300	576,409	602,300	**0**
Police Department:							
101-301-000-485.000	Bicycle	129	187	160	88	160	
101-301-000-501.005	Federal - BVP	3,090	4,649	5,755	8,444	2,153	
101-301-000-582.002	Contribution Evidence - County	12,000	12,000	12,000	12,000	12,000	
101-301-000-626.003	Charg/Serv.-PA 237 Fee	200	5,041	240	260	2,000	
101-301-000-626.004	Charg/Serv.-Finger Print	1,132	1,113	882	1,100	1,000	
101-301-000-638.000	Officers Extra Duty	10,775	6,798	8,590	8,400	8,740	
101-301-000-649.000	Auction	11,151	13,112	11,316	7,872	9,500	
101-301-000-652.000	Parking Fines	5,201	6,159	4,523	3,075	5,475	
101-301-000-694.000	Other Revenue	20,230	22,892	17,790	16,823	21,500	
101-301-000-698.000	Miscellaneous	512	2,031	306	1,250	2,550	
101-301-000-698.001	Miscellaneous - False Alarms	22,475	19,800	15,138	13,300	18,500	
		86,895	93,782	76,700	72,612	83,578	**0**

Continued

City of Jackson
Fiscal Year 2015/16 Proposed Budget
General Fund Revenues
By Department

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
STEP Grant:							
2011/12:							
101-308-212-545.000	County Grant	6,600	0	0	0	0	
2012/13:							
101-308-213-545.000	County Grant	0	9,981	0	0	0	
2013/14:							
101-308-214-545.000	County Grant	0	0	10,000	10,000	0	
2014/15:							
101-308-215-545.000	County Grant	0	0	0	0	10,000	
		6,600	9,981	10,000	10,000	10,000	**0**
JCCAE Grant:							
2011/12:							
101-311-212-501.000	Federal Grant	1,590	0	0	0	0	
2012/13:							
101-311-213-501.000	Federal Grant	9,156	5,700	0	0	0	
2013/14:							
101-311-214-501.000	Federal Grant	0	6,294	0	15,000	15,000	
2011/12:							
101-312-212-501.000	Federal Grant	4,014	0	0	0	0	
		14,760	11,994	0	15,000	15,000	**0**
Consortium Training:							
101-313-000-626.000	Charges For Goods/Service	0	7,700	0	7,700	10,000	
101-313-000-674.001	Contribution 302	8,306	16,106	15,920	14,676	15,000	
		8,306	23,806	15,920	22,376	25,000	0
In-Service Training:							
101-314-000-539.000	State Grant	8,560	8,616	8,867	8,886	9,330	
		8,560	8,616	8,867	8,886	9,330	**0**
MCOLES Training:							
2012/13:							
101-315-213-539.000	State Grant	26,021	0	0	0	0	
2013/14:							
101-315-214-539.000	State Grant	0	13,930	0	29,323	0	
		26,021	13,930	0	29,323	0	**0**
Homeland Security:							
101-318-000-501.343	Federal Grant	280,586	0	0	0	0	
		280,586	0	0	0	0	**0**
Fire Suppression:							
101-340-000-481.000	Inspections And Permits	16,100	16,775	15,900	15,550	16,800	
101-340-000-501.340	Federal Grant - Fire Assist. Prog.	2,776	0	0	0	0	
101-340-000-626.000	Charges for Services	2,350	1,080	959	940	725	
101-340-000-626.005	Charges for Serv.-Home Fire Insur.	3,500	500	0	0	1,000	
101-340-000-626.591	Charges for Serv.-Hydrant Maint.	67,500	67,500	67,500	67,500	67,500	
101-340-000-649.000	Auction	0	4	3,060	3,000	350	
101-340-000-698.000	Miscellaneous	0	4,210	373	250	360	
101-340-000-698.340	Miscellaneous - JCF	0	2,600	0	0	0	
		92,226	92,669	87,792	87,240	86,735	**0**

Continued

City of Jackson
Fiscal Year 2015/16 Proposed Budget
General Fund Revenues
By Department

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Planning:							
101-401-000-484.000	Zoning	4,055	2,967	5,000	3,000	5,000	
		4,055	2,967	5,000	3,000	5,000	**0**
Tax Property Maintenance:							
101-441-000-642.000	Charg/Services-Sales	0	0	0	200	0	
		0	0	0	200	0	**0**
Civic Affairs:							
101-442-000-698.000	Miscellaneous	1,509	2,310	500	1,629	0	
		1,509	2,310	500	1,629	0	**0**
Drains at Large:							
101-445-000-698.000	Miscellaneous	0	5,781	0	0	0	
		0	5,781	0	0	0	**0**
Storm Drain Construction:							
101-446-000-699.245	Cont.-Public Imp. Fund	0	159	0	0	0	
		0	159	0	0	0	**0**
Sidewalk Construction:							
101-448-000-648.000	Sidewalks	3,372	0	1,000	1,000	1,000	
101-448-000-699.245	Cont.-PIF Fund	5,020	0	13,000	30,000	0	
101-448-000-699.286	Cont.-CDBG Fund	3,118	73,309	0	0	0	
		11,510	73,309	14,000	31,000	1,000	**0**
Street Lighting:							
101-450-000-698.000	Miscellaneous	0	784	0	2,240	0	
		0	784	0	2,240	0	**0**
Weed Control:							
101-455-000-641.001	Weed Control	46,799	48,016	60,570	67,067	67,067	
		46,799	48,016	60,570	67,067	67,067	**0**
Forestry:							
101-690-000-642.005	Charg/Services-Compost	0	340	0	220	0	
101-690-000-698.000	Miscellaneous	5,690	1,270	0	50	0	
101-690-000-699.286	Cont.-CDBG Fund	0	0	0	4,000	0	
		5,690	1,610	0	4,270	0	**0**
Parks & Recreation Administration.:							
101-692-000-675.038	Donations-MLKCtr.	10,000	4,805	10,000	0	0	
101-692-000-675.049	Donations-Comcast	0	25,500	0	0	0	
101-692-000-675.440	Donations - Income Tax Refunds	2,863	8,413	5,000	5,000	5,000	
101-692-000-699.286	Cont.-CDBG Fund	39,998	37,106	45,000	40,000	40,000	
		52,861	75,824	60,000	45,000	45,000	**0**
Lt. Nixon Memorial Pool:							
101-698-000-651.000	Charg/Services-Fees	58,277	45,050	45,000	40,000	40,000	
101-698-000-651.007	Charg/Services-Concess.	15,579	59	100	60	60	
		73,856	45,109	45,100	40,060	40,060	**0**
Sharp Park Swimming Pool:							
101-699-000-651.000	Charg/Services-Fees	42,421	21,344	30,000	15,000	0	
101-699-000-675.000	Donations - Private Sources	7,168	-2,000	0	0	0	
		49,589	19,344	30,000	15,000	0	**0**

Continued

City of Jackson
Fiscal Year 2015/16 Proposed Budget
General Fund Revenues
By Department

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Economic Development:							
101-728-000-626.590	Charg/Services-Sewer Fund	2,147	44,960	93,230	93,230	105,750	
101-728-000-626.591	Charg/Services-Water Fund	2,147	44,960	93,230	93,230	105,750	
		4,294	89,920	186,460	186,460	211,500	**0**
Total Revenues		**21,241,813**	**21,306,985**	**22,338,434**	**22,430,178**	**22,251,287**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
General Fund Expenditures
By Function/Department

Function Department		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Legislative & Judicial:							
101-101	City Council	81,079	80,442	90,662	90,662	94,912	**0**
101-137	Admin. Hearings Bureau	22,686	28,635	30,522	32,784	32,637	**0**
		103,765	109,077	121,184	123,446	127,549	**0**
General Government:							
101-172	City Manager	335,183	317,507	285,330	301,155	358,495	**0**
101-192	City Clerk-Elections	139,098	68,446	107,221	101,675	103,412	**0**
101-201	Finance	420,735	440,940	457,380	531,020	430,900	**0**
101-209	City Assessor	306,247	315,170	348,441	337,491	350,620	**0**
101-210	City Attorney	456,668	388,718	432,162	467,852	514,987	**0**
101-215	City Clerk	223,014	112,132	128,650	107,301	122,346	**0**
101-226	Personnel	181,192	209,026	214,198	176,003	260,100	**0**
101-233	Purchasing	85,884	93,051	101,231	102,272	107,612	**0**
101-253	City Treasurer	281,269	311,175	319,857	330,516	319,569	**0**
101-254	City Income Tax Admin.	169,664	141,270	154,618	146,492	158,120	**0**
101-258	Mgt. Information Services	320,583	390,297	429,035	343,021	310,044	**0**
101-265	City Hall & Grounds	338,673	311,870	344,640	386,192	329,912	**0**
101-276	Cemeteries	251,374	227,574	239,699	243,509	240,282	**0**
101-299	Unallocated	802,217	755,753	800,224	771,813	796,965	**0**
		4,311,801	4,082,929	4,362,686	4,346,312	4,403,364	**0**
Police Department:							
101-301	Police	7,355,125	7,591,854	8,330,526	8,144,751	8,409,158	**0**
101-308	STEP Grant	7,765	9,608	0	0	0	0
101-311	OHSP Grant	10,746	11,993	0	15,000	0	0
101-312	OHSP Grant-OWI	4,014	0	0	0	0	0
101-313	Consortium Training	30,908	12,690	13,069	13,069	13,693	**0**
101-314	In-Service Training	9,418	2,756	2,756	18,500	16,000	**0**
101-315	MCOLES Training	26,021	13,930	0	0	0	**0**
101-318	Homeland Security Grant	280,586	0	0	0	0	**0**
		7,724,583	7,642,831	8,346,351	8,191,320	8,438,851	**0**
Fire Department:							
101-340	Fire Suppression	3,155,849	3,000,941	3,259,246	3,095,677	3,170,733	**0**
		3,155,849	3,000,941	3,259,246	3,095,677	3,170,733	**0**
Other Public Safety:							
101-350	Public Safety - Unallocated	1,983,188	2,077,191	2,272,249	2,312,984	2,437,885	**0**
101-426	Office Of Emerg. Measures	37,014	10,704	0	0	0	**0**
		2,020,202	2,087,895	2,272,249	2,312,984	2,437,885	**0**

Continued

City of Jackson
Fiscal Year 2015/16 Proposed Budget
General Fund Expenditures
By Function/Department

Function Department		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Engineering & Public Works:							
101-441	Tax Property Maintenance	16,966	25,463	29,081	49,754	44,543	**0**
101-442	Civic Affairs	37,700	26,599	47,894	45,440	47,400	**0**
101-445	Drains At Large	0	37,725	4,000	37,307	39,000	**0**
101-446	Storm Drain Construction	0	159	0	0	0	**0**
101-447	Ground Maintenance	18,776	106,343	73,000	74,475	141,552	**0**
101-448	Sidewalk Construction	37,031	82,563	31,000	61,000	31,000	**0**
101-450	Street Lighting	454,918	459,713	482,707	481,387	484,017	**0**
101-455	Weed Control	36,236	47,108	60,570	67,067	67,067	**0**
101-690	Forestry	257,312	177,065	314,889	325,000	291,255	**0**
		858,939	962,738	1,043,141	1,141,430	1,145,834	**0**
Recreation & Culture:							
101-692	Parks, Rec. & Grounds Admin.	613,863	670,760	708,895	689,147	591,669	**0**
101-697	Parks and Facilities Maint.	538,364	529,470	504,306	508,198	495,291	**0**
101-698	Lt. Nixon Memorial Park	111,517	73,790	85,882	85,977	85,750	**0**
101-699	Sharp Park Swimming Pool	94,077	33,878	36,550	0	0	**0**
101-803	Historical District	7,810	6,410	19,410	21,675	12,238	**0**
		1,365,631	1,314,308	1,355,043	1,304,997	1,184,948	**0**
Community Enrichment & Development:							
101-401	Planning	93,266	164,616	161,566	199,400	149,886	**0**
101-728	Economic Development	4,294	89,919	166,460	166,460	211,499	**0**
		97,560	254,535	328,026	365,860	361,385	**0**
Contributions to Other Funds							
101-999	Contributions to Other Funds	776,472	1,285,500	1,158,200	1,524,787	978,078	**0**
Total Expenditures		**20,414,802**	**20,740,754**	**22,246,126**	**22,406,813**	**22,248,627**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 101 City Council

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-101-000-706.000	Salaries and Wages	57,592	58,850	58,850	58,850	58,850	
101-101-000-715.000	Employers FICA	4,406	4,502	4,502	4,502	4,502	
101-101-000-724.000	Unemployment	125	125	0	0	0	
101-101-000-724.001	Workers Compensation	81	83	100	100	100	
		62,204	63,560	63,452	63,452	63,452	**0**
Material and Supplies:							
101-101-000-726.000	Office Supplies	1,030	1,502	1,000	1,000	1,000	
		1,030	1,502	1,000	1,000	1,000	**0**
Contractual and Other:							
101-101-000-853.000	Telephone	2,476	1,717	2,100	2,100	1,350	
101-101-000-873.000	Travel	779	1,238	6,000	6,000	6,000	
101-101-000-880.000	Community Promotion	1,529	1,017	1,200	1,200	5,000	
101-101-000-900.000	Printing & Publishing	0	0	0	0	1,200	
101-101-000-958.000	Memberships & Dues	8,970	9,186	9,410	9,410	9,410	
101-101-000-960.000	Education & Training	509	2,222	6,000	6,000	6,000	
		14,263	15,380	24,710	24,710	28,960	**0**
Capital Outlay:							
101-101-000-983.000	Office Equipment	3,582	0	1,500	1,500	1,500	
		3,582	0	1,500	1,500	1,500	**0**
City Council		**81,079**	**80,442**	**90,662**	**90,662**	**94,912**	**0**

Personnel Schedule

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

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 137 Administrative Hearings Bureau

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-137-000-706.000	Salaries and Wages	17,857	19,689	19,702	22,365	23,030	
101-137-000-707.000	Wages-Temporary	0	0	500	0	0	
101-137-000-715.000	Employers FICA	1,305	1,455	1,546	1,710	1,762	
101-137-000-719.000	Health Insurance	1,552	3,728	4,401	4,625	3,785	
101-137-000-719.678	RX Drug Insurance	549	0	0	0	0	
101-137-000-719.679	Health Insurance Deductible	225	450	450	0	0	
101-137-000-722.000	Pension-General	881	1,160	1,215	1,220	1,226	
101-137-000-724.000	Unemployment	422	236	142	236	59	
101-137-000-724.001	Workers Compensation	25	28	30	32	32	
101-137-000-725.000	Other Fringe Benefits	29	43	236	46	243	
		22,845	26,789	28,222	30,234	30,137	**0**
Material and Supplies:							
101-137-000-726.000	Office Supplies	344	432	450	700	700	
		344	432	450	700	700	**0**
Contractual and Other:							
101-137-000-818.000	Contractual Services	-662	1,110	1,500	1,500	1,500	
101-137-000-853.000	Telephone	159	304	350	350	300	
		-503	1,414	1,850	1,850	1,800	**0**
Administrative Hearings Bureau		**22,686**	**28,635**	**30,522**	**32,784**	**32,637**	**0**

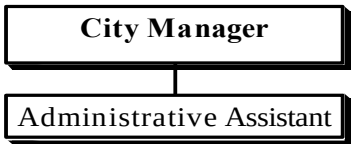
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department: Administrative Hearings Bureau				
Fund-Activity: 101-137				
AHO	Admin. Hearings Officer	2		**13,000**
	Activity Total	**2**	**0**	**13,000**
Add: Allocation Property Code Tech from NEO (25%)				**10,030**
				23,030

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***City Manager***			
Fund-Activity:	***101-172***			
010	Administrative Assistant	1		64,591
MGR	City Manager	1		130,201
	Activity Total	**2**		194,792

City Manager
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 172 City Manager

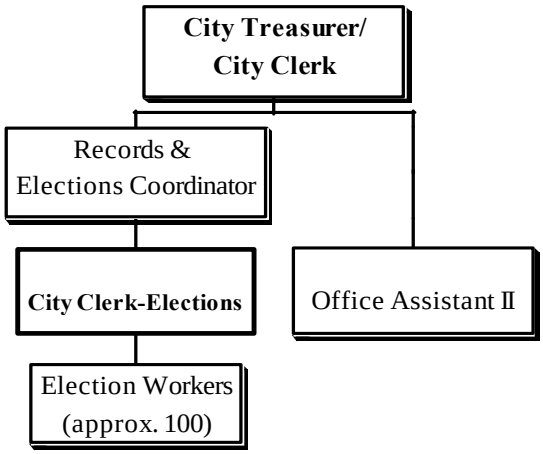
Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-172-000-702.000	Termination Pay	9,897	0	0	0	0	
101-172-000-706.000	Salaries and Wages	207,445	186,154	187,829	198,280	194,792	
101-172-000-707.000	Wages-Temporary	49,203	32,423	0	321	0	
101-172-000-715.000	Employers FICA	19,120	16,448	13,677	14,781	14,901	
101-172-000-719.000	Health Insurance	6,116	9,926	9,256	13,657	13,092	
101-172-000-719.679	Health Insurance Deductible	1,662	1,800	1,440	0	0	
101-172-000-722.000	Pension-General	5,944	7,576	11,516	7,645	7,893	
101-172-000-722.001	Retiremt-City Mgr.	9,661	14,924	15,127	17,214	19,530	
101-172-000-723.000	Pension-MERS DC	0	16,523	3,782	4,705	5,200	
101-172-000-724.000	Unemployment	1,089	188	126	472	472	
101-172-000-724.001	Workers Compensation	3,037	3,488	3,124	3,803	3,228	
101-172-000-725.000	Other Fringe Benefits	1,163	1,738	2,253	1,497	2,487	
		314,337	291,188	248,130	262,375	261,595	**0**
Material and Supplies:							
101-172-000-726.000	Office Supplies	8,487	7,361	12,000	12,000	14,000	
101-172-000-737.000	Publications	0	0	0	780	800	
		8,487	7,361	12,000	12,780	14,800	**0**
Contractual and Other:							
101-172-000-818.000	Contractual Services	0	0	0	0	55,000	
101-172-000-853.000	Telephone	2,407	2,870	2,900	2,900	2,900	
101-172-000-861.000	Auto Allowance	3,200	4,800	4,800	4,800	4,800	
101-172-000-873.000	Travel	1,638	6,140	12,000	12,000	12,000	
101-172-000-880.000	Community Promotion	13	0	300	300	800	
101-172-000-900.000	Printing & Publishing	40	0	100	100	500	
101-172-000-904.000	Annual Budget	981	1,196	1,500	1,500	1,500	
101-172-000-934.000	Office Equipment Maintena	88	88	0	0	0	
101-172-000-958.000	Memberships & Dues	2,416	2,376	1,800	2,600	2,800	
101-172-000-960.000	Education & Training	1,220	1,488	1,800	1,800	1,800	
		12,003	18,958	25,200	26,000	82,100	**0**
Capital Outlay:							
101-172-000-983.000	Office Equipment	356	0	0	0	0	
		356	0	0	0	0	**0**
City Manager		**335,183**	**317,507**	**285,330**	**301,155**	**358,495**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***City Clerk-Elections***			
Fund-Activity:	***101-192***			
PT	Election Workers		*	40,000
				40,000
Add:	Allocation of City Treasurer/City Clerk (City Clerk pay)			6,000
	Records & Elections Coordinator to City Clerk -Elections 101-192 (30 %)			18,922
	Activity Total			**64,922**

* Includes Approximately 100 Positions On A Temporary Basis.

City Clerk/City Clerk-Elections
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

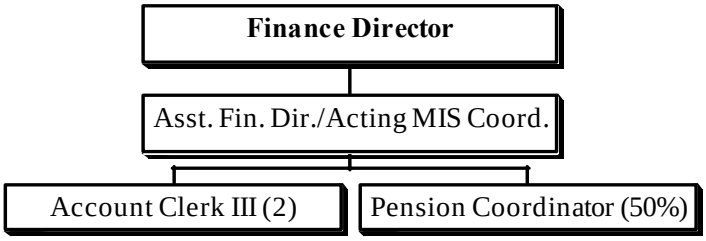
Fund 101 General Fund
Dept 192 City Clerk-Elections

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-192-000-702.000	Termination Pay	12,435	0	0	0	0	
101-192-000-706.000	Salaries and Wages	47,699	16,692	23,310	23,310	24,922	
101-192-000-707.000	Wages-Temporary	34,521	22,144	35,000	37,500	40,000	
101-192-000-709.000	Overtime	5,058	713	5,000	2,500	0	
101-192-000-715.000	Employers FICA	4,261	1,301	4,996	1,800	1,910	
101-192-000-719.000	Health Insurance	7,429	4,444	4,172	2,200	1,450	
101-192-000-719.678	RX Drug Insurance	1,005	0	0	0	0	
101-192-000-719.679	Health Insurance Deductible	709	540	432	0	0	
101-192-000-722.000	Pension-General	5,090	2,152	1,731	2,275	2,315	
101-192-000-724.000	Unemployment	1,250	515	20	265	85	
101-192-000-724.001	Workers Compensation	218	54	25	90	85	
101-192-000-725.000	Other Fringe Benefits	953	73	285	285	395	
		120,628	48,628	74,971	70,225	71,162	**0**
Material and Supplies:							
101-192-000-726.000	Office Supplies	13,938	18,039	17,000	17,000	17,000	
		13,938	18,039	17,000	17,000	17,000	**0**
Contractual and Other:							
101-192-000-818.000	Contractual Services	0	0	10,000	10,000	10,000	
101-192-000-853.000	Telephone	595	6	350	350	350	
101-192-000-873.000	Travel	396	462	500	500	500	
101-192-000-900.000	Printing & Publishing	190	111	1,200	1,200	1,200	
101-192-000-933.000	Equipment Maintenance	3,351	0	2,000	0	2,000	
101-192-000-942.000	Building Rental/Lease	0	1,200	1,200	2,400	1,200	
		4,532	1,779	15,250	14,450	15,250	**0**
City Clerk-Elections		**139,098**	**68,446**	**107,221**	**101,675**	**103,412**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Finance***			
Fund-Activity:	***101-201***			
015	Asst. Fin. Director/Acting MIS Coord.	1		72,281
020	Finance Director	1		89,758
307	Account Clerk III	2		103,668
307	Pension Coordinator/Engineering Admin.	1		51,834
	Activity Total	**5**		317,541
Less:	Allocation of Acct./Acting MIS Coord. to 101-258 MIS (11.5%)			-8,312
	Allocation of 50% Pension Coordinator/Eng. Admin. to Fund 642			-25,917
				283,312

Finance
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

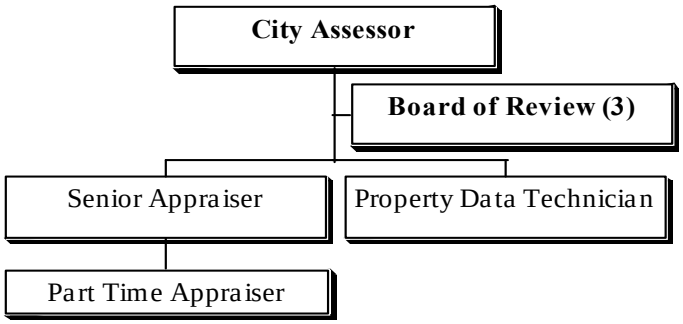
Fund 101 General Fund
Dept 201 Finance

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-201-000-702.000	Termination Pay	0	0	0	76,043	0	
101-201-000-706.000	Salaries and Wages	292,433	302,249	310,824	305,970	283,312	
101-201-000-715.000	Employers FICA	21,333	21,886	23,778	28,521	21,671	
101-201-000-719.000	Health Insurance	48,487	50,307	53,073	60,839	73,098	
101-201-000-719.005	Health Ins.-MERS HSA	0	0	0	258	1,549	
101-201-000-719.678	RX Drug Insurance	5,400	0	0	0	0	
101-201-000-719.679	Health Insurance Deduct.	4,847	7,097	6,578	0	0	
101-201-000-722.000	Pension-General	28,919	37,378	38,916	35,294	22,560	
101-201-000-723.000	Pension-MERS DC	0	0	0	320	1,919	
101-201-000-724.000	Unemployment	1,591	275	276	1,244	1,035	
101-201-000-724.001	Workers Compensation	409	421	435	534	397	
101-201-000-725.000	Other Fringe Benefits	2,427	2,482	4,700	3,197	4,759	
		405,846	422,095	438,580	512,220	410,300	**0**
Material and Supplies:							
101-201-000-726.000	Office Supplies	10,483	14,434	12,500	12,500	12,500	
101-201-000-737.000	Publications	249	15	300	300	300	
		10,732	14,449	12,800	12,800	12,800	**0**
Contractual and Other:							
101-201-000-853.000	Telephone	2,354	2,816	3,000	3,000	3,000	
101-201-000-873.000	Travel	198	0	300	300	300	
101-201-000-919.002	Residency Allowance	0	0	0	0	1,800	
101-201-000-958.000	Memberships & Dues	1,595	1,580	1,700	1,700	1,700	
101-201-000-960.000	Education & Training	10	0	1,000	1,000	1,000	
		4,157	4,396	6,000	6,000	7,800	**0**
Finance		**420,735**	**440,940**	**457,380**	**531,020**	**430,900**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***City Assessor***			
Fund-Activity:	***101-209***			
012	Senior Appraiser	1		61,074
307	Property Data Technician	1		52,093
ASR	City Assessor	1		96,035
PT	Part Time Appraiser		1	31,230
PT	Board of Review		3	1,800
	Activity Total	**3**	**4**	**242,232**

City Assessor
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

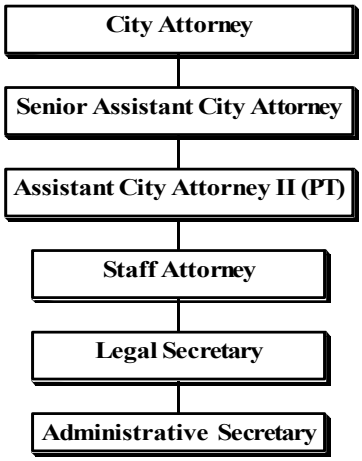
Fund 101 General Fund
Dept 209 City Assessor

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-209-000-702.000	Termination Pay	0	0	0	0	0	
101-209-000-706.000	Salaries and Wages	190,785	197,784	200,348	200,348	209,202	
101-209-000-707.000	Wages-Temporary	31,185	23,320	32,794	32,794	33,030	
101-209-000-709.000	Overtime	4,560	6,190	5,000	4,000	5,000	
101-209-000-715.000	Employers FICA	16,963	16,792	17,835	17,835	18,531	
101-209-000-719.000	Health Insurance	15,921	13,947	18,701	21,582	23,714	
101-209-000-719.678	RX Drug Insurance	806	0	0	0	0	
101-209-000-719.679	Health Insurance Deductible	2,240	2,700	2,700	0	0	
101-209-000-722.000	Pension-General	19,284	25,215	25,834	25,834	26,314	
101-209-000-724.000	Unemployment	1,485	251	252	944	944	
101-209-000-724.001	Workers Compensation	1,759	1,751	1,831	1,814	1,919	
101-209-000-725.000	Other Fringe Benefits	1,235	3,725	3,086	3,540	3,329	
		286,223	291,675	308,381	308,691	321,983	**0**
Material and Supplies:							
101-209-000-726.000	Office Supplies	1,421	1,892	2,700	3,600	3,700	
101-209-000-726.001	Data Processing Supplies	4,647	4,169	10,890	10,660	10,140	
101-209-000-737.000	Publications	1,230	1,907	1,345	1,345	1,495	
101-209-000-751.000	Gasoline	359	443	625	625	625	
		7,657	8,411	15,560	16,230	15,960	**0**
Contractual and Other:							
101-209-000-818.000	Contractual Services	5,500	5,566	16,500	5,000	5,500	
101-209-000-826.000	Legal Fees	150	225	0	500	0	
101-209-000-853.000	Telephone	1,179	1,874	1,950	1,950	2,007	
101-209-000-873.000	Travel	329	2,278	1,800	1,800	1,800	
101-209-000-934.000	Office Equipment Maintena	667	645	700	700	700	
101-209-000-939.000	Vehicle Maintenance	726	171	1,200	1,200	1,200	
101-209-000-958.000	Memberships & Dues	240	369	300	320	320	
101-209-000-960.000	Education & Training	2,367	3,181	1,050	1,100	1,150	
		11,158	14,309	23,500	12,570	12,677	**0**
Capital Outlay:							
101-209-000-983.000	Office Equipment	1,209	775	1,000	0	0	
		1,209	775	1,000	0	0	**0**
City Assessor		**306,247**	**315,170**	**348,441**	**337,491**	**350,620**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***City Attorney***			
Fund-Activity:	***101-210***			
004	Administrative Secretary	1		35,056
007	Legal Secretary	1		53,119
016	Senior Assistant City Attorney			67,018
020	City Attorney	1		96,988
STF	Staff Attorney	1		48,693
PT	Assistant City Attorney II (PT)		1	57,912
	Activity Total	**4**	**1**	**358,786**

City Attorney
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

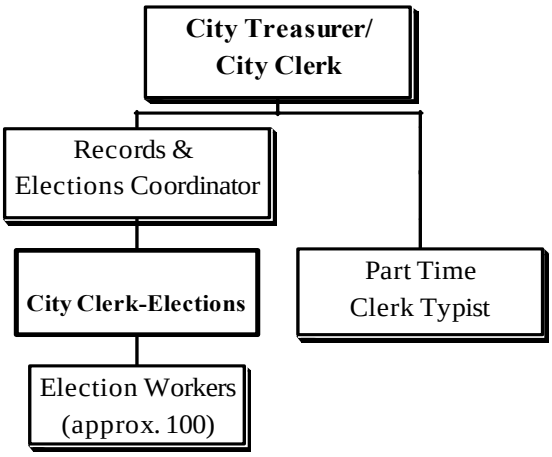
Fund 101 General Fund
Dept 210 City Attorney

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-210-000-702.000	Termination Pay	53,648	0	0	0	0	
101-210-000-706.000	Salaries and Wages	226,245	205,410	233,575	277,386	300,874	
101-210-000-707.000	Wages-Temporary	78,777	75,369	78,104	57,608	57,912	
101-210-000-715.000	Employers FICA	22,668	20,950	23,828	25,643	27,448	
101-210-000-719.000	Health Insurance	25,546	24,621	25,077	32,904	40,165	
101-210-000-719.005	Health Ins.-MERS HSA	0	2,558	3,500	4,375	5,250	
101-210-000-719.679	Health Insurance Deductible	4,500	3,393	3,060	0	0	
101-210-000-722.000	Pension-General	22,525	24,592	27,781	29,281	36,767	
101-210-000-722.002	Retirement-City Attorney	0	1,869	0	0	0	
101-210-000-723.000	Pension-MERS DC	0	2,051	2,914	3,394	4,524	
101-210-000-724.000	Unemployment	1,844	1,102	378	378	1,416	
101-210-000-724.001	Workers Compensation	429	1,089	1,252	1,252	1,474	
101-210-000-725.000	Other Fringe Benefits	3,557	1,858	3,818	4,180	4,376	
		439,739	364,862	403,287	436,401	480,206	**0**
Material and Supplies:							
101-210-000-726.000	Office Supplies	2,116	6,482	6,000	6,000	8,500	
101-210-000-737.000	Publications	7,721	7,374	8,000	8,000	8,000	
		9,837	13,856	14,000	14,000	16,500	**0**
Contractual and Other:							
101-210-000-818.000	Contractual Services	748	1,655	5,000	5,000	5,000	
101-210-000-826.000	Legal Fees	606	795	1,000	1,000	1,000	
101-210-000-827.000	Witness Fees	110	63	300	300	300	
101-210-000-853.000	Telephone	1,387	3,071	1,800	3,600	3,600	
101-210-000-873.000	Travel	29	0	400	400	900	
101-210-000-934.000	Office Equipment Maintena	884	1,158	2,200	2,976	2,976	
101-210-000-958.000	Memberships & Dues	2,292	2,349	2,875	2,875	2,905	
101-210-000-960.000	Education & Training	1,036	909	1,300	1,300	1,600	
		7,092	10,000	14,875	17,451	18,281	**0**
City Attorney		**456,668**	**388,718**	**432,162**	**467,852**	**514,987**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***City Clerk***			
Fund-Activity:	***101-215***			
009	Records & Elections Coordinator	1		63,075
PT	Part-Time Clerk-Typist		1	24,500
		1	**1**	**87,575**
Add:	Allocation of City Treasurer/City Clerk to 101-215 (City Clerk pay)			14,000
Less:	Records & Elections Coordinator to City Clerk -Elections 101-192 (30 %)			-18,922
	Activity Total			**82,653**

City Clerk/City Clerk-Elections
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

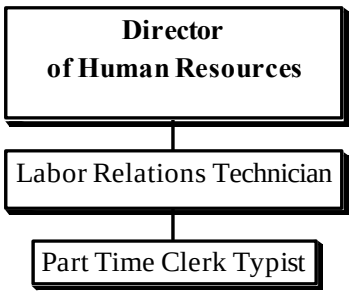
Fund 101 General Fund
Dept 215 City Clerk

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-215-000-702.000	Termination Pay	29,016	0	0	0	0	
101-215-000-706.000	Salaries and Wages	97,906	38,948	54,390	45,000	58,153	
101-215-000-707.000	Wages-Temporary	18,987	25,256	23,000	23,000	24,500	
101-215-000-709.000	Overtime	635	1,663	2,000	2,865	0	
101-215-000-715.000	Employers FICA	8,668	4,765	6,073	4,945	4,450	
101-215-000-719.000	Health Insurance	12,615	10,419	9,735	4,800	3,350	
101-215-000-719.678	RX Drug Insurance	1,797	0	0	0	0	
101-215-000-719.679	Health Insurance Deductible	1,464	1,260	1,008	0	0	
101-215-000-722.000	Pension-General	9,855	5,023	5,493	3,500	5,395	
101-215-000-724.000	Unemployment	1,164	651	900	700	195	
101-215-000-724.001	Workers Compensation	207	91	100	90	198	
101-215-000-725.000	Other Fringe Benefits	2,043	165	666	666	920	
		184,357	88,241	103,365	85,566	97,161	**0**
Material and Supplies:							
101-215-000-726.000	Office Supplies	9,101	3,380	6,000	6,000	6,000	
101-215-000-737.000	Publications	263	180	500	400	400	
		9,364	3,560	6,500	6,400	6,400	**0**
Contractual and Other:							
101-215-000-818.000	Contractual Services	18,604	16,073	10,000	10,000	10,000	
101-215-000-853.000	Telephone	936	1,317	1,385	1,385	1,385	
101-215-000-873.000	Travel	0	10	50	50	50	
101-215-000-900.000	Printing & Publishing	6,262	2,931	4,000	3,500	4,000	
101-215-000-934.000	Office Equipment Maintena	0	0	700	0	700	
101-215-000-958.000	Memberships & Dues	25	0	400	400	400	
101-215-000-960.000	Education & Training	10	0	250	0	250	
		25,837	20,331	16,785	15,335	16,785	**0**
Capital Outlay:							
101-215-000-983.000	Office Equipment	3,456	0	2,000	0	2,000	
		3,456	0	2,000	0	2,000	**0**
City Clerk		**223,014**	**112,132**	**128,650**	**107,301**	**122,346**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Personnel***			
Fund-Activity:	***101-226***			
PT	Part-Time Clerk-Typist		1	4,000
016	Director of Human Resources	1		81,871
008	Labor Relations Technician	1		56,308
	Activity Total	**2**	**1**	**142,179**

Personnel
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 226 Personnel

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-226-000-702.000	Termination Pay	0	0	0	0	0	
101-226-000-706.000	Salaries and Wages	55,653	63,108	63,851	80,268	138,179	
101-226-000-707.000	Wages-Temporary	825	3,380	5,000	3,455	4,000	
101-226-000-709.000	Overtime	2,374	854	3,000	3,000	3,000	
101-226-000-715.000	Employers FICA	4,491	5,190	5,650	8,052	11,107	
101-226-000-719.000	Health Insurance	0	315	1,700	1,700	8,256	
101-226-000-722.000	Pension-General	5,741	7,011	8,868	10,425	19,709	
101-226-000-722.001	Retirement-Contractual	0	1,050	0	640	2,456	
101-226-000-724.000	Unemployment	389	306	189	334	572	
101-226-000-724.001	Workers Compensation	81	94	104	120	204	
101-226-000-725.000	Other Fringe Benefits	765	821	1,004	1,300	2,215	
		70,319	82,129	89,366	109,294	189,698	**0**
Material and Supplies:							
101-226-000-726.000	Office Supplies	616	386	500	8,100	1,000	
101-226-000-737.000	Publications	0	375	500	0	500	
		616	761	1,000	8,100	1,500	**0**
Contractual and Other:							
101-226-000-818.000	Contractual Services	26,513	38,715	32,000	43,175	60,000	
101-226-000-818.226	Contractual Services-County	82,248	85,929	88,370	13,600	0	
101-226-000-853.000	Telephone	890	99	1,362	0	552	
101-226-000-873.000	Travel	0	0	0	40	3,020	
101-226-000-900.000	Printing & Publishing	101	-6	500	1,634	1,500	
101-226-000-934.000	Office Equipment Maintena	0	0	300	0	300	
101-226-000-958.000	Memberships & Dues	109	50	300	25	430	
101-226-000-960.000	Education & Training	396	1,349	1,000	135	3,100	
		110,257	126,136	123,832	58,609	68,902	**0**
Personnel		**181,192**	**209,026**	**214,198**	**176,003**	**260,100**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Purchasing***			
Fund-Activity:	***101-233***			
010	Purchasing Coordinator	1		64,591
	Activity Total	**1**		**64,591**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

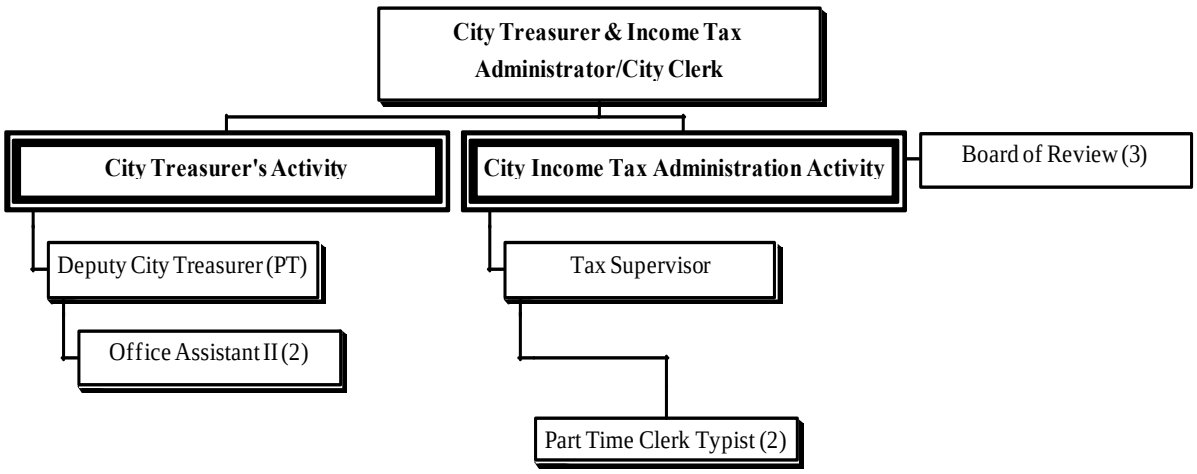
Fund 101 General Fund
Dept 233 Purchasing

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-233-000-706.000	Salaries and Wages	60,106	61,244	62,009	62,009	64,591	
101-233-000-715.000	Employers FICA	4,063	4,146	4,744	4,744	4,941	
101-233-000-719.000	Health Insurance	9,927	12,815	13,906	15,480	18,497	
101-233-000-719.679	Health Insurance Deductible	1,794	1,800	1,440	0	0	
101-233-000-722.000	Pension-General	5,941	7,576	7,764	7,764	7,893	
101-233-000-724.000	Unemployment	363	63	63	135	236	
101-233-000-724.001	Workers Compensation	84	85	87	87	90	
101-233-000-725.000	Other Fringe Benefits	2,496	2,251	973	1,808	1,085	
		84,774	89,980	90,986	92,027	97,333	**0**
Material and Supplies:							
101-233-000-726.000	Office Supplies	2,071	2,086	2,500	2,500	2,500	
		2,071	2,086	2,500	2,500	2,500	**0**
Contractual and Other:							
101-233-000-853.000	Telephone	752	785	829	829	864	
101-233-000-873.000	Travel	111	0	0	0	0	
101-233-000-946.000	Office Equipment Rental	-2,179	-105	6,501	6,501	6,500	
101-233-000-958.000	Memberships & Dues	355	305	415	415	415	
		-961	985	7,745	7,745	7,779	**0**
Capital Outlay:							
101-233-000-983.000	Office Equipment	0	0	0	0	0	**0**
		0	0	0	0	0	**0**
Purchasing		**85,884**	**93,051**	**101,231**	**102,272**	**107,612**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***City Treasurer***			
Fund-Activity:	***101-253***			
305	Office Assistant II	2		84,489
ELEC	City Treasurer/Acting City Clerk *	1		111,435
PT	Deputy City Treasurer		1	48,445
	Activity Total	**3**	**1**	**244,369**
	Less: Allocation of City Treasurer/City Clerk to 101-192			**-6,000**
	Allocation of City Treasurer/City Clerk to 101-215			**-14,000**
				224,369

City Treasurer & Income Tax
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

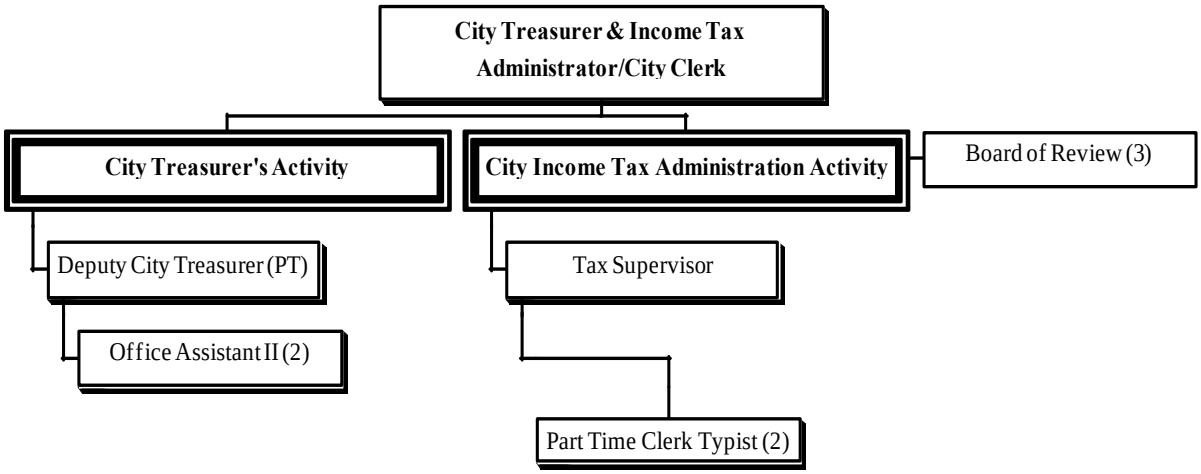
Fund 101 General Fund
Dept 253 City Treasurer

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-253-000-702.000	Termination Pay	0	6,178	0	0	0	
101-253-000-706.000	Salaries and Wages	158,152	173,357	180,686	180,686	175,924	
101-253-000-707.000	Wages-Temporary	45,256	48,500	46,495	47,479	48,445	
101-253-000-715.000	Employers FICA	15,059	18,039	17,380	17,980	17,164	
101-253-000-719.000	Health Insurance	28,130	27,420	27,575	43,150	46,050	
101-253-000-719.678	RX Drug Insurance	2,782	0	0	0	0	
101-253-000-719.679	Health Insurance Deductible	3,150	4,500	4,500	0	0	
101-253-000-722.000	Pension-General	15,578	24,335	22,622	22,622	10,325	
101-253-000-724.000	Unemployment	1,089	204	252	252	902	
101-253-000-724.001	Workers Compensation	543	341	1,061	1,061	1,082	
101-253-000-725.000	Other Fringe Benefits	573	746	3,091	3,091	3,167	
		270,312	303,620	303,662	316,321	303,059	**0**
Material and Supplies:							
101-253-000-726.000	Office Supplies	3,009	2,491	4,145	4,145	4,425	
101-253-000-737.000	Publications	727	0	790	790	800	
		3,736	2,491	4,935	4,935	5,225	**0**
Contractual and Other:							
101-253-000-818.000	Contractual Service	1,831	1,027	2,000	2,000	2,000	
101-253-000-853.000	Telephone	1,242	1,719	1,660	1,660	1,660	
101-253-000-873.000	Travel	97	67	75	75	75	
101-253-000-934.000	Office Equipment Maintena	195	0	1,400	1,400	1,400	
101-253-000-935.000	Software Maintenance	2,206	2,241	4,000	4,000	4,000	
101-253-000-958.000	Memberships & Dues	10	10	125	125	150	
		5,581	5,064	9,260	9,260	9,285	**0**
Capital Outlay:							
101-253-000-983.000	Office Equipment	1,640	0	2,000	0	2,000	
		1,640	0	2,000	0	2,000	**0**
City Treasurer		**281,269**	**311,175**	**319,857**	**330,516**	**319,569**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***City Income Tax Administration***			
Fund-Activity:	***101-254***			
011	Tax Supervisor	1		70,675
PT	Part-Time Clerk-Typist		2	27,000
PT	Board of Review		3	750
	Activity Total	**1**	**5**	**98,425**

City Treasurer & Income Tax
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

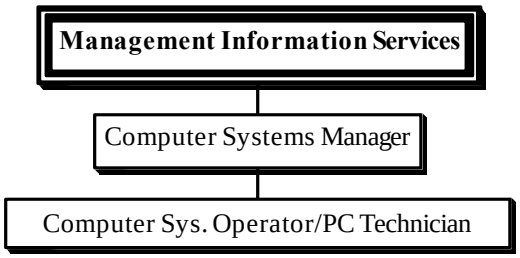
Fund 101 General Fund
Dept 254 City Income Tax Administration

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-254-000-702.000	Termination Pay	0	0	0	0	0	
101-254-000-706.000	Salaries and Wages	82,743	73,894	68,500	68,500	70,675	
101-254-000-707.000	Wages-Temporary	20,492	20,773	27,750	25,000	27,750	
101-254-000-715.000	Employers FICA	7,630	5,445	7,350	6,200	7,530	
101-254-000-719.000	Health Insurance	13,937	2,642	2,030	2,030	2,200	
101-254-000-719.678	RX Drug Insurance	2,210	0	0	0	0	
101-254-000-719.679	Health Insurance Deductible	900	332	0	0	0	
101-254-000-722.000	Pension-General	9,671	8,252	8,526	6,500	8,640	
101-254-000-724.000	Unemployment	688	122	126	126	472	
101-254-000-724.001	Workers Compensation	17	130	134	134	138	
101-254-000-725.000	Other Fringe Benefits	664	760	1,002	1,002	1,115	
		138,952	112,350	115,418	109,492	118,520	**0**
Material and Supplies:							
101-254-000-726.000	Office Supplies	21,684	26,021	27,600	27,600	27,850	
101-254-000-737.000	Publications	100	0	1,000	1,000	1,000	
		21,784	26,021	28,600	28,600	28,850	**0**
Contractual and Other:							
101-254-000-853.000	Telephone	400	760	850	850	850	
101-254-000-934.000	Office Equipment Maintena	248	65	1,050	1,050	1,200	
101-254-000-935.000	Software Maintenance	6,563	88	6,700	6,500	6,700	
		7,211	913	8,600	8,400	8,750	**0**
Capital Outlay:							
101-254-000-983.000	Office Equipment	1,717	1,986	2,000	0	2,000	
		1,717	1,986	2,000	0	2,000	**0**
City Income Tax Administration		**169,664**	**141,270**	**154,618**	**146,492**	**158,120**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Management Information Services***			
Fund-Activity:	***101-258***			
306	Comp.Sys. Oper./PC Tech.	1		46,748
310	Computer Systems Manager	1		63,929
		2		110,677
	Add: Allocation of Asst. Fin. Director/Acting MIS Coord. from 101-201 Finance (Acting pay)			8,312
	Activity Total			**118,989**

Management Information Services
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

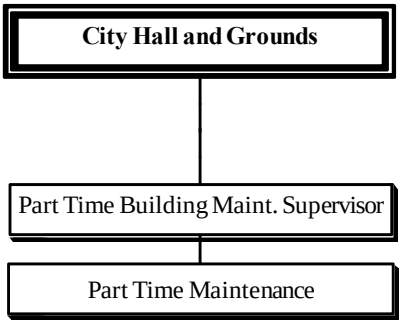
Fund 101 General Fund
Dept 258 Management Information Services

