



2019-2020 Adopted Budget

CITY OF **JACKSON**

Founded 1829

**Cover Photo**

*City of Roses Trail-head photo by David Bostedor III, owner of DBoz Photography.  
A lifelong citizen of Jackson, Michigan, promoting his love of the community thru his photos.*



## CITY OF JACKSON, MICHIGAN

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### Adopted Budget

**For The Fiscal Year Ended June 30, 2020**

***Note:** This Adopted Budget document was prepared using the new Uniform Chart of Accounts which was initially required by the State to be implemented by 12/31/18. The Department of Treasury had since delayed implementation based on feedback received and will be establishing a new implementation date sometime in 2019. The City had begun its conversion with this year's budget and, since early implementation is encouraged, has converted to this Uniform Chart of Accounts tentatively effective 4/1/19.*



# **Introductory Section**



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
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**City of Jackson, Michigan  
List of Principal Officials**



**CITY COUNCIL**

**Derek J. Dobies, Mayor**

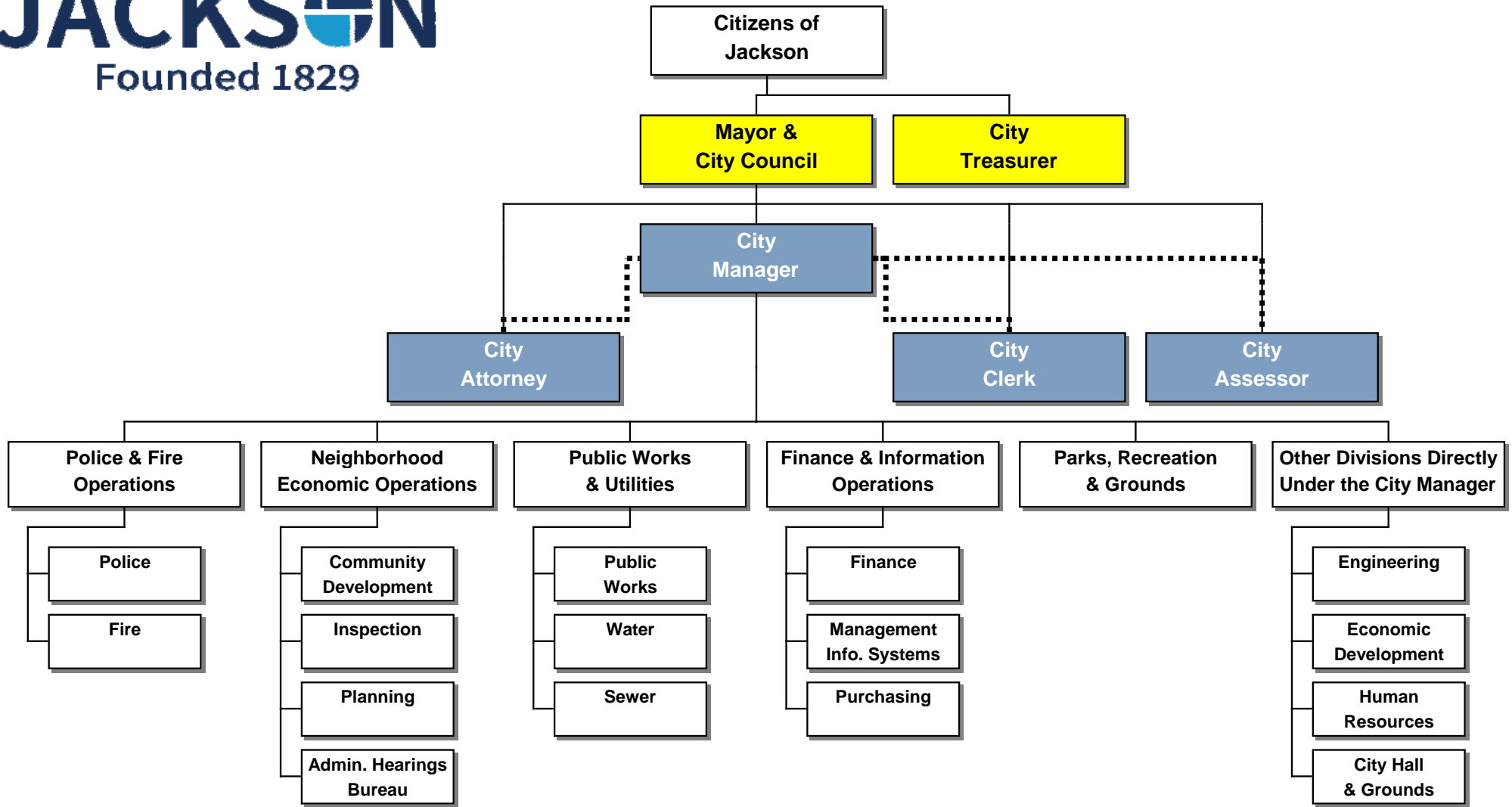
<b>Arlene Robinson</b>	<b>1st Ward</b>
<b>Freddie C. Dancy</b>	<b>2nd Ward</b>
<b>Jeromy Alexander</b>	<b>3rd Ward</b>
<b>Craig Pappin</b>	<b>4th Ward</b>
<b>Kelsey Heck</b>	<b>5th Ward</b>
<b>Colleen Sullivan</b>	<b>6th Ward</b>

**CITY OFFICIALS**

**Patrick Burtch, City Manager**

<b>Jonathan Greene</b>	<b>Director of Public Works/Public Utilities Director</b>
<b>Martin J. Griffin</b>	<b>City Treasurer &amp; Income Tax Administrator</b>
<b>Elmer Hitt</b>	<b>Director of Police and Fire Services</b>
<b>Philip J. Hones</b>	<b>Director of Finance</b>
<b>Kelli Hoover</b>	<b>Director of Parks, Recreation &amp; Grounds</b>
<b>Jennifer L. Morris</b>	<b>Neighborhood &amp; Economic Operations Director</b>
<b>Andrea Muray</b>	<b>City Clerk</b>
<b>Bethany M. Smith</b>	<b>City Attorney</b>
<b>Jason Yoakam</b>	<b>City Assessor</b>

# City of Jackson Organizational Structure



<i>Elected</i>	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span>
<i>Appointed</i>	<span style="background-color: #8090a0; border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span>
<i>Direct Authority</i>	—
<i>Indirect Authority</i>	- - - - -



# BUDGET HIGHLIGHTS FOR FISCAL YEAR 2019/20

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## ***INTRODUCTION***

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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, 2019, and ending June 30, 2020.

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 31<sup>st</sup>, adopt, by resolution, the annual budget for the next fiscal year.
- C. Publish the annual budget resolution, as adopted, on or before July 1<sup>st</sup> of each year.

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

## ***TIMETABLE***

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

- April 18** - Submission of the City Manager's Proposed Budget to the City Council.
- May 2** - Budget Workshop (A subsequent budget workshop will be held May 7<sup>th</sup> if necessary)
- May 14** - Public Hearing on the Budget
- May 28** - Adoption of the Budget

## ***FUND OVERVIEW***

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### **General Fund**

The projected fund balance for June 30, 2020 is \$ 3.9 million or 13.9 % of budgeted expenditures. When combined with the fund balance in the Budget Stabilization Fund of \$1.6 million, the City has a total projected fund balance of \$5.5 million in budgeted surplus, or 19.7% of General Fund expenditures, including transfers. The City Council adopted a Fund Balance Policy on December 12, 2012. This Policy requires that the City maintain an “unassigned fund balance” of between 15% and 30% (substantially all of the City’s General Fund’s fund balance is “unassigned”). In addition, the City has certain time frames it should meet in attaining its ultimate goal of 30%, i.e....a deficiency of between 20% and 25% should be replenished over a period not to exceed five years, etc..... Based on those criteria, the City is in compliance with this Policy.

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## ***FUND OVERVIEW (Continued)***

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### **General Fund (Continued)**

Total General Fund revenues, including transfers from other funds, are estimated to increase \$ 1.64 million or 6.4% over current years projected revenues. Property taxes – Act 345 reflect an increase of \$ 1.1 million from projected amounts while the general operating levy is expected to increase \$ 110,000. Income taxes for the current fiscal year are expected to increase nearly \$ 658,000 from prior year levels as a result of the recent compliance program initiated by the Income Tax Office. Income tax revenues for next fiscal year are conservatively expected to increase only \$ 100,000, or 1.0%, following the initial impact of this compliance program. Nearly all other revenue category estimates are comparable to current fiscal year projections.

The City's income tax revenues, as indicated above, are expected to increase \$ 100,000 or 1.0%. Stable employment levels along with comparative trends in collection data support this estimated increase for the upcoming fiscal year. The City Treasurer is currently in the second year of its compliance program which identifies and pursues non-filers. This program created an initial surge in tax collections, as reflected in the current year projections, but whether future years will have the same comparable increases is unclear at this point.

Property tax revenues are showing indications of stabilizing with moderate growth. Ad Valorem values for fiscal year 2019/20 have increased 2.34%, which is the third straight fiscal year the City has seen an increase. Housing market values continue to show improvement based on recent real estate activity.

### **Major Street and Local Street Funds**

Approximately \$ 7.9 million in street and bridge construction is included in the Major and Local Street Funds' budgets as well as nearly \$1.6 million in street and bridge maintenance for 2019/20. The largest single project during 2019/20 is the Greenwood & Jackson: Morrell to Franklin project at nearly \$ 1.9 million (including state and Federal portions). This project includes improved street lighting from Morrell to Mason.

### **Public Improvement Fund**

Funding of Major Street Construction (\$ 700,000) makes up the bulk of funding uses from the Public Improvement Fund.

### **Cortland Street Redevelopment Projects Fund**

The City acquired the former Vermeulen's Furniture Building, as well as the adjoining former Masonic Temple, and had begun the renovation of these two structures located within the City's downtown metro area in the prior fiscal year. Historically, the City has made significant investment for the purpose of facilitating private investment in the downtown metro area, which now includes this site. The proposed plan is for this development to house the Jackson School of the Arts as well as offices and a culinary institute. This project is utilizing corporate donations in addition to Brownfield, CDBG and other City funds. This Project emphasizes the City's view of the development of the downtown core as a critical part of improvement of the City's metro area. Completion of this Project is expected within the next fiscal year. Future rentals from these facilities are envisioned to be used as seed money for further development projects.

### **Lead Hazard Control Grant Fund**

The City was awarded a \$ 2.5 million Lead Hazard Control Grant as well as a supplemental \$ 400,000 Healthy Homes Initiative Grant from the Department of Housing and Urban Development in 2017. This grant is being used in the current and subsequent fiscal years to remove lead based paint from aging homes and rental units whose occupants meet the qualifications of the grants.

## ***FUND OVERVIEW (Continued)***

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### **2018 Capital Improvement Bonds**

In early 2018 the City Council approved the sale of \$ 14.89 million in 2018 Capital Improvement Bonds, which were subsequently sold June 28th. These Bonds are being used to finance improvement to the City's Water and Sewer systems as well as a proposed DWP/Water/Sewer Building, parking improvements, city hall elevators and fire apparatus. Subsequent years' debt service will be determined based on the prorated use of bond proceeds.

### **Sewer and Water Funds**

The proposed budget for 2019/20 includes a tentative rate increase of 10% for sewer and 4% for water to become effective July 1, 2019, subject to Council approval. These rate increases are necessitated by the need for infrastructure replacement related to both aging systems.

The City is also required by the State to begin the removal of lead services that provide water to most of the City customers. This unfunded mandate is estimated to cost approximately \$ 171 million for the removal of the City's 11,000 lead service lines and will be completed over a 20-year period. The actual water rate increases needed to provide funding for this mandate have yet to be determined. It is expected the City Council will take some action regarding this mandate later this spring.

A listing of water main replacement projects, included those financed by bond proceeds, can be found in the Water Equipment & Replacement Fund #402 section of the Proposed Budget on page 206. A detail of the new sewer construction projects can be found in the Sanitary Sewer Replacement Fund #405 on page 213.

## ***REVENUES***

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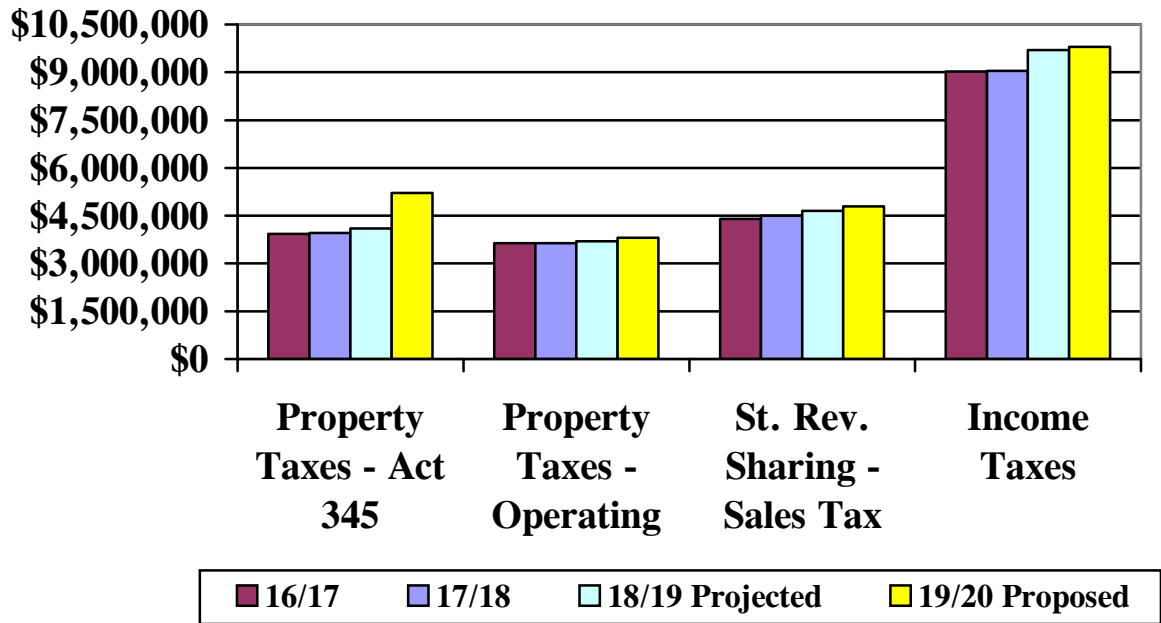
- The City's tax base increased from approximately \$ 593 million to just over \$ 614 million, or 3.6%. General Operating millage revenues increased nearly 3.0% after reductions for captured tax increments are factored. No Headlee rollback is anticipated. The actual Act 345 millage rate, which is currently at 7.45 mills, will increase slightly more than 23% to 9.21 mills in order to meet increasing actuarial contribution requirements for the City's Police and Fire pension system. This actuarial increase is necessitated by the recent adoption of more conservative assumptions that will have the effect of improving the funding ratio of that system. The Act 345 Plan currently is 51% funded while the State's minimum funding requirement is 60%. The City expects to reach this minimum funding requirement within the next few years and to eventually fully fund that system by the year 2030 using these more conservative assumptions.
- The Proposed Budget for 2019/20 projects that the City will receive constitutional state revenue sharing in the amount of \$ 3,009,387, which is an increase of \$ 93,241, or 3.2%, over the current year projected amount. The statutory portion of revenue sharing is expected to increase \$ 52,029, or 3.0%, to \$ 1,786,333 from the current fiscal year amount of \$ 1,734,304.
- Income taxes continue to show improved recovery from fiscal year 2010. The annual 2018 unemployment rate of 6.6% reflects a decline of 1.2% from the annual 2017 rate of 7.8%. While the number of employed remained practically unchanged at 13,036, the number of unemployed declined from 1,109 in 2017 to 917 in 2018.

A review of actual income tax collections through March of this year, using trend analysis of collection data for the last ten fiscal years, indicates current income tax revenues are conservatively projected to reach \$ 9.7 million, an increase of approximately \$ 658,000, or 7.3% over last fiscal year. The estimate for next fiscal year is \$ 9.8 million, which represents a 1.0 % increase over the current projection.

As indicated previously, the City Treasurer has initiated a compliance program intended to identify non-filers which has substantially increased collections in the current fiscal year. What is difficult to project at this point is the continued increase in revenues this program will generate moving forward. It is believed that the modest increase projected for fiscal year 2019/20 is conservative especially considering the improved employment statistics noted above in conjunction with this ongoing compliance program.

**REVENUES** (Continued)

Below is a graphical summary of the General Funds major revenue categories from fiscal year 2016/17 through the proposed budget for 2019/20:



**EXPENDITURES**

**GENERAL FUND**

**General Government**

- Proposed 2019/20 expenditures will increase 7.3% from the current fiscal year. Budgeted wage increases for the MAPE bargaining unit are projected to be 2.0% and 2.5% for tier 1 and tier 2 employees, respectively. Health insurance rates for all employees reflect an estimated 10% decrease over the current year as the City enters its sixth 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 some small increases in the administrative component of the rates while the claims portion of the estimated health costs will likely decline slightly resulting in a small decrease in the “illustrative rates” for 2019/20. The City adds a 5-10% surcharge to these “illustrative rates” to finance future retiree health care (OPEB) costs.
- Funding to allow for a upgraded internet/network connection equipment and service (\$ 34,000 annually) that will substantially increase speeds both internally and when accessing the internet for all City locations
- An increase in the City Income Tax Administration activity of \$ 60,000 in the current year and \$ 30,000 proposed for next fiscal year related to the purchases of data base records that will enable the City to identify non-filers under the City’s Compliance Program. Total fiscal year collections through March have exceeded \$ 419,000 under this Program.
- Funding for the addition of an Assistant City Assessor within the City Assessor activity.
- Funding for an additional para-legal and the deletion of a staff attorney position in the City Attorney activity.

***EXPENDITURES (Continued)***

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**Police Department**

- An 11.2 % increase from current projected 2018/19 expenditures in the General Police Department Activity however, 7.4% of that increase is attributable to Act 345 pension costs funded with a tax levy.
- A 3.00% wage increase for both the Police Supervisory and the Police Non-Supervisory employees is included for fiscal year 2019.
- Budgeted staffing levels within the General Fund remain the same as current staffing except for the promotion of one Patrol Officer to Sergeant and the addition of one Part Time Court Officer.
- Projected termination pay includes the potential retirement of one Patrol Officer and one Sergeant
- Generally, most operational expenditures proposed are in line with past actual levels. Training costs are higher than previous years in the current fiscal year because of the Department's efforts to provide training related to the expansion of the cadet program.
- The City now utilizes a fleet management contract to provide the City with vehicles, which became effective in fiscal year 2018. The Police Department will have a proposed 14 patrol vehicles acquired through that program as well as 3 administrative vehicles for 2019/20.

**Fire Department**

- A 16.42% increase from current projected 2018/19 projected expenditures, however, 9.2% of that increase is attributable to Act 345 pension costs funded with a tax levy.
- Wage increase are scheduled for those firefighters hired prior to 7/1/12 (Tier I) at 1.75% and those hired after that date (Tier II) at 3.5%.
- Continuation of existing budgeted full-time firefighter staffing levels within the General Fund.
- The SAFER Grant (Fund # 272) that was awarded to the City in 2012 had expired during fiscal year 2016. The City was then awarded a new SAFER grant, which covered the period 2/11/17 through 2/10/19 and is currently under extension. The amount of this current grant is \$ 1,673,558 and is also accounted for in the SAFER Grant Fund # 272. Funds related to any potential new SAFER Grant following the completion of the current grant are not included in this proposed budget. The City Council has, however, approved funding in the amount of \$ 162,236 that would enable the City to discuss retention of three firefighters in the coming fiscal year should the City not be awarded a new SAFER Grant.
- The City approved the purchase of a new pumper truck (\$ 459,493) in the spring of 2015 to replace an aging pumper recently taken out of service. Lease-purchase financing was also approved to pay for the costs of this apparatus not covered by the initial down payment of \$ 60,000. The cost of this pumper was initially budgeted as an expenditure from the Public Improvement Fund; however, the remaining annual payments of \$ 64,436 will now come from the Fire Department Budget effective with this budget and through the final payment due 7/16/22.
- A new ladder truck was also ordered in early 2018 and will be included in the 2018 Capital Improvement Bonds that were sold in June of 2018. The cost of that apparatus was \$ 1.15 million. The City also recently purchased a used Pumper for approximately \$ 177,000, which is also funded with the same bond proceeds. Subsequent debt service related to these acquisitions will be funded with a transfer from the General Fund.

**Other Public Safety**

- The City's scheduled contribution to the Police and Fire Pension in the current fiscal year is \$ 506,251 and will increase to \$ 543,093 in fiscal year 2019/20 based on the City Actuary's recommendation. This is a closed pension plan – all active police and fire members are in the City's Act 345 Pension Plan. The most recent actuarial report projects this contribution amount to remain the same through fiscal year 2023/24 and then begin to decline substantially each year as the Plan approaches full-funding.
- Police and Fire health insurance costs for retirees will decrease as a result of annual premium decreases discussed earlier, but will also be somewhat offset by fewer eligible retirements. Police and Fire retiree health insurance, including stipends paid for those Police retirees who forego health insurance, are estimated to decrease to \$ 1,323,000 in fiscal year 2020. In addition, as more police and fire retirees become Medicare eligible (those hired after 4/1/88 pay into Medicare) the City is not required to provide the full coverage amount past Medicare age as with the older retirees.

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***EXPENDITURES*** (Continued)

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**Community & Economic Development**

- Day-to-day staffing of the Planning (101-701), Economic Development (101-728) and the Historical District Commission activities (101-803) is the responsibility of the Neighborhood Economic Operations Department. The proposed Planning (101-701) budget continues to include funding for the City to remain a member of Region II Planning Commission.
- The Economic Development Activity (101-728) was added by the City Council during the 2013/14 budget adoption process. Funds previously utilized for the activities of the Enterprise Group, a county-wide economic development organization, continue to be used to fund the activities of this new created department. Funds for the acquisition of property as well as planning and design of proposed development concepts are included in the current and proposed budget to help facilitate development. Efforts to hire a full-time Economic Director are in process and that position should be filled in the coming fiscal year.

**Recreation and Culture**

- The Recreation Millage was renewed by the voters within the Jackson Public School District for another ten years beginning 7/1/15. The millage rate approved will be .5 mills for this period as compared to the previous millage rate of .2 mills. The program costs associated with this millage are accounted for in the JPS Recreation Millage Fund # 297 and are administered by the Parks, Recreation and Grounds Administration staff on behalf of the School District.

**Contributions to Other Funds**

- Continued operating subsidies to the Sharp Park Operating Fund in the proposed amount of \$160,000. 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 \$ 200,000; however, reductions in expenditures have significantly reduced this amount to that indicated above. It is anticipated that the recent improvements made to the course and clubhouse, as well the addition of an Indoor Golf Simulator and liquor license, will increase revenues so that the Fund will require less subsidy in future years.
- The Cortland Street Redevelopment Projects Fund subsidy is expected to be \$ 430,730 next fiscal year. The General Fund is contributing towards expenditures related to that Fund which are not covered by other specific sources, i.e....Brownfield, CDBG, donations, etc. This project is expected to be completed within the coming 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 continued 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 \$ 875,000 in General Fund transfers to the Building Demolitions Fund and \$ 300,000 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.
- The Capital Projects Fund will continue to receive the net lease rentals received from the City's two cell tower locations for Public Arts-related projects. The amount proposed for 2018/19 is \$ 32,000. Recent acquisitions with these funds, along with other funding, have included the Summer Night Tree Renovation in fiscal year 2018 and the Edward Thayer sculpture at the intersection of Washington and Cooper Street.

**EXPENDITURES** (Continued)

**MAJOR STREET FUND**

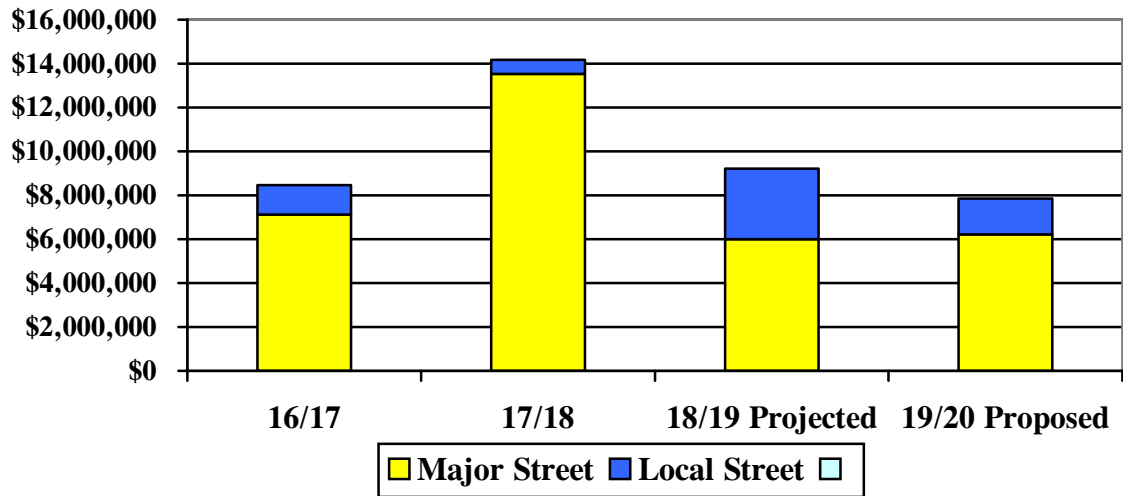
As indicated earlier, the Major Street Fund budget will provide for street and bridge construction (including State Highway Construction) totaling over \$ 7.9 million in 2018/19. The most sizable projects budgeted for next fiscal year are the Greenwood & Jackson: Morrell to Franklin, Franklin: Brown to West and Michigan: First to Blackstone Projects. These three projects will have a total proposed fiscal year construction costs of nearly \$ 3.7 million, or about 47% of all the construction projects planned.

Other smaller street projects that are included in the budget are as detailed in the Major Street Fund budget section on pages 115 and 122.

**LOCAL STREET FUND**

The most significant street construction projects planned in the Local Street Fund for 2019/20 is the Third: Washington to Michigan project (\$ 349,965). Other smaller street projects that are included in the proposed budget are as detailed in the Local Street Fund budget section on page 127.

Below is graphical summary of Major Street and Local Street expenditures for construction since fiscal year 2016/17:



**PUBLIC IMPROVEMENT FUND**

As indicated previously, funding of Major and Local Street Construction (\$ 700,000) make up the bulk of funding uses from the Public Improvement Fund. Other uses include funds for debt retirement related to bonds sold in 20016 for parking improvements and bonds sold in 2018 for the installation of city hall elevators, Sharp Park Golf Course Irrigation system and the DPW portion of the new Public Utilities Building, which will be shared with Water and Sewer Fund operations.

***EXPENDITURES*** (Continued)

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**SEWER FUND**

The proposed budget for projects within the Sanitary Sewer Replacement Fund (#405) total just over \$ 1.0 million in fiscal year 2019/20. Details for these specific projects can be found in the Sanitary Sewer Replacement Fund # 405 section of the proposed budget (page 213).

Proposed capital purchases, which can be found in the Wastewater Equipment Replacement Fund # 406, include a portion of the Public Works/Utilities Building (\$ 1,275,000 for this fiscal year and next) and lift station improvements/upgrades (\$ 625,000). The Building and lift station projects are also to be financed with the 2018 Capital Improvements Bond issue referenced above while the remaining projects and equipment will be paid with available funds on hand.

Sewer rates were raised an average of 10% in fiscal year 2016/17 through 2018/19. These rate increases are considered necessary to provide funds needed to upgrade these aging treatment plants and their related infrastructure. The proposed sewer rate increase for 2019/20 is also 10.0%.

**WATER FUND**

The Water Department continues its replacement of lead water services and obsolete water mains with the estimated amount for fiscal year 2019/20 totaling over \$ 6.0 million. 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 (page 206). As can be seen from that project listing, many of these projects will span over the current fiscal year as well as the next. Together, both fiscal years reflect over \$ 9.8 million in new water main replacements. The 2018 Capital Improvement Bond issue will finance approximately \$ 3.1 million of this total cost with the balance expended from available funds on hand.

Other significant capital improvements scheduled for 2019/20 include the Water portion of the Public Works/Utilities Building (\$ 1,275,000 for this fiscal year and next), meters (\$ 460,000) and treatment plant improvements that include sandblasting and painting basement pipe gallery and lead abatement (\$ 500,000), sandblasting and painting damaged metal and repair (\$ 500,000).

Water rates were raised an average of 10% in fiscal year 2016/17 and 2017/18 and for the current fiscal year the rate increase was 4.0% . The proposed rate increase for 2018/19 is 4.0%.

***SUMMARY***

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The City continues to make great strides towards reducing future wage and benefit costs as well as by modifying the structure of City departments and how they interact with each other and the public that we serve. We are always striving to continue that effort by continuing to look at all options that enable the City to contain costs while operating as efficiently as possible.

The City's self-insurance healthcare program was implemented for all full time employees and most retirees effective July 1, 2014. Nearing completion of the fifth full year in this program the City has not only seen its health care costs somewhat stabilize but we have been able to maintain a proposed reserve in the Self-Insured Health Fund expected to approximate nearly \$ 1.3 million at the end of the 2019/20 fiscal year. This has been accomplished while at the same time providing funds for the transfer of a projected \$ 3.125 million in surplus funds to the City's Public Employee Health Care (OPEB) Fund during that same period.

Based on initial discussions with our healthcare consultants, healthcare illustrative rates (the rates we charge ourselves to fund estimated claims and administration costs) will decrease slightly for next fiscal year. Prior to implementation of this program it was not uncommon to experience double digit percentage increases annually

***SUMMARY*** *(continued)*

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

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

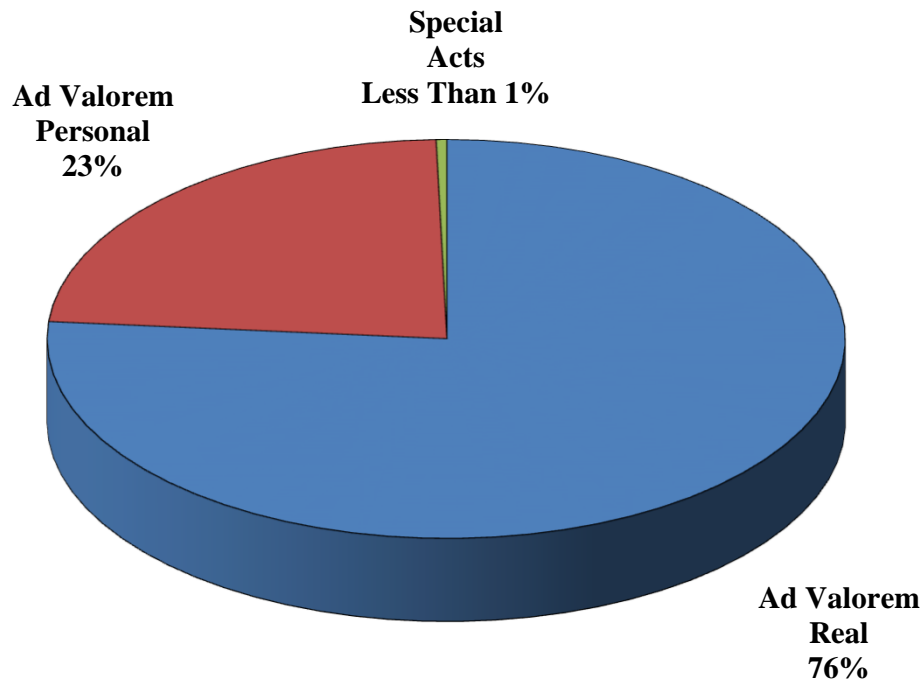
**Respectfully submitted,**

*Patrick Burtch*

**Patrick Burtch  
City Manager**

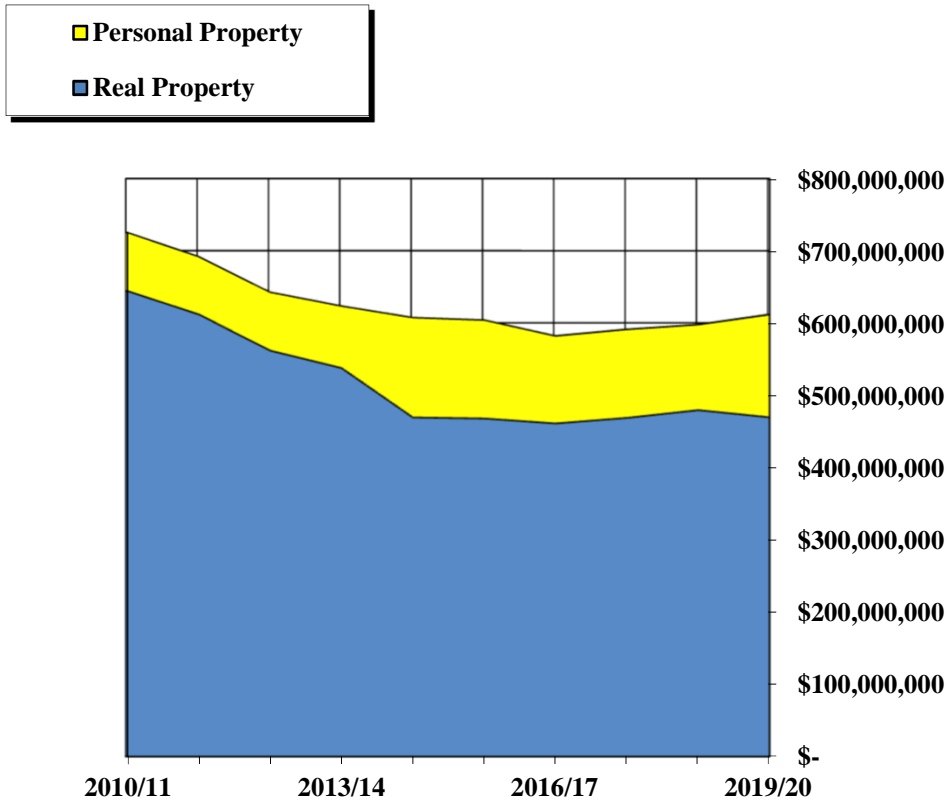
**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Computation of 2019 City Tax Base**

<b>Ad Valorem Taxable Value :</b>		
Real Property <i>(Net of Non-Collectible Ren Zone Values of \$ 4,911,801)</i>	\$ 468,968,511	
Personal Property <i>(Net of Non-Collectible Ren Zone Values of \$ 880,700)</i>	<u>142,452,700</u>	\$ 611,421,211
<b>Obsolete Property Rehabilitation Act - Frozen</b>		124,350
<b>Neighborhood Enterprise Zone</b>		228,678
<b>Industrial Facilities Tax - New</b>	1,514,051	
	<u>50%</u>	757,026
<b>Land Bank Authority</b>	28,138	
	<u>50%</u>	14,069
<b>Renaissance Zone (25% Taxable)</b>	1,169,038	
	<u>25%</u>	292,260
<b>Renaissance Zone (50% Taxable)</b>	1,965,146	
	<u>50%</u>	982,573
<b>Renaissance Zone (75% Taxable)</b>	343,743	
	<u>75%</u>	257,807
 <b>Total 2019 City Tax Base</b>		 <b><u><u>\$ 614,077,974</u></u></b>



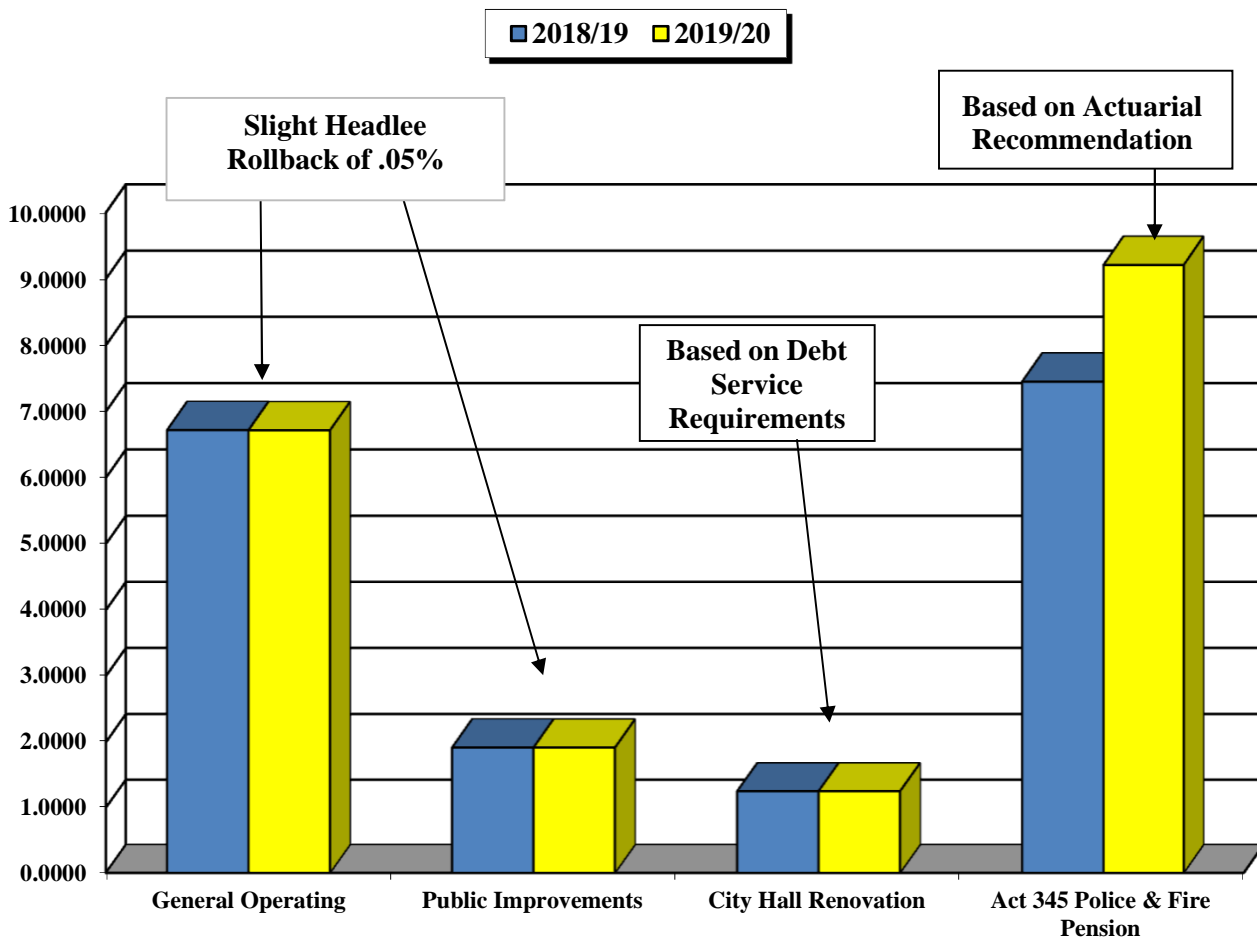
**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Ad Valorem Taxable Values**  
**Ten Year Trends**

<b>Fiscal Year</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Total (1)</b>	<b>% Change</b>
2010/11	\$ 644,023,941	\$ 81,180,897	\$ 725,204,838	-3.64%
2011/12	611,658,592	80,010,400	691,668,992	-4.62%
2012/13	561,462,145	80,966,400	642,428,545	-7.12%
2013/14	537,316,073	85,933,700	623,249,773	-2.99%
2014/15	468,803,456	138,432,300	607,235,756	-2.57%
2015/16	467,344,160	136,449,200	603,793,360	-0.57%
2016/17	460,485,394	121,253,800	581,739,194	-3.65%
2017/18	468,201,989	122,673,195	590,875,184	1.57%
2018/19	478,965,972	118,474,471	597,440,443	1.11%
2019/20	468,968,511	142,452,700	611,421,211	2.34%



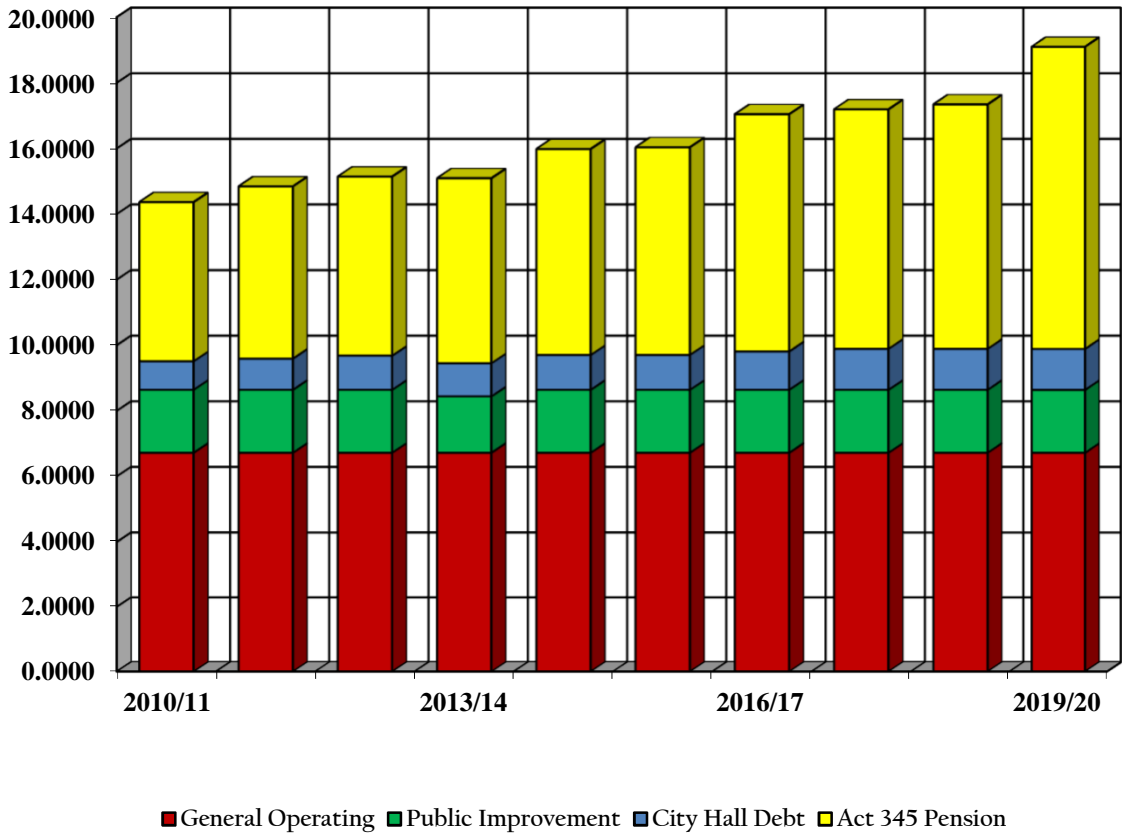
**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Comparison of Adopted Millage Rates**  
**For Fiscal Year 2018/19 and 2019/20**

<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	<u>2018/19</u>	<u>2019/20</u>	<u>Mills</u>	<u>Percent</u>
General Operating	6.7192	6.7158	- 0.0034	-0.05%
Public Improvements	1.9197	1.9187	- 0.0010	-0.05%
City Hall Debt	1.2500	1.2500	+ 0.0000	0.00%
Act 345 Police & Fire Pension	7.4500	9.2100	+ 1.7600	23.62%
<b>Total City Millage</b>	<b>17.3389</b>	<b>19.0945</b>	<b>+ 1.7556</b>	<b>10.13%</b>



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**City Millage Rates**  
**Ten Year Trends**

Fiscal Year	General Operating	Public Improvement	Act 345		Total
			Police & Fire Pension	City Hall Debt	
2010/11	6.7192	1.9197	4.8500	0.8700	14.3589
2011/12	6.7192	1.9197	5.2500	0.9500	14.8389
2012/13	6.7192	1.9197	5.4600	1.0400	15.1389
2013/14	6.7192	1.7197	5.6400	1.0100	15.0889
2014/15	6.7192	1.9197	6.2800	1.0600	15.9789
2015/16	6.7192	1.9197	6.3300	1.0640	16.0329
2016/17	6.7192	1.9197	7.2300	1.1700	17.0389
2017/18	6.7192	1.9197	7.3000	1.2500	17.1889
2018/19	6.7192	1.9197	7.4500	1.2500	17.3389
2019/20	6.7158	1.9187	9.2100	1.2500	19.0945





# **Budget Resolutions**



# ANNUAL BUDGET RESOLUTION

## BY THE CITY COUNCIL:

**WHEREAS**, prior to the first regular council meeting in May, the City Manager has submitted to the City Council an estimate of the revenues and expenditures of the City of Jackson for the period from July 1, 2019, through June 30, 2020, from detailed information furnished to him by the several departments of the City, and has made recommendations as to the amounts to be appropriated to each of the various funds provided for in the City Charter; and

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

**NOW, THEREFORE, BE IT RESOLVED**, that the Annual Budget of the City for the period from July 1, 2019 to June 30, 2020, including Attachment A, revenue summary, and Attachment B, expense summary, representing the various budgetary centers as defined by P.A. 621 of 1978, as last amended, is hereby adopted;

**BE IT FURTHER RESOLVED**, that the current fiscal year 2018/19 budget be amended to those amounts reflected in the 2018/19 Projected column as contained in those Attachments A and B.

**BE IT FURTHER RESOLVED**, that it is ordered that an ad valorem property tax as set forth below be levied upon the taxable valuation of all taxable real and personal property in the City of Jackson, which is estimated to be \$ 611,421,211.

**BE IT FURTHER RESOLVED**, that it is ordered that a tax as set forth below be levied upon the taxable valuation of all industrial property qualified under Act 198 of 1974, property qualified under the Neighborhood Enterprise Zone classification, property qualified under the Land Bank Authority classification, qualified under the Renaissance Zone classification and property qualified under the Obsolete Property Rehabilitation Act (O.P.R.A.) in the City of Jackson, which is estimated to be \$ 2,656,763.

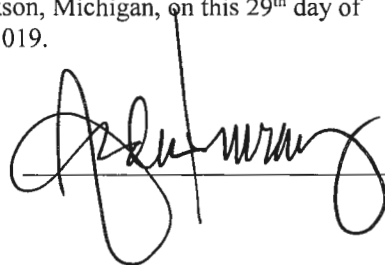
<b>General Operating</b>	<b>6.7158 mills</b>
<b>Public Improvements</b>	<b>1.9187 mills</b>
<b>City Hall Debt</b>	<b>1.2500 mills</b>
<b>State Act 345 Police and Fire Pension</b>	<b><u>9.2100 mills</u></b>
	<b><u>19.0945 mills</u></b>

\* \* \* \* \*

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

I, Andrea Muray, City Clerk, in and for the City of Jackson, County and State aforesaid do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Jackson City Council on the 28th day of May, 2019.

**IN WITNESS WHEREOF**, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 29<sup>th</sup> day of May, 2019.

  
\_\_\_\_\_  
City Clerk

**NEW BUSINESS:**

**A. Resolution – 2019-20 Annual City of Jackson Budget.**

**Recommendation:** *Approve a resolution adopting the fiscal year 2019-20 annual budget providing appropriations for various funds (except for the CDBG funds, which are adopted separately), amending the current fiscal year 2018-19 budget to those amounts projected, and ordering a tax levy.*

Motion was made by Councilmember Sullivan, seconded by Mayor Dobies to adopt the budget with an amendment to add three (3) firefighters paid through general funds to begin the day after the SAFER Grant expires.

Motion was made by Mayor Dobies to amend the budget to include funding for Group Violence Intervention.

A point of order was raised by Councilmember Alexander.

Councilmember Sullivan changed her motion to separate the amendment from the adoption of the budget. Vote was taken on the amendment to the budget to add three (3) firefighters paid for by the general fund once the SAFER grant expires. Vote – Yeas: Mayor Dobies, Councilmembers Robinson, Heck, and Sullivan (4). Nays: Councilmembers Dancy, Alexander, and Pappin (3). Motion carried.

Motion was made by Mayor Dobies, seconded by Councilmember Heck to amend the budget to include funding for Group Violence Intervention for the first year in the amount of \$180,000. Mayor Dobies withdrew the motion without objection.

Motion was made by Councilmember Pappin, seconded by Councilmember Alexander to remove the locker room funding from the budget. Votes – Yeas: Mayor Dobies, Councilmembers Robinson, Dancy, Alexander, Pappin, Heck, and Sullivan (7). Nays: none. Motion carried.

Motion was made by Councilmember Sullivan, seconded by Councilmember Heck to approve the resolution to adopt the fiscal year 2019-2020 Annual City of Jackson Budget as amended providing appropriations for various funds, amending the current fiscal year 2018-2019 budget to those amounts projected, and ordering a tax levy. Votes – Yeas: Mayor Dobies, Councilmembers Robinson, Dancy, Alexander, Pappin, Heck, and Sullivan (7). Nays: none. Motion carried.



The foregoing is an excerpt from the  
City Council Proceedings of  
May 28, 2019

A handwritten signature in blue ink, appearing to read "Andrea Muray".

Andrea Muray, City Clerk

May 28, 2019

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**9/21/2019 - 6/30/2020**

FY 19/20	<u>Annual</u>	<u>Pension</u>	<u>Soc. Sec.</u>	<u>Health Ins.</u>	<u>MERS</u>	<u>Pension -</u>	<u>Unemp.</u>	<u>WC</u>	<u>Life Ins.</u>	<u>HCRA</u>	<u>All Fringe</u>	<u>Non Act</u>	<u>Total Cost</u>
					<u>HSA</u>	<u>DC</u>				<u>&amp; EAP</u>		<u>345 Fringe</u>	
<i>Green</i>	\$37,910	\$40,685	\$550	\$4,950	\$2,308	\$1,137	\$ 5	\$493	\$64	\$595	\$ 50,786	\$ 10,101	\$88,696
<i>Stock</i>	\$37,910	\$40,685	\$550	\$14,052	\$2,308	\$1,137	\$ 5	\$493	\$64	\$595	\$ 59,888	\$ 19,203	\$97,798
<i>Thorne</i>	\$37,910	\$40,685	\$550	\$14,052	\$2,308	\$1,137	\$ 5	\$493	\$64	\$595	\$ 59,888	\$ 19,203	\$97,798
<i>Giglio</i>	\$37,910	\$40,685	\$550	\$4,950	\$2,308	\$1,137	\$ 5	\$493	\$64	\$595	\$ 50,786	\$ 10,101	\$88,696
<i>Ragain</i>	\$36,149	\$38,795	\$524	\$4,950	\$2,308	\$1,084	\$ 5	\$470	\$60	\$595	\$ 48,791	\$ 9,996	\$84,941
<i>Wallen</i>	\$34,553	\$37,082	\$501	\$4,950	\$2,308	\$1,037	\$ 5	\$449	\$59	\$595	\$ 46,985	\$ 9,903	\$81,538
<i>Harrison</i>	\$34,553	\$37,082	\$501	\$14,052	\$2,308	\$1,037	\$ 5	\$449	\$59	\$595	\$ 56,087	\$ 19,005	\$90,640
<i>Fall</i>	\$34,553	\$37,082	\$501	\$14,052	\$2,308	\$1,037	\$ 5	\$449	\$59	\$595	\$ 56,087	\$ 19,005	\$90,640
<i>Drake</i>	\$34,553	\$37,082	\$501	\$14,052	\$2,308	\$1,037	\$ 5	\$449	\$59	\$595	\$ 56,087	\$ 19,005	\$90,640
<b>Total FF:</b>	<b>\$326,002</b>	<b>\$349,865</b>	<b>\$4,727</b>	<b>\$90,062</b>	<b>\$20,769</b>	<b>\$9,780</b>	<b>\$42</b>	<b>\$4,238</b>	<b>\$551</b>	<b>\$5,352</b>	<b>\$485,385</b>	<b>\$135,520</b>	<b>\$811,386</b>

**Summary Costs Associated with Keeping SAFER-funded Firefighters**

<u># of</u>	<u>Salary</u>	<u>Pension</u>	<u>Non-</u>	<u>Total</u>	<u>Total Cost</u>	<u>Cost w/o</u>
<u>Positions</u>			<u>pension</u>	<u>Fringe</u>		<u>Act 345</u>
1	\$37,910	\$40,685	\$10,101	\$50,786	\$88,696	\$48,011
2	\$75,820	\$81,370	\$29,303	\$110,674	\$186,494	\$105,123
3	\$113,730	\$122,055	\$48,506	\$170,561	\$284,291	\$162,236
4	\$151,640	\$162,740	\$58,607	\$221,347	\$372,987	
5	\$187,789	\$201,535	\$68,603	\$270,138	\$457,928	
6	\$222,342	\$238,618	\$78,505	\$317,123	\$539,466	
7	\$256,895	\$275,700	\$97,510	\$373,210	\$630,106	
8	\$291,448	\$312,782	\$116,515	\$429,298	\$720,746	
9	\$326,002	\$349,865	\$135,520	\$485,385	\$811,386	

**Attachment A**  
**Revenue Summary for Fiscal Year 2019/20**

Fund	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>101 General Fund:</b>						
Property Taxes	8,208,414	8,401,637	8,670,821	8,513,917	9,748,560	<b>9,748,560</b>
Income Taxes	9,021,888	9,042,070	9,400,000	9,700,000	9,800,000	<b>9,800,000</b>
Licenses And Permits	269,406	264,555	261,945	263,685	264,575	<b>264,575</b>
Federal Grants	29,504	64,519	18,125	18,614	26,714	<b>26,714</b>
State Grants	8,219	11,272	8,853	7,980	8,379	<b>8,379</b>
State Revenue Sharing	4,432,619	4,532,351	4,566,701	4,683,250	4,828,720	<b>4,828,720</b>
Charges For Services	791,328	792,212	841,693	730,852	1,007,275	<b>1,007,275</b>
Fines And Forfeits	470,675	550,696	581,925	670,600	536,220	<b>536,220</b>
Investment Income	98,715	246,660	85,370	103,753	104,308	<b>104,308</b>
Contributions From Other Funds	54,445	77,702	74,500	112,664	113,000	<b>113,000</b>
Miscellaneous	882,634	877,019	874,665	881,677	887,724	<b>887,724</b>
	<u>24,267,847</u>	<u>24,860,693</u>	<u>25,384,598</u>	<u>25,686,992</u>	<u>27,325,475</u>	<u><b>27,325,475</b></u>
<b>102 Budget Stabilization Fund</b>						
Interest	5,333	9,469	8,000	20,000	20,000	<b>20,000</b>
	<u>5,333</u>	<u>9,469</u>	<u>8,000</u>	<u>20,000</u>	<u>20,000</u>	<u><b>20,000</b></u>
<b>151 Cemetery Perpetual Maintenance:</b>						
Charges For Goods And Services	34,053	26,742	25,000	32,000	32,000	<b>32,000</b>
Investment Income	(11,642)	34,082	29,000	46,664	47,000	<b>47,000</b>
	<u>22,411</u>	<u>60,824</u>	<u>54,000</u>	<u>78,664</u>	<u>79,000</u>	<u><b>79,000</b></u>
<b>155 Ella W. Sharp Endowment:</b>						
Investment Income	11,092	2,979	24,550	22,886	22,886	<b>22,886</b>
	<u>11,092</u>	<u>2,979</u>	<u>24,550</u>	<u>22,886</u>	<u>22,886</u>	<u><b>22,886</b></u>
<b>160 Lloyd E. Mount Endowment:</b>						
Donations	296,103	405	0	0	0	<b>0</b>
Investment Income	834	476	5,600	5,000	5,000	<b>5,000</b>
	<u>296,937</u>	<u>881</u>	<u>5,600</u>	<u>5,000</u>	<u>5,000</u>	<u><b>5,000</b></u>
<b>202 Major Street:</b>						
Federal & State Grants	4,139,175	7,961,783	1,711,129	1,773,102	2,045,452	<b>2,045,452</b>
State Gas & Weight Tax	2,385,338	2,852,361	2,472,000	2,500,000	2,750,000	<b>2,750,000</b>
State Trunkline Maintenance	137,605	120,024	206,927	206,927	206,927	<b>206,927</b>
Interest	7,036	(3,103)	5,250	5,250	5,250	<b>5,250</b>
Miscellaneous	500,947	270,549	70,985	73,240	62,540	<b>62,540</b>
Contributions From Other Funds	902,180	4,293,971	3,123,619	4,095,132	3,566,010	<b>3,566,010</b>
	<u>8,072,281</u>	<u>15,495,585</u>	<u>7,589,910</u>	<u>8,653,651</u>	<u>8,636,179</u>	<u><b>8,636,179</b></u>
<b>203 Local Street:</b>						
State Gas & Weight Tax	724,939	868,693	750,000	750,000	775,000	<b>775,000</b>
State MDOT Supplemental	0	272,377	0	464,550	0	<b>0</b>
Miscellaneous	682	3,957	1,030	1,000	1,000	<b>1,000</b>
Contributions From Other Funds	1,210,887	580,403	2,525,465	2,438,763	1,370,216	<b>1,370,216</b>
	<u>1,936,508</u>	<u>1,725,430</u>	<u>3,276,495</u>	<u>3,654,313</u>	<u>2,146,216</u>	<u><b>2,146,216</b></u>
<b>208 Ella W. Sharp Park Operating:</b>						
General	472,883	469,101	488,600	488,777	489,600	<b>489,600</b>
Sharp Park Mini-Golf Course	109,359	105,871	122,000	122,000	122,000	<b>122,000</b>
Parks & Facilities Maintenance	222,956	172,732	190,150	197,386	177,886	<b>177,886</b>
	<u>805,198</u>	<u>747,704</u>	<u>800,750</u>	<u>808,163</u>	<u>789,486</u>	<u><b>789,486</b></u>
<b>245 Public Improvement:</b>						
Property Taxes	1,097,817	1,109,680	1,135,800	1,111,809	1,150,000	<b>1,150,000</b>
Interest	2,880	5,066	3,000	8,000	8,000	<b>8,000</b>
	<u>1,100,697</u>	<u>1,114,746</u>	<u>1,138,800</u>	<u>1,119,809</u>	<u>1,158,000</u>	<u><b>1,158,000</b></u>
<b>246 Cortland St. Redevelopment Projects:</b>						
Miscellaneous-Donations	0	0	300,000	300,000	0	<b>0</b>
Contributions From Other Funds	0	506,300	1,080,000	2,374,204	1,030,730	<b>1,030,730</b>
	<u>0</u>	<u>506,300</u>	<u>1,380,000</u>	<u>2,674,204</u>	<u>1,030,730</u>	<u><b>1,030,730</b></u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2019/20**

Fund	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>249 Building Department:</b>						
Licenses & Permits	702,464	449,237	410,000	377,000	410,000	410,000
Charges For Services-Other	4,075	3,460	2,500	2,500	2,500	2,500
Investment Income	3,333	3,224	3,000	3,000	3,000	3,000
Miscellaneous	6,381	4,330	0	0	0	0
	<u>716,253</u>	<u>460,251</u>	<u>415,500</u>	<u>382,500</u>	<u>415,500</u>	<u>415,500</u>
<b>251 Housing Code Enforcement:</b>						
Charges For Goods And Services	576,250	971,293	875,000	1,035,000	1,020,000	1,020,000
Investment Income/Miscellaneous	69,419	75,272	35,000	57,500	57,500	57,500
Contributions From Other Funds	0	0	0	0	116,000	116,000
	<u>645,669</u>	<u>1,046,565</u>	<u>910,000</u>	<u>1,092,500</u>	<u>1,193,500</u>	<u>1,193,500</u>
<b>252 Building Demolitions:</b>						
Investment Income/Miscellaneous	294,012	182,837	1,500	149,650	1,000	1,000
Contributions From Other Funds	770,000	352,300	415,000	875,000	300,000	300,000
	<u>1,064,012</u>	<u>535,137</u>	<u>416,500</u>	<u>1,024,650</u>	<u>301,000</u>	<u>301,000</u>
<b>254 2014 Blight Elimination Grant</b>						
Federal Grants	843,889	1	0	0	0	0
Miscellaneous	17,786	10,500	0	0	0	0
Contributions From Other Funds	701,410	69,496	85,000	85,000	85,000	85,000
	<u>1,563,085</u>	<u>79,997</u>	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>
<b>257 2017 Blight Elimination Grant</b>						
Federal Grants	0	73,370	0	176,630	0	0
Miscellaneous	0	0	0	0	0	0
Contributions From Other Funds	0	0	129,718	459,165	0	0
	<u>0</u>	<u>73,370</u>	<u>129,718</u>	<u>635,795</u>	<u>0</u>	<u>0</u>
<b>265 Drug Law Enforcement:</b>						
Sale of Property	150	3,111	500	500	500	500
Interest	37	68	100	180	200	200
Miscellaneous	16,470	14,331	15,000	30,000	15,000	15,000
Contributions From Other Funds	1,365	0	0	0	0	0
	<u>18,022</u>	<u>17,510</u>	<u>15,600</u>	<u>30,680</u>	<u>15,700</u>	<u>15,700</u>
<b>272 SAFER Grant:</b>						
Federal Grants	266,114	650,675	786,541	541,916	214,853	214,853
	<u>266,114</u>	<u>650,675</u>	<u>786,541</u>	<u>541,916</u>	<u>214,853</u>	<u>214,853</u>
<b>275 Byrne JAG Grant:</b>						
Federal Grants	37,795	0	0	55,901	30,070	30,070
	<u>37,795</u>	<u>0</u>	<u>0</u>	<u>55,901</u>	<u>30,070</u>	<u>30,070</u>
<b>282 Lead Hazard Control Grant:</b>						
Federal Grants	0	62,948	1,821,327	288,955	2,548,097	2,548,097
	<u>0</u>	<u>62,948</u>	<u>1,821,327</u>	<u>288,955</u>	<u>2,548,097</u>	<u>2,548,097</u>
<b>296 Recreation Activity:</b>						
Charges For Goods And Services	257,161	254,742	254,343	244,380	244,380	244,380
Investment Income	678	1,453	600	1,453	1,453	1,453
	<u>257,839</u>	<u>256,195</u>	<u>254,943</u>	<u>245,833</u>	<u>245,833</u>	<u>245,833</u>
<b>297 JPS Recreation Millage Program:</b>						
Contributions From Local Units	581,399	574,750	570,000	570,000	570,000	570,000
Investment Income	34	262	30	200	200	200
	<u>581,433</u>	<u>575,012</u>	<u>570,030</u>	<u>570,200</u>	<u>570,200</u>	<u>570,200</u>
<b>352 2017 Mich. Trans. Fund Bonds Debt Service:</b>						
Contributions From Other Funds	0	760,564	763,431	762,681	759,185	759,185
	<u>0</u>	<u>760,564</u>	<u>763,431</u>	<u>762,681</u>	<u>759,185</u>	<u>759,185</u>

## Attachment A

### Revenue Summary for Fiscal Year 2019/20

Fund	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>366 2013 City Hall Refunding Debt Service:</b>						
Property Taxes	719,550	778,085	786,700	783,300	807,300	<b>807,300</b>
Interest	547	1,344	300	1,000	1,000	<b>1,000</b>
	<u>720,097</u>	<u>779,429</u>	<u>787,000</u>	<u>784,300</u>	<u>808,300</u>	<u><b>808,300</b></u>
<b>368 Building Authority Debt Service:</b>						
Charges For Goods & Services	52,181	54,688	50,367	48,367	0	<b>0</b>
	<u>52,181</u>	<u>54,688</u>	<u>50,367</u>	<u>48,367</u>	<u>0</u>	<u><b>0</b></u>
<b>385 2016 Capital Improvement Bonds Debt Service:</b>						
Contributions From Other Funds	135,388	137,492	139,316	139,316	140,863	<b>140,863</b>
	<u>135,388</u>	<u>137,492</u>	<u>139,316</u>	<u>139,316</u>	<u>140,863</u>	<u><b>140,863</b></u>
<b>386 2018 Capital Improvement Bonds Debt Service:</b>						
Contributions From Other Funds	0	0	1,382,150	1,437,709	1,432,375	<b>1,432,375</b>
	<u>0</u>	<u>0</u>	<u>1,382,150</u>	<u>1,437,709</u>	<u>1,432,375</u>	<u><b>1,432,375</b></u>
<b>389 2017 BRA TIF Refunding Debt Service:</b>						
Bond Proceeds	9,080,000	0	0	0	0	<b>0</b>
Contributions From Other Funds	0	418,017	415,620	415,620	420,868	<b>420,868</b>
	<u>9,080,000</u>	<u>418,017</u>	<u>415,620</u>	<u>415,620</u>	<u>420,868</u>	<u><b>420,868</b></u>
<b>394 2001 DDA TIF Debt Service:</b>						
Contributions From Other Funds	1,960,795	2,080,750	2,201,500	2,200,750	2,330,750	<b>2,330,750</b>
	<u>1,960,795</u>	<u>2,080,750</u>	<u>2,201,500</u>	<u>2,200,750</u>	<u>2,330,750</u>	<u><b>2,330,750</b></u>
<b>396 2011 DDA TIF Refunding Debt Service:</b>						
Contributions From Other Funds	247,575	247,575	248,325	247,575	247,575	<b>247,575</b>
	<u>247,575</u>	<u>247,575</u>	<u>248,325</u>	<u>247,575</u>	<u>247,575</u>	<u><b>247,575</b></u>
<b>397 2012 BRA TIF Refunding Debt Service:</b>						
Contributions From Other Funds	699,341	713,619	739,919	739,919	754,319	<b>754,319</b>
	<u>699,341</u>	<u>713,619</u>	<u>739,919</u>	<u>739,919</u>	<u>754,319</u>	<u><b>754,319</b></u>
<b>401 Capital Projects:</b>						
Federal & State Grants	75,000	50,000	0	0	0	<b>0</b>
Investment Income	355	690	500	500	500	<b>500</b>
Contributions From Other Funds	421,465	31,305	32,000	96,644	32,000	<b>32,000</b>
Donations/Miscellaneous	179,023	180,683	32,500	86,371	32,500	<b>32,500</b>
	<u>675,843</u>	<u>262,678</u>	<u>65,000</u>	<u>183,515</u>	<u>65,000</u>	<u><b>65,000</b></u>
<b>402 Water Equipment &amp; Replacement:</b>						
Federal & State Grants	0	0	0	43,505	0	<b>0</b>
Investment Income	14,987	41,683	20,600	27,535	21,218	<b>21,218</b>
Contributions From Other Funds	3,544,000	5,033,281	8,546,017	5,024,850	7,876,451	<b>7,876,451</b>
	<u>3,558,987</u>	<u>5,074,964</u>	<u>8,566,617</u>	<u>5,095,890</u>	<u>7,897,669</u>	<u><b>7,897,669</b></u>
<b>404 Sanitary Sewer Maintenance:</b>						
Contributions From Other Funds	201,792	247,032	401,398	401,398	402,787	<b>402,787</b>
	<u>201,792</u>	<u>247,032</u>	<u>401,398</u>	<u>401,398</u>	<u>402,787</u>	<u><b>402,787</b></u>
<b>405 Sanitary Sewer Replacement:</b>						
Investment Income	6,273	25,157	10,000	10,000	10,000	<b>10,000</b>
Contributions From Other Funds	750,000	750,324	1,351,724	1,526,297	1,068,848	<b>1,068,848</b>
	<u>756,273</u>	<u>775,481</u>	<u>1,361,724</u>	<u>1,536,297</u>	<u>1,078,848</u>	<u><b>1,078,848</b></u>
<b>406 Wastewater Equipment Replacement:</b>						
Investment Income	10,923	18,831	10,000	13,000	13,000	<b>13,000</b>
Contributions From Other Funds	618,000	1,149,891	2,593,000	1,893,000	1,700,000	<b>1,700,000</b>
	<u>628,923</u>	<u>1,168,722</u>	<u>2,603,000</u>	<u>1,906,000</u>	<u>1,713,000</u>	<u><b>1,713,000</b></u>
<b>425 2017 Mich. Trans. Fund Bonds Construction:</b>						
Investment Income	0	0	0	30,000	0	<b>0</b>
Bond Proceeds	8,970,000	0	0	0	0	<b>0</b>
	<u>8,970,000</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>0</u>	<u><b>0</b></u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2019/20**

<b>Fund</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>486 2018 Capital Improvement Bonds Construction:</b>						
Investment Income	0	0	0	55,000	27,976	27,976
Bond Proceeds	0	16,611,868	0	0	0	0
	<u>0</u>	<u>16,611,868</u>	<u>0</u>	<u>55,000</u>	<u>27,976</u>	<u>27,976</u>
<b>489 Brownfield Redevelopment Authority:</b>						
Property Taxes	1,224,711	1,250,535	1,260,908	1,276,240	1,286,100	1,286,100
Investment Income	4,007	7,686	5,500	8,000	8,000	8,000
	<u>1,228,718</u>	<u>1,258,221</u>	<u>1,266,408</u>	<u>1,284,240</u>	<u>1,294,100</u>	<u>1,294,100</u>
<b>494 Downtown Development Authority Project:</b>						
Property Taxes	1,081,437	1,137,449	1,144,450	1,232,170	1,455,663	1,455,663
Investment Income	8,382	17,115	12,000	20,000	20,000	20,000
Miscellaneous	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
	<u>2,589,819</u>	<u>2,654,564</u>	<u>2,656,450</u>	<u>2,752,170</u>	<u>2,975,663</u>	<u>2,975,663</u>
<b>508 Ella W. Sharp Park Golf Practice Center:</b>						
Charges For Goods And Services	36,026	32,073	41,000	31,850	37,750	37,750
Investment Income	157	298	100	230	250	250
Contributions From Other Funds	10,000	10,000	20,000	20,000	0	0
	<u>46,183</u>	<u>42,371</u>	<u>61,100</u>	<u>52,080</u>	<u>38,000</u>	<u>38,000</u>
<b>514 Auto Parking System:</b>						
Charges For Goods And Services	9,739	10,763	44,276	7,110	7,110	7,110
Fines And Forfeits	37,688	34,882	32,500	1,507	50	50
Miscellaneous	0	0	111,842	0	0	0
Investment Income	0	269	346	476	300	300
Contributions From Other Funds	445,073	478,816	143,250	782,802	218,399	218,399
	<u>492,500</u>	<u>524,730</u>	<u>332,214</u>	<u>791,895</u>	<u>225,859</u>	<u>225,859</u>
<b>518 Parking Assessment:</b>						
Charges For Goods And Services	51,423	52,874	38,767	143,533	143,121	143,121
Fines And Forfeits	30,145	16,134	17,510	24,077	20,000	20,000
Investment Income	422	1,094	670	1,000	750	750
Contributions From Other Funds	47,550	48,750	96,369	68,976	63,000	63,000
	<u>129,540</u>	<u>118,852</u>	<u>153,316</u>	<u>237,586</u>	<u>226,871</u>	<u>226,871</u>
<b>519 Cooper/Francis Parking Decks:</b>						
Charges For Goods And Services	10,796	12,445	12,000	12,000	12,000	12,000
Investment Income/Miscellaneous	3,148	3,333	4,000	4,050	4,050	4,050
	<u>13,944</u>	<u>15,778</u>	<u>16,000</u>	<u>16,050</u>	<u>16,050</u>	<u>16,050</u>
<b>520 Blackstone Parking Deck:</b>						
Bond Proceeds	0	0	11,530,000	0	11,530,000	11,530,000
	<u>0</u>	<u>0</u>	<u>11,530,000</u>	<u>0</u>	<u>11,530,000</u>	<u>11,530,000</u>
<b>590 Sewer:</b>						
Charges For Goods & Services	5,949,008	5,902,327	5,975,206	5,971,206	6,556,627	6,556,627
State Grants	0	0	1,800,000	1,800,000	0	0
Interest & Rents	15,380	18,045	15,000	30,000	20,000	20,000
Miscellaneous	74,275	140,262	67,000	56,000	72,000	72,000
	<u>6,038,663</u>	<u>6,060,634</u>	<u>7,857,206</u>	<u>7,857,206</u>	<u>6,648,627</u>	<u>6,648,627</u>
<b>591 Water:</b>						
Charges For Goods & Services	8,586,696	9,143,069	9,749,521	9,766,097	10,132,511	10,132,511
Interest & Rents	22,923	28,702	21,630	40,000	22,495	22,495
Contributions From Other Funds	223,028	238,536	280,946	280,946	351,183	351,183
Miscellaneous	162,773	155,699	157,590	157,590	163,894	163,894
	<u>8,995,420</u>	<u>9,566,006</u>	<u>10,209,687</u>	<u>10,244,633</u>	<u>10,670,083</u>	<u>10,670,083</u>
<b>641 Public Works Administration:</b>						
Charges For Goods & Services	290,705	340,872	380,619	380,619	392,038	392,038
Investment Income & Miscellaneous	3,304	10,127	4,120	7,500	4,244	4,244
	<u>294,009</u>	<u>350,999</u>	<u>384,739</u>	<u>388,119</u>	<u>396,282</u>	<u>396,282</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2019/20**

Fund	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>642 Engineering Administration:</b>						
Charges For Goods And Services	270,917	330,963	360,808	324,727	300,000	<b>300,000</b>
Investment Income & Miscellaneous	3,164	398	77	600	600	<b>600</b>
	<u>274,081</u>	<u>331,361</u>	<u>360,885</u>	<u>325,327</u>	<u>300,600</u>	<u><b>300,600</b></u>
<b>643 Local Site Remediation Revolving:</b>						
Investment Income & Miscellaneous	911	2,151	0	1,500	1,500	<b>1,500</b>
Contributions From Other Funds	71,837	67,687	58,407	58,659	59,000	<b>59,000</b>
	<u>72,748</u>	<u>69,838</u>	<u>58,407</u>	<u>60,159</u>	<u>60,500</u>	<u><b>60,500</b></u>
<b>661 Motor Pool And Garage:</b>						
Charges For Goods And Services	186,197	147,966	209,090	175,290	180,550	<b>180,550</b>
Investment Income & Miscellaneous	10,498	30,237	54,973	38,050	39,191	<b>39,191</b>
Equipment Rental	603,722	747,672	649,161	772,361	890,532	<b>890,532</b>
	<u>800,417</u>	<u>925,875</u>	<u>913,224</u>	<u>985,701</u>	<u>1,110,273</u>	<u><b>1,110,273</b></u>
<b>664 Equipment Revolving:</b>						
Charges For Goods & Services	61,664	22,594	17,187	11,672	5,781	<b>5,781</b>
	<u>61,664</u>	<u>22,594</u>	<u>17,187</u>	<u>11,672</u>	<u>5,781</u>	<u><b>5,781</b></u>
<b>676 Workers Compensation:</b>						
Investment Income	29,756	56,651	40,000	50,000	50,000	<b>50,000</b>
Miscellaneous	47,418	11,258	15,000	80,000	11,000	<b>11,000</b>
Contributions From Other Funds	194,288	145,758	80,000	85,000	90,000	<b>90,000</b>
	<u>271,462</u>	<u>213,667</u>	<u>135,000</u>	<u>215,000</u>	<u>151,000</u>	<u><b>151,000</b></u>
<b>677 Self-Insured Healthcare:</b>						
Investment Income	3,306	11,806	10,000	25,000	15,000	<b>15,000</b>
Miscellaneous	73,367	214,302	0	117,279	0	<b>0</b>
Contributions - Other Funds	4,559,226	4,556,400	3,700,000	4,000,000	4,600,000	<b>4,600,000</b>
Contributions - Employees	853,097	881,086	702,600	770,000	885,500	<b>885,500</b>
	<u>5,488,996</u>	<u>5,663,594</u>	<u>4,412,600</u>	<u>4,912,279</u>	<u>5,500,500</u>	<u><b>5,500,500</b></u>
<b>703 County &amp; School Tax Collection:</b>						
Investment Income	5,828	15,026	7,500	35,000	35,000	<b>35,000</b>
	<u>5,828</u>	<u>15,026</u>	<u>7,500</u>	<u>35,000</u>	<u>35,000</u>	<u><b>35,000</b></u>
<b>731 Employees Retirement System:</b>						
Investment Income	4,110,845	3,645,700	3,681,000	3,740,000	3,740,000	<b>3,740,000</b>
Employee Contributions	730,419	712,503	700,000	707,263	809,715	<b>809,715</b>
Contributions From Other Funds	933,208	821,020	779,188	779,188	1,067,587	<b>1,067,587</b>
	<u>5,774,472</u>	<u>5,179,223</u>	<u>5,160,188</u>	<u>5,226,451</u>	<u>5,617,302</u>	<u><b>5,617,302</b></u>
<b>732 Policemen's &amp; Firemen's Pension:</b>						
Investment Income	482,691	485,324	408,000	302,000	353,000	<b>353,000</b>
Contributions From General Fund	565,463	567,276	506,251	506,251	543,093	<b>543,093</b>
	<u>1,048,154</u>	<u>1,052,600</u>	<u>914,251</u>	<u>808,251</u>	<u>896,093</u>	<u><b>896,093</b></u>
<b>734 Policemen's &amp; Firemen's Pension-Act 345:</b>						
Investment Income	5,393,796	4,571,578	3,745,000	3,805,000	3,805,000	<b>3,805,000</b>
Employee Contributions	489,369	498,083	515,000	515,000	515,000	<b>515,000</b>
Contributions From General Fund	4,098,288	4,219,714	4,422,430	4,422,430	5,559,682	<b>5,559,682</b>
	<u>9,981,453</u>	<u>9,289,375</u>	<u>8,682,430</u>	<u>8,742,430</u>	<u>9,879,682</u>	<u><b>9,879,682</b></u>
<b>736 Public Employee Health Care:</b>						
Investment Income	112,584	102,825	150,000	150,000	150,000	<b>150,000</b>
Contributions From Other Funds	0	1,250,000	1,250,000	1,250,000	625,000	<b>625,000</b>
	<u>112,584</u>	<u>1,352,825</u>	<u>1,400,000</u>	<u>1,400,000</u>	<u>775,000</u>	<u><b>775,000</b></u>
<b>895 Special Assessment:</b>						
Investment Income	411	0	0	0	0	<b>0</b>
Special Assessments	377,825	491,943	1,668,867	1,479,121	2,065,682	<b>2,065,682</b>
Contributions From Other Funds	1,053,057	177,690	333,303	659,240	604,649	<b>604,649</b>
	<u>1,430,882</u>	<u>669,633</u>	<u>2,002,170</u>	<u>2,138,361</u>	<u>2,670,331</u>	<u><b>2,670,331</b></u>

**Attachment B**  
**Expense Summary for Fiscal Year 2019/20**

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>General Fund:</b>						
101-101 City Council	88,389	105,816	114,490	113,742	119,571	<b>119,571</b>
101-103 Charter Commission	0	2,466	15,000	2,500	2,500	<b>2,500</b>
101-172 City Manager	457,125	466,948	523,579	580,495	566,063	<b>566,063</b>
101-191 Finance	391,518	408,737	441,109	442,874	460,500	<b>460,500</b>
101-215 City Clerk	129,919	138,028	191,815	178,943	206,337	<b>206,337</b>
101-228 Mgt. Information Services	296,127	282,552	302,523	312,858	353,940	<b>353,940</b>
101-233 Purchasing	110,512	107,664	111,279	111,279	114,237	<b>114,237</b>
101-253 City Treasurer	329,436	313,298	354,554	351,632	382,485	<b>382,485</b>
101-254 City Income Tax Admin.	140,372	153,684	172,020	247,178	222,957	<b>222,957</b>
101-257 City Assessor	430,896	386,764	405,092	495,877	523,210	<b>523,210</b>
101-262 City Clerk-Elections	96,042	88,364	116,785	88,359	132,248	<b>132,248</b>
101-265 City Hall & Grounds	301,189	293,362	370,101	371,646	353,727	<b>353,727</b>
101-266 City Attorney	503,988	496,157	613,202	551,768	651,598	<b>651,598</b>
101-270 Personnel	335,996	341,614	354,920	256,591	268,760	<b>268,760</b>
101-278 Unallocated	687,973	708,569	816,316	844,353	867,571	<b>867,571</b>
101-299 Admin. Hearings Bureau	145,047	176,743	283,668	330,665	305,269	<b>305,269</b>
101-301 Police	8,636,672	8,880,065	9,822,793	9,599,433	10,675,846	<b>10,675,846</b>
101-311 OHSP Grant	9,777	9,111	15,000	15,000	15,000	<b>15,000</b>
101-313 OHSP Grant Underage Drinking Enf.	0	0	0	0	7,964	<b>7,964</b>
101-320 Consortium Training	12,882	18,766	21,000	18,250	21,000	<b>21,000</b>
101-321 In-Service Training	6,225	8,614	9,600	7,980	8,379	<b>8,379</b>
101-340 Fire Suppression	3,240,644	3,358,735	3,637,269	3,725,522	4,174,808	<b>4,337,044</b>
101-350 Public Safety - Unallocated	2,335,243	2,225,709	2,037,451	1,924,923	2,103,393	<b>2,103,393</b>
101-442 Forestry	293,337	367,501	354,184	389,128	434,058	<b>434,058</b>
101-444 Sidewalk Construction	30,945	7,876	34,400	35,500	34,726	<b>34,726</b>
101-445 Drains At Large	56,097	23,442	69,823	69,823	74,710	<b>74,710</b>
101-450 Street Lighting	416,274	457,135	507,323	578,612	544,215	<b>544,215</b>
101-455 Weed Control	69,694	40,696	85,257	87,117	93,215	<b>93,215</b>
101-465 Ground Maintenance	133,222	101,624	212,600	212,601	228,521	<b>228,521</b>
101-567 Cemeteries	275,576	277,829	277,666	287,695	287,733	<b>287,733</b>
101-571 Tax Property Maintenance	92,566	162,948	161,230	279,312	169,552	<b>169,552</b>
101-572 Civic Affairs	35,367	35,505	61,525	61,525	61,039	<b>61,039</b>
101-701 Planning	95,828	129,351	200,176	151,740	225,955	<b>225,955</b>
101-728 Economic Development	580,940	435,490	770,635	465,723	710,910	<b>710,910</b>
101-752 Parks, Rec. & Grounds Admin.	599,236	549,829	579,227	567,720	586,149	<b>586,149</b>
101-758 Lt. Nixon Memorial Park	78,604	80,950	89,433	89,397	92,143	<b>92,143</b>
101-771 Parks and Facilities Maint.	562,841	690,839	633,253	680,615	636,222	<b>636,222</b>
101-803 Historical District	7,747	8,051	10,988	11,141	18,005	<b>18,005</b>
101-965 Contributions to Other Funds	1,063,322	841,895	1,233,839	3,449,681	1,039,323	<b>1,039,323</b>
<b>General Fund Total</b>	<b>23,077,568</b>	<b>23,182,727</b>	<b>26,011,125</b>	<b>27,989,198</b>	<b>27,773,839</b>	<b>27,936,075</b>
<b>102 Budget Stabilization Fund</b>	<b>5,333</b>	<b>9,469</b>	<b>8,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Permanent Funds:</b>						
151 Cemetery Perpetual Maintenance	28,117	37,259	29,000	46,664	47,000	<b>47,000</b>
155 Ella W. Sharp Endowment	22,956	25,171	24,550	22,886	22,886	<b>22,886</b>
160 Lloyd E. Mount Endowment	0	5,561	5,600	5,000	5,000	<b>5,000</b>

**Attachment B**  
**Expense Summary for Fiscal Year 2019/20**

		2016/17	2017/18	2018/19	2018/19	2019/20	2019/20
		Actual	Actual	Budget	Projected	Proposed	Adopted
<b>Special Revenue Funds :</b>							
202	Major Street	8,547,831	15,809,161	7,624,347	8,551,092	8,916,234	<b>8,916,234</b>
203	Local Street	1,900,794	1,516,382	3,792,459	4,117,025	2,583,699	<b>2,583,699</b>
208	Ella W. Sharp Park Operating	782,276	741,250	790,833	806,235	783,934	<b>783,934</b>
245	Public Improvement	1,196,011	997,833	1,179,019	1,178,132	1,000,777	<b>915,777</b>
246	Cortland St. Redevelopment Projects	0	506,300	1,378,500	2,674,204	1,030,730	<b>1,030,730</b>
249	Building Department	454,882	437,576	433,885	459,690	576,429	<b>576,429</b>
251	Housing Code Enforcement	798,304	1,014,635	1,049,160	1,133,299	1,195,237	<b>1,195,237</b>
252	Building Demolitions	1,312,226	414,830	416,500	1,346,375	310,505	<b>310,505</b>
254	2014 Blight Elimination Grant	1,563,085	79,997	85,000	85,000	85,000	<b>85,000</b>
257	2017 Blight Elimination Grant	0	73,370	129,718	635,795	0	<b>0</b>
265	Drug Law Enforcement	22,857	14,357	14,671	18,779	22,934	<b>22,934</b>
272	SAFER Grant	266,114	650,675	786,541	541,916	214,853	<b>214,853</b>
275	Byrne JAG Grant	37,795	0	0	55,901	30,070	<b>30,070</b>
282	Lead Hazard Control Grant	0	62,948	1,821,327	288,955	2,548,097	<b>2,548,097</b>
296	Recreation Activity	215,263	240,453	250,220	243,867	243,867	<b>243,867</b>
297	JPS Recreation Millage Program	554,172	547,813	569,130	569,130	569,014	<b>569,014</b>
<b>Debt Service Funds :</b>							
352	2017 MTF Bonds Debt Service	0	760,564	763,431	762,681	759,185	<b>759,185</b>
366	2013 City Hall Refunding Debt Service	703,600	805,800	812,800	811,300	808,300	<b>808,300</b>
368	Building Authority Debt Service	52,181	55,063	51,688	51,313	0	<b>0</b>
385	2016 Capital Imp. Bonds Debt Service	135,388	137,492	139,316	139,316	140,863	<b>140,863</b>
386	2018 Capital Imp. Bonds Debt Service	0	0	1,382,150	1,437,709	1,432,375	<b>1,432,375</b>
389	2017 BRA TIF Refunding Debt Service	9,078,100	418,017	415,620	415,620	420,868	<b>420,868</b>
394	2001 DDA TIF Debt Service	1,960,795	2,080,750	2,201,500	2,200,750	2,330,750	<b>2,330,750</b>
396	2011 DDA TIF Refunding Debt Service	247,575	247,575	248,325	247,575	247,575	<b>247,575</b>
397	2012 BRA TIF Refunding Debt Service	696,969	713,619	739,919	739,919	754,319	<b>754,319</b>
<b>Capital Projects Funds :</b>							
401	Capital Projects	777,340	173,615	32,000	158,152	32,000	<b>32,000</b>
402	Water Equipment & Replacement	2,051,154	4,516,631	12,604,432	7,803,824	9,071,591	<b>9,071,591</b>
404	Sanitary Sewer Maintenance	201,792	247,032	401,398	401,398	402,787	<b>402,787</b>
405	Sanitary Sewer Replacement	1,039,633	960,466	1,713,405	1,526,298	1,068,848	<b>1,068,848</b>
406	Wastewater Equipment Replacement	2,394,588	942,435	2,650,000	2,275,000	2,555,000	<b>2,555,000</b>
425	2017 MTF Bonds Construction	1,122,439	3,758,912	1,870,096	2,307,662	1,318,593	<b>1,318,593</b>
486	2018 Capital Improvemt. Bonds Construction	0	3,811,726	9,322,635	7,422,396	5,460,722	<b>5,460,722</b>
489	Brownfield Redevelopment Authority	1,272,059	1,296,021	1,342,859	1,378,434	1,356,009	<b>1,356,009</b>
494	DDA Project	2,260,652	2,327,930	2,456,825	2,450,325	2,580,325	<b>2,580,325</b>
<b>Enterprise Funds :</b>							
508	Sharp Park Golf Practice Center	34,442	33,419	40,226	42,776	37,726	<b>37,726</b>
514	Auto Parking System	74,298	148,536	366,411	828,719	258,874	<b>258,874</b>
518	Parking Assessment	138,179	105,344	144,669	189,280	232,827	<b>232,827</b>
519	Cooper/Francis Parking Decks	689,079	309,936	281,726	312,290	313,156	<b>313,156</b>
520	Blackstone Parking Deck	0	0	11,530,000	0	11,530,000	<b>11,530,000</b>
590	Sewer	6,093,641	6,663,256	9,870,579	9,552,404	7,612,141	<b>7,612,141</b>
591	Water	9,625,461	10,304,861	12,422,737	10,087,901	14,346,718	<b>14,346,718</b>

**Attachment B**  
**Expense Summary for Fiscal Year 2019/20**

		<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2019/20</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Proposed</b>	<b>Adopted</b>
<b>Internal Service Funds :</b>							
641	Public Works Administration	265,524	264,099	363,518	344,076	460,247	<b>460,247</b>
642	Engineering Administration	279,298	247,326	312,674	284,970	303,636	<b>303,636</b>
643	Local Site Remediation Revolving	14,850	251,510	0	17,023	0	<b>0</b>
661	Motor Pool & Garage	1,021,881	951,616	1,303,157	1,349,525	1,620,224	<b>1,620,224</b>
664	Equipment Revolving	61,664	22,594	17,187	11,672	5,781	<b>5,781</b>
676	Workers' Compensation	142,272	155,393	129,650	224,660	155,670	<b>155,670</b>
677	Self-Insured Healthcare Fund	4,851,372	5,172,263	5,624,500	5,577,311	5,529,150	<b>5,529,150</b>
<b>Trust &amp; Agency Funds :</b>							
703	County & School Tax Collection	5,828	15,026	7,500	35,000	35,000	<b>35,000</b>
731	Employees' Retirement System	3,747,606	4,064,758	4,140,000	4,190,000	4,400,000	<b>4,400,000</b>
732	Policemen's & Firemen's Pension	843,144	811,207	770,000	780,196	765,992	<b>765,992</b>
734	Policemen's & Firemen's Pension-345	6,150,297	5,814,356	6,300,000	6,500,000	6,700,000	<b>6,700,000</b>
736	Public Employee Health Care	2,122	18,056	18,000	75,000	75,000	<b>75,000</b>
<b>Special Assessment Funds :</b>							
895	Special Assessment	1,090,107	387,878	1,868,867	1,706,807	2,265,682	<b>2,265,682</b>



# General Fund

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**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.**

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## (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**

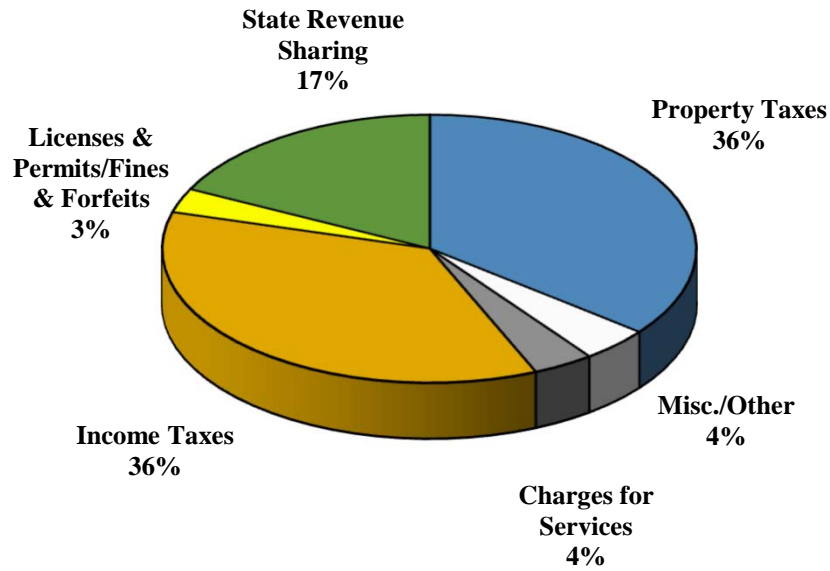
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|--------------------------------------|---|
| 1. City Council                      | 11. City Treasurer / Income Tax Administrator |
| 2. Administrative Hearings Bureau    | 12. Management Information Services           |
| 3. City Manager       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

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

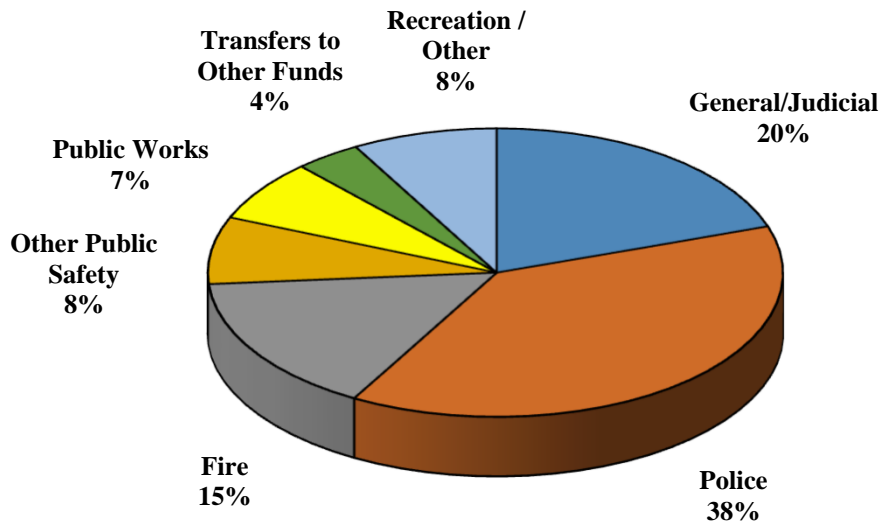
**City of Jackson  
Fiscal Year 2019/20 Adopted Budget  
General Fund**

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**Revenues**



**Expenditures**



**City of Jackson**  
**Fiscal Year 2019/20 Proposed Budget**  
**General Fund**  
**Summary of Revenues, Expenditures and Changes in Fund Balances**

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Revenues:</b>						
Property Taxes	8,208,414	8,401,637	8,670,821	8,513,917	9,748,560	9,748,560
Income Taxes	9,021,888	9,042,070	9,400,000	9,700,000	9,800,000	9,800,000
Licenses And Permits	269,406	264,555	261,945	263,685	264,575	264,575
Federal Grants	29,504	64,519	18,125	18,614	26,714	26,714
State Grants	8,219	11,272	8,853	7,980	8,379	8,379
State Revenue Sharing	4,432,619	4,532,351	4,566,701	4,683,250	4,828,720	4,828,720
Charges For Services	791,328	792,212	841,693	730,852	1,007,275	1,007,275
Fines And Forfeits	470,675	550,696	581,925	670,600	536,220	536,220
Investment Income	98,715	246,660	85,370	103,753	104,308	104,308
Contributions From Other Funds	54,445	77,702	74,500	112,664	113,000	113,000
Miscellaneous	882,634	877,019	874,665	881,677	887,724	887,724
<b>General Fund Revenues</b>	<b>24,267,847</b>	<b>24,860,693</b>	<b>25,384,598</b>	<b>25,686,992</b>	<b>27,325,475</b>	<b>27,325,475</b>
<b>Expenditures:</b>						
General Government	4,299,482	4,294,023	4,902,785	4,950,095	5,225,704	5,225,704
Judicial	145,047	176,743	283,668	330,665	305,269	305,269
Public Safety	14,241,443	14,501,000	15,543,113	15,291,108	17,006,390	17,168,626
Public Works	1,403,078	1,474,556	1,764,008	2,001,313	1,927,769	1,927,769
Recreation & Culture	1,248,428	1,329,669	1,312,901	1,348,873	1,332,519	1,332,519
Community Enrichment & Development	676,768	564,841	970,811	617,463	936,865	936,865
Contributions to Other Funds	1,063,322	841,895	1,233,839	3,449,681	1,039,323	1,039,323
<b>General Fund Expenses</b>	<b>23,077,568</b>	<b>23,182,727</b>	<b>26,011,125</b>	<b>27,989,198</b>	<b>27,773,839</b>	<b>27,936,075</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,190,279</b>	<b>1,677,966</b>	<b>(626,527)</b>	<b>(2,302,206)</b>	<b>(448,364)</b>	<b>(610,600)</b>
<b>Fund Balance - Beginning of Year</b>	<b>3,938,225</b>	<b>5,128,504</b>	<b>6,806,470</b>	<b>6,806,470</b>	<b>4,504,264</b>	<b>4,504,264</b>
<b>Fund Balance - End of Year</b>	<b>5,128,504</b>	<b>6,806,470</b>	<b>6,179,943</b>	<b>4,504,264</b>	<b>4,055,900</b>	<b>3,893,664</b>
<b>ADD:</b>						
<b>Budget Stabilization Fund</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>
<b>Total Available Surplus For General Fund Operations</b>	<b>6,732,004</b>	<b>8,409,970</b>	<b>7,783,443</b>	<b>6,107,764</b>	<b>5,659,400</b>	<b>5,497,164</b>
<b>As a Percent of G/F Expenditures/Transfers</b>	<b>29.17%</b>	<b>36.28%</b>	<b>29.92%</b>	<b>21.82%</b>	<b>20.38%</b>	<b>19.68%</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**General Fund Revenues**  
**By Department**

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b><u>No Department:</u></b>						
101-000-000-402.000 Current Property Taxes	3,635,725	3,634,286	3,740,000	3,698,000	3,808,000	<b>3,808,000</b>
101-000-000-402.345 Property Taxes-Act 345	3,924,908	3,959,774	4,146,621	4,100,000	5,215,360	<b>5,215,360</b>
101-000-000-432.000 Payments In Lieu Of Taxes	25,133	53,539	27,000	27,000	28,000	<b>28,000</b>
101-000-000-432.425 Act 425-Ashton Ridge	3,059	3,128	3,200	3,200	3,200	<b>3,200</b>
101-000-000-438.000 Income Taxes-Corp./Individ.	9,021,888	9,042,070	9,400,000	9,700,000	9,800,000	<b>9,800,000</b>
101-000-000-441.000 Loc. Com. Stab. Share Tax	189,549	257,083	257,000	176,088	176,000	<b>176,000</b>
101-000-000-441.340 Loc. Com. Stab. Share Tax-Fire	0	0	0	20,820	21,000	<b>21,000</b>
101-000-000-441.345 Loc. Com. Stab. Share Tax-345	154,027	208,905	209,000	191,309	191,000	<b>191,000</b>
101-000-000-445.001 Property Taxes-Penalties/Int.	44,837	49,819	50,000	55,000	60,000	<b>60,000</b>
101-000-000-572.000 St. Shared Rev. - Liq. Licenses	32,772	34,231	34,000	32,800	33,000	<b>33,000</b>
101-000-000-574.000 St. Shared Rev. - Sales Tax	2,692,564	2,763,680	2,825,418	2,916,146	3,009,387	<b>3,009,387</b>
101-000-000-574.001 St. Shared Rev. - Sales Tax (EVIP)	1,707,283	1,734,440	1,707,283	1,734,304	1,786,333	<b>1,786,333</b>
101-000-000-618.000 Admin.Fee-Tax Collections	227,494	231,110	230,000	234,500	238,000	<b>238,000</b>
101-000-000-618.216 Admin.Fee-Homesteads	3,682	3,993	8,000	8,000	8,000	<b>8,000</b>
101-000-000-661.000 Ordinance Fines & Costs	154,163	130,402	130,000	100,000	100,000	<b>100,000</b>
101-000-000-664.000 Interest	47,582	194,113	30,000	50,000	50,000	<b>50,000</b>
101-000-000-699.102 Cont.-Budget Stabilization Fd.	5,333	9,469	8,000	20,000	20,000	<b>20,000</b>
101-000-000-699.703 Cont.-Co. & School T/C Fd.	5,828	15,026	7,500	35,000	35,000	<b>35,000</b>
	<b>21,875,827</b>	<b>22,325,068</b>	<b>22,813,022</b>	<b>23,102,167</b>	<b>24,582,280</b>	<b>24,582,280</b>
<b><u>City Council:</u></b>						
101-101-000-626.101 Charges For Goods/Serv.-Marriages	25	0	25	0	0	<b>0</b>
	<b>25</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Finance:</u></b>						
101-191-000-539.000 State Grant (Forecasting Reimb.)	0	4,500	0	0	0	<b>0</b>
101-191-000-676.731 Admin Charges - ERS Pension	12,000	12,000	12,500	12,000	12,000	<b>12,000</b>
101-191-000-676.734 Admin Charges - P/F 345 Pens.	24,000	24,000	25,000	24,000	24,000	<b>24,000</b>
	<b>36,000</b>	<b>40,500</b>	<b>37,500</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
<b><u>City Clerk:</u></b>						
101-215-000-476.000 Business Licenses/Permits	8,209	9,240	1,500	5,000	5,000	<b>5,000</b>
101-215-000-477.000 Cable TV Franchise Fee	233,349	223,225	230,000	230,000	230,000	<b>230,000</b>
101-215-000-626.000 Charges For Goods/Service	1,125	1,490	500	500	500	<b>500</b>
101-215-000-667.003 Com. Twr.- Nextel	31,822	31,305	32,000	32,000	32,000	<b>32,000</b>
	<b>274,505</b>	<b>265,260</b>	<b>264,000</b>	<b>267,500</b>	<b>267,500</b>	<b>267,500</b>
<b><u>City Treasurer:</u></b>						
101-253-000-688.000 Miscellaneous	1,885	5,087	1,500	5,000	5,000	<b>5,000</b>
	<b>1,885</b>	<b>5,087</b>	<b>1,500</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b><u>City Assessor:</u></b>						
101-257-000-626.000 Charges For Goods/Service	18	0	50	0	0	<b>0</b>
	<b>18</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>City Clerk-Elections:</u></b>						
101-262-000-626.000 Charges For Goods/Service	42,094	19,160	1,000	1,000	1,000	<b>1,000</b>
	<b>42,094</b>	<b>19,160</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b><u>City Hall And Grounds:</u></b>						
101-265-000-667.000 Rents And Royalties	19,312	21,243	23,370	21,753	22,308	<b>22,308</b>
	<b>19,312</b>	<b>21,243</b>	<b>23,370</b>	<b>21,753</b>	<b>22,308</b>	<b>22,308</b>
<b><u>City Attorney:</u></b>						
101-266-000-582.001 Cont. - District Court	955	327	0	0	0	<b>0</b>
101-266-000-699.286 Cont.-CDBG Fund (Code Enf.)	24,602	18,800	30,000	11,000	11,000	<b>11,000</b>
	<b>25,557</b>	<b>19,127</b>	<b>30,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**General Fund Revenues**  
**By Department**