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-258-000-702.000	Termination Pay	0	0	0	4,290	0	
101-258-000-706.000	Salaries and Wages	166,106	178,759	185,092	119,490	118,989	
101-258-000-707.000	Wages - Temporary	240	5,130	15,600	840	0	
101-258-000-709.000	Overtime	5,009	7,402	3,500	5,999	6,500	
101-258-000-715.000	Employers FICA	12,246	13,568	15,877	9,363	9,103	
101-258-000-719.000	Health Insurance	36,748	37,857	43,942	34,038	35,376	
101-258-000-719.005	Health - MERS HSA	740	1,750	1,750	1,750	1,951	
101-258-000-719.678	RX Drug Insurance	4,186	0	0	0	0	
101-258-000-719.679	Health Insurance Deductible	3,704	5,503	5,482	0	0	
101-258-000-722.000	Pension-General	14,878	22,482	20,759	14,936	14,446	
101-258-000-723.000	Pension-MERS DC	475	1,233	1,358	1,286	1,651	
101-258-000-724.000	Unemployment	1,155	227	259	533	499	
101-258-000-724.001	Workers Compensation	289	1,732	1,953	1,108	1,097	
101-258-000-725.000	Other Fringe Benefits	1,848	2,768	3,191	1,196	2,200	
		247,624	278,411	298,763	194,829	191,812	**0**
Material and Supplies:							
101-258-000-726.000	Office Supplies	397	276	600	1,280	1,300	
101-258-000-726.001	Data Processing Supplies	2,233	7,621	2,500	2,750	300	
		2,630	7,897	3,100	4,030	1,600	**0**
Contractual and Other:							
101-258-000-818.000	Contractual Services	21,231	19,581	12,500	18,274	21,800	
101-258-000-818.028	Contractual Services-GIS	10,130	19,043	12,675	15,259	0	
101-258-000-818.061	Contractual Services-Websi	0	15153.01	15,153	23,003	19,653	
101-258-000-853.000	Telephone	8,101	6,545	7,100	7,831	8,000	
101-258-000-873.000	Travel	248	0	500	342	500	
101-258-000-935.000	Software Maintenance	22,049	22,207	23,010	23,290	23,500	
101-258-000-960.000	Education & Training	100	0	18,750	18,750	18,750	
		61,859	82,529	89,688	106,749	92,203	**0**
Capital Outlay:							
101-258-000-977.000	Equipment	7,714	21,460	37,484	37,413	24,429	
101-258-000-984.000	Software Purchase	756	0	0	0	0	
		8,470	21,460	37,484	37,413	24,429	**0**
Management Information Services		**320,583**	**390,297**	**429,035**	**343,021**	**310,044**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***City Hall & Grounds***			
Fund-Activity:	***101-265***			
PT	Building Maintenance Supervisor		1	38,472
PT	Part-Time Maintenance		1	4,271
	Activity Total		**2**	**42,743**

City Hall and Grounds
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 265 City Hall & Grounds

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-265-000-702.000	Termination Pay	24,303	0	0	0	0	
101-265-000-706.000	Salaries and Wages	4,643	0	0	0	0	
101-265-000-707.000	Wages-Temporary	58,410	43,053	43,182	43,182	42,743	
101-265-000-709.000	Overtime	315	0	0	0	0	
101-265-000-715.000	Employers FICA	6,906	3,302	3,303	3,303	3,270	
101-265-000-719.000	Health Insurance	890	0	0	0	0	
101-265-000-719.678	RX Drug Insurance	0	0	0	0	0	
101-265-000-719.679	Health Insurance Deductible	201	0	0	0	0	
101-265-000-722.000	Pension-General	584	0	0	0	0	
101-265-000-724.000	Unemployment	1,032	184	126	126	472	
101-265-000-724.001	Workers Compensation	1,669	506	490	490	480	
101-265-000-725.000	Other Fringe Benefits	16	0	0	0	0	
		98,969	47,045	47,101	47,101	46,965	**0**
Material and Supplies:							
101-265-000-751.000	Gasoline	2,453	2,904	2,500	2,500	2,500	
101-265-000-758.000	Laundry	1,575	1,432	1,331	1,331	1,331	
101-265-000-776.000	Custodial Supplies	11,879	12,437	15,080	15,080	15,080	
		15,907	16,773	18,911	18,911	18,911	**0**
Contractual and Other:							
101-265-000-818.000	Contractual Services	29,653	29,822	53,363	27,363	29,263	
101-265-000-818.265	Contr. Serv.-City Hall	41,503	40,733	47,322	54,206	49,120	
101-265-000-853.000	Telephone	3,703	1,389	1,802	1,802	1,800	
101-265-000-914.000	Insurance	7,732	8,277	8,277	9,062	9,243	
101-265-000-920.000	Utilities	115,895	128,928	132,590	132,590	140,000	
101-265-000-931.000	Building Maintenance	13,797	33,398	25,660	64,760	33,860	
101-265-000-933.000	Equipment Maintenance	6,385	5,000	9,114	9,114	0	
101-265-000-939.000	Vehicle Maintenance	774	505	500	2,250	750	
101-265-000-944.661	Equipment Lease - MP	4,355	0	0	0	0	
		223,797	248,052	278,628	301,147	264,036	**0**
Capital Outlay:							
101-265-000-985.000	Vehicles	0	0	0	19,033	0	
		0	0	0	19,033	0	**0**
City Hall & Grounds		**338,673**	**311,870**	**344,640**	**386,192**	**329,912**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Cemeteries***			
Fund-Activity:	***101-276***			
306	Landscape Technician III	1		46,975
PT	Part Time Laborer		2	10,440
	Activity Total	**1**	**2**	**57,415**
	Add: Crew Leader-Parks & Cemeteries (50%) From 101-697			**25,721**
				83,136

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 276 Cemeteries

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-276-000-702.000	Termination Pay	0	0	0	0	0	
101-276-000-706.000	Salaries and Wages	71,157	91,510	88,370	83,404	72,696	
101-276-000-707.000	Wages-Temporary	45,206	10,638	10,440	11,000	10,440	
101-276-000-709.000	Overtime	3,861	6,400	3,000	5,000	3,000	
101-276-000-715.000	Employers FICA	9,177	9,691	7,588	8,000	8,492	
101-276-000-719.000	Health Insurance	10,085	13,818	19,507	18,000	19,597	
101-276-000-719.678	RX Drug Insurance	1,870	0	0	0	0	
101-276-000-719.679	Health Insurance-Deductible	554	1,816	1,800	0	0	
101-276-000-722.000	Pension-General	7,793	12,381	11,143	11,000	8,921	
101-276-000-724.000	Unemployment	1,987	769	189	1,089	1,298	
101-276-000-724.001	Workers Compensation	2,124	3,722	2,122	3,864	2,501	
101-276-000-725.000	Other Fringe Benefits	2,124	2,885	1,227	2,967	1,138	
		155,938	153,630	145,386	144,324	128,083	**0**
Material and Supplies:							
101-276-000-726.000	Office Supplies	606	700	0	200	150	
101-276-000-740.000	Operating Supplies	2,003	2,088	1,000	2,868	2,000	
101-276-000-751.000	Gasoline	22,977	11,149	9,000	10,000	9,000	
101-276-000-755.000	Safety Supplies	13	984	0	0	0	
101-276-000-756.000	Miscellaneous Supplies	4,464	5,030	0	0	0	
101-276-000-758.000	Laundry	669	610	1,000	300	500	
101-276-000-776.000	Custodial Supplies	1,657	-1,518	2,000	1,500	1,000	
101-276-000-778.000	Equipment Maint. Supplies	17,581	8,877	12,000	11,000	8,000	
101-276-000-782.000	Materials	1,982	0	0	0	0	
101-276-000-783.000	Seed And Sod	92	618	1,500	500	500	
		52,044	28,538	26,500	26,368	21,150	**0**
Contractual and Other:							
101-276-000-818.000	Contractual Services	5,549	9,323	46,760	50,000	60,000	
101-276-000-818.025	Contractual Services-DPW	0	0	0	564	500	
101-276-000-853.000	Telephone	1,860	1,629	500	500	500	
101-276-000-920.000	Utilities	17,781	19,336	10,000	10,000	10,000	
101-276-000-931.000	Building Maintenance	1,388	1,314	1,500	1,000	2,000	
101-276-000-933.000	Equipment Maintenance	1,521	1,071	1,500	3,000	3,000	
101-276-000-938.000	Grounds Maintenance	412	0	0	0	0	
101-276-000-943.000	Equipment Rental - MP	8	7,353	0	0	0	
101-276-000-958.000	Memberships & Dues	75	0	100	0	0	
101-276-000-960.000	Education & Training	0	0	100	300	300	
101-276-000-966.000	Public Works Overhead	0	167	0	100	100	
		28,594	40,193	60,460	65,464	76,400	**0**
Capital Outlay:							
101-276-000-973.000	Land Acquisition	0	5,213	0	0	0	
101-276-000-982.000	Machinery & Equipment	7,000	0	7,353	7,353	14,649	
101-276-000-984.000	Software	7,798	0	0	0	0	
		14,798	5,213	7,353	7,353	14,649	**0**
Cemeteries		**251,374**	**227,574**	**239,699**	**243,509**	**240,282**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

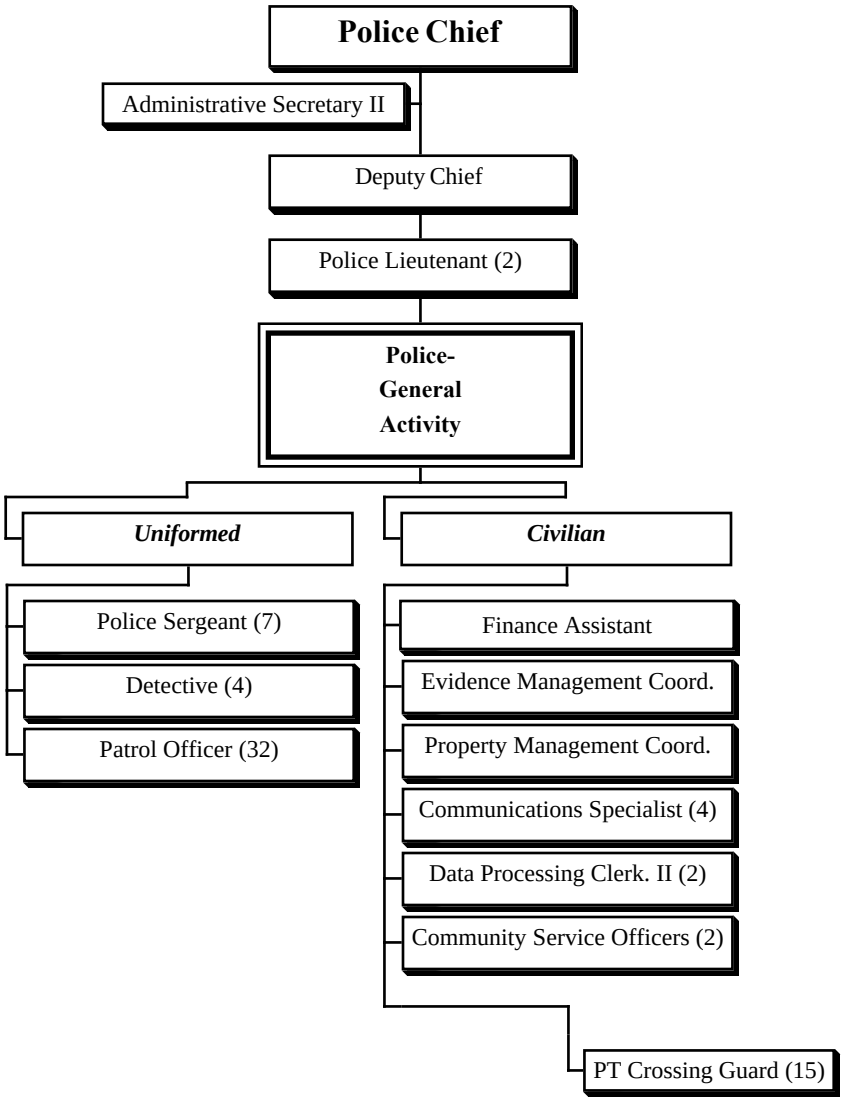
Fund 101 General Fund
Dept 299 Unallocated

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-299-000-706.000	Salaries-Ret. Health Stipend	108,452	99,810	110,000	110,000	115,000	
101-299-000-715.000	Employers FICA (Ret.)	8,297	7,635	8,415	8,415	8,798	
101-299-000-724.000	Unemployment	46	15	0	0	0	
		116,795	107,460	118,415	118,415	123,798	**0**
Materials and Supplies:							
101-299-000-730.000	Postage	110,824	118,016	120,000	125,000	130,000	
		110,824	118,016	120,000	125,000	130,000	**0**
Contractual and Other:							
101-299-000-719.001	Health Insurance-Retirees	179,540	215,173	233,000	200,000	230,000	
101-299-000-808.000	Audit Fees	25,745	27,920	28,134	28,479	29,000	
101-299-000-808.731	Audit Fees - Actuary	0	0	0	0	12,900	
101-299-000-818.000	Contractual Services	26,730	6,170	10,000	10,000	10,000	
101-299-000-818.057	Incubator Costs	2,900	4,000	0	0	0	
101-299-000-880.000	Comm. Promotion	41,498	54,615	61,100	57,000	52,000	
101-299-000-880.004	Comm. Promotion - UM	0	3,487	0	3,000	3,000	
101-299-000-914.000	Insurance	61,793	67,075	67,075	67,419	68,767	
101-299-000-914.001	Insurance-Ded. Portion	11,421	2,500	10,000	10,000	10,000	
101-299-000-956.001	Contingency	0	0	0	0	0	
101-299-000-962.000	Uncollectible Accounts	146,247	160,442	150,000	150,000	125,000	
101-299-000-962.440	Uncollect. Accts-Income Ta	77,500	-12,510	0	0	0	
101-299-000-963.000	Miscellaneous	1,224	1,405	2,500	2,500	2,500	
		574,598	530,277	561,809	528,398	543,167	**0**
Unallocated		**802,217**	**755,753**	**800,224**	**771,813**	**796,965**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
General Fund
Police Department Summary

Activity #	Activity Name	Proposed Budget
101-301	Police Department (General)	$ 8,409,158
101-313	Consortium Training	13,693
101-314	In-Service Training	16,000
General Fund Total - Police Department		$ 8,438,851

City of Jackson
Police Department
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Police Department***			
Fund-Activity:	***101-301***			
006	Administrative Secretary II	1		50,143
006	Evidence Mgt. Coordinator	1		50,143
006	Property Mgt. Coordinator	1		50,143
007	Finance Assistant	1		53,119
017	Deputy Chief	1		96,035
020	Police Chief	1		112,185
082	Patrol Officer	32		2,033,710
084	Detective	4		281,619
085	Police Sergeant	7		555,691
087	Police Lieutenant	2		174,149
303	Data Processing Clerk II	2		85,225
303	Communication Specialists	4		166,018
	Community Service Officers	2		41,920
PT	Part-Time School Crossing Guard		15	61,900
	Activity Total	**59**	**15**	**3,812,000**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 301 Police Department

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-301-000-702.000	Termination Pay	42,099	27,270	207,199	138,808	150,961	
101-301-000-706.000	Salaries and Wages	3,431,593	3,587,562	3,645,595	3,630,592	3,750,100	
101-301-000-707.000	Wages-Temporary	57,914	52,264	61,900	51,574	61,900	
101-301-000-709.000	Overtime	174,990	170,821	186,410	182,079	205,179	
101-301-000-715.000	Employers FICA	86,728	88,664	90,802	88,182	96,415	
101-301-000-719.000	Health Insurance	505,492	453,952	583,306	556,963	650,965	
101-301-000-719.005	Health Ins.-MERS HSA	4,039	9,827	8,750	10,492	15,750	
101-301-000-719.678	RX Drug Insurance	46,548	0	0	0	0	
101-301-000-719.679	Health Insurance Deductible	49,473	67,186	70,065	0	0	
101-301-000-722.000	Pension-General	52,437	63,836	57,130	56,691	57,265	
101-301-000-722.001	Retirement - Contractual	0	0	0	2,760	5,609	
101-301-000-722.733	Pension-Police/Fire 345	1,970,588	2,128,448	2,383,967	2,383,967	2,272,435	
101-301-000-723.000	Pension-MERS DC	2,633	7,743	7,895	11,867	14,471	
101-301-000-724.000	Unemployment	25,326	5,152	4,537	21,485	17,464	
101-301-000-724.001	Workers Compensation	49,154	49,993	56,040	56,006	56,464	
101-301-000-725.000	Other Fringe Benefits	43,029	45,400	52,407	43,363	54,789	
		6,542,043	6,758,118	7,416,003	7,234,829	7,409,767	**0**
Material and Supplies:							
101-301-000-726.000	Office Supplies	12,900	10,409	12,262	4,986	11,722	
101-301-000-726.001	Data Processing Supplies	5,887	3,430	4,925	4,134	5,311	
101-301-000-737.000	Publications	1,013	688	659	332	1,328	
101-301-000-741.000	Ammunition	11,799	17,532	18,440	18,447	21,018	
101-301-000-744.000	Uniform Allowance	29,617	32,825	43,246	33,392	52,163	
101-301-000-751.000	Gasoline	131,392	118,183	143,220	96,307	146,000	
101-301-000-756.000	Miscellaneous Supplies	5,311	5,720	6,545	6,145	7,264	
101-301-000-757.000	Photography Supplies	3,863	4,988	7,620	10,501	12,660	
101-301-000-758.000	Laundry	733	738	767	795	767	
101-301-000-760.000	Medical Supplies	2,107	268	937	1,122	940	
101-301-000-776.000	Custodial Supplies	2,879	3,838	4,085	3,001	4,513	
101-301-000-778.000	Equipment Maint. Supplies	21,991	18,206	22,486	15,976	23,888	
		229,492	216,825	265,192	195,138	287,574	**0**
Contractual and Other:							
101-301-000-817.000	Consultant Services	11,997	13,248	24,530	29,555	21,940	
101-301-000-818.000	Contractual Services	11,389	6,471	0	6,340	0	
101-301-000-820.000	Special Investigations	981	455	3,292	2,917	3,220	
101-301-000-823.000	Medical Services	5,110	4,127	6,068	4,619	9,290	
101-301-000-853.000	Telephone	38,846	42,289	32,373	36,483	30,380	
101-301-000-861.000	Auto Allowance	400	4,800	4,800	4,800	4,800	
101-301-000-873.000	Travel	2,164	2,221	7,153	5,515	8,608	
101-301-000-900.000	Printing & Publishing	1,813	4,549	6,317	3,547	6,431	
101-301-000-914.000	Insurance	85,298	85,652	85,298	89,372	87,004	
101-301-000-914.001	Insurance-Ded. Portion	5,000	13,581	10,000	10,000	10,000	
101-301-000-919.001	Physical Agility Testing	29,189	32,110	32,962	33,015	32,962	
101-301-000-919.002	Residency Allowance	0	0	0	0	1,800	
101-301-000-920.000	Utilities	43,635	46,855	43,407	47,690	49,510	

Continued

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual and Other:(Cont'd.)							
101-301-000-931.000	Building Maintenance	30,032	29,325	36,626	35,167	41,060	
101-301-000-933.000	Equipment Maintenance	27,785	11,529	30,632	30,759	33,758	
101-301-000-934.000	Office Equipment Maintena	26,840	25,359	41,751	41,779	45,404	
101-301-000-939.000	Vehicle Maintenance	65,013	79,464	78,846	79,528	88,510	
101-301-000-942.000	Building Rental/Lease	5,419	6,389	5,460	6,381	6,420	
101-301-000-946.000	Office Equipment Rental	32,402	32,402	40,877	40,993	39,977	
101-301-000-958.000	Memberships & Dues	1,147	1,320	1,525	1,630	1,310	
101-301-000-960.000	Education & Training	19,252	28,227	22,100	20,500	53,202	
101-301-000-963.000	Miscellaneous	-193	-467	0	0	0	
101-301-000-969.000	Contribution to JED	41,662	43,745	45,934	45,934	48,231	
101-301-000-969.002	Contribution to OEM	0	0	10,000	10,000	10,000	
		485,181	513,651	569,951	586,524	633,817	**0**
Capital Outlay:							
101-301-000-976.000	Building Additions	0	0	0	0	0	
101-301-000-981.000	Furniture	5,568	0	0	0	0	
101-301-000-982.000	Machinery & Equipment	5,595	0	0	0	0	
101-301-000-983.000	Office Equipment	0	0	0	25,000	0	
101-301-000-984.000	Software	10,377	0	0	0	0	
101-301-000-985.000	Vehicles	76,869	103,260	79,380	103,260	78,000	
101-301-000-986.000	Radio Equipment	0	0	0	0	0	
		98,409	103,260	79,380	128,260	78,000	**0**
Police Department		**7,355,125**	**7,591,854**	**8,330,526**	**8,144,751**	**8,409,158**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 212 2011/12

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-308-212-709.000	Overtime	7,579	0	0	0	0	**0**
101-308-212-715.000	Employers FICA	110	0	0	0	0	**0**
101-308-212-724.001	Workers Compensation	76	0	0	0	0	**0**
		7,765	0	0	0	0	**0**
2011/12 STEP Grant		**7,765**	**0**	**0**	**0**	**0**	**0**

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

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

Fund 101 General Fund
Dept 311 OSHP Grant-Belt
Sub. Act. 212 2011/12

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-311-212-709.000	Overtime	1,552	0	0	0	0	**0**
101-311-212-715.000	Employers FICA	22	0	0	0	0	**0**
101-311-212-724.001	Workers Compensation	16	0	0	0	0	**0**
		1,590	0	0	0	0	**0**
2011/12 OSHP Grant-Belt		**1,590**	**0**	**0**	**0**	**0**	**0**

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-311-212-709.000	Overtime	8,937	5,564	0	0	0	**0**
101-311-212-715.000	Employers FICA	130	80	0	0	0	**0**
101-311-212-724.001	Workers Compensation	89	56	0	0	0	**0**
		9,156	5,700	0	0	0	**0**
2012/13 OSHP Grant-Belt		**9,156**	**5,700**	**0**	**0**	**0**	**0**

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-311-214-709.000	Overtime	0	6,143	0	0	0	**0**
101-311-214-715.000	Employers FICA	0	89	0	0	0	**0**
101-311-214-724.001	Workers Compensation	0	61	0	0	0	**0**
		0	6,293	0	0	0	**0**
2013/14 OSHP Grant-Belt		**0**	**6,293**	**0**	**0**	**0**	**0**

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-311-214-709.000	Overtime	0	0	0	14,642	0	**0**
101-311-214-715.000	Employers FICA	0	0	0	212	0	**0**
101-311-214-724.001	Workers Compensation	0	0	0	146	0	**0**
		0	0	0	15,000	0	**0**
2014/15 OSHP Grant-Belt		**0**	**0**	**0**	**15,000**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 312 OSHP Grant-OWI
Sub. Act. 212 2011/12

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-312-212-709.000	Overtime	3,918	0	0	0	0	**0**
101-312-212-715.000	Employers FICA	57	0	0	0	0	**0**
101-312-212-724.001	Workers Compensation	39	0	0	0	0	**0**
		4,014	0	0	0	0	**0**
2011/12 OSHP Grant-OWI		**4,014**	**0**	**0**	**0**	**0**	**0**

Fund 101 General Fund
Dept 313 Consortium Training

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-313-000-706.000	Salaries and Wages	380	1,832	381	381	400	
101-313-000-715.000	Employers FICA	29	0	30	30	40	
101-313-000-722.000	Pension-General	38	0	38	38	40	
101-313-000-724.001	Workers Compensation	1	0	4	4	4	
		448	1,832	453	453	484	**0**
Material and Supplies:							
101-313-000-756.000	Miscellaneous Supplies	3,845	317	750	750	750	
		3,845	317	750	750	750	**0**
Contractual and Other:							
101-313-000-818.000	Contractual Services	4,909	4,791	5,288	5,288	5,552	
101-313-000-873.000	Travel	0	1,455	1,378	1,378	1,447	
101-313-000-960.000	Education & Training	21,706	4,295	5,200	5,200	5,460	
		26,615	10,541	11,866	11,866	12,459	**0**
Consortium Training		**30,908**	**12,690**	**13,069**	**13,069**	**13,693**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 314 In-Service Training

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual and Other:							
101-314-000-873.000	Travel	0	0	0	0	0	
101-314-000-960.000	Education & Training	9,418	2,756	2,756	18,500	16,000	
		9,418	2,756	2,756	18,500	16,000	**0**
In-Service Training		**9,418**	**2,756**	**2,756**	**18,500**	**16,000**	**0**

Fund 101 General Fund
Dept 315 MCOLES Training
Sub. Act. 212 2011/12

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-315-212-706.000	Salaries and Wages	0	0	0	0	0	**0**
101-315-212-715.000	Employers FICA	0	0	0	0	0	**0**
101-315-212-724.001	Workers Compensation	0	0	0	0	0	**0**
		0	0	0	0	0	**0**
Material and Supplies:							
101-315-212-751.000	Gasoline	0	0	0	0	0	**0**
		0	0	0	0	0	**0**
Contractual and Other:							
101-315-212-818.000	Contractual Services	0	0	0	0	0	**0**
101-315-212-939.000	Vehicle Maintenance	0	0	0	0	0	**0**
		0	0	0	0	0	**0**
2011/12 MCOLES Training		**0**	**0**	**0**	**0**	**0**	**0**

Fund 101 General Fund
Dept 315 MCOLES Training
Sub. Act. 213 2012/13

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-315-213-706.000	Salaries and Wages	682	0	0	0	0	**0**
101-315-213-715.000	Employers FICA	10	0	0	0	0	**0**
101-315-213-724.001	Workers Compensation	10	0	0	0	0	**0**
		702	0	0	0	0	**0**
Contractual and Other:							
101-315-213-818.000	Contractual Services	12,717	0	0	0	0	**0**
101-315-213-939.000	Vehicle Maintenance	12,602	0	0	0	0	**0**
		25,319	0	0	0	0	**0**
2012/13 MCOLES Training		**26,021**	**0**	**0**	**0**	**0**	**0**

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual and Other:							
101-315-214-818.000	Contractual Services	0	2,084	0	0	0	
101-315-214-939.000	Vehicle Maintenance	0	11,846	0	0	0	
		0	13,930	0	0	0	**0**
2013/14 MCOLES Training		**0**	**13,930**	**0**	**0**	**0**	**0**

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-315-215-706.000	Salaries and Wages	0	0	1,467	1,467	0	
101-315-215-715.000	Employers FICA	0	0	21	21	0	
101-315-215-724.001	Workers Compensation	0	0	22	22	0	
		0	0	1,510	1,510	0	**0**
Contractual and Other:							
101-315-215-818.000	Contractual Services	0	0	13,257	13,257	0	
101-315-215-939.000	Vehicle Maintenance	0	0	14,556	14,556	0	
		0	0	27,813	27,813	0	**0**
2014/15 MCOLES Training		**0**	**0**	**29,323**	**29,323**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 318 Homeland Security Grant

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual and Other:							
101-318-000-982.001	Machinery & Equipment	84,229	0	0	0	0	**0**
101-318-000-986.001	Radio Equipment	196,357	0	0	0	0	**0**
		280,586	0	0	0	0	**0**
Homeland Security Grant		**280,586**	**0**	**0**	**0**	**0**	**0**

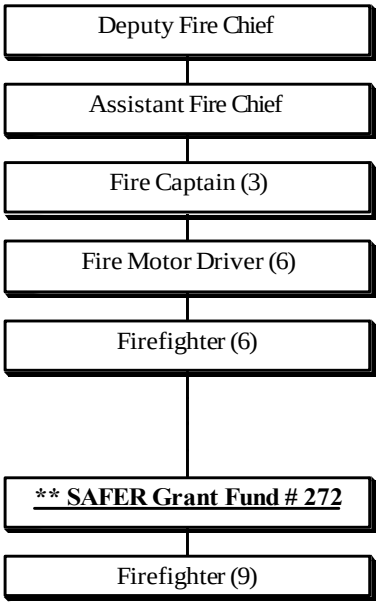
Fund 101 General Fund
Dept 319 ARRA Block Grant

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual and Other:							
101-319-000-976.000	Bulding Additions	0	0	0	0	0	**0**
		0	0	0	0	0	**0**
ARRA Block Grant		**0**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Fire Suppression***			
Fund-Activity:	***101-340***			
019	Deputy Fire Chief	1		106,447
50	Firefighter	6		341,454
52	Fire Motor Driver	6		438,289
55	Fire Captain	3		251,003
58	Assistant Fire Chief	1		86,561
	Activity Total	**17**		**1,223,754**

Fire Department
Activity Personnel Chart



***** SAFER Grant Extension Expires approximately 11/21/15.***

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 340 Fire Suppression

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-340-000-702.000	Termination Pay	31,412	63,619	69,603	59,779	78,837	
101-340-000-706.000	Salaries and Wages	1,287,877	1,283,861	1,329,496	1,129,595	1,223,754	
101-340-000-707.000	Temporary Wages	7,900	0	0	0	0	
101-340-000-709.000	Overtime	158,399	113,271	168,352	129,102	150,292	
101-340-000-715.000	Employers FICA	23,176	22,209	17,510	20,682	21,296	
101-340-000-719.000	Health Insurance	180,581	185,692	177,214	239,326	252,122	
101-340-000-719.678	RX Drug Insurance	7,602	8,945	0	0	0	
101-340-000-719.679	Health Insurance Deductible	12,461	14,162	0	0	0	
101-340-000-719.680	Health Insurance Ded.-Fire	47,749	31,056	65,212	0	0	
101-340-000-722.000	Pension-General	4,540	6,092	0	0	0	
101-340-000-722.001	Retirement - Contractual	0	0	0	1,922	5,322	
101-340-000-722.733	Pension-Police/Fire 345	899,754	883,896	1,026,442	1,026,442	903,389	
101-340-000-723.000	Pension-MERS DC	-380	2,662	1,283	5,117	5,536	
101-340-000-724.000	Unemployment	6,707	1,583	1,071	6,008	4,009	
101-340-000-724.001	Workers Compensation	26,107	25,983	23,819	22,557	23,242	
101-340-000-725.000	Other Fringe Benefits	2,699	2,289	16,080	13,444	15,899	
		2,696,584	2,645,320	2,896,082	2,653,974	2,683,698	**0**
Material and Supplies:							
101-340-000-726.000	Office Supplies	1,181	3,610	4,252	7,842	3,038	
101-340-000-737.000	Publications	1,394	453	307	707	307	
101-340-000-743.000	Chemicals	2,450	2,277	2,235	2,924	2,391	
101-340-000-744.000	Uniform Allowance	12,151	8,225	7,840	14,005	9,520	
101-340-000-745.005	Program Supplies - JCF	0	493	0	2,107	0	
101-340-000-747.000	Protective Clothing	24,363	8,393	13,234	14,327	11,185	
101-340-000-751.000	Gasoline	28,525	25,266	29,180	21,157	29,202	
101-340-000-756.000	Miscellanous Supplies	9,023	3,539	5,494	9,644	4,755	
101-340-000-760.001	Emergency Medical Supplie	12,424	12,758	10,500	11,700	11,645	
101-340-000-776.000	Custodial Supplies	3,089	2,605	3,069	6,213	6,742	
101-340-000-778.000	Equipment Maint. Supplies	5,082	8,399	5,970	13,404	23,853	
		99,682	76,018	82,081	104,030	102,638	**0**
Contractual and Other:							
101-340-000-801.000	Professional Services	65,742	12,920	0	374	3,500	
101-340-000-823.000	Medical Services	9,871	6,227	8,292	11,735	8,592	
101-340-000-853.000	Telephone	7,932	8,892	9,684	8,461	9,468	
101-340-000-873.000	Travel	1,105	2,217	935	1,335	1,435	
101-340-000-914.000	Insurance	28,883	26,629	28,883	28,475	29,461	
101-340-000-915.000	Subsistance Pay	15,420	20,525	12,800	20,048	20,000	
101-340-000-919.001	Physical Agility Testing	16,000	23,458	16,000	21,950	25,000	
101-340-000-919.002	Residency Allowance	500	500	500	250	250	
101-340-000-920.000	Utilities	43,887	53,227	42,876	50,711	56,196	
101-340-000-931.000	Building Maintenance	50,102	13,149	24,525	26,003	25,180	
101-340-000-933.000	Equipment Maintenance	13,175	12,085	21,210	19,610	23,818	

Continued

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual and Other: *(Continued)*							
101-340-000-934.000	Office Equipment Maintena	7,665	4,114	2,495	3,226	2,455	
101-340-000-935.000	Software Maintenance	0	0	1,380	2,855	4,168	
101-340-000-939.000	Vehicle Maintenance	51,142	48,990	68,867	98,876	76,593	
101-340-000-958.000	Memberships & Dues	443	175	245	508	708	
101-340-000-960.000	Education & Training	23,607	13,519	17,553	17,553	16,903	
101-340-000-963.000	Miscellaneous	650	2,159	0	0	0	
101-340-000-969.000	Contribution to JED	17,855	18,748	19,686	19,686	20,670	
		353,979	267,534	275,931	331,656	324,397	**0**
Capital Outlay:							
101-340-000-976.000	Building Additions & Imp.	0	0	0			
101-340-000-979.000	Fire Equipment	3,974	6,046	2,980	2,980	0	
101-340-000-982.000	Machinery & Equipment	1,630	3,536	0	0	0	
101-340-000-983.000	Office Equipment	0	2,487	0	479	0	
101-340-000-985.001	Vehicles - Fire Truck	0	0	0	0	60,000	
101-340-000-986.000	Radio Equipment	0	0	2,172	2,558	0	
		5,604	12,069	5,152	6,017	60,000	**0**
Fire Suppression		**3,155,849**	**3,000,941**	**3,259,246**	**3,095,677**	**3,170,733**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 350 Public Safety - Unallocated

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-350-000-706.000	Salaries and Wages (Health)	307,011	318,595	350,000	330,000	350,000	
101-350-000-715.000	Employers FICA	390	632	390	650	650	
101-350-000-724.000	Unemployment	0	21	0	25	30	
101-350-000-725.000	Other F/B - Life Ins. (FF)	285	256	350	300	300	
		307,686	319,504	350,740	330,975	350,980	**0**
Contractual and Other:							
101-350-000-719.002	Health Ins.-Retirees - Fire	657,365	705,533	800,000	810,000	850,000	
101-350-000-719.003	Health Ins.-Retirees - Police	414,231	441,341	510,000	560,000	600,000	
101-350-000-722.732	Pension-Police/Fire	599,431	606,096	607,009	607,009	631,705	
101-350-000-818.000	Contractual Services	4,475	4,717	4,500	5,000	5,200	
		1,675,502	1,757,687	1,921,509	1,982,009	2,086,905	**0**
Public Safety - Unallocated		**1,983,188**	**2,077,191**	**2,272,249**	**2,312,984**	**2,437,885**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 401 Planning

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-401-000-702.000	Termination Pay	0	2,630	0	0	0	
101-401-000-706.000	Salaries & Wages	37,497	31,247	46,810	53,050	53,312	
101-401-000-707.000	Wages - Temp	0	72	24,000	15,800	16,000	
101-401-000-715.000	Employers FICA	2,796	2,537	5,417	4,050	4,078	
101-401-000-719.000	Health Insurance	2,854	545	1,320	0	1,319	
101-401-000-719.005	Health Ins.-MERS HSA	0	569	1,138	1,150	1,137	
101-401-000-719.678	RX Drug Insurance	0	0	0	0	0	
101-401-000-719.679	Health Insurance Deductible	576	113	0	0	0	
101-401-000-722.000	Pension-General	3,683	3,473	5,168	6,450	6,515	
101-401-000-723.000	Pension-MERS DC	0	696	1,404	1,550	2,133	
101-401-000-724.000	Unemployment	236	67	121	150	153	
101-401-000-724.001	Workers Compensation	52	47	99	75	75	
101-401-000-725.000	Other Fringe Benefits	468	99	664	0	759	
		48,162	42,095	86,141	82,275	85,481	**0**
Material and Supplies:							
101-401-000-726.000	Office Supplies	1,210	3,182	750	800	800	
101-401-000-751.000	Gasoline	37	60	250	400	600	
		1,247	3,242	1,000	1,200	1,400	**0**
Contractual and Other:							
101-401-000-802.000	Planning Services (RIIPC)	28,330	19,929	30,000	33,000	30,000	
101-401-000-818.000	Contractual Services	592	86,326	31,165	68,500	14,740	
101-401-000-853.000	Telephone	432	438	540	425	540	
101-401-000-873.000	Travel	6	256	0	1,500	1,000	
101-401-000-900.000	Printing & Publishing	5,700	3,828	3,000	4,000	4,000	
101-401-000-935.000	Software Maintenance	0	117	1,375	900	900	
101-401-000-939.000	Vehicle Maintenance	0	0	0	500	800	
101-401-000-958.000	Memberships & Dues	2,297	75	895	1,100	1,095	
101-401-000-960.000	Education & Training	6,500	2,728	7,450	6,000	6,300	
		43,857	113,697	74,425	115,925	59,375	**0**
Capital Outlay:							
101-401-000-983.000	Office Equipment	0	5,582	0	0	3,630	
		0	5,582	0	0	3,630	**0**
Planning		**93,266**	**164,616**	**161,566**	**199,400**	**149,886**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 426 Office Of Emergency Measures

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-426-000-706.000	Salaries and Wages	51,274	17,119	0	0	0	
101-426-000-715.000	Employers FICA	3,922	1,310	0	0	0	
101-426-000-719.000	Health Insurance	0	0	0	0	0	
101-426-000-722.000	Pension-General	5,072	2,092	0	0	0	
101-426-000-724.000	Unemployment	363	0	0	0	0	
101-426-000-724.001	Workers Compensation	72	24	0	0	0	
101-426-000-725.000	Other Fringe Benefits	742	146	0	0	0	
		61,445	20,691	0	0	0	**0**
Contractual and Other:							
101-426-000-969.002	Contrib. to County-OEM	-24,431	-9,987	0	0	0	
		-24,431	-9,987	0	0	0	**0**
Office Of Emergency Measures		**37,014**	**10,704**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
General Fund
Engineering & Public Works Summary

Activity #	Activity Name	Proposed Budget
101-441	Tax Property Maintenance	$ 44,543
101-442	Civic Affairs	47,400
101-445	Drains at Large	39,000
101-446	Storm Drain Construction	0
101-447	Ground Maintenance	141,552
101-448	Sidewalk Construction	31,000
101-450	Street Lighting	484,017
101-455	Weed Control	67,067
101-690	Forestry	341,255
General Fund Total - Public Works & Engineering		$ 1,195,834

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 441 Tax Property Maintenance

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-441-000-706.000	Salaries and Wages	1,803	156	1,803	1,800	1,800	
101-441-000-707.000	Wages-Temporary	1,228	0	1,000	1,000	1,000	
101-441-000-715.000	Employers FICA	229	11	214	214	214	
101-441-000-719.000	Health Insurance	556	63	569	557	557	
101-441-000-719.678	RX Drug Insurance	50	0	0	0	0	
101-441-000-719.679	Health Insurance Deductible	36	7	62	0	0	
101-441-000-722.000	Pension-General	179	20	226	220	220	
101-441-000-724.000	Unemployment	72	0	29	39	39	
101-441-000-724.001	Workers Compensation	56	4	72	74	74	
101-441-000-725.000	Other Fringe Benefits	25	1	42	39	39	
		4,234	262	4,017	3,943	3,943	**0**
Material and Supplies:							
101-441-000-782.000	Materials	287	471	500	500	500	
		287	471	500	500	500	**0**
Contractual and Other:							
101-441-000-818.000	Contractual Services	3,268	14,246	12,000	25,330	25,000	
101-441-000-920.000	Utilities	1,076	0	2,000	1,200	1,200	
101-441-000-943.000	Equipment Rental	3,786	0	2,500	2,000	2,000	
101-441-000-959.000	Property Taxes	3,517	8,376	7,162	10,000	11,000	
101-441-000-966.000	PW Overhead	798	93	902	900	900	
		12,445	22,715	24,564	39,430	40,100	**0**
Capital Outlay:							
101-441-000-973.000	Land Acquisition	0	2,015	0	5,881	0	
		0	2,015	0	5,881	0	**0**
Tax Property Maintenance		**16,966**	**25,463**	**29,081**	**49,754**	**44,543**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Civic Affairs

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-442-000-706.000	Salaries and Wages	8,737	7,045	11,000	10,000	10,000	
101-442-000-707.000	Wages-Temporary	1,040	0	1,000	1,000	1,000	
101-442-000-709.000	Overtime	3,225	2,387	4,000	4,000	4,200	
101-442-000-715.000	Employers FICA	947	683	1,224	1,148	1,163	
101-442-000-719.000	Health Insurance	3,204	2,299	3,473	3,500	3,191	
101-442-000-719.678	RX Drug Insurance	344	0	0	0	0	
101-442-000-719.679	Health Insurance Deductible	203	250	380	0	0	
101-442-000-722.000	Pension-General	1,177	1,173	1,878	1,711	1,735	
101-442-000-724.000	Unemployment	72	2	74	124	124	
101-442-000-724.001	Workers Compensation	250	199	411	395	400	
101-442-000-725.000	Other Fringe Benefits	139	162	254	214	214	
		19,338	14,200	23,694	22,092	22,027	**0**
Material and Supplies:							
101-442-000-782.000	Materials	1,884	740	2,300	2,000	2,423	
		1,884	740	2,300	2,000	2,423	**0**
Contractual and Other:							
101-442-000-818.000	Contractual Services	2,936	2,103	3,000	3,000	3,000	
101-442-000-920.000	Utilities	2,567	2,756	4,400	4,000	4,100	
101-442-000-943.000	Equipment Rental - MP	3,441	2,540	7,000	6,598	8,000	
101-442-000-966.000	PW Overhead	6,967	3,532	7,500	7,000	7,100	
101-442-000-967.000	ENG Overhead	567	728	0	750	750	
		16,478	11,659	21,900	21,348	22,950	**0**
Civic Affairs		**37,700**	**26,599**	**47,894**	**45,440**	**47,400**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Civic Affairs

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
			WORK PROJECT DETAIL				
Work Project Titles:							
103	Miscellaneous	4,169	3,177	8,894	11,000	11,000	
107	Parades, Fires, Bandstands	16,514	9,206	15,000	15,000	15,000	
109	Prop. Maint./Non-Tax	1,242	2,386	3,400	3,700	3,700	
117	Downtown Christmas Decoratic	5,612	2,855	6,000	-	1,400	
121	Private Property Evaluations	2,105	737	1,500	1,000	1,000	
124	Private Property Write-Offs	740	1,303	3,000	3,000	3,000	
125	Neighborhood Cleanup	1,171	690	1,000	1,200	1,500	
128	New Years Fireworks	454	176	1,000	1,540	1,700	
130	Bucky Harris Park	245	70	-	-	-	
132	Cruise Night	2,516	2,931	3,500	3,800	3,800	
136	Clocktower Maintenance	562	550	1,000	1,100	1,100	
137	Streetscape Utilities	2,370	2,518	3,600	4,100	4,200	
		37,700	**26,599**	**47,894**	**45,440**	**47,400**	**-**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 445 Drains At Large

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-445-000-706.000	Salaries and Wages	0	3,102	0	6,000	6,000	
101-445-000-707.000	Wages - Temporary	0	0	0	0	0	
101-445-000-709.000	Overtime	0	302	0	1,500	1,500	
101-445-000-715.000	Employers FICA	0	253	0	574	574	
101-445-000-719.000	Health Insurance	0	895	0	1,855	1,855	
101-445-000-719.679	Health Insurance Deductible	0	90	0	0	0	
101-445-000-722.000	Pension-General	0	433	0	917	917	
101-445-000-724.000	Unemployment	0	0	0	37	37	
101-445-000-724.001	Workers Compensation	0	81	0	197	197	
101-445-000-725.000	Other Fringe Benefits	0	45	0	128	128	
		0	5,201	0	11,208	11,208	**0**
Material and Supplies:							
101-445-000-782.000	Materials	0	2,927	0	2,000	2,000	
		0	2,927	0	2,000	2,000	**0**
Contractual and Other:							
101-445-000-818.000	Contractual Services	0	26,432	4,000	18,307	20,000	
101-445-000-943.000	Equipment Rental	0	1,593	0	2,792	2,792	
101-445-000-966.000	PW Overhead	0	1,572	0	3,000	3,000	
		0	29,597	4,000	24,099	25,792	**0**
Drains At Large		**0**	**37,725**	**4,000**	**37,307**	**39,000**	**0**

WORK PROJECT DETAIL

Work Project Titles:							
160	Storm Sewer Repair	0	5,511	0	10,000	10,000	
161	Storm Drain Bank Maintenance	0	0	0	5,000	5,000	
163	Grand River Improvement	0	0	0	0	0	
164	Grand River Clean-Up	0	5,781	0	4,000	4,000	
168	Phase II Planning/Implementati	0	22,433	0	14,307	16,000	
173	NPDES Annual Fees - Phase II	0	4,000	4,000	4,000	4,000	
		0	**37,725**	**4,000**	**37,307**	**39,000**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 446 Storm Drain Construction

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-446-000-706.000	Salaries and Wages	0	72	0	0	0	
101-446-000-709.000	Overtime	0	0	0	0	0	
101-446-000-715.000	Employers FICA	0	5	0	0	0	
101-446-000-719.000	Health Insurance	0	16	0	0	0	
101-446-000-719.678	RX Drug Insurance	0	0	0	0	0	
101-446-000-719.679	Health Insurance Deductible	0	2	0	0	0	
101-446-000-722.000	Pension-General	0	9	0	0	0	
101-446-000-724.000	Unemployment	0	0	0	0	0	
101-446-000-724.001	Workers Compensation	0	1	0	0	0	
101-446-000-725.000	Other Fringe Benefits	0	3	0	0	0	
		0	108	0	0	0	**0**
Material And Supplies							
101-446-000-782.000	Materials	0	0	0	0	0	
		0	0	0	0	0	**0**
Contractual and Other:							
101-446-000-818.000	Contractual Services	0	0	0	0	0	
101-446-000-967.000	ENG Overhead	0	51	0	0	0	
		0	51	0	0	0	**0**
Storm Drain Construction		**0**	**159**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 447 Grounds Maintenance

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-447-000-706.000	Salaries and Wages	3,498	8,084	9,000	9,000	9,500	
101-447-000-707.000	Wages-Temporary	1,640	178	1,000	500	1,000	
101-447-000-709.000	Overtime	0	0	0	0	0	
101-447-000-715.000	Employers FICA	356	602	765	727	803	
101-447-000-719.000	Health Insurance	863	2,229	3,441	3,383	3,537	
101-447-000-719.678	RX Drug Insurance	31	0	0	0	0	
101-447-000-719.679	Health Insurance Deductible	79	232	311	0	0	
101-447-000-722.000	Pension-General	327	1,017	1,127	1,100	1,161	
101-447-000-724.000	Unemployment	80	16	165	197	201	
101-447-000-724.001	Workers Compensation	94	198	357	350	376	
101-447-000-725.000	Other Fringe Benefits	46	171	408	393	403	
		7,014	12,727	16,574	15,650	16,981	**0**
Material and Supplies:							
101-447-000-782.000	Materials	199	28	600	600	600	
		199	28	600	600	600	**0**
Contractual and Other:							
101-447-000-818.000	Contractual Services	6,500	84,390	44,253	46,475	111,678	
101-447-000-943.000	Equipment Rental	3,736	5,734	7,073	6,930	7,193	
101-447-000-959.000	Property Taxes	0	0	0	200	200	
101-447-000-966.000	PW Overhead	1,327	3,414	4,500	4,500	4,750	
101-447-000-967.000	ENG Overhead	0	50	0	120	150	
		11,563	93,588	55,826	58,225	123,971	**0**
Grounds Maintenance		**18,776**	**106,343**	**73,000**	**74,475**	**141,552**	**0**

WORK PROJECT DETAIL

Work Project Titles:							
201	Trash Containers -Downtown	5,290	5,410	6,000	12,475	21,552	
205	Blackman Park	1,913	125	1,000	1,000	1,000	
206	Maintenance Of Islands	6,403	6,581	12,000	12,000	12,000	
207	City Property Lawn Maint.	1,955	7,307	12,000	12,000	12,000	
208	Downtown Improvement	0	0	0	0	0	
210	City Walks - Snow & Ice Contr	2,983	61,970	12,000	12,000	15,000	
211	Brush Cut & Debris Removal	0	0	0	0	0	
212	DT Cleanup/Weed Control	232	37	5,000	5,000	5,000	
217	Leaf Pickup/Drop Off Program	0	24,913	25,000	20,000	75,000	
218	Storm Damage	0	0	0	0	0	
		18,776	**106,343**	**73,000**	**74,475**	**141,552**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 448 Sidewalk Construction

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-448-000-706.000	Salaries and Wages	8,197	2,781	9,000	8,000	8,000	
101-448-000-707.000	Wages-Temporary	162	0	0	0	0	
101-448-000-715.000	Employers FICA	603	209	689	612	612	
101-448-000-719.000	Health Insurance	2,802	297	2,841	2,474	2,474	
101-448-000-719.678	RX Drug Insurance	646	0	0	0	0	
101-448-000-719.679	Health Insurance Deductible	32	22	311	0	0	
101-448-000-722.000	Pension-General	813	348	1,127	978	978	
101-448-000-724.000	Unemployment	2	10	114	139	139	
101-448-000-724.001	Workers Compensation	198	36	231	210	210	
101-448-000-725.000	Other Fringe Benefits	200	81	187	150	150	
		13,655	3,784	14,500	12,563	12,563	**0**
Material and Supplies:							
101-448-000-782.000	Materials	8,478	982	9,000	9,000	9,000	
		8,478	982	9,000	9,000	9,000	**0**
Contractual and Other:							
101-448-000-818.000	Contractual Services	2,160	73,087	0	30,000	0	
101-448-000-914.001	Insurance Deductible	2,500	2,500	0	2,500	2,500	
101-448-000-943.000	Equipment Rental	5,457	324	3,000	2,937	2,937	
101-448-000-966.000	PW Overhead	4,781	364	4,500	4,000	4,000	
101-448-000-967.000	ENG Overhead	0	1,522	0	0	0	
		14,898	77,797	7,500	39,437	9,437	**0**
Sidewalk Construction		**37,031**	**82,563**	**31,000**	**61,000**	**31,000**	**0**