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b><u>Unallocated:</u></b>						
101-278-000-649.000 Auction		280	0	0	0	<b>0</b>
101-278-000-675.000 Donations-Private Sources	0	1,389	500	500	500	<b>500</b>
101-278-000-675.042 Donations-Consumers (Neigh.Unite)	0	500	0	0	0	<b>0</b>
101-278-000-676.296 Admin.Charge-Rec. Act.	9,931	8,078	10,000	8,320	8,570	<b>8,570</b>
101-278-000-676.508 Admin.Charge-Golf Prac. Ctr.	823	602	850	620	639	<b>639</b>
101-278-000-676.518 Admin.Charge-Park. Assmt.	4,764	16,178	4,800	16,663	17,163	<b>17,163</b>
101-278-000-676.519 Admin.Charge-Cooper/Francis Pk. E	5,803	4,574	6,000	4,711	4,852	<b>4,852</b>
101-278-000-676.590 Admin.Charge-Sewer Fund	189,415	199,119	190,000	205,093	211,246	<b>211,246</b>
101-278-000-676.591 Admin.Charge-Water Fund	292,463	310,941	300,000	320,269	329,877	<b>329,877</b>
101-278-000-676.642 Admin.Charge-Eng. Admin.Fd.	24,477	25,179	25,000	25,934	26,712	<b>26,712</b>
101-278-000-676.661 Admin.Charge-Motor Pool	21,604	20,929	20,000	21,557	22,204	<b>22,204</b>
101-278-000-676.676 Admin.Charge-Work. Comp.	5,319	3,613	5,400	3,721	3,833	<b>3,833</b>
101-278-000-676.677 Admin.Charge-Self-Insured Health	41,705	51,231	42,000	52,768	54,351	<b>54,351</b>
101-278-000-688.000 Miscellaneous	59,391	47,869	100,000	60,000	60,000	<b>60,000</b>
	<b>655,695</b>	<b>690,482</b>	<b>704,550</b>	<b>720,156</b>	<b>739,947</b>	<b>739,947</b>
<b><u>Administrative Hearings Bureau:</u></b>						
101-299-000-655.001 Admin. Hearing Fines	168,945	258,933	270,000	400,000	275,000	<b>275,000</b>
101-299-000-655.002 Admin. Hearing Costs	129,435	145,907	160,000	160,000	150,000	<b>150,000</b>
	<b>298,380</b>	<b>404,840</b>	<b>430,000</b>	<b>560,000</b>	<b>425,000</b>	<b>425,000</b>
<b><u>Police Department:</u></b>						
101-301-000-492.000 Bicycle	133	71	70	79	75	<b>75</b>
101-301-000-501.005 Federal - BVP	5,081	4,446	3,125	3,614	3,750	<b>3,750</b>
101-301-000-582.002 Contribution Evidence - County	12,000	12,000	12,000	12,000	12,000	<b>12,000</b>
101-301-000-626.003 Charg/Serv.-PA 237 Fee	4,330	3,443	4,775	3,200	3,615	<b>3,615</b>
101-301-000-626.004 Charg/Serv.-Finger Print	2,873	3,164	2,650	2,200	2,400	<b>2,400</b>
101-301-000-626.301 Charg/Serv.-Police	173	189	0	0	0	<b>0</b>
101-301-000-629.000 Parking Fines	18,132	15,454	21,925	10,600	11,220	<b>11,220</b>
101-301-000-634.000 Officers Extra Duty	7,977	6,965	7,100	18,501	20,500	<b>20,500</b>
101-301-000-649.000 Auction Proceeds	2,532	11,767	8,500	8,500	10,000	<b>10,000</b>
101-301-000-675.000 Donations - Private Sources	0	0	0	20,000	0	<b>0</b>
101-301-000-684.000 Other Revenue	18,436	14,699	15,000	13,910	14,600	<b>14,600</b>
101-301-000-688.000 Miscellaneous	257	1,552	2,415	13,916	14,612	<b>14,612</b>
101-301-000-688.001 Miscellaneous - False Alarms	21,231	26,160	27,475	20,380	21,400	<b>21,400</b>
101-301-000-688.009 Miscellaneous-Bond Forfeitures	250	0	0	0	0	<b>0</b>
101-301-000-698.000 Insurance Refund	58,615	25,205	15,000	4,150	5,000	<b>5,000</b>
	<b>152,020</b>	<b>125,115</b>	<b>120,035</b>	<b>131,050</b>	<b>119,172</b>	<b>119,172</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**General Fund Revenues**  
**By Department**

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b><u>JCCAE Grant:</u></b>						
<b><u>2016/17:</u></b>						
101-311-217-501.000 Federal Grant	9,777	0	0	0	0	0
<b><u>2017/18:</u></b>						
101-311-218-501.000 Federal Grant	0	9,111	0	0	0	0
<b><u>2018/19:</u></b>						
101-311-219-501.000 Federal Grant	0	0	15,000	15,000	0	0
<b><u>2019/20:</u></b>						
101-311-220-501.000 Federal Grant	0	0	0	0	15,000	15,000
	<b>9,777</b>	<b>9,111</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b><u>OHSP Underage Drinking Grant:</u></b>						
<b><u>2019/20:</u></b>						
101-313-220-501.000 Federal Grant	0	0	0	0	7,964	7,964
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,964</b>	<b>7,964</b>
<b><u>Consortium Training:</u></b>						
101-320-000-626.000 Charges For Goods/Service	600	0	3,500	1,800	1,800	1,800
101-320-000-674.001 Contribution 302	26,121	11,702	24,575	14,100	28,100	28,100
	<b>26,721</b>	<b>11,702</b>	<b>28,075</b>	<b>15,900</b>	<b>29,900</b>	<b>29,900</b>
<b><u>In-Service Training:</u></b>						
101-321-000-539.000 State Grant	8,219	5,772	8,853	7,980	8,379	8,379
	<b>8,219</b>	<b>5,772</b>	<b>8,853</b>	<b>7,980</b>	<b>8,379</b>	<b>8,379</b>
<b><u>Fire Suppression:</u></b>						
101-340-000-491.005 Inspections And Permits	14,640	13,596	15,375	13,606	14,500	14,500
101-340-000-501.340 Fed.-FEMA Fire Asst Program	0	36,408	0	0	0	0
101-340-000-626.000 Charges for Services	4,077	3,563	500	310	335	335
101-340-000-626.005 Charges for Serv.-Home Fire Ins.	500	-1,000	0	0	0	0
101-340-000-626.340 Charges for Services - HAZMAT	3,404	5,103	1,000	0	1,000	1,000
101-340-000-626.591 Charges for Serv.-Water (Hydrant)	67,500	67,500	67,500	67,500	67,500	67,500
101-340-000-649.000 Auction Proceeds	0	839	500	500	500	500
101-340-000-688.000 Miscellaneous	0	44	150	165	165	165
101-340-000-698.000 Insurance Refund	3,359	0	0	7,000	0	0
	<b>93,480</b>	<b>126,053</b>	<b>85,025</b>	<b>89,081</b>	<b>84,000</b>	<b>84,000</b>
<b><u>Forestry:</u></b>						
101-442-000-539.000 State Grant	0	1,000	0	0	0	0
101-442-000-642.005 Charg/Services-Compost	20	10	0	0	0	0
101-442-000-688.000 Miscellaneous	10	1,616	0	0	0	0
	<b>30</b>	<b>2,626</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Street Lighting:</u></b>						
101-450-000-688.000 Miscellaneous	4,807	3,711	1,000	1,000	1,000	1,000
	<b>4,807</b>	<b>3,711</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b><u>Weed Control:</u></b>						
101-455-000-643.000 Weed Control	45,034	41,793	85,257	87,117	93,215	93,215
	<b>45,034</b>	<b>41,793</b>	<b>85,257</b>	<b>87,117</b>	<b>93,215</b>	<b>93,215</b>

Continued

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**General Fund Revenues**  
**By Department**

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b><u>Cemeteries:</u></b>						
101-567-000-600.000	3,500	3,812	2,800	2,000	2,000	<b>2,000</b>
101-567-000-633.001	24,584	26,490	18,000	18,000	18,000	<b>18,000</b>
101-567-000-633.002	110,588	103,744	100,000	100,000	100,000	<b>100,000</b>
101-567-000-673.001	18,054	13,056	13,000	13,000	13,000	<b>13,000</b>
101-567-000-688.000	8,566	16,886	15,000	15,000	15,000	<b>15,000</b>
101-567-000-699.151	18,682	34,407	29,000	46,664	47,000	<b>47,000</b>
	<b>183,974</b>	<b>198,395</b>	<b>177,800</b>	<b>194,664</b>	<b>195,000</b>	<b>195,000</b>
<b><u>Tax Property Maintenance:</u></b>						
101-571-000-642.000	225	0	0	0	0	<b>0</b>
	<b>225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Planning:</u></b>						
101-701-000-491.008	13,075	18,423	15,000	15,000	15,000	<b>15,000</b>
	<b>13,075</b>	<b>18,423</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b><u>Economic Development:</u></b>						
101-728-000-501.728	14,646	14,554	0	0	0	<b>0</b>
101-728-000-539.008	0	0	0	0	0	<b>0</b>
101-728-000-626.590	194,733	217,125	230,318	172,862	305,455	<b>305,455</b>
101-728-000-626.591	194,733	217,125	230,318	172,862	305,455	<b>305,455</b>
101-728-000-688.010	0	20,000	0	0	0	<b>0</b>
	<b>404,112</b>	<b>468,804</b>	<b>460,636</b>	<b>345,724</b>	<b>610,910</b>	<b>610,910</b>
<b><u>Parks, Recreation &amp; Grounds Administration.:</u></b>						
101-752-000-675.038	30,000	605	15,000	0	0	<b>0</b>
101-752-000-675.049	13,878	3,500	12,000	4,000	0	<b>0</b>
101-752-000-675.441	3,519	6,992	3,500	6,900	6,900	<b>6,900</b>
	<b>47,397</b>	<b>11,097</b>	<b>30,500</b>	<b>10,900</b>	<b>6,900</b>	<b>6,900</b>
<b><u>Lt. Nixon Memorial Pool:</u></b>						
101-758-000-645.000	45,972	43,727	48,400	45,000	45,000	<b>45,000</b>
101-758-000-645.007	3,706	3,597	4,000	4,000	4,000	<b>4,000</b>
	<b>49,678</b>	<b>47,324</b>	<b>52,400</b>	<b>49,000</b>	<b>49,000</b>	<b>49,000</b>
<b>Total Revenues</b>	<b>24,267,847</b>	<b>24,860,693</b>	<b>25,384,598</b>	<b>25,686,992</b>	<b>27,325,475</b>	<b>27,325,475</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**General Fund Expenditures**  
**By Function/Department**

Function Department	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b><u>General Government:</u></b>						
101-101 City Council	88,389	105,816	114,490	113,742	119,571	<b>119,571</b>
101-103 Charter Commission	0	2,466	15,000	2,500	2,500	<b>2,500</b>
101-172 City Manager	457,125	466,948	523,579	580,495	566,063	<b>566,063</b>
101-191 Finance	391,518	408,737	441,109	442,874	460,500	<b>460,500</b>
101-215 City Clerk	129,919	138,028	191,815	178,943	206,337	<b>206,337</b>
101-228 Mgt. Information Services	296,127	282,552	302,523	312,858	353,940	<b>353,940</b>
101-233 Purchasing	110,512	107,664	111,279	111,279	114,237	<b>114,237</b>
101-253 City Treasurer	329,436	313,298	354,554	351,632	382,485	<b>382,485</b>
101-254 City Income Tax Admin.	140,372	153,684	172,020	247,178	222,957	<b>222,957</b>
101-257 City Assessor	430,896	386,764	405,092	495,877	523,210	<b>523,210</b>
101-262 City Clerk-Elections	96,042	88,364	116,785	88,359	132,248	<b>132,248</b>
101-265 City Hall & Grounds	301,189	293,362	370,101	371,646	353,727	<b>353,727</b>
101-266 City Attorney	503,988	496,157	613,202	551,768	651,598	<b>651,598</b>
101-270 Personnel	335,996	341,614	354,920	256,591	268,760	<b>268,760</b>
101-278 Unallocated	687,973	708,569	816,316	844,353	867,571	<b>867,571</b>
	<b>4,299,482</b>	<b>4,294,023</b>	<b>4,902,785</b>	<b>4,950,095</b>	<b>5,225,704</b>	<b>5,225,704</b>
<b><u>Judicial:</u></b>						
101-299 Admin. Hearings Bureau	145,047	176,743	283,668	330,665	305,269	<b>305,269</b>
	<b>145,047</b>	<b>176,743</b>	<b>283,668</b>	<b>330,665</b>	<b>305,269</b>	<b>305,269</b>
<b><u>Public Safety:</u></b>						
101-301 Police	8,636,672	8,880,065	9,822,793	9,599,433	10,675,846	<b>10,675,846</b>
101-311 OHSP Grant	9,777	9,111	15,000	15,000	15,000	<b>15,000</b>
101-313 OHSP Grant Underage Drinking Enf.	0	0	0	0	7,964	<b>7,964</b>
101-320 Consortium Training	12,882	18,766	21,000	18,250	21,000	<b>21,000</b>
101-321 In-Service Training	6,225	8,614	9,600	7,980	8,379	<b>8,379</b>
101-340 Fire Suppression	3,240,644	3,358,735	3,637,269	3,725,522	4,174,808	<b>4,337,044</b>
101-350 Public Safety - Unallocated	2,335,243	2,225,709	2,037,451	1,924,923	2,103,393	<b>2,103,393</b>
	<b>14,241,443</b>	<b>14,501,000</b>	<b>15,543,113</b>	<b>15,291,108</b>	<b>17,006,390</b>	<b>17,168,626</b>
<b><u>Public Works:</u></b>						
101-442 Forestry	293,337	367,501	354,184	389,128	434,058	<b>434,058</b>
101-444 Sidewalk Construction	30,945	7,876	34,400	35,500	34,726	<b>34,726</b>
101-445 Drains At Large	56,097	23,442	69,823	69,823	74,710	<b>74,710</b>
101-450 Street Lighting	416,274	457,135	507,323	578,612	544,215	<b>544,215</b>
101-455 Weed Control	69,694	40,696	85,257	87,117	93,215	<b>93,215</b>
101-465 Ground Maintenance	133,222	101,624	212,600	212,601	228,521	<b>228,521</b>
101-567 Cemeteries	275,576	277,829	277,666	287,695	287,733	<b>287,733</b>
101-571 Tax Property Maintenance	92,566	162,948	161,230	279,312	169,552	<b>169,552</b>
101-572 Civic Affairs	35,367	35,505	61,525	61,525	61,039	<b>61,039</b>
	<b>1,403,078</b>	<b>1,474,556</b>	<b>1,764,008</b>	<b>2,001,313</b>	<b>1,927,769</b>	<b>1,927,769</b>
<b><u>Community &amp; Economic Development:</u></b>						
101-701 Planning	95,828	129,351	200,176	151,740	225,955	<b>225,955</b>
101-728 Economic Development	580,940	435,490	770,635	465,723	710,910	<b>710,910</b>
	<b>676,768</b>	<b>564,841</b>	<b>970,811</b>	<b>617,463</b>	<b>936,865</b>	<b>936,865</b>

Continued

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**General Fund Expenditures**  
**By Function/Department**

<b>Function Department</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b><u>Recreation &amp; Culture:</u></b>						
101-752 Parks, Rec. & Grounds Admin.	599,236	549,829	579,227	567,720	586,149	<b>586,149</b>
101-758 Lt. Nixon Memorial Park	78,604	80,950	89,433	89,397	92,143	<b>92,143</b>
101-771 Parks and Facilities Maint.	562,841	690,839	633,253	680,615	636,222	<b>636,222</b>
101-803 Historical District	7,747	8,051	10,988	11,141	18,005	<b>18,005</b>
	<b>1,248,428</b>	<b>1,329,669</b>	<b>1,312,901</b>	<b>1,348,873</b>	<b>1,332,519</b>	<b>1,332,519</b>
<b><u>Contributions to Other Funds</u></b>						
101-965 Contributions to Other Funds	1,063,322	841,895	1,233,839	3,449,681	1,039,323	<b>1,039,323</b>
<b>Total Expenditures</b>	<b>23,077,568</b>	<b>23,182,727</b>	<b>26,011,125</b>	<b>27,989,198</b>	<b>27,773,839</b>	<b>27,936,075</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 101 City Council***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-101-000-703.000 Salaries and Wages	64,237	72,119	75,350	73,190	75,350	<b>75,350</b>
101-101-000-709.000 Employers FICA	4,914	5,517	5,765	5,600	5,765	<b>5,765</b>
101-101-000-724.000 Workers Compensation	90	63	75	102	106	<b>106</b>
	<u>69,241</u>	<u>77,699</u>	<u>81,190</u>	<u>78,892</u>	<u>81,221</u>	<b><u>81,221</u></b>
<b>Material and Supplies:</b>						
101-101-000-752.000 Office Supplies	520	1,624	1,500	2,000	2,000	<b>2,000</b>
	<u>520</u>	<u>1,624</u>	<u>1,500</u>	<u>2,000</u>	<u>2,000</u>	<b><u>2,000</u></b>
<b>Contractual and Other:</b>						
101-101-000-853.000 Telephone	1,068	968	1,300	1,400	1,400	<b>1,400</b>
101-101-000-880.000 Community Promotion	2,789	4,869	7,500	7,500	8,000	<b>8,000</b>
101-101-000-900.000 Printing & Publishing	0	0	0	1,200	1,200	<b>1,200</b>
101-101-000-910.000 Education & Training	1,438	3,772	6,000	6,000	6,500	<b>6,500</b>
101-101-000-913.000 Travel	3,393	5,593	6,000	6,000	6,500	<b>6,500</b>
101-101-000-915.000 Memberships & Dues	9,510	10,981	10,000	10,000	11,250	<b>11,250</b>
	<u>18,198</u>	<u>26,183</u>	<u>30,800</u>	<u>32,100</u>	<u>34,850</u>	<b><u>34,850</u></b>
<b>Capital Outlay:</b>						
101-101-000-980.001 Office Equipment	430	310	1,000	750	1,500	<b>1,500</b>
	<u>430</u>	<u>310</u>	<u>1,000</u>	<u>750</u>	<u>1,500</u>	<b><u>1,500</u></b>
<b>City Council</b>	<b><u>88,389</u></b>	<b><u>105,816</u></b>	<b><u>114,490</u></b>	<b><u>113,742</u></b>	<b><u>119,571</u></b>	<b><u>119,571</u></b>

**Personnel Schedule**

<b>Class Grade</b>	<b>Position</b>	<b># Positions</b>		<b>Budgeted Salaries &amp; Wages</b>
		<b>Permanent</b>	<b>Temporary</b>	
<i>Department: City Council</i>				
<i>Fund-Activity: 101-101</i>				
ELEC	Mayor	1		<b>14,750</b>
ELEC	City Council	6		<b>60,600</b>
	<b>Activity Total</b>	<b><u>7</u></b>		<b><u>75,350</u></b>

*LOCC Recommendation of 2/21/17 raised Mayor salary by \$ 2,000 effective 1/1/17 and \$ 1,000 effective 1/1/18. City Council salaries were raised \$ 1,500 and \$ 750 as of the same respective dates. Raises proposed by the LOCC for 2019 were rejected by the City Council.*

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

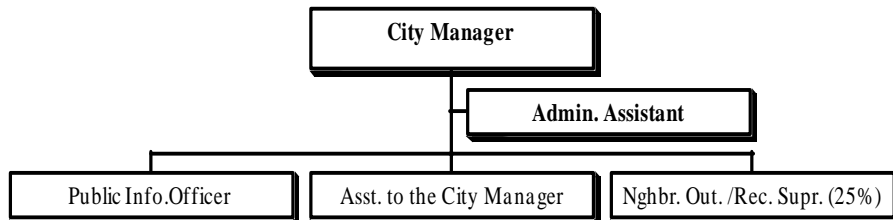
*Fund 101 General Fund*  
*Dept 103 Charter Review Committee*

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-103-000-707.000 Wages-Temporary	0	0	0	0	0	0
101-103-000-709.000 Employers FICA	0	0	0	0	0	0
101-103-000-713.000 Overtime	0	0	0	0	0	0
101-103-000-724.000 Workers Compensation	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Material and Supplies:</b>						
101-103-000-752.000 Office Supplies	0	340	0	0	0	0
	<u>0</u>	<u>340</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>						
101-103-000-818.000 Contractual Services	0	2,126	15,000	2,500	2,500	2,500
101-103-000-900.000 Printing & Publishing	0	0	0	0	0	0
	<u>0</u>	<u>2,126</u>	<u>15,000</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<b>Charter Commission</b>	<u><b>0</b></u>	<u><b>2,466</b></u>	<u><b>15,000</b></u>	<u><b>2,500</b></u>	<u><b>2,500</b></u>	<u><b>2,500</b></u>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Manager</i>				
<i>Fund-Activity: 101-172</i>				
008	Public Information Officer	1		53,770
010	Administrative Assistant	1		71,993
011	Assistant to the City Manager	1		57,224
MGR	City Manager	1		164,750
<b>Activity Total</b>		<b>4</b>		<b>347,737</b>
Add: Neighborhood Outreach/Comm.Center Supervisor (25%)				<b>18,496</b>
<b>Activity Total</b>				<b>366,233</b>

**City Manager**  
**Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

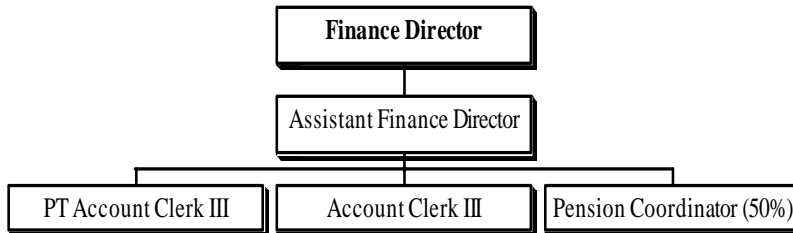
***Fund 101 General Fund***  
***Dept 172 City Manager***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-172-000-702.000 Termination Pay	0	788	0	0	0	0
101-172-000-703.000 Salaries and Wages	290,550	300,609	307,767	347,000	366,233	366,233
101-172-000-707.000 Wages-Temporary	0	6,525	27,500	10,445	0	0
101-172-000-708.000 Unemployment	17	21	42	24	230	230
101-172-000-709.000 Employers FICA	20,084	21,278	25,647	27,500	26,000	26,000
101-172-000-715.000 Pension-General	15,972	21,573	30,007	60,000	23,000	23,000
101-172-000-716.000 Pension-MERS DC	6,075	6,230	7,145	6,300	7,145	7,145
101-172-000-716.001 Retirement-Contractual	21,564	22,973	24,713	23,114	41,188	41,188
101-172-000-718.000 Health Insurance	25,744	25,923	25,909	34,204	31,000	31,000
101-172-000-723.000 Health Ins.-MERS HSA	1,750	1,658	1,750	2,000	1,750	1,750
101-172-000-724.000 Workers Compensation	5,360	4,000	1,630	4,000	4,500	4,500
101-172-000-725.000 Other Fringe Benefits	2,664	3,757	4,561	3,900	4,600	4,600
	<b>389,780</b>	<b>415,335</b>	<b>456,671</b>	<b>518,487</b>	<b>505,646</b>	<b>505,646</b>
<b>Material and Supplies:</b>						
101-172-000-752.000 Office Supplies	7,538	5,033	10,000	7,000	7,000	7,000
101-172-000-791.000 Publications	580	1,024	1,500	1,500	1,267	1,267
	<b>8,118</b>	<b>6,057</b>	<b>11,500</b>	<b>8,500</b>	<b>8,267</b>	<b>8,267</b>
<b>Contractual and Other:</b>						
101-172-000-818.000 Contractual Services	14,863	103	10,000	10,000	10,000	10,000
101-172-000-853.000 Telephone	5,144	3,828	5,000	4,800	5,000	5,000
101-172-000-861.000 Auto Allowance	6,000	5,900	6,000	6,000	6,000	6,000
101-172-000-880.000 Community Promotion	7,922	5,895	6,000	6,000	6,000	6,000
101-172-000-900.000 Printing & Publishing	85	89	500	500	500	500
101-172-000-904.000 Annual Budget	702	930	1,600	1,600	1,600	1,600
101-172-000-908.002 Residency Allowance	4,200	3,600	4,050	3,600	4,050	4,050
101-172-000-910.000 Education & Training	4,410	4,838	3,000	2,750	3,000	3,000
101-172-000-913.000 Travel	8,048	10,825	8,000	8,000	8,000	8,000
101-172-000-915.000 Memberships & Dues	4,595	6,290	8,000	7,000	8,000	8,000
101-172-000-945.000 Office Equipment Rental	3,258	3,258	3,258	3,258	0	0
	<b>59,227</b>	<b>45,556</b>	<b>55,408</b>	<b>53,508</b>	<b>52,150</b>	<b>52,150</b>
<b>City Manager</b>	<b>457,125</b>	<b>466,948</b>	<b>523,579</b>	<b>580,495</b>	<b>566,063</b>	<b>566,063</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Finance</i>				
<i>Fund-Activity: 101-191</i>				
015	Assistant Finance Director	1		97,101
020	Finance Director	1		104,806
307	Account Clerk III	1		56,249
307	Pension Coordinator/Engineering Admin.	1		56,249
PT	Account Clerk III		1	41,864
<b>Activity Total</b>		<b>4</b>	<b>1</b>	<b>356,269</b>
<b>Less:</b>	Allocation of 50% Pension Coordinator/Eng. Admin. to Fund 642			<b>-28,125</b>
				<b>328,144</b>

**Finance**  
**Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

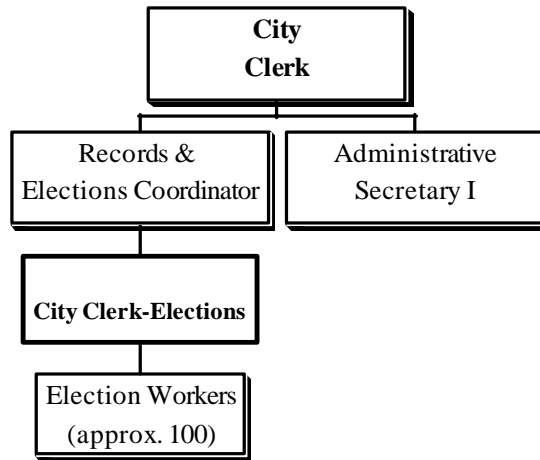
***Fund 101 General Fund***  
***Dept 191 Finance***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-191-000-702.000 Termination Pay	0	0	0		0	0
101-191-000-703.000 Salaries and Wages	265,827	270,932	273,059	281,085	286,280	<b>286,280</b>
101-191-000-707.000 Wages-Temporary	31,744	32,831	38,452	34,606	41,864	<b>41,864</b>
101-191-000-708.000 Unemployment	24	24	27	27	27	<b>27</b>
101-191-000-709.000 Employers FICA	22,233	22,497	23,899	24,600	25,573	<b>25,573</b>
101-191-000-715.000 Pension-General	21,011	17,664	17,649	17,488	22,539	<b>22,539</b>
101-191-000-716.001 Retirement-Contractual	4,560	4,674	4,837	4,867	4,855	<b>4,855</b>
101-191-000-718.000 Health Insurance	21,849	25,751	47,732	45,395	43,981	<b>43,981</b>
101-191-000-724.000 Workers Compensation	423	275	103	106	109	<b>109</b>
101-191-000-725.000 Other Fringe Benefits	4,955	6,560	4,026	3,700	4,072	<b>4,072</b>
	<b>372,626</b>	<b>381,208</b>	<b>409,784</b>	<b>411,874</b>	<b>429,300</b>	<b>429,300</b>
<b>Material and Supplies:</b>						
101-191-000-752.000 Office Supplies	11,990	13,711	15,000	15,000	15,000	<b>15,000</b>
101-191-000-791.000 Publications	120	0	0	0	0	<b>0</b>
	<b>12,110</b>	<b>13,711</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Contractual and Other:</b>						
101-191-000-818.000 Contractual Services	0	9,000	9,000	9,000	9,000	<b>9,000</b>
101-191-000-853.000 Telephone	3,827	3,232	3,900	3,900	3,900	<b>3,900</b>
101-191-000-908.002 Residency Allowance	1,350	0	0	0	0	<b>0</b>
101-191-000-910.000 Education & Training	0	395	600	600	600	<b>600</b>
101-191-000-913.000 Travel	75	61	500	500	500	<b>500</b>
101-191-000-915.000 Memberships & Dues	1,530	1,130	2,325	2,000	2,200	<b>2,200</b>
	<b>6,782</b>	<b>13,818</b>	<b>16,325</b>	<b>16,000</b>	<b>16,200</b>	<b>16,200</b>
<b>Finance</b>	<b>391,518</b>	<b>408,737</b>	<b>441,109</b>	<b>442,874</b>	<b>460,500</b>	<b>460,500</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Clerk</i>				
<i>Fund-Activity: 101-215</i>				
004	Administrative Secretary I	1		48,980
010	Records & Elections Coordinator	1		64,007
CLK	City Clerk	1		40,000
		<b>3</b>		<b>152,987</b>
<b>Less:</b>	Allocation to 101-262 (30%)			<b>-19,202</b>
<b>Activity Total</b>				<b>133,785</b>

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



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

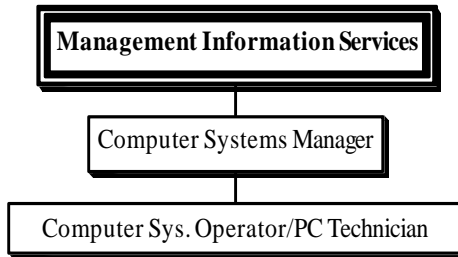
***Fund 101 General Fund***  
***Dept 215 City Clerk***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-215-000-702.000 Termination Pay	0	610	0	0	0	0
101-215-000-703.000 Salaries and Wages	86,546	93,984	124,364	121,724	133,785	133,785
101-215-000-707.000 Wages-Temporary	0	0	0	0	0	0
101-215-000-708.000 Unemployment	9	19	16	131	0	0
101-215-000-709.000 Employers FICA	6,744	7,329	9,590	8,850	10,235	10,235
101-215-000-713.000 Overtime	1,394	925	1,000	0	2,000	2,000
101-215-000-715.000 Pension-General	5,942	4,188	8,410	7,585	8,000	8,000
101-215-000-716.000 Pension-MERS DC	1,430	1,181	2,531	2,120	2,600	2,600
101-215-000-716.001 Retirement-Contractual	1,064	1,523	0	2,793	3,000	3,000
101-215-000-718.000 Health Insurance	166	4,722	11,313	16,861	16,859	16,859
101-215-000-723.000 Health Ins.-MERS HSA	3,015	2,643	2,975	2,761	3,145	3,145
101-215-000-724.000 Workers Compensation	532	425	344	155	200	200
101-215-000-725.000 Other Fringe Benefits	305	524	1,722	556	1,763	1,763
	<b>107,147</b>	<b>118,073</b>	<b>162,265</b>	<b>163,536</b>	<b>181,587</b>	<b>181,587</b>
<b>Material and Supplies:</b>						
101-215-000-752.000 Office Supplies	2,619	4,145	6,500	5,500	6,500	6,500
101-215-000-791.000 Publications	1,365	483	1,500	750	1,500	1,500
	<b>3,984</b>	<b>4,628</b>	<b>8,000</b>	<b>6,250</b>	<b>8,000</b>	<b>8,000</b>
<b>Contractual and Other:</b>						
101-215-000-818.000 Contractual Services	12,547	4,481	10,000	1,500	7,500	7,500
101-215-000-853.000 Telephone	1,432	1,632	1,500	2,032	2,100	2,100
101-215-000-900.000 Printing & Publishing	4,269	7,588	5,500	5,000	5,750	5,750
101-215-000-910.000 Education & Training	265	198	250	175	250	250
101-215-000-913.000 Travel	0	0	50	50	50	50
101-215-000-915.000 Memberships & Dues	275	277	500	200	350	350
101-215-000-931.002 Office Equipment Maintenance	0	333	750	200	750	750
	<b>18,788</b>	<b>14,509</b>	<b>18,550</b>	<b>9,157</b>	<b>16,750</b>	<b>16,750</b>
<b>Capital Outlay:</b>						
101-215-000-980.001 Office Equipment	0	818	3,000	0	0	0
	<b>0</b>	<b>818</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>City Clerk</b>	<b>129,919</b>	<b>138,028</b>	<b>191,815</b>	<b>178,943</b>	<b>206,337</b>	<b>206,337</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Management Information Services</i>					
<i>Fund-Activity: 101-228</i>					
306		Comp.Sys. Oper./PC Tech.	1		55,706
310		Computer Systems Manager	1		71,078
			2		126,784

**Management Information Services**  
**Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 228 Management Information Services***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-228-000-702.000	0	0	0		0	<b>0</b>
101-228-000-703.000	118,235	125,273	123,947	124,990	126,784	<b>126,784</b>
101-228-000-708.000	10	11	12	12	12	<b>12</b>
101-228-000-709.000	8,195	8,803	9,826	9,100	10,005	<b>10,005</b>
101-228-000-713.000	2,325	3,229	4,500	4,000	4,000	<b>4,000</b>
101-228-000-715.000	14,508	12,936	12,147	12,686	15,423	<b>15,423</b>
101-228-000-716.000	1,342	1,515	1,634	1,600	1,671	<b>1,671</b>
101-228-000-718.000	37,046	39,590	35,987	36,000	33,159	<b>33,159</b>
101-228-000-723.000	1,750	1,850	1,850	1,850	1,850	<b>1,850</b>
101-228-000-724.000	1,168	839	388	420	397	<b>397</b>
101-228-000-725.000	1,351	1,543	2,132	1,100	2,139	<b>2,139</b>
	<b>185,930</b>	<b>195,589</b>	<b>192,423</b>	<b>191,758</b>	<b>195,440</b>	<b>195,440</b>
<b>Material and Supplies:</b>						
101-228-000-752.000	348	623	1,500	1,500	1,500	<b>1,500</b>
101-228-000-752.001	1,149	2,335	3,000	3,000	3,000	<b>3,000</b>
	<b>1,497</b>	<b>2,958</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>Contractual and Other:</b>						
101-228-000-818.000	11,109	13,000	21,800	21,800	33,800	<b>33,800</b>
101-228-000-818.028	9,550	0	0	0	0	<b>0</b>
101-228-000-818.061	10,413	11,092	21,800	21,800	21,800	<b>21,800</b>
101-228-000-853.000	8,329	8,167	8,500	8,500	43,500	<b>43,500</b>
101-228-000-910.000	3,400	0	1,000	1,000	1,000	<b>1,000</b>
101-228-000-913.000	0	48	500	500	500	<b>500</b>
101-228-000-933.000	25,155	23,602	23,500	34,500	24,500	<b>24,500</b>
	<b>67,956</b>	<b>55,909</b>	<b>77,100</b>	<b>88,100</b>	<b>125,100</b>	<b>125,100</b>
<b>Capital Outlay:</b>						
101-228-000-977.000	37,744	27,990	27,400	27,400	27,400	<b>27,400</b>
101-228-000-984.000	3,000	106	1,100	1,100	1,500	<b>1,500</b>
	<b>40,744</b>	<b>28,096</b>	<b>28,500</b>	<b>28,500</b>	<b>28,900</b>	<b>28,900</b>
<b>Management Information Services</b>	<b>296,127</b>	<b>282,552</b>	<b>302,523</b>	<b>312,858</b>	<b>353,940</b>	<b>353,940</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Purchasing</i>				
<i>Fund-Activity: 101-233</i>				
010	Purchasing Coordinator	1		71,993
	<b>Activity Total</b>	<b>1</b>		<b>71,993</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

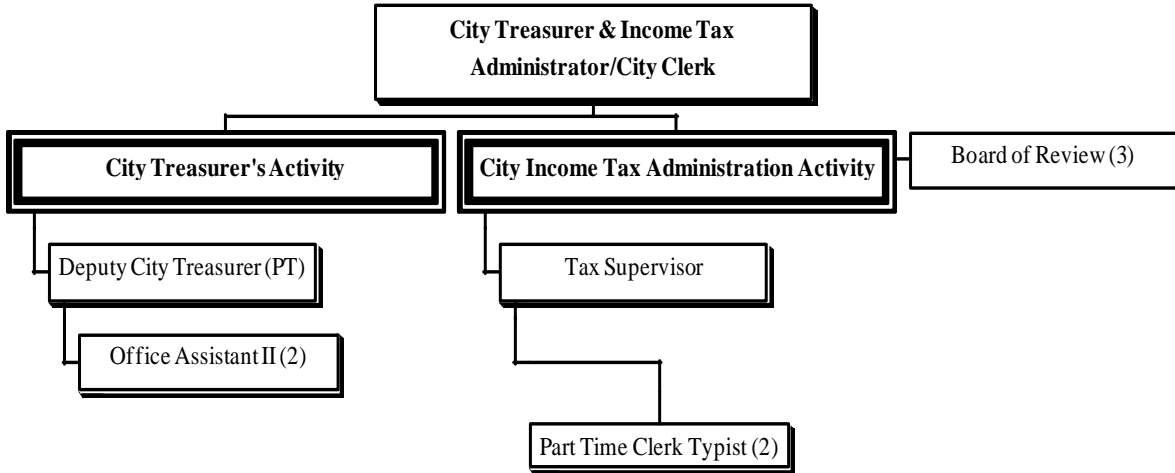
***Fund 101 General Fund***  
***Dept 233 Purchasing***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-233-000-703.000 Salaries and Wages	66,706	68,093	69,638	69,638	71,993	<b>71,993</b>
101-233-000-708.000 Unemployment	5	5	6	6	6	<b>6</b>
101-233-000-709.000 Employers FICA	4,526	4,642	5,327	5,327	5,508	<b>5,508</b>
101-233-000-715.000 Pension-General	8,137	6,868	6,971	6,971	8,942	<b>8,942</b>
101-233-000-718.000 Health Insurance	19,224	20,821	19,826	19,826	18,268	<b>18,268</b>
101-233-000-724.000 Workers Compensation	93	61	23	23	24	<b>24</b>
101-233-000-725.000 Other Fringe Benefits	1,817	1,872	1,109	1,109	1,117	<b>1,117</b>
	<b>100,508</b>	<b>102,362</b>	<b>102,900</b>	<b>102,900</b>	<b>105,858</b>	<b>105,858</b>
<b>Material and Supplies:</b>						
101-233-000-752.000 Office Supplies	1,731	2,168	2,500	2,500	2,500	<b>2,500</b>
	<b>1,731</b>	<b>2,168</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>Contractual and Other:</b>						
101-233-000-853.000 Telephone	1,459	1,459	1,464	1,464	1,464	<b>1,464</b>
101-233-000-915.000 Memberships & Dues	305	305	415	415	415	<b>415</b>
101-233-000-945.000 Office Equipment Rental	6,509	1,370	4,000	4,000	4,000	<b>4,000</b>
	<b>8,273</b>	<b>3,134</b>	<b>5,879</b>	<b>5,879</b>	<b>5,879</b>	<b>5,879</b>
<b>Purchasing</b>	<b>110,512</b>	<b>107,664</b>	<b>111,279</b>	<b>111,279</b>	<b>114,237</b>	<b>114,237</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Treasurer</i>					
<i>Fund-Activity: 101-253</i>					
305		Office Assistant II	2		105,610
ELEC		City Treasurer	1		96,285
PT		Deputy City Treasurer		1	71,725
<b>Activity Total</b>			<b>3</b>	<b>1</b>	<b>273,620</b>

**City Treasurer & Income Tax**  
**Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

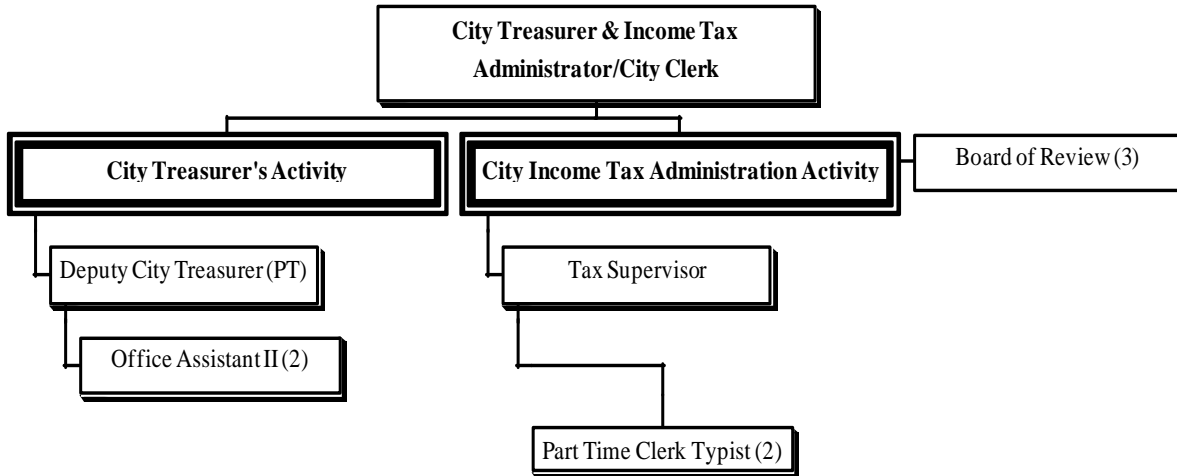
***Fund 101 General Fund***  
***Dept 253 City Treasurer***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-253-000-702.000 Termination Pay	0	0	0	0	0	0
101-253-000-703.000 Salaries and Wages	189,461	163,355	200,307	190,000	201,895	<b>201,895</b>
101-253-000-707.000 Wages-Temporary	50,117	58,181	52,226	68,000	71,725	<b>71,725</b>
101-253-000-708.000 Unemployment	-204	-206	24	0	24	<b>24</b>
101-253-000-709.000 Employers FICA	17,811	15,994	19,319	19,737	21,950	<b>21,950</b>
101-253-000-715.000 Pension-General	10,976	12,388	20,050	19,500	25,600	<b>25,600</b>
101-253-000-716.000 Pension-MERS DC	0	692	0	0	0	<b>0</b>
101-253-000-718.000 Health Insurance	50,701	49,247	39,306	39,100	36,250	<b>36,250</b>
101-253-000-723.000 Health - MERS HSA	0	498	0	0	0	<b>0</b>
101-253-000-724.000 Workers Compensation	276	124	84	0	366	<b>366</b>
101-253-000-725.000 Other Fringe Benefits	1,005	989	3,288	1,075	4,425	<b>4,425</b>
	<b>320,143</b>	<b>301,262</b>	<b>334,604</b>	<b>337,412</b>	<b>362,235</b>	<b>362,235</b>
<b>Material and Supplies:</b>						
101-253-000-752.000 Office Supplies	2,470	4,366	4,800	4,000	5,000	<b>5,000</b>
101-253-000-791.000 Publications	244	363	850	500	850	<b>850</b>
	<b>2,714</b>	<b>4,729</b>	<b>5,650</b>	<b>4,500</b>	<b>5,850</b>	<b>5,850</b>
<b>Contractual and Other:</b>						
101-253-000-818.000 Contractual Service	746	880	1,500	1,500	1,500	<b>1,500</b>
101-253-000-853.000 Telephone	1,718	1,718	1,700	1,720	1,800	<b>1,800</b>
101-253-000-908.002 Residency Allowance	1,800	1,800	1,800	0	1,800	<b>1,800</b>
101-253-000-910.000 Education & Training	0	0	1,000	0	1,000	<b>1,000</b>
101-253-000-915.000 Memberships & Dues	10	60	300	300	300	<b>300</b>
101-253-000-931.002 Office Equipment Maintenance	0	0	1,300	500	1,300	<b>1,300</b>
101-253-000-933.000 Software Maintenance	2,305	2,353	4,000	3,000	4,000	<b>4,000</b>
	<b>6,579</b>	<b>6,811</b>	<b>11,600</b>	<b>7,020</b>	<b>11,700</b>	<b>11,700</b>
<b>Capital Outlay:</b>						
101-253-000-980.001 Office Equipment	0	496	2,700	2,700	2,700	<b>2,700</b>
	<b>0</b>	<b>496</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>
<b>City Treasurer</b>	<b>329,436</b>	<b>313,298</b>	<b>354,554</b>	<b>351,632</b>	<b>382,485</b>	<b>382,485</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Income Tax Administration</i>				
<i>Fund-Activity: 101-254</i>				
011	Tax Supervisor	1		82,000
PT	Part-Time Clerk-Typist		2	41,750
PT	Board of Review		3	750
<b>Activity Total</b>		<b>1</b>	<b>5</b>	<b>124,500</b>

**City Treasurer & Income Tax  
Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

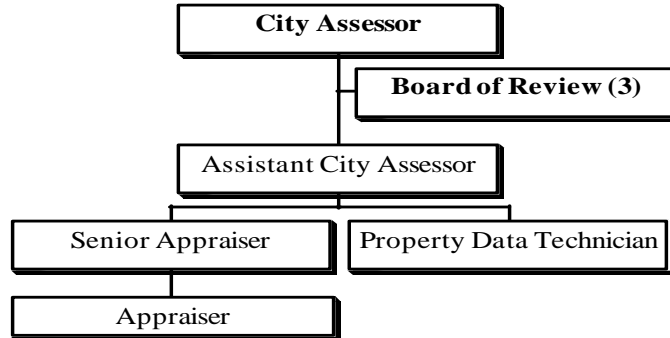
***Fund 101 General Fund***  
***Dept 254 City Income Tax Administration***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-254-000-702.000 Termination Pay	0	0	0	0	0	0
101-254-000-703.000 Salaries and Wages	72,208	76,957	79,590	79,590	82,000	82,000
101-254-000-707.000 Wages-Temporary	22,882	25,470	27,750	35,000	42,500	42,500
101-254-000-708.000 Unemployment	-224	11	12	0	12	12
101-254-000-709.000 Employers FICA	6,627	7,565	8,211	8,600	9,600	9,600
101-254-000-715.000 Pension-General	9,149	7,761	7,967	7,725	10,380	10,380
101-254-000-718.000 Health Insurance	3,993	7,106	8,196	6,700	6,435	6,435
101-254-000-724.000 Workers Compensation	49	90	36	0	45	45
101-254-000-725.000 Other Fringe Benefits	1,128	1,132	1,158	1,000	1,735	1,735
	<b>115,812</b>	<b>126,092</b>	<b>132,920</b>	<b>138,615</b>	<b>152,707</b>	<b>152,707</b>
<b>Material and Supplies:</b>						
101-254-000-752.000 Office Supplies	15,833	25,643	27,800	25,000	28,500	28,500
101-254-000-791.000 Publications	727	314	750	500	750	750
	<b>16,560</b>	<b>25,957</b>	<b>28,550</b>	<b>25,500</b>	<b>29,250</b>	<b>29,250</b>
<b>Contractual and Other:</b>						
101-254-000-853.000 Telephone	859	859	900	900	950	950
101-254-000-818.000 Cont.. Serv. (Compliance)	0	0	0	60,000	30,000	30,000
101-254-000-910.000 Education & Training	0	0	1,000	0	1,000	1,000
101-254-000-913.000 Travel	0	232	500	750	500	500
101-254-000-931.002 Office Equipment Maintena	0	0	1,300	700	1,300	1,300
101-254-000-933.000 Software Maintenance	6,760	0	6,850	6,963	7,250	7,250
	<b>7,619</b>	<b>1,091</b>	<b>10,550</b>	<b>69,313</b>	<b>41,000</b>	<b>41,000</b>
<b>Capital Outlay:</b>						
101-254-000-980.001 Office Equipment	381	544	0	13,750	0	0
	<b>381</b>	<b>544</b>	<b>0</b>	<b>13,750</b>	<b>0</b>	<b>0</b>
<b>City Income Tax Administration</b>	<b>140,372</b>	<b>153,684</b>	<b>172,020</b>	<b>247,178</b>	<b>222,957</b>	<b>222,957</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Assessor</i>					
<i>Fund-Activity: 101-257</i>					
008		Appraiser	1		47,934
010		Senior Appraiser	1		72,275
012		Assistant City Assessor	1		69,750
307		Property Data Technician	1		38,933
ASR		City Assessor	1		98,678
PT		Board of Review		3	1,800
<b>Activity Total</b>			<b>5</b>	<b>3</b>	<b>329,370</b>

**City Assessor**  
**Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 257 City Assessor***

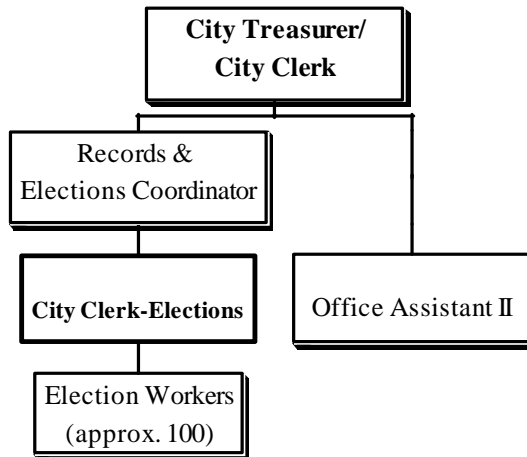
<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-257-000-702.000 Termination Pay	38,369	6,590	0	0	0	0
101-257-000-703.000 Salaries and Wages	253,401	231,841	258,849	294,050	327,570	327,570
101-257-000-707.000 Wages-Temporary	4,674	750	1,800	1,800	1,800	1,800
101-257-000-708.000 Unemployment	147	22	24	30	30	30
101-257-000-709.000 Employers FICA	21,679	17,573	19,940	22,633	25,197	25,197
101-257-000-713.000 Overtime	4,426	4,669	5,000	5,000	5,000	5,000
101-257-000-715.000 Pension-General	31,474	23,972	25,911	29,434	40,684	40,684
101-257-000-716.000 Pension-MERS DC	747	904	1,098	1,098	1,168	1,168
101-257-000-718.000 Health Insurance	48,744	61,649	59,132	74,000	72,753	72,753
101-257-000-723.000 Health Ins.-MERS HSA	1,548	1,850	1,750	1,750	1,850	1,850
101-257-000-724.000 Workers Compensation	2,645	1,448	723	836	936	936
101-257-000-725.000 Other Fringe Benefits	3,505	1,215	4,345	3,000	6,857	6,857
	<b>411,359</b>	<b>352,483</b>	<b>378,572</b>	<b>433,631</b>	<b>483,845</b>	<b>483,845</b>
<b>Material and Supplies:</b>						
101-257-000-752.000 Office Supplies	2,195	2,112	2,700	3,900	3,900	3,900
101-257-000-752.001 Data Processing Supplies	8,311	5,343	9,400	8,400	8,410	8,410
101-257-000-759.000 Gasoline	144	41	333	333	333	333
101-257-000-791.000 Publications	832	3,312	3,260	8,380	8,380	8,380
	<b>11,482</b>	<b>10,808</b>	<b>15,693</b>	<b>21,013</b>	<b>21,023</b>	<b>21,023</b>
<b>Contractual and Other:</b>						
101-257-000-818.000 Contractual Services	504	8,367	0	26,806	0	0
101-257-000-826.000 Legal Fees	275	50	0	1,900	300	300
101-257-000-853.000 Telephone	2,004	2,005	2,007	2,007	2,007	2,007
101-257-000-908.002 Residency Allowance	0	1,800	1,800	1,800	1,800	1,800
101-257-000-910.000 Education & Training	2,120	2,385	1,900	1,960	1,960	1,960
101-257-000-913.000 Travel	1,340	743	1,800	1,000	1,000	1,000
101-257-000-915.000 Memberships & Dues	750	675	520	730	730	730
101-257-000-931.002 Office Equipment Maint.	1,030	0	700	700	3,902	3,902
101-257-000-932.000 Vehicle Maintenance	32	45	600	830	1,243	1,243
	<b>8,055</b>	<b>16,070</b>	<b>9,327</b>	<b>37,733</b>	<b>12,942</b>	<b>12,942</b>
<b>Capital Outlay:</b>						
101-257-000-980.001 Office Equipment	0	4,403	1,500	3,500	5,400	5,400
101-257-000-981.000 Vehicles-Enter. Lease	0	3,000	0	0	0	0
	<b>0</b>	<b>7,403</b>	<b>1,500</b>	<b>3,500</b>	<b>5,400</b>	<b>5,400</b>
<b>City Assessor</b>	<b>430,896</b>	<b>386,764</b>	<b>405,092</b>	<b>495,877</b>	<b>523,210</b>	<b>523,210</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Clerk-Elections</i>					
<i>Fund-Activity: 101-262</i>					
PT		Election Workers		*	<b>60,000</b>
					<b>60,000</b>
Add:		Records & Elections Coordinator to City Clerk -Elections 101-262 (30 %)			<b>19,202</b>
<b>Activity Total</b>					<b>79,202</b>

\* Includes Approximately 100 Positions On A Temporary Basis.