WORK PROJECT DETAIL

Work Project Titles:		Funding Sources: Charges	PIF	Gen. Fd.	Total Costs
220	**Billable Sidewalk Repair/Replacement**	**1,000**			**1,000**
227	**City Owned - Maint. & Repair**			**10,000**	**10,000**
222C	**ROW Const.-Curbs, Ramps & City-Owned Replacmt.**			**13,000**	**13,000**
224C	**Program Inspection & Maint. Planning**			**7,000**	**7,000**
		1,000	**-**	**30,000**	**31,000**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 450 Street Lighting

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-450-000-706.000	Salaries and Wages	6,819	8,227	6,567	10,835	6,592	
101-450-000-707.000	Wages-Temporary	0	0	0	0	0	
101-450-000-709.000	Overtime	38	156	0	200	0	
101-450-000-715.000	Employers FICA	515	640	502	844	504	
101-450-000-719.000	Health Insurance	550	609	688	972	1,086	
101-450-000-719.678	RX Drug Insurance	56	0	0	0	0	
101-450-000-719.679	Health Insurance Deductible	35	73	82	0	0	
101-450-000-722.000	Pension-General	675	1,053	822	1,348	806	
101-450-000-724.000	Unemployment	32	7	11	47	29	
101-450-000-724.001	Workers Compensation	161	201	77	126	77	
101-450-000-725.000	Other Fringe Benefits	77	49	104	180	109	
		8,958	11,015	8,853	14,552	9,203	**0**
Material And Supplies							
101-450-000-782.000	Materials	13,879	3,576	7,500	5,110	7,500	
		13,879	3,576	7,500	5,110	7,500	**0**
Contractual and Other:							
101-450-000-818.000	Contractual Service	0	0	0	300	0	
101-450-000-920.000	Utilities	425,155	436,840	457,600	450,000	459,000	
101-450-000-943.000	Equipment Rental	1,608	1,847	3,500	3,500	3,500	
101-450-000-966.000	PW Overhead	168	137	0	200	200	
101-450-000-967.000	ENG Overhead	5,150	6,298	5,254	7,725	4,614	
		432,081	445,122	466,354	461,725	467,314	**0**
Street Lighting		**454,918**	**459,713**	**482,707**	**481,387**	**484,017**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 455 Weed Control

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-455-000-706.000	Salaries and Wages	8,992	13,232	9,500	16,000	16,000	
101-455-000-715.000	Employers FICA	621	918	727	1,224	1,224	
101-455-000-719.000	Health Insurance	2,280	3,703	3,499	5,447	5,447	
101-455-000-719.678	RX Drug Insurance	270	0	0	0	0	
101-455-000-719.679	Health Insurance Deductible	154	478	328	0	0	
101-455-000-722.000	Pension-General	851	1,621	1,189	1,955	1,955	
101-455-000-724.000	Unemployment	0	0	114	178	178	
101-455-000-724.001	Workers Compensation	21	18	244	421	421	
101-455-000-725.000	Other Fringe Benefits	188	383	219	342	342	
		13,377	20,353	15,820	25,567	25,567	**0**
Material and Supplies:							
101-455-000-782.000	Materials	0	0	0	0	0	
		0	0	0	0	0	**0**
Contractual and Other:							
101-455-000-818.000	Contractual Services	20,703	26,393	40,000	40,000	40,000	
101-455-000-943.000	Equipment Rental	206	0	0	0	0	
101-455-000-966.000	PW Overhead	1,950	362	4,750	1,500	1,500	
		22,859	26,755	44,750	41,500	41,500	**0**
Weed Control		**36,236**	**47,108**	**60,570**	**67,067**	**67,067**	**0**

WORK PROJECT DETAIL

Work Project Titles:							
280	Private Property Mowing	36,236	47,108	60,570	67,067	67,067	
		36,236	**47,108**	**60,570**	**67,067**	**67,067**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

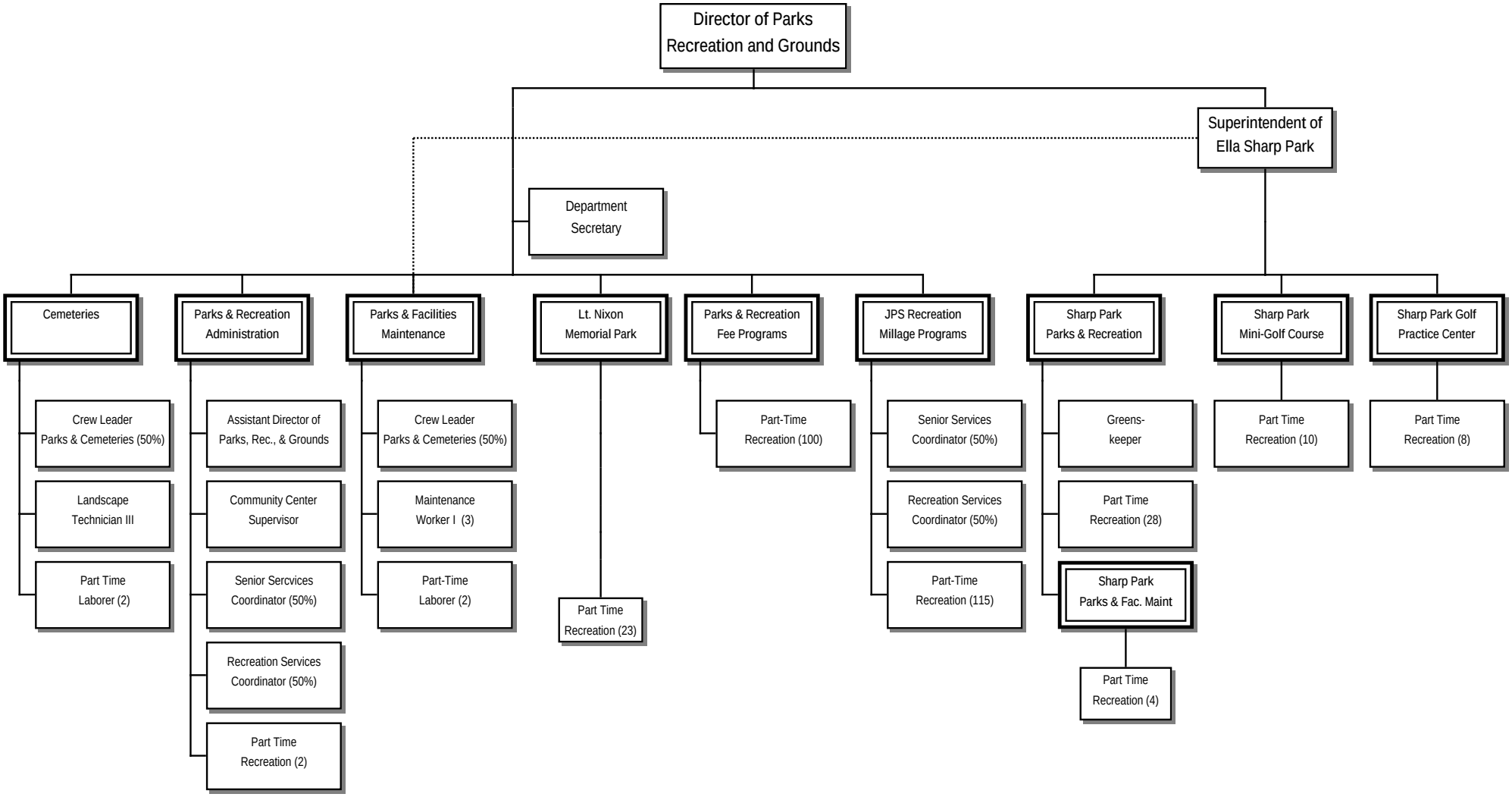
Fund 101 General Fund
Dept 690 Forestry

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-690-000-702.000	Termination Pay	0	0	0	0	0	
101-690-000-706.000	Salaries and Wages	66,418	69,770	76,020	97,884	97,884	
101-690-000-707.000	Wages-Temporary	7,461	1,031	5,000	2,000	2,000	
101-690-000-709.000	Overtime	957	3,323	4,916	11,208	11,208	
101-690-000-715.000	Employers FICA	5,462	5,407	6,574	8,499	8,499	
101-690-000-719.000	Health Insurance	17,512	9,415	24,000	17,338	17,338	
101-690-000-719.678	RX Drug Insurance	3,267	0	0	0	0	
101-690-000-719.679	Health Insurance Deductible	329	1,509	2,623	0	0	
101-690-000-722.000	Pension-General	6,535	8,972	10,133	13,332	13,332	
101-690-000-724.000	Unemployment	464	72	129	472	472	
101-690-000-724.001	Workers Compensation	1,585	1,724	2,209	2,618	2,618	
101-690-000-725.000	Other Fringe Benefits	86	183	1,756	2,040	2,040	
		110,076	101,406	133,360	155,391	155,391	**0**
Material and Supplies:							
101-690-000-740.000	Operating Supplies	1,377	1,325	2,000	2,000	2,000	
101-690-000-756.000	Misc. (Safety) Supplies	1,144	477	990	990	990	
101-690-000-758.000	Laundry	457	456	500	500	500	
101-690-000-759.000	Small Tools	0	0	1,000	500	1,000	
101-690-000-778.000	Equipment Maint. Supplies	0	0	4,000	4,000	4,000	
101-690-000-782.000	Materials	9,080	1,631	5,000	5,000	5,000	
		12,058	3,889	13,490	12,990	13,490	**0**
Contractual and Other:							
101-690-000-818.000	Contractual Services	74,096	30,525	92,665	94,245	50,000	
101-690-000-853.000	Telephone	24	0	500	500	500	
101-690-000-920.000	Utilities	363	0	5,874	5,874	5,874	
101-690-000-943.000	Equipment Rental - MP	40,882	31,531	45,000	45,000	45,000	
101-690-000-960.000	Education & Training	685	575	1,000	1,000	1,000	
101-690-000-966.000	PW Overhead	19,128	9,139	23,000	10,000	20,000	
		135,178	71,770	168,039	156,619	122,374	**0**
Capital Outlay:							
101-690-000-982.000	Machinery & Equipment	0	0	0	0	0	
		0	0	0	0	0	**0**
Forestry		**257,312**	**177,065**	**314,889**	**325,000**	**291,255**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
General Fund
Parks, Recreation & Grounds Summary

Activity #	Activity Name	Proposed Budget
101-276	Cemeteries	$ 240,282
101-692	Parks, Recreation & Grounds Admin.	591,669
101-697	Parks & Facilities Maintenance	495,291
101-698	Lt. Nixon Memorial Park	85,750
General Fund Total - Parks, Recreation & Grounds		$ 1,412,992

City of Jackson
Parks, Recreation & Grounds
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Parks, Recreation & Grounds Administration***			
Fund-Activity:	***101-692***			
007	Recreation Services Coordinator	1		51,248
009	Senior Services Coordinator	1		60,000
009	Community Center Supervisor	1		64,110
014	Assistant Director-Parks, Rec. & Grnds.	1		79,016
017	Director of Parks, Recreation & Grounds	1		100,155
307	Department Secretary	1		51,442
PT	Part Time - Recreation		2	30,000
	Activity Total	**6**	**2**	**435,971**
	Less: Recreation Services Coordinator 50% to Fund #297			-25,624
	Senior Services Coordinator 50% to Fund #297			-30,000
	Activity Total			**380,347**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-692-000-702.000	Termination Pay	0	1,918	0	0	0	
101-692-000-706.000	Salaries and Wages	371,285	412,320	430,312	405,000	350,347	
101-692-000-707.000	Wages-Temporary	54,087	26,247	47,730	47,730	30,000	
101-692-000-709.000	Overtime	545	498	200	500	500	
101-692-000-715.000	Employers FICA	30,494	32,248	36,645	33,500	29,734	
101-692-000-719.000	Health Insurance	40,525	49,076	55,468	67,500	62,608	
101-692-000-719.005	Health Ins.-MERS HSA	0	1,683	0	1,848	773	
101-692-000-719.678	RX Drug Insurance	806	0	0	0	0	
101-692-000-719.679	Health Insurance Deductible	6,750	7,893	7,560	0	0	
101-692-000-722.000	Pension-General	36,726	50,656	54,212	50,482	43,215	
101-692-000-722.001	Retirement-Contractual	0	889	0	985	500	
101-692-000-723.000	Pension - MERS DC	0	1,315	0	1,487	750	
101-692-000-724.000	Unemployment	3,466	1,268	441	5,775	1,680	
101-692-000-724.001	Workers Compensation	8,452	9,017	9,521	9,300	8,681	
101-692-000-725.000	Other Fringe Benefits	4,341	6,362	6,106	6,440	4,481	
		557,477	601,390	648,195	630,547	533,269	0
Material and Supplies:							
101-692-000-726.000	Office Supplies	3,183	2,437	3,000	3,000	3,000	
101-692-000-737.000	Publications	9	0	0	0	0	
101-692-000-745.000	Program Supplies	5,244	3,661	4,000	3,000	3,000	
101-692-000-745.001	Prog. Supp.- CD (King Ctr.)	40,000	40,000	40,000	40,000	40,000	
101-692-000-745.017	Program Supplies-Comcast	0	14,158	0	200	200	
		48,436	60,256	47,000	46,200	46,200	**0**
Contractual and Other:							
101-692-000-818.000	Contractual Services	2,647	2,202	7,000	5,000	7,000	
101-692-000-853.000	Telephone	3,743	4,872	5,000	5,000	5,000	
101-692-000-933.000	Equipment Maintenance	438	1,698	1,000	2,000	0	
101-692-000-934.000	Office Equipment Maintena	897	342	500	200	0	
101-692-000-960.000	Education & Training	225	0	200	200	200	
		7,950	9,114	13,700	12,400	12,200	**0**
Parks, Recreation & Grounds Admin.		**613,863**	**670,760**	**708,895**	**689,147**	**591,669**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Parks & Facilities Maintenance***			
Fund-Activity:	***101-697***			
304	Maintenance Worker I	3		141,079
307	Crew Leader-Parks & Cemeteries (50%)	1		51,442
PT	Part Time - Laborer		2	20,000
		4	**2**	**212,521**
	Add: Superintendent of Ella Sharp Park (1/3) From 208-691			27,548
	Less: Crew Leader-Parks & Cemeteries (50%)			**-25,721**
	Activity Total			**214,348**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 697 Parks And Facilities Maintenance

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-697-000-702.000	Termination Pay	27,511	16,364	0	0	0	
101-697-000-706.000	Salaries and Wages	205,453	158,881	155,052	179,105	194,348	
101-697-000-707.000	Wages-Temporary	52,978	71,244	37,584	37,584	20,000	
101-697-000-709.000	Overtime	13,884	10,735	12,000	13,000	10,000	
101-697-000-715.000	Employers FICA	24,526	16,234	14,737	14,600	17,255	
101-697-000-719.000	Health Insurance	25,817	35,742	44,938	43,306	25,896	
101-697-000-719.678	RX Drug Insurance	4,224	0	0	0	0	
101-697-000-719.679	Health Insurance Deductible	2,097	5,149	5,638	0	0	
101-697-000-722.000	Pension-General	21,453	19,783	19,489	24,000	23,066	
101-697-000-724.000	Unemployment	3,536	1,017	415	2,100	1,357	
101-697-000-724.001	Workers Compensation	7,239	5,072	4,431	4,000	4,906	
101-697-000-725.000	Other Fringe Benefits	1,726	1,911	3,297	3,529	2,825	
		390,444	342,132	297,581	321,224	299,653	**0**
Material and Supplies:							
101-697-000-745.000	Program Supplies	2,066	1,550	1,051	1,100	1,000	
101-697-000-751.000	Gasoline	8,857	14,244	11,000	11,000	11,000	
101-697-000-758.000	Laundry	657	912	1,000	1,000	1,000	
101-697-000-776.000	Custodial Supplies	11,612	8,964	10,000	10,000	5,000	
101-697-000-778.000	Equipment Maint. Supplies	13,496	15,477	13,500	12,000	12,000	
101-697-000-783.000	Seed And Sod	5,088	7,127	7,000	7,000	7,000	
		41,776	48,274	43,551	42,100	37,000	**0**
Contractual and Other:							
101-697-000-818.000	Contractual Services (Mowi	0	16,391	45,332	45,332	50,000	
101-697-000-853.000	Telephone	611	178	500	200	200	
101-697-000-920.000	Utilities	77,784	88,781	85,000	70,000	75,000	
101-697-000-931.000	Building Maintenance	10,352	11,881	10,000	10,000	8,000	
101-697-000-933.000	Equipment Maintenance	5,014	4,358	5,000	2,000	3,000	
101-697-000-939.000	Vehicle Maintenance	4,662	5,133	5,000	5,000	4,000	
101-697-000-944.661	Equipment Lease-Motor Po	7,721	12,342	12,342	12,342	12,342	
		106,144	139,064	163,174	144,874	152,542	**0**
Capital Outlay:							
101-697-000-982.000	Machinery & Equipment	0	0	0	0	6,096	
		0	0	0	0	6,096	**0**
Parks And Facilities Maintenance		**538,364**	**529,470**	**504,306**	**508,198**	**495,291**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 698 Lt. Nixon Memorial Park

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-698-000-707.000	Wages-Temporary	42,575	25,945	35,000	35,000	35,000	
101-698-000-715.000	Employers FICA	3,231	2,042	2,678	2,678	2,700	
101-698-000-724.000	Unemployment	1,248	845	1,449	1,449	1,000	
101-698-000-724.001	Workers Compensation	971	614	805	1,500	1,500	
		48,025	29,446	39,932	40,627	40,200	**0**
Material and Supplies:							
101-698-000-743.000	Chemicals	5,015	4,314	5,000	5,000	5,000	
101-698-000-745.000	Program Supplies	5,359	3,934	3,000	3,000	3,000	
101-698-000-745.002	Program Supplies-Resale	9,122	0	0	0	0	
101-698-000-776.000	Custodial Supplies	23	215	350	350	350	
101-698-000-778.000	Equipment Maint. Supplies	140	684	1,000	600	1,000	
		19,659	9,147	9,350	8,950	9,350	**0**
Contractual and Other:							
101-698-000-818.000	Contractual Services	0	325	0	600	700	
101-698-000-853.000	Telephone	619	592	600	500	500	
101-698-000-920.000	Utilities	40,750	30,409	30,000	32,000	30,000	
101-698-000-931.000	Building Maintenance	1,433	3,522	5,000	2,000	3,000	
101-698-000-933.000	Equipment Maintenance	1,031	349	1,000	1,300	2,000	
		43,833	35,197	36,600	36,400	36,200	**0**
Lt. Nixon Memorial Park		**111,517**	**73,790**	**85,882**	**85,977**	**85,750**	**0**

Personnel Schedule

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

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 699 Sharp Park Swimming Pool

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-699-000-707.000	Wages-Temporary	41,516	11,145	13,000	0	0	
101-699-000-715.000	Employers FICA	3,652	936	995	0	0	
101-699-000-724.000	Unemployment	1,703	240	756	0	0	
101-699-000-724.001	Workers Compensation	1,098	281	299	0	0	
		47,969	12,602	15,050	0	0	**0**
Material and Supplies:							
101-699-000-743.000	Chemicals	4,462	0	0	0	0	
101-699-000-745.000	Program Supplies	1,587	308	500	0	0	
		6,049	308	500	0	0	**0**
Contractual and Other:							
101-699-000-920.000	Utilities	33,111	1,468	1,000	0	0	
101-699-000-931.000	Building Maintenance	141	0	0	0	0	
101-699-000-933.000	Equipment Maintenance	1,807	0	0	0	0	
101-699-000-942.000	Building Rental/Lease	5,000	19,500	20,000	0	0	
		40,059	20,968	21,000	0	0	**0**
Sharp Park Swimming Pool		**94,077**	**33,878**	**36,550**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 728 Economic Development

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-728-000-706.000	Salaries and Wages	0	55,656	78,689	78,689	93,637	
101-728-000-715.000	Employers FICA	0	4,250	6,020	6,020	7,163	
101-728-000-719.000	Health Insurance	0	10,122	17,603	17,603	18,497	
101-728-000-719.005	Health Ins.-MERS HSA	0	269	1,800	1,800	1,750	
101-728-000-719.679	Health Insurance Deductible	0	1,322	0	0	0	
101-728-000-723.000	Pension-MERS DC	0	0	0	0	2,809	
101-728-000-722.001	Retirement-Contractual	0	3,865	5,508	5,508	9,364	
101-728-000-724.000	Unemployment	0	298	63	63	236	
101-728-000-724.001	Workers Compensation	0	563	771	771	918	
101-728-000-725.000	Other Fringe Benefits	0	169	1,006	1,006	1,225	
		0	76,514	111,460	111,460	135,599	**0**
Material and Supplies:							
101-728-000-726.000	Office Supplies	680	0	0	0	0	
		680	0	0	0	0	**0**
Contractual and Other:							
101-728-000-818.049	Planning, Engineer. & Desig	0	4,800	40,000	40,000	60,000	
101-728-000-853.000	Telephone	58	880	0	0	900	
101-728-000-873.000	Travel	0	2,299	5,000	5,000	5,000	
101-728-000-880.000	Community Promotion	856	5,426	5,000	5,000	5,000	
101-728-000-900.000	Printing & Publishing	2,700	0	5,000	5,000	5,000	
		3,614	13,405	55,000	55,000	75,900	**0**
Economic Development		**4,294**	**89,919**	**166,460**	**166,460**	**211,499**	**0**

Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Economic Development***			
Fund-Activity:	***101-728***			
015	Economic Development Director	1		**93,637**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 803 Historical District

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
101-803-000-702.000	Termination Pay	0	405	0	0	0	
101-803-000-706.000	Salaries and Wages	5,811	4,690	7,202	8,200	8,202	
101-803-000-707.000	Wages-Temporary (Intern)	0	0	7,200	7,200	0	
101-803-000-715.000	Employers FICA	437	390	551	1,450	627	
101-803-000-719.000	Health Insurance	447	84	203	0	203	
101-803-000-719.005	Health Ins.-MERS HSA	0	88	175	200	175	
101-803-000-719.678	RX Drug Insurance	0	0	0	0	0	
101-803-000-719.679	Health Insurance Deductible	90	17	0	0	0	
101-803-000-722.000	Pension-General	574	534	795	1,000	1,002	
101-803-000-723.000	Pension-MERS DC	0	107	216	250	328	
101-803-000-724.000	Unemployment	36	12	6	300	24	
101-803-000-724.001	Workers Compensation	8	7	10	25	11	
101-803-000-725.000	Other Fringe Benefits	72	15	102	100	116	
		7,475	6,349	16,460	18,725	10,688	**0**
Material and Supplies:							
101-803-000-726.000	Office Supplies	85	53	100	100	100	
		85	53	100	100	100	**0**
Contractual and Other:							
101-803-000-802.000	Planning Services (RII PC)	0	0	1,000	1,000	0	
101-803-000-853.000	Telephone	44	8	0	0	0	
101-803-000-958.000	Memberships & Dues	26	0	290	290	290	
101-803-000-960.000	Education & Training	180	0	1,560	1,560	1,160	
		250	8	2,850	2,850	1,450	**0**
Historical District		**7,810**	**6,410**	**19,410**	**21,675**	**12,238**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 101 General Fund
Dept 999 Contributions to Other Funds

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual and Other:							
101-999-000-999.208	Cont.-Sharp Park Oper. Fd	140,972	137,000	87,500	130,000	115,000	
101-999-000-999.249	Cont.-Building Inspection F	0	0	49,200	13,500	56,000	
101-999-000-999.251	Cont.-Hsg Code Enf. Fd.	0	0	0	0	33,000	
101-999-000-999.252	Cont.-Bldg. Demo. Fd.	614,000	1,127,000	1,000,000	1,300,000	500,000	
101-999-000-999.254	Cont..-Blight Elim. Grant	0	0	0	0	200,000	
101-999-000-999.401	Cont.-Capital Projects Fund	0	0	0	29,785	30,500	
101-999-000-999.585	Cont.-Auto Parking Fund	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	
101-999-000-999.589	Cont.-Storm Water Fund	0	0	0	30,002	22,078	
		776,472	1,285,500	1,158,200	1,524,787	978,078	**0**
Contributions to Other Funds		**776,472**	**1,285,500**	**1,158,200**	**1,524,787**	**978,078**	**0**

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.

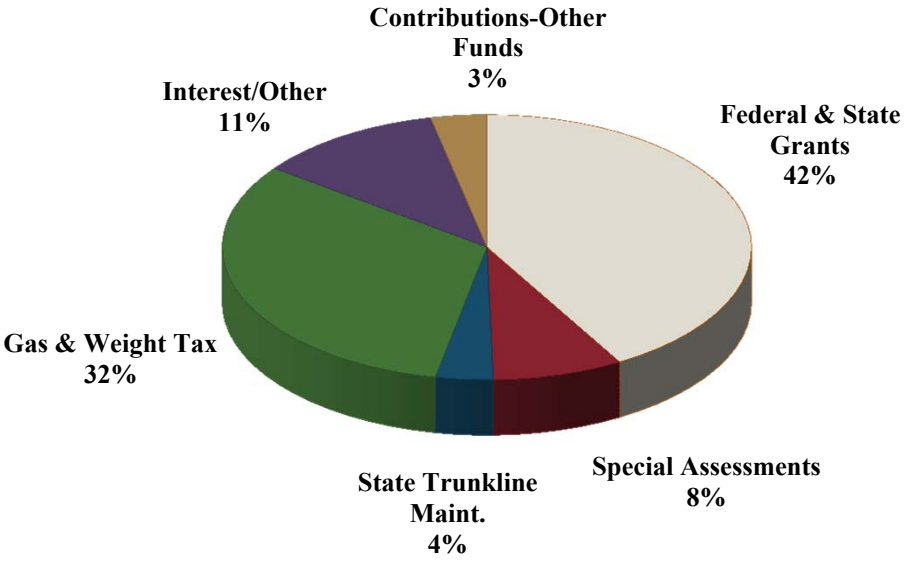
CHARACTER - This fund is to be used:

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.

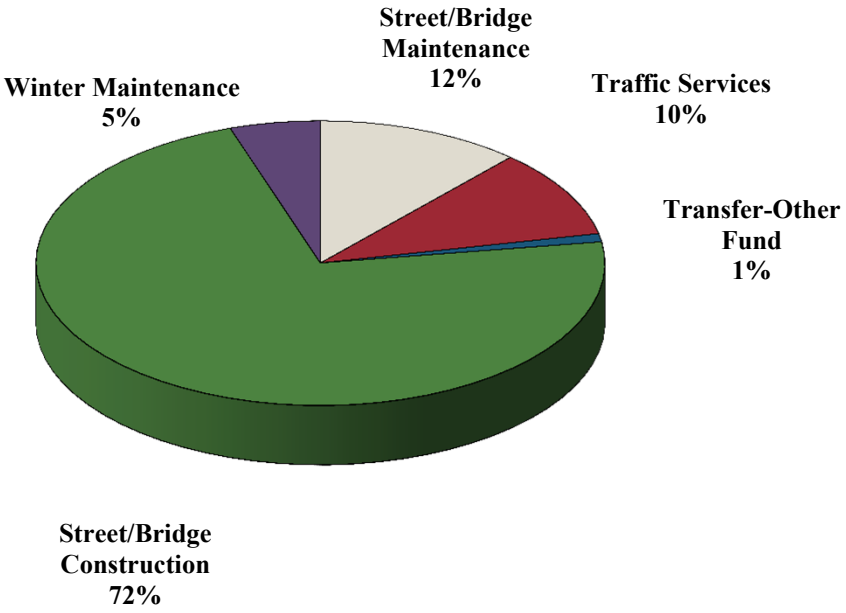
AUTHORITY - The Major Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Major Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Major Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues:						
Federal & State Grants	3,993,458	1,169,203	1,536,940	2,287,905	2,340,743	0
State Gas & Weight Tax	1,872,148	1,928,836	1,750,550	1,800,000	1,800,000	**0**
State Public Acts - Other	0	103,007	0	168,769	56,256	**0**
State Trunkline Maintenance	181,198	169,093	195,100	291,121	197,100	**0**
Interest	2,173	1,704	500	4,120	500	**0**
Miscellaneous	142,041	122,233	130,824	408,824	585,436	**0**
Contributions From Other Funds	774,629	620,216	1,066,319	546,026	638,834	**0**
	6,965,647	4,114,292	4,680,233	5,506,765	5,618,869	**0**
Expenditures:						
Street & Bridge Construction	485,738	723,055	803,689	2,206,611	2,082,624	**0**
Street & Bridge Maintenance	479,167	385,454	547,000	543,816	568,166	**0**
Traffic Services	574,188	565,205	630,585	600,700	658,590	**0**
Winter Maintenance	209,144	384,380	334,000	373,144	337,622	**0**
Transfers To Other Funds	641,921	0	330,000	383,341	61,331	**0**
Trunkline Maintenance	168,629	150,693	195,100	291,121	197,100	**0**
State Highway Construction	4,221,469	1,606,346	2,107,760	1,295,849	2,660,526	**0**
	6,780,256	3,815,133	4,948,134	5,694,582	6,565,959	**0**
Revenues Over (Under) Expenditures	185,391	299,159	(267,901)	(187,817)	(947,090)	**0**
Fund Balance - Beginning of Year	787,035	972,426	1,271,585	1,271,585	1,083,768	**1,083,768**
Fund Balance - End of Year	**972,426**	**1,271,585**	**1,003,684**	**1,083,768**	**136,678**	**1,083,768**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 202 Major Street Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
202-000-000-470.000	Telecom Fee	119,045	112,120	112,102	112,102	112,102	
202-000-000-501.000	Federal And State Grant	3,993,458	1,169,203	1,536,940	1,036,905	2,030,743	
202-000-000-539.000	State Grant - Intercity Trail	0	0	0	0	310,000	
202-000-000-539.451	State Grant - Brown St.	0	0	0	1,251,000	0	
202-000-000-569.000	Act 51 Gas & Weight Tax	1,872,148	1,928,836	1,750,550	1,800,000	1,800,000	
202-000-000-569.252	Act 252 - Streets & Bridges	0	0	0	168,769	56,256	
202-000-000-569.478	Act 51 - Extra Winter Maint.	0	103,007	0	0	0	
202-000-000-582.005	Contrib. R2 Asset Mgt.	22,946	9,613	18,722	18,722	18,722	
202-000-000-664.000	Interest	2,173	1,704	500	4,120	500	
202-000-000-686.498	Trunkline Maintenance	181,198	169,093	195,100	291,121	197,100	
202-000-000-696.099	Act 99 Financing Proceeds	0	0	0	75,400	454,612	
202-000-000-698.451	Miscellaneous	0	500	0	202,500	0	
202-000-000-698.463	Miscellaneous	50	0	0	100	0	
202-000-000-698.474	Miscellaneous	33,999	16,672	15,000	15,000	15,000	
202-000-000-699.245	Cont.-Public Imp. Fund	386,223	511,054	302,500	203,436	177,133	
202-000-000-699.286	Cont.-CDBG Fund	0	0	0	0	0	
202-000-000-699.895	Cont.-Special Assessmt. Fd.	354,407	92,490	748,819	327,590	446,701	
Total Revenues		**6,965,647**	**4,114,292**	**4,680,233**	**5,506,765**	**5,618,869**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 451 Street & Bridge Construction

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
202-451-000-706.000	Salaries and Wages	154,530	136,555	121,111	131,433	103,755	
202-451-000-707.000	Wages-Temporary	45	102	3,528	3,528	3,200	
202-451-000-709.000	Overtime	5,382	7,349	7,429	7,429	0	
202-451-000-715.000	Employers FICA	11,648	10,513	10,103	10,893	8,182	
202-451-000-719.000	Health Insurance	24,702	16,113	12,690	18,011	17,087	
202-451-000-719.678	RX Drug Insurance	820	0	0	0	0	
202-451-000-719.679	Health Insurance Deduct.	2,501	1,782	1,510	0	0	
202-451-000-722.000	Pension-General	15,758	17,699	16,093	16,969	12,679	
202-451-000-724.000	Unemployment Comp.	687	144	203	320	452	
202-451-000-724.001	Workers Compensation	1,567	1,490	1,411	1,548	1,207	
202-451-000-725.000	Other Fringe Benefits	4,094	3,417	1,909	2,722	1,720	
		221,734	195,164	175,987	192,853	148,282	**0**
Material and Supplies:							
202-451-000-782.000	Materials	10,346	13,597	10,000	1,000	10,000	
		10,346	13,597	10,000	1,000	10,000	**0**
Contractual and Other:							
202-451-000-818.000	Contractual Services	119,186	398,366	510,870	1,912,055	1,847,714	
202-451-000-914.001	Insurance Deductible	0	0	0	2,500	3,000	
202-451-000-943.000	Equipment Rental - MP	3,545	3,890	3,000	0	0	
202-451-000-962.000	Uncollectible Accounts	0	528	0	0	0	
202-451-000-966.000	PW Overhead	1,331	2,064	1,000	1,000	1,000	
202-451-000-967.000	ENG Overhead	129,596	109,446	102,832	97,203	72,628	
		253,658	514,294	617,702	2,012,758	1,924,342	**0**
Street Construction		**485,738**	**723,055**	**803,689**	**2,206,611**	**2,082,624**	**0**

WORK PROJECT DETAIL

Work Project Titles:	Special Assessment	Fund Bal.	Fed./State	PIF	CDBG/Other	Total FY Cost
Asset Management: JACTS Planning Region 2	0	19,000	0	0	0	19,000
City Lot 14 Repaving	0	0	0	0	120,345	120,345
City Lot 20 & Hayes Hotel Pkg. Lot Repaving	0	0	0	167,133	334,267	501,400
Curb Ramp Mapping & GIS	0	10,000	0	0	0	10,000
Downtown Streetscape Master Plan	0	23,000	0	0	0	23,000
High St. Bridge (East) Guardrail Replacement	0	20,528	0	0	0	20,528
Kibby: City Limits to West Ave. (Eng.)	0	104,490	0	0	0	104,490
Lewis St Bridge Replacement	0	105,063	0	0	0	105,063
Lansing Ave. Signal Replacement at Ganson St.	0	30,550	0	0	0	30,550
Loomis Park Wellness Path (grant)	0	0	10,000	10,000	0	20,000
Major Bridge Inspection & Engineering	0	16,000	0	0	0	16,000
Major St. Construction. - Misc.	0	9,100	0	0	0	9,100
Major St. GIS	0	10,000	0	0	0	10,000
Major St. Planning & Permits	0	84,000	0	0	0	84,000
Mechanic: Morrell to Washington	0	64,080	0	0	0	64,080
Michigan Ave. Signals form Jackson to Francis	0	262,713	0	0	0	262,713
S. Cooper Non-motorized Path: MLK Center to Washington	0	158,780	300,000	0	0	458,780
Trail St. Bridge Rip-Rap	0	20,400	0	0	0	20,400
West: Bloomfield to High	88,200	18,315	0	0	0	106,515
Wisner: Argyle to Boardman	358,501	-261,841	0	0	0	96,660
	446,701	**694,178**	**310,000**	**177,133**	**454,612**	**2,082,624**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 463 Street & Bridge Maintenance

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
202-463-000-706.000	Salaries and Wages	147,692	84,095	131,000	105,000	105,000	
202-463-000-707.000	Wages-Temporary	3,492	0	4,000	2,000	2,000	
202-463-000-709.000	Overtime	1,050	19,651	3,000	20,000	20,000	
202-463-000-715.000	Employers FICA	11,219	7,479	10,557	9,716	9,716	
202-463-000-719.000	Health Insurance	32,108	24,609	41,357	32,466	32,466	
202-463-000-719.678	RX Drug Insurance	2,106	0	0	0	0	
202-463-000-719.679	Health Insurance Deductible	2,862	2,705	4,520	0	0	
202-463-000-722.000	Pension-General	14,787	12,819	16,777	15,275	15,275	
202-463-000-724.000	Unemployment Comp.	1,606	39	207	622	622	
202-463-000-724.001	Workers Compensation	2,471	2,176	3,547	3,340	3,340	
202-463-000-725.000	Other Fringe Benefits	1,964	1,482	3,026	2,247	2,247	
		221,357	155,055	217,991	190,666	190,666	**0**
Material and Supplies:							
202-463-000-782.000	Materials	48,777	83,959	53,000	90,000	100,000	
		48,777	83,959	53,000	90,000	100,000	**0**
Contractual and Other:							
202-463-000-818.000	Contractual Services	2,431	6,700	90,000	90,000	105,000	
202-463-000-818.690	Contractual Services-Forestry	0	0	0	0	0	
202-463-000-873.000	Travel	0	0	0	500	0	
202-463-000-914.001	Insurance-Deductible	45	0	10,000	10,000	10,000	
202-463-000-943.000	Equipment Rental - MP	113,877	97,578	109,009	100,000	100,000	
202-463-000-960.000	Education & Training	278	0	0	150	0	
202-463-000-966.000	PW Overhead	92,402	42,151	67,000	62,500	62,500	
202-463-000-967.000	ENG Overhead	0	11	0	0	0	
		209,033	146,440	276,009	263,150	277,500	**0**
Street Maintenance		**479,167**	**385,454**	**547,000**	**543,816**	**568,166**	**0**

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:							
	Street Cleaning	59,074	79,173	65,000	65,200	90,000	**0**
	Maintenance C&G Street	405,981	293,314	436,000	435,616	435,166	**0**
	Catch Basin Maintenance	0	4,960	0	8,000	8,000	**0**
	Maint. No C&G Streets	14,112	8,007	46,000	35,000	35,000	**0**
		479,167	**385,454**	**547,000**	**543,816**	**568,166**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Work Project Detail

Fund 202 Major Street Fund
Dept 463 Street & Bridge Maintenance (Cont'd.)

Dept.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Street Cleaning:							
700	Machine Sweeping	0	22,035	0	200	0	
701	Haul Sweepings	0	6,207	0	0	0	
702	Hand Cleaning	59,074	24,328	40,000	40,000	40,000	
703	Leaf Pickup/Dropoff	0	26,603	25,000	25,000	50,000	
		59,074	79,173	65,000	65,200	90,000	**0**
Maintenance C&G Street:							
705	Asphalt Patching	263,020	246,648	335,000	335,000	335,000	
706	Concrete Patching	0	0	3,000	3,000	3,000	
707	Curb & Gutter Repair	42,854	22,456	40,000	40,000	40,000	
708	Crackfill	3,989	0	8,000	8,000	8,000	
709	Parkway Maintenance	96,118	24,210	50,000	49,616	49,166	
711	Chipseal	0	0	0	0	0	
		405,981	293,314	436,000	435,616	435,166	**0**
Catch Basin Maintenance:							
712	Catch Basin Work	0	169	0	6,000	6,000	
713	Clean Catch Basins	0	4,791	0	2,000	2,000	
		0	4,960	0	8,000	8,000	**0**
Maintenance No C&G Streets:							
714	Asphalt Patching	3,879	0	5,000	5,000	5,000	
715	Crackfill	0	0	0	0	0	
717	Shoulder & Gutter Repair	298	0	3,000	3,000	3,000	
718	Chipseal	0	0	0	0	0	
719	GEO Database (Mapping)	0	0	0	0	0	
720	Non Motorized Maintenance	8,071	140	15,000	5,000	5,000	
722	Bridge Maintenance	1,802	7,867	10,000	10,000	10,000	
724	Mapping - GIS	0	0	0	0	0	
725	Bike Lane Sweeping	0	0	3,000	2,000	2,000	
727	Insurance deductible	0	0	10,000	10,000	10,000	
751	Storm Water Utility	62	0	0	0	0	
		14,112	8,007	46,000	35,000	35,000	**0**
		479,167	**385,454**	**547,000**	**543,816**	**568,166**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services							
202-474-000-706.000	Salaries and Wages	138,097	147,180	160,596	152,121	163,115	
202-474-000-707.000	Wages-Temporary	4,578	4,682	3,528	3,958	9,600	
202-474-000-709.000	Overtime	10,073	13,795	15,377	16,311	20,992	
202-474-000-715.000	Employers FICA	12,478	13,446	13,732	13,188	14,819	
202-474-000-719.000	Health Insurance	14,381	9,916	16,828	15,715	26,863	
202-474-000-719.678	RX Drug Insurance	1,267	0	0	0	0	
202-474-000-719.679	Health Insurance Deductible	1,114	1,100	2,003	0	0	
202-474-000-722.000	Pension-General	15,932	21,411	22,032	21,159	22,498	
202-474-000-724.000	Unemployment Comp.	1,108	267	269	200	711	
202-474-000-724.001	Workers Compensation	3,004	3,109	1,871	3,268	1,898	
202-474-000-725.000	Other Fringe Benefits	2,175	1,485	2,532	2,379	2,704	
		204,207	216,391	238,768	228,299	263,200	0
Material and Supplies:							
202-474-000-759.000	Small Tools	511	520	3,000	1,500	2,500	
202-474-000-782.000	Materials	25,560	2,556	30,009	27,500	20,500	
		26,071	3,076	33,009	29,000	23,000	0
Contractual and Other:							
202-474-000-818.000	Contractual Services	35,920	73,293	48,815	51,626	58,815	
202-474-000-920.000	Utilities	95,452	73,186	55,000	73,186	73,186	
202-474-000-933.000	Equipment Maintenanace	61,525	46,421	62,631	62,631	62,631	
202-474-000-943.000	Equipment Rental - MP	24,500	24,407	54,284	38,056	54,284	
202-474-000-962.000	Uncollectible Accounts	0	0	0	0	0	
202-474-000-966.000	PW Overhead	13,884	9,121	18,900	12,000	13,500	
202-474-000-967.000	ENG Overhead	112,629	119,310	119,178	105,902	109,974	
		343,910	345,738	358,808	343,401	372,390	0
Traffic Services		**574,188**	**565,205**	**630,585**	**600,700**	**658,590**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
			WORK PROJECT DETAIL				
Work Project Titles:							
780	Traffic Eng. Office - 1/2 Major St.	104,848	128,994	101,000	125,000	130,000	
781	Traffic Signals-City	215,259	224,092	220,000	221,600	235,000	
781B	Traffic Signals-Brooklyn	1,158	644	300	300	700	
781C	Traffic Signals-Concord	0	295	500	500	500	
781G	Traffic Signals-Grass Lake	1,061	673	1,200	1,000	1,000	
781J	Traffic Signals-County	9,604	8,663	14,000	14,000	14,000	
781S	Traffic Signals-State (City Share)	99,276	70,978	70,000	70,000	75,000	
781T	Tree Trimming	208	0	300	300	300	
782	Traffic Signs	71,047	40,897	100,896	60,000	89,690	
783	Pavement Marking	29,919	67,138	68,000	68,000	70,000	
784	Railroad Signals	6,001	6,001	8,389	8,000	8,400	
785	Emergency Equipment	0	0	2,000	2,000	2,000	
788	Traffic Records & Studies	10,664	4,601	11,000	11,000	12,000	
788A-G	JACTS Traffic Counts, etc…	3,927	4,848	9,000	9,000	10,000	
790xx	Traffic Accident-Billable	102	0	0	0	0	
791	Traffic Sign Inventory	6,273	0	10,000	10,000	10,000	
792	Storm Water Utilities	12,530	498	14,000	0	0	
793	TSC Signal Interconnect	0	0	0	0	0	
794	Street Light Inventory	2,311	6,883	0	0	0	
795	St. Light Update-GIS	0	0	0	0	0	
		574,188	**565,205**	**630,585**	**600,700**	**658,590**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 478 Winter Maintenance

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
202-478-000-706.000	Salaries and Wages	30,332	42,524	34,000	34,000	34,000	
202-478-000-707.000	Wages-Temporary	513	0	0	0	0	
202-478-000-709.000	Overtime	10,570	31,164	24,000	22,000	24,000	
202-478-000-715.000	Employers FICA	3,002	5,366	4,437	4,284	4,437	
202-478-000-719.000	Health Insurance	9,621	16,242	10,734	10,513	10,513	
202-478-000-719.678	RX Drug Insurance	104	0	0	0	0	
202-478-000-719.679	Health Insurance Deduct.	1,076	1,701	1,173	0	0	
202-478-000-722.000	Pension-General	4,057	9,226	7,262	6,843	7,088	
202-478-000-724.000	Unemployment Comp.	1,277	295	87	300	300	
202-478-000-724.001	Workers Compensation	756	1,381	1,491	1,473	1,525	
202-478-000-725.000	Other Fringe Benefits	495	904	788	731	731	
		61,803	108,803	83,972	80,144	82,594	0
Material and Supplies:							
202-478-000-782.000	Materials	65,209	119,327	95,000	140,000	100,000	
		65,209	119,327	95,000	140,000	100,000	0
Contractual and Other:							
202-478-000-818.000	Contractual Services	0	0	5,000	5,000	5,000	
202-478-000-943.000	Equipment Rental - MP	61,123	132,860	121,028	120,000	121,028	
202-478-000-966.000	PW Overhead	21,009	23,390	29,000	28,000	29,000	
		82,132	156,250	155,028	153,000	155,028	0
Winter Maintenance		**209,144**	**384,380**	**334,000**	**373,144**	**337,622**	**0**

WORK PROJECT DETAIL

Work Project Titles:							
790	**Snowplowing**	34,211	72,664	110,000	105,000	100,000	
791	**Hauling Snow**	19,818	95,344	20,000	44,144	23,622	
792	**Salting**	151,536	216,372	204,000	224,000	214,000	
795	**Winter Storm Cleanup**	3,579	0	0	0	0	
		209,144	**384,380**	**334,000**	**373,144**	**337,622**	**334,000**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 484 Transfers To Other Funds

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual and Other:							
202-484-000-999.203	Cont.-Local Street Fund	380,000	0	330,000	300,000	0	
202-484-000-999.324	Cont.-2003 MTF Bond D/S	261,921	0	0	0	0	
202-484-000-999.589	Cont.-Storm Water Utility Fund	0	0	0	83,341	61,331	
		641,921	0	330,000	383,341	61,331	**0**
***Transfers To Other Funds**		**641,921**	**0**	**330,000**	**383,341**	**61,331**	**0**

Fund 202 Major Street Fund
Dept 498 Trunkline Maintenance

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
202-498-000-706.000	Salaries and Wages	34,732	29,856	35,000	35,000	35,000	
202-498-000-707.000	Wages-Temporary	1,255	63	0	0	0	
202-498-000-709.000	Overtime	2,767	9,685	6,000	10,000	10,000	
202-498-000-715.000	Employers FICA	1,813	1,953	3,137	3,443	3,443	
202-498-000-719.000	Health Insurance	6,959	6,815	11,050	10,822	10,822	
202-498-000-719.678	RX Drug Insurance	880	0	0	0	0	
202-498-000-719.679	Health Insurance Deductible	375	718	1,208	0	0	
202-498-000-722.000	Pension-General	2,357	3,379	5,133	5,499	5,499	
202-498-000-724.000	Unemployment Comp.	343	70	62	221	221	
202-498-000-724.001	Workers Compensation	541	536	1,054	1,184	1,184	
202-498-000-725.000	Other Fringe Benefits	372	525	809	749	749	
		52,394	53,600	63,453	66,918	66,918	**0**
Material and Supplies:							
202-498-000-782.000	Materials	51,334	43,155	46,370	56,930	49,682	
		51,334	43,155	46,370	56,930	49,682	**0**
Contractual and Other:							
202-498-000-818.000	Contractual Services	0	0	0	84,773	0	
202-498-000-943.000	Equipment Rental	48,934	43,319	64,777	60,000	58,000	
202-498-000-966.000	PW Overhead	15,967	10,619	20,500	22,500	22,500	
		64,901	53,938	85,277	167,273	80,500	**0**
Trunkline Maintenance		**168,629**	**150,693**	**195,100**	**291,121**	**197,100**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 505 State Highway Construction

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual and Other:							
202-505-000-950.000	State Highway Const.-City	228,011	437,144	570,820	258,944	629,783	
202-505-000-950.001	State Highway Const.-Fed/St.	3,993,458	1,169,202	1,536,940	1,036,905	2,030,743	
		4,221,469	1,606,346	2,107,760	1,295,849	2,660,526	**0**
State Highway Construction		**4,221,469**	**1,606,346**	**2,107,760**	**1,295,849**	**2,660,526**	**0**

Work Project Titles:	Fed./State	Fund Balance	Total
Lansing Ave. Signal Replacement at Ganson St.	228,000	67,000	**295,000**
Lewis St. Bridge Replacement	796,543	41,923	**838,466**
Past MDOT Projects	0	22,060	**22,060**
West Ave.: Bloomfield to High	631,200	157,800	**789,000**
Wisner: Argyle to Boardman	375,000	341,000	**716,000**
	2,030,743	**629,783**	**2,660,526**

(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.

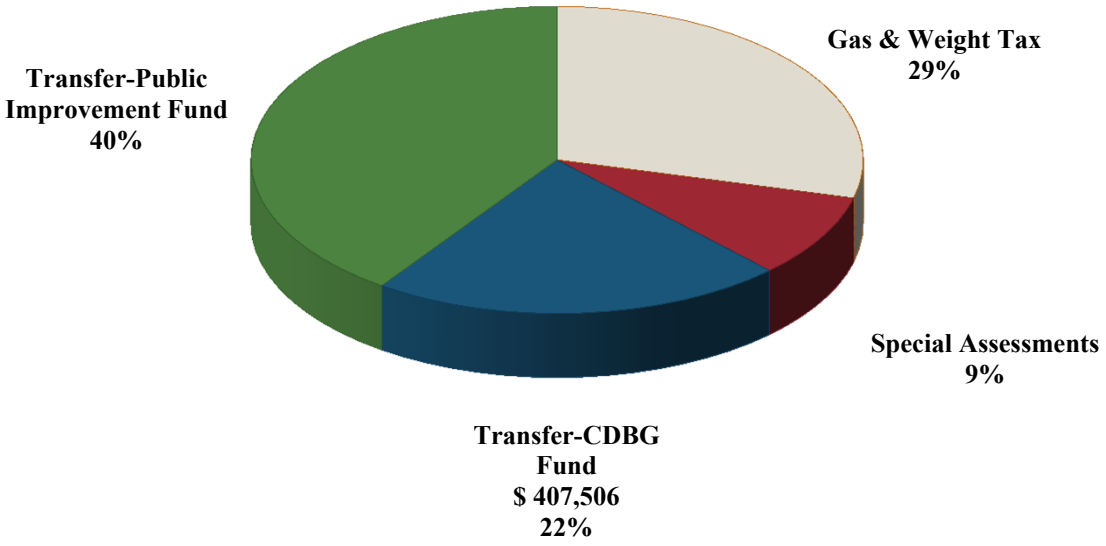
CHARACTER - This Fund is to be used:

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.

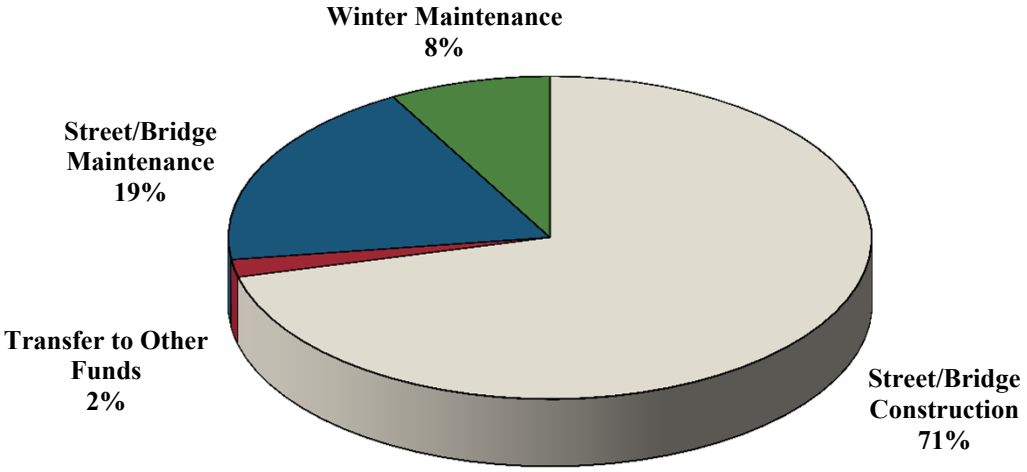
AUTHORIZATION- The Local Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Local Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Local Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues:						
State Gas & Weight Tax	567,728	585,682	540,250	540,000	540,000	**0**
State Extra Winter Maintenance	0	51,503	0	0	0	**0**
Miscellaneous	157	2,860	0	15,853	0	**0**
Contributions From Other Funds	1,006,946	60,152	1,460,601	790,725	1,321,107	**0**
	1,574,831	700,197	2,000,851	1,346,578	1,861,107	**0**
Expenditures:						
Street & Bridge Construction	763,057	226,257	1,269,953	490,725	1,746,124	**0**
Street & Bridge Maintenance	509,416	219,616	476,484	465,211	468,915	**0**
Traffic Services	1,443	492	3,959	3,679	4,006	**0**
Winter Maintenance	102,670	140,056	194,713	199,651	199,609	**0**
Transfers To Other Funds	22,776	0	0	53,338	39,252	**0**
	1,399,362	586,421	1,945,109	1,212,604	2,457,906	**0**
Revenues Over (Under) Expenditures	175,469	113,776	55,742	133,974	(596,799)	**0**
Fund Balance - Beginning of Year	278,465	453,934	567,710	567,710	701,684	**701,684**
Fund Balance - End of Year	**453,934**	**567,710**	**623,452**	**701,684**	**104,885**	**701,684**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 203 Local Street Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
203-000-000-569.000	Act 51 Gas & Weight Tax	567,728	585,682	540,250	540,000	540,000	
203-000-000-569.478	Act 51 - Extra Winter Maint.	0	51,503	0	0	0	
203-000-000-664.000	Interest	157	1,324	0	1,353	0	
203-000-000-698.451	Miscellaneous (Hayes Alley-(	0	0	0	14,500	0	
203-000-000-698.474	Miscellaneous	0	1,536	0	0	0	
203-000-000-699.202	Cont.-Major Street Fund	380,000	0	330,000	300,000	0	
203-000-000-699.245	Cont.-Public Improvemt. Fd.	306,832	0	489,500	411,431	750,000	
203-000-000-699.286	Cont.-CDBG Fund	126,879	5,453	477,500	79,294	407,506	
203-000-000-699.895	Cont.-Special Assessmt. Fd.	193,235	54,699	163,601	0	163,601	
Total Revenues		**1,574,831**	**700,197**	**2,000,851**	**1,346,578**	**1,861,107**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 451 Street & Bridge Construction

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services :							
203-451-000-706.000	Salaries and Wages	41,562	11,095	52,348	22,576	46,443	
203-451-000-709.000	Overtime	2,796	1,030	1,891	1,000	0	
203-451-000-715.000	Employers FICA	3,230	897	4,149	1,804	3,553	
203-451-000-719.000	Health Insurance	9,404	1,626	5,485	1,916	7,649	
203-451-000-719.678	RX Drug Insurance	671	0	0	0	0	
203-451-000-719.679	Health Insurance Deduct.	732	185	653	0	0	
203-451-000-722.000	Pension-General	4,401	1,530	6,791	2,759	5,675	
203-451-000-724.000	Unemployment Comp.	248	6	88	98	202	
203-451-000-724.001	Workers Compensation	425	117	610	263	540	
203-451-000-725.000	Other Fringe Benefits	1,158	404	825	374	770	
		64,627	16,890	72,840	30,790	64,832	**0**
Material and Supplies:							
203-451-000-782.000	Materials	34	95	1,500	1,500	1,500	
		34	95	1,500	1,500	1,500	**0**
Contractual and Other:							
203-451-000-818.000	Contractual Services	665,722	198,042	1,151,222	441,396	1,646,282	
203-451-000-943.000	Equipment Rental - MP	0	0	500	255	500	
203-451-000-962.000	Uncollectible Accounts	0	1,023	500	0	0	
203-451-000-966.000	PW Overhead	54	0	0	281	500	
203-451-000-967.000	ENG Overhead	32,620	10,207	43,391	16,503	32,510	
		698,396	209,272	1,195,613	458,435	1,679,792	**0**
Street Construction		**763,057**	**226,257**	**1,269,953**	**490,725**	**1,746,124**	**0**

WORK PROJECT DETAIL

Work Project Titles:	Funding S/A	Fund Bal.	PIF	CDBG	Total Cost
Edward & Winthrop: Wildwood to JHS		29,070			**29,070**
Hamilton: Argyle to North End	54,814	30,725		145,881	**231,420**
Local St. Const. Misc.		4,500			**4,500**
Local St. Planning & Permits		15,000			**15,000**
Michigan Ave.: Blackstone to Francis		300,724	750,000		**1,050,724**
VanBuren: Steward to Blackstone	108,787	44,998		261,625	**415,410**
	163,601	**425,017**	**750,000**	**407,506**	**1,746,124**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 463 Street & Bridge Maintenance

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
203-463-000-706.000	Salaries and Wages	128,781	50,174	111,000	90,000	95,000	
203-463-000-707.000	Wages-Temporary	8,150	324	6,000	6,000	6,000	
203-463-000-709.000	Overtime	1,089	447	4,000	7,000	4,000	
203-463-000-715.000	Employers FICA	9,874	3,837	9,257	7,880	8,033	
203-463-000-719.000	Health Insurance	36,916	14,647	35,043	27,828	29,374	
203-463-000-719.678	RX Drug Insurance	3,358	0	0	0	0	
203-463-000-719.679	Health Insurance Deductible	2,467	1,622	3,830	0	0	
203-463-000-722.000	Pension-General	12,713	6,447	14,398	11,853	12,098	
203-463-000-724.000	Unemployment Comp.	948	17	182	505	515	
203-463-000-724.001	Workers Compensation	2,823	1,152	3,110	2,709	2,762	
203-463-000-725.000	Other Fringe Benefits	1,853	841	2,164	1,526	1,633	
		208,972	79,508	188,984	155,301	159,415	**0**
Material and Supplies:							
203-463-000-782.000	Materials	63,058	42,119	70,000	150,000	150,000	
		63,058	42,119	70,000	150,000	150,000	**0**
Contractual and Other:							
203-463-000-818.000	Contractual Services	1,185	140	0	1,410	0	
203-463-000-943.000	Equipment Rental - MP	162,164	72,034	160,000	110,000	110,000	
203-463-000-960.000	Education & Training	424	0	0	0	0	
203-463-000-966.000	PW Overhead	73,613	25,815	57,500	48,500	49,500	
		237,386	97,989	217,500	159,910	159,500	**0**
Street Maintenance		**509,416**	**219,616**	**476,484**	**465,211**	**468,915**	**0**

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:						
Street Cleaning	56,164	48,234	37,000	41,000	41,000	
Maintenance C&G Streets	414,650	149,814	403,484	377,211	380,915	
Maintenance Catch Basins	0	8,078	0	11,000	11,000	
Maint. No C&G Streets	38,602	13,490	36,000	36,000	36,000	
	509,416	**219,616**	**476,484**	**465,211**	**468,915**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

WORK PROJECT DETAIL

Fund 203 Local Street Fund
Dept 463 Street Maintenance

Dept.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Street Cleaning:							
900	Machine Sweeping	0	18,834	0	0	0	
901	Haul Sweepings	0	8,328	0	0	0	
902	Hand Cleaning	54,243	21,072	35,000	35,000	35,000	
903	Leaf Pickup	0	0	0	0	0	
904	Clean Alleys	1,921	0	2,000	6,000	6,000	
		56,164	48,234	37,000	41,000	41,000	0
Maintenance C&G Streets:							
905	Asphalt Patching	261,778	116,207	312,000	304,211	307,915	
906	Concrete Patching	1,016	0	4,484	3,000	3,000	
907	Curb & Gutter Repair	18,355	11,529	25,000	25,000	25,000	
908	Crackfill	274	0	12,000	5,000	5,000	
909	Parkway Maintenance	133,227	22,078	50,000	40,000	40,000	
911	Chipseal	0	0	0	0	0	
		414,650	149,814	403,484	377,211	380,915	0
Maintenance Catch Basins:							
912	Catch Basin Work	0	4,313	0	10,000	10,000	
913	Clean Catch Basins	0	3,765	0	1,000	1,000	
		0	8,078	0	11,000	11,000	0
Maintenance No C&G Streets:							
914	Grade & Gravel	20,652	12,444	20,000	20,000	20,000	
915	Asphalt Patching	0	0	0	0	0	
916	Crackfill	0	0	0	0	0	
917	Dust Prevention	3,231	742	4,000	4,000	4,000	
918	Shoulder & Gutter Repair	14,719	304	8,000	8,000	8,000	
920	Railroad ROW Maintenance	0	0	0	0	0	
922	Bridge Maintenenace	0	0	4,000	4,000	4,000	
933	Streetscape Maintenance	0	0	0	0	0	
		38,602	13,490	36,000	36,000	36,000	0
		509,416	**219,616**	**476,484**	**465,211**	**468,915**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 474 Traffic Services

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
203-474-000-706.000	Salaries and Wages	629	231	1,000	1,000	1,000	
203-474-000-709.000	Overtime	0	0	300	0	300	
203-474-000-715.000	Employers FICA	46	17	99	77	99	
203-474-000-719.000	Health Insurance	137	15	105	105	165	
203-474-000-719.678	RX Drug Insurance	21	2	0	0	0	
203-474-000-719.679	Health Insurance Deductible	7	0	12	8	0	
203-474-000-722.000	Pension-General	63	29	163	117	159	
203-474-000-724.000	Unemployment Comp.	0	0	2	10	4	
203-474-000-724.001	Workers Compensation	10	3	12	95	12	
203-474-000-725.000	Other Fringe Benefits	7	1	16	17	17	
		920	298	1,709	1,429	1,756	**0**
Material and Supplies:							
203-474-000-782.000	Materials	0	0	500	500	500	
		0	0	500	500	500	**0**
Contractual and Other:							
203-474-000-943.000	Equipment Rental - MP	108	36	1,000	1,000	1,000	
203-474-000-966.000	DPW Overhead	154	23	750	750	750	
203-474-000-967.000	ENG Overhead	261	135	0	0	0	
		523	194	1,750	1,750	1,750	**0**
Capital Outlay:							
Traffic Services		**1,443**	**492**	**3,959**	**3,679**	**4,006**	**0**

WORK PROJECT DETAIL

Work Project Titles:							
980	**Traffic Office -1/2 Local St.**	769	371	1,000	1,000	1,000	
981	**Traffic Signs**	675	121	2,959	2,679	3,006	
982	**Pavement Marking**	0	0	0			
		1,444	**492**	**3,959**	**3,679**	**4,006**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 478 Winter Maintenance

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services							
203-478-000-706.000	Salaries and Wages	16,852	22,819	30,000	28,000	28,000	
203-478-000-707.000	Wages-Temporary	311	0	0	0	0	
203-478-000-709.000	Overtime	1,478	3,578	8,000	7,000	7,000	
203-478-000-715.000	Employers FICA	1,346	1,929	2,907	2,678	2,678	
203-478-000-719.000	Health Insurance	4,557	5,495	9,471	8,658	8,658	
203-478-000-719.678	RX Drug Insurance	10	0	0	0	0	
203-478-000-719.679	Health Insurance Deductible	519	587	1,035	0	0	
203-478-000-722.000	Pension-General	1,816	3,305	4,758	4,277	4,277	
203-478-000-724.000	Unemployment Comp.	642	95	313	428	428	
203-478-000-724.001	Workers Compensation	393	590	536	511	511	
203-478-000-725.000	Other Fringe Benefits	293	354	693	599	557	
		28,217	38,752	57,713	52,151	52,109	0
Material and Supplies:							
203-478-000-782.000	Materials	29,050	35,067	48,000	65,000	65,000	
		29,050	35,067	48,000	65,000	65,000	0
Contractual and Other:							
203-478-000-943.000	Equipment Rental - MP	36,957	56,487	70,000	65,000	65,000	
203-478-000-966.000	PW Overhead	8,446	9,750	19,000	17,500	17,500	
		45,403	66,237	89,000	82,500	82,500	0
Winter Maintenance		**102,670**	**140,056**	**194,713**	**199,651**	**199,609**	**0**

WORK PROJECT DETAIL

Work Project Titles:							
990	Snowplowing	22,286	56,077	70,000	72,000	72,000	
991	Hauling Snow	272	1,576	5,000	5,000	5,000	
992	Salting	80,112	82,403	119,713	122,651	122,609	
994	Ice Damage	0	0	0	0	0	
		102,670	**140,056**	**194,713**	**199,651**	**199,609**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 484 Transfers To Other Funds

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual and Other:							
203-484-000-999.324	Cont.-2003 MTF Bond D/S	22,776	0	0	0	0	
203-484-000-999.589	Cont.-Storm Water Utility Fund	0	0	0	53,338	39,252	
		22,776	0	0	53,338	39,252	**0**
***Transfers To Other Funds**		**22,776**	**0**	**0**	**53,338**	**39,252**	**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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 208 Ella W. Sharp Park Operating Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues:						
General	354,055	381,615	495,000	426,510	471,500	**0**
Sharp Park Mini-Golf Course	96,790	109,087	115,600	119,000	119,000	**0**
Parks & Facilities Maintenance	174,169	164,232	114,280	160,661	145,661	**0**
	625,014	654,934	724,880	706,171	736,161	**0**
Expenditures:						
Mini-Golf Course	36,703	35,167	52,947	45,499	58,559	**0**
Parks & Recreation	590,451	607,042	551,432	543,270	556,855	**0**
Parks & Facilities Maintenance	0	372	116,946	114,896	119,954	**0**
	627,154	642,581	721,325	703,665	735,368	**0**
Excess of Revenues Over (Under) Expenditures	(2,140)	12,353	3,555	2,506	793	**0**
Fund Balance - Beginning of Year	11,291	9,151	21,504	21,504	24,010	**24,010**
Fund Balance - End of Year	**9,151**	**21,504**	**25,059**	**24,010**	**24,803**	**24,010**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 208 Ella W. Sharp Park Operating Fund

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Dept 000 General (Incl.Golf Course):						
208-000-000-643.000 Golf Balls-Tees-Pullcarts	4,012	7,406	7,500	9,000	9,000	
208-000-000-644.000 Merchandise	22,165	31,064	60,000	40,000	60,000	
208-000-000-646.000 Golf Cart Rental	94,113	99,330	127,500	127,500	127,500	
208-000-000-651.001 Golf Fees	229,439	237,277	290,000	240,000	265,000	
208-000-000-664.000 Interest	26	0	0	10	0	
208-000-000-685.677 Insurance Refund - W/C	0	0	0	0	0	
208-000-000-698.000 Miscellaneous	4,300	6,538	10,000	10,000	10,000	
	354,055	381,615	495,000	426,510	471,500	**0**
Dept 584 Sharp Park Mini-Golf Course:						
208-584-000-644.000 Merchandise	9,527	6,830	7,100	9,000	9,000	
208-584-000-651.001 Golf Fees	87,263	102,257	108,500	110,000	110,000	
	96,790	109,087	115,600	119,000	119,000	**0**
Dept 697 Parks & Facilities Maintenance:						
208-697-000-699.101 Contribution - General Fund	140,972	137,000	87,500	130,000	115,000	
208-697-000-699.718 Cont.-Sharp Pk. Endow. Fd.	33,197	27,232	26,780	30,661	30,661	
	174,169	164,232	114,280	160,661	145,661	**0**
Total Revenues	**625,014**	**654,934**	**724,880**	**706,171**	**736,161**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
208-584-000-707.000	Wages-Temporary	23,795	18,438	28,613	21,000	28,613	
208-584-000-715.000	Employers FICA	1,807	1,389	2,189	1,607	2,189	
208-584-000-724.000	Unemployment Comp.	825	517	599	521	709	
208-584-000-724.001	Workers Compensation	594	418	658	483	658	
		27,021	20,762	32,059	23,611	32,169	0
Material And Supplies:							
208-584-000-745.000	Program Supplies	3,421	4,931	6,000	5,000	6,000	
208-584-000-778.000	Equipment Maint Supplies	493	72	1,000	1,000	1,000	
		3,914	5,003	7,000	6,000	7,000	0
Contractual And Other:							
208-584-000-818.584	Cont. Serv. - Mini-Golf Imp.	0	0	0	5,000	5,000	
208-584-000-853.000	Telephone	660	537	800	800	800	
208-584-000-914.000	Insurance	82	88	88	88	90	
208-584-000-920.000	Utilities	5,026	8,777	12,500	10,000	12,500	
208-584-000-933.000	Equipment Maintenance	0	0	500	0	1,000	
		5,768	9,402	13,888	15,888	19,390	0
Mini-Golf Course		**36,703**	**35,167**	**52,947**	**45,499**	**58,559**	**0**

Personnel Schedule

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

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Parks & Recreation***			
Fund-Activity:	***208-691***			
012	Superintendent of Ella Sharp Park	1		82,645
306	Greenskeeper	1		48,941
PT	Part Time - Recreation		28	125,545
		2	**28**	257,131
	Less: To 101-697 - Superintendent of Ella Sharp Park (1/3)			-27,548
	To 208-697 - Superintendent of Ella Sharp Park (1/3)			-27,548
	Activity Total			**202,035**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
208-691-000-702.000	Termination Pay	0	0	0	0	0	
208-691-000-706.000	Salaries and Wages	98,811	101,006	75,205	75,205	76,490	
208-691-000-707.000	Wages-Temporary	134,679	152,714	125,545	125,545	125,545	
208-691-000-709.000	Overtime	8,995	9,604	4,250	5,916	4,250	
208-691-000-715.000	Employers FICA	17,745	20,735	16,009	16,009	16,107	
208-691-000-719.000	Health Insurance	16,033	17,818	19,581	19,581	20,679	
208-691-000-719.678	RX Drug Insurance	2,056	0	0	0	0	
208-691-000-719.679	Health Insurance Deductible	1,503	2,403	2,100	0	0	
208-691-000-722.000	Pension-General	10,703	13,663	10,481	10,481	9,348	
208-691-000-724.000	Unemployment Comp.	4,695	3,502	1,848	1,848	2,078	
208-691-000-724.001	Workers Compensation	5,272	6,288	4,813	4,813	4,843	
208-691-000-725.000	Other Fringe Benefits	416	1,108	1,361	1,361	1,401	
		300,908	328,841	261,193	260,759	260,741	0
Material and Supplies:							
208-691-000-745.000	Program Supplies	12,945	12,338	10,000	10,000	10,000	
208-691-000-745.002	Program Supplies for Resale	90,984	81,818	100,000	100,000	100,000	
208-691-000-751.000	Gasoline	19,599	23,896	17,000	17,000	17,000	
208-691-000-758.000	Laundry	1,585	1,382	2,000	2,000	2,000	
208-691-000-776.000	Custodial Supplies	964	2,200	2,250	2,250	2,250	
208-691-000-778.000	Equipment Maint Supplies	26,461	24,778	18,000	18,000	18,000	
208-691-000-783.000	Seed and Sod	36,426	42,052	33,000	33,000	33,000	
		188,964	188,464	182,250	182,250	182,250	0
Contractual and Other:							
208-691-000-810.000	EPAY Costs	6,246	9,564	9,000	9,000	9,000	
208-691-000-818.000	Contractual Services	14,752	5,290	7,400	3,500	7,400	
208-691-000-853.000	Telephone	4,718	7,229	6,300	8,500	8,500	
208-691-000-914.000	Insurance	5,282	5,020	8,750	8,750	8,925	
208-691-000-920.000	Utilities	35,019	27,354	32,000	32,000	32,000	
208-691-000-931.000	Building Maintenance	6,227	3,219	6,500	6,500	9,500	
208-691-000-933.000	Equipment Maintenance	1,906	2,295	4,000	3,500	4,000	
208-691-000-939.000	Vehicle Maintenance	3,395	2,701	500	500	500	
208-691-000-941.000	Rentals	2,220	511	500	511	1,000	
208-691-000-944.661	Equipment Lease - MP	16,804	25,029	32,039	26,500	32,039	
		96,569	88,212	106,989	99,261	112,864	0
Capital Outlay:							
208-691-000-974.690	Land Imp.-Forestry	4,010	1,525	1,000	1,000	1,000	
		4,010	1,525	1,000	1,000	1,000	0
Parks And Recreation		**590,451**	**607,042**	**551,432**	**543,270**	**556,855**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Parks & Facilities Maintenance***			
Fund-Activity:	***208-697***			
PT	Part Time - Recreation		4	40,606
			4	40,606
	Add: To 208-697 - Superintendent of Ella Sharp Park (1/3)			27,548
	Activity Total			**68,154**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
208-697-000-702.000	Termination Pay	0	0	0	0	0	
208-697-000-706.000	Salaries and Wages	0	0	26,450	26,450	27,548	
208-697-000-707.000	Wages-Temporary	0	372	40,606	40,606	40,606	
208-697-000-709.000	Overtime	0	0	4,250	4,250	4,250	
208-697-000-715.000	Employers FICA	0	0	5,131	5,131	5,214	
208-697-000-719.000	Health Insurance	0	0	1,978	1,978	2,182	
208-697-000-719.679	Health Insurance Deductible	0	0	300	0	0	
208-697-000-722.000	Pension-General	0	0	3,312	3,312	3,366	
208-697-000-724.000	Unemployment Comp.	0	0	273	273	457	
208-697-000-724.001	Workers Compensation	0	0	1,543	1,543	1,940	
208-697-000-725.000	Other Fringe Benefits	0	0	353	353	391	
		0	372	84,196	83,896	85,954	0
Material and Supplies:							
208-697-000-751.000	Gasoline	0	0	9,500	9,500	9,500	
208-697-000-758.000	Laundry	0	0	0	0	0	
208-697-000-776.000	Custodial Supplies	0	0	250	0	0	
208-697-000-778.000	Equipment Maint Supplies	0	0	7,000	5,500	7,000	
208-697-000-783.000	Seed and Sod	0	0	5,000	5,000	6,500	
		0	0	21,750	20,000	23,000	0
Contractual and Other:							
208-697-000-818.000	Contractual Services	0	0	0	0	0	
208-697-000-914.000	Insurance	0	0	500	500	500	
208-697-000-920.000	Utilities	0	0	3,500	3,500	3,500	
208-697-000-931.000	Building Maintenance	0	0	1,000	1,000	1,000	
208-697-000-933.000	Equipment Maintenance	0	0	1,000	1,000	1,000	
208-697-000-939.000	Vehicle Maintenance	0	0	2,500	2,500	2,500	
208-697-000-941.000	Rentals	0	0	500	500	500	
208-697-000-944.661	Equipment Rental - MP	0	0	0	0	0	
		0	0	9,000	9,000	9,000	0
Capital Outlay:							
208-697-000-974.690	Land Imp.-Forestry	0	0	2,000	2,000	2,000	
		0	0	2,000	2,000	2,000	0
Parks & Facilities Maintenance		**0**	**372**	**116,946**	**114,896**	**119,954**	**0**

(210) Land Acquisition Fund

PURPOSE- The Land Acquisition Fund is used to record the sale and acquisition of various properties (non tax reverted) and other land of within the City.

CHARACTER- Initial funding is comprised of a transfer from the General Fund. In addition, the sale of City properties (non tax reverted) will be deposited into this Fund from year to year. These funds will be used to acquire various properties (non tax reverted) and other land of within the City.

AUTHORITY - The Land Acquisition Fund was established as part of the Annual Budget Resolution of the City Council adopted May 28, 2002.

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 210 Land Acquisition Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	12,830	0	0	0	0	**0**
Expenditures	15,973	0	0	0	0	**0**
Excess of Revenues Over (Under) Expenditures	(3,143)	0	0	0	0	**0**
Fund Balance - Beginning of Year	3,143	0	0	0	0	**0**
Fund Balance - End of Year	**0**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 210 Land Acquisition Fund

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
210-000-000-664.000 Interest	0	0	0	0	0	**0**
210-000-000-673.001 Sale Of Fixed Assets-Land	0	0	0	0	0	**0**
210-000-000-699.245 Contrib. - PIF Fund	12,830	0	0	0	0	**0**
Total Revenues	**12,830**	**0**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 210 Land Acquisition Fund
Dept 736 Acquisition

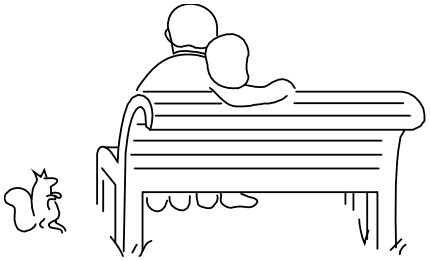
Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual And Other:						
210-736-000-818.000 Contractual Service	0	0	0	0	0	**0**
210-736-000-956.001 Contingency	0	0	0	0	0	**0**
	0	0	0	0	0	**0**
Capital Outlay:						
210-736-000-973.000 Land Acquisition						
210-736-000-976.212 Buildings-Consumers Energy	15,973	0	0	0	0	**0**
	15,973	0	0	0	0	**0**
Total Expenditures	**15,973**	**0**	**0**	**0**	**0**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 245 Public Improvement Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	1,026,712	929,298	1,055,500	1,053,000	1,085,000	**0**
Expenditures	1,443,679	994,708	1,128,825	1,077,900	1,199,177	**0**
Excess of Revenues Over (Under) Expenditures	(416,967)	(65,410)	(73,325)	(24,900)	(114,177)	**0**
Fund Balance - Beginning of Year	788,913	371,946	306,536	306,536	281,636	**281,636**
Fund Balance - End of Year	**371,946**	**306,536**	**233,211**	**281,636**	**167,459**	**281,636**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 245 Public Improvement Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
245-000-000-403.000	Current Property Taxes	1,014,701	920,587	1,043,000	1,043,000	1,075,000	
245-000-000-424.000	Payments In Lieu Of Taxes	4,919	4,580	5,000	5,000	5,000	
245-000-000-664.000	Interest	7,092	4,131	7,500	5,000	5,000	
Total Revenues		**1,026,712**	**929,298**	**1,055,500**	**1,053,000**	**1,085,000**	**0**

Expenditure Detail

Fund 245 Public Improvement Fund
Dept 245 Public Improvements-General

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual and Other:							
245-245-000-956.001	Contingency	0	0	0	0	0	
245-245-000-962.000	Uncollectible Accounts	0	10,062	7,500	7,500	7,500	
245-245-000-999.202	Cont.-Major St. Fund	386,223	511,054	302,500	203,436	177,133	
245-245-000-999.203	Cont.-Local St. Fund	306,832	0	489,500	411,431	750,000	
245-245-000-999.210	Cont.-Land Acq. Fund	12,830	0	0	0	0	
245-245-000-999.368	Rental - Building Auth. D/S	132,511	48,294	51,325	51,775	54,544	
245-245-000-999.401	Contrib.- Capital Projects Fd.	540,325	368,307	205,000	288,758	80,000	
245-245-000-999.583	Contrib.- SP Golf Prac.Ctr. Fc	12,000	13,750	10,000	10,000	10,000	
		1,390,721	951,467	1,065,825	972,900	1,079,177	**0**
Capital Outlay:							
245-245-000-974.446	Storm Drain Construction	0	158	0	0	0	
245-245-000-974.448	Sidewalk Program - Local	5,020	0	13,000	30,000	0	
245-245-000-976.011	City Hall Improvements	47,938	43,083	50,000	75,000	120,000	
245-245-000-985.001	Vehicles - Fire Truck	0	0	0	0	0	
		52,958	43,241	63,000	105,000	120,000	**0**
Public Improvements-General		**1,443,679**	**994,708**	**1,128,825**	**1,077,900**	**1,199,177**	**0**
Total Expenditures		**1,443,679**	**994,708**	**1,128,825**	**1,077,900**	**1,199,177**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 249 Building Department Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	544,303	438,577	459,700	409,900	455,500	**0**
Expenditures	506,412	464,634	459,801	425,890	455,446	**0**
Excess of Revenues Over (Under) Expenditures	37,891	(26,057)	(101)	(15,990)	54	**0**
Fund Balance - Beginning of Year	4,590	42,481	16,424	16,424	434	**434**
Fund Balance - End of Year	**42,481**	**16,424**	**16,323**	**434**	**488**	**434**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

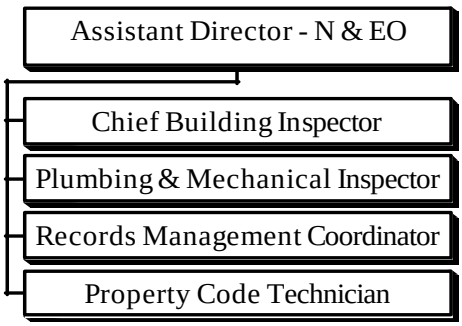
Fund 249 Building Department Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
249-000-000-477.000	Building	265,522	224,594	200,000	200,000	200,000	
249-000-000-478.000	Electrical	111,309	87,393	80,000	85,000	85,000	
249-000-000-479.000	Heating	72,874	52,939	50,000	55,000	50,000	
249-000-000-480.000	Plumbing	50,573	41,037	45,000	35,000	40,000	
249-000-000-482.000	Plan Reviews	26,305	18,036	15,000	7,500	10,000	
249-000-000-483.000	Rehab Permit Fees	955	240	500	100	500	
249-000-000-608.000	Code Enforcement-Housing	225	0	0	300	500	
249-000-000-608.001	Code Enforcement-Other	-63	-20	0	0	0	
249-000-000-608.002	Dangerous Building Fees	965	4,850	7,500	10,000	10,000	
249-000-000-647.000	Printed Material	0	0	0	0	0	
249-000-000-664.000	Interest	8,247	5,055	5,000	1,500	1,500	
249-000-000-683.000	Building Demolitions	0	0	0	0	0	
249-000-000-698.000	Miscellaneous	7,391	4,478	7,500	2,000	2,000	
249-000-000-698.002	Building Board Appeal Fees	0	0	0	0	0	
249-000-000-698.249	Misc.-Permit Overpayments	0	-25	0	0	0	
249-000-000-699.101	Contribution - General Fund	0	0	49,200	13,500	56,000	
		544,303	**438,577**	**459,700**	**409,900**	**455,500**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Building Department - Inspection***			
Fund-Activity:	***249-371***			
009	Records Management Coordinator	1		59,882
012	Plumbing & Mechanical Inspector	1		33,750
013	Chief Building Inspector	1		77,380
014	Asst. Director-N & EO	1		82,019
306	Property Code Technician	1		39,783
		5		**292,814**
Add:	Retiree Health Insurance Stipend			10,200
	20% Records Management Coordinator from CDBG			11,976
Less:	35 % Property Code Technician to CDBG			-13,924
	25 % Property Code Technician to AHB			-9,946
	1/3 Records Management Coordinator to CDBG			-19,960
	1/3 Records Management Coordinator to Hsg Code Fund # 251			-19,960
	Activity Total			**251,200**

Building Department - Inspection
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 249 Building Department Fund
Dept 371 Inspection

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
249-371-000-702.000	Termination Pay	1,609	0	0	0	0	
249-371-000-706.000	Salaries and Wages	266,368	229,752	258,796	242,000	251,200	
249-371-000-707.000	Wages-Temporary	12,832	72	0	17,000	0	
249-371-000-709.000	Overtime	0	3,513	0	300	0	
249-371-000-715.000	Employers FICA	19,310	15,082	19,800	16,750	19,220	
249-371-000-719.000	Health Insurance	28,448	36,248	48,245	27,750	35,681	
249-371-000-719.005	Health - MERS HSA	538	337	1,750	0	0	
249-371-000-719.678	RX Drug Insurance	879	0	0	0	0	
249-371-000-719.679	Health Insurance Deductible	4,017	3,489	4,920	0	0	
249-371-000-722.000	Pension-General	19,686	23,025	30,236	24,000	25,327	
249-371-000-723.000	Pension - MERS DC	471	303	1,807	0	0	
249-371-000-724.000	Unemployment	2,026	171	236	1,000	928	
249-371-000-724.001	Workers Compensation	1,932	1,601	2,467	2,000	1,961	
249-371-000-725.000	Other Fringe Benefits	4,269	5,283	3,439	4,000	3,269	
		362,385	318,876	371,696	334,800	337,586	0
Material and Supplies:							
249-371-000-726.000	Office Supplies	11,334	3,386	5,000	5,500	6,000	
249-371-000-737.000	Publications	1,174	821	2,380	2,380	11,600	
249-371-000-751.000	Gasoline	2,223	1,548	1,500	1,500	1,500	
249-371-000-754.000	Photocopying	0	261	500	250	250	
		14,731	6,016	9,380	9,630	19,350	0
Contractual and Other:							
249-371-000-719.001	Health Insurance - Retirees	18,295	18,256	19,200	17,750	19,530	
249-371-000-818.000	Contractual Services	3,769	19,199	5,000	5,000	20,250	
249-371-000-818.004	Building Demolitions	0	0	0	0	0	
249-371-000-853.000	Telephone	5,181	5,402	5,520	5,000	5,580	
249-371-000-873.000	Travel	954	505	2,100	2,100	5,650	
249-371-000-900.000	Printing & Publishing	7,031	5,271	4,000	4,000	4,000	
249-371-000-934.000	Office Equipment Maintenance	0	0	500	500	500	
249-371-000-935.000	Software Maintenance	3,669	3,584	7,055	7,055	6,225	
249-371-000-939.000	Vehicle Maintenance	1,053	433	800	800	1,000	
249-371-000-943.000	Equipment Rental - MP	14,012	9,756	9,800	9,755	9,800	
249-371-000-958.000	Memberships & Dues	1,690	905	1,450	1,450	1,950	
249-371-000-960.000	Education & Training	1,747	2,547	3,050	3,050	2,900	
249-371-000-962.000	Uncollectible Accounts	65,000	49,601	15,000	20,000	15,000	
249-371-000-963.000	Miscellaneous	2,054	4,449	2,000	1,750	2,000	
		124,455	119,908	75,475	78,210	94,385	0
Capital Outlay:							
249-371-000-983.000	Office Equipment	2,680	16,867	1,500	1,500	4,125	
249-371-000-984.000	Software - BS&A Upgrade	2,161	2,967	1,750	1,750	0	
		4,841	19,834	3,250	3,250	4,125	0
Building Inspection		**506,412**	**464,634**	**459,801**	**425,890**	**455,446**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 251 Housing Code Enforcement Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	645,887	570,546	729,500	655,000	716,000	**0**
Expenditures	522,232	527,652	584,346	806,193	755,040	**0**
Excess of Revenues Over (Under) Expenditures	123,655	42,894	145,154	(151,193)	(39,040)	**0**
Fund Balance - Beginning of Year	23,913	147,568	190,462	190,462	39,269	**39,269**
Fund Balance - End of Year	**147,568**	**190,462**	**335,616**	**39,269**	**229**	**39,269**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

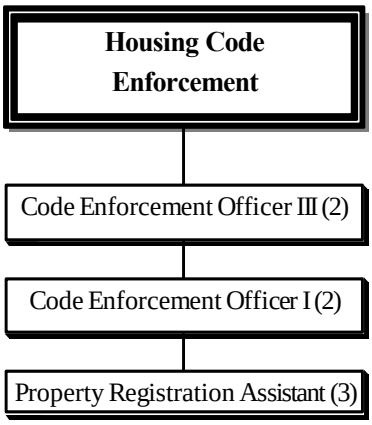
Fund 251 Housing Code Enforcement Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
251-000-000-607.001	N.O.O.R.P. Fees	142,516	52,518	80,000	135,000	25,000	
251-000-000-607.002	Foreclosure Reg. Fees	46,005	58,630	7,500	35,000	15,000	
251-000-000-607.003	Property Monitoring Fees	0	45,834	63,000	100,000	90,000	
251-000-000-608.000	CE - Housing	443,220	384,213	564,000	270,000	508,000	
251-000-000-664.000	Interest	3,512	13,691	10,000	15,000	15,000	
251-000-000-683.002	Property Cleanups	5,074	-120	0	0	0	
251-000-000-698.002	Miscellaneous	5,560	15,780	5,000	100,000	30,000	
251-000-000-699.101	Contribution-General Fund	0	0	0	0	33,000	
		645,887	**570,546**	**729,500**	**655,000**	**716,000**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Housing Code Enforcement - Inspection***			
Fund-Activity:	***251-371***			
007	Code Enforcement Officer I	2		42,062
008	Code Enforcement Officer II	2		97,439
009	Code Enforcement Officer III	2		80,886
304	Property Registration Assistant	3		103,151
		9		323,538
Add:	1/3 Records Management Coordinator from Building Dept. Fund # 249			19,959
	15 % Asst. Director - N & EO from CDBG			12,303
	30 % Records Management Coordinator from CDBG			17,965
	15 % Loan Services Assistant from CDBG			7,584
				381,349

Housing Code Enforcement - Inspection
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 251 Housing Code Enforcement Fund
Dept 371 Inspection

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
251-371-000-702.000	Termination Pay	696	0	0	0	0	
251-371-000-706.000	Salaries and Wages	188,538	268,890	279,445	353,000	348,043	
251-371-000-707.000	Wages-Temporary	35,181	42,813	0	21,750	33,306	
251-371-000-709.000	Overtime	0	3,926	0	12,750	0	
251-371-000-715.000	Employers FICA	15,725	19,946	21,384	22,000	29,179	
251-371-000-719.000	Health Insurance	24,779	50,576	66,309	70,000	76,382	
251-371-000-719.005	Health - MERS HSA	1,414	2,598	0	7,600	9,013	
251-371-000-719.678	Rx Drug Insurance	680	0	0	0	0	
251-371-000-719.679	Health Insurance Deductible	3,580	7,592	8,340	0	0	
251-371-000-722.000	Pension-General	5,793	13,952	30,385	15,000	19,672	
251-371-000-722.001	Retirement-Contractual	0	0	0	1,700	3,120	
251-371-000-723.000	Pension-MERS DC	869	1,654	1,490	4,500	8,005	
251-371-000-724.000	Unemployment	4,377	703	429	2,500	2,110	
251-371-000-724.001	Workers Compensation	1,323	1,889	1,745	2,000	2,392	
251-371-000-725.000	Other Fringe Benefits	1,838	1,486	5,319	2,000	7,078	
		284,793	416,025	414,846	514,800	538,300	0
Material and Supplies:							
251-371-000-726.000	Office Supplies	13,077	6,237	7,500	9,000	9,000	
251-371-000-737.000	Publications	0	0	500	0	0	
251-371-000-751.000	Gasoline	4,694	4,874	5,000	4,000	5,000	
251-371-000-754.000	Photocopying	474	261	500	250	500	
		18,245	11,372	13,500	13,250	14,500	0
Contractual and Other:							
251-371-000-818.000	Contractual Services	2,472	29,838	15,000	25,000	29,500	
251-371-000-818.210	Cont. Services-Atttorney	2,876	439	5,000	500	5,000	
251-371-000-818.641	Property Cleanups/Boardups	9,198	2,463	10,000	1,000	2,500	
251-371-000-853.000	Telephone	6,629	7,865	8,400	7,500	8,100	
251-371-000-873.000	Travel	1,591	1,999	1,400	1,750	4,050	
251-371-000-900.000	Printing & Publishing	0	760	2,500	2,500	2,500	
251-371-000-914.001	Insurance-Deductible	2,116	0	2,500	0	0	
251-371-000-934.000	Office Equipment Maintenance	993	1,323	1,000	1,000	1,000	
251-371-000-935.000	Software Maintenance	375	641	3,200	3,200	3,200	
251-371-000-939.000	Vehicle Maintenance	2,761	724	1,675	2,200	1,500	
251-371-000-943.000	Equipment Rental - MP	18,531	14,633	19,900	14,633	14,700	
251-371-000-958.000	Memberships & Dues	436	670	1,175	500	1,565	
251-371-000-960.000	Education & Training	588	2,891	2,750	1,750	3,300	
251-371-000-962.000	Uncollectible Accounts	135,096	0	75,000	200,000	75,000	
251-371-000-963.000	Miscellaneous	6,427	4,391	5,000	8,000	6,500	
		190,089	68,637	154,500	269,533	158,415	0
Capital Outlay:							
251-371-000-983.000	Office Equipment	16,431	22,552	1,500	3,500	5,625	
251-371-000-984.000	Software-FieldInspection.net	0	3,956	0	0	0	
251-371-000-985.000	Vehicles	12,674	5,110	0	5,110	38,200	
		29,105	31,618	1,500	8,610	43,825	0
Housing Code Enforcement		**522,232**	**527,652**	**584,346**	**806,193**	**755,040**	**0**

(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 neccesary 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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 252 Building Demolitions Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	1,594,110	1,384,958	2,371,500	2,730,000	805,000	**0**
Expenditures	1,441,689	1,284,631	2,371,500	2,401,150	1,105,000	**0**
Excess of Revenues Over (Under) Expenditures	152,421	100,327	0	328,850	(300,000)	**0**
Fund Balance - Beginning of Year	182,866	335,287	435,614	435,614	764,464	**764,464**
Fund Balance - End of Year	**335,287**	**435,614**	**435,614**	**764,464**	**464,464**	**764,464**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 252 Building Demolitions Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
252-000-000-608.000	CE - Housing	420	0	0	0	0	
252-000-000-608.002	Dangerous Building Fees	27,816	9,228	0	15,000	5,000	
252-000-000-664.000	Interest	38,781	88,198	125,000	65,000	50,000	
252-000-000-683.000	Building Demolitions	912,421	160,431	1,246,500	1,350,000	250,000	
252-000-000-683.001	Property Boardups	672	101	0	0	0	
252-000-000-699.101	Contribution from General Fu	614,000	1,127,000	1,000,000	1,300,000	500,000	
		1,594,110	**1,384,958**	**2,371,500**	**2,730,000**	**805,000**	**0**

Expenditure Detail

Fund 252 Building Demolitions Fund
Dept 371 Inspection

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Material and Supplies:							
252-371-000-726.000	Office Supplies	0	0	0	50	0	
252-371-000-754.000	Photocopying	779	35	1,000	100	500	
		779	35	1,000	150	500	**0**
Contractual and Other:							
252-371-000-818.000	Contractual Services	14,556	48,299	50,000	35,000	25,000	
252-371-000-818.004	Building Demolitions	548,385	1,114,633	946,500	850,000	748,000	
252-371-000-818.641	Property Boardups/Cleanups	1,061	0	0	0	0	
252-371-000-853.000	Telephone	0	0	0	0	0	
252-371-000-873.000	Travel	0	0	0	0	0	
252-371-000-900.000	Printing & Publishing	287	0	0	500	500	
252-371-000-914.001	Insurance Deductible	0	2,500	0	0	0	
252-371-000-962.000	Uncollectible Accounts	876,026	117,435	1,371,500	1,500,000	305,000	
252-371-000-963.000	Miscellaneous	595	1,729	2,500	500	1,000	
		1,440,910	1,284,596	2,370,500	2,386,000	1,079,500	**0**
Capital Outlay:							
252-371-000-973.000	Land Acquisition	0	0	0	15,000	25,000	
		0	0	0	15,000	25,000	**0**
Building Demolitions		**1,441,689**	**1,284,631**	**2,371,500**	**2,401,150**	**1,105,000**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 253 212 W. Michigan Building Demolition Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	1,859,809	435,292	0	78,000	0	**0**
Expenditures	1,859,688	435,413	0	78,000	0	**0**
Excess of Revenues Over (Under) Expenditures	121	(121)	0	0	0	**0**
Fund Balance - Beginning of Year	0	121	0	0	0	**0**
Fund Balance - End of Year	**121**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 253 212 W. Michigan Building Demolition Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
253-000-000-582.008	Cont.-County RLF Hazard.	400,000	0	0	0	0	
253-000-000-582.009	Cont.-County RLF Petrol.	190,000	0	0	0	0	
253-000-000-664.000	Interest	121	210	0	0	0	
253-000-000-699.298	Cont.-2008 BRA RLF Fd.	1,269,335	20,665	0	0	0	
253-000-000-699.643	Cont.-LSRR Fund	353	414,417	0	78,000	0	
		1,859,809	**435,292**	**0**	**78,000**	**0**	**0**

Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
253-371-000-817.000	Consultant Services	0	51,722	0	0	0	
253-371-000-818.000	Contractual Services	1,859,335	280,665	0	0	0	
253-371-000-956.001	Contingency	353	162	0	0	0	
253-371-000-974.401	Site Preparation	0	102,864	0	78,000	0	
		1,859,688	435,413	0	78,000	0	**0**
Building Demolitions		**1,859,688**	**435,413**	**0**	**78,000**	**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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 254 Blight Elimination Grant Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	0	0	0	1,486,300	4,213,700	**0**
Expenditures	0	0	0	1,486,300	4,213,700	**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 2015/16 Proposed Budget
Revenue Detail

Fund 254 Blight Elimination Grant Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
254-000-000-501.254	Federal Grant-Blight Eliminat	0	0	0	1,486,300	4,013,700	
254-000-000-664.000	Interest	0	0	0	0	0	
254-000-000-699.001	Contribution-General Fund	0	0	0	0	200,000	
254-000-000-698.000	Miscellaneous	0	0	0	0	0	
Total Revenues		**0**	**0**	**0**	**1,486,300**	**4,213,700**	**0**