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



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

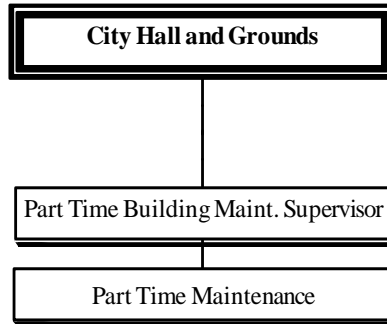
***Fund 101 General Fund***  
***Dept 262 City Clerk-Elections***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-262-000-702.000 Termination Pay	0	0	0	0	0	0
101-262-000-703.000 Salaries and Wages	21,901	16,166	17,321	17,321	19,202	19,202
101-262-000-707.000 Wages-Temporary	52,690	38,832	53,000	32,805	60,000	60,000
101-262-000-708.000 Unemployment	719	23	2	22	22	22
101-262-000-709.000 Employers FICA	1,678	1,242	1,325	972	1,469	1,469
101-262-000-713.000 Overtime	2,024	322	1,000	1,123	2,000	2,000
101-262-000-715.000 Pension-General	2,422	1,649	1,721	1,680	1,700	1,700
101-262-000-716.000 Pension-MERS DC	583	466	520	462	576	576
101-262-000-718.000 Health Insurance	658	1,955	4,848	4,871	5,000	5,000
101-262-000-723.000 Health Ins.-MERS HSA	524	447	525	513	555	555
101-262-000-724.000 Workers Compensation	307	153	57	22	50	50
101-262-000-725.000 Other Fringe Benefits	82	48	316	18	324	324
	<b>83,588</b>	<b>61,303</b>	<b>80,635</b>	<b>59,809</b>	<b>90,898</b>	<b>90,898</b>
<b>Material and Supplies:</b>						
101-262-000-752.000 Office Supplies	9,466	21,521	18,000	16,000	23,000	23,000
	<b>9,466</b>	<b>21,521</b>	<b>18,000</b>	<b>16,000</b>	<b>23,000</b>	<b>23,000</b>
<b>Contractual and Other:</b>						
101-262-000-818.000 Contractual Services	0	195	7,000	5,800	7,000	7,000
101-262-000-853.000 Telephone	0	0	3,000	1,500	2,000	2,000
101-262-000-900.000 Printing & Publishing	170	1,737	1,600	1,600	1,800	1,800
101-262-000-913.000 Travel	418	480	750	550	750	750
101-262-000-931.001 Equipment Maintenance	0	128	2,200	700	2,000	2,000
101-262-000-942.000 Building Rental/Lease	2,400	3,000	3,600	2,400	4,800	4,800
	<b>2,988</b>	<b>5,540</b>	<b>18,150</b>	<b>12,550</b>	<b>18,350</b>	<b>18,350</b>
<b>City Clerk-Elections</b>	<b>96,042</b>	<b>88,364</b>	<b>116,785</b>	<b>88,359</b>	<b>132,248</b>	<b>132,248</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Hall &amp; Grounds</i>					
<i>Fund-Activity: 101-265</i>					
PT		Building Maintenance Supervisor		1	42,540
PT		Part-Time Maintenance		1	4,981
<b>Activity Total</b>				<b>2</b>	<b>47,521</b>

**City Hall and Grounds**  
**Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

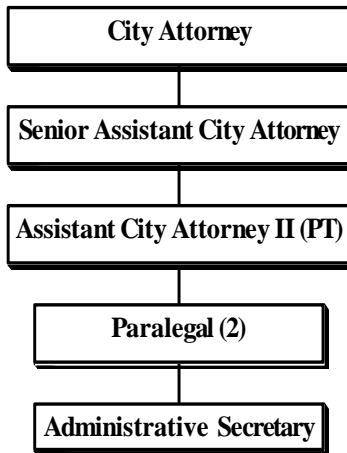
***Fund 101 General Fund***  
***Dept 265 City Hall & Grounds***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-265-000-707.000 Wages-Temporary	42,766	43,637	42,860	42,860	47,521	<b>47,521</b>
101-265-000-708.000 Unemployment	50	8	12	12	12	<b>12</b>
101-265-000-709.000 Employers FICA	3,256	3,335	3,284	3,284	3,635	<b>3,635</b>
101-265-000-724.000 Workers Compensation	479	339	151	165	179	<b>179</b>
	<b>46,551</b>	<b>47,319</b>	<b>46,307</b>	<b>46,321</b>	<b>51,347</b>	<b>51,347</b>
<b>Material and Supplies:</b>						
101-265-000-759.000 Gasoline	1,722	2,182	2,500	2,500	2,500	<b>2,500</b>
101-265-000-773.000 Laundry	1,590	1,667	2,016	2,016	2,016	<b>2,016</b>
101-265-000-776.000 Custodial Supplies	8,708	8,626	15,080	10,000	10,000	<b>10,000</b>
	<b>12,020</b>	<b>12,475</b>	<b>19,596</b>	<b>14,516</b>	<b>14,516</b>	<b>14,516</b>
<b>Contractual and Other:</b>						
101-265-000-818.000 Contractual Services	21,546	23,414	28,543	28,543	29,655	<b>29,655</b>
101-265-000-818.265 Contr. Serv.-City Hall	60,210	51,466	58,134	58,134	78,274	<b>78,274</b>
101-265-000-853.000 Telephone	2,070	1,832	1,776	1,776	1,776	<b>1,776</b>
101-265-000-924.000 Utilities	111,360	116,490	110,000	105,000	100,000	<b>100,000</b>
101-265-000-930.000 Building Maintenance	36,491	28,106	94,564	104,183	66,059	<b>66,059</b>
101-265-000-931.001 Equipment Maintenance	65	0	0	0	0	<b>0</b>
101-265-000-932.000 Vehicle Maintenance	177	1,990	500	2,500	1,000	<b>1,000</b>
101-265-000-935.000 Insurance	10,699	10,270	10,681	10,673	11,100	<b>11,100</b>
	<b>242,618</b>	<b>233,568</b>	<b>304,198</b>	<b>310,809</b>	<b>287,864</b>	<b>287,864</b>
<b>Capital Outlay:</b>						
101-265-000-975.011 City Hall Improvements	0	0	0	0	0	<b>0</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>City Hall &amp; Grounds</b>	<b>301,189</b>	<b>293,362</b>	<b>370,101</b>	<b>371,646</b>	<b>353,727</b>	<b>353,727</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Attorney</i>					
<i>Fund-Activity: 101-266</i>					
004		Administrative Secretary	1		45,180
009		Paralegal	1		67,261
009		Paralegal	1		62,419
017		Senior Assistant City Attorney	1		88,807
021		City Attorney	1		125,047
PT		Assistant City Attorney II (PT)		1	57,608
<b>Activity Total</b>			<b>5</b>	<b>1</b>	<b>446,322</b>

**City Attorney**  
**Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

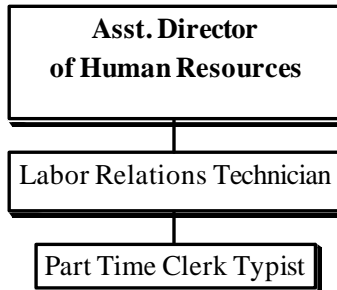
***Fund 101 General Fund***  
***Dept 266 City Attorney***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-266-000-702.000 Termination Pay	0	5,364	0	0	0	0
101-266-000-703.000 Salaries and Wages	293,483	291,907	380,597	328,995	388,714	388,714
101-266-000-707.000 Wages-Temporary	55,453	52,687	57,608	57,608	57,608	57,608
101-266-000-708.000 Unemployment	32	30	36	36	36	36
101-266-000-709.000 Employers FICA	25,616	26,655	33,522	27,238	34,143	34,143
101-266-000-715.000 Pension-General	35,622	29,807	39,534	31,272	48,278	48,278
101-266-000-716.000 Pension-MERS DC	3,534	3,404	8,505	4,105	5,892	5,892
101-266-000-716.001 Retirement-Contractual	3,746	3,872	0	0	0	0
101-266-000-718.000 Health Insurance	39,806	30,446	29,436	37,000	40,834	40,834
101-266-000-723.000 Health Ins.-MERS HSA	4,269	3,790	5,250	5,250	5,550	5,550
101-266-000-724.000 Workers Compensation	1,263	891	126	126	147	147
101-266-000-725.000 Other Fringe Benefits	2,912	2,511	5,467	4,000	7,432	7,432
	<b>465,736</b>	<b>451,364</b>	<b>560,081</b>	<b>495,630</b>	<b>588,634</b>	<b>588,634</b>
<b>Material and Supplies:</b>						
101-266-000-752.000 Office Supplies	4,140	5,800	8,100	8,100	8,291	8,291
101-266-000-791.000 Publications	8,794	9,397	9,320	10,451	10,451	10,451
	<b>12,934</b>	<b>15,197</b>	<b>17,420</b>	<b>18,551</b>	<b>18,742</b>	<b>18,742</b>
<b>Contractual and Other:</b>						
101-266-000-818.000 Contractual Services	6,590	7,873	10,000	8,300	8,300	8,300
101-266-000-826.000 Legal Fees	390	1,450	1,200	2,283	2,283	2,283
101-266-000-827.000 Witness Fees	108	214	300	300	300	300
101-266-000-853.000 Telephone	3,159	2,871	3,600	3,600	3,600	3,600
101-266-000-908.002 Residency Allowance	1,200	1,800	1,800	1,800	1,800	1,800
101-266-000-910.000 Education & Training	2,147	2,877	3,600	3,600	3,600	3,600
101-266-000-913.000 Travel	787	1,626	3,000	5,208	4,800	4,800
101-266-000-915.000 Memberships & Dues	6,843	7,687	6,567	6,862	7,000	7,000
101-266-000-931.002 Office Equipment Maintenance	1,460	564	3,000	3,000	9,905	9,905
101-266-000-945.000 Office Equipment Rental	2,634	2,634	2,634	2,634	2,634	2,634
	<b>25,318</b>	<b>29,596</b>	<b>35,701</b>	<b>37,587</b>	<b>44,222</b>	<b>44,222</b>
<b>City Attorney</b>	<b>503,988</b>	<b>496,157</b>	<b>613,202</b>	<b>551,768</b>	<b>651,598</b>	<b>651,598</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Personnel</i>				
<i>Fund-Activity: 101-270</i>				
009	Labor Relations Technician	1		52,536
015	Asst. Director of Human Resources	1		76,260
PT	Part-Time Clerk-Typist		1	15,600
<b>Activity Total</b>		<b>2</b>	<b>1</b>	<b>144,396</b>

**Personnel**  
**Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 270 Personnel**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
101-270-000-702.000 Termination Pay	23,822	0	0	0	0	0
101-270-000-703.000 Salaries and Wages	129,219	166,386	168,245	121,383	128,796	128,796
101-270-000-707.000 Wages-Temporary	43,513	32,572	37,455	13,658	15,600	15,600
101-270-000-708.000 Unemployment	36	11	18	18	18	18
101-270-000-709.000 Employers FICA	14,269	15,687	15,736	11,334	12,000	12,000
101-270-000-713.000 Overtime	55	0	1,000	0	1,000	1,000
101-270-000-715.000 Pension-General	773	5,348	5,603	9,168	16,120	16,120
101-270-000-716.000 Pension-MERS DC	0	1,494	1,681	2,685	3,893	3,893
101-270-000-716.001 Retirement-Contractual	9,760	11,571	10,100	6,367	3,837	3,837
101-270-000-718.000 Health Insurance	16,953	24,875	23,145	11,124	7,935	7,935
101-270-000-723.000 Health Ins.-MERS HSA	1,750	3,533	4,750	3,341	3,700	3,700
101-270-000-724.000 Workers Compensation	1,196	884	390	156	277	277
101-270-000-725.000 Other Fringe Benefits	557	1,673	2,382	1,244	2,734	2,734
	<b>241,903</b>	<b>264,034</b>	<b>270,505</b>	<b>180,478</b>	<b>195,910</b>	<b>195,910</b>
<b>Material and Supplies:</b>						
101-270-000-752.000 Office Supplies	2,413	2,687	3,000	1,800	3,000	3,000
101-270-000-791.000 Publications	0	24	450	0	450	450
	<b>2,413</b>	<b>2,711</b>	<b>3,450</b>	<b>1,800</b>	<b>3,450</b>	<b>3,450</b>
<b>Contractual and Other:</b>						
101-270-000-818.000 Contractual Services	81,712	64,669	60,000	60,000	60,000	60,000
101-270-000-818.226 Contractual Services-Co.	0	0	0	0	0	0
101-270-000-853.000 Telephone	1,903	2,291	1,900	2,371	2,100	2,100
101-270-000-861.000 Auto Allowance	2,400	2,400	3,600	1,764	1,200	1,200
101-270-000-900.000 Printing & Publishing	70	0	1,500	300	300	300
101-270-000-908.002 Residency Allowance	0	1,800	1,800	0	1,800	1,800
101-270-000-910.000 Education & Training	2,614	972	2,965	5,418	2,000	2,000
101-270-000-910.001 Training - City Wide	0	1,051	0	158	0	0
101-270-000-913.000 Travel	1,316	322	5,200	3,700	500	500
101-270-000-915.000 Memberships & Dues	1,317	1,364	4,000	602	1,500	1,500
101-270-000-931.002 Office Equipment Maintena	348	0	0	0	0	0
	<b>91,680</b>	<b>74,869</b>	<b>80,965</b>	<b>74,313</b>	<b>69,400</b>	<b>69,400</b>
<b>Personnel</b>	<b>335,996</b>	<b>341,614</b>	<b>354,920</b>	<b>256,591</b>	<b>268,760</b>	<b>268,760</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 278 Unallocated***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-278-000-703.000 Salaries-Ret. Health Stipen	152,445	192,962	220,000	225,000	235,000	<b>235,000</b>
101-278-000-709.000 Employers FICA (Ret.)	11,622	14,594	16,830	17,212	17,978	<b>17,978</b>
	<b>164,067</b>	<b>207,556</b>	<b>236,830</b>	<b>242,212</b>	<b>252,978</b>	<b>252,978</b>
<b>Materials and Supplies:</b>						
101-278-000-791.000 Publications	6,955	7,300	0	7,655	8,000	<b>8,000</b>
101-278-000-851.000 Postage	130,740	143,007	145,000	145,000	145,000	<b>145,000</b>
	<b>137,695</b>	<b>150,307</b>	<b>145,000</b>	<b>152,655</b>	<b>153,000</b>	<b>153,000</b>
<b>Contractual and Other:</b>						
101-278-000-723.001 Health Insurance-Retirees	189,787	165,035	150,000	125,000	137,500	<b>137,500</b>
101-278-000-808.000 Audit Fees	34,063	39,521	41,000	49,397	50,000	<b>50,000</b>
101-278-000-818.000 Contractual Services	910	13,153	10,000	7,000	7,500	<b>7,500</b>
101-278-000-880.000 Community Promotion	87,712	56,384	68,000	100,000	90,000	<b>90,000</b>
101-278-000-880.005 Com. Prom.-Envir.Com.	0	0	0	0	10,000	<b>10,000</b>
101-278-000-935.000 Insurance	80,680	84,602	87,986	84,589	87,593	<b>87,593</b>
101-278-000-935.001 Insurance-Ded. Portion	0	2,500	10,000	10,000	10,000	<b>10,000</b>
101-278-000-956.001 Contingency	0	0	0	0	0	<b>0</b>
101-278-000-962.000 Uncollectible Accounts	-26,219	6,083	50,000	50,000	50,000	<b>50,000</b>
101-278-000-962.438 Uncollect. Accts-Income T:	15,654	-18,967	15,000	15,000	15,000	<b>15,000</b>
101-278-000-963.000 Miscellaneous	3,624	2,395	2,500	8,500	4,000	<b>4,000</b>
	<b>386,211</b>	<b>350,706</b>	<b>434,486</b>	<b>449,486</b>	<b>461,593</b>	<b>461,593</b>
<b>Unallocated</b>	<b>687,973</b>	<b>708,569</b>	<b>816,316</b>	<b>844,353</b>	<b>867,571</b>	<b>867,571</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 299 Administrative Hearings Bureau**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
101-299-000-703.000 Salaries and Wages	30,573	52,701	51,469	50,000	58,919	<b>58,919</b>
101-299-000-707.000 Wages-Temporary	0	0	12,000	7,500	18,000	<b>18,000</b>
101-299-000-708.000 Unemployment	203	15	28	15	31	<b>31</b>
101-299-000-709.000 Employers FICA	2,133	3,775	4,879	4,750	5,908	<b>5,908</b>
101-299-000-715.000 Pension-General	1,299	1,349	1,090	1,500	1,853	<b>1,853</b>
101-299-000-716.000 Pension-MERS DC	32	0	1,249	0	1,553	<b>1,553</b>
101-299-000-718.000 Health Insurance	4,891	5,128	7,005	5,000	5,481	<b>5,481</b>
101-299-000-723.000 Health Ins.-MERS HSA	36	0	0	0	0	<b>0</b>
101-299-000-724.000 Workers Compensation	51	155	83	100	102	<b>102</b>
101-299-000-725.000 Other Fringe Benefits	60	642	395	600	722	<b>722</b>
	<b>39,278</b>	<b>63,765</b>	<b>78,198</b>	<b>69,465</b>	<b>92,569</b>	<b>92,569</b>
<b>Material and Supplies:</b>						
101-299-000-752.000 Office Supplies	547	1,094	1,200	1,200	2,700	<b>2,700</b>
	<b>547</b>	<b>1,094</b>	<b>1,200</b>	<b>1,200</b>	<b>2,700</b>	<b>2,700</b>
<b>Contractual and Other:</b>						
101-299-000-818.000 Contractual Services	899	4,604	24,000	10,000	10,000	<b>10,000</b>
101-299-000-853.000 Telephone	0	0	270	0	0	<b>0</b>
101-299-000-962.000 Uncollectible Accounts	104,323	107,280	180,000	250,000	200,000	<b>200,000</b>
	<b>105,222</b>	<b>111,884</b>	<b>204,270</b>	<b>260,000</b>	<b>210,000</b>	<b>210,000</b>
<b>Administrative Hearings Bureau</b>	<b>145,047</b>	<b>176,743</b>	<b>283,668</b>	<b>330,665</b>	<b>305,269</b>	<b>305,269</b>

**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Administrative Hearings Bureau</i>				
<i>Fund-Activity: 101-299</i>				
AHO	Admin. Hearings Officer	3		<b>18,128</b>
PT	Part Time Staff		1	<b>12,000</b>
		<b>3</b>	<b>1</b>	<b>30,128</b>
<b>Add:</b> Allocation Property Code Tech from NEO (30%)				<b>14,916</b>
Part Time Staff from from NEO (30%)				<b>6,000</b>
Director Housing Code Enforcement - NEO (30%)				<b>25,875</b>
<b>Activity Total</b>				<b>76,919</b>



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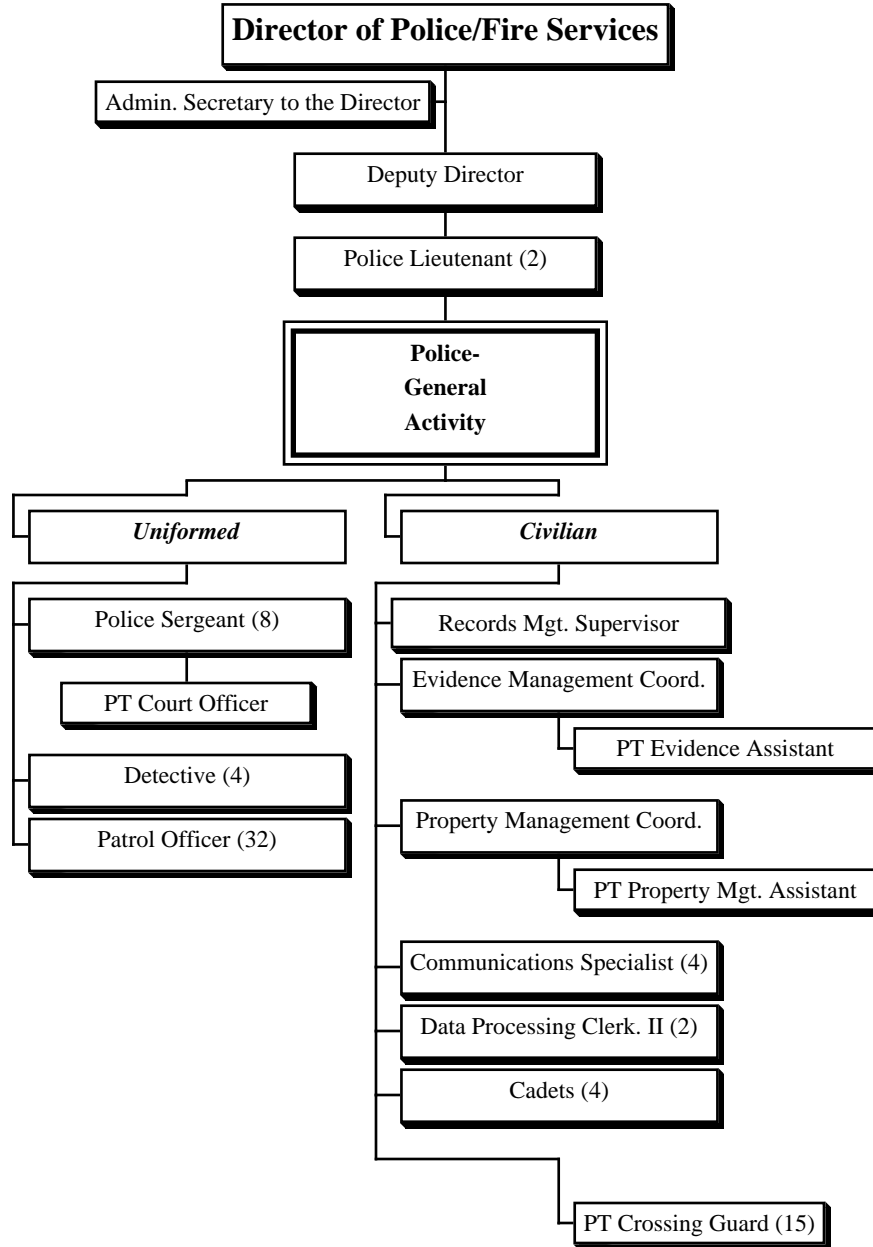
**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**General Fund**  
**Police Department Summary**

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<b>Activity #</b>	<b>Activity Name</b>	<b>Adopted Budget</b>
101-301	Police Department (General)	\$ 10,675,846
101-311/313	OHSP Grants	22,964
101-320	Consortium Training	21,000
101-321	In-Service Training	<u>8,379</u>
<b>General Fund Total - Police Department</b>		<b><u><u>\$ 10,728,189</u></u></b>

# City of Jackson Police Department Activity Personnel Chart



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Police Department</i>				
<i>Fund-Activity: 101-301</i>				
006	Administrative Secretary to the Director	1		47,335
006	Evidence Mgt. Coordinator	1		55,889
006	Property Mgt. Coordinator	1		55,889
010	Records Management Supervisor	1		71,993
017	Deputy Director	1		107,042
020	Director of Police and Fire Services	1		125,042
082	Patrol Officer	32		2,284,746
084	Detective	4		305,890
085	Police Sergeant	8		725,344
087	Police Lieutenant	2		190,766
306	Community Service Specialists	6		261,966
CAD	Cadets	4		93,272
PT	Part-Time School Crossing Guard		15	59,350
PT	Part-Time Evidence Assistant		1	24,260
PT	Part-Time Property Mgt. Assistant		1	13,493
PT	Part-Time Court Officer		1	45,588
<b>Activity Total</b>		<b>62</b>	<b>18</b>	<b>4,467,865</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 301 Police Department***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>	
<b>Personal Services:</b>							
101-301-000-702.000	Termination Pay	164,253	54,545	63,586	45,254	63,579	<b>63,579</b>
101-301-000-703.000	Salaries and Wages	3,626,860	3,645,213	4,090,559	3,967,246	4,325,174	<b>4,325,174</b>
101-301-000-707.000	Wages-Temporary	58,697	65,173	92,628	77,400	142,691	<b>142,691</b>
101-301-000-708.000	Unemployment	1,303	380	474	474	486	<b>486</b>
101-301-000-709.000	Employers FICA	89,164	90,865	112,567	106,213	119,183	<b>119,183</b>
101-301-000-713.000	Overtime	192,900	208,920	192,217	318,928	255,295	<b>255,295</b>
101-301-000-715.000	Pension-General	55,617	50,557	52,605	57,016	63,693	<b>63,693</b>
101-301-000-715.734	Pension-Police/Fire 345	2,802,983	2,983,260	3,134,595	3,134,595	3,842,959	<b>3,842,959</b>
101-301-000-716.000	Pension-MERS DC	28,983	36,717	47,389	47,266	50,353	<b>50,353</b>
101-301-000-716.001	Retirement - Contractual	6,942	6,506	5,825	7,020	6,252	<b>6,252</b>
101-301-000-718.000	Health Insurance	583,798	625,628	676,252	598,981	618,439	<b>618,439</b>
101-301-000-723.000	Health Ins.-MERS HSA	31,280	55,877	65,750	66,990	76,150	<b>76,150</b>
101-301-000-724.000	Workers Compensation	53,526	35,927	19,677	36,004	21,016	<b>21,016</b>
101-301-000-725.000	Other Fringe Benefits	31,879	41,427	58,018	35,565	58,193	<b>58,193</b>
		<b>7,728,185</b>	<b>7,900,995</b>	<b>8,612,142</b>	<b>8,498,952</b>	<b>9,643,463</b>	<b>9,643,463</b>
<b>Material and Supplies:</b>							
101-301-000-752.000	Office Supplies	14,045	12,217	11,136	19,185	10,825	<b>10,825</b>
101-301-000-752.001	Data Processing Supplies	5,471	5,406	5,136	8,561	11,360	<b>11,360</b>
101-301-000-757.000	Ammunition	21,131	21,753	32,229	22,241	28,893	<b>28,893</b>
101-301-000-759.000	Gasoline	62,080	66,186	66,108	68,197	71,088	<b>71,088</b>
101-301-000-761.004	Prog. Sup.-Comm. Police	0	1,415	1,585	1,585	0	<b>0</b>
101-301-000-767.000	Uniform Allowance	44,526	37,959	48,836	40,723	51,753	<b>51,753</b>
101-301-000-770.000	Miscellaneous Supplies	6,076	6,162	7,720	7,516	6,327	<b>6,327</b>
101-301-000-772.000	Photography Supplies	8,758	6,676	11,434	7,131	10,687	<b>10,687</b>
101-301-000-773.000	Laundry	746	844	806	923	858	<b>858</b>
101-301-000-775.000	Medical Supplies	1,173	1,185	1,153	1,045	1,230	<b>1,230</b>
101-301-000-776.000	Custodial Supplies	3,769	3,786	4,157	2,105	4,296	<b>4,296</b>
101-301-000-778.000	Equipment Maint. Supplies	3,978	20,016	31,333	24,317	22,310	<b>22,310</b>
101-301-000-791.000	Publications	2,352	1,414	2,950	1,083	2,250	<b>2,250</b>
		<b>174,105</b>	<b>185,019</b>	<b>224,583</b>	<b>204,612</b>	<b>221,877</b>	<b>221,877</b>
<b>Contractual and Other:</b>							
101-301-000-818.000	Contractual Services	34,974	4,390	0	2,974	0	<b>0</b>
101-301-000-820.000	Consultant Services	21,406	17,962	15,652	51,280	20,940	<b>20,940</b>
101-301-000-830.000	Medical Services	2,561	15,137	11,646	12,914	10,639	<b>10,639</b>
101-301-000-839.000	Special Investigations	925	985	670	1,175	610	<b>610</b>
101-301-000-853.000	Telephone	36,962	34,995	36,372	39,240	37,968	<b>37,968</b>
101-301-000-861.000	Auto Allowance	2,700	3,600	3,600	3,600	3,600	<b>3,600</b>
101-301-000-900.000	Printing & Publishing	3,797	6,268	7,451	5,800	5,198	<b>5,198</b>
101-301-000-908.001	Physical Agility Testing	25,591	25,970	36,010	23,150	37,000	<b>37,000</b>
101-301-000-908.002	Residency Allowance	7,350	10,750	37,500	5,900	4,100	<b>4,100</b>
101-301-000-910.000	Education & Training	42,441	23,788	101,138	115,257	57,613	<b>57,613</b>
101-301-000-913.000	Travel	6,397	4,202	8,329	5,372	8,682	<b>8,682</b>
101-301-000-915.000	Memberships & Dues	727	1,039	1,780	2,227	965	<b>965</b>
101-301-000-924.000	Utilities	37,530	37,011	39,233	37,875	39,846	<b>39,846</b>

Continued

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual and Other:(Cont'd.)</b>						
101-301-000-930.000 Building Maintenance	36,275	33,672	34,266	28,318	31,630	<b>31,630</b>
101-301-000-931.001 Equipment Maintenance	41,199	31,011	36,075	26,019	35,835	<b>35,835</b>
101-301-000-931.002 Office Equipment Maintena	58,928	65,292	75,508	72,889	12,240	<b>12,240</b>
101-301-000-932.000 Vehicle Maintenance	92,405	73,217	77,154	37,771	67,369	<b>67,369</b>
101-301-000-933.000 Software Maintenance	0	0	0	0	105,139	<b>105,139</b>
101-301-000-935.000 Insurance	104,715	112,870	117,385	124,313	129,286	<b>129,286</b>
101-301-000-935.001 Insurance-Ded. Portion	2,682	10,000	10,000	17,500	10,000	<b>10,000</b>
101-301-000-942.000 Building Rental/Lease	6,539	6,469	6,384	6,917	6,384	<b>6,384</b>
101-301-000-945.000 Office Equipment Rental	39,977	0	0	0	0	<b>0</b>
101-301-000-963.000 Miscellaneous	856	946	1,000	1,000	1,000	<b>1,000</b>
	<b>606,937</b>	<b>519,574</b>	<b>657,153</b>	<b>621,491</b>	<b>626,044</b>	<b>626,044</b>
<b>Capital Outlay:</b>						
101-301-000-975.000 Building Additions	0	129,537	63,000	87,627	11,600	<b>11,600</b>
101-301-000-980.000 Furniture	0	8,634	0	595	5,210	<b>5,210</b>
101-301-000-980.001 Office Equipment	5,580	1,188	115,550	0	9,924	<b>9,924</b>
101-301-000-981.000 Vehicles	106,700	63,679	105,000	51,852	123,912	<b>123,912</b>
101-301-000-985.000 Machinery & Equipment	15,165	71,439	6,900	125,268	33,816	<b>33,816</b>
101-301-000-986.000 Radio Equipment	0	0	38,465	9,036	0	<b>0</b>
	<b>127,445</b>	<b>274,477</b>	<b>328,915</b>	<b>274,378</b>	<b>184,462</b>	<b>184,462</b>
<b>Police Department</b>	<b>8,636,672</b>	<b>8,880,065</b>	<b>9,822,793</b>	<b>9,599,433</b>	<b>10,675,846</b>	<b>10,675,846</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-311-217-709.000 Employers FICA	138	0	0	0	0	0
101-311-217-713.000 Overtime	9,543	0	0	0	0	0
101-311-217-724.000 Workers Compensation	96	0	0	0	0	0
	<u>9,777</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2016/17 OSHP Grant-Belt</b>	<b><u>9,777</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

***Fund 101 General Fund***  
***Dept 311 OSHP Grant***  
***Sub. Act. 218 2017/18***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-311-218-709.000 Employers FICA	0	129	0	0	0	0
101-311-218-713.000 Overtime	0	8,893	0	0	0	0
101-311-218-724.000 Workers Compensation	0	89	0	0	0	0
	<u>0</u>	<u>9,111</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2017/18 OSHP Grant-Belt</b>	<b><u>0</u></b>	<b><u>9,111</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

***Fund 101 General Fund***  
***Dept 311 OSHP Grant***  
***Sub. Act. 219 2018/19***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-311-219-709.000 Employers FICA	0	0	212	212	0	0
101-311-219-713.000 Overtime	0	0	14,642	14,642	0	0
101-311-219-724.000 Workers Compensation	0	0	146	146	0	0
	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>0</u>
<b>2018/19 OSHP Grant-Belt</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>15,000</u></b>	<b><u>15,000</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 311 OSHP Grant***  
***Sub. Act. 220 2019/20***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-311-220-709.000 Employers FICA	0	0	0	0	212	<b>212</b>
101-311-220-713.000 Overtime	0	0	0	0	14,642	<b>14,642</b>
101-311-220-724.000 Workers Compensation	0	0	0	0	146	<b>146</b>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u><b>15,000</b></u>
<b>2019/20 OSHP Grant-Belt</b>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>15,000</b></u>	<u><b>15,000</b></u>

***Fund 101 General Fund***  
***Dept 313 OHSP Underage Drinking Enforcement***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-313-220-709.000 Employers FICA	0	0	0	0	113	<b>113</b>
101-313-220-713.000 Overtime	0	0	0	0	7,774	<b>7,774</b>
101-313-220-724.000 Workers Comp	0	0	0	0	77	<b>77</b>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,964</u>	<u><b>7,964</b></u>
<b>2019/20 OHSP Underage Drinking</b>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>7,964</b></u>	<u><b>7,964</b></u>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 320 Consortium Training***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Material and Supplies:</b>						
101-320-000-770.000    Miscellaneous Supplies	1,481	1,142	1,000	1,000	1,000	<b>1,000</b>
	<u>1,481</u>	<u>1,142</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u><b>1,000</b></u>
<b>Contractual and Other:</b>						
101-320-000-818.000    Contractual Services	0	0	2,000	1,500	2,500	<b>2,500</b>
101-320-000-910.000    Education & Training	11,401	17,544	18,000	15,750	17,500	<b>17,500</b>
101-320-000-913.000    Travel	0	80	0	0	0	<b>0</b>
	<u>11,401</u>	<u>17,624</u>	<u>20,000</u>	<u>17,250</u>	<u>20,000</u>	<u><b>20,000</b></u>
<b>Consortium Training</b>	<b><u>12,882</u></b>	<b><u>18,766</u></b>	<b><u>21,000</u></b>	<b><u>18,250</u></b>	<b><u>21,000</u></b>	<b><u>21,000</u></b>

***Fund 101 General Fund***  
***Dept 321 In-Service Training***

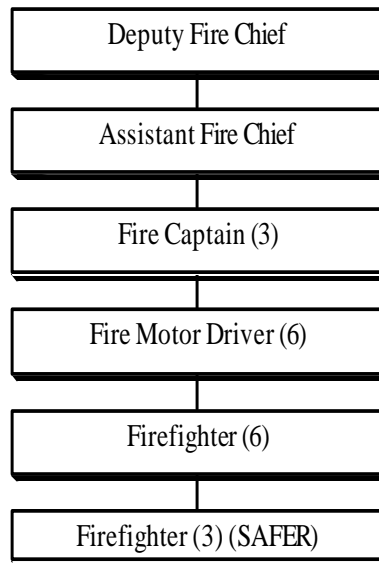
<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual and Other:</b>						
101-321-000-910.000    Education & Training	6,225	8,614	9,600	7,980	8,379	<b>8,379</b>
	<u>6,225</u>	<u>8,614</u>	<u>9,600</u>	<u>7,980</u>	<u>8,379</u>	<u><b>8,379</b></u>
<b>In-Service Training</b>	<b><u>6,225</u></b>	<b><u>8,614</u></b>	<b><u>9,600</u></b>	<b><u>7,980</u></b>	<b><u>8,379</u></b>	<b><u>8,379</u></b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Fire Suppression</i>				
<i>Fund-Activity: 101-340</i>				
019	Deputy Director	1		118,646
50	Firefighter (SAFER)	3		162,236
50	Firefighter	6		410,617
52	Fire Motor Driver	6		466,565
55	Fire Captain	3		248,479
58	Assistant Fire Chief	1		93,718
<b>Activity Total</b>		<b>20</b>		<b>1,500,261</b>

*Note: Above Staffing includes 3 SAFER Grant Firefighters to be absorbed upon SAFER Grant expiration and is subject to contract negotiation.  
 Budgeted wages include Acting/Holiday Worked Pay & Medical Rescue Pay*

**Fire Department**  
**Activity Personnel Chart**



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

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 340 Fire Suppression**

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-340-000-702.000 Termination Pay	2,636	3,402	36,210	40,179	36,228	<b>36,228</b>
101-340-000-703.000 Salaries and Wages	1,224,365	1,230,783	1,248,441	1,288,590	1,338,025	<b>1,500,261</b>
101-340-000-708.000 Unemployment	88	90	102	112	102	<b>102</b>
101-340-000-709.000 Employers FICA	16,680	16,896	21,247	20,243	21,899	<b>21,899</b>
101-340-000-713.000 Overtime	118,322	102,191	155,595	178,934	165,864	<b>165,864</b>
101-340-000-715.734 Pension-Police/Fire 345	1,115,343	1,189,603	1,220,931	1,220,931	1,563,701	<b>1,563,701</b>
101-340-000-716.000 Pension-MERS DC	6,046	7,123	5,876	7,322	6,378	<b>6,378</b>
101-340-000-716.001 Retirement - Contractual	5,409	5,544	5,738	5,943	5,932	<b>5,932</b>
101-340-000-718.000 Health Insurance	277,009	292,532	280,499	285,445	255,248	<b>255,248</b>
101-340-000-723.000 Health Ins.-MERS HSA	-578	3,592	12,000	8,676	3,000	<b>3,000</b>
101-340-000-724.000 Workers Compensation	24,392	22,487	16,464	20,729	19,634	<b>19,634</b>
101-340-000-725.000 Other Fringe Benefits	15,474	8,505	15,882	13,444	15,629	<b>15,629</b>
	<b>2,805,186</b>	<b>2,882,748</b>	<b>3,018,985</b>	<b>3,090,548</b>	<b>3,431,640</b>	<b>3,593,876</b>
<b>Material and Supplies:</b>						
101-340-000-752.000 Office Supplies	2,810	2,635	4,521	3,998	5,951	<b>5,951</b>
101-340-000-753.000 Chemicals	2,951	3,208	3,451	2,898	3,239	<b>3,239</b>
101-340-000-759.000 Gasoline	13,624	17,064	16,986	20,614	20,550	<b>20,550</b>
101-340-000-762.000 Protective Clothing	39,856	23,984	20,295	50,858	29,944	<b>29,944</b>
101-340-000-767.000 Uniform Allowance	17,442	13,837	22,456	17,175	21,400	<b>21,400</b>
101-340-000-770.000 Operating Supplies	5,999	7,648	17,345	18,801	10,378	<b>10,378</b>
101-340-000-775.001 Emergency Medical Suppli	7,487	11,850	10,764	10,764	10,840	<b>10,840</b>
101-340-000-776.000 Custodial Supplies	4,107	4,930	8,101	8,101	8,101	<b>8,101</b>
101-340-000-778.000 Equipment Maint. Supplies	16,769	12,639	17,200	17,654	19,291	<b>19,291</b>
101-340-000-791.000 Publications	442	154	639	573	1,000	<b>1,000</b>
	<b>111,487</b>	<b>97,949</b>	<b>121,758</b>	<b>151,436</b>	<b>130,694</b>	<b>130,694</b>
<b>Contractual and Other:</b>						
101-340-000-801.000 Professional Services	4,000	0	3,500	4,270	2,500	<b>2,500</b>
101-340-000-830.000 Medical Services	5,025	10,796	7,390	10,550	13,557	<b>13,557</b>
101-340-000-853.000 Telephone	9,673	8,430	10,404	10,988	11,076	<b>11,076</b>
101-340-000-908.001 Physical Agility Testing	14,000	24,000	25,000	20,500	25,000	<b>25,000</b>
101-340-000-908.002 Residency Allowance	250	250	250	250	250	<b>250</b>
101-340-000-910.000 Education & Training	13,381	29,684	28,805	26,431	32,900	<b>32,900</b>
101-340-000-913.000 Travel	2,642	2,427	3,885	2,827	3,116	<b>3,116</b>
101-340-000-916.000 Subsistance Pay	13,264	19,104	21,900	21,900	20,750	<b>20,750</b>
101-340-000-915.000 Memberships & Dues	625	315	798	835	525	<b>525</b>
101-340-000-924.000 Utilities	42,613	47,161	46,356	46,947	47,940	<b>47,940</b>
101-340-000-930.000 Building Maintenance	17,011	29,541	28,200	28,309	24,555	<b>24,555</b>
101-340-000-931.001 Equipment Maintenance	22,890	15,691	18,868	20,462	22,009	<b>22,009</b>
101-340-000-931.002 Office Equipment Maintena	339	485	900	253	860	<b>860</b>
101-340-000-932.000 Vehicle Maintenance	109,089	72,678	70,002	80,471	87,814	<b>87,814</b>
101-340-000-933.000 Software Maintenance	4,282	4,425	7,520	8,262	7,520	<b>7,520</b>

Continued

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual and Other: (Continued)</b>						
101-340-000-935.000 Insurance	27,186	27,877	28,992	31,577	30,240	<b>30,240</b>
101-340-000-963.000 Miscellaneous	-500	-500	1,000	1,000	1,000	<b>1,000</b>
	<b>285,770</b>	<b>292,364</b>	<b>303,770</b>	<b>315,832</b>	<b>331,612</b>	<b>331,612</b>
<b>Capital Outlay:</b>						
101-340-000-975.000 Building Additions	0	49,876	87,513	91,243	57,810	<b>57,810</b>
101-340-000-977.272 Fire Equipment-FEMA	0	0	3,581	0	0	<b>0</b>
101-340-000-977.340 Fire Equipment	29,231	18,457	29,975	37,611	74,182	<b>74,182</b>
101-340-000-977.341 HazMat Equipment	8,970	2,254	2,320	1,094	11,082	<b>11,082</b>
101-340-000-980.000 Furniture	0	0	0	0	2,000	<b>2,000</b>
101-340-000-980.001 Office Equipment	0	3,038	0	0	0	<b>0</b>
101-340-000-981.000 Vehicles/Enterprise Lease	0	1,051	28,720	27,185	33,636	<b>33,636</b>
101-340-000-981.001 Vehicles - Fire Truck	0	0	0	740	64,436	<b>64,436</b>
101-340-000-985.000 Machinery & Equipment	0	8,043	0	5,084	10,000	<b>10,000</b>
101-340-000-986.000 Radio Equipment	0	2,955	40,647	4,749	27,716	<b>27,716</b>
	<b>38,201</b>	<b>85,674</b>	<b>192,756</b>	<b>167,706</b>	<b>280,862</b>	<b>280,862</b>
<b>Fire Suppression</b>	<b>3,240,644</b>	<b>3,358,735</b>	<b>3,637,269</b>	<b>3,725,522</b>	<b>4,174,808</b>	<b>4,337,044</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 350 Public Safety - Unallocated***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-350-000-703.000 Salaries and Wages (Health	224,688	219,692	225,000	215,000	236,500	<b>236,500</b>
101-350-000-708.000 Unemployment	81	5	100	0	0	<b>0</b>
101-350-000-709.000 Employers FICA	781	277	800	288	300	<b>300</b>
101-350-000-725.000 Other F/B - Life Ins. (FF)	246	227	300	200	200	<b>200</b>
	<b>225,796</b>	<b>220,201</b>	<b>226,200</b>	<b>215,488</b>	<b>237,000</b>	<b>237,000</b>
<b>Contractual and Other:</b>						
101-350-000-715.732 Pension-Police/Fire	565,463	567,276	506,251	506,251	543,093	<b>543,093</b>
101-350-000-723.002 Health Ins.-Retirees - Fire	895,654	776,422	700,000	668,000	734,800	<b>734,800</b>
101-350-000-723.003 Health Ins.-Retirees - Polic	643,380	657,045	600,000	535,000	588,500	<b>588,500</b>
101-350-000-818.000 Contractual Services	4,950	4,765	5,000	184	0	<b>0</b>
	<b>2,109,447</b>	<b>2,005,508</b>	<b>1,811,251</b>	<b>1,709,435</b>	<b>1,866,393</b>	<b>1,866,393</b>
<b>Public Safety - Unallocated</b>	<b>2,335,243</b>	<b>2,225,709</b>	<b>2,037,451</b>	<b>1,924,923</b>	<b>2,103,393</b>	<b>2,103,393</b>






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**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**General Fund**  
**Public Works Summary**

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<b>Activity #</b>	<b>Activity Name</b>	<b>Adopted Budget</b>
101-442	Forestry	\$ 434,058
101-444	Sidewalk Construction	34,726
101-445	Drains at Large	74,710
101-450	Street Lighting	544,215
101-455	Weed Control	93,215
101-465	Ground Maintenance	228,521
101-567	Cemeteries (Under Parks, Rec. & Grnds)	287,733
101-571	Tax Property Maintenance	169,552
101-572	Civic Affairs	<u>61,039</u>
<b>General Fund Total - Public Works</b>		<b><u><u>\$ 1,927,769</u></u></b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 442 Forestry***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-442-000-702.000 Termination Pay	36	37,500	0	0	0	0
101-442-000-703.000 Salaries and Wages	98,484	77,707	94,357	103,793	121,709	121,709
101-442-000-707.000 Wages-Temporary	0	0	0	0	0	0
101-442-000-708.000 Unemployment	12	13	12	13	16	16
101-442-000-709.000 Employers FICA	7,503	8,735	8,025	8,828	10,419	10,419
101-442-000-713.000 Overtime	6,355	4,288	10,542	11,596	12,794	12,794
101-442-000-715.000 Pension-General	12,527	8,299	10,500	11,550	16,917	16,917
101-442-000-716.000 Pension-MERS DC	234	706	1,409	1,550	1,625	1,625
101-442-000-718.000 Health Insurance	14,761	9,557	25,637	28,201	28,041	28,041
101-442-000-723.000 Health Ins.-MERS HSA	374	1,152	1,750	1,925	2,398	2,398
101-442-000-724.000 Workers Compensation	2,382	1,551	1,483	1,631	1,925	1,925
101-442-000-725.000 Other Fringe Benefits	1,395	1,577	2,023	2,225	2,725	2,725
	<b>144,063</b>	<b>151,085</b>	<b>155,738</b>	<b>171,312</b>	<b>198,569</b>	<b>198,569</b>
<b>Material and Supplies:</b>						
101-442-000-770.000 Miscellaneous Supplies	470	606	3,199	3,199	3,679	3,679
101-442-000-773.000 Laundry	913	812	963	963	1,107	1,107
101-442-000-774.000 Small Tools	0	0	1,070	1,070	1,231	1,231
101-442-000-778.000 Equipment Maint. Supplies	0	0	3,959	3,959	4,553	4,553
101-442-000-782.000 Materials	3,780	2,982	5,350	17,000	19,550	19,550
	<b>5,163</b>	<b>4,400</b>	<b>14,541</b>	<b>26,191</b>	<b>30,120</b>	<b>30,120</b>
<b>Contractual and Other:</b>						
101-442-000-818.000 Contractual Services	48,451	129,295	74,900	74,900	71,135	71,135
101-442-000-853.000 Telephone	0	0	535	535	615	615
101-442-000-910.000 Education & Training	265	497	535	705	811	811
101-442-000-913.000 Travel	56	0	0	0	0	0
101-442-000-924.000 Utilities	0	0	6,285	6,285	7,228	7,228
101-442-000-943.000 Equipment Rental - MP	56,054	41,796	64,200	64,200	73,830	73,830
101-442-000-961.641 PW Overhead	39,285	40,428	37,450	45,000	51,750	51,750
	<b>144,111</b>	<b>212,016</b>	<b>183,905</b>	<b>191,625</b>	<b>205,369</b>	<b>205,369</b>
<b>Forestry</b>	<b>293,337</b>	<b>367,501</b>	<b>354,184</b>	<b>389,128</b>	<b>434,058</b>	<b>434,058</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 444 Sidewalk Construction***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-444-000-703.000 Salaries and Wages	9,224	979	7,449	7,449	7,764	<b>7,764</b>
101-444-000-708.000 Unemployment	0	0	1	1	1	<b>1</b>
101-444-000-709.000 Employers FICA	642	71	1,190	1,190	683	<b>683</b>
101-444-000-715.000 Pension-General	1,132	98	855	855	1,109	<b>1,109</b>
101-444-000-716.000 Pension-MERS DC	48	16	125	125	133	<b>133</b>
101-444-000-718.000 Health Insurance	2,981	140	2,843	2,843	1,685	<b>1,685</b>
101-444-000-723.000 Health Ins.-MERS HSA	77	27	179	179	179	<b>179</b>
101-444-000-724.000 Workers Compensation	220	23	121	121	126	<b>126</b>
101-444-000-725.000 Other Fringe Benefits	60	2	170	170	170	<b>170</b>
	<b>14,384</b>	<b>1,356</b>	<b>12,933</b>	<b>12,933</b>	<b>11,850</b>	<b>11,850</b>
<b>Material and Supplies:</b>						
101-444-000-782.000 Materials	4,175	2,727	9,000	9,000	9,000	<b>9,000</b>
	<b>4,175</b>	<b>2,727</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>Contractual and Other:</b>						
101-444-000-818.000 Contractual Services	0	0	0	0	0	<b>0</b>
101-444-000-935.001 Insurance Deductible	0	2,500	2,500	2,500	2,500	<b>2,500</b>
101-444-000-943.000 Equipment Rental	3,865	603	2,900	4,000	4,000	<b>4,000</b>
101-444-000-961.641 PW Overhead	8,521	690	7,067	7,067	7,376	<b>7,376</b>
	<b>12,386</b>	<b>3,793</b>	<b>12,467</b>	<b>13,567</b>	<b>13,876</b>	<b>13,876</b>
<b>Sidewalk Construction</b>	<b>30,945</b>	<b>7,876</b>	<b>34,400</b>	<b>35,500</b>	<b>34,726</b>	<b>34,726</b>