Expenditure Detail

Fund 254 Blight Elimination Grant Fund
Dept 371 Inspection

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
254-371-000-706.000	Salaries & Wages	0	0	0	20,000	40,000	
254-371-000-707.000	Wages-Temporary	0	0	0	200	800	
254-371-000-709.000	Overtime	0	0	0	25,000	5,000	
254-371-000-715.000	Employers FICA	0	0	0	3,500	3,500	
254-371-000-719.000	Health Insurance	0	0	0	5,000	10,000	
254-371-000-722.000	Pension-General	0	0	0	6,000	6,000	
254-371-000-723.000	Pension-MERS DC	0	0	0	500	500	
254-371-000-724.000	Unemployment	0	0	0	500	500	
254-371-000-724.001	Workers Compensation	0	0	0	500	500	
254-371-000-725.000	Other Fringe Benefits	0	0	0	1,000	1,000	
		0	0	0	62,200	67,800	**0**
Contractual And Other:							
254-371-000-818.000	Contractual Services	0	0	0	0	171,000	
254-371-000-818.004	Building Demolitions	0	0	0	100,000	3,575,000	
254-371-000-818.xxx	John George Home	0	0	0	0	55,000	
254-371-000-873.000	Travel	0	0	0	100	400	
254-371-000-900.000	Printing & Publishing	0	0	0	1,000	1,500	
254-371-000-959.000	Property Taxes	0	0	0	0	10,000	
254-371-000-963.000	Miscellaneous	0	0	0	2,000	3,000	
254-371-000-967.000	Engineering Overhead	0	0	0	1,000	0	
		0	0	0	104,100	3,815,900	**0**
Capital Outlay:							
254-371-000-973.000	Land Acquisition	0	0	0	1,320,000	330,000	
		0	0	0	1,320,000	330,000	**0**
Total Expenditures		**0**	**0**	**0**	**1,486,300**	**4,213,700**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 257 Budget Stabilization Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	7,806	5,988	10,000	7,000	8,000	**0**
Expenditures	7,806	5,988	10,000	7,000	8,000	**0**
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 2015/16 Proposed Budget
Revenue Detail

Fund 257 Budget Stabilization Fund

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
257-000-000-664.000 Interest	7,806	5,988	10,000	7,000	8,000	
Total Revenues	**7,806**	**5,988**	**10,000**	**7,000**	**8,000**	**0**

Expenditure Detail

Fund 257 Budget Stabilization Fund

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual And Other:						
257-999-000-999.101 Cont.-General Fund	7,806	5,988	10,000	7,000	8,000	
	7,806	5,988	10,000	7,000	8,000	**0**
Total Expenditures	**7,806**	**5,988**	**10,000**	**7,000**	**8,000**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 265 Drug Law Enforcement Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	19,051	23,410	25,345	25,345	26,400	**0**
Expenditures	51,065	42,897	52,956	49,875	41,649	**0**
Excess of Revenues Over (Under) Expenditures	(32,014)	(19,487)	(27,611)	(24,530)	(15,249)	**0**
Fund Balance - Beginning of Year	92,123	60,109	40,622	40,622	16,092	**16,092**
Fund Balance - End of Year	**60,109**	**40,622**	**13,011**	**16,092**	**843**	**16,092**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 265 Drug Law Enforcement Fund

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
265-000-000-642.265 Sale Of Property	5,437	78	6,000	6,000	6,500	
265-000-000-664.000 Interest	394	158	345	345	400	
265-000-000-698.000 Miscellaneous	13,220	23,174	19,000	19,000	19,500	
Total Revenues	**19,051**	**23,410**	**25,345**	**25,345**	**26,400**	**0**

Expenditure Detail

Fund 265 Drug Law Enforcement Fund
Dept 333 Drug Enforcement

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:						
265-333-000-709.000 Overtime	13,100	13,773	13,843	11,364	6,887	
265-333-000-715.000 Employers FICA	190	199	201	165	100	
265-333-000-722.733 Pension - Police/Fire 345	7,473	9,122	7,898	7,609	4,612	
265-333-000-724.001 Workers Compensation	131	138	126	170	62	
	20,894	23,232	22,068	19,308	11,661	**0**
Material And Supplies:						
265-333-000-756.000 Miscellaneous Supplies	3,467	159	750	750	400	
265-333-000-761.000 Narcotic Tracking Dog	1,458	924	1,100	1,100	550	
	4,925	1,083	1,850	1,850	950	**0**
Contractual And Other:						
265-333-000-820.000 Special Investigations	2,695	120	1,500	1,500	1,500	
265-333-000-823.000 Medical Services	2,117	3,838	5,000	5,000	5,000	
265-333-000-942.000 Bldg. Rental/Lease	5,491	0	5,500	5,500	5,500	
265-333-000-955.000 Forfeiture Sale Expense	10	0	550	550	550	
265-333-000-963.000 Miscellaneous	0	60	500	500	500	
265-333-000-999.270 Cont.- LAWNET Grant Fd	14,933	14,564	15,988	15,667	15,988	
	25,246	18,582	29,038	28,717	29,038	**0**
Total Expenditures	**51,065**	**42,897**	**52,956**	**49,875**	**41,649**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 268 Byrne JAG Grant Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues:						
2009/10 Byrne ARRA JNET Grant	40,938	0	0	0	0	**0**
2010/11 Byrne JAG Grant	1,540	0	0	0	0	**0**
2011/12 Byrne JAG Grant	14,574	0	0	0	0	**0**
2012/13 Byrne JAG Grant	18,354	8,190	0	0	0	**0**
2013/14 Byrne JAG Grant	0	3,559	0	24,383	0	**0**
2014/15 Byrne JAG Grant	0	0	36,784	36,784	0	**0**
	75,406	11,749	36,784	61,167	0	**0**
Expenditures:						
2009/10 Byrne ARRA JNET Grant	40,938	0	0	0	0	**0**
2010/11 Byrne JAG Grant	1,540	0	0	0	0	**0**
2011/12 Byrne JAG Grant	14,594	0	0	0	0	**0**
2012/13 Byrne JAG Grant	18,354	8,190	0	0	0	**0**
2013/14 Byrne JAG Grant	0	3,559	0	24,383	0	**0**
2014/15 Byrne JAG Grant	0	0	36,784	36,784	0	**0**
	75,426	11,749	36,784	61,167	0	**0**
Excess of Revenues Over (Under) Expenditures	(20)	0	0	0	0	**0**
Fund Balance - Beginning of Year	20	0	0	0	0	**0**
Fund Balance - End of Year	**0**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 302 ARRA JNET Grant
Sub. Act. 212 2009/10 Byrne Grants

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
268-302-212-501.000 Federal Grant	40,938	0	0	0	0	
Total Revenues	**40,938**	**0**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 302 ARRA JAG Grant
Sub. Act. 212 2009/10 Byrne Grants

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:						
268-302-212-706.000 Salaries and Wages	16,424	0	0	0	0	**0**
268-302-212-709.000 Overtime	23,245	0	0	0	0	**0**
268-302-212-715.000 Employers FICA	570	0	0	0	0	**0**
268-302-212-719.000 Health Insurance	0	0	0	0	0	**0**
268-302-212-719.678 RX Drug Insurance	0	0	0	0	0	**0**
268-302-212-719.679 Health Deductible	0	0	0	0	0	**0**
268-302-212-724.000 Unemployment Comp.	0	0	0	0	0	**0**
268-302-212-724.001 Workers Compensation	476	0	0	0	0	**0**
268-302-212-725.000 Other Fringe Benefits	223	0	0	0	0	**0**
	40,938	0	0	0	0	**0**
Contractual And Other:						
268-302-212-919.001 Physical Agility Testing	0	0	0	0	0	**0**
	0	0	0	0	0	**0**
Total Expenditures	**40,938**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 211 2010/11 Byrne Grants

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
268-305-211-501.000 Federal Grant	1,540	0	0	0	0	**0**
Total Revenues	**1,540**	**0**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 211 2010/11 Byrne Grants

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Capital Outlay:						
268-305-211-977.001 Equipment - County	1,540	0	0	0	0	**0**
268-305-211-982.000 Machinery & Equipment	0	0	0	0	0	**0**
	1,540	0	0	0	0	**0**
Total Expenditures	**1,540**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 212 2011/12 Byrne Grants

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
268-305-212-501.000 Federal Grant	14,574	0	0	0	0	**0**
Total Revenues	**14,574**	**0**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 212 2011/12 Byrne Grants

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Capital Outlay:						
268-305-212-982.000 Machinery & Equipment	11,395	0	0	0	0	**0**
268-305-212-983.000 Office Equipment	3,199	0	0	0	0	**0**
	14,594	0	0	0	0	**0**
Total Expenditures	**14,594**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

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

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
268-305-213-501.000 Federal Grant	18,354	8,190	0	0	0	**0**
Total Revenues	**18,354**	**8,190**	**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	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Capital Outlay:						
268-305-213-982.000 Machinery & Equipment	18,354	8,190	0	0	0	**0**
268-305-213-983.000 Office Equipment	0	0	0	0	0	**0**
	18,354	8,190	0	0	0	**0**
Total Expenditures	**18,354**	**8,190**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

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

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
268-305-214-501.000 Federal Grant	0	3,559	0	24,383	0	
Total Revenues	**0**	**3,559**	**0**	**24,383**	**0**	**0**

Expenditure Detail

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

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Materials & Supplies:						
268-305-214-778.000 Equipment Maint. Supplies	0	3,559	0	0	0	
	0	3,559	0	0	0	**0**
Capital Outlay:						
268-305-214-985.000 Vehicles	0	0	0	24,383	0	
	0	0	0	24,383	0	**0**
Total Expenditures	**0**	**3,559**	**0**	**24,383**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

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

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
268-305-215-501.000 Federal Grant	0	0	36,784	36,784	0	
Total Revenues	**0**	**0**	**36,784**	**36,784**	**0**	**0**

Expenditure Detail

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

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Materials & Supplies:						
268-305-215-778.000 Equipment Maint. Supplies	0	0	9,795	9,794	0	
	0	0	9,795	9,794	0	**0**
Capital Outlay:						
268-305-215-985.000 Vehicles	0	0	26,989	26,990	0	
	0	0	26,989	26,990	0	**0**
Total Expenditures	**0**	**0**	**36,784**	**36,784**	**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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 270 LAWNET Grant Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues:						
2011/12 LAWNET Grant	1,241	0	0	0	0	**0**
2012/13 LAWNET Grant	28,624	13,749	0	0	0	**0**
2013/14 LAWNET Grant	0	31,806	31,976	31,334	32,900	**0**
2014/15 LAWNET Grant	0	0	31,332	31,332	0	**0**
	29,865	45,555	63,308	62,666	32,900	**0**
Expenditures:						
2011/12 LAWNET Grant	1,240	0	0	0	0	**0**
2012/13 LAWNET Grant	28,624	13,749	0	0	0	**0**
2013/14 LAWNET Grant	0	31,806	31,976	31,334	32,900	**0**
2014/15 LAWNET Grant	0	0	31,332	31,332	0	**0**
	29,864	45,555	63,308	62,666	32,900	**0**
Excess of Revenues Over (Under) Expenditures	1	0	0	0	0	**0**
Fund Balance - Beginning of Year	1,147	1,148	1,148	1,148	1,148	**1,148**
Fund Balance - End of Year	**1,148**	**1,148**	**1,148**	**1,148**	**1,148**	**1,148**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 212 2011/12 LAWNET Grant

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
270-333-212-501.000 Federal Grant	620	0	0	0	0	**0**
270-333-212-699.265 Cont.-Drug Law Enf. Fd.	621	0	0	0	0	**0**
Total Revenues	**1,241**	**0**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 212 2011/12 LAWNET Grant

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:						
270-333-212-709.000 Overtime	1,210	0	0	0	0	**0**
270-333-212-715.000 Employers FICA	18	0	0	0	0	**0**
270-333-212-724.001 Workers Compensation	12	0	0	0	0	**0**
	1,240	0	0	0	0	**0**
2011/12 LAWNET Grant	**1,240**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

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

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
270-333-213-501.000 Federal Grant	14,312	6,122	0	0	0	
270-333-213-699.265 Cont.-Drug Law Enf. Fd.	14,312	7,627	0	0	0	
Total Revenues	**28,624**	**13,749**	**0**	**0**	**0**	**0**

Expenditure Detail

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

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:						
270-333-213-706.000 Salaries and Wages	22,545	8,272	0	0	0	
270-333-213-709.000 Overtime	0	0	0	0	0	
270-333-213-715.000 Employers FICA	309	197	0	0	0	
270-333-213-719.000 Health Insurance	4,633	4,400	0	0	0	
270-333-213-719.678 RX Drug Insurance	31	0	0	0	0	
270-333-213-719.679 Health Insurance-Deductible	415	439	0	0	0	
270-333-213-724.001 Workers Compensation	338	222	0	0	0	
270-333-213-725.000 Other Fringe Benefits	353	219	0	0	0	
	28,624	13,749	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**
2012/13 LAWNET Grant	**28,624**	**13,749**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
270-333-214-501.000	Federal Grant	0	15,903	15,988	15,667	16,450	
270-333-214-699.265	Cont.-Drug Law Enf. Fd.	0	15,903	15,988	15,667	16,450	
Total Revenues		**0**	**31,806**	**31,976**	**31,334**	**32,900**	**0**

Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
270-333-214-706.000	Salaries and Wages	0	24,161	25,557	23,836	27,233	
270-333-214-715.000	Employers FICA	0	344	370	347	395	
270-333-214-719.000	Health Insurance	0	5,867	4,460	6,359	5,000	
270-333-214-719.679	Health Insurance-Deductible	0	692	773	0	0	
270-333-214-724.000	Unemployment	0	0	63	120	236	
270-333-214-724.001	Workers Compensation	0	378	384	359	18	
270-333-214-725.000	Other Fringe Benefits	0	364	369	313	18	
		0	31,806	31,976	31,334	32,900	**0**
2013/14 LAWNET Grant		**0**	**31,806**	**31,976**	**31,334**	**32,900**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

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

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
270-333-214-501.000 Federal Grant	0	0	15,666	15,666	0	
270-333-214-699.265 Cont.-Drug Law Enf. Fd.	0	0	15,666	15,666	0	
Total Revenues	**0**	**0**	**31,332**	**31,332**	**0**	**0**

Expenditure Detail

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

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:						
270-333-214-706.000 Salaries and Wages	0	0	14,650	14,650	0	
270-333-214-715.000 Employers FICA	0	0	212	212	0	
270-333-214-719.000 Health Insurance	0	0	15,322	15,322	0	
270-333-214-719.679 Health Insurance-Deductible	0	0	0	0	0	
270-333-214-724.000 Unemployment	0	0	63	63	0	
270-333-214-724.001 Workers Compensation	0	0	220	220	0	
270-333-214-725.000 Other Fringe Benefits	0	0	865	865	0	
	0	0	31,332	31,332	0	**0**
2014/15 LAWNET Grant	**0**	**0**	**31,332**	**31,332**	**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.

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 272 SAFER Grant Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	461,855	592,325	145,300	727,782	93,194	**0**
Expenditures	461,855	592,325	145,300	727,782	93,194	**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 2015/16 Proposed Budget
Revenue Detail

Fund 272 SAFER Grant Fund

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
272-000-000-501.004 Federal Grant - FEMA	461,855	592,325	145,300	727,782	93,194	
Total Revenues	**461,855**	**592,325**	**145,300**	**727,782**	**93,194**	**0**

Expenditure Detail

Fund 272 SAFER Grant Fund
Dept 340 Fire Suppression

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:						
272-340-000-706.000 Salaries and Wages	287,761	372,336	92,000	397,298	48,130	
272-340-000-709.000 Overtime	0	0	1,000	0	0	
272-340-000-715.000 Employers FICA	4,064	5,280	1,400	5,761	698	
272-340-000-719.000 Health Insurance	26,223	29,405	6,200	29,405	8,732	
272-340-000-719.680 Health Deductible-Fire	3,600	4,673	900	0	0	
272-340-000-722.733 Pension-Police/Fire 345	116,354	155,020	38,000	266,030	32,228	
272-340-000-723.000 Pension-MERS DC	6,567	11,205	2,800	11,919	1,444	
272-340-000-724.000 Unemployment	6,747	601	0	2,124	247	
272-340-000-724.001 Workers Compensation	5,307	7,000	1,800	7,469	905	
272-340-000-725.000 Other Fringe Benefits	5,232	6,805	1,200	7,776	810	
	461,855	592,325	145,300	727,782	93,194	**0**
Total Expenditures	**461,855**	**592,325**	**145,300**	**727,782**	**93,194**	**0**

Note: The 2014/15 Proposed Budget for the SAFER Grant anticipates the Grant to expire on 8/20/14 and not be extended.

(289) Neighborhood Stabilization Grant Fund

PURPOSE - This fund is used to account for the initial expenditure of a $ 953,700 Neighborhood Stabilization Program Grant, subsequently amended to $ 957,455, from the Michigan State Housing Development Authority.

CHARACTER - The Community Development Department will oversee the administration of this Grant. The term of the Grant Agreement is 3/31/09 through 9/1/12. The Grant will be used to acquire and rehabilitate abandoned or foreclosed properties for resale to eligible households, provide direct homeownership down payment assistance, and demolish blighted, vacant and abandoned structures .

AUTHORITY - This Fund was established to facilitate the associated Grant reporting requirements and was approved by the City Council on May 12, 2009.

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 289 Neighborhood Stabilization Grant Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	211,305	0	0	0	0	**0**
Expenditures	211,305	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 2015/16 Proposed Budget
Revenue Detail

Fund 289 Neighborhood Stabilization Grant Fund

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
289-000-000-502.289 Fed. Grant - NSP	162,645	0	0	0	0	
289-000-000-664.000 Interest	53	0	0	0	0	
289-000-000-673.289 Sale of Homes - NSP	48,607	0	0	0	0	
Total Revenues	**211,305**	**0**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 289 Neighborhood Stabilization Grant Fund
Dept 289 Neighborhood Stabilization Grant

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual And Other:						
289-289-000-815.036 Rehab Program Delivery	4,077	0	0	0	0	
289-289-000-815.040 Housing Counseling	0	0	0	0	0	
289-289-000-815.289 Rehab Aband./Foreclosed	11,317	0	0	0	0	
289-289-000-818.004 Demolition	176,739	0	0	0	0	
289-289-000-818.056 Demo. Program Delivery	5,769	0	0	0	0	
289-289-000-956.000 Administration	13,403	0	0	0	0	
	211,305	0	0	0	0	**0**
Total Expenditures	**211,305**	**0**	**0**	**0**	**0**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 296 Recreation Activity Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	286,343	257,201	262,300	242,300	245,300	**0**
Expenditures	247,450	251,510	219,617	221,616	229,066	**0**
Excess of Revenues Over (Under) Expenditures	38,893	5,691	42,683	20,684	16,234	**0**
Fund Balance - Beginning of Year	67,335	106,228	111,919	111,919	132,603	**132,603**
Fund Balance - End of Year	**106,228**	**111,919**	**154,602**	**132,603**	**148,837**	**132,603**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 296 Recreation Activity Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
296-000-000-651.002	Charges For Serv.-Softball	61,260	62,086	52,000	52,000	52,000	
296-000-000-651.003	Charges For Serv.-Volleyball	13,589	11,142	13,000	3,000	3,000	
296-000-000-651.004	Charges For Serv.-Basketball	0	365	0	0	0	
296-000-000-651.005	Charges For Serv.-Other	114,070	98,396	100,000	100,000	100,000	
296-000-000-651.006	Charges For Serv.-Sr.Cit.Trav	87,110	84,892	87,000	87,000	90,000	
296-000-000-664.000	Interest	314	320	300	300	300	
296-000-000-675.000	Donations (Comcast)	10,000	0	10,000	0	0	
Total Revenues		**286,343**	**257,201**	**262,300**	**242,300**	**245,300**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 296 Recreation Activity Fund
Dept 693 Fee Programs

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
296-693-000-706.000	Salaries & Wages	0	318	0	0	0	
296-693-000-707.000	Wages-Temporary	94,240	80,248	78,397	78,397	78,397	
296-693-000-715.000	Employers FICA	9,215	8,731	6,120	10,045	6,044	
296-693-000-724.000	Umemployment Comp.	4,063	2,772	660	1,650	1,725	
296-693-000-724.001	Workers Compensation	2,771	2,626	1,840	3,024	1,800	
		110,289	94,695	87,017	93,116	87,966	0
Material And Supplies:							
296-693-000-726.000	Office Supplies	839	0	500	300	100	
296-693-000-745.000	Program Supplies	44,011	58,777	50,000	60,000	55,000	
		44,850	58,777	50,500	60,300	55,100	0
Contractual And Other:							
296-693-000-818.000	Contractual Services	1,424	0	1,000	0	0	
296-693-000-861.000	Auto Allowance	1,657	1,785	1,000	1,500	1,500	
296-693-000-873.000	Travel	0	0	500	0	0	
296-693-000-873.001	Travel-Senior Citizens	74,899	81,493	60,000	52,000	70,000	
296-693-000-900.000	Printing & Publishing	3,337	3,834	3,000	3,100	3,000	
296-693-000-958.000	Memberships And Dues	659	288	600	600	500	
296-693-000-965.101	Admin.-General Fund	10,335	10,638	16,000	11,000	11,000	
		92,311	98,038	82,100	68,200	86,000	0
Total Expenditures		**247,450**	**251,510**	**219,617**	**221,616**	**229,066**	**0**

Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 297 JPS Recreation Millage Program Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	215,892	212,457	212,132	212,564	500,300	**0**
Expenditures	227,217	197,252	212,247	212,432	495,728	**0**
Excess of Revenues Over (Under) Expenditures	(11,325)	15,205	(115)	132	4,572	**0**
Fund Balance - Beginning of Year	24,173	12,848	28,053	28,053	28,185	**28,185**
Fund Balance - End of Year	**12,848**	**28,053**	**27,938**	**28,185**	**32,757**	**28,185**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***JPS Recreation Millage Programs***			
Fund-Activity:	***297-694***			
PT	Part Time - Recreation		115	150,000
			115	**150,000**
	Add: Recreation Services Coordinator (50%) from 101-692			25,624
	Senior Services Coordinator (50%) From 101-692			30,000
	Activity Total			**205,624**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 297 JPS Recreation Millage Program Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
297-000-000-587.000	Cont.- JPS Recreation	215,760	212,432	212,000	212,432	500,000	
297-000-000-664.000	Interest	132	25	132	132	300	
297-000-000-685.677	Insurance Refund-W/C	0	0	0	0	0	
Total Revenues		**215,892**	**212,457**	**212,132**	**212,564**	**500,300**	**0**

Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
297-694-000-706.000	Salaries & Wages	228	228	0	0	55,624	
297-694-000-707.000	Wages-Temporary	115,602	89,089	127,255	111,530	150,000	
297-694-000-715.000	Employers FICA	8,913	6,768	9,736	9,736	15,798	
297-694-000-719.000	Heakth Insurance	0	0	0	0	12,522	
297-694-000-719.005	Health Ins.-MERS HSA	0	0	0	0	0	
297-694-000-722.000	Pension	0	0	0	0	3,666	
297-694-000-723.000	Pension-MERS DC	0	0	0	0	773	
297-694-000-724.000	Unemployment	3,718	1,788	7,245	2,149	3,736	
297-694-000-724.001	Workers Compensation	2,680	2,035	2,881	3,000	4,733	
297-694-000-725.000	Other Fringe Benefits	0	0	0	200	1,049	
		131,141	99,908	147,117	126,615	247,901	**0**
Material and Supplies:							
297-694-000-726.000	Office Supplies	1,000	0	0	0	2,000	
297-694-000-745.000	Program Supplies	72,054	83,007	53,517	70,000	125,000	
		73,054	83,007	53,517	70,000	127,000	**0**
Contractual and Other:							
297-694-000-818.000	Contractual Services	7,684	3,430	1,000	5,000	103,827	
297-694-000-861.000	Auto Allow.(Staff Mileage)	2,751	1,576	2,000	2,000	4,000	
297-694-000-900.000	Printing & Publishing	12,587	8,831	8,317	8,317	10,000	
297-694-000-960.000	Education & Training	0	500	296	500	3,000	
		23,022	14,337	11,613	15,817	120,827	**0**
JPS Recreation Millage Programs		**227,217**	**197,252**	**212,247**	**212,432**	**495,728**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 298 2008 Brownfield Revolving Loan Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	1,324,797	(24,509)	0	56,161	0	**0**
Expenditures	1,324,797	(24,509)	0	56,161	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 2015/16 Proposed Budget
Revenue Detail

Fund 298 2008 Brownfield Revolving Loan Fund

Account Description	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
298-000-000-501.335 Fed. Grant-EPA Haz. Substan	964,254	5,283	0	29,379	0	
298-000-000-501.336 Fed. Grant-EPA Petroleum	360,543	-29,792	0	26,782	0	
Total Revenues	**1,324,797**	**-24,509**	**0**	**56,161**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Materials & Supplies:							
298-335-000-756.000	Miscellaneous Supplies	0	0	0	992		
		0	0	0	992	0	0
Contractual And Other:							
298-335-000-817.000	Consultant Services	32,298	-28,671	0	26,206		
298-335-000-818.000	Contractual Services	0	0	0	0		
298-335-000-873.000	Travel	2,657	0	0	2,181		
298-335-000-999.253	Contrib.-212 W. Mich Bldg. De	929,299	6,701	0	0		
		964,254	-21,970	0	28,387	0	0
Total Hazardous Substances Grant		**964,254**	**-21,970**	**0**	**29,379**	**0**	**0**

Fund 298 2008 Brownfield Revolving Loan Fund
Dept 336 Petroleum Grant

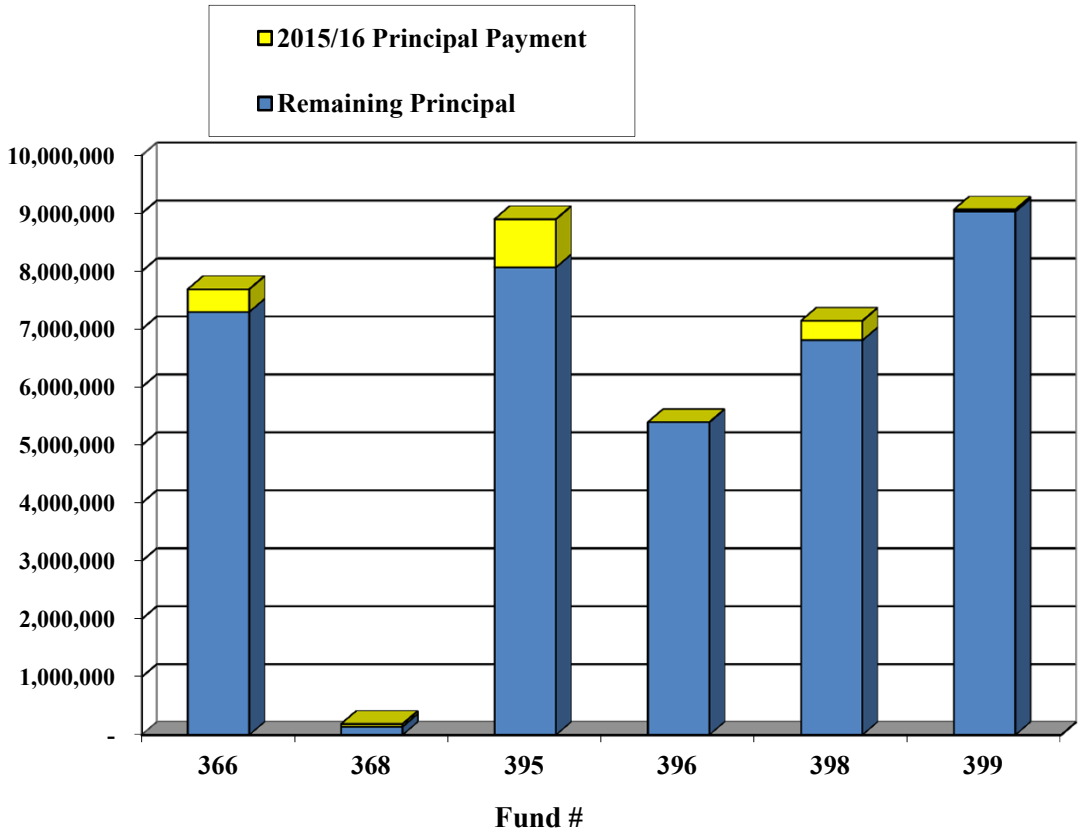
Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Materials & Supplies:							
298-336-000-756.000	Miscellaneous Supplies	0	0	0	995		
		0	0	0	995	0	0
Contractual And Other:							
298-336-000-817.000	Consultant Services	18,858	-16,503	0	24,544		
298-336-000-818.000	Contractual Services	0	0	0	0		
298-336-000-873.000	Travel	1,649	0	0	1,243		
298-336-000-999.253	Cont.-212 W.Mich.Demo Fd.	340,036	13,964	0	0		
		360,543	-2,539	0	25,787	0	0
Total Petroleum Grant		**360,543**	**-2,539**	**0**	**26,782**	**0**	**0**
Total Expenditures		**1,324,797**	**-24,509**	**0**	**56,161**	**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 2015/16 Proposed Budget
Debt Service Funds
Debt Summary

Fund	Debt Service Fund Name	Date Issued	Final Maturity	Issue Amount	Principal Outstanding 6/30/2015	FY 2015/16 Principal	FY 2015/16 Interest
366	2013 City Hall Refunding Bonds	02/05/13	05/01/27	8,275,000	7,690,000	390,000	255,050
368	Building Authority	08/01/99	08/01/18	600,000	190,000	45,000	8,794
395	2001 DDA TIF	03/27/01	06/01/26	17,998,578	8,898,578	829,125	1,015,875
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	7,145,000	335,000	261,819
399	2007 BRA TIF Refunding	07/24/07	06/01/30	9,905,000	9,065,000	35,000	389,774
	Debt Service Fund Totals			**$ 49,803,578**	**$ 38,383,578**	**$ 1,634,125**	**$ 2,178,137**



(324) 2003 Michigan Transportation Fund Debt Service Fund

PURPOSE - This Fund will be used to record the payment of interest and principal on the $ 1,750,000 Michigan Transportation Fund Bonds, Series 2003,which were issued, as authorized by Act 175, for the purpose of defraying part of the cost of constructing street improvements as well as a Salt Storage Dome in the City of Jackson. Bonds of this type are issued in anticipation of Michigan Transportation Fund payments (gas & weight tax distributions) from the State of Michigan to the City of Jackson.

CHARACTER - Transfers will be made annually from the Major Street Fund and Local Street Fund to this Fund in an amount sufficient to meet interest and principal retirements. The Bonds, which were sold March 12, 2003, will mature serially beginning September 1, 2004 through 2012 in amounts ranging from $ 110,000 to $ 280,000 and bear interest of 2.00% - 3.20 % .

AUTHORITY - This Fund was established through adoption of the Bond Authorizing Resolution on January 28, 2003, and is required by the State Department of Treasury.

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 324 2003 Michigan Transportation Fund Debt Service Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	284,697	0	0	0	0	**0**
Expenditures	284,705	0	0	0	0	**0**
Excess of Revenues Over (Under) Expenditures	(8)	0	0	0	0	**0**
Fund Balance - Beginning of Year	8	0	0	0	0	**0**
Fund Balance - End of Year	**0**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 324 2003 MTF Bond Debt Service Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
324-000-000-699.202	Cont.-Major Street Fund	261,921	0	0	0	0	**0**
324-000-000-699.203	Cont.-Local Street Fund	22,776	0	0	0	0	**0**
Total Revenues		**284,697**	**0**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 324 2003 MTF Bond Debt Service Fund
Dept 945 Debt Service

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Debt Service:							
324-945-000-991.000	Principal	280,000	0	0	0	0	**0**
324-945-000-995.000	Interest	4,480	0	0	0	0	**0**
324-945-000-996.000	Paying Agent Fees	225	0	0	0	0	**0**
		284,705	0	0	0	0	**0**
Total Expenditures		**284,705**	**0**	**0**	**0**	**0**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 365 City Hall Debt Service Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	675,096	0	0	0	0	**0**
Expenditures	679,610	6,263	0	0	0	**0**
Excess of Revenues Over (Under) Expenses	(4,514)	(6,263)	0	0	0	**0**
Fund Balance - Beginning of Year	10,777	6,263	0	0	0	**0**
Fund Balance - End of Year	**6,263**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 365 City Hall Debt Service Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
365-000-000-403.000	Property Taxes	671,906	0	0	0	0	**0**
365-000-000-424.000	Payments in Lieu of Tax	2,665	0	0	0	0	**0**
365-000-000-664.000	Interest	525	0	0	0	0	**0**
Total Revenues		**675,096**	**0**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 365 City Hall Debt Service Fund
Dept 945 Debt Service

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual & Other:							
365-945-000-962.000	Uncollect. Accts-MTT Ref.	5,221	0	0	0	0	
365-945-000-999.366	Cont.-2013 City Hall Ref DS	190,952	6,263	0	0	0	
		196,173	6,263	0	0	0	**0**
Debt Service :							
365-945-000-991.000	Principal	280,000	0	0	0	0	**0**
365-945-000-995.000	Interest	202,937	0	0	0	0	**0**
365-945-000-996.000	Paying Agent Fees	500	0	0	0	0	**0**
		483,437	0	0	0	0	**0**
Total Expenditures		**679,610**	**6,263**	**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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 366 2013 City Hall Refunding Debt Service Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	8,881,348	640,809	632,800	637,025	637,025	**0**
Expenditures	8,879,887	617,858	628,500	628,500	651,300	**0**
Excess of Revenues Over (Under) Expenses	1,461	22,951	4,300	8,525	(14,275)	**0**
Fund Balance - Beginning of Year	0	1,461	24,412	24,412	32,937	**32,937**
Fund Balance - End of Year	**1,461**	**24,412**	**28,712**	**32,937**	**18,662**	**32,937**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 366 2013 City Hall Refunding Debt Service Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
366-000-000-403.000	Property Taxes	0	631,648	630,000	630,000	630,000	
366-000-000-424.000	Payments in Lieu of Tax	0	2,688	2,800	2,800	2,800	
366-000-000-539.086	State Grant - Act 86 (PPT)	0	0	0	4,225	4,225	
366-000-000-664.000	Interest	0	210	0	0	0	
366-000-000-673.008	Bond Premium	415,396	0	0	0	0	
366-000-000-696.000	Bond Proceeds	8,275,000	0	0	0	0	
366-000-000-699.365	Contr.-City Hall D/S Fund	190,952	6,263	0	0	0	
Total Revenues		**8,881,348**	**640,809**	**632,800**	**637,025**	**637,025**	**0**

Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual & Other:							
366-945-000-818.000	Contractual Services (Bonds)	235,735	0	0	0	0	
366-945-000-962.000	Uncollect. Accts-MTT Ref.	0	5,404	5,500	5,500	5,500	
366-945-000-963.365	Escrow Transfer	8,644,152	0	0	0	0	
		8,879,887	5,404	5,500	5,500	5,500	**0**
Debt Service :							
366-945-000-991.000	Principal	0	280,000	360,000	360,000	390,000	
366-945-000-995.000	Interest	0	332,454	262,250	262,250	255,050	
366-945-000-996.000	Paying Agent Fees	0	0	750	750	750	
		0	612,454	623,000	623,000	645,800	**0**
Total Expenditures		**8,879,887**	**617,858**	**628,500**	**628,500**	**651,300**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 368 Building Authority Debt Service Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	132,511	48,294	51,325	51,775	54,544	**0**
Expenditures	132,511	48,324	51,775	51,775	54,544	**0**
Excess of Revenues Over (Under) Expenses	0	(30)	(450)	0	0	**0**
Fund Balance - Beginning of Year	3,351	3,351	3,321	2,871	2,871	**2,871**
Fund Balance - End of Year	**3,351**	**3,321**	**2,871**	**2,871**	**2,871**	**2,871**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 368 Building Authority Debt Service Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
368-000-000-668.000	Rents & Royalties	132,511	48,294	51,325	51,775	54,544	
Total Revenues		**132,511**	**48,294**	**51,325**	**51,775**	**54,544**	**0**

Expenditure Detail

Fund 368 Building Authority Debt Service Fund
Dept 945 Debt Service

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Debt Service :							
368-945-000-991.000	Principal	115,000	35,000	40,000	40,000	45,000	
368-945-000-995.000	Interest	16,911	12,994	11,025	11,025	8,794	
368-945-000-996.000	Paying Agent Fees	600	330	750	750	750	
		132,511	48,324	51,775	51,775	54,544	**0**
Total Expenditures		**132,511**	**48,324**	**51,775**	**51,775**	**54,544**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 395 2001 DDA TIF Debt Service Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	275	0	750	750	1,845,750	**0**
Expenditures	275	0	750	750	1,845,750	**0**
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 2015/16 Proposed Budget
Revenue Detail

Fund 395 2001 DDA TIF Debt Service Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
395-000-000-699.496	Cont.-DDA Project Fund	275	0	750	750	1,845,750	
Total Revenues		**275**	**0**	**750**	**750**	**1,845,750**	**0**

Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Debt Service :							
395-945-000-991.000	Principal	0	0	0	0	829,125	
395-945-000-995.000	Interest	0	0	0	0	1,015,875	
395-945-000-996.000	Paying Agent Fees	275	0	750	750	750	
		275	0	750	750	1,845,750	**0**
Total Expenditures		**275**	**0**	**750**	**750**	**1,845,750**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 396 2011 DDA TIF Refunding Debt Service Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	246,975	246,825	247,575	247,575	247,575	**0**
Expenditures	246,975	246,825	247,575	247,575	247,575	**0**
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 2015/16 Proposed Budget
Revenue Detail

Fund 396 2011 DDA TIF Refunding Debt Service Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
396-000-000-696.000	Bond Proceeds	0	0	0	0	0	
396-000-000-699.496	Cont.-DDA Project Fund	246,975	246,825	247,575	247,575	247,575	
Total Revenues		**246,975**	**246,825**	**247,575**	**247,575**	**247,575**	**0**

Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Debt Service:							
396-945-000-991.000	Principal	0	0	0	0	0	
396-945-000-995.000	Interest	246,825	246,825	246,825	246,825	246,825	
396-945-000-996.000	Paying Agent Fees	150	0	750	750	750	
		246,975	246,825	247,575	247,575	247,575	**0**
Total Expenditures		**246,975**	**246,825**	**247,575**	**247,575**	**247,575**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 397 2012 BRA TIF Refunding Debt Service Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	404,794	345,219	605,019	605,019	597,569	**0**
Expenditures	404,794	345,219	605,019	605,019	597,569	**0**
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 2015/16 Proposed Budget
Revenue Detail

Fund 397 2012 BRA TIF Refunding Debt Service Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
397-000-000-696.000	Bond Proceeds	0	0	0	0	0	
397-000-000-699.494	Cont. - BRA Fund	404,794	345,219	605,019	605,019	597,569	
Total Revenues		**404,794**	**345,219**	**605,019**	**605,019**	**597,569**	**0**

Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Debt Service :							
397-945-000-991.000	Principal	75,000	75,000	335,000	335,000	335,000	
397-945-000-995.000	Interest	329,794	270,219	268,519	268,519	261,819	
397-945-000-996.000	Paying Agent Fees	0	0	1,500	1,500	750	
		404,794	345,219	605,019	605,019	597,569	**0**
Total Expenditures		**404,794**	**345,219**	**605,019**	**605,019**	**597,569**	**0**

(398) 2002 BRA TIF Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on $ 18.5 million City of Jackson Brownfield Redevelopment Authority Tax Increment Bonds, Series 2002, dated 3/27/02. These Bonds were issued to finance the City's share of parking facilities, 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. In 2007 Bonds were issued for the purpose of advance refunding the 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 those Bonds (see Fund #399). The remaining bonds maturing serially June 1, 2008 to June 1, 2012 inclusive, and term bonds maturing June 61, 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 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 381 of the Public Acts of Michigan of 1996, as amended, and resolutions adopted by the Brownfield Redevelopment Authority on January 14, 2002 and February 27, 2002.

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 398 2002 BRA TIF Debt Service Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	0	0	0	0	0	**0**
Expenditures	2,273	0	0	0	0	**0**
Excess of Revenues Over (Under) Expenses	(2,273)	0	0	0	0	**0**
Fund Balance - Beginning of Year	2,273	0	0	0	0	**0**
Fund Balance - End of Year	**0**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 398 2002 BRA TIF Debt Service Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
398-000-000-699.494	Cont. - BRA Fund	0	0	0	0	0	**0**
Total Revenues		**0**	**0**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 398 2002 BRA TIF Debt Service Fund
Dept 945 Debt Service

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Debt Service :							
398-945-000-991.000	Principal	0	0	0	0	0	**0**
398-945-000-995.000	Interest	0	0	0	0	0	**0**
398-945-000-996.000	Paying Agent Fees	0	0	0	0	0	**0**
398-945-000-999.399	Cont. to 2007 BRA TIF	2,273	0	0	0	0	**0**
		2,273	0	0	0	0	**0**
Total Expenditures		**2,273**	**0**	**0**	**0**	**0**	**0**

(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 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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 399 2007 BRA TIF Refunding Debt Service Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	697,602	723,804	421,754	421,754	425,524	**0**
Expenditures	695,329	723,804	421,754	421,754	425,524	**0**
Excess of Revenues Over (Under) Expenditures	2,273	0	0	0	0	**0**
Fund Balance - Beginning of Year	100	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 2015/16 Proposed Budget
Revenue Detail

Fund 399 2007 BRA TIF Refunding Debt Service Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
399-000-000-699.398	Cont. - 2002 BRA TIF	2,273	0	0	0	0	**0**
399-000-000-699.494	Cont. - BRA Fund	695,329	723,804	421,754	421,754	425,524	
Total Revenues		**697,602**	**723,804**	**421,754**	**421,754**	**425,524**	**0**

Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Debt Service :							
399-945-000-991.000	Principal	280,000	320,000	30,000	30,000	35,000	
399-945-000-995.000	Interest	415,004	403,804	391,004	391,004	389,774	
399-945-000-996.000	Paying Agent Fees	325	0	750	750	750	
		695,329	723,804	421,754	421,754	425,524	**0**
Total Expenditures		**695,329**	**723,804**	**421,754**	**421,754**	**425,524**	**0**

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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 401 Capital Projects Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	554,391	686,710	205,075	321,646	110,575	**0**
Expenditures	542,325	689,322	205,000	352,496	110,500	**0**
Excess of Revenues Over (Under) Expenditures	12,066	(2,612)	75	(30,850)	75	**0**
Fund Balance - Beginning of Year	42,112	54,178	51,566	51,566	20,716	**20,716**
Fund Balance - End of Year	**54,178**	**51,566**	**51,641**	**20,716**	**20,791**	**20,716**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Capital Projects Fund
Project Costs & Related Funding

		2014/15 Projected					2015/16 Proposed				
		Funding					Funding				
A/C #	Project Name	Public Imp. Fund	Insurance/ Grants/ Donations	General Fund	Fund Balance	Fiscal Year Costs	Public Imp. Fund	Grants/ Donations	General Fund	Fund Balance	Fiscal Year Costs
974.690	Land Improvements - Forestry	$ 25,000	$ -	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ -
976.047	Blackman Park Improvements	11,200	-	-	-	11,200					
976.054	Public Arts Committee	-	-	29,785	30,925	(A) 60,710	80,000	-	30,500	-	110,500
976.063	Park Improvements-Citywide	50,000	-	-	-	50,000	-	-	-	-	-
976.066	Sharp Park Golf Course Improvements	-	3,028	-	-	3,028	-	-	-	-	-
976.070	Development Projects - Design	60,000	-	-	-	60,000	-	-	-	-	-
976.071	Governor Austin Blair Park Improvements	20,000	-	-	-	20,000					
976.340	Fire Station Improvements (Roof)	122,558	-	-	-	122,558	-	-	-	-	-
Totals		$ 288,758	$ 3,028	$ 29,785	$ 30,925	$ 352,496	$ 80,000	$ -	$ 30,500	$ -	$ 110,500

(A) Carryover of $ 30,925.44 from 6/30/14.

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 401 Capital Projects Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
401-000-000-539.025	State Grant - DNR	0	70,000	0	0	0	
401-000-000-664.000	Interest	66	73	75	75	75	
401-000-000-675.008	Donations - Kiwanis Club	12,000	0	0	0	0	
401-000-000-675.014	Donations - Lions Park	0	500	0	0	0	
401-000-000-675.054	Donations - Public Arts	0	250	0	0	0	
401-000-000-675.066	Donations - S.P. Golf Crse. Imp.	0	3,743	0	3,028	0	
401-000-000-675.699	Donations - Sharp Park Pool	2,000	0	0	0	0	
401-000-000-685.265	Insurance Proceeds - City Hall	0	243,837	0	0	0	
401-000-000-699.101	Cont.- General Fund (Cell Towers)	0	0	0	29,785	30,500	
401-000-000-699.245	Cont.- Public Improvement Fund	540,325	368,307	205,000	288,758	80,000	
Total Revenues		**554,391**	**686,710**	**205,075**	**321,646**	**110,575**	**0**

Expenditure Detail

Fund 401 Capital Projects Fund
Dept 901 Capital Projects

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Capital Outlay:							
401-901-000-974.638	Land Improvement-B. Butterfield Pa	0	3,800	0	0	0	
401-901-000-974.690	Land Improvement-Forestry	25,000	0	25,000	25,000	0	
401-901-000-976.004	Bloomfield Park Improvements	0	223,413	0	0	0	
401-901-000-976.008	Sharp Park Pool Imp.	5,372	0	0	0	0	
401-901-000-976.047	Blackman Park Improvements	0	0	0	11,200	0	
401-901-000-976.054	Public Arts Committee	0	2,935	0	60,710	110,500	
401-901-000-976.063	Parks Imp.-Citywide	52,952	57,416	70,000	50,000	0	
401-901-000-976.065	Optimist Pk-Plygrd/Cts./Signs	0	9,149	0	0	0	
401-901-000-976.066	Sharp Park Golf Course Imp.	459,001	23,743	0	3,028	0	
401-901-000-976.070	Development Design	0	0	60,000	60,000	0	
401-901-000-976.071	Gov. Austin Blair Park Improvement	0	30,282	0	20,000	0	
401-901-000-976.208	Ella Sharp Park Master Plan	0	15,000	0	0	0	
401-901-000-976.265	City Hall - Water Damage	0	243,837	0	0	0	
401-901-000-976.276	Cemetery Improvements	0	8,050	0	0	0	
401-901-000-976.340	Fire Station Improvements	0	71,697	50,000	122,558	0	
Total Expenditures		**542,325**	**689,322**	**205,000**	**352,496**	**110,500**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 402 Water Equipment & Replacement Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	1,411,105	2,512,359	3,508,000	3,510,764	3,510,764	**0**
Expenditures:	1,286,053	1,787,715	3,984,162	4,636,067	3,860,360	**0**
Excess of Revenues Over (Under) Expenditures	125,052	724,644	(476,162)	(1,125,303)	(349,596)	**0**
Fund Balance - Beginning of Year	1,864,783	1,989,835	2,714,479	2,714,479	1,589,176	**1,589,176**
Fund Balance - End of Year	**1,989,835**	**2,714,479**	**2,238,317**	**1,589,176**	**1,239,580**	**1,589,176**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 402 Water Equipment & Replacement Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
402-000-000-664.000	Interest	11,105	12,359	8,000	10,764	10,764	
402-000-000-685.000	Insurance Refund	0	0	0	0	0	
402-000-000-685.677	Insurance Refund-W/C Fund	0	0	0	0	0	
402-000-000-698.000	Miscellaneous	0	0	0	0	0	
402-000-000-699.591	Cont.-Water Fund	1,400,000	2,500,000	3,500,000	3,500,000	3,500,000	
Total Revenues		**1,411,105**	**2,512,359**	**3,508,000**	**3,510,764**	**3,510,764**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
402-458-000-706.000	Salaries and Wages	74,478	68,395	65,894	81,005	68,793	
402-458-000-707.000	Wages-Temporary	0	0	0	0	0	
402-458-000-709.000	Overtime	4,199	8,116	10,493	10,304	9,942	
402-458-000-715.000	Employers FICA	5,882	5,632	5,844	6,985	6,023	
402-458-000-719.000	Health Insurance	12,723	14,109	6,905	27,788	11,329	
402-458-000-719.678	RX Drug Insurance	1,537	0	0	0	0	
402-458-000-719.679	Health Insurance Deductible	669	1,625	822	0	0	
402-458-000-722.000	Pension-General	7,832	9,668	9,564	10,878	9,621	
402-458-000-724.000	Unemployment	616	49	110	125	300	
402-458-000-724.001	Workers Compensation	773	752	768	854	800	
402-458-000-725.000	Other Fringe Benefits	1,689	2,156	1,039	1,585	1,140	
		110,398	110,502	101,439	139,524	107,948	**0**
Material and Supplies:							
402-458-000-782.000	Materials	112	1,298	600	1,000	600	
		112	1,298	600	1,000	600	**0**
Contractual and Other:							
402-458-000-818.000	Contractual Services	645,509	913,740	2,213,560	1,770,309	1,365,412	
402-458-000-914.001	Insurance - Deductible	3,885	0	0	1,000	2,000	
402-458-000-943.000	Equipment Rental - MP	1,711	1,134	2,000	400	600	
402-458-000-966.000	PW Overhead	444	485	600	63,917	55,115	
402-458-000-967.000	ENG Overhead	60,475	62,359	61,110	0	0	
		712,024	977,718	2,277,270	1,835,626	1,423,127	**0**
New Water Main Construction		**822,534**	**1,089,518**	**2,379,309**	**1,976,150**	**1,531,675**	**0**

WORK PROJECT DETAIL

Work Project Titles:				
Blackstone: Washington to Glick	-	23,102	-	
Brown Hydrant Relocations: Randolp to High	-	18,900	-	
Edward & Winthop: Wildwood to JHS	-	-	11,260	
Beverly Park Place: West Ave. to East End	211,365	-	-	
Francis: Mason to Washington	1,000	14,484	-	
Hamilton: Argyle to Hobart	225,734	14,622	218,880	
Mansion Street Transmission Line	63,000	30,500	85,000	
Mechanic: Morrell to Washington	-	-	20,790	
Michigan Ave.: Blackstone to Francis	1,191,060	1,539,622	577,745	
Michigan Communication Conduit	-	44,220	112,560	
Misc Water Projects	12,000	17,000	12,000	
North: Kennedy to Elm	220,350	165,481	-	
VanBuren: Steward to Blackstone	-	12,980	185,440	
Water Mapping & GIS	57,000	79,239	80,000	
West: Bloomfield to High	203,400	16,000	228,000	
VanBuren: Steward to Blackstone	194,400	-	-	
	2,379,309	**1,976,150**	**1,531,675**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Capital Outlay:							
402-591-000-818.258	GIS Services - MIS	44,039	51,829	52,138	10,000	0	
402-591-000-972.000	Water Mains	0	0	0	0	0	
402-591-000-976.000	Building Additions	3,150	0	69,000	89,000	4,500	
402-591-000-982.000	Machinery & Equipment	101,260	234,721	531,926	751,810	679,956	
402-591-000-982.001	Meters	130,721	121,323	130,000	130,000	400,000	
402-591-000-982.002	Wellfield	47,832	47,100	39,978	4,741	39,978	
402-591-000-982.003	Pumping Station	0	0	0	7,000	7,000	
402-591-000-982.004	Storage Tanks	0	2,558	221,000	1,106,555	0	
402-591-000-982.005	Engineering	4,777	42,060	247,500	247,500	547,876	
402-591-000-982.006	Treatment Plant	3,226	2,062	14,774	14,774	515,838	
402-591-000-982.009	State Prison of Michigan	25,320	25,320	25,320	25,320	25,320	
402-591-000-982.010	Well Abandonment Program	0	0	30,000	30,000	30,000	
402-591-000-982.011	Wellhead Protection Prog.	0	0	20,000	20,000	20,000	
402-591-000-982.012	Cross Connection Program	43,332	42,828	42,576	42,576	42,576	
402-591-000-983.000	Office Equipment	3,462	0	2,400	2,400	2,400	
402-591-000-984.003	GIS Projects	9,729	9,795	13,241	13,241	13,241	
402-591-000-985.000	Vehicles	46,671	118,601	165,000	165,000	0	
		463,519	698,197	1,604,853	2,659,917	2,328,685	**0**
Total Capital Assets-Other		**463,519**	**698,197**	**1,604,853**	**2,659,917**	**2,328,685**	**0**
Total Expenses		**1,286,053**	**1,787,715**	**3,984,162**	**4,636,067**	**3,860,360**	**0**

(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 maintenace 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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 404 Sanitary Sewer Maintenance Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	272,761	281,505	439,951	327,120	350,000	**0**
Expenditures	272,761	281,505	439,951	327,120	350,000	**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 2015/16 Proposed Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
404-000-000-664.000	Interest	1	0	0	0	0	
404-000-000-685.677	Insurance Refund - W/C	0	0	0	0	0	
404-000-000-698.000	Miscellaneous	0	0	0	0	0	
404-000-000-699.590	Cont.-Sewer Fund	272,760	281,505	439,951	327,120	350,000	
Total Revenues		**272,761**	**281,505**	**439,951**	**327,120**	**350,000**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 404 Sanitary Sewer Maintenance Fund
Dept 456 Sanitary Sewer Maintenance

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
404-456-000-706.000	Salaries and Wages	58,993	62,421	80,000	62,000	62,000	
404-456-000-707.000	Wages-Temporary	443	90	500	500	500	
404-456-000-709.000	Overtime	3,423	5,663	8,000	7,000	7,000	
404-456-000-715.000	Employers FICA	4,529	4,963	6,770	5,317	5,317	
404-456-000-719.000	Health Insurance	20,358	19,982	26,256	20,170	20,170	
404-456-000-719.678	RX Drug Insurance	2,634	0	0	0	0	
404-456-000-719.679	Health Insurance Deductible	1,131	2,064	2,760	0	0	
404-456-000-722.000	Pension-General	6,171	8,522	11,018	8,432	8,432	
404-456-000-724.000	Unemployment	298	28	133	341	341	
404-456-000-724.001	Workers Compensation	1,470	1,589	2,274	1,828	1,828	
404-456-000-725.000	Other Fringe Benefits	739	691	1,848	1,327	1,327	
		100,189	106,013	139,559	106,915	106,915	**0**
Material and Supplies:							
404-456-000-782.000	Materials	20,546	17,553	59,092	56,575	56,575	
		20,546	17,553	59,092	56,575	56,575	**0**
Contractual and Other:							
404-456-000-818.000	Contractual Services	2,989	3,288	10,000	10,000	15,000	
404-456-000-853.000	Telephone	1,457	919	1,800	1,400	1,800	
404-456-000-914.000	Insurance	0	0	4,500	4,500	4,500	
404-456-000-943.000	Equipment Rental - MP	105,754	118,673	180,000	112,230	129,710	
404-456-000-960.000	PW Overhead	41,213	34,380	44,000	34,500	34,500	
		151,413	157,260	240,300	162,630	185,510	**0**
Capital Outlay:							
404-456-000-984.000	Software	613	679	1,000	1,000	1,000	
Sewer Maintenance		**272,761**	**281,505**	**439,951**	**327,120**	**350,000**	**0**

WORK PROJECT DETAIL

Work Project Titles:						
Geo Data Base	613	679	620	620	620	
Sewer Repair By DPW	59,468	45,108	84,500	46,000	46,000	
Repair By Contractor	-	2,088	5,000	5,000	5,000	
Clean And Flush	121,839	139,229	149,530	140,000	140,000	
Stake And Locate	33,105	32,265	34,000	36,000	36,000	
Manhole Work	23,972	29,987	51,729	40,000	45,000	
Sewer Needs Study	-	-	-	-	-	
Sundry Maintenance	-	-	-	-	-	
Sewer Maint.-GIS	-	-	3,000	-	-	
Heavy Sewer Cleaning	-	1,657	34,000	20,000	20,000	
Sewer Maint.-Sewer Separation	-	-	9,000	-	8,880	
Sewer Televising	31,443	30,492	46,922	35,000	35,000	
Unreimbursable Sewer Backup	-	-	4,500	4,500	4,500	
Video Inspec. Veh. Equip.Upgrades/Mt.	2,321	-	17,150	-	9,000	
	272,761	**281,505**	**439,951**	**327,120**	**350,000**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 405 Sanitary Sewer Replacement Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	659,315	766,310	663,000	760,000	760,000	**0**
Expenditures	386,520	661,788	2,231,775	1,522,030	1,095,940	**0**
Excess of Revenues Over (Under) Expenditures	272,795	104,522	(1,568,775)	(762,030)	(335,940)	**0**
Fund Balance - Beginning of Year	2,251,942	2,524,737	2,629,259	2,629,259	1,867,229	**1,867,229**
Fund Balance - End of Year	**2,524,737**	**2,629,259**	**1,060,484**	**1,867,229**	**1,531,289**	**1,867,229**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 405 Sanitary Sewer Replacement Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
405-000-000-664.000	Interest	11,315	9,526	15,000	10,000	10,000	
405-000-000-685.677	Insurance Refund - W/C	0	0	0	0	0	
405-000-000-698.000	Miscellaneous	0	0	0	0	0	
405-000-000-699.590	Cont.- Sewer Fund	648,000	756,784	648,000	750,000	750,000	
Total Revenues		**659,315**	**766,310**	**663,000**	**760,000**	**760,000**	**0**

Expenditure Detail

Fund 405 Sanitary Sewer Replacement Fund
Dept 457 New Sewer Construction

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
405-457-000-706.000	Salaries and Wages	29,913	52,364	66,934	80,901	81,024	
405-457-000-707.000	Wages-Temporary	0	0	0	1,000	0	
405-457-000-709.000	Overtime	1,659	4,532	6,376	2,213	9,942	
405-457-000-715.000	Employers FICA	2,343	4,089	5,608	6,435	6,959	
405-457-000-719.000	Health Insurance	4,384	8,440	7,014	24,147	13,344	
405-457-000-719.678	RX Drug Insurance	241	0	0	0	0	
405-457-000-719.679	Health Insurance Deductible	386	1,004	835	0	0	
405-457-000-722.000	Pension-General	3,134	7,020	9,178	10,779	11,116	
405-457-000-724.000	Unemployment	214	48	112	353	353	
405-457-000-724.001	Workers Compensation	332	536	780	941	943	
405-457-000-725.000	Other Fringe Benefits	882	1,580	1,055	1,341	1,343	
		43,488	79,613	97,892	128,110	125,024	**0**
Material and Supplies:							
405-457-000-782.000	Materials	182	346	500	500	500	
		182	346	500	500	500	**0**
Contractual and Other:							
405-457-000-818.000	Contractual Services	313,365	538,492	2,066,735	1,332,740	904,239	
405-457-000-943.000	Equipment Rental - MP	4,471	0	5,000	2,000	2,000	
405-457-000-966.000	PW Overhead	1,203	0	3,000	500	500	
405-457-000-967.000	ENG Overhead	23,811	43,337	58,648	58,180	63,677	
		342,850	581,829	2,133,383	1,393,420	970,416	**0**
New Sewer Construction		**386,520**	**661,788**	**2,231,775**	**1,522,030**	**1,095,940**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

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

Account Description	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
WORK PROJECT DETAIL				
Work Project Titles:				
Blackstone: VanBuren to RR	-	-	54,000	
Francis: Mason to Washington	1,000	61,834	-	
Hamilton Sewer Seperation at north end	21,240	3,008	20,400	
Lewis Street Grand River Crossing Replacement	191,919	-	-	
Michigan Ave: Blackstone to Francis	1,001,286	1,235,736	511,100	
Michigan Ave. Communication Conduit	-	36,515	112,560	
Misc Sanitary Sewer Construction	4,000	4,223	4,000	
Norh Extension Sewer Const. (Study)	-	36,512	-	
North Extension Sewer Construction	-	-	80,000	
Myrtle to WWTP - Forced Main (Engineering)	645,000	-	-	
North: Kennedy to Elm	-	42,704	-	
North: Ellery to Edgewood	105,090	-	-	
Sewer Mapping & GIS	45,000	78,969	80,000	
Sewer Rehab	138,600	2,000	138,600	
Sewer Separation	10,000	10,000	10,000	
Sewer Studies & Permits	12,000	10,529	11,000	
Washington Alley: Wesley to Washington	56,640	-	63,720	
Mechanic: Morrell to Washington	-	-	10,560	
	2,231,775	**1,522,030**	**1,095,940**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 406 Wastewater Equipment Replacement Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	631,956	147,461	159,750	628,000	628,000	**0**
Expenditures	71,746	206,163	940,000	945,000	1,990,000	**0**
Excess of Revenues Over (Under) Expenditures	560,210	(58,702)	(780,250)	(317,000)	(1,362,000)	**0**
Fund Balance - Beginning of Year	2,587,720	3,147,930	3,089,228	3,089,228	2,772,228	**2,772,228**
Fund Balance - End of Year	**3,147,930**	**3,089,228**	**2,308,978**	**2,772,228**	**1,410,228**	**2,772,228**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 406 Wastewater Equipment Replacement Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
406-000-000-664.000	Interest	13,956	12,711	25,000	10,000	10,000	
406-000-000-699.590	Cont.-Sewer Fund	618,000	134,750	134,750	618,000	618,000	
Total Revenues		**631,956**	**147,461**	**159,750**	**628,000**	**628,000**	**0**

Expenditure Detail

Fund 406 Wastewater Equipment Replacement Fund
Dept 548 Wastewater Equipment Replacement

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Capital Outlay:							
406-548-000-976.000	Building Additions	0	0	0	0	0	
406-548-000-982.000	Machinery & Equipment	46,276	21,370	50,000	55,000	100,000	
406-548-000-982.001	Meters	9,494	0	15,000	15,000	15,000	
406-548-000-982.003	Pumping Station	0	0	350,000	350,000	350,000	
406-548-000-982.006	Treatment Plant	0	6,528	500,000	500,000	1,500,000	
406-548-000-985.000	Vehicles	15,976	178,265	25,000	25,000	25,000	
		71,746	206,163	940,000	945,000	1,990,000	**0**
Total Expenditures		**71,746**	**206,163**	**940,000**	**945,000**	**1,990,000**	**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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 494 Brownfield Redevelopment Authority Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	1,139,308	1,067,441	1,064,081	1,061,965	1,098,439	**0**
Expenditures	1,251,151	1,182,406	1,160,843	1,162,319	1,182,348	**0**
Excess of Revenues Over (Under) Expenditures	(111,843)	(114,965)	(96,762)	(100,354)	(83,909)	**0**
Fund Balance - Beginning of Year	1,881,493	1,769,650	1,654,685	1,654,685	1,554,331	**1,554,331**
Fund Balance - End of Year	**1,769,650**	**1,654,685**	**1,557,923**	**1,554,331**	**1,470,422**	**1,554,331**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 494 Brownfield Redevelopment Authority Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
494-000-000-403.004	Curr. Prop. Taxes-Consumers	996,467	963,588	943,563	943,683	947,638	
494-000-000-403.005	Curr. Prop. Taxes-JGW	14,475	12,774	155	234	0	
494-000-000-403.006	Curr. Prop. Taxes-Home Depot	71,213	0	0	0	0	
494-000-000-403.007	Curr. Prop. Taxes-Heat Control.	10,554	10,175	9,900	10,058	10,400	
494-000-000-403.009	Curr. Prop. Taxes-DNT	8,397	8,942	8,340	8,957	12,273	
494-000-000-403.010	Curr. Prop. Taxes-GLHHC	18,640	31,617	46,000	45,713	58,371	
494-000-000-403.011	Curr. Prop. Taxes-Full Spectrum	11,443	34,317	46,123	47,320	63,757	
494-000-000-664.000	Interest	8,119	6,028	10,000	6,000	6,000	
Total Revenues		**1,139,308**	**1,067,441**	**1,064,081**	**1,061,965**	**1,098,439**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 494 Brownfield Redevelopment Authority Fund
Dept 745 Brownfield Redevelopment Projects

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
494-745-000-702.000	Termination Pay	0	1,012	0	0	0	
494-745-000-706.000	Salaries & Wages	15,065	12,018	18,004	18,004	20,505	
494-745-000-707.000	Wages - Temporary	0	0	0	0	0	
494-745-000-715.000	FICA	1,173	976	1,377	1,377	1,569	
494-745-000-719.000	Health Insurance	1,174	209	508	508	508	
494-745-000-719.005	Health Insurance-MERS HSA	0	219	438	438	438	
494-745-000-719.679	Health Insurance Deductible	234	43	0	0	0	
494-745-000-722.000	Pension - General	1,435	1,336	1,988	1,988	2,506	
494-745-000-723.000	Pension-MERS DC	0	268	540	540	820	
494-745-000-724.000	Unemployment	91	26	16	16	59	
494-745-000-724.001	Workers Comp.	22	18	25	25	29	
494-745-000-725.000	Other Fringe Benefits	172	16	256	256	294	
		19,366	16,141	23,152	23,152	26,728	**0**
Contractual And Other :							
494-745-000-818.000	Contractual Services	1,663	3,003	1,500	1,500	1,500	
494-745-000-818.030	BRA Plan - Micromatic	0	0	0	0	0	
494-745-000-818.031	BRA Plan - Jack. Glass Work	12,915	11,245	155	155	0	
494-745-000-818.048	BRA Plan - Heat Controller	4,524	4,363	4,300	4,249	4,400	
494-745-000-818.059	BRA Plan - GLHHC	13,640	36,617	46,000	45,713	58,371	
494-745-000-818.060	BRA Plan - Full Spectrum	0	32,797	46,123	47,320	1,754	
494-745-000-956.000	Administration	19,311	275	4,500	4,500	4,500	
494-745-000-999.397	Contrib.-2012 BRA TIF Ref.	404,794	345,219	605,019	605,019	597,569	
494-745-000-999.399	Contrib.-2007 BRA TIF Ref.	695,329	723,804	421,754	421,754	425,524	
494-745-000-999.643	Contrib.-Loc.Site Remed.Rev	79,609	8,942	8,340	8,957	62,002	
		1,231,785	1,166,265	1,137,691	1,139,167	1,155,620	**0**
Total Expenditures		**1,251,151**	**1,182,406**	**1,160,843**	**1,162,319**	**1,182,348**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 496 Downtown Development Authority Project Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	833,295	838,577	774,017	826,250	780,499	**0**
Expenditures	346,867	339,160	275,628	275,628	2,100,325	**0**
Excess of Revenues Over (Under) Expenditures	486,428	499,417	498,389	550,622	(1,319,826)	**0**
Fund Balance - Beginning of Year	607,555	1,093,983	1,593,400	1,593,400	2,144,022	**2,144,022**
Fund Balance - End of Year	**1,093,983**	**1,593,400**	**2,091,789**	**2,144,022**	**824,196**	**2,144,022**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 496 Downtown Development Authority Project Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
496-000-000-403.000	Current Property Taxes	830,014	834,327	770,917	770,917	726,266	
496-000-000-539.086	State Grant - Act 86 (PPT)	0	0	0	52,133	52,133	
496-000-000-664.000	Interest	3,181	4,150	3,000	3,000	2,000	
496-000-000-668.000	Rents and Royalties	100	100	100	200	100	
Total Revenues		**833,295**	**838,577**	**774,017**	**826,250**	**780,499**	**0**

Expenditure Detail

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

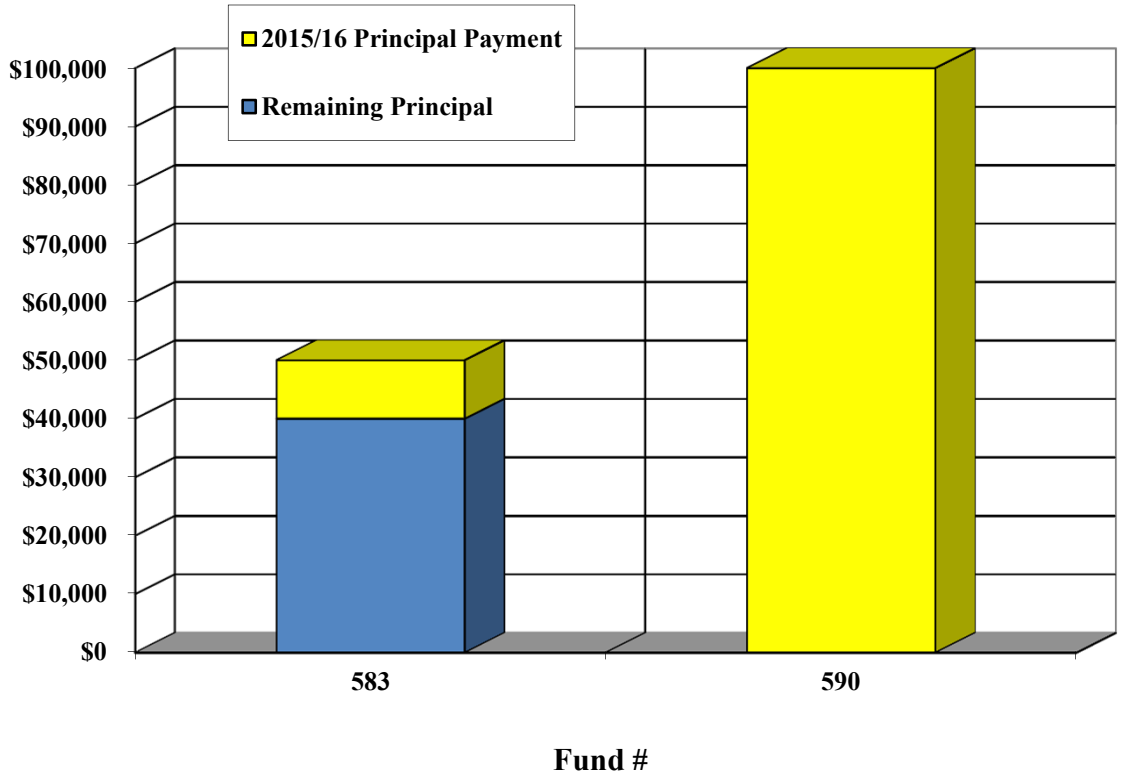
Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual And Other :							
496-741-000-818.000	Contractual Services	0	0	0	0	0	
496-741-000-818.008	DDA Administration	0	0	0	0	0	
496-741-000-818.055	Alleg. Health - 1201 E. Mich.	76,648	75,052	4,303	4,303	0	
496-741-000-931.002	Bldg. Maint. - Hayes Hotel	16,215	12,464	16,000	16,000	0	
496-741-000-962.000	Uncollectible Accounts	6,754	4,819	7,000	7,000	7,000	
496-741-000-999.395	Cont.-2001 DDA TIF D/S Fd.	275	0	750	750	1,845,750	
496-741-000-999.396	Cont.-2011 DDA TIF Ref. D/S Fd.	246,975	246,825	247,575	247,575	247,575	
		346,867	339,160	275,628	275,628	2,100,325	**0**
Total Expenditures		**346,867**	**339,160**	**275,628**	**275,628**	**2,100,325**	**0**

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.

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Enterprise Funds
Debt Summary

Fund#	Issue Name	Date Issued	Final Maturity	Issue Amount	Principal Outstanding 6/30/2015	FY 2015/16 Principal	FY 2015/16 Interest
583	Ella W. Sharp Endowment Fund Loan	3/28/1995	6/30/2020	$ 200,000	$ 50,000	$ 10,000	$ 1,250
590	Sewage Disp. Sys. Revenue Bonds - 20	10/1/2000	9/1/2015	995,000	100,000	100,000	2,675
	Enterprise Fund Totals			**$ 1,195,000**	**$ 150,000**	**$ 110,000**	**$ 3,925**



(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 2015/16 Proposed Budget
Analysis of Estimated Changes in Working Capital

Fund 583 Sharp Park Golf Practice Center Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	52,168	50,308	67,580	61,364	60,895	**0**
Expenses	53,184	49,975	59,841	61,145	59,895	**0**
Excess of Revenues Over (Under) Expenses	(1,016)	333	7,739	219	1,000	**0**
Add: Depreciation	17,836	17,836	17,836	17,836	17,836	
Repayment of Loan	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	
Increase (Decrease) in Working capital	6,820	8,169	15,575	8,055	8,836	**0**
Working Capital - Beginning of Year	27,799	34,619	42,788	42,788	50,843	**50,843**
Working Capital - End of Year	**34,619**	**42,788**	**58,363**	**50,843**	**59,679**	**50,843**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Golf Practice Center***			
Fund-Activity:	***583-583***			
PT	Part Time - Recreation		**8**	**30,026**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 583 Ella W. Sharp Park Golf Practice Center Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
583-000-000-644.000	Merchandise	2,554	1,606	2,500	1,800	2,500	
583-000-000-651.001	Golf Fees	37,482	34,830	55,000	49,500	48,295	
583-000-000-664.000	Interest	132	122	80	64	100	
583-000-000-699.245	Contrib.-Public Imp. Fd.	12,000	13,750	10,000	10,000	10,000	
Total Revenues		**52,168**	**50,308**	**67,580**	**61,364**	**60,895**	**0**

Expenditure Detail

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

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
583-583-000-707.000	Wages-Temporary	26,125	23,804	30,026	30,026	30,026	
583-583-000-715.000	Employers FICA	1,997	1,810	2,297	2,297	2,297	
583-583-000-724.000	Unemployment Comp.	942	590	441	745	745	
583-583-000-724.001	Workers Compensation	600	544	691	691	691	
		29,664	26,748	33,455	33,759	33,759	**0**
Material And Supplies:							
583-583-000-745.000	Program Supplies	0	100	2,500	3,500	2,500	
583-583-000-778.000	Equipment Maint Supplies	699	547	750	750	750	
		699	647	3,250	4,250	3,250	**0**
Contractual And Other:							
583-583-000-920.000	Utilities	648	721	1,000	1,000	1,000	
583-583-000-933.000	Equipment Maintenance	547	1,046	1,000	1,000	1,000	
583-583-000-965.101	Admin. - General Fund	1,790	1,227	1,800	1,800	1,800	
		2,985	2,994	3,800	3,800	3,800	**0**
Capital Outlay:							
583-583-000-971.000	Depreciation	17,836	17,836	17,836	17,836	17,836	
		17,836	17,836	17,836	17,836	17,836	**0**
Debt Service :							
583-583-000-995.000	Interest	2,000	1,750	1,500	1,500	1,250	
		2,000	1,750	1,500	1,500	1,250	**0**
Total Expenditures		**53,184**	**49,975**	**59,841**	**61,145**	**59,895**	**0**

(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 2015/16 Proposed Budget
Analysis of Estimated Changes in Working Capital

Fund 585 Auto Parking System Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	23,541	22,167	22,120	25,660	25,610	**0**
Expenses	20,147	27,657	27,347	26,578	27,404	**0**
Revenues Over (Under) Expenses			-5,227	-918	-1,794	**0**
Add: Depreciation			6,085	6,085	6,085	
Estimated Change in Working Capital			858	5,167	4,291	**0**
Working Capital - Beginning of Year			14,625	14,625	19,792	**19,792**
Working Capital - End of Year			**15,483**	**19,792**	**24,083**	**19,792**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 585 Auto Parking System Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
585-000-000-652.003	Parking Fines - Lot #3 (Y-Lot)	112	248	120	1,330	1,330	
585-000-000-652.021	Parking Fines - Lot #21 (Library)	0	0	0	2,280	2,280	
585-000-000-653.000	Parking Permits - Lot #3 (Y-Lot)	12,400	10,865	11,000	11,000	11,000	
585-000-000-664.000	Interest	29	54	0	50	0	
585-000-000-699.101	Cont.-General Fund	11,000	11,000	11,000	11,000	11,000	
Total Revenues		**23,541**	**22,167**	**22,120**	**25,660**	**25,610**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 585 Auto Parking System Fund
Dept 587 Parking Utility

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
585-587-000-706.000	Salaries and Wages	949	1,154	1,000	1,000	1,000	
585-587-000-707.000	Temporary Wages	3,297	3,974	4,781	4,429	4,781	
585-587-000-709.000	Overtime	173	0	500	500	500	
585-587-000-715.000	Employers FICA	334	385	481	454	481	
585-587-000-719.000	Health Insurance	334	312	105	105	165	
585-587-000-719.678	RX Drug Insurance	0	0	0	0	0	
585-587-000-719.679	Health Insurance Deductible	36	31	12	12	0	
585-587-000-722.000	Pension-General	114	144	188	188	183	
585-587-000-724.000	Unemployment Comp.	66	28	2	2	4	
585-587-000-724.001	Workers Compensation	87	102	12	12	12	
585-587-000-725.000	Other Fringe Benefits	13	16	16	16	17	
		5,403	6,146	7,097	6,718	7,143	**0**
Material and Supplies:							
585-587-000-782.000	Materials	842	750	500	500	500	
		842	750	500	500	500	**0**
Contractual And Other:							
585-587-000-808.000	Audit Fees	19	15	15	25	26	
585-587-000-818.000	Contractual Services	472	4,567	600	600	600	
585-587-000-920.000	Utilities	4,198	1,096	6,500	6,500	6,500	
585-587-000-930.000	Repairs and Maintenance	0	1,482	500	500	500	
585-587-000-936.000	Pavement Repairs	0	0	250	0	250	
585-587-000-937.000	Maintenance-Snow removal	0	5,000	5,000	5,000	5,000	
585-587-000-943.000	Equipment Rental - MP	2,554	1,946	300	250	300	
585-587-000-966.000	DPW Overhead	574	570	500	400	500	
		7,817	14,676	13,665	13,275	13,676	**0**
Capital Outlay:							
585-587-000-971.000	Depreciation	6,085	6,085	6,085	6,085	6,085	
		6,085	6,085	6,085	6,085	6,085	**0**
Parking Utility		**20,147**	**27,657**	**27,347**	**26,578**	**27,404**	**0**
Total Expenses		**20,147**	**27,657**	**27,347**	**26,578**	**27,404**	**0**

(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 2015/16 Proposed Budget
Analysis of Estimated Changes in Working Capital

Fund 586 Parking Assessment Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	126,386	114,958	113,493	109,198	109,198	**0**
Expenses	102,099	94,074	134,528	121,995	155,249	**0**
Excess of Revenues Over (Under) Expenses	24,287	20,884	(21,035)	(12,797)	(46,051)	**0**
Working Capital - Beginning of Year	63,754	88,041	108,925	108,925	96,128	**96,128**
Working Capital - End of Year	**88,041**	**108,925**	**87,890**	**96,128**	**50,077**	**96,128**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 586 Parking Assessment Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
586-000-000-652.000	Parking Fines	30,270	21,111	25,000	20,000	20,000	
586-000-000-653.000	Parking Permits (Daily $2)	792	1,925	1,500	1,000	1,000	
586-000-000-653.005	Parking Permits (Lots 6,7,8,14)	12,637	16,569	12,000	15,000	15,000	
586-000-000-653.006	Parking Permits (Lot 9)	10,130	3,501	3,500	1,000	1,000	
586-000-000-664.000	Interest	438	459	100	464	464	
586-000-000-668.002	Rents and Royalties-113 LLC	14,219	14,693	14,693	15,134	15,134	
586-000-000-699.101	Cont.-General Fund	10,500	10,500	10,500	10,500	10,500	
586-000-000-699.895	Cont.-Special Assessment Fund	47,400	46,200	46,200	46,100	46,100	
Total Revenues		**126,386**	**114,958**	**113,493**	**109,198**	**109,198**	**0**

Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Parking Assessment***			
Fund-Activity:	***586-586***			
PT	Parking Enforcement		2	**19,126**
			2	**19,126**
Add:	Allocation of Wages From Engineering Department			**20,148**
Activity Total				**39,274**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 586 Parking Assessment Fund
Dept 586 Parking Assessment

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
586-586-000-706.000	Salaries and Wages	19,816	10,631	10,201	7,505	20,148	
586-586-000-707.000	Temporary Wages	11,548	13,638	19,126	19,090	19,126	
586-586-000-709.000	Overtime	312	176	2,000	2,000	2,000	
586-586-000-715.000	Employers FICA	2,421	1,844	2,396	2,188	3,157	
586-586-000-719.000	Health Insurance	2,291	1,091	1,069	41	3,318	
586-586-000-719.678	RX Drug Insurance	281	0	0	0	0	
586-586-000-719.679	Health Insurance Deductible	146	112	127	0	0	
586-586-000-722.000	Pension-General	2,022	1,344	1,528	969	2,706	
586-586-000-724.000	Unemployment Comp.	296	125	17	50	88	
586-586-000-724.001	Workers Compensation	310	417	119	429	234	
586-586-000-725.000	Other Fringe Benefits	264	195	161	120	334	
		39,707	29,573	36,744	32,392	51,111	**0**
Material and Supplies:							
586-586-000-740.000	Operating Supplies	109	538	2,000	2,000	2,000	
586-586-000-744.000	Uniform Allowance	171	290	500	500	500	
586-586-000-782.000	Materials	1,010	1,244	3,000	3,000	3,000	
		1,290	2,072	5,500	5,500	5,500	**0**
Contractual And Other:							
586-586-000-808.000	Audit Fees	75	73	73	83	85	
586-586-000-818.000	Contractual Services	3,668	4,242	5,000	5,000	5,000	
586-586-000-818.697	Contract. Serv.-Parks/Rec.	20,959	0	0	0	0	
586-586-000-920.000	Utilities	5,687	2,639	6,500	6,500	6,500	
586-586-000-934.000	Office Equipment Repairs	0	0	4,495	0	4,495	
586-586-000-936.000	Pavement Repairs	334	3,534	20,000	10,000	20,000	
586-586-000-937.000	Maintenance-Snow removal	0	25,489	23,855	30,000	23,855	
586-586-000-943.000	Equip. Rental - Motor Pool	2,407	7,993	2,900	2,900	2,900	
586-586-000-960.000	Education & Training	0	0	0	120	0	
586-586-000-965.101	Admin.-General Fund	22,073	11,378	22,500	22,500	22,500	
586-586-000-966.000	PW Overhead	579	1,821	2,000	1,000	2,000	
586-586-000-967.000	ENG Overhead	5,320	5,260	4,961	6,000	11,303	
		61,102	62,429	92,284	84,103	98,638	**0**
Total Expenses		**102,099**	**94,074**	**134,528**	**121,995**	**155,249**	**0**

(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 2015/16 Proposed Budget
Analysis of Estimated Changes in Working Capital

Fund 589 Storm Water Utility Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	1,222,476	98,471	0	166,681	122,661	**0**
Expenses	1,433,888	521,740	0	166,681	122,661	**0**
Excess of Revenues Over (Under) Expenses	(211,412)	(423,269)	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 2015/16 Proposed Budget
Revenue Detail

Fund 589 Storm Water Utility Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
589-000-000-642.005	Sales - Compost	21,613	0	0	0	0	
589-000-000-650.010	Utility Billing	1,195,974	97,196	0	0	0	
589-000-000-662.000	Penalties	11	0	0	0	0	
589-000-000-699.101	Contribution-General Fund	0	0	0	30,002	22,078	
589-000-000-699.202	Contribution-Major Street Fund	0	0	0	83,341	61,331	
589-000-000-699.203	Contribution-Local Street Fund	0	0	0	53,338	39,252	
589-000-000-664.000	Interest	1,112	1,275	0	0	0	
589-000-000-698.000	Miscellaneous	3,766	0	0	0	0	
Total Revenues		**1,222,476**	**98,471**	**0**	**166,681**	**122,661**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 589 Storm Water Utility Fund
Dept 589 Storm Water Utility

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
589-589-000-706.000	Salaries and Wages	139,709	0	0	0	0	
589-589-000-707.000	Temporary Wages	3,132	0	0	0	0	
589-589-000-709.000	Overtime	584	0	0	0	0	
589-589-000-715.000	Employers FICA	10,485	0	0	0	0	
589-589-000-719.000	Health Insurance	31,736	0	0	0	0	
589-589-000-719.678	RX Drug Insurance	6,288	0	0	0	0	
589-589-000-719.679	Health Insurance Deductible	1,330	0	0	0	0	
589-589-000-722.000	Pension-General	13,882	0	0	0	0	
589-589-000-724.000	Unemployment Comp.	147	0	0	0	0	
589-589-000-724.001	Workers Compensation	3,186	0	0	0	0	
589-589-000-725.000	Other Fringe Benefits	1,546	0	0	0	0	
		212,025	0	0	0	0	**0**
Material and Supplies:							
589-589-000-730.000	Postage	0	0	0	5,996	0	
589-589-000-740.000	Operating Supplies	10	0	0	0	0	
589-589-000-751.000	Gasoline	6,550	0	0	0	0	
589-589-000-782.000	Materials	29,735	0	0	0	0	
		36,295	0	0	5,996	0	**0**
Contractual And Other:							
589-589-000-808.000	Audit Fees	0	0	0	0	0	
589-589-000-818.000	Contractual Services	208,008	235,333	0	102,383	0	
589-589-000-900.000	Printing & Publishing	2,442	0	0	344	0	
589-589-000-943.000	Equip. Rental - Motor Pool	355,285	0	0	0	0	
589-589-000-944.000	Equipment Lease	15,000	0	0	0	0	
589-589-000-960.000	Education & Training	0	0	0	0	0	
589-589-000-962.000	Uncollectible Accounts	604,833	3,477	0	0	0	
589-589-000-964.589	Refunds-Storm Water	0	282,930	0	57,958	122,661	
589-589-000-965.101	Admin.-General Fund	0	0	0	0	0	
589-589-000-966.000	PW Overhead	0	0	0	0	0	
589-589-000-967.000	ENG Overhead	0	0	0	0	0	
589-589-000-999.591	Contribution - Water Fund	0	0	0	0	0	
		1,185,568	521,740	0	160,685	122,661	**0**
Total Expenses		**1,433,888**	**521,740**	**0**	**166,681**	**122,661**	**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.

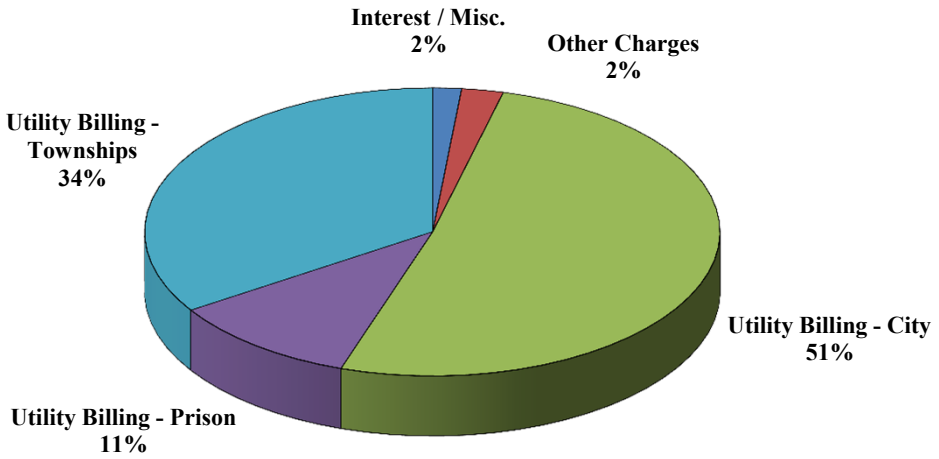
CHARACTER - In accordance with current ordinances, charges for wastewater services shall be levied on all premises having any sewer connection with the public wastewater facilities. The service charges now in effect for premises within the city shall continue as to such premises until changed pursuant 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.

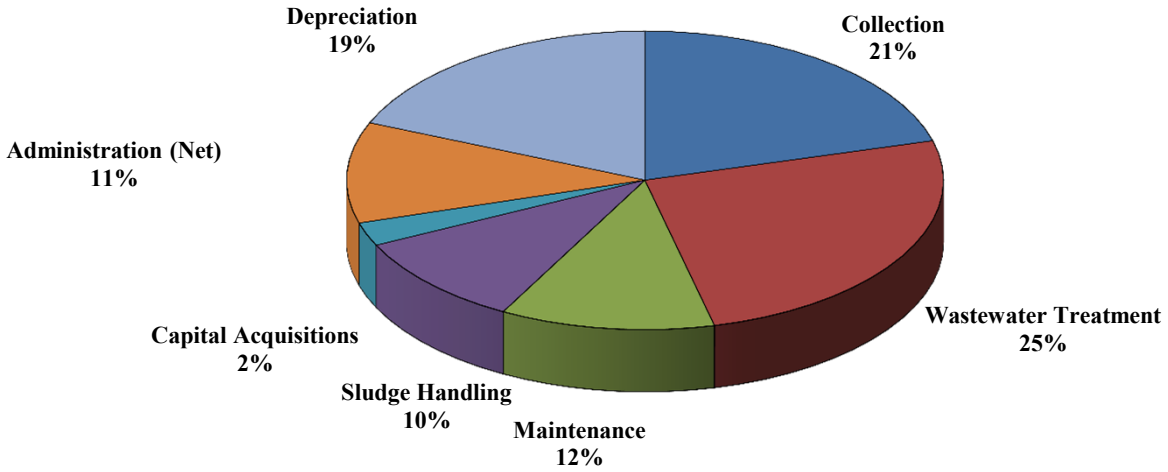
AUTHORITY - This Fund was established on June 12, 1962 to meet the requirements of Ordinances 261 and 262 of the City of Jackson.

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Sewer Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Sewer Fund
Estimated Changes in Cash Flow

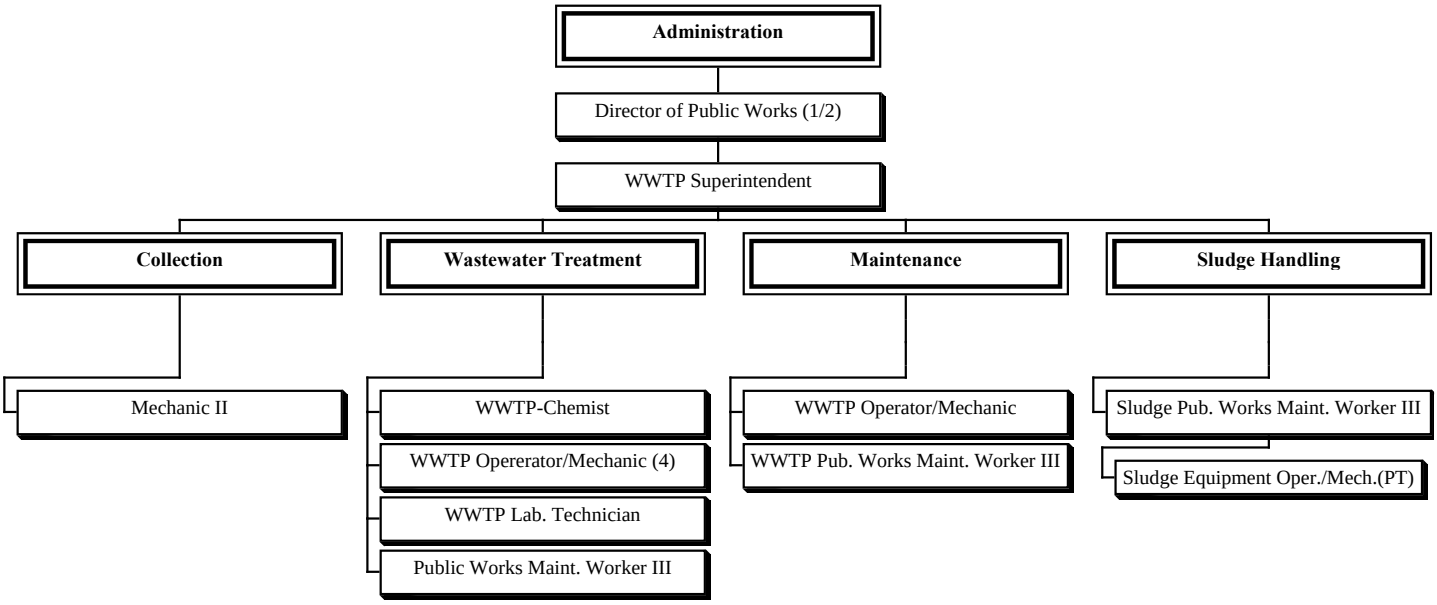
	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues:						
Charges For Goods & Services	4,776,269	4,781,863	4,956,846	4,767,004	5,008,400	**0**
Interest & Rents	28,252	18,993	15,000	12,000	15,000	**0**
Miscellaneous	76,838	69,588	67,000	62,000	67,000	**0**
	4,881,359	4,870,444	5,038,846	4,841,004	5,090,400	**0**
Expenses:						
Collection	1,150,350	1,214,802	2,927,802	1,306,971	1,351,587	**0**
Wastewater Treatment	1,685,264	1,412,235	1,496,970	1,525,639	1,662,560	**0**
Maintenance	711,085	259,278	445,307	708,828	756,192	**0**
Sludge Handling	565,794	562,802	655,626	478,885	648,862	**0**
Administration	1,684,781	1,833,273	1,787,188	1,843,664	1,931,641	**0**
Capital Acquisitions	2,029	0	165,000	100,000	165,000	**0**
	5,799,303	5,282,390	7,477,893	5,963,987	6,515,842	**0**
Revenues Over (Under) Expenses			(2,439,047)	(1,122,983)	(1,425,442)	**0**
Add: Depreciation			1,009,200	1,031,568	1,031,568	
Less: Bond Principal Payments			(100,000)	(100,000)	(100,000)	
Estimated Change in Working Capital			(1,529,847)	(191,415)	(493,874)	**0**
Estimated Working Capital (Unreserved) - Beginning of Year			3,787,781	3,787,781	3,596,366	**3,596,366**
Estimated Working Capital (Unreserved) - End of Year			**2,257,934**	**3,596,366**	**3,102,492**	**3,596,366**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 590 Sewer Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
590-000-000-640.000	Laboratory Services	4,236	0	15,000	500	1,000	
590-000-000-640.001	I.P.P. Monitoring	11,272	11,155	15,000	7,000	10,000	
590-000-000-650.010	Utility Billing	2,441,043	2,373,001	2,369,000	2,369,000	2,605,900	
590-000-000-650.020	Utility Billing-Prison	535,886	512,289	540,000	544,000	544,000	
590-000-000-650.030	Utility Bill.-Summit	836,169	886,311	850,000	816,000	816,000	
590-000-000-650.040	Utility Bill.-Spring Arbor	270,423	249,988	270,000	280,000	280,000	
590-000-000-650.050	Utility Bill.-Napoleon	36,865	33,219	36,000	35,104	36,000	
590-000-000-650.060	Utility Bill.-Blackman	522,415	616,250	725,000	600,000	600,000	
590-000-000-650.061	Sewer Maint.-Blackman	3,771	3,570	4,500	3,400	3,500	
590-000-000-650.062	Out Of City Account	107,883	88,793	126,946	105,000	105,000	
590-000-000-650.070	Utility Bill.-Rives	6,306	7,287	5,400	7,000	7,000	
590-000-000-662.000	Penalties	62,324	62,148	55,000	58,000	55,000	
590-000-000-664.000	Interest	28,252	18,993	15,000	12,000	15,000	
590-000-000-698.000	Miscellaneous	14,514	7,440	12,000	4,000	12,000	
Total Revenues		**4,881,359**	**4,870,444**	**5,038,846**	**4,841,004**	**5,090,400**	**0**

City of Jackson
Sewer Fund
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Sewer Fund-Collection***			
Fund-Activity:	***590-549***			
307	Mechanic II	1		46,663
	Retiree Health Insurance Stipends			3,360
		1		**50,023**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 549 Collection

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
590-549-000-706.000	Salaries and Wages	45,666	47,770	49,832	46,980	50,023	
590-549-000-709.000	Overtime	1,657	2,273	3,500	2,000	3,500	
590-549-000-715.000	Employers FICA	3,363	3,458	4,080	3,400	4,094	
590-549-000-719.000	Health Insurance	14,103	14,963	17,603	17,603	18,497	
590-549-000-719.678	RX Drug Insurance	2,210	0	0	0	0	
590-549-000-719.679	Health Insurance Deductible	900	1,800	1,800	1,800	0	
590-549-000-722.000	Pension-General	4,226	5,780	6,256	6,000	6,130	
590-549-000-724.000	Unemployment Comp.	363	63	63	63	236	
590-549-000-724.001	Workers Compensation	619	670	735	735	737	
590-549-000-725.000	Other Fringe Benefits	111	184	1,004	1,005	1,005	
		73,218	76,961	84,873	79,586	84,222	**0**
Material and Supplies:							
590-549-000-740.000	Operating Supplies	308	449	500	400	500	
590-549-000-755.000	Safety Supplies	698	796	0	0	0	
590-549-000-758.000	Laundry	72	0	365	365	365	
590-549-000-778.000	Equipment Maint. Supplies	2,928	264	3,000	2,000	3,000	
		4,006	1,509	3,865	2,765	3,865	**0**
Contractual and Other:							
590-549-000-818.000	Contractual Services	6,440	1,842	5,000	5,000	5,000	
590-549-000-818.006	Instrument Maintenance	0	0	2,000	500	2,000	
590-549-000-818.258	GIS Services - MIS	44,089	51,829	52,138	10,000	10,000	
590-549-000-850.000	Communications	1,952	1,629	4,000	1,500	4,000	
590-549-000-914.000	Insurance	4,014	4,196	4,200	4,200	4,200	
590-549-000-920.000	Utlities	36,173	33,449	35,000	30,000	35,000	
590-549-000-930.000	Repairs & Maintenance	6,274	5,264	15,000	8,000	15,000	
590-549-000-938.404	Sewer Maintenance-DPS	272,760	281,505	439,951	327,120	350,000	
590-549-000-939.000	Vehicle Maintenance	1,069	0	0	0	0	
590-549-000-963.000	Miscellaneous	14,055	-166	50,000	50,000	50,000	
590-549-000-999.405	Cont.-Sewer Replacemt Fd.	648,000	756,784	2,231,775	750,000	750,000	
590-549-000-999.406	Cont.-Equip. Replacemt Fd.	38,300	0	0	38,300	38,300	
		1,073,126	1,136,332	2,839,064	1,224,620	1,263,500	**0**
Collection		**1,150,350**	**1,214,802**	**2,927,802**	**1,306,971**	**1,351,587**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Sewer Fund-Waste Water Treatment***			
Fund-Activity:	***590-550***			
010	WWTP-Chemist	1		65,112
306	WWTP-Laboratory Technician	1		48,122
306	WWTP Operator/Mechanic	4		189,988
306	WWTP Public Works Maint. Worker III	1		48,942
	Health Insurance Stipends			1,200
	Activity Total	**7**		**353,364**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 550 Wastewater Treatment