**WORK PROJECT DETAIL**

<b><u>Work Project Titles:</u></b>		<b>Funding Sources</b>			<b>Total Costs</b>
		<b>Bill Out</b>	<b>PIF</b>	<b>City</b>	
222C	ROW Const.-Curbs, Ramps & City-Owned Replacmt.	-	-	8,300	8,300
224C	Program Inspection & Maint. Planning	-	-	4,400	4,400
227	City Owned - Maint. & Repair	-	-	22,026	22,026
		-	-	<b>34,726</b>	<b>34,726</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 445 Drains At Large***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-445-000-703.000 Salaries and Wages	7,549	816	10,516	10,516	11,252	<b>11,252</b>
101-445-000-708.000 Unemployment	0	0	1	1	1	<b>1</b>
101-445-000-709.000 Employers FICA	567	51	1,190	1,190	1,273	<b>1,273</b>
101-445-000-713.000 Overtime	501	123	1,541	1,541	1,649	<b>1,649</b>
101-445-000-715.000 Pension-General	996	71	1,207	1,207	1,291	<b>1,291</b>
101-445-000-716.000 Pension-MERS DC	30	2	177	177	189	<b>189</b>
101-445-000-718.000 Health Insurance	2,826	128	4,014	4,014	4,295	<b>4,295</b>
101-445-000-723.000 Health Ins.-MERS HSA	49	3	252	252	270	<b>270</b>
101-445-000-724.000 Workers Compensation	192	15	170	170	182	<b>182</b>
101-445-000-725.000 Other Fringe Benefits	157	11	239	239	256	<b>256</b>
	<b>12,867</b>	<b>1,220</b>	<b>19,307</b>	<b>19,307</b>	<b>20,658</b>	<b>20,658</b>
<b>Material and Supplies:</b>						
101-445-000-782.000 Materials	5,754	354	8,560	2,516	2,692	<b>2,692</b>
	<b>5,754</b>	<b>354</b>	<b>8,560</b>	<b>2,516</b>	<b>2,692</b>	<b>2,692</b>
<b>Contractual and Other:</b>						
101-445-000-818.000 Contractual Services	24,073	20,622	27,820	40,000	42,800	<b>42,800</b>
101-445-000-943.000 Equipment Rental	6,387	691	9,750	4,000	4,280	<b>4,280</b>
101-445-000-961.641 PW Overhead	7,016	555	4,386	4,000	4,280	<b>4,280</b>
	<b>37,476</b>	<b>21,868</b>	<b>41,956</b>	<b>48,000</b>	<b>51,360</b>	<b>51,360</b>
<b>Drains At Large</b>	<b>56,097</b>	<b>23,442</b>	<b>69,823</b>	<b>69,823</b>	<b>74,710</b>	<b>74,710</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>						
Storm Sewer Repair-DPW	30,081	2,820	42,800	41,462	45,795	<b>45,795</b>
Grand River CLUP-DPW	458	0	0	127	0	<b>0</b>
Fuel Leak (225 W. Mason)	0	0	0	0	0	<b>0</b>
Storm Drain Bank Maint.-DPW	1,885	0	3,023	3,023	3,235	<b>3,235</b>
NPDES Annual Fees-Phase II	4,000	4,000	4,000	4,000	4,280	<b>4,280</b>
Phase II Implementation-Jackson Co. Drain	19,673	16,622	20,000	21,211	21,400	<b>21,400</b>
	<b>56,097</b>	<b>23,442</b>	<b>69,823</b>	<b>69,823</b>	<b>74,710</b>	<b>74,710</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 450 Street Lighting***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-450-000-703.000 Salaries and Wages	6,545	3,698	14,201	4,500	1,500	<b>1,500</b>
101-450-000-708.000 Unemployment	0	0	2	0	0	<b>0</b>
101-450-000-709.000 Employers FICA	525	282	1,086	350	115	<b>115</b>
101-450-000-713.000 Overtime	523	431	0	300	0	<b>0</b>
101-450-000-715.000 Pension-General	931	413	1,422	420	190	<b>190</b>
101-450-000-716.000 Pension-MERS DC	5	1	0	0	0	<b>0</b>
101-450-000-718.000 Health Insurance	2,772	1,247	3,752	1,357	288	<b>288</b>
101-450-000-723.000 Health Ins.-MERS HSA	9	2	0	0	0	<b>0</b>
101-450-000-724.000 Workers Compensation	178	83	71	60	4	<b>4</b>
101-450-000-725.000 Other Fringe Benefits	88	76	198	25	18	<b>18</b>
	<b>11,576</b>	<b>6,233</b>	<b>20,732</b>	<b>7,012</b>	<b>2,115</b>	<b>2,115</b>
<b>Material And Supplies</b>						
101-450-000-782.000 Materials	62,744	43,551	63,500	64,000	30,000	<b>30,000</b>
	<b>62,744</b>	<b>43,551</b>	<b>63,500</b>	<b>64,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Contractual and Other:</b>						
101-450-000-818.000 Contractual Service	19,717	22,970	40,000	69,000	60,000	<b>60,000</b>
101-450-000-924.000 Utilities	313,530	378,638	365,000	433,000	450,000	<b>450,000</b>
101-450-000-943.000 Equipment Rental	3,119	1,828	3,500	2,000	1,000	<b>1,000</b>
101-450-000-961.641 PW Overhead	992	98	1,100	1,100	1,100	<b>1,100</b>
101-450-000-961.642 ENG Overhead	4,596	3,817	13,491	2,500	0	<b>0</b>
	<b>341,954</b>	<b>407,351</b>	<b>423,091</b>	<b>507,600</b>	<b>512,100</b>	<b>512,100</b>
<b>Street Lighting</b>	<b>416,274</b>	<b>457,135</b>	<b>507,323</b>	<b>578,612</b>	<b>544,215</b>	<b>544,215</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 455 Weed Control***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-455-000-703.000 Salaries and Wages	19,790	10,807	20,330	20,330	21,753	<b>21,753</b>
101-455-000-707.000 Wages-Temporary	1,451	2,064	2,140	4,000	4,280	<b>4,280</b>
101-455-000-708.000 Unemployment	21	1	5	5	5	<b>5</b>
101-455-000-709.000 Employers FICA	1,354	881	1,719	1,719	1,839	<b>1,839</b>
101-455-000-713.000 Overtime	664	0	0	0	0	<b>0</b>
101-455-000-715.000 Pension-General	2,346	1,148	2,561	2,561	2,740	<b>2,740</b>
101-455-000-716.000 Pension-MERS DC	7	0	0	0	0	<b>0</b>
101-455-000-718.000 Health Insurance	9,174	4,315	9,709	9,709	10,389	<b>10,389</b>
101-455-000-723.000 Health Ins.-MERS HSA	11	0	0	0	0	<b>0</b>
101-455-000-724.000 Workers Compensation	29	16	54	54	58	<b>58</b>
101-455-000-725.000 Other Fringe Benefits	573	320	589	589	630	<b>630</b>
	<b>35,420</b>	<b>19,552</b>	<b>37,107</b>	<b>38,967</b>	<b>41,694</b>	<b>41,694</b>
<b>Material and Supplies:</b>						
101-455-000-782.000 Materials	23	50	0	0	0	<b>0</b>
	<b>23</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>						
101-455-000-818.000 Contractual Services	34,251	21,094	48,150	48,150	51,521	<b>51,521</b>
101-455-000-943.000 Equipment Rental	0	0	0	0	0	<b>0</b>
101-455-000-961.641 PW Overhead	0	0	0	0	0	<b>0</b>
	<b>34,251</b>	<b>21,094</b>	<b>48,150</b>	<b>48,150</b>	<b>51,521</b>	<b>51,521</b>
<b>Weed Control</b>	<b>69,694</b>	<b>40,696</b>	<b>85,257</b>	<b>87,117</b>	<b>93,215</b>	<b>93,215</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>							
280	Private Property Mowing	69,694	40,696	85,257	87,117	93,215	<b>93,215</b>
		<b>69,694</b>	<b>40,696</b>	<b>85,257</b>	<b>87,117</b>	<b>93,215</b>	<b>93,215</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 465 Grounds Maintenance***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-465-000-703.000 Salaries and Wages	5,519	6,350	10,077	10,077	10,504	<b>10,504</b>
101-465-000-707.000 Wages-Temporary	0	0	500	500	500	<b>500</b>
101-465-000-708.000 Unemployment	1	2	1	1	1	<b>1</b>
101-465-000-709.000 Employers FICA	409	467	1,190	1,190	924	<b>924</b>
101-465-000-713.000 Overtime	0	228	1,477	1,477	2,069	<b>2,069</b>
101-465-000-715.000 Pension-General	723	678	1,157	1,157	1,500	<b>1,500</b>
101-465-000-716.000 Pension-MERS DC	16	64	170	170	180	<b>180</b>
101-465-000-718.000 Health Insurance	2,014	1,257	3,846	3,846	2,280	<b>2,280</b>
101-465-000-723.000 Health Ins.-MERS HSA	24	108	242	242	242	<b>242</b>
101-465-000-724.000 Workers Compensation	139	112	163	163	171	<b>171</b>
101-465-000-725.000 Other Fringe Benefits	150	77	229	229	231	<b>231</b>
	<b>8,995</b>	<b>9,343</b>	<b>19,052</b>	<b>19,052</b>	<b>18,602</b>	<b>18,602</b>
<b>Material and Supplies:</b>						
101-465-000-782.000 Materials	0	280	532	533	569	<b>569</b>
	<b>0</b>	<b>280</b>	<b>532</b>	<b>533</b>	<b>569</b>	<b>569</b>
<b>Contractual and Other:</b>						
101-465-000-818.000 Contractual Services	113,214	82,599	172,775	172,775	187,693	<b>187,693</b>
101-465-000-943.000 Equipment Rental	5,134	6,275	8,560	8,560	9,159	<b>9,159</b>
101-465-000-959.000 Property Taxes	629	0	705	705	754	<b>754</b>
101-465-000-961.641 PW Overhead	5,250	3,127	10,976	10,976	11,744	<b>11,744</b>
	<b>124,227</b>	<b>92,001</b>	<b>193,016</b>	<b>193,016</b>	<b>209,350</b>	<b>209,350</b>
<b>Grounds Maintenance</b>	<b>133,222</b>	<b>101,624</b>	<b>212,600</b>	<b>212,601</b>	<b>228,521</b>	<b>228,521</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>							
465-201	Trash Container Pickup	10,773	10,773	21,400	21,400	23,000	<b>23,000</b>
465-205	Blackman Park	0	0	1,000	1,000	1,000	<b>1,000</b>
465-206	Maintenance of Islands	6,203	2,670	15,000	15,000	16,000	<b>16,000</b>
465-207	City Property Lawn Maint.	28,096	45,553	60,000	60,000	64,621	<b>64,621</b>
465-210	City Walks-Snow/Ice Control	20,881	10,659	20,000	70,000	74,900	<b>74,900</b>
465-212	DT Cleanup/Weed Control	0	437	5,200	5,200	5,500	<b>5,500</b>
465-217	Leaf Pickup/Drop Off Prog.	67,269	31,532	90,000	40,000	43,500	<b>43,500</b>
		<b>133,222</b>	<b>101,624</b>	<b>212,600</b>	<b>212,600</b>	<b>228,521</b>	<b>228,521</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Cemeteries</i>				
<i>Fund-Activity: 101-567</i>				
306	Maintenance Worker III	1		53,408
PT	Part Time Laborer		2	11,000
<b>Activity Total</b>		<b>1</b>	<b>2</b>	<b>64,408</b>
Add: Crew Leader-Parks & Cemeteries (50%) From 101-771				29,962
				<b>94,370</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 567 Cemeteries***

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
101-567-000-702.000 Termination Pay	0	0	0	0	0	0
101-567-000-703.000 Salaries and Wages	61,804	80,558	84,820	84,820	83,370	83,370
101-567-000-707.000 Wages-Temporary	24,416	4,237	11,000	9,000	11,000	11,000
101-567-000-708.000 Unemployment	13	8	24	24	24	24
101-567-000-709.000 Employers FICA	6,524	6,148	7,904	7,904	7,220	7,220
101-567-000-713.000 Overtime	7,353	10,918	7,500	10,000	10,000	10,000
101-567-000-715.000 Pension-General	10,037	9,051	9,241	10,404	10,355	10,355
101-567-000-716.000 Pension-MERS DC	7	0	0	0	0	0
101-567-000-718.000 Health Insurance	18,559	28,213	27,907	27,907	26,273	26,273
101-567-000-723.000 Health Ins.-MERS HSA	24	0	2,625	0	0	0
101-567-000-724.000 Workers Compensation	3,948	2,959	1,794	2,108	1,891	1,891
101-567-000-725.000 Other Fringe Benefits	2,876	3,050	1,564	1,764	1,563	1,563
	<b>135,561</b>	<b>145,142</b>	<b>154,379</b>	<b>153,931</b>	<b>151,696</b>	<b>151,696</b>
<b>Material and Supplies:</b>						
101-567-000-752.000 Office Supplies	0	2,091	250	250	250	250
101-567-000-755.000 Safety Supplies	455	190	500	500	500	500
101-567-000-759.000 Gasoline	3,221	1,860	5,000	5,000	5,000	5,000
101-567-000-756.000 Operating Supplies	2,770	770	1,000	1,358	1,000	1,000
101-567-000-770.000 Miscellaneous Supplies	3,370	0	0	3,471	3,000	3,000
101-567-000-773.000 Laundry	303	1,084	600	1,000	1,000	1,000
101-567-000-776.000 Custodial Supplies	1,239	471	1,300	250	500	500
101-567-000-778.000 Equipment Maint. Supplies	2,979	4,761	5,000	4,000	5,000	5,000
101-567-000-783.000 Seed And Sod	0	0	500	1,166	1,000	1,000
	<b>14,337</b>	<b>11,227</b>	<b>14,150</b>	<b>16,995</b>	<b>17,250</b>	<b>17,250</b>
<b>Contractual and Other:</b>						
101-567-000-818.000 Contractual Services	85,788	77,340	70,000	78,000	78,000	78,000
101-567-000-853.000 Telephone	1,933	1,950	2,000	1,900	2,000	2,000
101-567-000-910.000 Education & Training	913	0	650	782	800	800
101-567-000-924.000 Utilities	18,388	20,666	18,000	19,000	19,000	19,000
101-567-000-930.000 Building Maintenance	1,164	0	1,800	1,400	1,800	1,800
101-567-000-930.004 Grounds Maintenance	1,730	0	0	0	1000	1000
101-567-000-931.001 Equipment Maintenance	4,284	3,320	3,000	1,000	1,500	1,500
101-567-000-943.000 Equipment Rental - MP	7,563	7,382	7,372	7,372	7,372	7,372
101-567-000-961.641 Public Works Overhead	0	0	0	0	0	0
	<b>121,763</b>	<b>110,658</b>	<b>102,822</b>	<b>109,454</b>	<b>111,472</b>	<b>111,472</b>
<b>Capital Outlay:</b>						
101-567-000-971.000 Land Acquisition	0	3,487	0	0	0	0
101-567-000-984.000 Software	0	3,400	3,400	3,400	3,400	3,400
101-567-000-985.000 Machinery & Equipment	3,915	3,915	2,915	3,915	3,915	3,915
	<b>3,915</b>	<b>10,802</b>	<b>6,315</b>	<b>7,315</b>	<b>7,315</b>	<b>7,315</b>
<b>Cemeteries</b>	<b>275,576</b>	<b>277,829</b>	<b>277,666</b>	<b>287,695</b>	<b>287,733</b>	<b>287,733</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 571 Tax Property Maintenance***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-571-000-703.000 Salaries and Wages	0	1,656	0	4,633	3,000	<b>3,000</b>
101-571-000-707.000 Wages-Temporary	0	0	0	0	0	<b>0</b>
101-571-000-708.000 Unemployment	0	0	0	0	1	<b>1</b>
101-571-000-709.000 Employers FICA	0	102	0	340	230	<b>230</b>
101-571-000-713.000 Overtime	0	0	0	0	0	<b>0</b>
101-571-000-715.000 Pension-General	0	156	0	469	373	<b>373</b>
101-571-000-716.000 Pension-MERS DC	0	0	0	64	90	<b>90</b>
101-571-000-718.000 Health Insurance	0	609	0	924	1,063	<b>1,063</b>
101-571-000-723.000 Health Ins.-MERS HSA	0	0	0	107	107	<b>107</b>
101-571-000-724.000 Workers Compensation	0	2	0	44	44	<b>44</b>
101-571-000-725.000 Other Fringe Benefits	0	45	0	72	72	<b>72</b>
	<u>0</u>	<u>2,570</u>	<u>0</u>	<u>6,653</u>	<u>4,980</u>	<u><b>4,980</b></u>
<b>Material and Supplies:</b>						
101-571-000-782.000 Materials	0	11	0	1,609	1,722	<b>1,722</b>
	<u>0</u>	<u>11</u>	<u>0</u>	<u>1,609</u>	<u>1,722</u>	<u><b>1,722</b></u>
<b>Contractual and Other:</b>						
101-571-000-818.000 Contractual Services	77,592	80,873	126,230	109,798	130,000	<b>130,000</b>
101-571-000-943.000 Equipment Rental - MP	0	0	0	5,195	5,000	<b>5,000</b>
101-571-000-959.000 Property Taxes	6,574	3,390	35,000	19,292	25,000	<b>25,000</b>
101-571-000-961.641 Public Works Overhead	0	0	0	2,102	2,850	<b>2,850</b>
	<u>84,166</u>	<u>84,263</u>	<u>161,230</u>	<u>136,387</u>	<u>162,850</u>	<u><b>162,850</b></u>
<b>Capital Outlay:</b>						
101-571-000-971.000 Land Acquisition	8,400	76,104	0	134,663	0	<b>0</b>
	<u>8,400</u>	<u>76,104</u>	<u>0</u>	<u>134,663</u>	<u>0</u>	<u><b>0</b></u>
<b>Tax Property Maintenance</b>	<u><b>92,566</b></u>	<u><b>162,948</b></u>	<u><b>161,230</b></u>	<u><b>279,312</b></u>	<u><b>169,552</b></u>	<u><b>169,552</b></u>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 572 Civic Affairs**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
101-572-000-703.000 Salaries and Wages	6,855	5,434	10,954	10,954	11,417	<b>11,417</b>
101-572-000-707.000 Wages-Temporary	0	0	1,000	1,000	1,000	<b>1,000</b>
101-572-000-708.000 Unemployment	0	0	2	2	2	<b>2</b>
101-572-000-709.000 Employers FICA	645	543	1,190	1,190	1,004	<b>1,004</b>
101-572-000-713.000 Overtime	2,255	2,491	3,605	3,605	4,705	<b>4,705</b>
101-572-000-715.000 Pension-General	1,134	779	1,257	1,257	1,631	<b>1,631</b>
101-572-000-716.000 Pension-MERS DC	7	51	184	184	196	<b>196</b>
101-572-000-718.000 Health Insurance	2,962	1,502	4,181	4,181	2,478	<b>2,478</b>
101-572-000-723.000 Health Ins.-MERS HSA	11	80	263	263	263	<b>263</b>
101-572-000-724.000 Workers Compensation	202	139	177	177	186	<b>186</b>
101-572-000-725.000 Other Fringe Benefits	238	75	249	249	251	<b>251</b>
	<b>14,309</b>	<b>11,094</b>	<b>23,062</b>	<b>23,062</b>	<b>23,133</b>	<b>23,133</b>
<b>Material and Supplies:</b>						
101-572-000-770.000 Miscellaneous Supplies	0	182	0	0	0	<b>0</b>
101-572-000-782.000 Materials	1,265	1,910	3,026	3,026	3,238	<b>3,238</b>
	<b>1,265</b>	<b>2,092</b>	<b>3,026</b>	<b>3,026</b>	<b>3,238</b>	<b>3,238</b>
<b>Contractual and Other:</b>						
101-572-000-818.000 Contractual Services	4,051	8,568	9,627	9,627	11,004	<b>11,004</b>
101-572-000-924.000 Utilities	5,371	6,965	6,420	6,420	6,869	<b>6,869</b>
101-572-000-943.000 Equipment Rental - MP	2,674	1,528	5,350	5,350	5,725	<b>5,725</b>
101-572-000-961.641 PW Overhead	7,641	4,453	13,831	13,831	10,846	<b>10,846</b>
101-572-000-961.642 ENG Overhead	56	805	209	209	224	<b>224</b>
	<b>19,793</b>	<b>22,319</b>	<b>35,437</b>	<b>35,437</b>	<b>34,668</b>	<b>34,668</b>
<b>Civic Affairs</b>	<b>35,367</b>	<b>35,505</b>	<b>61,525</b>	<b>61,525</b>	<b>61,039</b>	<b>61,039</b>

**WORK PROJECT DETAIL**

**Work Project Titles:**

572-103	Miscellaneous	762	395	11,770	11,995	12,270	<b>12,270</b>
572-107	Parades, Fires, Bandstands	17,122	12,730	16,050	16,616	16,750	<b>16,750</b>
572-109	Prop. Maint./Non-Tax	5,375	4,150	8,560	8,560	8,714	<b>8,714</b>
572-117	Downtown Christmas Lighting	-	-	535	-	-	-
572-118	Summer Night Tree	-	-	-	-	-	-
572-121	Private Property Evaluations	-	-	1,070	1,070	1,070	<b>1,070</b>
572-124	Private Property Write Offs	1,392	1,617	3,210	3,210	3,210	<b>3,210</b>
572-125	Neighborhood Cleanup	2,271	1,410	1,605	1,605	1,605	<b>1,605</b>
572-128	New Years Fireworks	593	-	1,605	-	-	-
572-130	Bucky Harris Park	-	364	-	-	-	-
572-132	Cruise Night	2,224	2,822	4,280	4,280	4,280	<b>4,280</b>
572-136	Clock Tower Maintenance	671	958	2,140	2,140	2,140	<b>2,140</b>
572-137	Streetscape Utilities	4,957	11,059	10,700	10,700	11,000	<b>11,000</b>
572-144	Kibby Rd Roundabout Sculp.	3	-	-	1,349	-	-
		<b>35,370</b>	<b>35,505</b>	<b>61,525</b>	<b>61,525</b>	<b>61,039</b>	<b>61,039</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Planning</i>				
<i>Fund-Activity: 101-701</i>				
011	Planning/Zoning Code Enf. Inspector	1		66,022
020	Director of NEO	1		124,087
		<u>1</u>		<u>190,109</u>
<b>Add:</b>	Director of Housing Code Enf from Fund # 251 (10%)			8,625
<b>Less:</b>	Planning/Zoning Code Enf. Inspector to BRA Fund # 489 (10%)			-6,602
	Planning/Zoning Code Enf. Inspector to HDC Activity # 101-803 (10%)			-6,602
	Director of NEO to HDC Activity #101-803 (5%)			-6,204
	Director of NEO to Housing Code Enf Fund #251 (15%)			-18,613
	Director of NEO to CDBG (5%)			-6,204
	Director of NEO to LBPHCF Fund #282 (3%)			-3,723
	Director of NEO to BRA Fund #494 (10%)			-12,409
				<u>-12,409</u>
<b>Activity Total</b>				<u><u>138,377</u></u>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 701 Planning***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-701-000-702.000 Termination Pay	0	0	0	0	0	0
101-701-000-703.000 Salaries & Wages	35,912	84,620	86,640	92,000	138,377	138,377
101-701-000-707.000 Wages - Temp	10,968	0	0	0	0	0
101-701-000-708.000 Unemployment	4	7	8	5	7	7
101-701-000-709.000 Employers FICA	2,652	6,367	6,745	7,000	10,801	10,801
101-701-000-715.000 Pension-General	4,375	4,673	4,945	5,000	6,560	6,560
101-701-000-716.000 Pension-MERS DC	1,022	1,330	4,929	1,500	9,798	9,798
101-701-000-718.000 Health Insurance	4,765	8,109	8,770	7,500	9,136	9,136
101-701-000-723.000 Health Ins.-MERS HSA	1,144	1,896	1,980	2,000	2,625	2,625
101-701-000-724.000 Workers Compensation	350	568	278	350	442	442
101-701-000-725.000 Other Fringe Benefits	186	616	1,246	600	2,334	2,334
	<b>61,378</b>	<b>108,186</b>	<b>115,541</b>	<b>115,955</b>	<b>180,080</b>	<b>180,080</b>
<b>Material and Supplies:</b>						
101-701-000-752.000 Office Supplies	1,167	1,355	1,000	1,000	2,570	2,570
101-701-000-759.000 Gasoline	44	23	150	150	150	150
	<b>1,211</b>	<b>1,378</b>	<b>1,150</b>	<b>1,150</b>	<b>2,720</b>	<b>2,720</b>
<b>Contractual and Other:</b>						
101-701-000-802.000 Planning Services (RIIPC)	9,054	8,954	9,055	9,055	9,055	9,055
101-701-000-818.000 Contractual Services	3,724	727	60,000	15,000	20,000	20,000
101-701-000-853.000 Telephone	1,277	1,048	1,020	1,020	1,020	1,020
101-701-000-900.000 Printing & Publishing	6,123	2,186	5,000	2,500	2,500	2,500
101-701-000-908.002 Residency Allowance	0	2,400	2,400	2,400	2,400	2,400
101-701-000-910.000 Education & Training	3,896	2,062	920	920	950	950
101-701-000-913.000 Travel	7,113	24	1,600	1,600	4,250	4,250
101-701-000-915.000 Memberships & Dues	1,423	2,246	1,140	1,140	1,980	1,980
101-701-000-932.000 Vehicle Maintenance	214	37	500	500	500	500
101-701-000-933.000 Software Maintenance	0	0	900	0	0	0
101-701-000-963.000 Miscellaneous	659	103	500	500	500	500
	<b>33,483</b>	<b>19,787</b>	<b>83,035</b>	<b>34,635</b>	<b>43,155</b>	<b>43,155</b>
<b>Capital Outlay:</b>						
101-701-000-980.001 Office Equipment	-244	0	0	0	0	0
101-701-000-981.000 Vehicles	0	0	450	0	0	0
	<b>-244</b>	<b>0</b>	<b>450</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Planning</b>	<b>95,828</b>	<b>129,351</b>	<b>200,176</b>	<b>151,740</b>	<b>225,955</b>	<b>225,955</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 728 Economic Development**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
101-728-000-703.000 Salaries and Wages	100,860	53,564	90,000	100,000	115,000	<b>115,000</b>
101-728-000-708.000 Unemployment	5	3	12	18	25	<b>25</b>
101-728-000-709.000 Employers FICA	8,505	5,254	6,900	7,660	8,900	<b>8,900</b>
101-728-000-715.000 Pension-General	0	60	0	5,500	14,580	<b>14,580</b>
101-728-000-716.000 Pension-MERS DC	0	0	9,000	2,450	3,500	<b>3,500</b>
101-728-000-716.001 Retirement-Contractual	9,842	10,481	2,700	5,000	11,500	<b>11,500</b>
101-728-000-718.000 Health Insurance	7,331	4,558	19,077	20,000	18,700	<b>18,700</b>
101-728-000-723.000 Health Ins.-MERS HSA	1,750	1,041	1,750	1,750	1,750	<b>1,750</b>
101-728-000-724.000 Workers Compensation	1,079	449	288	300	355	<b>355</b>
101-728-000-725.000 Other Fringe Benefits	518	320	1,208	1,200	1,200	<b>1,200</b>
	<b>129,890</b>	<b>75,730</b>	<b>130,935</b>	<b>143,878</b>	<b>175,510</b>	<b>175,510</b>
<b>Material and Supplies:</b>						
101-728-000-752.000 Office Supplies	1,540	2,519	2,500	7,000	8,000	<b>8,000</b>
101-728-000-791.000 Publications	7,000	0	0	0	0	<b>0</b>
	<b>8,540</b>	<b>2,519</b>	<b>2,500</b>	<b>7,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Contractual and Other:</b>						
101-728-000-818.034 Start-Up-in-a-Day	14,646	14,646	0	0	0	<b>0</b>
101-728-000-818.049 Planning, Eng. & Design	233,698	309,293	275,000	151,500	275,000	<b>275,000</b>
101-728-000-853.000 Telephone	1,330	1,312	1,800	1,725	1,800	<b>1,800</b>
101-728-000-861.000 Auto Allowance	2,400	2,400	2,400	2,400	2,400	<b>2,400</b>
101-728-000-880.000 Community Promotion	7,454	13,481	15,000	14,500	45,000	<b>45,000</b>
101-728-000-900.000 Printing & Publishing	476	0	2,500	950	2,000	<b>2,000</b>
101-728-000-910.000 Education & Training	695	630	1,000	1,000	5,000	<b>5,000</b>
101-728-000-913.000 Travel	268	5,502	22,000	9,450	18,000	<b>18,000</b>
101-728-000-915.000 Memberships and Dues	565	1,174	3,000	1,820	3,200	<b>3,200</b>
101-728-000-930.002 Bldg. Maint.-Hayes	4,149	7,561	4,500	11,500	75,000	<b>75,000</b>
	<b>265,681</b>	<b>355,999</b>	<b>327,200</b>	<b>194,845</b>	<b>427,400</b>	<b>427,400</b>
<b>Capital Outlay:</b>						
101-728-000-971.000 Land Acquisition	176,829	1,242	310,000	120,000	100,000	<b>100,000</b>
	<b>176,829</b>	<b>1,242</b>	<b>310,000</b>	<b>120,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Economic Development</b>	<b>580,940</b>	<b>435,490</b>	<b>770,635</b>	<b>465,723</b>	<b>710,910</b>	<b>710,910</b>

**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Economic Development</i>				
<i>Fund-Activity: 101-728</i>				
015	Economic Development Director	1		<b>115,000</b>
		1		<b>115,000</b>



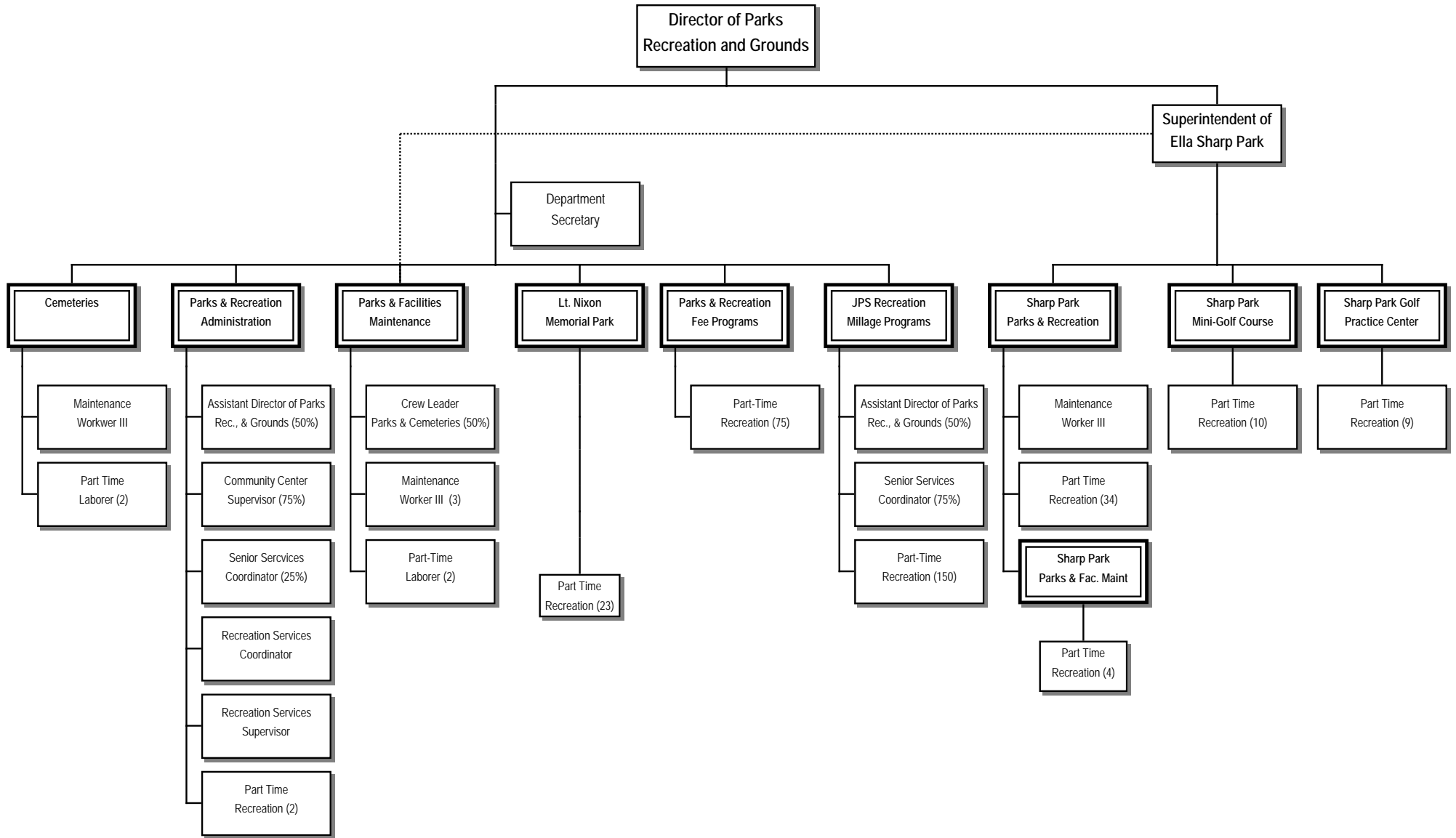

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**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**General Fund**  
**Parks, Recreation & Grounds Summary**

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<b>Activity #</b>	<b>Activity Name</b>	<b>Adopted Budget</b>
101-752	Parks, Recreation & Grounds Admin.	\$ 586,149
101-758	Lt. Nixon Memorial Park	92,143
101-771	Parks & Facilities Maintenance	<u>636,222</u>
<b>General Fund Total - Parks, Recreation &amp; Grounds</b>		<b><u>\$ 1,314,514</u></b>

# City of Jackson Parks, Recreation & Grounds Activity Personnel Chart



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks, Recreation &amp; Grounds Administration</i>				
<i>Fund-Activity: 101-752</i>				
004	Recreation Services Supervisor	1		41,096
007	Recreation Services Coordinator	1		59,212
009	Senior Services Coordinator	1		67,282
011	Community Center Supervisor	1		76,504
014	Assistant Director-Parks, Rec. & Grnds.	1		92,121
018	Director of Parks, Recreation & Grounds	1		118,646
307	Department Secretary	1		56,530
PT	Part Time - Recreation		2	31,000
<b>Activity Total</b>		<b>7</b>	<b>2</b>	<b>542,391</b>
<b>Less:</b> Assistant Director 50% to Fund #297				-46,061
Community Center Supervisor 25% to # 101-172				-19,126
Senior Services Coordinator 75% to Fund #297				-50,461
<b>Activity Total</b>				<b>426,743</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***

***Dept 752 Parks, Recreation & Grounds Administration***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-752-000-702.000 Termination Pay	0	0	0	0	0	0
101-752-000-703.000 Salaries and Wages	363,620	371,653	384,330	384,330	395,743	395,743
101-752-000-707.000 Wages-Temporary	32,699	24,039	31,000	25,000	25,000	25,000
101-752-000-708.000 Unemployment	187	39	44	154	45	45
101-752-000-709.000 Employers FICA	29,435	29,204	31,788	35,641	32,674	32,674
101-752-000-713.000 Overtime	322	348	300	300	300	300
101-752-000-715.000 Pension-General	44,568	37,388	38,490	38,490	49,412	49,412
101-752-000-716.000 Pension - MERS DC	2,671	2,738	2,772	3,062	3,009	3,009
101-752-000-716.001 Retirement-Contractual	1,077	1,107	1,100	1,150	1,200	1,200
101-752-000-718.000 Health Insurance	46,168	45,790	48,106	48,106	44,672	44,672
101-752-000-723.000 Health Ins.-MERS HSA	2,691	3,507	3,500	3,800	6,200	6,200
101-752-000-724.000 Workers Compensation	8,095	5,759	3,616	3,616	3,625	3,625
101-752-000-725.000 Other Fringe Benefits	5,271	5,396	4,581	4,581	4,499	4,499
	<b>536,804</b>	<b>526,968</b>	<b>549,627</b>	<b>548,230</b>	<b>566,379</b>	<b>566,379</b>
<b>Material and Supplies:</b>						
101-752-000-752.000 Office Supplies	3,059	4,869	4,000	3,500	4,000	4,000
101-752-000-761.000 Program Supplies	536	49	300	3,190	2,970	2,970
101-752-000-761.001 Prog. Supp.- CD (King Ctr.)	29,805	0	0	0	0	0
101-752-000-761.017 Prog. Supplies-Comcast	13,562	3,700	12,000	0	0	0
	<b>46,962</b>	<b>8,618</b>	<b>16,300</b>	<b>6,690</b>	<b>6,970</b>	<b>6,970</b>
<b>Contractual and Other:</b>						
101-752-000-818.000 Contractual Services	2,265	857	1,200	1,000	1,000	1,000
101-752-000-853.000 Telephone	5,002	4,490	5,000	4,500	4,500	4,500
101-752-000-861.000 Auto Allowance	0	50	0	200	200	200
101-752-000-908.002 Residency Allowance	4,500	5,400	5,400	5,400	5,400	5,400
101-752-000-910.000 Education & Training	1,070	650	500	500	500	500
101-752-000-931.001 Equipment Maintenance	2,195	488	1,000	1,000	1,000	1,000
101-752-000-931.002 Office Equipment Maintenance	438	0	200	200	200	200
	<b>15,470</b>	<b>11,935</b>	<b>13,300</b>	<b>12,800</b>	<b>12,800</b>	<b>12,800</b>
<b>Capital Outlay:</b>						
101-752-000-975.012 Building Improvements	0	2,308	0	0	0	0
	<b>0</b>	<b>2,308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Parks, Recreation &amp; Grounds Admin.</b>	<b>599,236</b>	<b>549,829</b>	<b>579,227</b>	<b>567,720</b>	<b>586,149</b>	<b>586,149</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 758 Lt. Nixon Memorial Park**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
101-758-000-707.000 Wages-Temporary	30,560	30,996	35,000	31,000	35,000	<b>35,000</b>
101-758-000-708.000 Unemployment	259	7	250	25	138	<b>138</b>
101-758-000-709.000 Employers FICA	2,439	2,339	2,678	2,372	3,500	<b>3,500</b>
101-758-000-724.000 Workers Compensation	733	698	805	750	505	<b>505</b>
	<b>33,991</b>	<b>34,040</b>	<b>38,733</b>	<b>34,147</b>	<b>39,143</b>	<b>39,143</b>
<b>Material and Supplies:</b>						
101-758-000-753.000 Chemicals	4,658	4,112	4,700	4,000	4,100	<b>4,100</b>
101-758-000-761.000 Program Supplies	-642	4,688	2,000	1,000	1,000	<b>1,000</b>
101-758-000-761.002 Program Supplies-Resale	2,620	3,391	3,500	3,000	3,000	<b>3,000</b>
101-758-000-776.000 Custodial Supplies	30	0	1,000	650	300	<b>300</b>
101-758-000-778.000 Equipment Maint. Supplies	0	480	1,000	2,000	1,000	<b>1,000</b>
	<b>6,666</b>	<b>12,671</b>	<b>12,200</b>	<b>10,650</b>	<b>9,400</b>	<b>9,400</b>
<b>Contractual and Other:</b>						
101-758-000-818.000 Contractual Services	6,603	3,674	4,000	2,100	2,100	<b>2,100</b>
101-758-000-853.000 Telephone	513	523	500	500	500	<b>500</b>
101-758-000-924.000 Utilities	26,718	20,369	28,000	24,000	24,000	<b>24,000</b>
101-758-000-930.000 Building Maintenance	3,107	9,599	4,000	15,000	15,000	<b>15,000</b>
101-758-000-931.001 Equipment Maintenance	1,006	74	2,000	3,000	2,000	<b>2,000</b>
	<b>37,947</b>	<b>34,239</b>	<b>38,500</b>	<b>44,600</b>	<b>43,600</b>	<b>43,600</b>
<b>Lt. Nixon Memorial Park</b>	<b>78,604</b>	<b>80,950</b>	<b>89,433</b>	<b>89,397</b>	<b>92,143</b>	<b>92,143</b>

**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department:</i>	<i>Lt. Nixon Memorial Park</i>			
<i>Fund-Activity:</i>	<i>101-758</i>			
PT	Part Time - Recreation		<b>23</b>	<b>35,000</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks &amp; Facilities Maintenance</i>				
<i>Fund-Activity: 101-771</i>				
306	Maintenance Worker III	3		143,109
307	Crew Leader-Parks & Cemeteries	1		59,925
PT	Part Time - Laborer		2	25,000
		<u>4</u>	<u>2</u>	<u>228,034</u>
	Less: Crew Leader-Parks & Cemeteries (50%)			<u>-29,962</u>
	<b>Activity Total</b>			<u><u>198,072</u></u>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 771 Parks And Facilities Maintenance***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
101-771-000-702.000 Termination Pay	0	0	0	0	0	0
101-771-000-703.000 Salaries and Wages	202,825	202,978	174,897	174,897	173,072	173,072
101-771-000-707.000 Wages-Temporary	42,123	15,594	34,678	16,000	25,000	25,000
101-771-000-708.000 Unemployment	277	29	133	100	33	33
101-771-000-709.000 Employers FICA	17,581	16,680	17,572	17,572	15,903	15,903
101-771-000-713.000 Overtime	9,493	17,428	15,000	20,000	20,000	20,000
101-771-000-715.000 Pension-General	19,837	20,399	19,009	20,056	21,734	21,734
101-771-000-716.000 Pension - MERS DC	0	823	0	1,133	1,110	1,110
101-771-000-718.000 Health Insurance	20,190	36,783	44,488	44,488	34,926	34,926
101-771-000-723.000 Health Ins.-MERS HSA	0	813	0	2,000	1,750	1,750
101-771-000-724.000 Workers Compensation	4,936	3,872	2,016	2,212	1,991	1,991
101-771-000-725.000 Other Fringe Benefits	3,763	4,431	2,845	2,845	3,541	3,541
	<b>321,025</b>	<b>319,830</b>	<b>310,638</b>	<b>301,303</b>	<b>299,060</b>	<b>299,060</b>
<b>Material and Supplies:</b>						
101-771-000-759.000 Gasoline	5,209	4,151	5,000	4,500	5,000	5,000
101-771-000-761.000 Program Supplies	75	1,244	1,000	650	500	500
101-771-000-773.000 Laundry	1,961	4,010	1,500	1,500	2,000	2,000
101-771-000-776.000 Custodial Supplies	2,293	7,186	5,000	3,000	5,000	5,000
101-771-000-778.000 Equipment Maint. Supplies	14,537	21,688	12,000	20,000	20,000	20,000
101-771-000-783.000 Seed And Sod	3,025	23,652	10,000	2,000	10,000	10,000
	<b>27,100</b>	<b>61,931</b>	<b>34,500</b>	<b>31,650</b>	<b>42,500</b>	<b>42,500</b>
<b>Contractual and Other:</b>						
101-771-000-818.000 Contractual Services	108,547	92,111	85,000	105,000	105,000	105,000
101-771-000-853.000 Telephone	187	188	200	200	200	200
101-771-000-924.000 Utilities	72,348	77,254	65,000	65,000	65,000	65,000
101-771-000-930.000 Building Maintenance	9,800	2,702	15,000	7,000	7,000	7,000
101-771-000-931.001 Equipment Maintenance	1,808	3,016	3,000	1,000	3,000	3,000
101-771-000-932.000 Vehicle Maintenance	4,280	9,660	4,000	6,000	6,000	6,000
101-771-000-934.001 Playground Repairs	59	0	3,000	0	0	0
101-771-000-944.661 Equipment Lease-Motor Po	12,380	4,547	5,000	4,547	4,547	4,547
101-771-000-947.000 Vehicle Rental/Lease	1,393	0	0	0	0	0
101-771-000-961.641 Public Works Overhead	0	1,035	2,000	0	0	0
	<b>210,802</b>	<b>190,513</b>	<b>182,200</b>	<b>188,747</b>	<b>190,747</b>	<b>190,747</b>
<b>Capital Outlay:</b>						
101-771-000-975.063 Park Imp.- Citywide	0	114,650	102,000	155,000	100,000	100,000
101-771-000-985.000 Machinery & Equipment	3,914	3,915	3,915	3,915	3,915	3,915
	<b>3,914</b>	<b>118,565</b>	<b>105,915</b>	<b>158,915</b>	<b>103,915</b>	<b>103,915</b>
<b>Parks And Facilities Maintenance</b>	<b>562,841</b>	<b>690,839</b>	<b>633,253</b>	<b>680,615</b>	<b>636,222</b>	<b>636,222</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 803 Historical District**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
101-803-000-702.000 Termination Pay	0	0	0	0	0	0
101-803-000-703.000 Salaries and Wages	5,525	5,850	6,175	6,215	12,806	12,806
101-803-000-707.000 Wages-Temporary (Intern)	0		0	0	0	0
101-803-000-708.000 Unemployment	1	0	1	1	1	1
101-803-000-709.000 Employers FICA	401	428	477	500	998	998
101-803-000-715.000 Pension-General	673	589	618	650	820	820
101-803-000-716.000 Pension-MERS DC	157	167	185	225	818	818
101-803-000-718.000 Health Insurance	733	765	820	800	966	966
101-803-000-723.000 Health Ins.-MERS HSA	173	175	185	225	278	278
101-803-000-724.000 Workers Compensation	54	39	20	25	41	41
101-803-000-725.000 Other Fringe Benefits	26	31	107	100	177	177
	<u>7,743</u>	<u>8,044</u>	<u>8,588</u>	<u>8,741</u>	<u>16,905</u>	<u>16,905</u>
<b>Material and Supplies:</b>						
101-803-000-752.000 Office Supplies	4	7	100	100	100	100
	<u>4</u>	<u>7</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
<b>Contractual and Other:</b>						
101-803-000-880.000 Community Promotion	0	0	1,000	1,000	1,000	1,000
101-803-000-910.000 Education & Training	0	0	1,000	1,000	0	0
101-803-000-913.000 Travel	0	0	0	0	0	0
101-803-000-915.000 Memberships & Dues	0	0	300	300	0	0
	<u>0</u>	<u>0</u>	<u>2,300</u>	<u>2,300</u>	<u>1,000</u>	<u>1,000</u>
<b>Historical District</b>	<u><u>7,747</u></u>	<u><u>8,051</u></u>	<u><u>10,988</u></u>	<u><u>11,141</u></u>	<u><u>18,005</u></u>	<u><u>18,005</u></u>

**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department:</i>	<i>Historic District</i>			
<i>Fund-Activity:</i>	<i>101-803</i>			
	<b>Add: Planning/Zoning Code Enf. Inspector from Planning (10%)</b>			<b>6,602</b>
	Director of NEO (5%)			<b>6,204</b>
				<u><u>12,806</u></u>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 965 Contributions to Other Funds***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual and Other:</b>						
101-965-000-995.208 Cont.-Sharp Park Oper. Fd	200,000	142,000	160,000	169,500	150,000	<b>150,000</b>
101-965-000-995.246 Cont.-Cortl.St.Redev. Fd.	0	254,790	530,000	2,357,181	430,730	<b>430,730</b>
101-965-000-995.248 Cont.-DDA Operating Fd.	40,000	40,000	0	0	0	<b>0</b>
101-965-000-995.252 Cont.-Bldg. Demo. Fd.	770,000	352,300	415,000	875,000	300,000	<b>300,000</b>
101-965-000-995.386 Cont.-2018 Cap.Imp.D/S	0	0	75,339	0	115,593	<b>115,593</b>
101-965-000-995.401 Cont.-Capital Projects Func	31,822	31,305	32,000	32,000	32,000	<b>32,000</b>
101-965-000-995.514 Cont.-Auto Parking Fund	11,000	11,000	11,000	11,000	11,000	<b>11,000</b>
101-965-000-995.518 Cont.-Parking Assmt. Fund	10,500	10,500	10,500	5,000	0	<b>0</b>
	<b>1,063,322</b>	<b>841,895</b>	<b>1,233,839</b>	<b>3,449,681</b>	<b>1,039,323</b>	<b>1,039,323</b>
<b>Contributions to Other Funds</b>	<b>1,063,322</b>	<b>841,895</b>	<b>1,233,839</b>	<b>3,449,681</b>	<b>1,039,323</b>	<b>1,039,323</b>

## (102) 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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 102 Budget Stabilization Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	5,333	9,469	8,000	20,000	20,000	<b>20,000</b>
Expenditures	5,333	9,469	8,000	20,000	20,000	<b>20,000</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	<b>1,603,500</b>
<b>Fund Balance - End of Year</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

*Fund 102 Budget Stabilization Fund*

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
102-000-000-664.000 Interest	5,333	9,469	8,000	20,000	20,000	<b>20,000</b>
<b>Total Revenues</b>	<b>5,333</b>	<b>9,469</b>	<b>8,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

**Expenditure Detail**

*Fund 102 Budget Stabilization Fund*

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other:</b>						
102-965-000-995.101 Cont.-General Fund	5,333	9,469	8,000	20,000	20,000	<b>20,000</b>
	5,333	9,469	8,000	20,000	20,000	<b>20,000</b>
<b>Total Expenditures</b>	<b>5,333</b>	<b>9,469</b>	<b>8,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>



# Permanent Funds

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**Permanent funds are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used to support the government's programs-- that is, for the benefit of the government or its citizenry.**

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## (151) 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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 151 Cemetery Perpetual Maintenance Fund*

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	22,411	60,824	54,000	78,664	79,000	<b>79,000</b>
Expenditures	28,117	37,259	29,000	46,664	47,000	<b>47,000</b>
Excess of Revenues Over (Under) Expenditures	(5,706)	23,565	25,000	32,000	32,000	<b>32,000</b>
Fund Balance - Beginning of Year	1,920,993	1,915,287	1,938,852	1,938,852	1,970,852	<b>1,970,852</b>
<b>Fund Balance - End of Year</b>	<b>1,915,287</b>	<b>1,938,852</b>	<b>1,963,852</b>	<b>1,970,852</b>	<b>2,002,852</b>	<b>2,002,852</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 151 Cemetery Perpetual Maintenance Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
151-000-000-642.000 Charges For Services-Sales	34,053	26,742	25,000	32,000	32,000	<b>32,000</b>
151-000-000-664.000 Interest	53	28,049	29,000	46,664	47,000	<b>47,000</b>
151-000-000-664.300 Interest - Madison	28,117	8,089	0	0	0	<b>0</b>
151-000-000-693.300 Gain/Loss On Sales - Madiso	82	1,121	0	0	0	<b>0</b>
151-000-000-697.300 Unrealized Gain - Madison	-39,894	-3,177	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>22,411</b>	<b>60,824</b>	<b>54,000</b>	<b>78,664</b>	<b>79,000</b>	<b>79,000</b>

**Expenditure Detail**

***Fund 151 Cemetery Perpetual Maintenance Fund***  
***Dept 811 Cemetery Trust***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other:</b>						
151-811-000-956.300 Administration - Madison	9,435	2,852	0	0	0	<b>0</b>
151-811-000-995.101 Cont.-General Fund	18,682	34,407	29,000	46,664	47,000	<b>47,000</b>
	28,117	37,259	29,000	46,664	47,000	<b>47,000</b>
<b>Total Expenditures</b>	<b>28,117</b>	<b>37,259</b>	<b>29,000</b>	<b>46,664</b>	<b>47,000</b>	<b>47,000</b>

## (155) 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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 155 Ella W. Sharp Endowment Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	11,092	2,979	24,550	22,886	22,886	<b>22,886</b>
Expenditures	22,956	25,171	24,550	22,886	22,886	<b>22,886</b>
Excess of Revenues Over (Under) Expenditures	(11,864)	(22,192)	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	1,150,718	1,138,854	1,116,662	1,116,662	1,116,662	<b>1,116,662</b>
<b>Fund Balance - End of Year</b>	<b>1,138,854</b>	<b>1,116,662</b>	<b>1,116,662</b>	<b>1,116,662</b>	<b>1,116,662</b>	<b>1,116,662</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 155 Ella W. Sharp Endowment Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
155-000-000-655.000 Bond Interest	20,823	22,876	23,000	18,180	18,180	<b>18,180</b>
155-000-000-664.000 Interest	1,335	1,697	750	3,894	3,894	<b>3,894</b>
155-000-000-666.000 Dividends	798	812	800	812	812	<b>812</b>
155-000-000-669.000 Gain/Loss On Sales	0	0	0	0	0	<b>0</b>
155-000-000-670.000 Unrealized Gain (Loss)	-11,864	-22,406	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>11,092</b>	<b>2,979</b>	<b>24,550</b>	<b>22,886</b>	<b>22,886</b>	<b>22,886</b>

**Expenditure Detail**

***Fund 155 Ella W. Sharp Endowment Fund***  
***Dept 818 Ella W. Sharp Endowment***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other:</b>						
155-818-000-995.208 Cont.-Sharp Park Oper. Fd	22,956	25,171	24,550	22,886	22,886	<b>22,886</b>
	22,956	25,171	24,550	22,886	22,886	<b>22,886</b>
<b>Total Expenditures</b>	<b>22,956</b>	<b>25,171</b>	<b>24,550</b>	<b>22,886</b>	<b>22,886</b>	<b>22,886</b>

## (160) Lloyd E. Mount Endowment Fund

**PURPOSE** - This Fund is used to account for the monies received from the Estate of Lloyd E. Mount.

**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) "to be used preferably to initiate and develop some new program of park entertainment or education for public benefit."