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
590-550-000-702.000	Termination Pay	0	3,549	0	12,586	0	
590-550-000-706.000	Salaries and Wages	476,250	350,952	336,212	290,000	353,364	
590-550-000-707.000	Wages-Temporary	28,976	17,160	14,925	2,700	0	
590-550-000-709.000	Overtime	58,341	67,189	62,314	62,000	76,765	
590-550-000-715.000	Employers FICA	39,209	30,207	31,629	28,097	32,906	
590-550-000-719.000	Health Insurance	99,390	79,395	92,584	92,000	107,451	
590-550-000-719.678	RX Drug Insurance	12,782	0	0	0	0	
590-550-000-719.679	Health Insurance Deductible	10,315	12,416	11,700	11,700	0	
590-550-000-722.000	Pension-General	52,678	51,835	49,745	44,070	52,416	
590-550-000-724.000	Unemployment Comp.	3,935	439	441	1,652	1,652	
590-550-000-724.001	Workers Compensation	7,657	5,803	6,060	6,864	6,864	
590-550-000-725.000	Other Fringe Benefits	7,066	5,563	7,052	5,000	7,263	
		796,599	624,508	612,662	556,669	638,681	**0**
Material and Supplies:							
590-550-000-740.000	Operating Supplies	6,916	2,677	7,500	5,500	7,500	
590-550-000-743.000	Chemicals	99,644	129,731	114,000	110,000	114,000	
590-550-000-748.000	Laboratory Supplies	13,066	17,147	19,000	20,000	20,000	
590-550-000-751.000	Gasoline	0	257	0	0	0	
590-550-000-755.000	Safety Supplies	5,828	2,127	15,000	3,000	10,000	
590-550-000-758.000	Laundry	3,612	2,370	3,650	3,000	3,650	
		129,066	154,309	159,150	141,500	155,150	**0**
Contractual and Other:							
590-550-000-719.001	Health Insurance-Retirees	38,298	26,606	22,658	24,072	26,479	
590-550-000-816.000	Industrial Pretreatmt Prog.	29,388	26,234	80,000	36,000	60,000	
590-550-000-818.000	Contractual Services	21,264	20,051	42,500	50,000	50,000	
590-550-000-850.000	Communications	3,069	2,527	6,000	2,000	6,000	
590-550-000-920.000	Utilities	534,872	558,000	570,000	580,000	590,000	
590-550-000-933.000	Equipment Maintenance	150	0	4,000	3,000	4,000	
590-550-000-939.000	Vehicle Maintenance	308	0	0	148	0	
590-550-000-999.406	Cont.-Equip. Replacemt Fd.	132,250	0	0	132,250	132,250	
		759,599	633,418	725,158	827,470	868,729	**0**
Wastewater Treatment		**1,685,264**	**1,412,235**	**1,496,970**	**1,525,639**	**1,662,560**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Sewer Fund-Maintenance***			
Fund-Activity:	***590-551***			
306	WWTP Public Works Maint. Worker III	1		29,023
306	WWTP Operator/Mechanic	1		41,213
	Activity Total	**2**		**70,236**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 551 Maintenance

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
590-551-000-702.000	Termination Pay	0	7,426	0	0	0	
590-551-000-706.000	Salaries and Wages	133,052	20,368	95,025	50,000	70,236	
590-551-000-707.000	Wages-Temporary	0	0	0	0	0	
590-551-000-709.000	Overtime	6,590	488	0	10,000	6,989	
590-551-000-715.000	Employers FICA	1,273	2,149	7,270	5,000	5,908	
590-551-000-719.000	Health Insurance	26,485	4,009	35,206	20,697	20,697	
590-551-000-719.005	Health - MERS HSA	0	0	0	0	1,750	
590-551-000-719.678	RX Drug Insurance	2,630	0	0	0	0	
590-551-000-719.679	Health Insurance Deductible	2,804	625	3,600	1,500	0	
590-551-000-722.000	Pension-General	13,914	2,621	10,491	7,500	9,437	
590-551-000-723.000	Pension-MERS DC	0	0	2,851	2,851	937	
590-551-000-724.000	Unemployment Comp.	1,089	0	126	50	472	
590-551-000-724.001	Workers Compensation	2,028	427	1,397	800	1,426	
590-551-000-725.000	Other Fringe Benefits	469	102	2,006	400	1,905	
		190,334	38,215	157,972	98,798	119,757	**0**
Material and Supplies:							
590-551-000-740.000	Operating Supplies	3,108	2,651	3,000	3,000	3,000	
590-551-000-751.000	Gasoline	928	1,436	4,500	4,900	4,900	
590-551-000-751.001	Lubricants	1,708	52	3,000	500	3,000	
590-551-000-755.000	Safety Supplies	429	0	0	0	0	
590-551-000-758.000	Laundry	0	130	750	1,800	750	
590-551-000-776.000	Custodial Supplies	399	739	655	500	655	
590-551-000-778.000	Equipment Maint Supplies	31,832	36,190	30,900	28,000	30,900	
590-551-000-778.001	Electrical Supplies	9,579	12,031	12,000	4,000	12,000	
		47,983	53,229	54,805	42,700	55,205	**0**
Contractual and Other:							
590-551-000-818.000	Contractual Services	25,314	34,264	40,000	60,000	60,000	
590-551-000-818.005	Cont.Serv.-Grounds Maint.	12,250	9,054	22,000	10,000	22,000	
590-551-000-818.006	Instrument Maintenance	3,419	1,929	20,600	3,500	20,600	
590-551-000-914.000	Insurance	59,532	60,076	60,530	60,530	60,530	
590-551-000-930.000	Repairs & Maintenance	42,475	47,609	50,000	80,000	65,000	
590-551-000-931.000	Building Maintenance	6,139	4,046	15,000	15,000	15,000	
590-551-000-938.000	Grounds Maintenance	7,975	4,633	12,000	12,000	12,000	
590-551-000-939.000	Vehicle Maintenance	2,742	4,898	11,000	13,000	12,000	
590-551-000-941.000	Rentals	0	1010	1,000	200	1,000	
590-551-000-956.001	Contingency	222	315	400	400	400	
590-551-000-999.406	Cont.-Equip. Replacement Fd.	312,700	0	0	312,700	312,700	
		472,768	167,834	232,530	567,330	581,230	**0**
Maintenance		**711,085**	**259,278**	**445,307**	**708,828**	**756,192**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Sewer Fund-Sludge Handling***			
Fund-Activity:	***590-553***			
305	Sludge Public Works Maint. Worker III	2		70,479
PT	Sludge Equipment Operator/Mechanic		1	23,040
	Health Insurance Stipends			2,400
	Activity Total	**2**	**1**	**95,919**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 553 Sludge Handling

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
590-553-000-702.000	Termination Pay	0	1,351	0	0	0	
590-553-000-706.000	Salaries and Wages	69,655	72,509	80,425	50,000	72,879	
590-553-000-707.000	Wages - temporary	15,170	0	23,040	0	23,040	
590-553-000-709.000	Overtime	1,069	3,368	2,450	1,000	3,700	
590-553-000-715.000	Employers FICA	6,265	5,350	8,103	3,000	7,622	
590-553-000-719.000	Health Insurance	22,946	26,226	35,206	18,325	36,994	
590-553-000-719.005	Health - MERS HSA	0	0	0	0	1,750	
590-553-000-719.678	RX Drug Insurance	3,016	0	0	0	0	
590-553-000-719.679	Health Insurance Deductible	1,359	3,206	3,600	0	0	
590-553-000-722.000	Pension-General	6,824	9,198	10,076	5,000	9,065	
590-553-000-723.000	Pension-MERS DC	0	0	0	0	920	
590-553-000-724.000	Unemployment Comp.	1,260	115	126	50	472	
590-553-000-724.001	Workers Compensation	1,159	1,096	1,522	500	1,376	
590-553-000-725.000	Other Fringe Benefits	262	426	1,928	200	1,894	
		128,985	122,845	166,476	78,075	159,712	**0**
Material and Supplies:							
590-553-000-740.000	Operating Supplies	1,050	887	1,000	1,000	1,000	
590-553-000-748.000	Laboratory Supplies	1,771	767	2,000	1,000	2,000	
590-553-000-751.000	Gasoline	16,059	16,676	14,000	8,000	14,000	
590-553-000-755.000	Safety Supplies	3,816	370	0	0	0	
590-553-000-758.000	Laundry	742	301	1,000	500	1,000	
590-553-000-778.000	Equipment Maint. Supplies	722	2,074	4,000	2,500	4,000	
		24,160	21,075	22,000	13,000	22,000	**0**
Contractual and Other:							
590-553-000-719.001	Health Insurance-Retirees	41,777	48,197	24,000	24,000	24,000	
590-553-000-818.000	Contractual Services	184,197	182,515	240,000	200,000	240,000	
590-553-000-914.000	Insurance	3,343	3,376	3,400	3,400	3,400	
590-553-000-921.000	Utilities-Gas	37,998	46,529	57,000	20,000	57,000	
590-553-000-933.000	Equipment Maintenance	5,208	537	2,500	1,500	2,500	
590-553-000-939.000	Vehicle Maintenance	1,387	2,117	0	160	0	
590-553-000-939.001	Vehicle Maint. Serv.	3,989	861	5,000	4,000	5,000	
590-553-000-941.000	Rentals	0	0	500	0	500	
590-553-000-999.406	Cont.-Equip. Replacement Fd.	134,750	134,750	134,750	134,750	134,750	
		412,649	418,882	467,150	387,810	467,150	**0**
Sludge Handling		**565,794**	**562,802**	**655,626**	**478,885**	**648,862**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Sewer Fund-Administration***			
Fund-Activity:	***590-554***			
014	WWTP Superintendent	1		67,919
	Activity Total	**1**		67,919
Add:	Retirees Health Insurance Stipends			1,710
	Director of Public Works (50%)			56,093
	Activity Total			**125,722**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 554 Administration

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
590-554-000-702.000	Termination Pay	16,092	2,582	0	0	0	
590-554-000-706.000	Salaries and Wages	62,081	42,968	123,480	80,000	125,722	
590-554-000-707.000	Wages-Temporary	4,947	3,062	7,826	0	0	
590-554-000-709.000	Overtime	0	0	600	0	0	
590-554-000-715.000	Employers FICA	6,877	5,618	10,091	10,091	9,618	
590-554-000-719.000	Health Insurance	8,088	10,860	24,837	17,117	24,387	
590-554-000-719.005	Health - MERS HSA	0	606	0	0	1,750	
590-554-000-719.678	RX Drug Insurance	0	0	0	0	0	
590-554-000-719.679	Health Insurance Deductible	1,018	1,523	2,700	1,200	0	
590-554-000-722.000	Pension-General	4,771	8,652	14,306	8,000	15,155	
590-554-000-723.000	Pension-MERS DC	0	638	2,055	1,500	2,038	
590-554-000-724.000	Unemployment Comp.	333	166	95	95	181	
590-554-000-724.001	Workers Compensation	1,281	1,152	2,030	1,500	1,924	
590-554-000-725.000	Other Fringe Benefits	679	1,012	1,467	900	1,637	
		106,167	78,839	189,487	120,403	182,412	**0**
Material and Supplies:							
590-554-000-726.000	Supplies	4,031	2,174	3,000	1,500	3,000	
590-554-000-740.000	Operating Supplies	1,534	4,929	2,500	1,000	2,500	
		5,565	7,103	5,500	2,500	5,500	**0**
Contractual and Other:							
590-554-000-719.001	Health Ins. - Retirees	23,255	22,119	9,740	15,929	16,000	
590-554-000-808.000	Audit Fees	4,213	3,276	3,906	3,961	4,040	
590-554-000-817.000	Consultant Services	31,316	82,951	35,000	70,000	100,000	
590-554-000-818.000	Contractual Services	9,299	1,214	500	500	500	
590-554-000-818.028	Contractual Services	0	6,666	0	0	0	
590-554-000-853.000	Telephone	6,340	7,228	6,000	6,000	6,000	
590-554-000-861.000	Auto Allowance	134	320	200	0	200	
590-554-000-873.000	Travel	47	0	200	200	200	
590-554-000-880.000	Community Promotion	10,147	52,960	93,230	83,230	83,230	
590-554-000-902.000	Advertising	116	1,118	2,000	1,200	2,000	
590-554-000-930.000	Repairs & Maintenance	0	0	2,000	1,000	2,000	
590-554-000-958.000	Memberships and Dues	255	459	750	500	750	
590-554-000-960.000	Education & Training	1,238	1,830	2,000	2,000	2,000	
590-554-000-962.000	Uncollectible Accounts	0	88,771	0	0	0	
590-554-000-965.101	Admin.-General Fund	207,137	184,877	210,000	210,000	210,000	
590-554-000-999.591	Cont.-Water Fund	252,768	248,499	208,750	286,323	282,191	
		546,265	702,288	574,276	680,843	709,111	**0**
Capital Outlay :							
590-554-000-971.000	Depreciation	968,916	993,575	970,000	993,575	993,575	
590-554-000-971.001	Depreciation - Mun. Assets	7,198	6,161	7,200	6,161	6,161	
590-554-000-971.002	Depreciation - Other Assets	32,020	31,832	32,000	31,832	31,832	
		1,008,134	1,031,568	1,009,200	1,031,568	1,031,568	**0**
Debt Service:							
590-554-000-995.000	Interest	18,375	13,200	7,975	7,975	2,675	
590-554-000-996.000	Paying Agent Fees	275	275	750	375	375	
		18,650	13,475	8,725	8,350	3,050	**0**
Administration		**1,684,781**	**1,833,273**	**1,787,188**	**1,843,664**	**1,931,641**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 555 Capital Acquisitions

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Capital Outlay:							
590-555-000-982.006	Treatment Plant	2,029	0	165,000	100,000	165,000	
		2,029	0	165,000	100,000	165,000	**0**
Capital Acquisitions		**2,029**	**0**	**165,000**	**100,000**	**165,000**	**0**

(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.

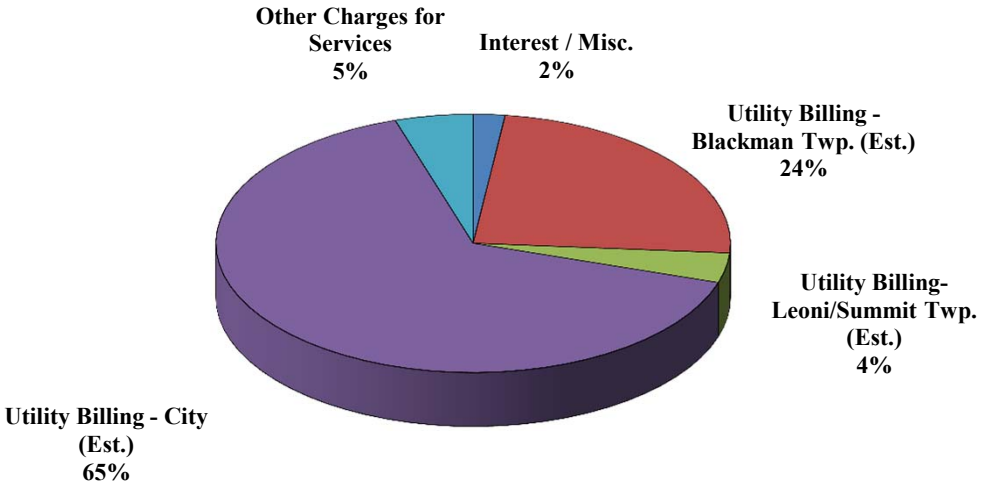
CHARACTER - The revenues generated from the Water system must be set aside as collected in accounts as designated by existing revenue bond ordinances. These revenues are pledged for the specific purposes and transferred in a manner specified by those ordinances.

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.

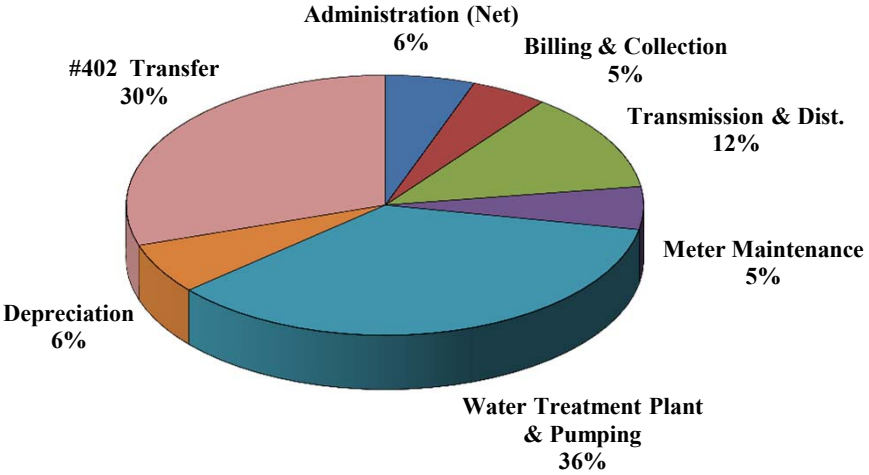
AUTHORITY - This Fund was established in fiscal year 1936/37 and meets the requirements of Ordinance No. 439 of the City of Jackson.

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Water Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Water Fund
Estimated Changes in Cash Flow

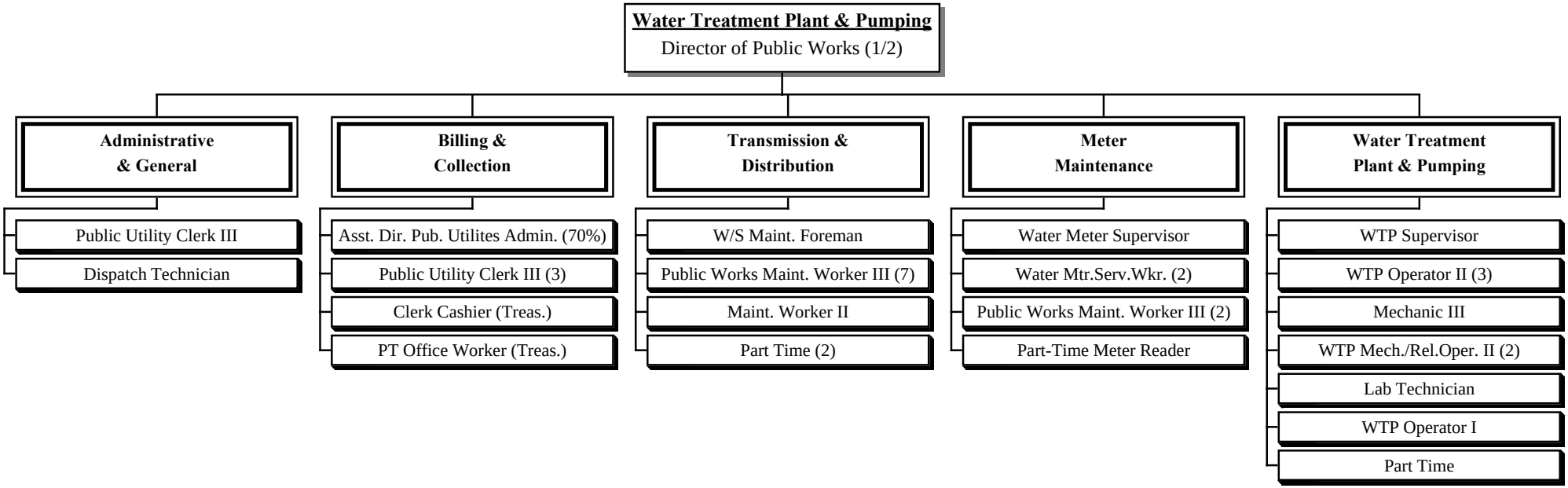
	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues:						
Charges For Goods & Services	7,936,866	7,504,419	7,761,510	7,388,938	8,128,947	**0**
Interest & Rents	33,277	31,314	21,120	21,212	21,212	**0**
Contributions From Other Funds	252,768	248,499	282,031	286,323	282,191	**0**
Miscellaneous	182,587	169,360	150,500	152,200	150,200	**0**
	8,405,498	7,953,592	8,215,161	7,848,673	8,582,550	**0**
Expenses:						
Administrative & General	2,639,673	3,816,586	4,825,585	4,869,714	4,887,836	**0**
Billing & Collection	523,868	496,997	564,062	572,645	559,383	**0**
Transmission & Distribution	964,597	1,177,373	1,476,169	1,356,228	1,435,541	**0**
Meter Maintenance	487,126	476,649	565,187	582,724	619,448	**0**
Water Treatment Plant & Pumping	2,414,710	2,308,845	3,954,717	4,097,188	4,154,852	**0**
	7,029,974	8,276,450	11,385,720	11,478,499	11,657,060	**0**
Revenues Over (Under) Expenses			(3,170,559)	(3,629,826)	(3,074,510)	**0**
Add: Depreciation			703,131	735,443	735,443	
Less: Bond Principal Payments			0	0	0	**0**
Estimated Change in Working Capital			(2,467,428)	(2,894,383)	(2,339,067)	**0**
Estimated Working Capital (Unreserved) - Beginning of Year			7,245,830	7,245,830	4,351,447	**4,351,447**
Estimated Working Capital (Unreserved) - End of Year			**4,778,402**	**4,351,447**	**2,012,380**	**4,351,447**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 591 Water Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
591-000-000-631.001	Turn On Charge	45,444	34,566	40,000	35,000	35,000	
591-000-000-631.004	Overtime Service Calls	180	0	200	0	0	
591-000-000-632.003	Meter Shop	15,270	31,932	25,000	25,000	25,000	
591-000-000-632.005	Time/Materials-Others	10,055	18,864	16,000	16,000	16,000	
591-000-000-642.000	Laboratory Services	2,472	2,316	4,000	3,000	3,000	
591-000-000-642.002	Bulk Water Sale	31,067	24,351	20,000	25,000	25,000	
591-000-000-642.003	Material Sold	1,273	650	1,500	1,000	1,000	
591-000-000-642.004	Sale Of Scrap	12,700	14,873	2,000	10,000	3,000	
591-000-000-649.000	Auction Proceeds	3,415	8,957	0	0	0	
591-000-000-650.001	New Water & Sewer Service	19,187	13,105	500	15,000	15,000	
591-000-000-650.002	Hydrant Meter Use	4,170	3,301	4,000	15,000	15,000	
591-000-000-650.010	Utility Billing	8,014,367	7,584,136	7,872,910	7,470,090	8,217,099	
591-000-000-651.010	Utility Billing - NSF Fees	270	475	400	400	400	
591-000-000-653.003	Billing Adjustments - Blackman	-217,554	-218,886	-220,000	-220,000	-220,000	
591-000-000-653.004	Billing Adjustments - Leoni	-2,035	-5,264	-5,000	-6,552	-6,552	
591-000-000-662.000	Penalties	167,183	160,136	150,000	152,000	150,000	
591-000-000-664.000	Interest	33,277	31,314	21,120	21,212	21,212	
591-000-000-673.000	Sale of Fixed Assets	0	0	0	0	0	
591-000-000-685.000	Insurance Refund	11,130	0	0	0	0	
591-000-000-698.000	Miscellaneous	859	267	500	200	200	
591-000-000-699.589	Cont.-Storm Wtr Utilty Fd	0	0	0	0	0	
591-000-000-699.590	Cont.-Sewer Fund	252,768	248,499	282,031	286,323	282,191	
Total Revenues		**8,405,498**	**7,953,592**	**8,215,161**	**7,848,673**	**8,582,550**	**0**

City of Jackson
Water Fund
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 591 Water Fund
Dept 556 Administrative & General

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
591-556-000-702.000	Termination Pay	0	1,438	0	195	0	
591-556-000-706.000	Salaries and Wages	142,411	145,564	95,803	95,803	100,651	
591-556-000-707.000	Wages-Temporary	0	0	0	0	0	
591-556-000-709.000	Overtime	1,201	1,770	4,102	4,102	3,400	
591-556-000-715.000	Employers FICA	6,212	6,097	7,563	7,563	8,359	
591-556-000-719.000	Health Insurance	15,606	14,955	20,898	21,469	31,445	
591-556-000-719.678	RX Drug Insurance	2,481	0	0	0	0	
591-556-000-719.679	Health Insurance Deductible	1,189	2,412	2,700	2,700	0	
591-556-000-722.000	Pension-General	5,817	8,284	9,539	9,539	10,582	
591-556-000-724.000	Unemployment Comp.	444	90	95	95	401	
591-556-000-724.001	Workers Compensation	95	94	107	107	121	
591-556-000-725.000	Other Fringe Benefits	823	1,689	1,517	1,996	1,715	
		176,279	182,393	142,324	143,569	156,674	**0**
Material and Supplies:							
591-556-000-726.000	Supplies	2,640	4,601	3,000	4,000	4,000	
591-556-000-751.000	Gasoline	0	243	0	0	0	
591-556-000-755.000	Safety Supplies	2,478	3,831	5,000	5,000	5,000	
591-556-000-776.000	Custodial Supplies	0	908	600	600	600	
		5,118	9,583	8,600	9,600	9,600	**0**
Contractual and Other:							
591-556-000-719.001	Health Insurance-Retirees	32,899	36,461	41,191	36,000	39,600	
591-556-000-808.000	Audit Fees	2,146	2,156	2,199	2,797	2,853	
591-556-000-818.000	Contractual Services	6,748	3,687	20,000	20,000	20,000	
591-556-000-851.000	Radio Maintenance	1,703	1,703	4,000	4,000	4,000	
591-556-000-853.000	Telephone	1,469	1,067	2,000	2,000	2,000	
591-556-000-873.000	Travel	0	115	400	400	400	
591-556-000-880.000	Community Promotion	10,147	52,960	93,230	93,230	93,230	
591-556-000-900.000	Printing & Publishing	6,220	7,120	10,000	10,000	10,000	
591-556-000-914.000	Insurance	63,616	63,599	63,599	67,794	69,150	
591-556-000-914.001	Insurance-Deductible	1,482	0	10,000	10,000	10,000	
591-556-000-921.000	Utilities-Gas	1,828	3,018	3,000	3,000	3,000	
591-556-000-922.000	Utilities-Electricity	1,111	1,329	1,600	1,600	1,600	
591-556-000-923.000	Utilities-Water	0	0	0	0	0	
591-556-000-931.000	Building Maintenance	150	0	1,000	1,000	1,000	
591-556-000-934.000	Office Equipment Maintenance	100	344	0	395	400	
591-556-000-939.000	Vehicle Maintenance	31	700	0	0	0	
591-556-000-958.000	Memberships and Dues	3,300	3,913	3,311	3,311	3,311	
591-556-000-960.000	Education & Training	0	89	1,000	1,000	1,000	
591-556-000-962.000	Uncollectible Accounts	0	0	15,000	15,000	15,000	
591-556-000-965.101	Admin.-General Fund	201,814	209,575	200,000	209,575	209,575	
591-556-000-966.000	Public Works O/H	2,426	1,331	0	0	0	
591-556-000-967.000	Engineering O/H	322	0	0	0	0	
591-556-000-999.402	Cont.-Water Equip. & Rep. Fd.	1,400,000	2,500,000	3,500,000	3,500,000	3,500,000	
		1,737,512	2,889,167	3,971,530	3,981,102	3,986,119	**0**

Continued

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 591 Water Fund
Dept 556 Administrative & General (Continued)

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Capital Outlay:							
591-556-000-971.000	Depreciation	703,131	735,443	703,131	735,443	735,443	
		703,131	735,443	703,131	735,443	735,443	**0**
Debt Service:							
591-556-000-995.000	Interest	17,633	0	0	0	0	
591-556-000-996.000	Paying Agent Fees	0	0	0	0	0	
		17,633	0	0	0	0	**0**
Administrative & General		**2,639,673**	**3,816,586**	**4,825,585**	**4,869,714**	**4,887,836**	**0**

Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Water Fund-Administrative & General***			
Fund-Activity:	***591-556***			
306	Public Utility Clerk III	1		**48,942**
306	Dispatch Technician	1		**48,942**
	Activity Total	**1**		**97,884**
	Add:	Retiree Health Insurance Stipends		**17,450**
	Less:	Dispatch Technician (30%)		**-14,683**
				100,651

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Water Fund-Billing & Collection***			
Fund-Activity:	***591-558***			
014	Asst. Director Public Utilities Admin.	1		82,304
305	Clerk Cashier (Treas.)	1		47,370
306	Public Utility Clerk III	3		141,996
PT	Part Time - Office Worker (Treas.)		1	12,000
		5	**1**	**283,670**
	Add: Retiree Health Insurance Stipends			1,200
	Less: 20% Asst. Director Public Utilities Admin. To 641-440			-16,461
	10% Asst. Director Public Utilities Admin. To 642-449			-8,230
				260,179

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 591 Water Fund
Dept 558 Billing & Collection

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2013/14 Adopted
Personal Services:							
591-558-000-702.000	Termination Pay	0	0	0	0	0	
591-558-000-706.000	Salaries and Wages	213,998	238,569	231,638	245,000	248,179	
591-558-000-707.000	Wages-Temporary	9,931	10,024	15,000	15,000	12,000	
591-558-000-709.000	Overtime	4,253	3,060	6,600	6,600	6,000	
591-558-000-715.000	Employers FICA	16,562	17,907	19,361	20,395	20,363	
591-558-000-719.000	Health Insurance	52,569	54,870	68,611	68,611	69,274	
591-558-000-719.678	RX Drug Insurance	7,200	0	0	0	0	
591-558-000-719.679	Health Insurance Deductible	4,027	7,558	7,560	7,560	0	
591-558-000-722.000	Pension-General	20,959	28,307	29,654	31,500	30,914	
591-558-000-724.000	Unemployment Comp.	2,106	870	359	1,345	1,345	
591-558-000-724.001	Workers Compensation	1,066	1,223	353	1,260	370	
591-558-000-725.000	Other Fringe Benefits	1,241	1,319	4,608	2,000	4,744	
		333,912	363,707	383,744	399,271	393,189	**0**
Material and Supplies:							
591-558-000-726.000	Office Supplies	12,359	8,160	15,000	15,000	15,000	
591-558-000-730.000	Postage	35,066	29,879	43,000	36,000	38,000	
		47,425	38,039	58,000	51,000	53,000	**0**
Contractual and Other:							
591-558-000-719.001	Health Insurance-Retirees	4,576	4,521	5,824	4,680	5,148	
591-558-000-808.000	Audit Fees	2,146	2,156	2,199	2,797	2,853	
591-558-000-810.000	EPAY Costs	4,412	4,483	4,412	4,500	4,500	
591-558-000-818.000	Contractual Services	20,449	15,011	21,000	21,000	21,000	
591-558-000-853.000	Telephone	1,613	2,089	2,200	2,200	2,200	
591-558-000-873.000	Travel	95	40	100	200	200	
591-558-000-900.000	Printing & Publishing	2,768	200	2,800	2,800	2,800	
591-558-000-914.000	Insurance	6,293	6,290	6,290	6,704	7,000	
591-558-000-921.000	Utilities-Gas	10	0	0	0	0	
591-558-000-922.000	Utilities-Electricity	615	0	0	0	0	
591-558-000-934.000	Office Equipment Maintenance	6,474	3,794	9,203	9,203	9,203	
591-558-000-946.000	Office Equipment Rental	90	0	500	500	500	
591-558-000-958.000	Memberships & Dues	70	20	90	90	90	
591-558-000-960.000	Education & Training	150	0	500	500	500	
591-558-000-962.000	Uncollectible Accounts	2,145	20,780	5,000	5,000	5,000	
591-558-000-965.101	Admin.-General Fund	44,156	31,316	50,000	50,000	40,000	
		96,062	90,700	110,118	110,174	100,994	**0**
Capital Outlay:							
591-558-000-983.000	Office Equipment	46,469	3,556	11,200	11,200	11,200	
591-558-000-984.000	Software	0	995	1,000	1,000	1,000	
		46,469	4,551	12,200	12,200	12,200	**0**
Billing & Collection		**523,868**	**496,997**	**564,062**	**572,645**	**559,383**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Water Fund-Transmission & Distribution***			
Fund-Activity:	***591-560***			
011	W & S Maintenance Foreman	1		68,628
305	Maintenance Worker II	1		46,255
306	Public Works Maint. Worker III	7		322,116
PT	Part Time		2	24,000
	Activity Total	**9**	**2**	**460,999**
	Add: Retiree Health Insurance Stipends			5,520
	Less: Public Works Maint. Worker III (50%) From 641-440			-24,471
				442,048

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 591 Water Fund
Dept 560 Transmission & Distribution

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
591-560-000-702.000	Termination Pay	0	12,375	0	1,102	0	
591-560-000-706.000	Salaries and Wages	341,426	390,933	420,216	410,000	418,048	
591-560-000-707.000	Wages-Temporary	2,113	164	24,000	24,000	24,000	
591-560-000-709.000	Overtime	14,817	33,343	45,714	45,714	55,200	
591-560-000-715.000	Employers FICA	25,906	31,626	37,482	36,782	37,794	
591-560-000-719.000	Health Insurance	79,588	63,459	130,079	130,079	114,653	
591-560-000-719.678	RX Drug Insurance	13,084	0	0	0	1,750	
591-560-000-719.679	Health Insurance Deductible	5,686	9,297	12,600	12,600	0	
591-560-000-722.000	Pension-General	34,525	51,590	54,968	57,055	55,479	
591-560-000-724.000	Unemployment Comp.	2,441	484	599	599	2,242	
591-560-000-724.001	Workers Compensation	6,161	7,059	8,150	8,150	8,061	
591-560-000-725.000	Other Fringe Benefits	4,805	5,283	8,588	8,588	8,749	
		530,552	605,613	742,396	734,669	725,976	**0**
Material and Supplies:							
591-560-000-740.000	Operating Supplies	11,125	18,557	20,000	35,000	21,000	
591-560-000-751.000	Gasoline	24,241	31,163	30,000	30,000	33,000	
591-560-000-758.000	Laundry	1,175	1,515	3,000	3,000	3,000	
591-560-000-759.000	Small Tools	9,704	9,006	10,000	7,500	13,000	
591-560-000-781.000	Valve-Hydrant Supplies	68,403	162,249	150,000	120,000	150,000	
		114,648	222,490	213,000	195,500	220,000	**0**
Contractual and Other:							
591-560-000-719.001	Health Insurance-Retirees	19,497	15,660	22,273	30,059	33,065	
591-560-000-818.000	Contractual Services	119,353	141,059	237,500	150,000	200,000	
591-560-000-853.000	Telephone	3,314	3,713	3,500	3,500	4,000	
591-560-000-873.000	Travel	0	14	100	100	100	
591-560-000-921.000	Utilities-Gas	2,199	3,766	4,000	4,000	4,000	
591-560-000-922.000	Utilities-Electricity	1,988	2,858	2,700	2,700	2,700	
591-560-000-923.000	Utilities-Water	0	2	0	0	0	
591-560-000-931.000	Building Maintenance	3,259	635	4,000	4,000	4,000	
591-560-000-933.000	Equipment Maintenance	776	221	15,000	10,000	20,000	
591-560-000-936.000	Pavement Repairs	80,553	102,555	130,000	130,000	130,000	
591-560-000-939.000	Vehicle Maintenance	40,175	52,300	50,000	50,000	50,000	
591-560-000-943.000	Equipment Rental	22,683	11,996	25,000	25,000	25,000	
591-560-000-960.000	Education & Training	1,210	1,635	1,700	1,700	1,700	
591-560-000-966.000	Public Works O/H	24,390	12,856	25,000	15,000	15,000	
591-560-000-967.000	Engineering O/H	0	0	0	0	0	
		319,397	349,270	520,773	426,059	489,565	**0**
Transmission & Distribution		**964,597**	**1,177,373**	**1,476,169**	**1,356,228**	**1,435,541**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Water Fund-Meter Maintenance***			
Fund-Activity:	***591-564***			
010	Water Meter Supervisor	1		64,591
305	Water Meter Service Worker	2		92,894
306	Public Works Maint. Worker III	2		92,899
PT	Temp. - Meter Reader		1	5,000
	Activity Total	**5**	**1**	**255,384**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 591 Water Fund
Dept 564 Meter Maintenance

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
591-564-000-702.000	Termination Pay	22	1,139	0	1,139	0	
591-564-000-706.000	Salaries and Wages	229,534	237,233	236,215	236,215	250,384	
591-564-000-707.000	Wages-Temporary	1,225	72	5,000	5,000	5,000	
591-564-000-709.000	Overtime	5,044	9,609	16,600	16,600	19,000	
591-564-000-715.000	Employers FICA	17,112	17,758	19,725	19,725	20,991	
591-564-000-719.000	Health Insurance	50,630	45,332	54,708	59,598	75,690	
591-564-000-719.678	RX Drug Insurance	6,645	0	0	0	0	
591-564-000-719.679	Health Insurance Deductible	4,491	7,271	7,200	7,200	0	
591-564-000-722.000	Pension-General	23,247	30,510	31,652	31,652	32,919	
591-564-000-724.000	Unemployment Comp.	1,806	321	378	378	1,416	
591-564-000-724.001	Workers Compensation	3,846	4,013	4,253	4,253	4,528	
591-564-000-725.000	Other Fringe Benefits	976	2,183	4,948	4,948	5,132	
		344,578	355,441	380,679	386,708	415,060	**0**
Material and Supplies:							
591-564-000-726.000	Office Supplies	359	457	1,700	1,500	1,700	
591-564-000-740.000	Operating Supplies	4,802	4,319	4,500	4,000	4,500	
591-564-000-744.000	Uniform Allowance	60	176	1,475	1,475	1,475	
591-564-000-751.000	Gasoline	14,556	14,167	16,000	12,000	16,000	
591-564-000-758.000	Laundry	791	937	1,550	1,550	1,600	
591-564-000-759.000	Small Tools	983	315	1,100	1,100	1,100	
591-564-000-782.000	Materials	72,172	37,534	85,000	85,000	85,000	
		93,723	57,905	111,325	106,625	111,375	**0**
Contractual and Other:							
591-564-000-719.001	Health Insurance-Retirees	23,777	27,342	27,408	24,216	26,638	
591-564-000-818.000	Contractual Services	10,893	10,430	15,000	35,000	35,000	
591-564-000-853.000	Telephone	2,202	3,419	3,500	3,500	3,500	
591-564-000-873.000	Travel	6	0	100	100	100	
591-564-000-921.000	Utilities-Gas	2,954	3,806	3,500	3,900	4,000	
591-564-000-922.000	Utilities-Electricity	2,074	2,868	3,000	3,000	3,100	
591-564-000-923.000	Utilities-Water	0	2	0	0	0	
591-564-000-931.000	Building Maintenance	559	371	1,000	1,000	1,000	
591-564-000-933.000	Equipment Maintenance	0	370	2,500	2,500	2,500	
591-564-000-939.000	Vehicle Maintenance	5,995	14,165	15,000	15,000	15,000	
591-564-000-958.000	Memberships & Dues	0	0	175	175	175	
591-564-000-960.000	Education & Training	365	530	2,000	1,000	2,000	
		48,825	63,303	73,183	89,391	93,013	**0**
Meter Maintenance		**487,126**	**476,649**	**565,187**	**582,724**	**619,448**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 591 Water Fund
Dept 565 Water Treatment Plant & Pumping

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
591-565-000-702.000	Termination Pay	7,061	12	0	18,698	0	
591-565-000-706.000	Salaries and Wages	485,557	545,908	553,095	552,000	579,417	
591-565-000-707.000	Wages-Temporary	12,058	0	20,000	20,000	20,000	
591-565-000-709.000	Overtime	95,910	73,322	112,000	102,000	104,500	
591-565-000-715.000	Employers FICA	44,459	44,636	52,411	52,991	53,850	
591-565-000-719.000	Health Insurance	84,757	95,989	113,664	127,488	129,791	
591-565-000-719.678	RX Drug Insurance	10,445	0	0	0	0	
591-565-000-719.679	Health Insurance Deductible	7,759	14,382	15,300	15,300	0	
591-565-000-722.000	Pension-General	55,466	73,129	82,229	81,881	80,491	
591-565-000-724.000	Unemployment Comp.	3,690	596	661	750	2,478	
591-565-000-724.001	Workers Compensation	7,838	8,222	11,164	11,000	11,198	
591-565-000-725.000	Other Fringe Benefits	3,061	4,864	10,134	9,500	10,316	
		818,061	861,060	970,658	991,608	992,041	**0**
Material and Supplies:							
591-565-000-740.000	Operating Supplies	2,774	3,340	2,600	2,600	2,700	
591-565-000-743.001	Chemicals-Fluoride	22,037	26,032	29,283	29,283	17,020	
591-565-000-743.002	Chemicals-Lime	481,074	442,070	495,981	495,981	416,033	
591-565-000-743.003	Chemicals-Soda Ash	65,779	39,848	55,489	55,489	53,395	
591-565-000-743.004	Chemicals-Caustic Soda	43,299	18,900	78,333	78,333	75,104	
591-565-000-743.007	Chemicals-Phosphate	33,638	38,430	33,074	33,074	32,174	
591-565-000-743.009	Chemicals-Chlorine	23,286	17,434	25,482	25,482	20,467	
591-565-000-743.010	Ferric Chloride	25,066	23,370	29,443	29,443	18,388	
591-565-000-748.000	Laboratory Supplies	27,630	30,769	29,400	29,400	30,870	
591-565-000-749.000	Diesel Fuel	2,520	0	4,400	4,400	4,400	
591-565-000-751.000	Gasoline	5,847	5,964	6,050	6,050	6,050	
591-565-000-758.000	Laundry	2,693	3,154	3,675	2,675	3,800	
591-565-000-759.000	Small Tools	636	0	1,500	1,500	1,600	
591-565-000-776.000	Custodial Supplies	2,065	1,316	2,400	2,400	2,520	
591-565-000-778.000	Equipment Maint. Supplies	44,916	48,991	47,214	67,053	68,389	
		783,260	699,618	844,324	863,163	752,910	**0**
Contractual and Other:							
591-565-000-719.001	Health Insurance-Retirees	28,286	45,750	48,908	41,388	45,527	
591-565-000-818.000	Contractual Services	224,878	158,896	1,466,413	1,583,859	1,699,691	
591-565-000-818.001	Cont.Service-Well Field	4,088	5,721	7,300	7,300	9,300	
591-565-000-818.003	Cont.Service-Pumping Station	0	0	45,300	45,100	45,300	
591-565-000-853.000	Telephone	4,276	4,483	3,694	3,694	3,879	
591-565-000-873.000	Travel	112	89	800	300	800	
591-565-000-921.000	Utilities-Gas	30,998	45,735	34,000	49,500	51,975	
591-565-000-922.000	Utilities-Electricity	502,202	466,184	510,329	488,329	530,011	
591-565-000-923.000	Utilities-Water	5,949	3,651	4,000	4,000	4,120	

Continued

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 591 Water Fund
Dept 565 Water Treatment Plant & Pumping (Continued)

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual and Other: (Cont'd.)							
591-565-000-931.000	Building Maintenance	383	233	4,000	4,000	4,120	
591-565-000-939.000	Vehicle Maintenance	4,782	8,175	6,000	6,000	6,000	
591-565-000-941.000	Rentals	4,300	4,300	4,300	4,300	4,300	
591-565-000-958.000	Memberships and Dues	265	170	200	200	300	
591-565-000-960.000	Education & Training	2,870	4,780	4,491	4,447	4,578	
		813,389	748,167	2,139,735	2,242,417	2,409,901	**0**
Water Treatment Plant & Pumping		**2,414,710**	**2,308,845**	**3,954,717**	**4,097,188**	**4,154,852**	**0**

Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Water Fund-Water Treatment Plant & Pumping***			
Fund-Activity:	***591-565***			
013	WTP Supervisor	1		**82,651**
018	Director of Public Works	1		**112,185**
306	WTP Operator I	1		**48,732**
306	Lab Technician	1		**43,637**
307	WTP Mechanic/Relief Operator II	2		**103,331**
308	WTP Operator II	3		**164,808**
308	Mechanic III	1		**54,936**
PT	Part Time		1	**20,000**
	Activity Total	10	1	**630,280**
				0
Add:	Retiree Health Insurance Stipends			**25,230**
Less:	Director of Public Works 50% to 590-554 WWTP			**-56,093**
	Activity Total			**599,417**

(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 2015/16 Proposed Budget
Analysis of Estimated Changes in Working Capital

Fund 599 Parking Deck Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	262,746	277,893	274,600	276,419	276,419	**0**
Expenses	499,506	503,660	789,711	502,426	739,053	**0**
Excess of Revenues Over (Under) Expenses	(236,760)	(225,767)	(515,111)	(226,007)	(462,634)	**0**
Add: Depreciation	262,943	262,943	262,943	262,943	262,943	
Increase (Decrease) in Working capital	26,183	37,176	(252,168)	36,936	(199,691)	**0**
Working Capital - Beginning of Year	1,062,679	1,088,862	1,126,038	1,126,038	1,162,974	**1,162,974**
Working Capital - End of Year	**1,088,862**	**1,126,038**	**873,870**	**1,162,974**	**963,283**	**1,162,974**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 599 Parking Deck Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
599-000-000-653.007	Parking Permits (Brown)	256,875	272,956	271,400	272,331	272,331	
599-000-000-664.000	Interest	5,871	4,937	3,200	4,088	4,088	
Total Revenues		**262,746**	**277,893**	**274,600**	**276,419**	**276,419**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 599 Parking Deck Fund
Dept 599 Parking Deck

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2013/14 Adopted
Personal Services:							
599-599-000-706.000	Salaries and Wages	33,144	27,048	32,316	29,000	8,240	
599-599-000-707.000	Temporary Wages	1,125	9	1,000	1,000	1,000	
599-599-000-709.000	Overtime	9,539	14,737	7,500	8,276	7,500	
599-599-000-715.000	Employers FICA	3,273	3,112	3,122	2,928	1,281	
599-599-000-719.000	Health Insurance	5,239	4,299	3,386	2,856	1,357	
599-599-000-719.678	RX Drug Insurance	385	0	0	0	0	
599-599-000-719.679	Health Insurance Deductible	399	444	403	0	0	
599-599-000-722.000	Pension-General	4,233	5,188	4,985	4,555	1,923	
599-599-000-724.000	Unemployment Comp.	381	49	54	126	36	
599-599-000-724.001	Workers Compensation	652	563	377	337	96	
599-599-000-725.000	Other Fringe Benefits	831	728	509	481	137	
		59,201	56,177	53,652	49,559	21,570	**0**
Material and Supplies:							
599-599-000-740.000	Operating Supplies	109	520	10,000	5,000	10,000	
599-599-000-756.000	Miscellaneous Supplies	98	111	3,000	2,000	3,000	
599-599-000-782.000	Materials	21,136	23,369	7,000	7,000	7,000	
		21,343	24,000	20,000	14,000	20,000	**0**
Contractual And Other:							
599-599-000-808.000	Audit Fees	368	356	356	445	445	
599-599-000-818.000	Contractual Services	31,864	52,864	45,178	45,178	45,178	
599-599-000-853.000	Telephone	1,620	1,702	1,740	1,740	1,740	
599-599-000-914.000	Insurance	9,732	10,436	10,436	10,815	11,031	
599-599-000-914.001	Insurance-Deductible	0	0	0	0	0	
599-599-000-920.000	Utilities	50,033	48,698	57,680	57,680	57,680	
599-599-000-930.000	Repairs & Maintenance	8,800	2,725	10,000	10,000	10,000	
599-599-000-931.000	Building Maintenance	0	0	1,000	1,000	1,000	
599-599-000-943.000	Equip. Rental - Motor Pool	14,808	11,850	8,300	8,300	8,300	
599-599-000-965.101	Admin.-General Fund	8,998	7,004	10,000	10,000	10,000	
599-599-000-966.000	PW Overhead	9,757	5,469	14,166	13,266	14,166	
599-599-000-967.000	ENG Overhead	20,039	19,436	19,260	17,500	0	
		156,019	160,540	178,116	175,924	159,540	**0**
Capital Outlay :							
599-599-000-971.000	Depreciation	262,943	262,943	262,943	262,943	262,943	
599-599-000-976.599	Parking Deck Repairs/Maint	0	0	275,000	0	275,000	
599-599-000-977.000	Equipment	0	0	0	0	0	
		262,943	262,943	537,943	262,943	537,943	**0**
Total Expenses		**499,506**	**503,660**	**789,711**	**502,426**	**739,053**	**0**

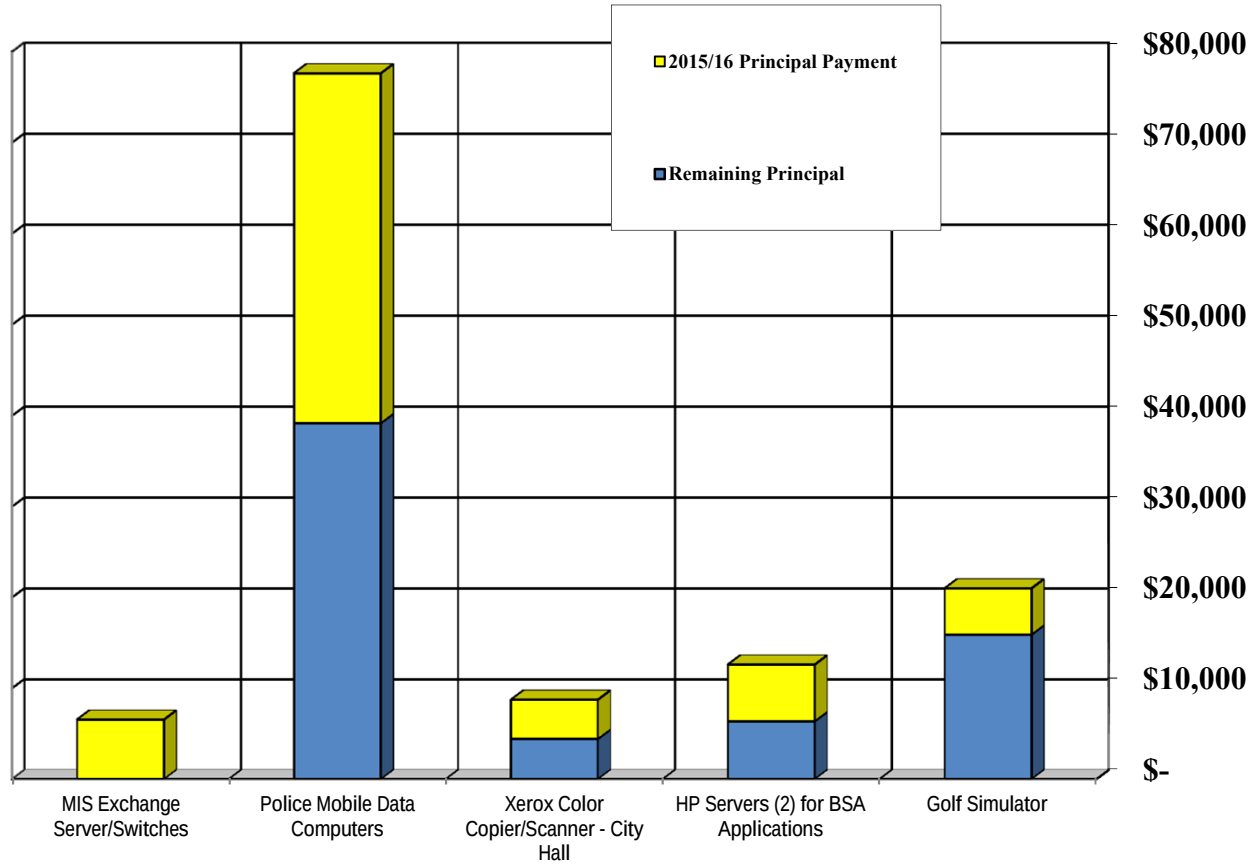
Internal Service Funds

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 2015/16 Proposed Budget
Internal Service Funds
Debt Summary