**AUTHORITY** - This Fund was established indirectly on April 18, 2017, with the distribution receipt from the Trust.

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 160 Lloyd E. Mount Endowment Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	296,937	881	5,600	5,000	5,000	5,000
Expenditures	0	5,561	5,600	5,000	5,000	5,000
Excess of Revenues Over (Under) Expenditures	296,937	(4,680)	0	0	0	0
Fund Balance - Beginning of Year	0	296,937	292,257	292,257	292,257	292,257
<b>Fund Balance - End of Year</b>	<b>296,937</b>	<b>292,257</b>	<b>292,257</b>	<b>292,257</b>	<b>292,257</b>	<b>292,257</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 160 Lloyd E. Mount Endowment Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
160-000-000-664.000 Interest	4	5,561	5	4	4	4
160-000-000-655.000 Bond Interest	0	0	5,595	4,996	4,996	<b>4,996</b>
160-000-000-670.000 Unrealized Gain (Loss)	830	-5,085	0	0	0	<b>0</b>
160-000-000-675.000 Donations	296,103	405	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>296,937</b>	<b>881</b>	<b>5,600</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

**Expenditure Detail**

***Fund 160 Lloyd E. Mount Endowment Fund***  
***Dept 817 Lloyd E. Mount Endowment***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other:</b>						
160-817-000-995.208 Cont.-Sharp Park Oper. Fd	0	5,561	5,600	5,000	5,000	<b>5,000</b>
	0	5,561	5,600	5,000	5,000	<b>5,000</b>
<b>Total Expenditures</b>	<b>0</b>	<b>5,561</b>	<b>5,600</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>



# **Special Revenue Funds**

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

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## **(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:

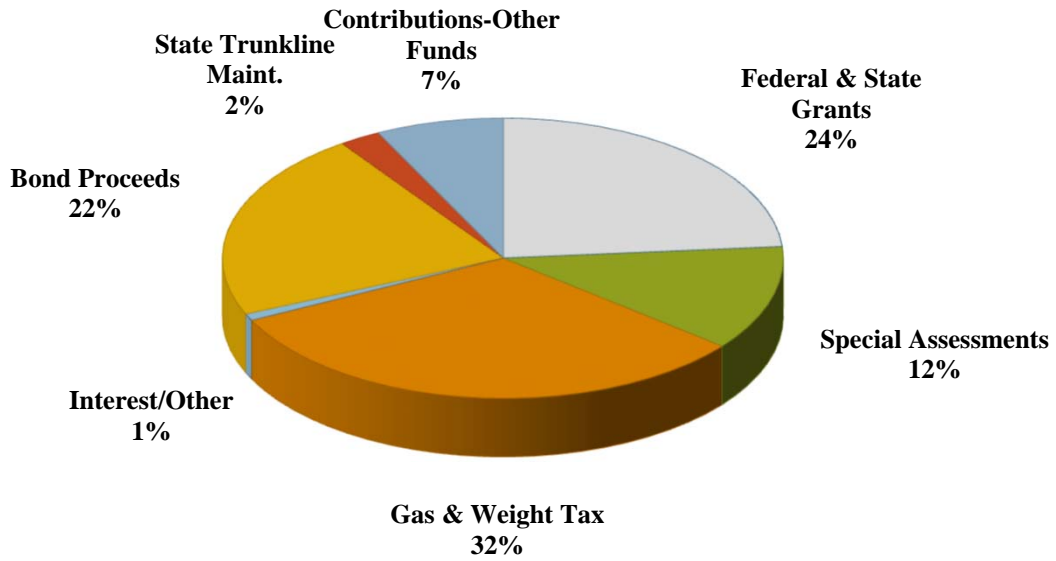
1. To receive all Major Street Funds paid to cities and villages by the state.
2. To account for construction, maintenance, and other authorized operations pertaining to all streets classified as Major Streets within the local unit of government.
3. To receive money paid to the city or village for state 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.

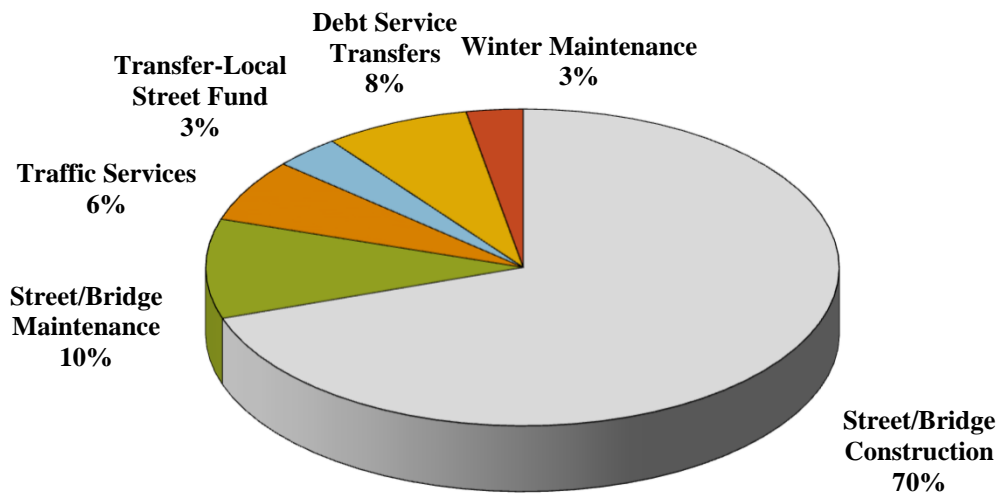
**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Major Street Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Major Street Fund**  
**Summary of Revenues, Expenditures and Changes in Fund Balances**

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Revenues:</b>						
Federal & State Grants	4,139,175	7,961,783	1,711,129	1,773,102	2,045,452	<b>2,045,452</b>
State Gas & Weight Tax	2,385,338	2,852,361	2,472,000	2,500,000	2,750,000	<b>2,750,000</b>
State Trunkline Maintenance	137,605	120,024	206,927	206,927	206,927	<b>206,927</b>
Interest	7,036	(3,103)	5,250	5,250	5,250	<b>5,250</b>
Miscellaneous	500,947	270,549	70,985	73,240	62,540	<b>62,540</b>
Contributions From Other Funds	902,180	4,293,971	3,123,619	4,095,132	3,566,010	<b>3,566,010</b>
	<b>8,072,281</b>	<b>15,495,585</b>	<b>7,589,910</b>	<b>8,653,651</b>	<b>8,636,179</b>	<b>8,636,179</b>
<b>Expenditures:</b>						
Street & Bridge Construction	2,364,865	2,540,125	2,901,228	3,095,694	3,233,615	<b>3,233,615</b>
Street & Bridge Maintenance	451,984	586,837	684,262	684,262	697,948	<b>697,948</b>
Traffic Services	441,698	468,054	669,749	660,255	570,271	<b>570,271</b>
Winter Maintenance	147,851	307,577	258,000	228,210	258,000	<b>258,000</b>
Trunkline Maintenance	128,479	125,335	206,927	206,927	206,927	<b>206,927</b>
State Highway Construction	4,762,954	10,992,607	2,040,750	2,898,528	2,988,446	<b>2,988,446</b>
Transfers To Other Funds	250,000	788,626	863,431	777,216	961,027	<b>961,027</b>
	<b>8,547,831</b>	<b>15,809,161</b>	<b>7,624,347</b>	<b>8,551,092</b>	<b>8,916,234</b>	<b>8,916,234</b>
<b>Revenues Over (Under)</b>						
<b>Expenditures</b>	(475,550)	(313,576)	(34,437)	102,559	(280,055)	<b>(280,055)</b>
<b>Fund Balance - Beginning of Year</b>	1,492,025	1,016,475	702,899	702,899	805,458	<b>805,458</b>
<b>Fund Balance - End of Year</b>	<b>1,016,475</b>	<b>702,899</b>	<b>668,462</b>	<b>805,458</b>	<b>525,403</b>	<b>525,403</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 202 Major Street Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
202-000-000-478.000 Telecom Fee	131,629	132,030	131,629	131,629	131,629	<b>131,629</b>
202-000-000-501.000 Federal Grant	3,735,231	7,485,568	1,579,500	1,641,473	1,913,823	<b>1,913,823</b>
202-000-000-539.000 State Grant	15,000	300,000	0	0	0	<b>0</b>
202-000-000-546.006 State Grant - Intercity Trail	257,315	44,185	0	0	0	<b>0</b>
202-000-000-569.000 Act 51 Gas & Weight Tax	2,385,338	2,852,361	2,472,000	2,500,000	2,750,000	<b>2,750,000</b>
202-000-000-582.000 Contrib.-County	0	219,620	0	0	0	<b>0</b>
202-000-000-582.005 Contrib. R2 Asset Mgt.	23,308	2,584	20,540	20,540	20,540	<b>20,540</b>
202-000-000-664.000 Interest	7,036	-3,103	5,250	5,250	5,250	<b>5,250</b>
202-000-000-675.006 Donations-Weatherwax	250,000	0	0	0	0	<b>0</b>
202-000-000-686.498 Trunkline Maintenance	137,605	120,024	206,927	206,927	206,927	<b>206,927</b>
202-000-000-688.451 Miscellaneous	177,567	27,406	35,000	37,700	27,000	<b>27,000</b>
202-000-000-688.463 Miscellaneous	33,261	432	445	0	0	<b>0</b>
202-000-000-688.474 Miscellaneous	16,811	20,507	15,000	15,000	15,000	<b>15,000</b>
202-000-000-699.245 Cont.-Public Imp. Fund	0	384,835	699,900	590,154	251,482	<b>251,482</b>
202-000-000-699.286 Cont.-CDBG Fund	111,900	187,569	312,898	294,679	383,700	<b>383,700</b>
202-000-000-699.425 Cont.-2017 MTF Bond Cont.	0	3,561,599	1,491,353	1,648,422	713,944	<b>713,944</b>
202-000-000-699.486 Cont.-2018 Cap. Imp. Bond	0	354	286,165	0	1,169,246	<b>1,169,246</b>
202-000-000-699.895 Cont.-Special Assessmt. Fd.	790,280	159,614	333,303	1,561,877	1,047,638	<b>1,047,638</b>
<b>Total Revenues</b>	<b>8,072,281</b>	<b>15,495,585</b>	<b>7,589,910</b>	<b>8,653,651</b>	<b>8,636,179</b>	<b>8,636,179</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 202 Major Street Fund**  
**Dept 451 Street & Bridge Construction**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
202-451-000-703.000 Salaries and Wages	112,304	94,900	128,455	122,248	110,980	<b>110,980</b>
202-451-000-707.000 Wages-Temporary	132	0	12,960	0	2,160	<b>2,160</b>
202-451-000-708.000 Unemployment Comp.	8	-11	14	14	12	<b>12</b>
202-451-000-709.000 Employers FICA	8,288	6,662	11,588	9,428	8,655	<b>8,655</b>
202-451-000-713.000 Overtime	2,768	244	10,063	1,000	0	<b>0</b>
202-451-000-715.000 Pension-General	14,263	9,411	13,866	15,615	14,061	<b>14,061</b>
202-451-000-716.000 Pension - MERS DC	0	6	0	0	0	<b>0</b>
202-451-000-718.000 Health Insurance	20,109	12,595	33,937	12,140	21,281	<b>21,281</b>
202-451-000-723.000 Health Ins. - MERS HSA	0	8	0	0	0	<b>0</b>
202-451-000-724.000 Workers Compensation	1,037	586	641	600	321	<b>321</b>
202-451-000-725.000 Other Fringe Benefits	2,955	2,332	1,794	1,750	1,340	<b>1,340</b>
	<b>161,864</b>	<b>126,733</b>	<b>213,318</b>	<b>162,795</b>	<b>158,810</b>	<b>158,810</b>
<b>Material and Supplies:</b>						
202-451-000-782.000 Materials	16,976	243,576	10,000	69,000	10,000	<b>10,000</b>
	<b>16,976</b>	<b>243,576</b>	<b>10,000</b>	<b>69,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Contractual and Other:</b>						
202-451-000-818.000 Contractual Services	2,112,810	2,092,524	2,542,318	2,774,626	2,983,119	<b>2,983,119</b>
202-451-000-943.000 Equipment Rental - MP	1,028	3,111	3,000	2,000	3,000	<b>3,000</b>
202-451-000-961.641 PW Overhead	28	339	1,000	1,000	1,000	<b>1,000</b>
202-451-000-961.642 ENG Overhead	72,159	73,842	131,592	86,273	77,686	<b>77,686</b>
202-451-000-962.000 Uncollectible Accounts	0	0	0	0	0	<b>0</b>
	<b>2,186,025</b>	<b>2,169,816</b>	<b>2,677,910</b>	<b>2,863,899</b>	<b>3,064,805</b>	<b>3,064,805</b>
<b>Street Construction</b>	<b>2,364,865</b>	<b>2,540,125</b>	<b>2,901,228</b>	<b>3,095,694</b>	<b>3,233,615</b>	<b>3,233,615</b>

<b>WORK PROJECT DETAIL</b>						
<b>Work Project Titles:</b>	Special Assessment	Fund Balance	CDBG/ PIF	2017 MTF Bonds	2018 Cap. Imp. Bonds	Total FY Cost
Major Bridge Inspection & Engineering	-	16,000	-	-	-	<b>16,000</b>
Major Street Construction - Misc	-	92,400	-	-	-	<b>92,400</b>
Major Street Planning & Permits	-	167,100	-	-	-	<b>167,100</b>
Major Street GIS	-	10,000	-	-	-	<b>10,000</b>
Fourth: Horton to Audubon	145,299	(38,220)	-	-	-	<b>107,079</b>
Michigan Avenue: First to Blackstone	459,350	-	-	258,441	-	<b>717,791</b>
Franklin: Brown to West Avenue	694,591	(288,886)	-	-	-	<b>405,705</b>
Francis: Morrell to Mason	-	-	-	149,270	-	<b>149,270</b>
Steward: Wildwood to RR	66,923	-	85,500	-	214,120	<b>366,543</b>
Fourth and Horton Signal Moderization	-	36,792	-	-	-	<b>36,792</b>
Cooper Street - I94 Interchange (Landscaping)	-	-	-	13,476	-	<b>13,476</b>
Glick: Homecrest to Jackson (Lighting & Path)	-	20,495	-	-	-	<b>20,495</b>
Greenwood & Jackson: Morrell to Franklin	261,737	(91,689)	-	-	-	<b>170,048</b>
Sharp Park Elmdale Trail: Hickory to Jackson	-	34,247	-	-	-	<b>34,247</b>
Bridge Maintenance (Denton, Mechanic, North & Trail)	-	-	-	-	184,260	<b>184,260</b>
Greenwood Street Cat 0005 Lighting, Morrell to Mason	-	-	156,887	-	-	<b>156,887</b>
Morrell: Greenwood to Francis	-	43,660	-	-	-	<b>43,660</b>
MDOT/AMRAK RR Bridge Replacements (Jackson & Mechanic)	-	16,405	94,595	-	-	<b>111,000</b>
Steward Street Signal Replacement at Ganson	-	18,333	-	-	-	<b>18,333</b>
Washington: Fourth to First	114,329	-	298,200	-	-	<b>412,529</b>
	<b>1,742,229</b>	<b>36,637</b>	<b>635,182</b>	<b>421,187</b>	<b>398,380</b>	<b>3,233,615</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 202 Major Street Fund***  
***Dept 463 Street & Bridge Maintenance***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
202-463-000-703.000 Salaries and Wages	62,996	73,661	96,927	96,927	98,866	<b>98,866</b>
202-463-000-708.000 Unemployment Comp.	7	11	15	15	15	<b>15</b>
202-463-000-709.000 Employers FICA	4,700	5,509	8,333	8,333	8,500	<b>8,500</b>
202-463-000-713.000 Overtime	1,954	5,893	12,000	12,000	12,240	<b>12,240</b>
202-463-000-715.000 Pension-General	8,177	7,900	12,502	12,502	12,752	<b>12,752</b>
202-463-000-716.000 Pension - MERS DC	153	755	1,833	1,833	1,870	<b>1,870</b>
202-463-000-718.000 Health Insurance	18,304	14,503	41,576	41,576	42,408	<b>42,408</b>
202-463-000-723.000 Health Ins. - MERS HSA	239	1,311	2,610	2,610	2,662	<b>2,662</b>
202-463-000-724.000 Workers Compensation	1,573	1,357	1,764	1,764	1,799	<b>1,799</b>
202-463-000-725.000 Other Fringe Benefits	972	589	2,480	2,480	2,530	<b>2,530</b>
	<b>99,075</b>	<b>111,489</b>	<b>180,040</b>	<b>180,040</b>	<b>183,642</b>	<b>183,642</b>
<b>Material and Supplies:</b>						
202-463-000-782.000 Materials	69,570	129,295	98,000	98,000	99,960	<b>99,960</b>
	<b>69,570</b>	<b>129,295</b>	<b>98,000</b>	<b>98,000</b>	<b>99,960</b>	<b>99,960</b>
<b>Contractual and Other:</b>						
202-463-000-818.000 Contractual Services	153,794	177,140	195,222	195,222	199,126	<b>199,126</b>
202-463-000-935.001 Insurance-Deductible	0	0	0	0	0	<b>0</b>
202-463-000-943.000 Equipment Rental - MP	79,162	115,043	111,000	111,000	113,220	<b>113,220</b>
202-463-000-961.641 PW Overhead	50,383	53,870	100,000	100,000	102,000	<b>102,000</b>
	<b>283,339</b>	<b>346,053</b>	<b>406,222</b>	<b>406,222</b>	<b>414,346</b>	<b>414,346</b>
<b>Street Maintenance</b>	<b>451,984</b>	<b>586,837</b>	<b>684,262</b>	<b>684,262</b>	<b>697,948</b>	<b>697,948</b>

<b><u>WORK PROJECT DETAIL</u></b>						
						<b>(See Detail Next Page)</b>
<b>Work Project Titles:</b>						
<b>Street Cleaning</b>	201,566	222,191	254,262	254,262	265,948	<b>265,948</b>
<b>Maintenance C&amp;G Street</b>	216,988	292,484	329,000	329,000	331,000	<b>331,000</b>
<b>Catch Basin Maintenance</b>	33,430	72,162	70,000	70,000	70,000	<b>70,000</b>
<b>Maint. No C&amp;G Streets</b>	0	0	31,000	31,000	31,000	<b>31,000</b>
	<b>451,984</b>	<b>586,837</b>	<b>684,262</b>	<b>684,262</b>	<b>697,948</b>	<b>697,948</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Work Project Detail**

**Fund 202 Major Street Fund**

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

Dept.	Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b><u>Street Cleaning:</u></b>							
700	Machine Sweeping	54,646	83,923	99,262	99,262	105,948	<b>105,948</b>
701	Haul Sweepings	851	753	20,000	20,000	20,000	<b>20,000</b>
702	Hand Cleaning	43,589	37,515	35,000	35,000	40,000	<b>40,000</b>
703	Leaf Pickup/Dropoff	102,480	100,000	100,000	100,000	100,000	<b>100,000</b>
		<u>201,566</u>	<u>222,191</u>	<u>254,262</u>	<u>254,262</u>	<u>265,948</u>	<b><u>265,948</u></b>
<b><u>Maintenance C&amp;G Street:</u></b>							
705	Asphalt Patching	165,173	231,915	250,000	250,000	250,000	<b>250,000</b>
706	Concrete Patching	-	-	3,000	3,000	3,000	<b>3,000</b>
707	Curb & Gutter Repair	13,091	1,948	25,000	25,000	25,000	<b>25,000</b>
708	Crackfill	-	-	5,000	5,000	5,000	<b>5,000</b>
713	Parkway Maintenance	38,724	58,621	46,000	46,000	48,000	<b>48,000</b>
710	Birdbath Corrections	-	-	-	-	-	-
711	Chipseal	-	-	-	-	-	-
		<u>216,988</u>	<u>292,484</u>	<u>329,000</u>	<u>329,000</u>	<u>331,000</u>	<b><u>331,000</u></b>
<b><u>Catch Basin Maintenance:</u></b>							
712	Catch Basin Work	27,909	46,070	35,000	35,000	35,000	<b>35,000</b>
713	Clean Catch Basins	5,521	26,092	35,000	35,000	35,000	<b>35,000</b>
		<u>33,430</u>	<u>72,162</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<b><u>70,000</u></b>
<b><u>Maintenance No C&amp;G Streets:</u></b>							
714	Asphalt Patching	-	-	3,000	3,000	3,000	<b>3,000</b>
709	Crackfill	-	-	-	-	-	-
717	Shoulder & Gutter Repair	-	-	1,000	1,000	1,000	<b>1,000</b>
718	Chipseal	-	-	-	-	-	-
720	Non Motorized Maintenance	-	-	5,000	5,000	5,000	<b>5,000</b>
715	Bridge Maintenance	-	-	10,000	10,000	10,000	<b>10,000</b>
725	Bike Lane Sweeping	-	-	2,000	2,000	2,000	<b>2,000</b>
727	Insurance deductible	-	-	10,000	10,000	10,000	<b>10,000</b>
751	Storm Water Utility	-	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>	<b><u>31,000</u></b>
		<b><u>451,984</u></b>	<b><u>586,837</u></b>	<b><u>684,262</u></b>	<b><u>684,262</u></b>	<b><u>697,948</u></b>	<b><u>697,948</u></b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 202 Major Street Fund***  
***Dept 474 Traffic Services***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services</b>						
202-474-000-703.000 Salaries and Wages	104,853	96,806	175,709	125,000	80,709	<b>80,709</b>
202-474-000-707.000 Wages-Temporary	9,426	4,026	4,320	12,000	6,480	<b>6,480</b>
202-474-000-708.000 Unemployment Comp.	195	11	19	250	8	<b>8</b>
202-474-000-709.000 Employers FICA	9,845	8,188	15,593	11,360	7,000	<b>7,000</b>
202-474-000-713.000 Overtime	10,409	8,976	23,796	11,496	4,318	<b>4,318</b>
202-474-000-715.000 Pension-General	15,396	11,349	19,970	15,422	10,773	<b>10,773</b>
202-474-000-716.000 Pension-MERS DC	0	122	0	0	0	<b>0</b>
202-474-000-718.000 Health Insurance	22,195	24,816	46,421	33,345	15,476	<b>15,476</b>
202-474-000-723.000 Health Ins. - MERS HSA	0	209	0	0	0	<b>0</b>
202-474-000-724.000 Workers Compensation	2,182	1,528	876	1,973	233	<b>233</b>
202-474-000-725.000 Other Fringe Benefits	2,114	2,139	2,455	2,413	974	<b>974</b>
	<b>176,615</b>	<b>158,170</b>	<b>289,159</b>	<b>213,259</b>	<b>125,971</b>	<b>125,971</b>
<b>Material and Supplies:</b>						
202-474-000-774.000 Small Tools	609	825	2,000	2,000	3,000	<b>3,000</b>
202-474-000-782.000 Materials	-1,690	84,750	29,000	30,000	30,000	<b>30,000</b>
	<b>-1,081</b>	<b>85,575</b>	<b>31,000</b>	<b>32,000</b>	<b>33,000</b>	<b>33,000</b>
<b>Contractual and Other:</b>						
202-474-000-818.000 Contractual Services	58,091	52,852	46,815	150,638	213,750	<b>213,750</b>
202-474-000-924.000 Utilities	64,853	31,276	67,453	47,916	55,000	<b>55,000</b>
202-474-000-931.001 Equipment Maintenance	34,053	10,290	22,469	62,631	62,631	<b>62,631</b>
202-474-000-943.000 Equipment Rental - MP	16,755	27,550	24,173	19,633	15,000	<b>15,000</b>
202-474-000-961.641 PW Overhead	17,018	14,850	15,300	15,000	24,300	<b>24,300</b>
202-474-000-961.642 ENG Overhead	75,394	87,491	173,380	119,178	40,619	<b>40,619</b>
	<b>266,164</b>	<b>224,309</b>	<b>349,590</b>	<b>414,996</b>	<b>411,300</b>	<b>411,300</b>
<b>Traffic Services</b>	<b>441,698</b>	<b>468,054</b>	<b>669,749</b>	<b>660,255</b>	<b>570,271</b>	<b>570,271</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 202 Major Street Fund***  
***Dept 474 Traffic Services***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b><u>WORK PROJECT DETAIL</u></b>						
<b>Work Project Titles:</b>						
780 Tr. Eng. Office-Mjr 1/2	106,979	94,723	133,000	133,452	130,000	<b>130,000</b>
781 Traffic Signals-City	172,450	150,339	205,626	210,000	205,000	<b>205,000</b>
781B Traffic Signals-Brooklyn	543	0	700	0	0	<b>0</b>
781C Traffic Signals-Concord	91	189	500	700	500	<b>500</b>
781G Traffic Signals-Grass Lake	1,562	1,310	1,605	1,605	2,000	<b>2,000</b>
781H Traffic Signals-Hanover	0	93	0	0	0	<b>0</b>
781J Traffic Signals- Jackson County	10,322	12,226	12,840	12,840	12,000	<b>12,000</b>
781S State Signals-State (City Share)	25,933	17,850	65,000	14,000	0	<b>0</b>
782 Traffic Signs	60,954	62,492	86,670	86,670	86,271	<b>86,271</b>
783 Pavement Marking	45,689	39,325	74,900	85,000	62,000	<b>62,000</b>
784 Railroad Signals	6,001	6,001	8,988	8,988	6,500	<b>6,500</b>
785 Emergency Equipment	0	0	2,140	0	0	<b>0</b>
788 Traffic Records & Studies	14,825	4,826	10,000	10,000	7,500	<b>7,500</b>
788A-G JACTS Traffic Counts, Etc.	1,449	1,108	10,000	10,000	7,500	<b>7,500</b>
794 Street Light Inventory	-5,100	77,572	57,780	87,000	51,000	<b>51,000</b>
	<b>441,698</b>	<b>468,054</b>	<b>669,749</b>	<b>660,255</b>	<b>570,271</b>	<b>570,271</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 202 Major Street Fund**  
**Dept 478 Winter Maintenance**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
202-478-000-703.000 Salaries and Wages	14,187	22,797	29,000	21,750	29,000	<b>29,000</b>
202-478-000-708.000 Unemployment Comp.	6	15	6	5	6	<b>6</b>
202-478-000-709.000 Employers FICA	1,752	3,062	3,366	2,525	3,366	<b>3,366</b>
202-478-000-713.000 Overtime	10,412	19,639	15,000	11,250	15,000	<b>15,000</b>
202-478-000-715.000 Pension-General	3,019	4,248	5,050	3,788	5,050	<b>5,050</b>
202-478-000-716.000 Pension - MERS DC	46	366	740	555	740	<b>740</b>
202-478-000-718.000 Health Insurance	5,292	6,619	16,794	12,596	16,794	<b>16,794</b>
202-478-000-723.000 Health Ins. - MERS HSA	69	508	1,054	791	1,054	<b>1,054</b>
202-478-000-724.000 Workers Compensation	478	603	713	535	713	<b>713</b>
202-478-000-725.000 Other Fringe Benefits	239	377	1,002	752	1,002	<b>1,002</b>
	<b>35,500</b>	<b>58,234</b>	<b>72,725</b>	<b>54,547</b>	<b>72,725</b>	<b>72,725</b>
<b>Material and Supplies:</b>						
202-478-000-782.000 Materials	52,221	146,266	72,500	90,000	84,950	<b>84,950</b>
	<b>52,221</b>	<b>146,266</b>	<b>72,500</b>	<b>90,000</b>	<b>84,950</b>	<b>84,950</b>
<b>Contractual and Other:</b>						
202-478-000-818.000 Contractual Services	0	0	2,775	1,000	2,775	<b>2,775</b>
202-478-000-943.000 Equipment Rental - MP	47,298	76,770	70,000	62,000	70,000	<b>70,000</b>
202-478-000-961.641 PW Overhead	12,832	26,307	40,000	20,663	27,550	<b>27,550</b>
	<b>60,130</b>	<b>103,077</b>	<b>112,775</b>	<b>83,663</b>	<b>100,325</b>	<b>100,325</b>
<b>Winter Maintenance</b>	<b>147,851</b>	<b>307,577</b>	<b>258,000</b>	<b>228,210</b>	<b>258,000</b>	<b>258,000</b>

		<b><u>WORK PROJECT DETAIL</u></b>				
<b>Work Project Titles:</b>						
790	<b>Snowplowing</b>	17,839	50,599	48,000	32,000	<b>48,000</b>
791	<b>Hauling Snow</b>	26,622	17,622	45,000	38,000	<b>45,000</b>
792	<b>Salting</b>	103,390	239,356	165,000	158,210	<b>165,000</b>
795	<b>Winter Storm Cleanup</b>	0	0	0	0	<b>0</b>
		<b>147,851</b>	<b>307,577</b>	<b>258,000</b>	<b>228,210</b>	<b>258,000</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 202 Major Street Fund***  
***Dept 498 Trunkline Maintenance***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
202-498-000-703.000 Salaries and Wages	18,449	17,370	33,714	33,714	33,714	<b>33,714</b>
202-498-000-708.000 Unemployment Comp.	1	2	6	6	6	<b>6</b>
202-498-000-709.000 Employers FICA	845	967	3,306	3,306	3,306	<b>3,306</b>
202-498-000-713.000 Overtime	3,190	3,078	9,500	9,500	9,500	<b>9,500</b>
202-498-000-715.000 Pension-General	1,463	1,364	4,960	4,960	4,960	<b>4,960</b>
202-498-000-716.000 Pension - MERS DC	32	132	727	727	727	<b>727</b>
202-498-000-718.000 Health Insurance	2,803	2,137	16,494	16,494	16,494	<b>16,494</b>
202-498-000-723.000 Health Ins. - MERS HSA	48	209	1,036	1,036	1,036	<b>1,036</b>
202-498-000-724.000 Workers Compensation	254	230	700	700	700	<b>700</b>
202-498-000-725.000 Other Fringe Benefits	212	76	984	984	984	<b>984</b>
	<b>27,297</b>	<b>25,565</b>	<b>71,427</b>	<b>71,427</b>	<b>71,427</b>	<b>71,427</b>
<b>Material and Supplies:</b>						
202-498-000-782.000 Materials	58,722	47,146	50,000	40,000	50,000	<b>50,000</b>
	<b>58,722</b>	<b>47,146</b>	<b>50,000</b>	<b>40,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Contractual and Other:</b>						
202-498-000-818.000 Contractual Services	4,678	12,400	5,000	15,000	5,000	<b>5,000</b>
202-498-000-943.000 Equipment Rental	27,882	30,254	39,500	39,500	39,500	<b>39,500</b>
202-498-000-961.641 PW Overhead	9,900	9,970	41,000	41,000	41,000	<b>41,000</b>
	<b>42,460</b>	<b>52,624</b>	<b>85,500</b>	<b>95,500</b>	<b>85,500</b>	<b>85,500</b>
<b>Trunkline Maintenance</b>	<b>128,479</b>	<b>125,335</b>	<b>206,927</b>	<b>206,927</b>	<b>206,927</b>	<b>206,927</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 202 Major Street Fund***  
***Dept 505 State Highway Construction***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual and Other:</b>						
202-505-000-950.000 State Highway Const.-City	1,027,723	3,507,039	461,249	1,257,055	1,074,623	<b>1,074,623</b>
202-505-000-950.001 State Highway Const.-Fed/St.	3,735,231	7,485,568	1,579,501	1,641,473	1,913,823	<b>1,913,823</b>
	<u>4,762,954</u>	<u>10,992,607</u>	<u>2,040,750</u>	<u>2,898,528</u>	<u>2,988,446</u>	<u><b>2,988,446</b></u>
<b>State Highway Construction</b>	<b><u>4,762,954</u></b>	<b><u>10,992,607</u></b>	<b><u>2,040,750</u></b>	<b><u>2,898,528</u></b>	<b><u>2,988,446</u></b>	<b><u>2,988,446</u></b>

<b>Work Project Titles:</b>	<b>Fed./State</b>	<b>Fund Balance</b>	<b>2017 MTF Bonds</b>	<b>2018 Cap. Imp. Bonds</b>	<b>Total</b>
Past MDOT Projects	-	11,000	-	-	<b>11,000</b>
Cooper Street - I94 Interchange	-	-	112,300	-	<b>112,300</b>
Fourth: Horton to Audubon	303,493	-	75,873	-	<b>379,366</b>
Bridge Maintenance (Denton, Mechanic, North & Trail)	157,700	-	-	8,300	<b>166,000</b>
Fourth and Horton Signal Moderization	317,894	-	16,731	-	<b>334,625</b>
Francis, Morrell to Mason	351,412	-	87,853	-	<b>439,265</b>
Greenwood & Jackson: Morrell to Franklin	783,324	-	-	762,566	<b>1,545,890</b>
	<u>1,913,823</u>	<u>11,000</u>	<u>292,757</u>	<u>770,866</u>	<u><b>2,988,446</b></u>

***Fund 202 Major Street Fund***  
***Dept 966 Transfers To Other Funds***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual and Other:</b>						
202-966-000-995.203 Cont.-Local Street Fund	250,000	200,000	200,000	140,000	300,000	<b>300,000</b>
202-966-000-995.352 Cont.-2017 MTF Bond D/S	0	588,626	563,431	534,995	559,185	<b>559,185</b>
202-966-000-995.386 Cont.-2018 Cap.Imp.Bond D/S	0	0	100,000	102,221	101,842	<b>101,842</b>
	<u>250,000</u>	<u>788,626</u>	<u>863,431</u>	<u>777,216</u>	<u>961,027</u>	<u><b>961,027</b></u>
<b>*Transfers To Other Funds</b>	<b><u>250,000</u></b>	<b><u>788,626</u></b>	<b><u>863,431</u></b>	<b><u>777,216</u></b>	<b><u>961,027</u></b>	<b><u>961,027</u></b>

## **(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:

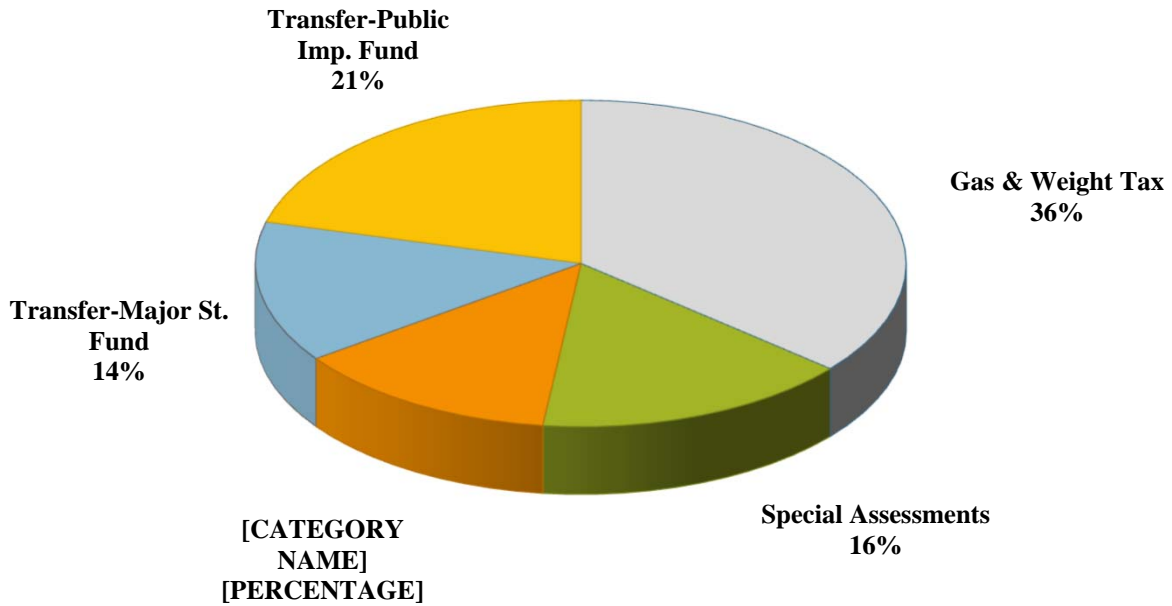
1. To receive all Local Street Funds paid to cities and villages by the state.
2. To account for construction, maintenance, traffic services, and snow and ice control on all streets classified as Local Streets within the local unit of government (this includes construction done from money raised by special 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.

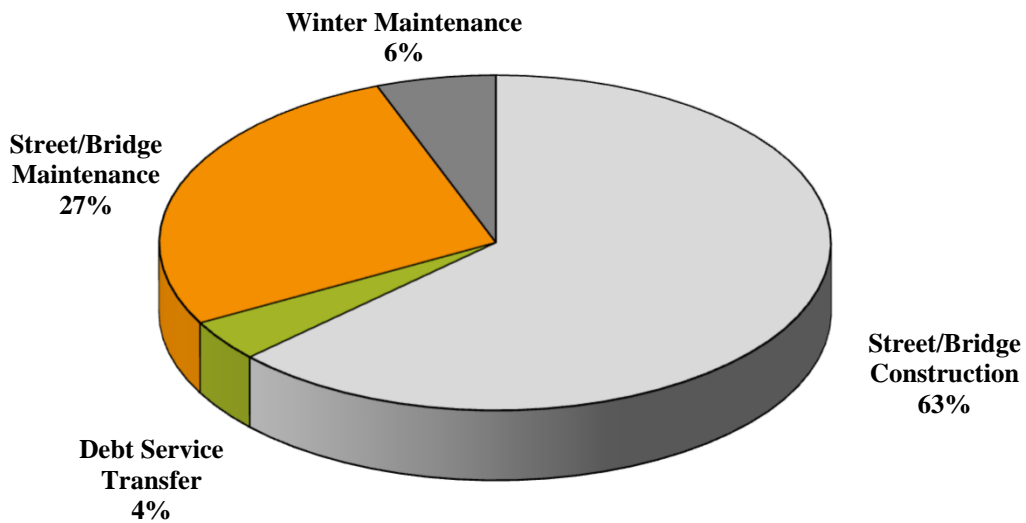
**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Local Street Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Local Street Fund**  
**Summary of Revenues, Expenditures and Changes in Fund Balances**

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Revenues:</b>						
State Gas & Weight Tax	724,939	868,693	750,000	750,000	775,000	<b>775,000</b>
State MDOT Supplemental	0	272,377	0	464,550	0	<b>0</b>
Miscellaneous	682	3,957	1,030	1,000	1,000	<b>1,000</b>
Contributions From Other Funds	1,210,887	580,403	2,525,465	2,438,763	1,370,216	<b>1,370,216</b>
	<b>1,936,508</b>	<b>1,725,430</b>	<b>3,276,495</b>	<b>3,654,313</b>	<b>2,146,216</b>	<b>2,146,216</b>
<b>Expenditures:</b>						
Street & Bridge Construction	1,340,674	636,564	2,944,607	3,214,018	1,625,743	<b>1,625,743</b>
Street & Bridge Maintenance	473,402	686,049	697,204	697,204	702,062	<b>702,062</b>
Traffic Services	0	949	2,500	2,000	2,477	<b>2,477</b>
Winter Maintenance	86,718	192,820	148,148	100,000	150,000	<b>150,000</b>
Transfers To Other Funds	0	0	0	103,803	103,417	<b>103,417</b>
	<b>1,900,794</b>	<b>1,516,382</b>	<b>3,792,459</b>	<b>4,117,025</b>	<b>2,583,699</b>	<b>2,583,699</b>
<b>Revenues Over (Under)</b>						
<b>Expenditures</b>	35,714	209,048	(515,964)	(462,712)	(437,483)	<b>(437,483)</b>
<b>Fund Balance - Beginning of Year</b>	663,746	699,460	908,508	908,508	445,796	<b>445,796</b>
<b>Fund Balance - End of Year</b>	<b>699,460</b>	<b>908,508</b>	<b>392,544</b>	<b>445,796</b>	<b>8,313</b>	<b>8,313</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 203 Local Street Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
203-000-000-569.000 Act 51 Gas & Weight Tax	724,939	868,693	750,000	750,000	775,000	<b>775,000</b>
203-000-000-569.001 Act 51 MDOT Supplement.	0	272,377	0	464,550	0	<b>0</b>
203-000-000-664.000 Interest	682	3,003	1,030	1,000	1,000	<b>1,000</b>
203-000-000-698.463 Miscellaneous	0	954	0	0	0	<b>0</b>
203-000-000-699.202 Cont.-Major Street Fund	250,000	200,000	200,000	140,000	300,000	<b>300,000</b>
203-000-000-699.245 Cont.-Public Improvemt. Fd.	500,000	314,821	0	0	448,518	<b>448,518</b>
203-000-000-699.286 Cont.-CDBG Fund	198,110	13,681	232,351	104,566	283,907	<b>283,907</b>
203-000-000-699.425 Cont.-2017 MTF Bond Cont.	0	19,623	45,440	0	0	<b>0</b>
203-000-000-699.486 Cont.-2018 Cap Imp Bond	0	14,202	797,979	1,173,259	0	<b>0</b>
203-000-000-699.895 Cont.-Special Assessmt. Fd.	262,777	18,076	1,249,695	1,020,938	337,791	<b>337,791</b>
<b>Total Revenues</b>	<b>1,936,508</b>	<b>1,725,430</b>	<b>3,276,495</b>	<b>3,654,313</b>	<b>2,146,216</b>	<b>2,146,216</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 203 Local Street Fund**  
**Dept 451 Street & Bridge Construction**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services :</b>						
203-451-000-703.000 Salaries and Wages	13,026	8,957	41,260	22,391	25,772	25,772
203-451-000-707.000 Wages -Temporary	0	0	0	0	0	0
203-451-000-708.000 Unemployment Comp.	0	0	4	2	3	3
203-451-000-709.000 Employers FICA	931	565	3,156	1,720	1,972	1,972
203-451-000-713.000 Overtime	40	0	0	90	0	0
203-451-000-715.000 Pension-General	1,651	812	4,130	2,410	3,265	3,265
203-451-000-716.000 Pension - MERS DC	0	0	0	0	0	0
203-451-000-718.000 Health Insurance	3,835	1,587	10,901	4,551	4,942	4,942
203-451-000-723.000 Health Ins. - MERS HSA	0	0	0	0	0	0
203-451-000-724.000 Workers Compensation	147	43	206	65	74	74
203-451-000-725.000 Other Fringe Benefits	404	254	576	450	311	311
	<u>20,034</u>	<u>12,218</u>	<u>60,233</u>	<u>31,679</u>	<u>36,339</u>	<u>36,339</u>
<b>Material and Supplies:</b>						
203-451-000-782.000 Materials	11,923	11,738	1,500	1,500	1,500	1,500
	<u>11,923</u>	<u>11,738</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
<b>Contractual and Other:</b>						
203-451-000-818.000 Contractual Services	1,298,713	604,898	2,842,777	3,164,302	1,568,864	1,568,864
203-451-000-943.000 Equipment Rental - MP	572	0	400	400	500	500
203-451-000-961.641 PW Overhead	0	0	500	400	500	500
203-451-000-961.642 ENG Overhead	9,432	7,710	39,197	15,737	18,040	18,040
203-451-000-962.000 Uncollectible Accounts	0	0	0	0	0	0
	<u>1,308,717</u>	<u>612,608</u>	<u>2,882,874</u>	<u>3,180,839</u>	<u>1,587,904</u>	<u>1,587,904</u>
<b>Street Construction</b>	<b><u>1,340,674</u></b>	<b><u>636,564</u></b>	<b><u>2,944,607</u></b>	<b><u>3,214,018</u></b>	<b><u>1,625,743</u></b>	<b><u>1,625,743</u></b>

Work Project Titles:	<u>WORK PROJECT DETAIL</u>				Total Cost
	S/A	Fund Bal.	CDBG/Other	PIF	
Local St. Const.-Misc.		9,000			9,000
Local Street Planning & Permits		15,000			15,000
Homecrest: Glick to VanBuren	54,112	64,688			118,800
Park-Elizabeth: Michigan to VanDorn	29,551	(26,551)			3,000
Madison: West to Clinton	58,276	(55,276)			3,000
Second: Washington to Wildwood	82,017	83,084	83,907		249,008
Higby: South End to Daniel		-		257,603	257,603
Durand: Morrell to Wildwood		180,034			180,034
Thompson: South End to Wildwood		38,914		190,915	229,829
Jackson, Pearl & Glick Sidewalk (at 200 Building)		210,505			210,505
Third: Washington to Michigan	113,834	36,130	200,000		349,964
	<b><u>337,791</u></b>	<b><u>555,527</u></b>	<b><u>283,907</u></b>	<b><u>448,518</u></b>	<b><u>1,625,743</u></b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 203 Local Street Fund***  
***Dept 463 Street & Bridge Maintenance***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
203-463-000-703.000 Salaries and Wages	75,459	94,779	90,000	90,000	92,700	<b>92,700</b>
203-463-000-707.000 Wages-Temporary	0	0	0	0	0	<b>0</b>
203-463-000-708.000 Unemployment Comp.	4	13	13	13	13	<b>13</b>
203-463-000-709.000 Employers FICA	5,387	6,830	7,497	7,497	7,722	<b>7,722</b>
203-463-000-713.000 Overtime	1,806	2,209	8,000	8,000	8,240	<b>8,240</b>
203-463-000-715.000 Pension-General	9,389	10,036	11,248	11,248	11,585	<b>11,585</b>
203-463-000-716.000 Pension - MERS DC	233	1,135	1,649	1,649	1,698	<b>1,698</b>
203-463-000-718.000 Health Insurance	21,456	18,157	37,405	37,405	38,527	<b>38,527</b>
203-463-000-723.000 Health Ins. - MERS HSA	380	1,918	2,349	2,349	2,419	<b>2,419</b>
203-463-000-724.000 Workers Compensation	1,799	1,958	1,587	1,587	1,635	<b>1,635</b>
203-463-000-725.000 Other Fringe Benefits	1,126	638	2,231	2,231	2,298	<b>2,298</b>
	<b>117,039</b>	<b>137,673</b>	<b>161,979</b>	<b>161,979</b>	<b>166,837</b>	<b>166,837</b>
<b>Material and Supplies:</b>						
203-463-000-782.000 Materials	99,315	181,117	140,000	140,000	140,000	<b>140,000</b>
	<b>99,315</b>	<b>181,117</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
<b>Contractual and Other:</b>						
203-463-000-818.000 Contractual Services	98,806	146,590	185,225	185,225	185,225	<b>185,225</b>
203-463-000-943.000 Equipment Rental - MP	103,058	153,997	120,000	150,000	150,000	<b>150,000</b>
203-463-000-961.641 PW Overhead	55,184	66,672	90,000	60,000	60,000	<b>60,000</b>
203-463-000-961.642 ENG Overhead	0	0	0	0	0	<b>0</b>
	<b>257,048</b>	<b>367,259</b>	<b>395,225</b>	<b>395,225</b>	<b>395,225</b>	<b>395,225</b>
<b>Street Maintenance</b>	<b>473,402</b>	<b>686,049</b>	<b>697,204</b>	<b>697,204</b>	<b>702,062</b>	<b>702,062</b>

**WORK PROJECT DETAIL**

(See Detail Next Page)

<b>Work Project Titles:</b>						
Street Cleaning	126,384	172,908	209,213	209,213	210,000	<b>210,000</b>
Maintenance C&G Streets	317,651	444,204	400,000	400,000	400,000	<b>400,000</b>
Maintenance Catch Basins	17,149	52,289	52,000	52,000	56,000	<b>56,000</b>
Maint. No C&G Streets	12,218	16,648	35,991	35,991	36,062	<b>36,062</b>
	<b>473,402</b>	<b>686,049</b>	<b>697,204</b>	<b>697,204</b>	<b>702,062</b>	<b>702,062</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**WORK PROJECT DETAIL**

**Fund 203 Local Street Fund**  
**Dept 463 Street & Bridge Maintenance**

<b>Dept.</b>	<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b><u>Street Cleaning:</u></b>							
900	Machine Sweeping	91,333	135,975	160,000	156,000	160,000	<b>160,000</b>
901	Haul Sweepings	677	-	13,213	13,213	10,000	<b>10,000</b>
902	Hand Cleaning	32,140	33,685	30,000	30,000	30,000	<b>30,000</b>
903	Leaf Pickup	-	-	-	-	-	-
904	Clean Alleys	2,234	3,248	6,000	10,000	10,000	<b>10,000</b>
		<b>126,384</b>	<b>172,908</b>	<b>209,213</b>	<b>209,213</b>	<b>210,000</b>	<b>210,000</b>
<b><u>Maintenance C&amp;G Streets:</u></b>							
905	Asphalt Patching	218,469	387,110	300,000	300,000	300,000	<b>300,000</b>
906	Concrete Patching	-	-	3,000	3,000	3,000	<b>3,000</b>
907	Curb & Gutter Repair	2,726	4,957	20,000	20,000	20,000	<b>20,000</b>
908	Crackfill	-	558	5,000	5,000	5,000	<b>5,000</b>
909	Parkway Maintenance	96,456	51,579	72,000	72,000	72,000	<b>72,000</b>
911	Chipseal	-	-	-	-	-	-
		<b>317,651</b>	<b>444,204</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b><u>Maintenance Catch Basins:</u></b>							
912	Catch Basin Work	10,694	15,722	12,000	16,000	16,000	<b>16,000</b>
913	Clean Catch Basins	6,455	36,567	40,000	36,000	40,000	<b>40,000</b>
		<b>17,149</b>	<b>52,289</b>	<b>52,000</b>	<b>52,000</b>	<b>56,000</b>	<b>56,000</b>
<b><u>Maintenance No C&amp;G Streets:</u></b>							
914	Grade & Gravel	9,047	16,648	20,000	20,000	20,000	<b>20,000</b>
915	Asphalt Patching	3,171	-	-	-	-	-
916	Crackfill	-	-	-	-	-	-
917	Dust Prevention	-	-	4,000	4,000	4,000	<b>4,000</b>
918	Shoulder & Gutter Repair	-	-	8,000	8,000	8,000	<b>8,000</b>
921	Alleyway Maintenance	-	-	-	-	-	-
922	Bridge Maintenance	-	-	3,991	3,991	4,062	<b>4,062</b>
933	Streetscape Maintenance	-	-	-	-	-	-
		<b>12,218</b>	<b>16,648</b>	<b>35,991</b>	<b>35,991</b>	<b>36,062</b>	<b>36,062</b>
		<b>473,402</b>	<b>686,049</b>	<b>697,204</b>	<b>697,204</b>	<b>702,062</b>	<b>702,062</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 203 Local Street Fund***  
***Dept 474 Traffic Services***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
203-474-000-703.000 Salaries and Wages	0	0	500	500	500	500
203-474-000-708.000 Unemployment Comp.	0	0	0	2	0	0
203-474-000-709.000 Employers FICA	0	26	61	38	61	61
203-474-000-713.000 Overtime	0	369	300	0	300	300
203-474-000-715.000 Pension-General	0	37	80	98	101	101
203-474-000-718.000 Health Insurance	0	108	131	74	96	96
203-474-000-724.000 Workers Compensation	0	6	2	6	1	1
203-474-000-725.000 Other Fringe Benefits	0	1	7	7	6	6
	<u>0</u>	<u>547</u>	<u>1,081</u>	<u>725</u>	<u>1,065</u>	<u>1,065</u>
<b>Material and Supplies:</b>						
203-474-000-782.000 Materials	0	0	200	500	200	200
	<u>0</u>	<u>0</u>	<u>200</u>	<u>500</u>	<u>200</u>	<u>200</u>
<b>Contractual and Other:</b>						
203-474-000-943.000 Equipment Rental - MP	0	51	507	325	500	500
203-474-000-961.641 DPW Overhead	0	351	712	450	712	712
203-474-000-961.642 ENG Overhead	0	0	0	0	0	0
	<u>0</u>	<u>402</u>	<u>1,219</u>	<u>775</u>	<u>1,212</u>	<u>1,212</u>
<b>Capital Outlay:</b>						
<b>Traffic Services</b>	<b>0</b>	<b>949</b>	<b>2,500</b>	<b>2,000</b>	<b>2,477</b>	<b>2,477</b>

<b><u>WORK PROJECT DETAIL</u></b>							
<b>Work Project Titles:</b>							
980	<b>Traffic Office -1/2 Local St.</b>	0	0	1,000	1,000	1,000	1,000
981	<b>Traffic Signs</b>	0	949	1,500	1,000	1,477	1,477
982	<b>Pavement Marking</b>	0	0	0	0	0	0
		<u>0</u>	<u>949</u>	<u>2,500</u>	<u>2,000</u>	<u>2,477</u>	<u>2,477</u>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 203 Local Street Fund**  
**Dept 478 Winter Maintenance**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services</b>						
203-478-000-703.000 Salaries and Wages	11,664	24,210	20,500	8,200	21,115	<b>21,115</b>
203-478-000-707.000 Wages-Temporary	0	0	0	0	0	<b>0</b>
203-478-000-708.000 Unemployment Comp.	6	10	3	1	3	<b>3</b>
203-478-000-709.000 Employers FICA	999	2,128	1,951	780	2,010	<b>2,010</b>
203-478-000-713.000 Overtime	2,366	5,061	5,000	2,000	5,150	<b>5,150</b>
203-478-000-715.000 Pension-General	1,722	2,930	2,927	1,171	3,015	<b>3,015</b>
203-478-000-716.000 Pension - MERS DC	37	291	429	172	442	<b>442</b>
203-478-000-718.000 Health Insurance	2,706	3,677	9,733	3,893	10,025	<b>10,025</b>
203-478-000-723.000 Health Ins. - MERS HSA	53	421	611	244	629	<b>629</b>
203-478-000-724.000 Workers Compensation	310	527	413	165	425	<b>425</b>
203-478-000-725.000 Other Fringe Benefits	193	261	581	232	598	<b>598</b>
	<b>20,056</b>	<b>39,516</b>	<b>42,148</b>	<b>16,858</b>	<b>43,412</b>	<b>43,412</b>
<b>Material and Supplies:</b>						
203-478-000-782.000 Materials	25,797	63,767	41,000	45,000	44,529	<b>44,529</b>
	<b>25,797</b>	<b>63,767</b>	<b>41,000</b>	<b>45,000</b>	<b>44,529</b>	<b>44,529</b>
<b>Contractual and Other:</b>						
203-478-000-943.000 Equipment Rental - MP	31,474	70,412	42,000	30,352	42,000	<b>42,000</b>
203-478-000-961.641 PW Overhead	9,391	19,125	23,000	7,790	20,059	<b>20,059</b>
	<b>40,865</b>	<b>89,537</b>	<b>65,000</b>	<b>38,142</b>	<b>62,059</b>	<b>62,059</b>
<b>Winter Maintenance</b>	<b>86,718</b>	<b>192,820</b>	<b>148,148</b>	<b>100,000</b>	<b>150,000</b>	<b>150,000</b>

<b><u>WORK PROJECT DETAIL</u></b>							
<b>Work Project Titles:</b>							
990	Snowplowing	14,893	40,861	32,000	24,900	35,000	<b>35,000</b>
991	Hauling Snow	9,558	36,846	15,000	100	15,000	<b>15,000</b>
992	Salting	62,267	115,113	101,148	75,000	100,000	<b>100,000</b>
		<b>86,718</b>	<b>192,820</b>	<b>148,148</b>	<b>100,000</b>	<b>150,000</b>	<b>150,000</b>

**Fund 203 Local Street Fund**  
**Dept 966 Transfers To Other Funds**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Contractual and Other:</b>						
203-966-000-995.386 Cont.-2018 Cap.Imp.Bond D/S	0	0	0	103,803	103,417	<b>103,417</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,803</b>	<b>103,417</b>	<b>103,417</b>
<b>Transfers To Other Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,803</b>	<b>103,417</b>	<b>103,417</b>

## (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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

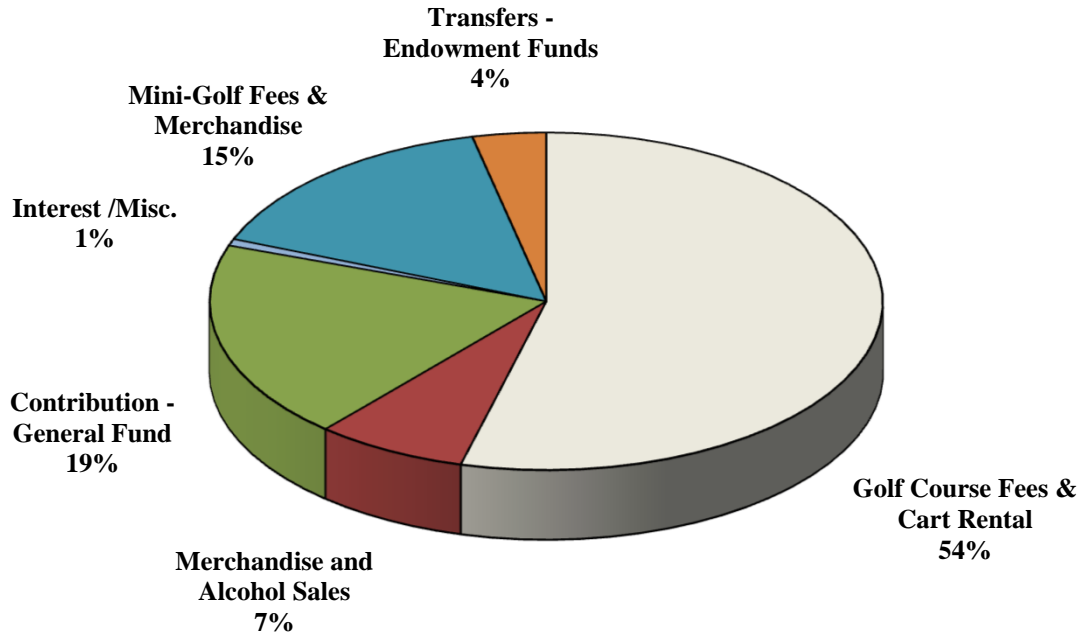
#### *Fund 208 Ella W. Sharp Park Operating Fund*

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Revenues:</b>						
General	472,883	469,101	488,600	488,777	489,600	<b>489,600</b>
Sharp Park Mini-Golf Course	109,359	105,871	122,000	122,000	122,000	<b>122,000</b>
Parks & Facilities Maintenance	222,956	172,732	190,150	197,386	177,886	<b>177,886</b>
	<b>805,198</b>	<b>747,704</b>	<b>800,750</b>	<b>808,163</b>	<b>789,486</b>	<b>789,486</b>
<b>Expenditures:</b>						
Parks & Recreation	614,068	597,225	558,497	571,990	552,267	<b>552,267</b>
Mini-Golf Course	45,476	48,749	55,051	55,051	55,056	<b>55,056</b>
Parks & Facilities Maintenance	122,732	95,276	177,285	179,194	176,611	<b>176,611</b>
	<b>782,276</b>	<b>741,250</b>	<b>790,833</b>	<b>806,235</b>	<b>783,934</b>	<b>783,934</b>
<b>Excess of Revenues Over (Under)     Expenditures</b>	22,922	6,454	9,917	1,928	5,552	<b>5,552</b>
<b>Fund Balance - Beginning of Year</b>	12,972	35,894	42,348	42,348	44,276	<b>44,276</b>
<b>Fund Balance - End of Year</b>	<b>35,894</b>	<b>42,348</b>	<b>52,265</b>	<b>44,276</b>	<b>49,828</b>	<b>49,828</b>

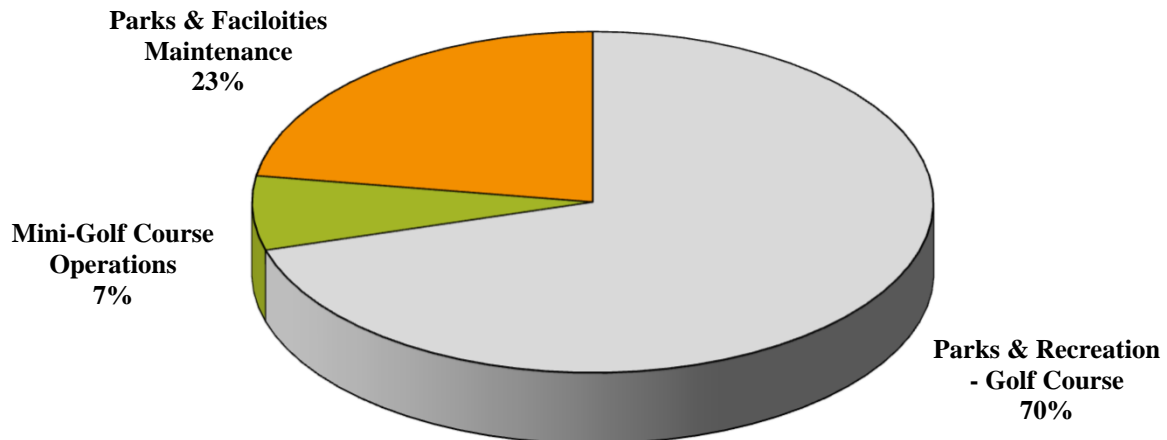
**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Ella Sharp Park Operating Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 208 Ella W. Sharp Park Operating Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b><i>Dept 000 General (Incl. Golf Course):</i></b>						
208-000-000-644.001 Golf Balls-Tees-Pullcarts	8,698	7,649	10,500	10,750	9,500	<b>9,500</b>
208-000-000-644.002 Merchandise	17,850	11,433	24,500	21,500	20,000	<b>20,000</b>
208-000-000-644.003 Golf Cart Rental	111,318	137,836	132,500	137,000	137,500	<b>137,500</b>
208-000-000-645.001 Golf Fees	286,117	277,034	289,500	265,000	280,000	<b>280,000</b>
208-000-000-645.008 Concessions-Alcohol Sales	16,722	18,470	26,500	41,000	37,500	<b>37,500</b>
208-000-000-664.000 Interest	25	26	100	27	100	<b>100</b>
208-000-000-698.000 Insurance Refund	27,853	16,640	0	5,000	0	<b>0</b>
208-000-000-688.000 Miscellaneous	4,300	13	5,000	8,500	5,000	<b>5,000</b>
	<b>472,883</b>	<b>469,101</b>	<b>488,600</b>	<b>488,777</b>	<b>489,600</b>	<b>489,600</b>
<b><i>Dept 754 Sharp Park Mini-Golf Course:</i></b>						
208-754-000-644.002 Merchandise	7,766	10,381	12,000	12,000	12,000	<b>12,000</b>
208-754-000-645.001 Golf Fees	101,593	95,490	110,000	110,000	110,000	<b>110,000</b>
	<b>109,359</b>	<b>105,871</b>	<b>122,000</b>	<b>122,000</b>	<b>122,000</b>	<b>122,000</b>
<b><i>Dept 771 Parks &amp; Facilities Maintenance:</i></b>						
208-771-000-699.101 Contribution - General Fund	200,000	142,000	160,000	169,500	150,000	<b>150,000</b>
208-771-000-699.155 Cont.-Sharp Pk. Endow. Fd.	22,956	25,171	24,550	22,886	22,886	<b>22,886</b>
208-771-000-699.160 Cont.-L. Mount Endow. Fd.	0	5,561	5,600	5,000	5,000	<b>5,000</b>
	<b>222,956</b>	<b>172,732</b>	<b>190,150</b>	<b>197,386</b>	<b>177,886</b>	<b>177,886</b>
<b>Total Revenues</b>	<b>805,198</b>	<b>747,704</b>	<b>800,750</b>	<b>808,163</b>	<b>789,486</b>	<b>789,486</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks &amp; Recreation</i>				
<i>Fund-Activity: 208-751</i>				
014	Superintendent of Ella Sharp Park	1		92,120
306	Maintenance Worker III	1		37,104
PT	Part Time - Recreation		34	130,350
		<u>2</u>	<u>34</u>	<u>259,574</u>
Less: To 208-771 - Superintendent of Ella Sharp Park (1/2)				-46,060
To 208-771 - Maintenance Worker III (1/2)				<u>-18,552</u>
<b>Activity Total</b>				<u><u>194,962</u></u>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 208 Ella W. Sharp Park Operating Fund**  
**Dept 751 Parks And Recreation**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
208-751-000-702.000 Termination Pay	22,968	0	0	0	0	0
208-751-000-703.000 Salaries and Wages	73,841	64,798	62,070	62,070	64,612	64,612
208-751-000-707.000 Wages-Temporary	127,672	130,328	135,510	135,510	130,350	130,350
208-751-000-708.000 Unemployment Comp.	1,601	74	216	216	216	216
208-751-000-709.000 Employers FICA	18,050	14,896	15,479	15,479	15,298	15,298
208-751-000-713.000 Overtime	9,365	8,242	4,750	6,500	5,000	5,000
208-751-000-715.000 Pension-General	10,159	7,315	6,254	6,254	8,187	8,187
208-751-000-716.000 Pension - MERS DC	242	1,062	526	526	557	557
208-751-000-718.000 Health Insurance	23,265	22,007	15,817	15,817	12,352	12,352
208-751-000-723.000 Health - MERS HSA	447	1,850	875	875	925	925
208-751-000-724.000 Workers Compensation	5,516	3,687	1,781	1,781	1,756	1,756
208-751-000-725.000 Other Fringe Benefits	478	470	1,074	1,074	1,083	1,083
	<b>293,604</b>	<b>254,729</b>	<b>244,352</b>	<b>246,102</b>	<b>240,336</b>	<b>240,336</b>
<b>Material and Supplies:</b>						
208-751-000-759.000 Gasoline	7,289	5,318	8,500	8,500	8,250	8,250
208-751-000-761.000 Program Supplies	14,135	24,427	13,500	12,000	13,250	13,250
208-751-000-761.002 Program Supplies for Resale	110,393	122,660	110,000	115,000	115,000	115,000
208-751-000-773.000 Laundry	1,042	1,665	1,700	1,700	1,700	1,700
208-751-000-776.000 Custodial Supplies	2,646	2,012	2,400	2,400	2,400	2,400
208-751-000-778.000 Equipment Maint Supplies	19,784	19,222	18,500	18,500	18,500	18,500
208-751-000-783.000 Seed and Sod	34,554	29,101	34,000	27,500	29,500	29,500
	<b>189,843</b>	<b>204,405</b>	<b>188,600</b>	<b>185,600</b>	<b>188,600</b>	<b>188,600</b>
<b>Contractual and Other:</b>						
208-751-000-810.000 Banking Costs-EPAY	12,783	16,842	12,500	14,500	14,500	14,500
208-751-000-818.000 Contractual Services	0	4,225	5,000	6,910	0	0
208-751-000-853.000 Telephone	7,661	7,978	8,750	8,750	8,750	8,750
208-751-000-908.002 Residency Allowance	0	1,800	0	0	0	0
208-751-000-924.000 Utilities	37,861	36,926	36,000	36,000	36,500	36,500
208-751-000-930.000 Building Maintenance	30,064	27,607	10,000	18,500	12,500	12,500
208-751-000-931.001 Equipment Maintenance	780	1,052	3,500	3,500	3,500	3,500
208-751-000-932.000 Vehicle Maintenance	872	558	1,000	1,000	1,000	1,000
208-751-000-935.000 Insurance	8,131	7,578	5,007	4,895	5,091	5,091
208-751-000-940.000 Rentals	487	425	500	0	2,500	2,500
208-751-000-944.661 Equipment Lease - MP	31,982	28,550	5,781	5,781	5,781	5,781
	<b>130,621</b>	<b>133,541</b>	<b>88,038</b>	<b>99,836</b>	<b>90,122</b>	<b>90,122</b>
<b>Capital Outlay:</b>						
208-751-000-974.442 Land Imp.-Forestry	0	4,550	3,500	5,950	3,500	3,500
208-751-000-977.000 Equipment	0	0	34,007	34,502	29,709	29,709
	<b>0</b>	<b>4,550</b>	<b>37,507</b>	<b>40,452</b>	<b>33,209</b>	<b>33,209</b>
<b>Parks And Recreation</b>	<b>614,068</b>	<b>597,225</b>	<b>558,497</b>	<b>571,990</b>	<b>552,267</b>	<b>552,267</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 208 Ella W. Sharp Park Operating Fund**  
**Dept 754 Mini-Golf Course**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
208-754-000-707.000 Wages-Temporary	24,907	28,869	28,613	28,613	28,613	<b>28,613</b>
208-754-000-708.000 Unemployment Comp.	263	14	60	60	60	<b>60</b>
208-754-000-709.000 Employers FICA	1,890	2,197	2,189	2,189	2,189	<b>2,189</b>
208-754-000-724.000 Workers Compensation	568	524	251	251	251	<b>251</b>
	<u>27,628</u>	<u>31,604</u>	<u>31,113</u>	<u>31,113</u>	<u>31,113</u>	<u><b>31,113</b></u>
<b>Material And Supplies:</b>						
208-754-000-761.000 Program Supplies	3,502	6,462	5,500	5,500	5,500	<b>5,500</b>
208-754-000-778.000 Equipment Maint Supplies	0	209	500	500	500	<b>500</b>
	<u>3,502</u>	<u>6,671</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u><b>6,000</b></u>
<b>Contractual And Other:</b>						
208-754-000-818.509 Cont. Serv. - Mini-Golf Imp.	2,075	0	5,000	5,000	5,000	<b>5,000</b>
208-754-000-853.000 Telephone	508	490	825	825	825	<b>825</b>
208-754-000-924.000 Utilities	11,655	9,610	11,500	11,500	11,500	<b>11,500</b>
208-754-000-931.001 Equipment Maintenance	0	265	500	500	500	<b>500</b>
208-754-000-935.000 Insurance	108	109	113	113	118	<b>118</b>
	<u>14,346</u>	<u>10,474</u>	<u>17,938</u>	<u>17,938</u>	<u>17,943</u>	<u><b>17,943</b></u>
<b>Mini-Golf Course</b>	<b>45,476</b>	<b>48,749</b>	<b>55,051</b>	<b>55,051</b>	<b>55,056</b>	<b>55,056</b>

**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<b>Department: Mini-Golf Course</b>				
<b>Fund-Activity: 208-754</b>				
PT	Part Time - Recreation		<b>10</b>	<b>28,613</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks &amp; Facilities Maintenance</i>				
<i>Fund-Activity: 208-771</i>				
PT	Part Time - Recreation		4	42,563
			<b>4</b>	<b>42,563</b>
Add:	From 208-751 - Superintendent of Ella Sharp Park (1/2)			46,060
	From 208-751 - Maintenance Worker III (1/2)			<u>18,552</u>
	<b>Activity Total</b>			<b><u>107,175</u></b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 208 Ella W. Sharp Park Operating Fund**  
**Dept 771 Parks & Facilities Maintenance**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
208-771-000-702.000 Termination Pay	0	0	0	0	0	0
208-771-000-703.000 Salaries and Wages	28,950	29,553	62,071	62,071	64,612	64,612
208-771-000-707.000 Wages-Temporary	29,481	17,137	42,563	42,563	42,563	42,563
208-771-000-708.000 Unemployment Comp.	115	9	24	24	24	24
208-771-000-709.000 Employers FICA	4,435	3,515	8,368	8,368	8,582	8,582
208-771-000-713.000 Overtime	0	0	4,750	6,500	5,000	5,000
208-771-000-715.000 Pension-General	3,531	2,981	6,254	6,254	8,187	8,187
208-771-000-716.000 Pension-MERS DC	0	0	526	526	557	557
208-771-000-718.000 Health Insurance	2,323	2,451	15,817	15,817	12,352	12,352
208-771-000-723.000 Health - MERS HSA	0	0	875	875	925	925
208-771-000-724.000 Workers Compensation	1,354	789	963	963	985	985
208-771-000-725.000 Other Fringe Benefits	347	349	1,074	1,074	1,074	1,074
	<b>70,536</b>	<b>56,784</b>	<b>143,285</b>	<b>145,035</b>	<b>144,861</b>	<b>144,861</b>
<b>Material and Supplies:</b>						
208-771-000-759.000 Gasoline	6,697	9,220	9,000	9,000	9,000	9,000
208-771-000-776.000 Custodial Supplies	70	0	0	0	0	0
208-771-000-778.000 Equipment Maint Supplies	7,133	5,845	6,000	6,000	6,000	6,000
208-771-000-783.000 Seed and Sod	9,556	13,734	8,000	8,000	8,000	8,000
	<b>23,456</b>	<b>28,799</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>
<b>Contractual and Other:</b>						
208-771-000-818.000 Contractual Services	3,045	4,000	5,000	0	2,500	2,500
208-771-000-924.000 Utilities	465	0	0	0	0	0
208-771-000-930.000 Building Maintenance	479	0	500	0	500	500
208-771-000-931.001 Equipment Maintenance	1,242	1,365	1,000	1,000	1,000	1,000
208-771-000-932.000 Vehicle Maintenance	914	1,700	1,500	3,000	1,750	1,750
	<b>6,145</b>	<b>7,065</b>	<b>8,000</b>	<b>4,000</b>	<b>5,750</b>	<b>5,750</b>
<b>Capital Outlay:</b>						
208-771-000-974.442 Land Imp.-Forestry	22,595	2,628	3,000	7,159	3,000	3,000
	<b>22,595</b>	<b>2,628</b>	<b>3,000</b>	<b>7,159</b>	<b>3,000</b>	<b>3,000</b>
<b>Parks &amp; Facilities Maintenance</b>	<b>122,732</b>	<b>95,276</b>	<b>177,285</b>	<b>179,194</b>	<b>176,611</b>	<b>176,611</b>

## (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. Section 3.27 of this revised Charter, however, redefined the definition of "public improvement" to specifically exclude "the acquisition of any vehicle, including a fire apparatus ..."



### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 245 Public Improvement Fund*

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	1,100,697	1,114,746	1,138,800	1,119,809	1,158,000	<b>1,158,000</b>
Expenditures	1,196,011	997,833	1,179,019	1,178,132	1,000,777	<b>915,777</b>
Excess of Revenues Over (Under) Expenditures	(95,314)	116,913	(40,219)	(58,323)	157,223	<b>242,223</b>
Fund Balance - Beginning of Year	333,042	237,728	354,641	354,641	296,318	<b>296,318</b>
<b>Fund Balance - End of Year</b>	<b>237,728</b>	<b>354,641</b>	<b>314,422</b>	<b>296,318</b>	<b>453,541</b>	<b>538,541</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 245 Public Improvement Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
245-000-000-402.000 Current Property Taxes	1,044,405	1,038,278	1,065,000	1,056,500	1,095,000	<b>1,095,000</b>
245-000-000-432.000 Payments In Lieu Of Taxes	4,899	5,605	5,000	5,000	5,000	<b>5,000</b>
245-000-000-441.000 Loc. Com. Stab. Share Tax	48,513	65,797	65,800	50,309	50,000	<b>50,000</b>
245-000-000-664.000 Interest	2,880	5,066	3,000	8,000	8,000	<b>8,000</b>
<b>Total Revenues</b>	<b>1,100,697</b>	<b>1,114,746</b>	<b>1,138,800</b>	<b>1,119,809</b>	<b>1,158,000</b>	<b>1,158,000</b>

**Expenditure Detail**

***Fund 245 Public Improvement Fund***  
***Dept 245 Public Improvements-General***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual and Other:</b>						
245-244-000-956.001 Contingency	0	0	0	0	0	<b>0</b>
245-244-000-962.000 Uncollectible Accounts	0	0	5,000	0	0	<b>0</b>
245-244-000-995.202 Cont.-Major St. Fund	0	384,835	699,900	590,154	251,482	<b>251,482</b>
245-244-000-995.203 Cont.-Local St. Fund	500,000	314,821	0	0	448,518	<b>448,518</b>
245-244-000-995.368 Rental - Building Auth. D/S	52,181	54,688	50,367	48,367	0	<b>0</b>
245-244-000-995.385 Contrib.-2016 Cap Imp D/S	135,388	137,492	139,316	139,316	140,863	<b>140,863</b>
245-244-000-995.386 Contrib.-2018 Cap Imp D/S	0	0	100,000	191,215	74,914	<b>74,914</b>
245-244-000-995.401 Contrib.- Capital Projects Fd.	389,642	0	0	64,644	0	<b>0</b>
245-244-000-995.246 Contrib.-Cortl.St.Redev.Proj.	0	0	100,000	0	0	<b>0</b>
245-244-000-995.508 Contrib.- SP Golf Prac.Ctr. F	10,000	10,000	20,000	20,000	0	<b>0</b>
	<b>1,087,211</b>	<b>901,836</b>	<b>1,114,583</b>	<b>1,053,696</b>	<b>915,777</b>	<b>915,777</b>
<b>Capital Outlay:</b>						
245-244-000-975.011 City Hall Improvements	44,364	31,561	0	60,000	85,000	<b>0</b>
245-244-000-981.001 Vehicles - Fire Truck	64,436	64,436	64,436	64,436	0	<b>0</b>
	<b>108,800</b>	<b>95,997</b>	<b>64,436</b>	<b>124,436</b>	<b>85,000</b>	<b>0</b>
<b>Total Expenditures</b>	<b>1,196,011</b>	<b>997,833</b>	<b>1,179,019</b>	<b>1,178,132</b>	<b>1,000,777</b>	<b>915,777</b>

## (246) Cortland St. Redevelopment Projects Fund

**PURPOSE** - This fund was established to separately account for the redevelopment of 135 W. Cortland (Vermeulen's) and 145 W. Cortland (Masonic Temple).

**CHARACTER** - Redevelopment costs will initially be paid for by the City's General Fund and the captured brownfield funds from previous brownfield projects being held in the City's Local Site Remediation Revolving Fund # 643. There may also potentially be contributions from local businesses. It is the intent of the City that the buildings will ultimately be utilized by the Jackson School for the Arts as well as a culinary school.

**AUTHORITY** - This Fund will be formally established on May 29, 2018 with the adoption of the budget.



### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 246 Cortland St. Redevelopment Projects Fund*

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	0	506,300	1,380,000	2,674,204	1,030,730	<b>1,030,730</b>
Expenditures	0	506,300	1,378,500	2,674,204	1,030,730	<b>1,030,730</b>
Excess of Revenues Over (Under) Expenditures	0	0	1,500	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 246 Cortland St. Redevelopment Projects Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
246-000-000-667.000 Rents	0	0	0	0	0	0
246-000-000-675.042 Donations-Consumers	0	0	300,000	300,000	0	0
246-000-000-684.000 Other Revenue	0	0	0	0	0	0
246-000-000-699.101 Contribution - General Fund	0	254,790	530,000	2,357,181	430,730	<b>430,730</b>
246-000-000-699.245 Contribution - PIF Fund	0	0	100,000	0	0	0
246-000-000-699.283 Contribution - CDBG Fund	0	0	450,000	0	600,000	<b>600,000</b>
246-000-000-699.643 Contribution - LSRRF Fund	0	251,510	0	17,023	0	0
<b>Total Revenues</b>	<b>0</b>	<b>506,300</b>	<b>1,380,000</b>	<b>2,674,204</b>	<b>1,030,730</b>	<b>1,030,730</b>

**Expenditure Detail**

***Fund 246 Cortland St. Redevelopment Projects Fund***  
***Dept 728 Economic Development***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual and Other:</b>						
246-728-000-818.000 Contractual Services	0	56,038	0	99,591	0	0
246-728-000-935.000 Insurance	0	5,757	6,000	7,361	7,730	<b>7,730</b>
246-728-000-924.000 Utilities	0	33,365	15,000	24,220	25,000	<b>25,000</b>
246-728-000-930.135 Bldg. Maint.-Vermuelens	0	90	0	0	0	0
246-728-000-930.145 Bldg. Maint.-Masonic Tem.	0	30,991	0	0	0	0
246-728-000-959.000 Property Taxes	0	3,617	0	0	0	0
	0	129,858	21,000	131,172	32,730	<b>32,730</b>
<b>Capital Outlay:</b>						
246-728-000-975.135 Bldg. Imp.-Vermuelens	0	228,745	750,000	1,156,503	353,000	<b>353,000</b>
246-728-000-975.145 Bldg. Imp.-Masonic Tem.	0	147,697	607,500	1,386,529	645,000	<b>645,000</b>
	0	376,442	1,357,500	2,543,032	998,000	<b>998,000</b>
<b>Total Expenditures</b>	<b>0</b>	<b>506,300</b>	<b>1,378,500</b>	<b>2,674,204</b>	<b>1,030,730</b>	<b>1,030,730</b>

## (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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 249 Building Department Fund*

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	716,253	460,251	415,500	382,500	415,500	<b>415,500</b>
Expenditures	454,882	437,576	433,885	459,690	576,429	<b>576,429</b>
Excess of Revenues Over (Under) Expenditures	261,371	22,675	(18,385)	(77,190)	(160,929)	<b>(160,929)</b>
Fund Balance - Beginning of Year	38,912	300,283	322,958	322,958	245,768	<b>245,768</b>
<b>Fund Balance - End of Year</b>	<b>300,283</b>	<b>322,958</b>	<b>304,573</b>	<b>245,768</b>	<b>84,839</b>	<b>84,839</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

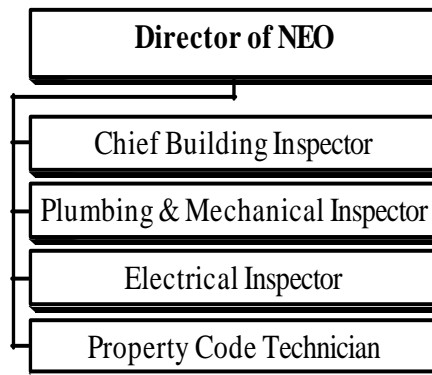
***Fund 249 Building Department Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
249-000-000-491.001 Building	440,461	194,222	185,000	150,000	175,000	<b>175,000</b>
249-000-000-491.002 Electrical	100,563	103,970	100,000	90,000	100,000	<b>100,000</b>
249-000-000-491.003 Heating	84,660	85,151	75,000	85,000	75,000	<b>75,000</b>
249-000-000-491.004 Plumbing	42,711	55,646	40,000	45,000	50,000	<b>50,000</b>
249-000-000-491.006 Plan Reviews	34,009	10,218	10,000	7,000	10,000	<b>10,000</b>
249-000-000-491.007 Rehab Permit Fees	60	30	0	0	0	<b>0</b>
249-000-000-627.001 Code Enforcement-Housing	-250	-60	0	0	0	<b>0</b>
249-000-000-628.003 Dangerous Building Fees	4,135	3,510	2,500	2,500	2,500	<b>2,500</b>
249-000-000-664.000 Interest	3,333	3,224	3,000	3,000	3,000	<b>3,000</b>
249-000-000-688.000 Miscellaneous	6,381	4,330	0	0	0	<b>0</b>
249-000-000-688.002 Building Board Appeal Fees	190	10	0	0	0	<b>0</b>
	<b>716,253</b>	<b>460,251</b>	<b>415,500</b>	<b>382,500</b>	<b>415,500</b>	<b>415,500</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Building Department - Inspection</i>				
<i>Fund-Activity: 249-371</i>				
012	Plumbing & Mechanical Inspector		1	40,500
013	Electrical Inspector	1		85,589
015	Chief Building Inspector	1		96,360
306	Property Code Technician	1		49,721
		3	1	272,170
<b>Add:</b>				
	Retiree Health Insurance Stipend			5,148
	Dir Housing Code Enforcement from Fund #251 (10%)			8,625
	Rehabilitation Coordinator from Fund #251 (25%)			16,994
<b>Less:</b>				
	Property Code Technician to Hsg. Code Fund # 251 (35%)			-17,402
	Property Code Technician to AHB (30%)			-14,916
<b>Activity Total</b>				270,619

**Building Department - Inspection**  
**Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 249 Building Department Fund**  
**Dept 371 Inspection**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
249-371-000-702.000 Termination Pay	3,632	0	0	0	0	0
249-371-000-703.000 Salaries and Wages	231,571	220,233	204,409	235,000	230,119	230,119
249-371-000-707.000 Wages-Temporary	37,744	42,656	40,500	48,000	40,500	40,500
249-371-000-708.000 Unemployment	208	22	19	25	18	18
249-371-000-709.000 Employers FICA	19,686	18,948	18,869	20,000	20,849	20,849
249-371-000-713.000 Overtime	212	59	0	0	0	0
249-371-000-715.000 Pension-General	21,691	18,702	17,058	20,000	24,760	24,760
249-371-000-716.000 Pension - MERS DC	1,694	2,729	3,443	3,000	3,596	3,596
249-371-000-718.000 Health Insurance	47,081	55,170	56,651	50,000	57,706	57,706
249-371-000-723.000 Health - MERS HSA	1,617	2,524	2,498	2,500	2,313	2,313
249-371-000-724.000 Workers Compensation	2,285	1,628	731	1,000	802	802
249-371-000-725.000 Other Fringe Benefits	4,036	4,089	2,918	2,600	4,232	4,232
	<b>371,457</b>	<b>366,760</b>	<b>347,096</b>	<b>382,125</b>	<b>384,895</b>	<b>384,895</b>
<b>Material and Supplies:</b>						
249-371-000-752.000 Office Supplies	6,511	5,763	6,000	6,000	10,710	10,710
249-371-000-759.000 Gasoline	1,782	1,470	1,800	1,800	1,800	1,800
249-371-000-768.000 Photocopying	322	435	250	250	250	250
249-371-000-791.000 Publications	135	135	1,200	1,200	600	600
	<b>8,750</b>	<b>7,803</b>	<b>9,250</b>	<b>9,250</b>	<b>13,360</b>	<b>13,360</b>
<b>Contractual and Other:</b>						
249-371-000-723.001 Health Insurance - Retirees	18,360	18,642	19,600	12,000	11,054	11,054
249-371-000-818.000 Contractual Services	17,953	4,096	5,000	5,000	5,000	5,000
249-371-000-853.000 Telephone	6,191	5,661	6,300	5,000	5,100	5,100
249-371-000-908.002 Residency Allowance	900	1,800	1,800	1,800	1,800	1,800
249-371-000-910.000 Education & Training	2,791	4,697	5,164	4,500	3,315	3,315
249-371-000-913.000 Travel	4,735	5,047	9,220	5,500	10,980	10,980
249-371-000-915.000 Memberships & Dues	899	410	1,630	1,630	985	985
249-371-000-931.002 Office Equipment Maintenance	600	413	750	750	750	750
249-371-000-932.000 Vehicle Maintenance	1,226	1,067	1,850	1,850	1,670	1,670
249-371-000-933.000 Software Maintenance	3,296	3,891	6,225	8,500	8,400	8,400
249-371-000-935.000 Insurance	0	0	0	1,785	2,000	2,000
249-371-000-943.000 Equipment Rental - MP	9,793	10,111	0	0	0	0
249-371-000-962.000 Uncollectible Accounts	4,744	2,669	5,000	5,000	5,000	5,000
249-371-000-963.000 Miscellaneous	3,470	1,813	1,500	1,500	1,500	1,500
249-371-000-995.251 Contrib. to Hsng Code Enf Fd	0	0	0	0	116,000	116,000
	<b>74,958</b>	<b>60,317</b>	<b>64,039</b>	<b>54,815</b>	<b>173,554</b>	<b>173,554</b>
<b>Capital Outlay:</b>						
249-371-000-980.001 Office Equipment	-283	621	9,000	9,000	0	0
249-371-000-981.000 Vehicles	0	2,075	4,500	4,500	4,620	4,620
	<b>-283</b>	<b>2,696</b>	<b>13,500</b>	<b>13,500</b>	<b>4,620</b>	<b>4,620</b>
<b>Building Inspection</b>	<b>454,882</b>	<b>437,576</b>	<b>433,885</b>	<b>459,690</b>	<b>576,429</b>	<b>576,429</b>

## (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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 251 Housing Code Enforcement Fund*

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	645,669	1,046,565	910,000	1,092,500	1,193,500	<b>1,193,500</b>
Expenditures	798,304	1,014,635	1,049,160	1,133,299	1,195,237	<b>1,195,237</b>
Excess of Revenues Over (Under) Expenditures	(152,635)	31,930	(139,160)	(40,799)	(1,737)	<b>(1,737)</b>
Fund Balance - Beginning of Year	163,258	10,623	42,553	42,553	1,754	<b>1,754</b>
<b>Fund Balance - End of Year</b>	<b>10,623</b>	<b>42,553</b>	<b>(96,607)</b>	<b>1,754</b>	<b>17</b>	<b>17</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 251 Housing Code Enforcement Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
251-000-000-607.001 N.O.O.R.P. Fees	58,328	87,950	50,000	140,000	100,000	<b>100,000</b>
251-000-000-607.002 Foreclosure Reg. Fees	36,450	49,088	40,000	60,000	50,000	<b>50,000</b>
251-000-000-627.002 Property Monitoring Fees	76,433	105,217	60,000	100,000	100,000	<b>100,000</b>
251-000-000-628.001 CE - Housing	366,969	674,323	700,000	700,000	735,000	<b>735,000</b>
251-000-000-628.002 CE - Blight	38,070	54,715	25,000	35,000	35,000	<b>35,000</b>
251-000-000-664.000 Interest	11,613	15,456	10,000	7,500	7,500	<b>7,500</b>
251-000-000-683.002 Property Cleanups	-220	-360	0	0	0	<b>0</b>
251-000-000-688.000 Miscellaneous	58,026	60,176	25,000	50,000	50,000	<b>50,000</b>
251-000-000-699.249 Contribution-Bldg Insp Fd	0	0	0	0	116,000	<b>116,000</b>
	<b>645,669</b>	<b>1,046,565</b>	<b>910,000</b>	<b>1,092,500</b>	<b>1,193,500</b>	<b>1,193,500</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Housing Code Enforcement - Inspection</i>					
<i>Fund-Activity: 251-371</i>					
007		Code Enforcement Officer I	4		225,950
008		Code Enforcement Officer II	1		56,012
010		Rehabilitation Coordinator	1		67,976
013		Director Housing Code Enforcement	1		86,249
306		Property Registration Assistant	3		113,356
PT		Part-time staff		1	12,000
			<b>10</b>	<b>1</b>	<b>561,543</b>
<b>Add:</b>		Property Code Technician from Fund # 249 - 35%			17,402
		Grant Coordinator from # 282 - 30%			22,773
		Grant Coordinator from CDBG - 25%			17,948
		Director of NEO from Planning 101-701 - 15%			18,613
<b>Less:</b>		Part-time staff to AHB (50%)			-6,000
		Dir Housing Code Enforcement to AHB 101-299 - 30%			-25,875
		Dir Housing Code Enforcement to # 249 - 10%			-8,626
		Dir Housing Code Enforcement Officer to # 101-701 - 10%			-8,625
		Rehabilitation Coordinator to # 249 Bldg. Dept. - 25%			-16,994
		Rehabilitation Coordinator to # 282 Lead Grant - 70%			-47,583
					<b>524,576</b>
					<b>524,576</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 251 Housing Code Enforcement Fund**  
**Dept 371 Inspection**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
251-371-000-702.000 Termination Pay	6,009	0	0	0	0	0
251-371-000-703.000 Salaries and Wages	372,175	457,834	462,556	520,000	518,576	518,576
251-371-000-707.000 Wages-Temporary	30,870	32,324	0	175	6,000	6,000
251-371-000-708.000 Unemployment	48	77	46	60	50	50
251-371-000-709.000 Employers FICA	29,085	34,281	35,498	40,000	40,256	40,256
251-371-000-713.000 Overtime	586	142	0	0	0	0
251-371-000-715.000 Pension-General	18,008	25,689	26,655	30,000	42,308	42,308
251-371-000-716.000 Pension-MERS DC	7,103	8,132	13,098	10,000	10,796	10,796
251-371-000-716.001 Retirement-Contractual	3,364	5,146	4,162	7,000	6,154	6,154
251-371-000-718.000 Health Insurance	81,638	100,925	114,497	112,000	99,206	99,206
251-371-000-723.000 Health - MERS HSA	11,077	12,552	13,190	15,000	13,783	13,783
251-371-000-724.000 Workers Compensation	2,782	2,255	1,029	1,200	1,172	1,172
251-371-000-725.000 Other Fringe Benefits	4,389	5,186	9,040	5,000	12,951	12,951
	<b>567,134</b>	<b>684,543</b>	<b>679,771</b>	<b>740,435</b>	<b>751,252</b>	<b>751,252</b>
<b>Material and Supplies:</b>						
251-371-000-752.000 Office Supplies	8,750	11,879	10,000	14,000	19,130	19,130
251-371-000-759.000 Gasoline	3,163	5,235	4,240	5,000	5,240	5,240
251-371-000-768.000 Photocopying	322	435	500	500	500	500
251-371-000-791.000 Publications	120	125	150	150	150	150
	<b>12,355</b>	<b>17,674</b>	<b>14,890</b>	<b>19,650</b>	<b>25,020</b>	<b>25,020</b>
<b>Contractual and Other:</b>						
251-371-000-818.000 Contractual Services	5,220	11,368	80,000	25,000	77,000	77,000
251-371-000-818.641 Property Cleanups/Boardups	1,635	2,740	5,000	5,000	5,000	5,000
251-371-000-853.000 Telephone	8,566	9,662	10,500	10,000	9,900	9,900
251-371-000-900.000 Printing & Publishing	1,052	1,062	1,350	16,000	15,400	15,400
251-371-000-908.002 Residency Allowance	4,500	3,600	3,600	5,400	5,400	5,400
251-371-000-910.000 Education & Training	2,031	4,431	7,274	7,274	15,115	15,115
251-371-000-913.000 Travel	2,627	5,156	7,060	4,500	9,500	9,500
251-371-000-914.001 Insurance-Deductible	1,075	0	0	0	0	0
251-371-000-915.000 Memberships & Dues	1,151	1,050	2,585	2,585	2,935	2,935
251-371-000-931.002 Office Equipment Maintenance	620	540	500	750	500	500
251-371-000-932.000 Vehicle Maintenance	3,440	3,285	1,600	4,200	1,600	1,600
251-371-000-933.000 Software Maintenance	923	1,430	3,930	3,930	2,250	2,250
251-371-000-935.000 Insurance	0	0	0	5,350	5,565	5,565
251-371-000-943.000 Equipment Rental - MP	14,690	8,869	0	0	0	0
251-371-000-962.000 Uncollectible Accounts	160,893	247,606	200,000	250,000	250,000	250,000
251-371-000-963.000 Miscellaneous	5,004	4,826	5,000	3,000	5,000	5,000
	<b>213,427</b>	<b>305,625</b>	<b>328,399</b>	<b>342,989</b>	<b>405,165</b>	<b>405,165</b>
<b>Capital Outlay:</b>						
251-371-000-980.001 Office Equipment	256	2,643	18,000	18,000	0	0
251-371-000-981.000 Vehicles	5,132	4,150	8,100	12,225	13,800	13,800
	<b>5,388</b>	<b>6,793</b>	<b>26,100</b>	<b>30,225</b>	<b>13,800</b>	<b>13,800</b>
<b>Housing Code Enforcement</b>	<b>798,304</b>	<b>1,014,635</b>	<b>1,049,160</b>	<b>1,133,299</b>	<b>1,195,237</b>	<b>1,195,237</b>

## (252) Building Demolitions Fund

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

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

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

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 252 Building Demolitions Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	1,064,012	535,137	416,500	1,024,650	301,000	<b>301,000</b>
Expenditures	1,312,226	414,830	416,500	1,346,375	310,505	<b>310,505</b>
Excess of Revenues Over (Under) Expenditures	(248,214)	120,307	0	(321,725)	(9,505)	<b>(9,505)</b>
Fund Balance - Beginning of Year	459,411	211,197	331,504	331,504	9,779	<b>9,779</b>
<b>Fund Balance - End of Year</b>	<b>211,197</b>	<b>331,504</b>	<b>331,504</b>	<b>9,779</b>	<b>274</b>	<b>274</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

**Fund 252 Building Demolitions Fund**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
252-000-000-608.000 CE - Housing	0	0	0	0	0	0
252-000-000-608.002 Dangerous Building Fees	-225	0	0	0	0	0
252-000-000-664.000 Interest	104,687	12,912	1,500	900	1,000	1,000
252-000-000-673.001 Sale of Fixed Assets-Land	0	500	0	0	0	0
252-000-000-683.000 Building Demolitions	189,150	169,425	0	148,750	0	0
252-000-000-683.001 Property Boardups	0	0	0	0	0	0
252-000-000-698.000 Miscellaneous	400	0	0	0	0	0
252-000-000-699.101 Contribution-General Fund	770,000	352,300	415,000	875,000	300,000	300,000
	<b>1,064,012</b>	<b>535,137</b>	<b>416,500</b>	<b>1,024,650</b>	<b>301,000</b>	<b>301,000</b>

**Expenditure Detail**

**Fund 252 Building Demolitions Fund**  
**Dept 371 Inspection**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
252-371-000-707.000 Wages-Temporary	6,477	0	0	0	0	0
252-371-000-708.000 Unemployment	96	0	0	0	0	0
252-371-000-709.000 Employers FICA	552	0	0	0	0	0
252-371-000-713.000 Overtime	0	0	0	0	0	0
252-371-000-724.000 Workers Compensation	71	0	0	0	0	0
	7,196	0	0	0	0	0
<b>Material and Supplies:</b>						
252-371-000-752.000 Office Supplies	134	0	0	0	0	0
	134	0	0	0	0	0
<b>Contractual and Other:</b>						
252-371-000-818.000 Contractual Services	29,689	29,845	0	25,000	24,755	24,755
252-371-000-818.004 Building Demolitions	446,539	158,918	200,000	567,000	200,000	200,000
252-371-000-900.000 Printing & Publishing	84	0	0	250	250	250
252-371-000-914.001 Insurance Deductible	0	0	0	0	0	0
252-371-000-962.000 Uncollectible Accounts	117,900	105,831	1,682	210,000	0	0
252-371-000-963.000 Miscellaneous	92	785	100	0	500	500
252-371-000-995.254 Cont.-2014 Blight Elim Grt.	701,410	69,496	85,000	85,000	85,000	85,000
252-371-000-995.257 Cont.-2017 Blight Elim Grt.	0	0	129,718	459,125	0	0
	1,295,714	364,875	416,500	1,346,375	310,505	310,505
<b>Capital Outlay:</b>						
252-371-000-971.000 Land Acquisition	9,182	49,955	0	0	0	0
	9,182	49,955	0	0	0	0
<b>Total Expenditures</b>	<b>1,312,226</b>	<b>414,830</b>	<b>416,500</b>	<b>1,346,375</b>	<b>310,505</b>	<b>310,505</b>

## (254) 2014 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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 254 2014 Blight Elimination Grant Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	1,563,085	79,997	85,000	85,000	85,000	<b>85,000</b>
Expenditures	1,563,085	79,997	85,000	85,000	85,000	<b>85,000</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 254 2014 Blight Elimination Grant Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
254-000-000-501.254 Fed. Grant-Blight Elim.	843,889	1	0	0	0	0
254-000-000-688.000 Miscellaneous	17,786	10,500	0	0	0	0
254-000-000-699.252 Contrib.-Bldg. Demo.Fd	701,410	69,496	85,000	85,000	85,000	85,000
<b>Total Revenues</b>	<b>1,563,085</b>	<b>79,997</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>

**Expenditure Detail**

***Fund 254 2014 Blight Elimination Grant Fund***

***Dept 371 Inspection***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
254-371-000-703.000 Salaries & Wages	19,528	2,335	0	0	0	0
254-371-000-708.000 Unemployment	1	0	0	0	0	0
254-371-000-709.000 Employers FICA	1,539	169	0	0	0	0
254-371-000-715.000 Pension-General	2,600	235	0	0	0	0
254-371-000-716.000 Pension-MERS DC	12	0	0	0	0	0
254-371-000-718.000 Health Insurance	5,418	607	0	0	0	0
254-371-000-723.000 Health Ins.-MERS HSA	12	0	0	0	0	0
254-371-000-724.000 Workers Compensation	32	3	0	0	0	0
254-371-000-725.000 Other Fringe Benefits	117	12	0	0	0	0
	29,259	3,361	0	0	0	0
<b>Material and Supplies:</b>						
254-371-000-752.000 Office Supplies	100	30	0	0	0	0
	100	30	0	0	0	0
<b>Contractual And Other:</b>						
254-371-000-818.000 Contractual Services	122,208	74,760	85,000	85,000	85,000	85,000
254-371-000-818.004 Building Demolitions	1,150,730	0	0	0	0	0
254-371-000-822.001 John George Home	32,250	1,500	0	0	0	0
254-371-000-900.000 Printing & Publishing	333	0	0	0	0	0
254-371-000-959.000 Property Taxes	55,478	346	0	0	0	0
254-371-000-963.000 Miscellaneous	173	0	0	0	0	0
	1,361,172	76,606	85,000	85,000	85,000	85,000
<b>Capital Outlay:</b>						
254-371-000-971.000 Land Acquisition	172,554	0	0	0	0	0
	172,554	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,563,085</b>	<b>79,997</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>

## (257) 2017 Blight Elimination Grant Fund

**PURPOSE** - This Fund is used to account for the expenditures related to the \$ 250,000 Blight Grant from the Michigan State Housing Development Authority (MSHDA).

**CHARACTER** - This Fund is used to account for the receipts and expenditures of the Blight Grant which will be used to eliminate blight through the acquisition and demolition of vacant properties within the identified target area with the goal of initiating or triggering private investment and development, supporting current investment and development, promoting public safety and stabilizing and increasing the property values of the project area.

**AUTHORITY** - This Fund was established initially with the first expenditures made in advance of this grant, as authorized by MSHDA, in August, 2017.