Fund#	Issue Name	Date Issued	Loan Amount	Principal Outstanding 6/30/2015	FY 2015/16 Principal	FY 2015/16 Interest
663	**1)** Workers Compensation Fund Loan	7/18/2012	19,267	6,550	6,550	131
663	**2)** Workers Compensation Fund Loan	9/11/2013	115,289	77,618	38,425	1,552
663	**3)** Workers Compensation Fund Loan	10/19/2013	12,798	8,737	4,325	175
663	**4)** Workers Compensation Fund Loan	12/18/2013	18,718	12,602	6,238	252
663	**5)** Ella Sharp Park Endowment Fund Loan	4/1/2014	25,995	21,000	5,095	420
	Internal Service Fund Totals		**$ 192,067**	**$ 126,507**	**$ 60,633**	**$ 2,530**

1) MIS Exchange Server/Switches
2) Police Mobile Data Computers
3) Xerox Color Copier/Scanner - City Hall
4) HP Servers (2) for BSA Applications
5) Golf Simulator



(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 2015/16 Proposed Budget
Analysis of Estimated Changes in Working Capital

Fund 641 Public Works Administration Fund

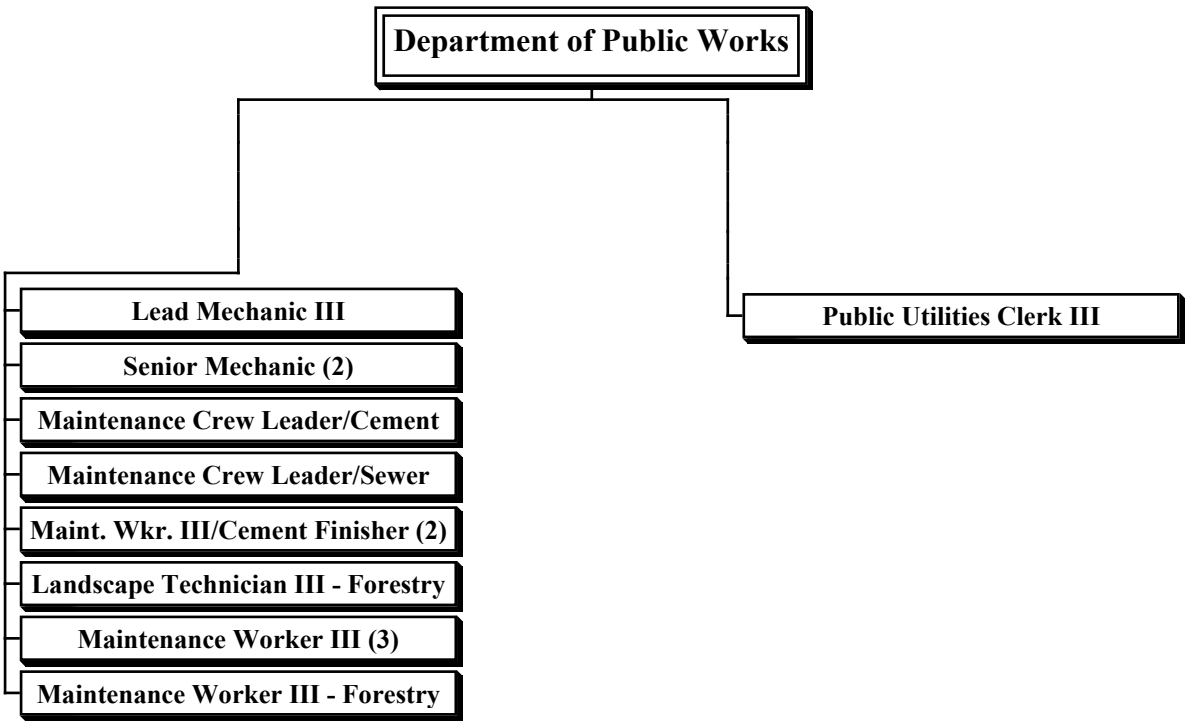
	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	370,445	227,394	320,886	286,000	304,000	**0**
Expenditures	475,447	348,602	473,303	413,477	442,181	**0**
Revenues Over (Under) Expenses			(152,417)	(127,477)	(138,181)	**0**
Estimated Working Capital - Beginning of Year			267,494	267,494	140,017	**140,017**
Estimated Working Capital - End of Year			**115,077**	**140,017**	**1,836**	**140,017**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 641 Public Works Administration Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
641-000-000-626.000	Charges for Services	365,909	222,777	317,286	282,000	300,000	
641-000-000-664.000	Interest	4,483	4,611	3,600	4,000	4,000	
641-000-000-698.000	Miscellaneous	53	6	0	0	0	
Total Revenues		**370,445**	**227,394**	**320,886**	**286,000**	**304,000**	**0**

City of Jackson
Department of Public Works
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Fund-Activity: 641-440				
Department: Public Works				
306	Maintenance Worker III	3		146,826
306	Maintenance Worker III - Forestry	1		48,942
306	Public Utilities Clerk III	1		42,671
306	Landscape Technician III - Forestry	1		48,942
306	Maint. Worker III//Cement Finisher	2		97,884
307	Maintenance Crew Leader/Cement	1		51,834
307	Maintenance Crew Leader/Sewer	1		51,834
309	Senior Mechanic	2		117,796
310	Lead Mechanic III	1		63,111
		13		**669,840**
	Add: Asst. Director Public Utilities Admin. (20%) from 591-558			16,461
	Retirees Health Insurance Stipend			18,540
	Public Works Maint. Worker III (Utility Locator) (50%) to 591-560			24,471
	Dispatch Technician (30%) to 591-556			14,683
	Dispatch Technician (10%) to 642-449			
	Less: Public Utilities Clerk III (20%) to 642-449			-8,534
	Department Total			**735,461**

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 2015/16 Proposed Budget
Expenditure Detail

Fund 641 Public Works Administration Fund
Dept 440 Public Works Administration

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
641-440-000-702.000	Termination Pay	0	14,175	0	18,592	0	
641-440-000-706.000	Salaries And Wages	208,783	141,073	144,428	134,918	137,068	
641-440-000-707.000	Temporary Wages	18	0	0	0	0	
641-440-000-709.000	Overtime	602	1,331	2,407	1,800	1,840	
641-440-000-715.000	Employers FICA	15,280	11,226	11,233	11,881	10,626	
641-440-000-719.000	Health Insurance	20,443	-5,144	45,596	41,717	42,381	
641-440-000-719.678	RX Drug Insurance	6,670	0	0	0	0	
641-440-000-719.679	Health Insurance Deductible	3,325	3,909	4,983	0	0	
641-440-000-722.000	Pension-General	18,164	14,990	18,384	18,979	16,975	
641-440-000-724.000	Unemployment Comp.	1,725	143	220	761	681	
641-440-000-724.001	Workers Compensation	3,115	2,094	3,774	4,085	3,653	
641-440-000-725.000	Other Fringe Benefits	-4,407	-2,705	1,836	1,387	1,733	
		273,718	181,092	232,861	234,120	214,957	**0**
Material And Supplies:							
641-440-000-726.000	Office Supplies	7,221	4,366	6,500	2,500	5,000	
641-440-000-755.000	Safety Supplies	9,099	4,080	10,511	5,000	10,511	
641-440-000-758.000	Laundry	3,367	1,980	4,000	2,500	2,500	
641-440-000-782.000	Materials	4,833	5,664	8,474	5,000	8,474	
		24,520	16,090	29,485	15,000	26,485	**0**
Contractual And Other:							
641-440-000-719.001	Health Insurance-Retirees	124,077	129,334	157,263	137,364	151,100	
641-440-000-808.000	Audit Fees	338	344	351	295	301	
641-440-000-818.000	Contractual Services	11,975	3,416	29,135	8,000	29,135	
641-440-000-853.000	Telephone	3,706	4,089	4,000	4,200	4,200	
641-440-000-873.000	Travel	0	553	200	100	200	
641-440-000-914.000	Insurance	6,119	5,458	5,458	4,513	4,603	
641-440-000-914.001	Insurance-Deductible	0	100	0	0	0	
641-440-000-920.000	Utilities	5,439	3,195	7,400	4,500	5,500	
641-440-000-924.000	Utilities-Heating	1,130	1,498	2,000	2,000	2,200	
641-440-000-934.000	Office Equipment Maintenance	2,843	2,294	3,650	2,350	2,000	
641-440-000-943.000	Equipment Rental - MP	491	573	0	335	0	
641-440-000-946.000	Office Equipment Rental	45	0	300	100	300	
641-440-000-958.000	Memberships & Dues	450	70	400	200	400	
641-440-000-960.000	Education & Training	0	155	800	400	800	
		156,613	151,079	210,957	164,357	200,739	**0**
Capital Outlay:							
641-440-000-983.000	Office Equipment	20,584	341	0	0	0	
641-440-000-984.000	Software	12	0	0	0	0	
		20,596	341	0	0	0	**0**
Total Expenditures		**475,447**	**348,602**	**473,303**	**413,477**	**442,181**	**0**

(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 2015/16 Proposed Budget
Analysis of Estimated Changes in Working Capital

Fund 642 Engineering Administration Fund

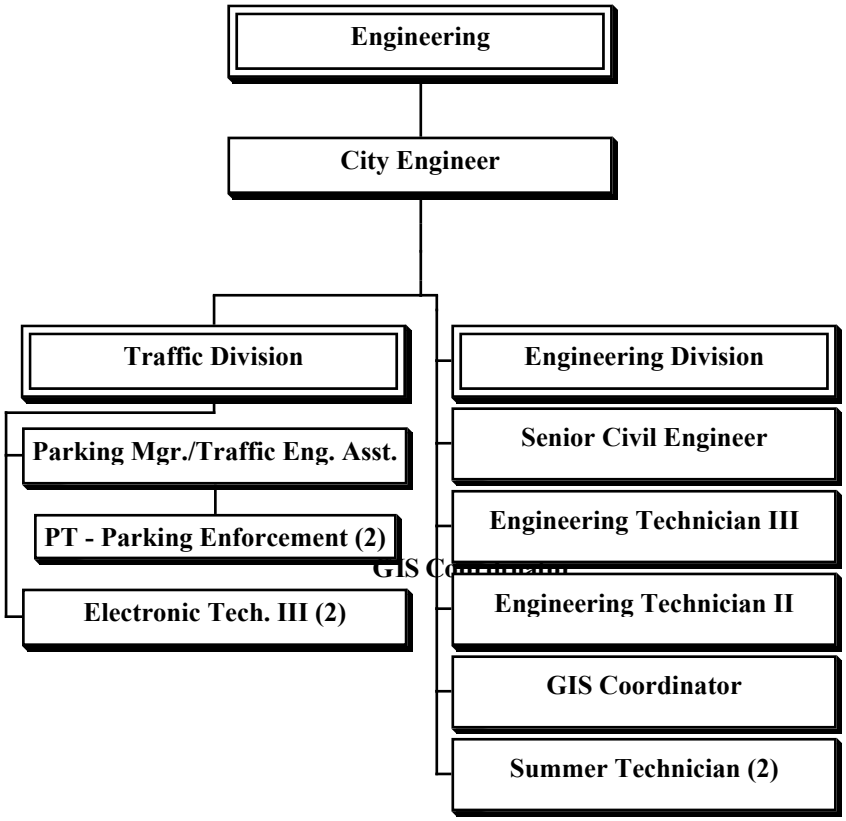
	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	392,421	382,219	411,995	389,022	388,482	**0**
Expenditures	370,844	369,420	411,995	388,910	388,482	**0**
Revenues Over (Under) Expenses			0	112	0	**0**
Estimated Working Capital - Beginning of Year			72,133	72,133	72,245	**72,245**
Estimated Working Capital - End of Year			**72,133**	**72,245**	**72,245**	**72,245**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 642 Engineering Administration Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
642-000-000-626.000	Charges for Services	392,206	381,181	411,995	388,910	388,482	
642-000-000-664.000	Interest	215	376	0	112	0	
642-000-000-698.000	Miscellaneous	0	662	0	0	0	
Total Revenues		**392,421**	**382,219**	**411,995**	**389,022**	**388,482**	**0**

City of Jackson
Engineering
Activity Personnel Chart



City of Jackson
Fiscal Year 2015/16 Proposed Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Fund-Activity: 642-449				
Department: Engineering				
010	Parking Mgr./Traffic Engineer Asst.	1		64,591
015	Senior Civil Engineer	1		82,651
019	City Engineer	1		106,447
011	GIS Coordinator	1		68,628
306	Engineering Technician II	1		48,942
307	Engineering Technician III	1		51,834
308	Electronic Technician III	2		109,872
PT	Summer Technicians		2	12,800
		8	**2**	**545,765**
	Add: 10% Asst. Director Public Utilities Admin. From 591-558			8,230
	Pension Coordinator/Engineering Admin. (50%) from 101-201			25,917
	Public Utilities Clerk III (20%) from 641-440			8,534
	Retiree Stipends			25,260
	Department Total			**613,706**

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 2015/16 Proposed Budget
Expenditure Detail

Fund 642 Engineering Administration Fund
Dept 449 Engineering Office

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
642-449-000-702.000	Termination Pay	22,947	5,091	0	4,689	0	
642-449-000-706.000	Salaries And Wages	160,993	164,783	177,490	173,378	166,260	
642-449-000-707.000	Temporary Wages	0	0	0	0	0	
642-449-000-709.000	Overtime	151	171	742	200	0	
642-449-000-715.000	Employers FICA	13,724	12,170	13,635	13,279	10,787	
642-449-000-719.000	Health Insurance	15,927	15,455	18,598	24,961	23,221	
642-449-000-719.678	RX Drug Insurance	2,316	0	0	0	0	
642-449-000-719.679	Health Insurance Deductible	1,716	2,504	2,214	0	0	
642-449-000-722.000	Pension-General	13,469	17,647	22,315	19,583	17,230	
642-449-000-724.000	Unemployment Comp.	1,211	201	297	0	615	
642-449-000-724.001	Workers Compensation	1,543	1,327	2,068	1,714	1,640	
642-449-000-725.000	Other Fringe Benefits	965	1,580	2,798	2,113	2,337	
		234,962	220,929	240,157	239,917	222,090	**0**
Material And Supplies:							
642-449-000-726.000	Office Supplies	5,817	3,350	7,116	4,000	4,795	
642-449-000-753.000	Survey Supplies	473	1,174	2,965	2,000	1,510	
642-449-000-755.000	Safety Supplies	499	279	1,575	1,575	1,225	
642-449-000-782.000	Materials	106	0	0	0	0	
		6,895	4,803	11,656	7,575	7,530	**0**
Contractual And Other:							
642-449-000-719.001	Health Insurance-Retirees	52,498	59,218	74,325	57,550	74,325	
642-449-000-808.000	Audit Fees	278	264	264	328	335	
642-449-000-818.000	Contractual Services	1,688	1,213	2,500	2,500	2,500	
642-449-000-853.000	Telephone	6,253	7,237	7,350	6,871	7,350	
642-449-000-873.000	Travel	24	0	500	462	500	
642-449-000-914.000	Insurance	6,102	6,072	6,072	6,511	6,641	
642-449-000-920.000	Utilities	4,457	4,471	5,100	4,900	5,100	
642-449-000-924.000	Utilities-Heating	1,401	2,247	3,000	3,000	3,000	
642-449-000-933.000	Equipment Maintenance	5,870	7,918	9,000	9,000	9,000	
642-449-000-934.000	Office Equipment Maintenance	1,284	2,166	4,881	3,456	4,881	
642-449-000-943.000	Equipment Rental - MP	21	46	0	0	0	
642-449-000-946.000	Office Equipment Rental	45	0	500	150	200	
642-449-000-958.000	Memberships & Dues	1,762	1,889	1,990	1,990	1,930	
642-449-000-960.000	Education & Training	240	921	1,600	1,600	2,000	
642-449-000-965.101	Admin.-General Fund	23,039	25,320	24,000	24,000	24,000	
		104,962	118,982	141,082	122,318	141,762	**0**
Capital Outlay:							
642-449-000-977.000	Equipment	10,000	17,320	5,000	5,000	0	
642-449-000-983.000	Office Equipment	8,185	68	1,000	1,000	4,000	
642-449-000-984.000	Software	5,840	7,318	13,100	13,100	13,100	
		24,025	24,706	19,100	19,100	17,100	**0**
Total Expenditures		**370,844**	**369,420**	**411,995**	**388,910**	**388,482**	**0**

(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 2015/16 Proposed Budget
Analysis of Estimated Changes in Working Capital

Fund 643 Local Site Remediation Revolving Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	82,424	10,483	9,340	9,707	74,775	**0**
Expenditures	46,040	414,451	51,000	114,000	51,000	**0**
Revenues Over (Under) Expenses	36,384	(403,968)	(41,660)	(104,293)	23,775	**0**
Estimated Working Capital - Beginning of Year	572,171	608,555	204,587	204,587	100,294	**100,294**
Estimated Working Capital - End of Year	**608,555**	**204,587**	**162,927**	**100,294**	**124,069**	**100,294**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 643 Local Site Remediation Revolving Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
643-000-000-664.000	Interest	2,815	1,541	1,000	750	500	
643-000-000-699.494	Contribution-BRA Fund	79,609	8,942	8,340	8,957	74,275	
Total Revenues		**82,424**	**10,483**	**9,340**	**9,707**	**74,775**	**0**

Expenditure Detail

Fund 643 Local Site Remediation Revolving Fund
Dept 745 Brownfield Redevelopment Projects

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual And Other :							
643-745-000-818.000	Contractual Services	275	0	50,000	35,000	50,000	
643-745-000-818.004	Building Demolitions	40,345	0	0	0	0	
643-745-000-956.000	Administration	173	34	1,000	1,000	1,000	
643-745-000-962.000	Uncollectible Accounts	4,894	0	0	0	0	
643-745-000-999.253	Cont.-212 W.Mich.Demo Fd.	353	414,417	0	78,000	0	
Total Expenditures		**46,040**	**414,451**	**51,000**	**114,000**	**51,000**	**0**

(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 2015/16 Proposed Budget
Analysis of Estimated Changes in Working Capital

Fund 661 Motor Pool & Garage Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	1,336,286	976,268	1,151,305	966,431	966,281	**0**
Expenditures	1,308,090	1,235,092	1,613,476	1,480,853	1,337,680	**0**
Revenues Over (Under) Expenses			(462,171)	(514,422)	(371,399)	**0**
Add: Depreciation			284,483	336,730	336,730	
Estimated Change in Working Capital			(177,688)	(177,692)	(34,669)	**0**
Estimated Working Capital - Beginning of Year			251,306	251,306	73,614	**73,614**
Estimated Working Capital - End of Year			**73,618**	**73,614**	**38,945**	**73,614**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 661 Motor Pool And Garage Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
661-000-000-626.006	Refuse Vehicle Inspections	1,530	1,800	100	1,800	1,800	
661-000-000-626.301	Charges for Services - Police	61,196	57,873	70,000	70,000	70,000	
661-000-000-626.337	Charges for Services - Fire	36,491	54,209	70,000	70,000	70,000	
661-000-000-626.591	Charges for Services - Water	50,922	40,657	50,000	50,000	50,000	
661-000-000-626.642	Charges for Services - Eng.	8,159	9,218	9,000	9,000	9,000	
661-000-000-649.000	Auction	10,628	33,706	0	0	0	
661-000-000-664.000	Interest	3,899	1,684	1,000	607	600	
661-000-000-669.000	Equipment Rental	1,060,334	687,265	878,171	680,143	680,000	
661-000-000-669.001	Equipmt. Leases-Other Depts.	61,423	74,224	58,034	69,881	69,881	
661-000-000-673.000	Sale of Fixed Assets	17,000	3,000	0	0	0	
661-000-000-685.000	Insurance Refund	9,062	0	0	0	0	
661-000-000-698.000	Miscellaneous	15,642	12,632	15,000	15,000	15,000	
Total Revenues		**1,336,286**	**976,268**	**1,151,305**	**966,431**	**966,281**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Expenditure Detail

Fund 661 Motor Pool And Garage Fund
Dept 454 Motor Pool

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Personal Services:							
661-454-000-702.000	Termination Pay	0	8,972	0	5,585	0	
661-454-000-706.000	Salaries And Wages	307,594	260,374	261,392	210,000	197,975	
661-454-000-707.000	Temporary Wages	1,015	16	1,000	1,000	1,000	
661-454-000-709.000	Overtime	658	3,588	13,909	8,000	11,990	
661-454-000-715.000	Employers FICA	22,466	18,934	21,137	17,181	16,686	
661-454-000-719.000	Health Insurance	69,184	60,855	82,521	73,276	62,890	
661-454-000-719.678	RX Drug Insurance	10,982	0	0	0	0	
661-454-000-719.679	Health Insurance Ded.	4,611	8,366	9,018	2,000	0	
661-454-000-722.000	Pension-General	30,561	32,830	34,468	26,640	25,748	
661-454-000-724.000	Unemployment Comp.	2,136	284	414	414	802	
661-454-000-724.001	Workers Compensation	6,125	4,942	7,101	5,072	4,076	
661-454-000-725.000	Other Fringe Benefits	2,569	3,471	6,038	2,878	3,610	
		457,901	402,632	436,998	352,046	324,777	**0**
Material And Supplies:							
661-454-000-726.000	Office Supplies	640	1,491	1,000	1,000	1,000	
661-454-000-751.000	Gasoline	115,042	90,936	122,000	70,000	122,000	
661-454-000-755.000	Safety Supplies	1,994	974	1,000	1,000	1,000	
661-454-000-756.000	Miscellaneous Supplies	21,544	25,336	30,284	30,000	30,284	
661-454-000-758.000	Laundry	1,225	1,069	1,400	1,400	1,400	
661-454-000-759.000	Small Tools	29,290	12,482	20,000	20,000	20,000	
661-454-000-782.000	Materials	238,557	226,003	245,173	245,000	245,173	
		408,292	358,291	420,857	368,400	420,857	**0**
Contractual And Other:							
661-454-000-719.001	Health Insurance-Retirees	24,250	32,641	35,926	25,930	28,523	
661-454-000-808.000	Audit Fees	987	1,002	982	1,143	1,166	
661-454-000-818.000	Contractual Services	38,980	12,638	125,255	100,000	105,255	
661-454-000-853.000	Telephone	603	840	1,500	1,000	1,200	
661-454-000-873.000	Travel	44	0	200	200	200	
661-454-000-914.000	Insurance	33,799	32,701	32,701	28,404	28,972	
661-454-000-920.000	Utilities	18,506	19,123	30,000	21,000	32,000	
661-454-000-924.000	Utilities-Heating	6,071	9,736	0	10,000	0	
661-454-000-933.000	Equipment Maintenance	1,500	1,550	5,000	2,000	5,000	
661-454-000-943.000	Equipment Rental - MP	600	115	0	0	0	
661-454-000-946.000	Office Equipment Rental	45	0	0	0	0	
661-454-000-960.000	Education & Training	522.48	180	3,000	2,000	2,000	
661-454-000-964.000	Refunds	0	0	0	0	0	
661-454-000-965.101	Admin.-General Fund	31,132	26,913	31,574	30,000	31,000	
		157,039	137,439	266,138	221,677	235,316	**0**
Capital Outlay:							
661-454-000-971.000	Depreciation	284,483	336,730	284,483	336,730	336,730	
661-454-000-976.000	Building Addition	0	0	0	0	0	
661-454-000-982.000	Machinery & Equipment	0	0	200,000	200,000	15,000	
661-454-000-984.000	Software	375	0	5,000	2,000	5,000	
		284,858	336,730	489,483	538,730	356,730	**0**
Total Expenditures		**1,308,090**	**1,235,092**	**1,613,476**	**1,480,853**	**1,337,680**	**0**

(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
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Analysis of Estimated Changes in Working Capital

Fund 663 Equipment Revolving Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	39,216	52,962	77,943	77,943	63,164	**0**
Expenditures	39,216	52,962	77,943	77,943	63,164	**0**
Excess of Revenues Over (Under) Expenditures			0	0	0	**0**
Add: Proceeds of Loan			0	0	0	0
Depreciation			73,934	73,934	60,633	
Less: Acquisition of fixed assets			0	0	0	0
Payment of loan principal			(73,934)	(73,934)	(60,633)	
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 2015/16 Proposed Budget
Revenue Detail

Fund 663 Equipment Revolving Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
663-000-000-626.000	Charges For Goods/Service	39,216	52,962	77,943	77,943	63,164	
Total Revenues		**39,216**	**52,962**	**77,943**	**77,943**	**63,164**	**0**

Expenditure Detail

Fund 663 Equipment Revolving Fund
Dept 326 Equipment Revolving

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Capital Outlay:							
663-326-000-971.000	Depreciation	36,694	51,085	73,934	73,934	60,634	
		36,694	51,085	73,934	73,934	60,634	**0**
Debt Service:							
663-326-000-995.000	Interest	2,522	1,877	4,009	4,009	2,530	
		2,522	1,877	4,009	4,009	2,530	**0**
Total Expenditures		**39,216**	**52,962**	**77,943**	**77,943**	**63,164**	**0**

(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 emplyees 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, efffective July 1, 2014, at May 27, 2014 City Council Meeting.

City of Jackson
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Analysis of Estimated Changes in Working Capital

Fund 676 Self-Insured Healthcare Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	0	0	0	4,982,045	5,185,550	0
Expenditures	0	0	0	4,960,958	5,048,100	0
Revenues Over (Under) Expenses	0	0	0	21,087	137,450	**0**
Working Capital - Beginning of Year	0	0	0	0	21,087	**21,087**
Working Capital - End of Year	**0**	**0**	**0**	**21,087**	**158,537**	**21,087**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 676 Self-Insured Healthcare Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
676-000-000-664.000	Interest	0	0	0	50	50	
676-000-000-685.000	Insurance Refund	0	0	0	0	0	
676-000-000-699.001	Contributions - Employer	0	0	0	4,141,425	4,348,500	
676-000-000-699.002	Contributions - Employee	0	0	0	797,250	837,000	
676-000-000-699.678	Contribution - Prescription Drug F	0	0	0	7,060	0	
676-000-000-699.679	Contribution - Healthcare Deduct.	0	0	0	32,268	0	
676-000-000-685.678	Rebates/Refunds (Prescription)	0	0	0	3,992	0	
Total Revenues		**0**	**0**	**0**	**4,982,045**	**5,185,550**	**0**

Expenditure Detail

Fund 676 Self-Insured Healthcare Fund
Dept 676 Self-Insured Healthcare

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual And Other:							
676-676-000-808.000	Audit Fees	0	0	0	1,055	1,100	
676-676-000-917.005	Drug Claims	0	0	0	38,986	0	
676-676-000-917.008	Health Deductible Claims	0	0	0	260,000	265,000	
676-676-000-917.009	Administrator Fees	0	0	0	67,731	70,000	
676-676-000-917.012	HSA Contributions-IAFF Retirees	0	0	0	198,671	200,000	
676-676-000-917.676	Health Claims-BCBS	0	0	0	4,361,302	4,500,000	
676-676-000-965.101	Admin.-General Fund	0	0	0	12,000	12,000	
676-676-000-999.680	Contribution-HC Ded. Fire Ins. Fd.	0	0	0	7,213	0	
676-676-000-999.736	Contribution-Pub. Employees HC I	0	0	0	14,000	0	
		0	0	0	4,960,958	5,048,100	**0**
Total Expenses		**0**	**0**	**0**	**4,960,958**	**5,048,100**	**0**

(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 2015/16 Proposed Budget
Analysis of Estimated Changes in Working Capital

Fund 677 Workers Compensation Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	269,594	232,300	238,500	233,000	238,000	**0**
Expenditures	331,828	172,157	214,250	241,180	250,474	**0**
Revenues Over (Under) Expenses	(62,234)	60,143	24,250	(8,180)	(12,474)	**0**
Working Capital - Beginning of Year	1,117,321	1,055,087	1,115,230	1,115,230	1,107,050	**1,107,050**
Working Capital - End of Year	**1,055,087**	**1,115,230**	**1,139,480**	**1,107,050**	**1,094,576**	**1,107,050**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 677 Workers Compensation Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
677-000-000-664.000	Interest	43,610	37,788	45,000	35,000	40,000	
677-000-000-685.000	Insurance Refund	26,694	7,916	3,500	8,000	8,000	
677-000-000-699.101	Cont.-All Funds	199,290	186,596	190,000	190,000	190,000	
Total Revenues		**269,594**	**232,300**	**238,500**	**233,000**	**238,000**	**0**

Expenditure Detail

Fund 677 Workers Compensation Fund
Dept 677 Workers Compensation Insurance

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Materials & Supplies:							
677-677-000-755.000	Safety Supplies	0	0	0	0	0	
		0	0	0	0	0	**0**
Contractual And Other:							
677-677-000-808.000	Audit Fees	135	237	250	154	200	
677-677-000-917.002	Workers Comp. Claims	286,908	106,178	150,000	180,000	180,000	
677-677-000-917.003	Workers Comp. Fee	42,610	60,863	61,000	58,026	67,274	
677-677-000-917.719	W/C Claims-Health Prem. Share	0	2,264	0	0	0	
677-677-000-965.101	Admin.-General Fund	2,175	2,615	3,000	3,000	3,000	
		331,828	172,157	214,250	241,180	250,474	**0**
Total Expenses		**331,828**	**172,157**	**214,250**	**241,180**	**250,474**	**0**

(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 Precription Drug Program.

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Analysis of Estimated Changes in Working Capital

Fund 678 Prescription Drug Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	567,441	518,424	518,500	0	0	**0**
Expenditures	625,396	517,775	518,000	7,060	0	**0**
Revenues Over (Under) Expenses	(57,955)	649	500	(7,060)	0	**0**
Working Capital - Beginning of Year	64,366	6,411	7,060	7,060	0	**0**
Working Capital - End of Year	**6,411**	**7,060**	**7,560**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 678 Prescription Drug Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
678-000-000-664.000	Interest	0	0	0	0	0	
678-000-000-685.678	Rebates & Refunds	22,511	13,410	18,500	0	0	
678-000-000-699.101	Cont.-All Funds	464,930	305,014	500,000	0	0	
678-000-000-699.679	Cont.-Health Care Ded. Fd.	80,000	200,000	0	0	0	
Total Revenues		**567,441**	**518,424**	**518,500**	**0**	**0**	**0**

Expenditure Detail

Fund 678 Prescription Drug Fund
Dept 678 Prescription Drug

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual And Other:							
678-678-000-808.000	Audit Fees	630	447	500	0	0	
678-678-000-917.005	Prescription Drug Claims	603,676	500,012	500,000	0	0	
678-678-000-917.006	Script Guide (TPA) Fee	13,090	9,316	9,500	0	0	
678-678-000-999.676	Contribution-Self-Ins. Healthcare F	0	0	0	7,060	0	
678-678-000-965.101	Admin.-General Fund	8,000	8,000	8,000	0	0	
		625,396	517,775	518,000	7,060	0	**0**
Total Expenses		**625,396**	**517,775**	**518,000**	**7,060**	**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 2015/16 Proposed Budget
Analysis of Estimated Changes in Working Capital

Fund 679 Health Care Insurance Deductible Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	258,619	332,330	400,600	0	0	**0**
Expenditures	330,354	525,571	354,350	32,268	0	**0**
Revenues Over (Under) Expenses	(71,735)	(193,241)	46,250	(32,268)	0	**0**
Working Capital - Beginning of Year	297,244	225,509	32,268	32,268	**0**	**0**
Working Capital - End of Year	**225,509**	**32,268**	**78,518**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 679 Health Care Insurance Deductible Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
679-000-000-664.000	Interest	1,295	691	600	0	0	
679-000-000-685.000	Insurance Refund	0	0	0	0	0	
679-000-000-698.000	Miscellaneaous	0	0	0	0	0	
679-000-000-699.101	Cont.-All Funds	257,324	331,639	400,000	0	0	
Total Revenues		**258,619**	**332,330**	**400,600**	**0**	**0**	**0**

Expenditure Detail

Fund 679 Health Care Insurance Deductible Fund
Dept 679 Health Care Deductible

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual And Other:							
679-679-000-808.000	Audit Fees	259	329	350	0	0	
679-679-000-917.008	Health Deductible Claims	232,445	321,242	350,000	0	0	
679-679-000-917.009	Admin. (TPA) Fees	0	0	0	0	0	
679-679-000-965.101	Admin.-General Fund	4,000	4,000	4,000	0	0	
679-679-000-999.676	Contribution-Self-Ins. Healthcare F	0	0	0	32,268	0	
679-679-000-999.678	Contribution-Prescript. Drug Fd.	80,000	200,000	0	0	0	
679-679-000-999.736	Contribution-Pub Emp Health	13,650	0	0	0	0	
		330,354	525,571	354,350	32,268	0	**0**
Total Expenses		**330,354**	**525,571**	**354,350**	**32,268**	**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
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Analysis of Estimated Changes in Working Capital

Fund 680 Health Care Insurance Deductible-Fire Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	154,508	122,844	142,075	7,213	0	**0**
Expenditures	129,410	151,001	142,000	0	0	**0**
Revenues Over (Under) Expenses	25,098	(28,157)	75	7,213	0	**0**
Working Capital - Beginning of Year	(4,154)	20,944	(7,213)	(7,213)	0	**0**
Working Capital - End of Year	**20,944**	**(7,213)**	**(7,138)**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 680 Health Care Insurance Deductible - Fire Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
680-000-000-664.000	Interest	46	63	75	0	0	
680-000-000-685.000	Insurance Refund	0	0	0	0	0	
680-000-000-698.000	Miscellaneaous	0	0	0	0	0	
680-000-000-699.676	Contribution-Self-Ins. Healthcare F	0	0	0	7,213	0	
680-000-000-699.101	Cont.-General Fund	154,462	122,781	142,000	0	0	
Total Revenues		**154,508**	**122,844**	**142,075**	**7,213**	**0**	**0**

Expenditure Detail

Fund 680 Health Care Insurance Deductible - Fire Fund
Dept 680 Health Care Deductible - Fire

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual And Other:							
680-680-000-808.000	Audit Fees	0	0	0	0	0	
680-680-000-917.008	Health Deductible Claims	117,838	140,132	130,000	0	0	
680-680-000-917.009	Admin. (TPA) Fees	11,572	10,869	12,000	0	0	
		129,410	151,001	142,000	0	0	**0**
Total Expenses		**129,410**	**151,001**	**142,000**	**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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 702 County & School Tax Collection Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	13,148	6,388	15,000	7,500	7,500	**0**
Expenditures	13,148	6,388	15,000	7,500	7,500	**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 2015/16 Proposed Budget
Revenue Detail

Fund 702 County & School Tax Collection Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
702-000-000-664.000	Interest	13,148	6,388	15,000	7,500	7,500	
Total Revenues		**13,148**	**6,388**	**15,000**	**7,500**	**7,500**	**0**

Expenditure Detail

Fund 702 County & School Tax Collection Fund
Dept 702 County And School Tax

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual And Other:							
702-702-000-999.101	Cont.-General Fund	13,148	6,388	15,000	7,500	7,500	
		13,148	6,388	15,000	7,500	7,500	**0**
Total Expenditures		**13,148**	**6,388**	**15,000**	**7,500**	**7,500**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 711 Cemetery Perpetual Maintenance Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	26,247	50,036	73,500	53,000	53,000	**0**
Expenditures	42,952	33,517	43,500	33,500	33,500	**0**
Excess of Revenues Over (Under) Expenditures	(16,705)	16,519	30,000	19,500	19,500	**0**
Fund Balance - Beginning of Year	1,875,973	1,859,268	1,875,787	1,875,787	1,895,287	**1,895,287**
Fund Balance - End of Year	**1,859,268**	**1,875,787**	**1,905,787**	**1,895,287**	**1,914,787**	**1,895,287**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 711 Cemetery Perpetual Maintenance Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
711-000-000-642.000	Charges For Services-Sales	24,360	23,495	25,000	23,000	23,000	
711-000-000-664.000	Interest	106	461	100	200	200	
711-000-000-664.300	Interest - Madison	43,311	37,433	43,400	33,300	33,300	
711-000-000-693.300	Gain/Loss On Sales - Madisoı	5,572	635	5,000	500	500	
711-000-000-697.300	Unrealized Gain - Madison	-47,102	-11,988	0	-4,000	-4,000	
Total Revenues		**26,247**	**50,036**	**73,500**	**53,000**	**53,000**	**0**

Expenditure Detail

Fund 711 Cemetery Perpetual Maintenance Fund
Dept 711 Cemetery Trust

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual And Other:							
711-711-000-956.300	Administration - Madison	9,376	9,311	10,000	9,500	9,500	
711-711-000-999.101	Cont.-General Fund	33,576	24,206	33,500	24,000	24,000	
		42,952	33,517	43,500	33,500	33,500	**0**
Total Expenditures		**42,952**	**33,517**	**43,500**	**33,500**	**33,500**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 718 Ella W. Sharp Endowment Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	22,410	13,427	66,780	43,095	30,661	**0**
Expenditures	33,197	27,232	26,780	30,661	30,661	**0**
Excess of Revenues Over (Under) Expenditures	(10,787)	(13,805)	40,000	12,434	0	**0**
Fund Balance - Beginning of Year	1,169,657	1,158,870	1,145,065	1,145,065	1,157,499	**1,157,499**
Fund Balance - End of Year	**1,158,870**	**1,145,065**	**1,185,065**	**1,157,499**	**1,157,499**	**1,157,499**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 718 Ella W. Sharp Endowment Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
718-000-000-664.000	Interest	2,018	1,774	2,020	6,249	4,266	
718-000-000-665.000	Bond Interest	30,422	24,698	24,000	23,645	25,645	
718-000-000-666.000	Dividends	757	763	760	767	750	
718-000-000-697.000	Unrealized Gain (Loss)	-10,787	-13,808	40,000	12,434	0	
718-000-000-693.000	Gain/Loss On Sales	0	0	0	0	0	
Total Revenues		**22,410**	**13,427**	**66,780**	**43,095**	**30,661**	**0**

Expenditure Detail

Fund 718 Ella W. Sharp Endowment Fund
Dept 718 Ella W. Sharp Endowment

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual And Other:							
718-718-000-999.208	Cont.-Sharp Park Oper. Fd	33,197	27,232	26,780	30,661	30,661	
		33,197	27,232	26,780	30,661	30,661	**0**
Total Expenditures		**33,197**	**27,232**	**26,780**	**30,661**	**30,661**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 731 Employees Retirement System Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	5,556,462	7,329,236	4,326,000	5,474,247	4,984,228	**0**
Expenditures	3,473,055	3,520,361	3,700,000	3,820,000	4,075,000	**0**
Excess of Revenues Over (Under) Expenditures	2,083,407	3,808,875	626,000	1,654,247	909,228	**0**
Fund Balance - Beginning of Year	32,481,773	34,565,180	38,374,055	38,374,055	40,028,302	**40,028,302**
Fund Balance - End of Year	**34,565,180**	**38,374,055**	**39,000,055**	**40,028,302**	**40,937,530**	**40,028,302**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 731 Employees Retirement System Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
731-000-000-664.000	Interest	867	147	1,000	1,000	1,000	
731-000-000-666.000	Dividends	305,758	218,072	325,000	220,000	225,000	
731-000-000-677.000	Employee Contributions	658,137	786,020	650,000	720,000	700,000	
731-000-000-693.000	Gain/Loss On Sales	674,753	1,661,435	1,000,000	2,000,000	1,600,000	
731-000-000-697.000	Unrealized Gain-Investments	3,071,353	3,676,690	1,500,000	1,500,000	1,500,000	
731-000-000-699.101	Cont.-All Funds	845,594	986,872	850,000	1,033,247	958,228	
Total Revenues		**5,556,462**	**7,329,236**	**4,326,000**	**5,474,247**	**4,984,228**	**0**

Expenditure Detail

Fund 731 Employees Retirement System Fund
Dept 731 Pensioners-General

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual And Other:							
731-731-000-874.000	Retirement Benefits	3,187,440	3,183,481	3,400,000	3,500,000	3,750,000	
731-731-000-956.000	Administration	193,093	214,364	200,000	220,000	225,000	
731-731-000-964.000	Refunds	92,522	122,516	100,000	100,000	100,000	
		3,473,055	3,520,361	3,700,000	3,820,000	4,075,000	**0**
Total Expenditures		**3,473,055**	**3,520,361**	**3,700,000**	**3,820,000**	**4,075,000**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 732 Policemen's & Firemen's Pension Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	1,049,978	1,265,805	1,097,009	1,097,009	1,121,705	**0**
Expenditures	1,015,912	957,044	990,000	884,000	873,000	**0**
Excess of Revenues Over (Under) Expenditures	34,066	308,761	107,009	213,009	248,705	**0**
Fund Balance - Beginning of Year	3,247,941	3,282,007	3,590,768	3,590,768	3,803,777	**3,803,777**
Fund Balance - End of Year	**3,282,007**	**3,590,768**	**3,697,777**	**3,803,777**	**4,052,482**	**3,803,777**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 732 Policemen's & Firemen's Pension Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
732-000-000-664.000	Interest	21,223	22,202	25,000	25,000	25,000	
732-000-000-666.000	Dividends	40,678	36,391	35,000	35,000	35,000	
732-000-000-693.000	Gain/Loss On Sales	120,039	297,687	150,000	150,000	150,000	
732-000-000-697.000	Unrealized Gain	268,607	303,429	280,000	280,000	280,000	
732-000-000-699.101	Cont.-General Fund	599,431	606,096	607,009	607,009	631,705	
Total Revenues		**1,049,978**	**1,265,805**	**1,097,009**	**1,097,009**	**1,121,705**	**0**

Expenditure Detail

Fund 732 Policemen's & Firemen's Pension Fund
Dept 732 Pensioners-Police/Fire

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual And Other:							
732-732-000-874.000	Retirement Benefits	982,198	921,176	950,000	848,000	836,000	
732-732-000-956.000	Administration	33,714	35,868	40,000	36,000	37,000	
		1,015,912	957,044	990,000	884,000	873,000	**0**
Total Expenditures		**1,015,912**	**957,044**	**990,000**	**884,000**	**873,000**	**0**

(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 actuarily 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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 733 Policemen's & Firemen's Pension - Act 345 Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	7,816,404	10,498,417	7,739,236	7,784,236	7,604,966	**0**
Expenditures	4,903,905	5,071,101	5,480,000	5,930,000	6,455,000	**0**
Excess of Revenues Over (Under) Expenditures	2,912,499	5,427,316	2,259,236	1,854,236	1,149,966	**0**
Fund Balance - Beginning of Year	31,188,191	34,100,690	39,528,006	39,528,006	41,382,242	**41,382,242**
Fund Balance - End of Year	**34,100,690**	**39,528,006**	**41,787,242**	**41,382,242**	**42,532,208**	**41,382,242**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 733 Policemen's & Firemen's Pension-Act 345 Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
733-000-000-664.000	Interest	209,258	229,832	280,000	250,000	270,000	
733-000-000-666.000	Dividends	395,637	420,823	350,000	450,000	470,000	
733-000-000-677.000	Employee Contributions	554,497	542,751	575,000	550,000	525,000	
733-000-000-693.000	Gain/Loss On Sales	1,007,406	2,516,059	1,000,000	1,000,000	1,000,000	
733-000-000-697.000	Unrealized Gain-Investments	2,779,264	3,776,608	2,000,000	2,000,000	2,000,000	
733-000-000-699.101	Cont.-General Fund	2,870,342	3,012,344	3,534,236	3,534,236	3,339,966	
Total Revenues		**7,816,404**	**10,498,417**	**7,739,236**	**7,784,236**	**7,604,966**	**0**

Expenditure Detail

Fund 733 Policemen's and Firemen's Pension - Act 345 Fund
Dept 733 Pensioners-Act 345

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual And Other:							
733-733-000-874.000	Retirement Benefits	4,614,131	4,735,564	5,100,000	5,500,000	6,000,000	
733-733-000-956.000	Administration	286,660	335,537	300,000	350,000	375,000	
733-733-000-964.000	Refunds	3,114	0	80,000	80,000	80,000	
		4,903,905	5,071,101	5,480,000	5,930,000	6,455,000	**0**
Total Expenditures		**4,903,905**	**5,071,101**	**5,480,000**	**5,930,000**	**6,455,000**	**0**

(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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 736 Public Employee Health Care Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	84,639	98,339	80,000	94,000	80,000	**0**
Expenditures	13,650	0	0	14,500	0	**0**
Excess of Revenues Over (Under) Expenditures	70,989	98,339	80,000	79,500	80,000	**0**
Fund Balance - Beginning of Year	587,864	658,853	757,192	757,192	836,692	**836,692**
Fund Balance - End of Year	**658,853**	**757,192**	**837,192**	**836,692**	**916,692**	**836,692**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 736 Public Employee Health Care Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
736-000-000-697.000	Unrealized Gain-Investments	70,989	33,890	80,000	80,000	80,000	
736-000-000-699.676	Contrib.-Self-Ins. Healthcare I	0	0	0	14,000	0	
736-000-000-699.679	Contrib.-HC Insurance Ded.	13,650	64,449	0	0	0	
Total Revenues		**84,639**	**98,339**	**80,000**	**94,000**	**80,000**	**0**

Expenditure Detail

Fund 736 Public Employee Health Care Fund
Dept 747 Retirees Health

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual And Other:							
736-747-000-956.000	Administration	13,650	0	0	14,500	0	
		13,650	0	0	14,500	0	**0**
Total Expenditures		**13,650**	**0**	**0**	**14,500**	**0**	**0**

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 2015/16 Proposed Budget
Analysis of Changes in Fund Balance

Fund 895 Special Assessment Fund

	2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Revenues	403,687	288,254	958,620	373,690	656,402	**0**
Expenditures	595,041	193,389	958,620	373,690	656,402	**0**
Excess of Revenues Over (Under) Expenditures	(191,354)	94,865	0	0	0	**0**
Fund Balance - Beginning of Year	(958,023)	(1,149,377)	(1,054,512)	(1,054,512)	(1,054,512)	**(1,054,512)**
Fund Balance - End of Year	**(1,149,377)**	**(1,054,512)**	**(1,054,512)**	**(1,054,512)**	**(1,054,512)**	**(1,054,512)**

City of Jackson
Fiscal Year 2015/16 Proposed Budget
Revenue Detail

Fund 895 Special Assessment Fund

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
895-000-000-445.000	Penalties/Int-S/A	0	0	0	0	0	
895-000-000-664.000	Interest	0	0	0	0	0	
895-000-000-672.000	Spec. Assessments	-191,354	94,865	0	0	0	
895-000-000-672.001	Spec. Assessment-General	0	0	0	0	0	
895-000-000-672.202	Spec. Assessment-Major St.	354,407	92,490	748,819	327,590	446,701	
895-000-000-672.203	Spec. Assessment-Local St.	193,234	54,699	163,601	0	163,601	
895-000-000-672.586	Spec. Assessment-Parking	47,400	46,200	46,200	46,100	46,100	
Total Revenues		**403,687**	**288,254**	**958,620**	**373,690**	**656,402**	**0**

Expenditure Detail

Fund 895 Special Assessment Fund
Dept 895 Special Assessments

Account Description		2012/13 Actual	2013/14 Actual	2014/15 Adopted	2014/15 Projected	2015/16 Proposed	2015/16 Adopted
Contractual And Other:							
895-895-000-999.101	Cont.-General Fund	0	0	0	0	0	
895-895-000-999.202	Cont.-Major Street Fund	354,407	92,490	748,819	327,590	446,701	
895-895-000-999.203	Cont.-Local Street Fund	193,234	54,699	163,601	0	163,601	
895-895-000-999.586	Cont.-Parking Assessment Fd.	47,400	46,200	46,200	46,100	46,100	
		595,041	193,389	958,620	373,690	656,402	**0**
Total Expenditures		**595,041**	**193,389**	**958,620**	**373,690**	**656,402**	**0**