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 257 2017 Blight Elimination Grant Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	0	73,370	129,718	635,795	0	0
Expenditures	0	73,370	129,718	635,795	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 257 2017 Blight Elimination Grant Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
257-000-000-501.257 Fed. Grant-Blight Elim.	0	73,370	0	176,630	0	0
257-000-000-688.000 Miscellaneous	0	0	0	0	0	0
257-000-000-699.252 Contrib.-Bldg. Demo.Fd	0	0	129,718	459,165	0	0
<b>Total Revenues</b>	<b>0</b>	<b>73,370</b>	<b>129,718</b>	<b>635,795</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 257 2017 Blight Elimination Grant Fund***

***Dept 371 Inspection***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
257-371-000-703.000 Salaries & Wages	0	9,530	1,160	7,600	0	0
257-371-000-708.000 Unemployment	0	0	1	1	0	0
257-371-000-709.000 Employers FICA	0	230	90	590	0	0
257-371-000-715.000 Pension-General	0	320	115	750	0	0
257-371-000-718.000 Health Insurance	0	839	320	1,700	0	0
257-371-000-724.000 Workers Compensation	0	1	1	4	0	0
257-371-000-725.000 Other Fringe Benefits	0	17	21	50	0	0
	0	10,937	1,708	10,695	0	0
<b>Material And Supplies:</b>						
257-371-000-752.000 Office Supplies	0	33	0	100	0	0
	0	33	0	100	0	0
<b>Contractual And Other:</b>						
257-371-000-818.000 Contractual Services	0	13,964	0	125,000	0	0
257-371-000-818.004 Building Demolitions	0	0	92,130	500,000	0	0
257-371-000-822.001 John George Home	0	0	0	0	0	0
257-371-000-900.000 Printing & Publishing	0	0	0	0	0	0
257-371-000-959.000 Property Taxes	0	0	0	0	0	0
257-371-000-963.000 Miscellaneous	0	54	0	0	0	0
	0	14,018	92,130	625,000	0	0
<b>Capital Outlay:</b>						
257-371-000-971.000 Land Acquisition	0	48,382	35,880	0	0	0
	0	48,382	35,880	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>73,370</b>	<b>129,718</b>	<b>635,795</b>	<b>0</b>	<b>0</b>

## (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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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*Fund 265 Drug Law Enforcement Fund*

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	18,022	17,510	15,600	30,680	15,700	<b>15,700</b>
Expenditures	22,857	14,357	14,671	18,779	22,934	<b>22,934</b>
Excess of Revenues Over (Under) Expenditures	(4,835)	3,153	929	11,901	(7,234)	<b>(7,234)</b>
Fund Balance - Beginning of Year	17,809	12,974	16,127	16,127	28,028	<b>28,028</b>
<b>Fund Balance - End of Year</b>	<b>12,974</b>	<b>16,127</b>	<b>17,056</b>	<b>28,028</b>	<b>20,794</b>	<b>20,794</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 265 Drug Law Enforcement Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
265-000-000-642.265 Sale Of Property	150	3,111	500	500	500	<b>500</b>
265-000-000-664.000 Interest	37	68	100	180	200	<b>200</b>
265-000-000-688.000 Miscellaneous	16,470	14,331	15,000	30,000	15,000	<b>15,000</b>
265-000-000-699.277 Contrib.-LAWNET Grant Fd	1,365	0	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>18,022</b>	<b>17,510</b>	<b>15,600</b>	<b>30,680</b>	<b>15,700</b>	<b>15,700</b>

**Expenditure Detail**

***Fund 265 Drug Law Enforcement Fund***  
***Dept 333 Drug Enforcement***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
265-333-000-709.000 Employers FICA	137	106	110	115	120	<b>120</b>
265-333-000-713.000 Overtime	9,478	7,327	7,200	7,875	8,027	<b>8,027</b>
265-333-000-715.734 Pension - Police/Fire 345	6,459	6,096	6,336	7,001	8,615	<b>8,615</b>
265-333-000-724.000 Workers Compensation	95	73	75	115	122	<b>122</b>
	<b>16,169</b>	<b>13,602</b>	<b>13,721</b>	<b>15,106</b>	<b>16,884</b>	<b>16,884</b>
<b>Material And Supplies:</b>						
265-333-000-770.000 Miscellaneous Supplies	1,184	0	100	225	200	<b>200</b>
265-333-000-777.000 Narcotic Tracking Dog	4,588	703	750	750	750	<b>750</b>
	<b>5,772</b>	<b>703</b>	<b>850</b>	<b>975</b>	<b>950</b>	<b>950</b>
<b>Contractual And Other:</b>						
265-333-000-812.000 Special Investigations	0	7	0	0	0	<b>0</b>
265-333-000-830.000 Medical Services	901	0	0	0	0	<b>0</b>
265-333-000-955.000 Forfeiture Sale Expense	15	45	100	100	100	<b>100</b>
265-333-000-985.000 Machinery & Equipment	0	0	0	2,598	5,000	<b>5,000</b>
	<b>916</b>	<b>52</b>	<b>100</b>	<b>2,698</b>	<b>5,100</b>	<b>5,100</b>
<b>Total Expenditures</b>	<b>22,857</b>	<b>14,357</b>	<b>14,671</b>	<b>18,779</b>	<b>22,934</b>	<b>22,934</b>

## (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 initial grant was awarded to the City on May 25, 2012 in the amount of \$ 1,875,156 and expired on August 20, 2014., however, the grant was extended subsequently until grant funds were eventually exhausted. A second SAFER Grant was awarded for the period 2/11/17 through 2/10/19 in the amount of \$ 1,673,558.



### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 272 SAFER Grant Fund*

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	266,114	650,675	786,541	541,916	214,853	<b>214,853</b>
Expenditures	266,114	650,675	786,541	541,916	214,853	<b>214,853</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 272 SAFER Grant Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
272-000-000-501.004 Federal Grant - FEMA	266,114	650,675	786,541	541,916	214,853	<b>214,853</b>
<b>Total Revenues</b>	<b>266,114</b>	<b>650,675</b>	<b>786,541</b>	<b>541,916</b>	<b>214,853</b>	<b>214,853</b>

**Expenditure Detail**

***Fund 272 SAFER Grant Fund***  
***Dept 340 Fire Suppression***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
272-340-000-703.000 Salaries and Wages	140,567	341,686	410,907	289,677	117,853	<b>117,853</b>
272-340-000-708.000 Unemployment	52	67	73	54	54	<b>54</b>
272-340-000-709.000 Employers FICA	1,863	4,466	5,342	4,199	1,866	<b>1,866</b>
272-340-000-713.000 Overtime	0	0	0	0	0	<b>0</b>
272-340-000-715.734 Pension-Police/Fire 345	60,445	146,926	176,690	124,504	55,243	<b>55,243</b>
272-340-000-716.000 Pension-MERS DC	3,837	9,239	11,051	8,691	3,856	<b>3,856</b>
272-340-000-718.000 Health Insurance	44,544	108,771	134,557	84,337	23,879	<b>23,879</b>
272-340-000-723.000 Health Ins.-MERS HSA	9,001	24,690	29,817	19,731	8,307	<b>8,307</b>
272-340-000-724.000 Workers Compensation	2,644	5,649	7,947	3,766	1,671	<b>1,671</b>
272-340-000-725.000 Other Fringe Benefits	3,161	9,181	10,157	6,957	2,124	<b>2,124</b>
	<b>266,114</b>	<b>650,675</b>	<b>786,541</b>	<b>541,916</b>	<b>214,853</b>	<b>214,853</b>
<b>Total Expenditures</b>	<b>266,114</b>	<b>650,675</b>	<b>786,541</b>	<b>541,916</b>	<b>214,853</b>	<b>214,853</b>

## (275) 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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 275 Byrne JAG Grant Fund*

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Revenues:</b>						
2014/15 Byrne JAG Grant	1,994	0	0	0	0	0
2016/17 Byrne JAG Grant	35,801	0	0	0	0	0
2017/18 Byrne JAG Grant	0	0	0	41,067	0	0
2018/19 Byrne JAG Grant	0	0	0	14,834	30,070	30,070
	37,795	0	0	55,901	30,070	30,070
<b>Expenditures:</b>						
2014/15 Byrne JAG Grant	1,994	0	0	0	0	0
2016/17 Byrne JAG Grant	35,801	0	0	0	0	0
2017/18 Byrne JAG Grant	0	0	0	41,067	0	0
2018/19 Byrne JAG Grant	0	0	0	14,834	30,070	30,070
	37,795	0	0	55,901	30,070	30,070
<b>Excess of Revenues Over (Under)</b>						
<b>Expenditures</b>	0	0	0	0	0	0
<b>Fund Balance - Beginning of Year</b>	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	0	0	0	0	0	0

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

*Fund 275 Byrne JAG Grant Fund*  
*Dept 305 Byrne JAG Grant*  
*Sub. Act. 215 2014/15 Byrne Grants*

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
275-329-215-501.000 Federal Grant	1,994	0	0	0	0	0
<b>Total Revenues</b>	<b>1,994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

*Fund 275 Byrne JAG Grant Fund*  
*Dept 305 Byrne JAG Grant*  
*Sub. Act. 215 2014/15 Byrne Grants*

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Capital Outlay:</b>						
275-329-215-981.000 Vehicles	0	0	0	0	0	0
275-329-215-985.000 Machinery & Equipment	1,994	0	0	0	0	0
	1,994	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 275 Byrne JAG Grant Fund***  
***Dept 305 Byrne JAG Grant***  
***Sub. Act. 217 2016/17 Byrne Grants***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
275-329-217-501.000 Federal Grant	35,801	0	0	0	0	0
<b>Total Revenues</b>	<b>35,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 275 Byrne JAG Grant Fund***  
***Dept 305 Byrne JAG Grant***  
***Sub. Act. 217 2016/17 Byrne Grants***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other:</b>						
275-329-217-913.000 Travel	255	0	0	0	0	0
275-329-217-931.001 Equipment Maintenance	9,014	0	0	0	0	0
275-329-217-910.000 Education & Training	6,000	0	0	0	0	0
	15,269	0	0	0	0	0
<b>Capital Outlay:</b>						
275-329-217-977.001 Equipment-County	10,532	0	0	0	0	0
275-329-217-985.000 Machinery & Equipment	10,000	0	0	0	0	0
	20,532	0	0	0	0	0
<b>Total Expenditures</b>	<b>35,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

*Fund 275 Byrne JAG Grant Fund*  
*Dept 305 Byrne JAG Grant*  
*Sub. Act. 218 2017/18 Byrne Grants*

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
275-329-218-501.000 Federal Grant	0	0	0	41,067	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,067</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

*Fund 275 Byrne JAG Grant Fund*  
*Dept 305 Byrne JAG Grant*  
*Sub. Act. 218 2017/18 Byrne Grants*

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Capital Outlay:</b>						
275-329-218-977.001 Equipment-County	0	0	0	12,352	0	0
275-329-218-985.000 Machinery & Equipment	0	0	0	28,715	0	0
	0	0	0	41,067	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,067</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

*Fund 275 Byrne JAG Grant Fund*  
*Dept 305 Byrne JAG Grant*  
*Sub. Act. 219 2018/19 Byrne Grants*

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
275-329-219-501.000 Federal Grant	0	0	0	14,834	30,070	30,070
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,834</b>	<b>30,070</b>	<b>30,070</b>

**Expenditure Detail**

*Fund 275 Byrne JAG Grant Fund*  
*Dept 305 Byrne JAG Grant*  
*Sub. Act. 219 2018/19 Byrne Grants*

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Capital Outlay:</b>						
275-329-219-977.001 Equipment-County	0	0	0	14,834	0	0
275-329-219-985.000 Machinery & Equipment	0	0	0	0	30,070	30,070
	0	0	0	14,834	30,070	30,070
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,834</b>	<b>30,070</b>	<b>30,070</b>

## (277) 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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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**Fund 277 LAWNET Grant Fund**

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Revenues:</b>						
2014/15 LAWNET Grant	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Expenditures:</b>						
2014/15 LAWNET Grant	1,365	0	0	0	0	0
	1,365	0	0	0	0	0
<b>Excess of Revenues Over (Under)</b>						
<b>Expenditures</b>	(1,365)	0	0	0	0	0
<b>Fund Balance - Beginning of Year</b>	1,365	0	0	0	0	0
<b>Fund Balance - End of Year</b>	0	0	0	0	0	0

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 277 LАWNET Grant Fund***  
***Dept 333 Drug Enforcement***  
***Sub. Act. 215 2014/15 LAWNET Grant***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
277-333-215-501.000 Federal Grant	0	0	0	0	0	0
277-333-215-699.265 Cont.-Drug Law Enf. Fd.	0	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 277 LАWNET Grant Fund***  
***Dept 333 Drug Enforcement***  
***Sub. Act. 215 2014/15 LAWNET Grant***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual and Other:</b>						
277-333-215-995.265 Contrib - Drug Law Enf.Fd.	1,365	0	0	0	0	0
	1,365	0	0	0	0	0
<b>2014/15 LAWNET Grant</b>	<b>1,365</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (282) Lead Hazard Control Grant Fund

**PURPOSE** - This fund is used to account for the expenditure of a \$ 2.5 million Lead-Based Paint Hazard Control Grant and supplemental \$ 400,000 Healthy Homes Initiative Grant from the Department of Housing and Urban Development Office of Lead Hazard Control and Healthy Homes.

**CHARACTER** - The Neighborhood & Economic Operations (NEO) Department will oversee the administration of this Grant. The Grant will be used to remove lead-based paint from aging homes and rental units whose occupants meet the qualifications of the Grant.

**AUTHORITY** - This Fund was established to facilitate the associated Grant reporting requirements. Authorization to apply for the Grant was approved by the City Council on February 21, 2017.

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 282 Lead Hazard Control Grant Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	0	62,948	1,821,327	288,955	2,548,097	<b>2,548,097</b>
Expenditures	0	62,948	1,821,327	288,955	2,548,097	<b>2,548,097</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 282 Lead Hazard Control Grant Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
282-000-000-502.287 Fed Grant-HUD-LBPHC	0	62,948	1,551,327	273,955	2,163,097	<b>2,163,097</b>
282-000-000-502.282 Fed Grant-Healthy Homes	0	0	270,000	15,000	385,000	<b>385,000</b>
<b>Total Revenues</b>	<b>0</b>	<b>62,948</b>	<b>1,821,327</b>	<b>288,955</b>	<b>2,548,097</b>	<b>2,548,097</b>

***Fund 282 Lead Hazard Control Grant Fund***  
***Dept 282 Lead Hazard Grant***

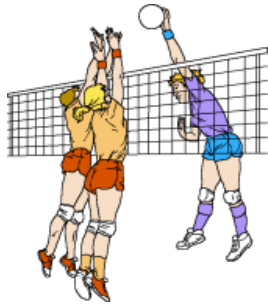
<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
282-258-000-703.000 Salaries and Wages	0	27,293	136,173	75,000	272,325	<b>272,325</b>
282-258-000-708.000 Unemployment	0	6	9	5	10	<b>10</b>
282-258-000-709.000 Employers FICA	0	3,288	10,442	6,500	10,000	<b>10,000</b>
282-258-000-715.000 Pension-General	0	2,547	8,151	6,000	10,000	<b>10,000</b>
282-258-000-716.000 Pension-MERS DC	0	749	2,388	1,500	3,000	<b>3,000</b>
282-258-000-718.000 Health Insurance	0	7,559	27,003	16,500	25,000	<b>25,000</b>
282-258-000-723.000 Health Ins.-MERS HSA	0	768	2,036	1,200	2,000	<b>2,000</b>
282-258-000-724.000 Workers Compensation	0	77	257	150	500	<b>500</b>
282-258-000-725.000 Other Fringe Benefits	0	240	2,183	500	46,098	<b>46,098</b>
	0	42,527	188,642	107,355	368,933	<b>368,933</b>
<b>Material And Supplies:</b>						
282-258-000-752.000 Office Supplies	0	611	5,328	1,500	5,217	<b>5,217</b>
282-258-000-761.000 Program Supplies	0	0	19,000	1,500	22,697	<b>22,697</b>
	0	611	24,328	3,000	27,914	<b>27,914</b>
<b>Contractual And Other:</b>						
282-258-000-818.000 Contractual Services	0	91	40,350	2,500	52,759	<b>52,759</b>
282-258-000-818.283 Cont. Serv.-HH Assess	0	0	26,500	5,000	31,500	<b>31,500</b>
282-258-000-818.284 Cont. Serv.-HHI Remediator	0	0	243,500	10,000	353,500	<b>353,500</b>
282-258-000-818.288 Cont. Serv.-Relocation	0	0	139,000	5,000	199,000	<b>199,000</b>
282-258-000-818.292 Cont. Serv.-Rental Rehab	0	0	950,000	100,000	1,250,000	<b>1,250,000</b>
282-258-000-818.293 Cont. Serv.-Homeowner	0	0	120,000	30,000	140,000	<b>140,000</b>
282-258-000-818.294 Cont. Serv.-Risk Assess.	0	0	60,000	10,000	80,000	<b>80,000</b>
282-258-000-853.000 Telephone	0	55	3,684	100	5,029	<b>5,029</b>
282-258-000-900.000 Printing & Publishing	0	1,303	0	3,500	0	<b>0</b>
282-258-000-910.000 Education & Training	0	5,075	10,000	7,500	17,425	<b>17,425</b>
282-258-000-913.000 Travel	0	13,286	15,323	5,000	12,037	<b>12,037</b>
	0	19,810	1,608,357	178,600	2,141,250	<b>2,141,250</b>
<b>Contractual and Other:</b>						
282-258-000-985.000 Machinery & Equipment	0	0	0	0	10,000	<b>10,000</b>
	0	0	0	0	10,000	<b>10,000</b>
<b>Total Expenditures</b>	<b>0</b>	<b>62,948</b>	<b>1,821,327</b>	<b>288,955</b>	<b>2,548,097</b>	<b>2,548,097</b>

## (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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

***Fund 296 Recreation Activity Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	257,839	256,195	254,943	245,833	245,833	<b>245,833</b>
Expenditures	215,263	240,453	250,220	243,867	243,867	<b>243,867</b>
Excess of Revenues Over (Under) Expenditures	42,576	15,742	4,723	1,966	1,966	<b>1,966</b>
Fund Balance - Beginning of Year	192,993	235,569	251,311	251,311	253,277	<b>253,277</b>
<b>Fund Balance - End of Year</b>	<b>235,569</b>	<b>251,311</b>	<b>256,034</b>	<b>253,277</b>	<b>255,243</b>	<b>255,243</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Parks &amp; Recreation-Fee Programs</i>					
<i>Fund-Activity: 296-756</i>					
PT		Part Time - Recreation		*	<b>78,397</b>

\* Includes Approximately 75 Positions On A Temporary Or Per Diem Basis (Instructors, Referees, Umpires,Etc....)

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

**Fund 296 Recreation Activity Fund**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
296-000-000-645.002 Charg/Serv.-Softball	47,628	42,037	47,000	42,037	42,037	<b>42,037</b>
296-000-000-645.003 Charg/Serv.-Volleyball	0	0	0	0	0	<b>0</b>
296-000-000-645.004 Charg/Serv.-Basketball	450	1,343	1,343	1,343	1,343	<b>1,343</b>
296-000-000-645.005 Charg/Serv.-Other	105,588	120,971	106,000	110,000	110,000	<b>110,000</b>
296-000-000-645.006 Charg/Serv.-Sr.Cit.Travel	103,495	90,391	100,000	91,000	91,000	<b>91,000</b>
296-000-000-664.000 Interest	678	1,453	600	1,453	1,453	<b>1,453</b>
<b>Total Revenues</b>	<b>257,839</b>	<b>256,195</b>	<b>254,943</b>	<b>245,833</b>	<b>245,833</b>	<b>245,833</b>

**Fund 296 Recreation Activity Fund**  
**Dept 756 Fee Programs**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
296-756-000-703.000 Salaries & Wages	0	0	0	0	0	<b>0</b>
296-756-000-707.000 Wages-Temporary	55,923	64,899	78,397	78,397	78,397	<b>78,397</b>
296-756-000-708.000 Umemployment Comp.	533	31	200	50	50	<b>50</b>
296-756-000-709.000 Employers FICA	4,232	4,946	6,120	6,120	6,120	<b>6,120</b>
296-756-000-724.000 Workers Compensation	1,273	1,101	2,954	2,000	2,000	<b>2,000</b>
	<b>61,961</b>	<b>70,977</b>	<b>87,671</b>	<b>86,567</b>	<b>86,567</b>	<b>86,567</b>
<b>Material And Supplies:</b>						
296-756-000-752.000 Office Supplies	363	0	100	0	0	<b>0</b>
296-756-000-761.000 Program Supplies	47,428	54,868	60,000	50,000	50,000	<b>50,000</b>
	<b>47,791</b>	<b>54,868</b>	<b>60,100</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Contractual And Other:</b>						
296-756-000-818.000 Contractual Services	0	0	1,000	0	0	<b>0</b>
296-756-000-861.000 Auto Allowance	1,924	1,445	1,200	1,500	1,500	<b>1,500</b>
296-756-000-900.000 Printing & Publishing	6,632	0	2,500	10,000	10,000	<b>10,000</b>
296-756-000-913.001 Travel-Senior Citizens	86,292	105,085	86,000	86,000	86,000	<b>86,000</b>
296-756-000-915.000 Memberships And Dues	700	0	800	800	800	<b>800</b>
296-756-000-961.101 Admin.-General Fund	9,931	8,078	10,949	9,000	9,000	<b>9,000</b>
296-756-000-963.000 Miscellaneous	32	0	0	0	0	<b>0</b>
	<b>105,511</b>	<b>114,608</b>	<b>102,449</b>	<b>107,300</b>	<b>107,300</b>	<b>107,300</b>
<b>Total Expenditures</b>	<b>215,263</b>	<b>240,453</b>	<b>250,220</b>	<b>243,867</b>	<b>243,867</b>	<b>243,867</b>

## (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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 297 JPS Recreation Millage Program Fund*

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	581,433	575,012	570,030	570,200	570,200	<b>570,200</b>
Expenditures	554,172	547,813	569,130	569,130	569,014	<b>569,014</b>
Excess of Revenues Over (Under) Expenditures	27,261	27,199	900	1,070	1,186	<b>1,186</b>
Fund Balance - Beginning of Year	32,333	59,594	86,793	86,793	87,863	<b>87,863</b>
<b>Fund Balance - End of Year</b>	<b>59,594</b>	<b>86,793</b>	<b>87,693</b>	<b>87,863</b>	<b>89,049</b>	<b>89,049</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: JPS Recreation Millage Programs</i>				
<i>Fund-Activity: 297-757</i>				
PT	Part Time - Recreation		150	<b>219,199</b>
			<b>150</b>	
	Add: Assistant Director 50% from # 101-752			<b>46,061</b>
	Senior Services Coordinator 75% from # 101-752			<b>50,461</b>
	<b>Activity Total</b>			<b>315,721</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

**Fund 297 JPS Recreation Millage Program Fund**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
297-000-000-587.000 Cont.- JPS Recreation	581,399	574,750	570,000	570,000	570,000	570,000
297-000-000-664.000 Interest	34	262	30	200	200	200
<b>Total Revenues</b>	<b>581,433</b>	<b>575,012</b>	<b>570,030</b>	<b>570,200</b>	<b>570,200</b>	<b>570,200</b>

**Expenditure Detail**

**Fund 297 JPS Recreation Millage Program Fund**

**Dept 757 JPS Recreation Millage Programs**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
297-757-000-702.000 Wages-Temporary	259,561	238,292	219,199	219,199	219,199	219,199
297-757-000-703.000 Salaries & Wages	52,553	92,962	94,206	94,206	96,522	96,522
297-757-000-708.000 Unemployment	1,480	90	888	100	100	100
297-757-000-709.000 Employers FICA	24,963	24,622	27,318	27,138	24,154	24,154
297-757-000-715.000 Pension-General	10,487	9,502	9,440	9,467	12,061	12,061
297-757-000-716.000 Pension-MERS DC	-13	94	0	0	0	0
297-757-000-718.000 Health Insurance	24,506	26,229	29,297	27,297	22,835	22,835
297-757-000-719.005 Health Ins.-MERS HSA	809	93	2,188	0	0	0
297-757-000-724.000 Workers Compensation	7,853	5,865	6,873	6,873	9,977	9,977
297-757-000-725.000 Other Fringe Benefits	1,684	2,085	1,421	1,421	1,816	1,816
	<b>383,883</b>	<b>399,834</b>	<b>390,830</b>	<b>385,701</b>	<b>386,664</b>	<b>386,664</b>
<b>Material and Supplies:</b>						
297-757-000-761.000 Program Supplies	3,783	493	500	500	450	450
297-757-000-752.000 Office Supplies	0	3,077	0	200	200	200
297-757-000-761.018 Prog. Supplies-Enrichment	57,437	47,225	55,000	55,129	55,000	55,000
297-757-000-761.019 Prog. Supplies-Athletic Prog.	52,967	48,362	64,000	66,000	64,000	64,000
297-757-000-761.020 Prog. Supplies-Spec. Events	30,593	28,622	26,800	26,000	27,000	27,000
	<b>144,780</b>	<b>127,779</b>	<b>146,300</b>	<b>147,829</b>	<b>146,650</b>	<b>146,650</b>
<b>Contractual and Other:</b>						
297-757-000-818.000 Contractual Services	9,387	994	1,000	2,000	2,000	2,000
297-757-000-861.000 Auto Allow.(Staff Mileage)	1,172	1,525	2,000	1,600	1,700	1,700
297-757-000-900.000 Printing & Publishing	14,185	17,364	13,000	15,000	15,000	15,000
297-757-000-901.000 Building Rental/Lease	0	0	15,000	15,000	15,000	15,000
297-757-000-910.000 Education & Training	765	317	1,000	2,000	2,000	2,000
297-757-000-924.000 Utilities	0	0	0	0	0	0
	<b>25,509</b>	<b>20,200</b>	<b>32,000</b>	<b>35,600</b>	<b>35,700</b>	<b>35,700</b>
<b>JPS Recreation Millage Programs</b>	<b>554,172</b>	<b>547,813</b>	<b>569,130</b>	<b>569,130</b>	<b>569,014</b>	<b>569,014</b>

## (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 received.

**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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 298 2008 Brownfield Revolving Loan Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	0	3,145	0	0	0	0
Expenditures	0	3,145	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 298 2008 Brownfield Revolving Loan Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
298-000-000-501.435 Fed. Grant-EPA Haz. Substai	0	1,573	0	0	0	0
298-000-000-501.436 Fed. Grant-EPA Petroleum	0	1,572	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>3,145</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 298 2008 Brownfield Revolving Loan Fund***

***Dept 335 Hazardous Substances Grant***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other:</b>						
298-435-000-820.000 Consultant Services	0	2,201	0	0	0	0
	0	2,201	0	0	0	0
<b>Total Hazardous Substances Grant</b>	<b>0</b>	<b>2,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

***Fund 298 2008 Brownfield Revolving Loan Fund***

***Dept 336 Petroleum Grant***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other:</b>						
298-336-000-817.000 Consultant Services	0	944	0	0	0	0
	0	944	0	0	0	0
<b>Total Petroleum Grant</b>	<b>0</b>	<b>944</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>3,145</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **Debt Service Funds**

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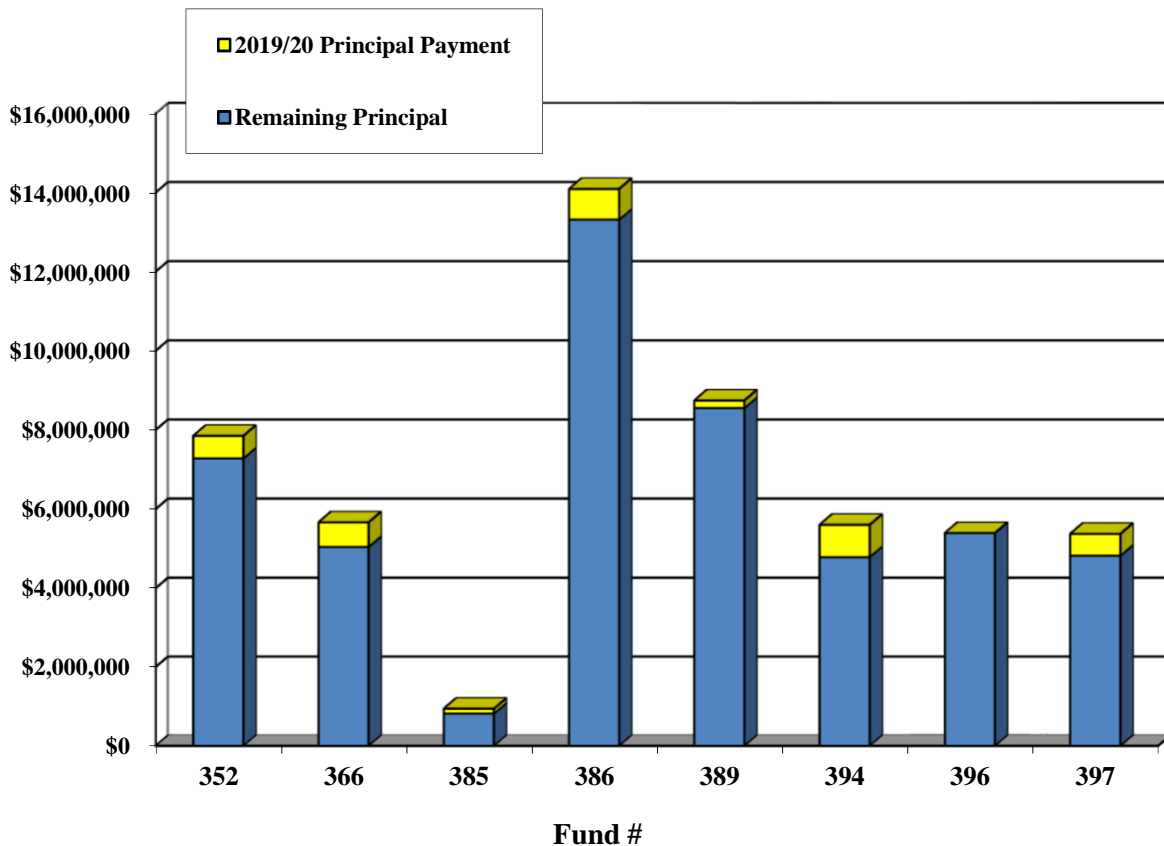
**Debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the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

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**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Debt Service Funds**  
**Debt Summary**

Fund Debt Service Fund Name	Date Issued	Final Maturity	Issue Amount	Principal Outstanding 6/30/2019	FY 2019/20		
					Principal	Interest	
352 2017 Michigan Trans. Fund	06/27/17	06/01/31	\$ 8,970,000	\$ 7,850,000	\$ 570,000	\$ 189,185	
366 2013 City Hall Refunding	02/05/13	05/01/27	8,275,000	5,665,000	620,000	182,550	
385 2016 Capital Improvement	4/20/2016	10/1/2025	1,300,000	942,000	125,000	15,863	
386 2018 Capital Improvement	6/28/2018	6/1/2033	14,890,000	14,090,000	775,000	656,875	
394 2001 DDA TIF	03/27/01	06/01/26	17,998,578	5,602,312	815,453	1,514,547	
396 2011 DDA TIF Refunding	09/28/11	06/01/30	5,395,000	5,395,000	-	246,825	
389 2017 BRA TIF Refunding	04/26/17	06/01/30	9,080,000	8,745,000	190,000	230,868	
397 2012 BRA TIF Refunding	03/14/12	06/01/31	7,630,000	5,375,000	550,000	203,569	
<b>Debt Service Fund Totals</b>				<b>\$ 73,538,578</b>	<b>\$ 53,664,312</b>	<b>\$ 3,645,453</b>	<b>\$ 3,240,282</b>



## (352) 2017 Michigan Transportation Fund Bonds Debt Service Fund

**PURPOSE** - This Fund is used to account for the payment of interest and principal on the \$ 9.09 million City of Jackson 2017 Michigan Transportation Fund Bonds, which are dated June 27, 2017. These Bonds were issued to provide funds to pay the cost of various street improvements, including certain special assessments, and paying the costs incidental to the issuance of the Bonds.

**CHARACTER** - Pursuant to the Bond Resolution, the Bonds are to be paid from state-collected taxes returned to the City, pursuant to law, as well as collections on certain special assessments levied to finance street improvements. As additional security, the City had pledged its limited tax full faith and credit.

**AUTHORITY** - The 2017 Michigan Transportation Fund Bonds were issued under the provisions of Act 175, Public Acts of Michigan, 1952, to finance improvements in accordance with the purposes enumerated in Act 51, Public Acts of Michigan, 1951, and were authorized by Resolution of the City Council adopted April 11, 2017.

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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#### *Fund 352 2017 Michigan Transportation Fund Bonds Debt Service Fund*

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	0	760,564	763,431	762,681	759,185	<b>759,185</b>
Expenditures	0	760,564	763,431	762,681	759,185	<b>759,185</b>
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 352 2017 Michigan Transportation Fund Bonds Debt Service Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
352-000-000-699.202 Cont.-Major Street Fund	0	588,626	563,431	534,995	559,185	<b>559,185</b>
352-000-000-699.895 Cont.-Special Assmt. Fund	0	171,938	200,000	227,686	200,000	<b>200,000</b>
<b>Total Revenues</b>	<b>0</b>	<b>760,564</b>	<b>763,431</b>	<b>762,681</b>	<b>759,185</b>	<b>759,185</b>

**Expenditure Detail**

***Fund 352 2017 Michigan Transportation Fund Bonds Debt Service Fund***  
***Dept 906 Debt Service***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Debt Service :</b>						
352-906-000-991.000 Principal	0	560,000	560,000	560,000	570,000	<b>570,000</b>
352-906-000-992.000 Interest	0	200,564	202,681	202,681	189,185	<b>189,185</b>
352-906-000-993.000 Paying Agent Fees	0	0	750	0	0	<b>0</b>
	0	760,564	763,431	762,681	759,185	<b>759,185</b>
<b>Total Expenditures</b>	<b>0</b>	<b>760,564</b>	<b>763,431</b>	<b>762,681</b>	<b>759,185</b>	<b>759,185</b>

## (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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 366 2013 City Hall Refunding Debt Service Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	720,097	779,429	787,000	784,300	808,300	<b>808,300</b>
Expenditures	703,600	805,800	812,800	811,300	808,300	<b>808,300</b>
Excess of Revenues Over (Under) Expenses	16,497	(26,371)	(25,800)	(27,000)	0	<b>0</b>
Fund Balance - Beginning of Year	52,550	69,047	42,676	42,676	15,676	<b>15,676</b>
<b>Fund Balance - End of Year</b>	<b>69,047</b>	<b>42,676</b>	<b>16,876</b>	<b>15,676</b>	<b>15,676</b>	<b>15,676</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 366 2013 City Hall Refunding Debt Service Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
366-000-000-402.000 Property Taxes	688,072	735,793	745,000	741,000	765,000	<b>765,000</b>
366-000-000-432.000 Payments in Lieu of Tax	2,986	3,648	3,000	3,600	3,600	<b>3,600</b>
366-000-000-441.000 Local Comm Stab Share Tax	28,492	38,644	38,700	38,700	38,700	<b>38,700</b>
366-000-000-664.000 Interest	547	1,344	300	1,000	1,000	<b>1,000</b>
<b>Total Revenues</b>	<b>720,097</b>	<b>779,429</b>	<b>787,000</b>	<b>784,300</b>	<b>808,300</b>	<b>808,300</b>

**Expenditure Detail**

***Fund 366 2013 City Hall Refunding Debt Service Fund***  
***Dept 906 Debt Service***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual &amp; Other:</b>						
366-906-000-818.000 Contractual Service	0	1,000	0	-1,000	0	<b>0</b>
366-906-000-962.000 Uncollect. Accts-MTT Ref.	0	0	5,500	5,500	5,500	<b>5,500</b>
	<b>0</b>	<b>1,000</b>	<b>5,500</b>	<b>4,500</b>	<b>5,500</b>	<b>5,500</b>
<b>Debt Service :</b>						
366-906-000-991.000 Principal	460,000	575,000	600,000	600,000	620,000	<b>620,000</b>
366-906-000-992.000 Interest	243,350	229,550	206,550	206,550	182,550	<b>182,550</b>
366-906-000-993.000 Paying Agent Fees	250	250	750	250	250	<b>250</b>
	<b>703,600</b>	<b>804,800</b>	<b>807,300</b>	<b>806,800</b>	<b>802,800</b>	<b>802,800</b>
<b>Total Expenditures</b>	<b>703,600</b>	<b>805,800</b>	<b>812,800</b>	<b>811,300</b>	<b>808,300</b>	<b>808,300</b>

## (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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 368 Building Authority Debt Service Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	52,181	54,688	50,367	48,367	0	0
Expenditures	52,181	55,063	51,688	51,313	0	0
Excess of Revenues Over (Under) Expenses	0	(375)	(1,321)	(2,946)	0	0
Fund Balance - Beginning of Year	3,321	3,321	2,946	2,946	0	0
<b>Fund Balance - End of Year</b>	<b>3,321</b>	<b>2,946</b>	<b>1,625</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 368 Building Authority Debt Service Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
368-000-000-667.000 Rents & Royalties	52,181	54,688	50,367	48,367	0	0
<b>Total Revenues</b>	<b>52,181</b>	<b>54,688</b>	<b>50,367</b>	<b>48,367</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 368 Building Authority Debt Service Fund***  
***Dept 906 Debt Service***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Debt Service :</b>						
368-906-000-991.000 Principal	45,000	50,000	50,000	50,000	0	0
368-906-000-992.000 Interest	6,431	3,938	1,313	1,313	0	0
368-906-000-993.000 Paying Agent Fees	750	1,125	375	0	0	0
	52,181	55,063	51,688	51,313	0	0
<b>Total Expenditures</b>	<b>52,181</b>	<b>55,063</b>	<b>51,688</b>	<b>51,313</b>	<b>0</b>	<b>0</b>

## (385) 2016 Capital Improvement Bonds Debt Service Fund

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

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

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

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 385 2016 Capital Imp. Bonds Debt Service Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	135,388	137,492	139,316	139,316	140,863	<b>140,863</b>
Expenditures	135,388	137,492	139,316	139,316	140,863	<b>140,863</b>
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 385 2016 Capital Improvement Bonds Debt Service Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
385-000-000-699.245 Cont.-Public Imp. Fund	135,388	137,492	139,316	139,316	140,863	<b>140,863</b>
<b>Total Revenues</b>	<b>135,388</b>	<b>137,492</b>	<b>139,316</b>	<b>139,316</b>	<b>140,863</b>	<b>140,863</b>

**Expenditure Detail**

***Fund 385 2016 Capital Improvement Bonds Debt Service Fund***  
***Dept 906 Debt Service***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Debt Service :</b>						
385-906-000-991.000 Principal	117,000	119,000	122,000	122,000	125,000	<b>125,000</b>
385-906-000-992.000 Interest	18,388	18,492	17,316	17,316	15,863	<b>15,863</b>
385-906-000-993.000 Paying Agent Fees	0	0	0	0	0	<b>0</b>
	<b>135,388</b>	<b>137,492</b>	<b>139,316</b>	<b>139,316</b>	<b>140,863</b>	<b>140,863</b>
<b>Total Expenditures</b>	<b>135,388</b>	<b>137,492</b>	<b>139,316</b>	<b>139,316</b>	<b>140,863</b>	<b>140,863</b>

## (386) 2018 Capital Improvement Bonds Debt Service Fund

**PURPOSE** - This Fund is used to account for the payment of interest and principal on the \$ 14.89 million City of Jackson 2018 Capital Improvement Bonds, which were issued June 28, 2018. These Bonds were issued to finance various water, wastewater, parking, road, and City Hall improvements as well as acquiring certain fire apparatus, and to pay the costs associated with the issuance of the Bonds.

**CHARACTER** - The Bonds debt service requirements will be met with appropriation transfers from those funds that will utilize the bond proceeds.

**AUTHORITY** - The Bonds are issued under the provisions of Act 34 of the Public Acts of Michigan of 2001, as amended, and a resolution of the City adopted on April 24, 2018. A Notice of Intent Resolution was adopted on April 11, 2017.

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 386 2018 Capital Imp. Bonds Debt Service Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	0	0	1,382,150	1,437,709	1,432,375	<b>1,432,375</b>
Expenditures	0	0	1,382,150	1,437,709	1,432,375	<b>1,432,375</b>
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 386 2018 Capital Improvement Bonds Debt Service Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
386-000-000-699.101 Cont.-General Fund	0	0	75,339	0	115,593	<b>115,593</b>
386-000-000-699.202 Cont.-Major St. Fund	0	0	100,000	102,221	101,842	<b>101,842</b>
386-000-000-699.203 Cont.-Local St. Fund	0	0	0	103,803	103,417	<b>103,417</b>
386-000-000-699.245 Cont.-Public Imp. Fund	0	0	100,000	191,215	74,914	<b>74,914</b>
386-000-000-699.514 Cont.-Auto Parking Fund	0	0	76,392	112,716	112,298	<b>112,298</b>
386-000-000-699.590 Cont.-Sewer Fund	0	0	251,358	239,379	238,490	<b>238,490</b>
386-000-000-699.591 Cont.-Water Fund	0	0	727,453	632,736	630,388	<b>630,388</b>
386-000-000-699.661 Cont.-Mtr. Pool & Gar. Fd.	0	0	51,608	55,639	55,433	<b>55,433</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>1,382,150</b>	<b>1,437,709</b>	<b>1,432,375</b>	<b>1,432,375</b>

**Expenditure Detail**

***Fund 386 2018 Capital Improvement Bonds Debt Service Fund***  
***Dept 906 Debt Service***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Debt Service :</b>						
386-906-000-991.000 Principal	0	0	886,400	800,000	775,000	<b>775,000</b>
386-906-000-992.000 Interest	0	0	495,000	637,209	656,875	<b>656,875</b>
386-906-000-993.000 Paying Agent Fees	0	0	750	500	500	<b>500</b>
	0	0	1,382,150	1,437,709	1,432,375	<b>1,432,375</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>1,382,150</b>	<b>1,437,709</b>	<b>1,432,375</b>	<b>1,432,375</b>

## (389) 2017 BRA TIF Refunding Debt Service Fund

**PURPOSE** - This Fund is used to account for the payment of interest and principal on \$ 9.08 million City of Jackson Brownfield Redevelopment Authority Tax Increment Refunding Bonds, Series 2017, dated 4/26/2017. These Bonds were issued for the purpose refunding the Authority's Tax Increment Bonds, Series 2007, dated 7/24/07 (the "Prior Bonds"), consisting of bonds maturing June 1, 2018 through June 1, 2030, 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 February 7, 2017.

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 389 2017 BRA TIF Refunding Debt Service Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	9,080,000	418,017	415,620	415,620	420,868	<b>420,868</b>
Expenditures	9,078,100	418,017	415,620	415,620	420,868	<b>420,868</b>
Excess of Revenues Over (Under) Expenses	1,900	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	1,900	1,900	1,900	1,900	<b>1,900</b>
<b>Fund Balance - End of Year</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 389 2017 BRA TIF Refunding Debt Service Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
389-000-000-696.000 Bond Proceeds	9,080,000	0	0	0	0	0
389-000-000-699.489 Cont. - BRA Fund	0	418,017	415,620	415,620	420,868	<b>420,868</b>
<b>Total Revenues</b>	<b>9,080,000</b>	<b>418,017</b>	<b>415,620</b>	<b>415,620</b>	<b>420,868</b>	<b>420,868</b>

**Expenditure Detail**

***Fund 389 2017 BRA TIF Refunding Debt Service Fund***  
***Dept 906 Debt Service***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual &amp; Other:</b>						
389-906-000-818.000 Contractual Services (Bonds)	83,100	0	0	0	0	0
389-906-000-963.364 Escrow Transfer	8,995,000	0	0	0	0	0
	9,078,100	0	0	0	0	0
<b>Debt Service :</b>						
389-906-000-991.000 Principal	0	155,000	180,000	180,000	190,000	<b>190,000</b>
389-906-000-992.000 Interest	0	263,017	235,620	235,620	230,868	<b>230,868</b>
389-906-000-993.000 Paying Agent Fees	0	0	0	0	0	0
	0	418,017	415,620	415,620	420,868	<b>420,868</b>
<b>Total Expenditures</b>	<b>9,078,100</b>	<b>418,017</b>	<b>415,620</b>	<b>415,620</b>	<b>420,868</b>	<b>420,868</b>

## (394) 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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 394 2001 DDA TIF Debt Service Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	1,960,795	2,080,750	2,201,500	2,200,750	2,330,750	<b>2,330,750</b>
Expenditures	1,960,795	2,080,750	2,201,500	2,200,750	2,330,750	<b>2,330,750</b>
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	637	637	637	637	637	<b>637</b>
<b>Fund Balance - End of Year</b>	<b>637</b>	<b>637</b>	<b>637</b>	<b>637</b>	<b>637</b>	<b>637</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 394 2001 DDA TIF Debt Service Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
394-000-000-699.494    Cont.-DDA Project Fund	1,960,795	2,080,750	2,201,500	2,200,750	2,330,750	<b>2,330,750</b>
<b>Total Revenues</b>	<b>1,960,795</b>	<b>2,080,750</b>	<b>2,201,500</b>	<b>2,200,750</b>	<b>2,330,750</b>	<b>2,330,750</b>

**Expenditure Detail**

***Fund 394 2001 DDA TIF Debt Service Fund***

***Dept 906 Debt Service***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Debt Service :</b>						
394-906-000-991.000    Principal	826,414	823,118	817,608	817,608	815,453	<b>815,453</b>
394-906-000-992.000    Interest	1,133,586	1,256,882	1,382,392	1,382,392	1,514,547	<b>1,514,547</b>
394-906-000-993.000    Paying Agent Fees	795	750	1,500	750	750	<b>750</b>
	<b>1,960,795</b>	<b>2,080,750</b>	<b>2,201,500</b>	<b>2,200,750</b>	<b>2,330,750</b>	<b>2,330,750</b>
<b>Total Expenditures</b>	<b>1,960,795</b>	<b>2,080,750</b>	<b>2,201,500</b>	<b>2,200,750</b>	<b>2,330,750</b>	<b>2,330,750</b>

## (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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 396 2011 DDA TIF Refunding Debt Service Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	247,575	247,575	248,325	247,575	247,575	<b>247,575</b>
Expenditures	247,575	247,575	248,325	247,575	247,575	<b>247,575</b>
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	431	431	431	431	431	<b>431</b>
<b>Fund Balance - End of Year</b>	<b>431</b>	<b>431</b>	<b>431</b>	<b>431</b>	<b>431</b>	<b>431</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 396 2011 DDA TIF Refunding Debt Service Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
396-000-000-699.494    Cont.-DDA Project Fund	247,575	247,575	248,325	247,575	247,575	247,575
<b>Total Revenues</b>	<b>247,575</b>	<b>247,575</b>	<b>248,325</b>	<b>247,575</b>	<b>247,575</b>	<b>247,575</b>

**Expenditure Detail**

***Fund 396 2011 DDA TIF Refunding Debt Service Fund***  
***Dept 906 Debt Service***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Debt Service:</b>						
396-906-000-991.000    Principal	0	0	0	0	0	0
396-906-000-992.000    Interest	246,825	246,825	246,825	246,825	246,825	246,825
396-906-000-993.000    Paying Agent Fees	750	750	1,500	750	750	750
<b>Total Expenditures</b>	<b>247,575</b>	<b>247,575</b>	<b>248,325</b>	<b>247,575</b>	<b>247,575</b>	<b>247,575</b>

## (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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 397 2012 BRA TIF Refunding Debt Service Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	699,341	713,619	739,919	739,919	754,319	<b>754,319</b>
Expenditures	696,969	713,619	739,919	739,919	754,319	<b>754,319</b>
Excess of Revenues Over (Under) Expenses	2,372	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	2,156	4,528	4,528	4,528	4,528	<b>4,528</b>
<b>Fund Balance - End of Year</b>	<b>4,528</b>	<b>4,528</b>	<b>4,528</b>	<b>4,528</b>	<b>4,528</b>	<b>4,528</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 397 2012 BRA TIF Refunding Debt Service Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
397-000-000-699.489    Cont. - BRA Fund	699,341	713,619	739,919	739,919	754,319	<b>754,319</b>
<b>Total Revenues</b>	<b>699,341</b>	<b>713,619</b>	<b>739,919</b>	<b>739,919</b>	<b>754,319</b>	<b>754,319</b>

**Expenditure Detail**

***Fund 397 2012 BRA TIF Refunding Debt Service Fund***  
***Dept 906 Debt Service***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Debt Service :</b>						
397-906-000-991.000    Principal	445,000	475,000	515,000	515,000	550,000	<b>550,000</b>
397-906-000-992.000    Interest	251,969	238,619	224,169	224,169	203,569	<b>203,569</b>
397-906-000-993.000    Paying Agent Fees	0	0	750	750	750	<b>750</b>
	<b>696,969</b>	<b>713,619</b>	<b>739,919</b>	<b>739,919</b>	<b>754,319</b>	<b>754,319</b>
<b>Total Expenditures</b>	<b>696,969</b>	<b>713,619</b>	<b>739,919</b>	<b>739,919</b>	<b>754,319</b>	<b>754,319</b>

## (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. *(Note: These Bonds were refunded with the issuance of the 2017 BRA TIF Refunding Bonds)*

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 399 2007 BRA TIF Refunding Debt Service Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	420,966	0	0	0	0	0
Expenditures	423,339	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(2,373)	0	0	0	0	0
Fund Balance - Beginning of Year	2,373	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 399 2007 BRA TIF Refunding Debt Service Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
399-000-000-699.489    Cont. - BRA Fund	420,966	0	0	0	0	0
<b>Total Revenues</b>	<b>420,966</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 399 2007 BRA TIF Refunding Debt Service Fund***  
***Dept 906 Debt Service***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Debt Service :</b>						
399-906-000-991.000    Principal	35,000	0	0	0	0	0
399-906-000-992.000    Interest	388,339	0	0	0	0	0
399-906-000-993.000    Paying Agent Fees	0	0	0	0	0	0
	<b>423,339</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>423,339</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



# Capital Projects Funds

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**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.**

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## (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 2019/20 Adopted Budget Revenue Detail

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***Fund 401 Capital Projects Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	675,843	262,678	65,000	183,515	65,000	<b>65,000</b>
Expenditures	777,340	173,615	32,000	158,152	32,000	<b>32,000</b>
Excess of Revenues Over (Under) Expenditures	(101,497)	89,063	33,000	25,363	33,000	<b>33,000</b>
Fund Balance - Beginning of Year	101,497	0	89,063	89,063	114,426	<b>114,426</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>89,063</b>	<b>122,063</b>	<b>114,426</b>	<b>147,426</b>	<b>147,426</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Capital Projects Fund**  
**Project Costs & Related Funding**

A/C #	Project Name	2018/19 Projected					2019/20 Adopted				
		Funding				Fiscal Year Costs	Funding				Fiscal Year Costs
		Public Imp. Fund	Grants/ Donations	General Fund	Fund Balance		Public Imp. Fund	Grants/ Donations	General Fund	Fund Balance	
974.035	Sharp Park Tree Restoration Project	\$ -	\$ 34,228	\$ -	\$ -	\$ 34,228	\$ -	\$ -	\$ -	\$ -	\$ -
976.019	Loomis Park Playground	-	10,000	-	-	10,000	-	-	-	-	-
976.054	Public Arts Committee	-	9,101	32,000	7,402 (A)	48,503	-	-	32,000	-	32,000
976.073	Disc Golf Project	-	777	-	-	777	-	-	-	-	-
976.031	Traffic Circle Enhancements (Kibby Rd.)	64,644	-	-	-	\$ 64,644	-	-	-	-	-
<b>Totals</b>		<b>\$ 64,644</b>	<b>\$ 54,106</b>	<b>\$ 32,000</b>	<b>\$ 7,402</b>	<b>\$ 158,152</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,000</b>	<b>\$ -</b>	<b>\$ 32,000</b>

- (A) \$ 9,101 in carryover of Arts Committee Donations plus prior year unspent Cell Tower funds from General Fund of \$ 7,402.
- (B) Future year's CP Federal C.U. donation for the Glidden Mural include \$ 32,500 in FY 18, FY 19 & FY 20.  
 These funds will be used for other Arts Committee Funded Projects, as well as the Cell Tower Revenues from the General Fund.

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

**Fund 401 Capital Projects Fund**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
401-000-000-501.009 Federal Grant - NEA	0	50,000	0	0	0	0
401-000-000-539.016 State Grant - MCACA	75,000	0	0	0	0	0
401-000-000-664.000 Interest	355	690	500	500	500	500
401-000-000-675.006 Donations -Weatherwax (Tree Proj)	9,500	52,850	0	34,228	0	0
401-000-000-675.006 Donations -Weatherwax (Mural)	50,000	0	0	0	0	0
401-000-000-675.012 Donations -SNT Sculpture	0	46,620	0	0	0	0
401-000-000-675.021 Donations - Loomis Park	0	0	0	10,000	0	0
401-000-000-675.050 Donations - DiscGolf (Kiwanis)	14,723	0	0	777	0	0
401-000-000-675.053 Donations - ALRO (Public Arts)	20,000	0	0	0	0	0
401-000-000-675.054 Donations - Public Arts (PY Mural)	25,000	48,713	0	0	0	0
401-000-000-675.055 Donations - Public Arts (Current)	0	0	0	8,866	0	0
401-000-000-675.069 Donations - CP Fed Credit Union	32,500	32,500	32,500	32,500	32,500	32,500
401-000-000-675.070 Donations - JCVB (Mural)	25,000	0	0	0	0	0
401-000-000-688.000 Miscellaneous	2,300	0	0	0	0	0
401-000-000-699.101 Cont.- General Fund (Cell Towers)	31,822	31,305	32,000	32,000	32,000	32,000
401-000-000-699.245 Cont.- Public Improvement Fund	389,643	0	0	64,644	0	0
<b>Total Revenues</b>	<b>675,843</b>	<b>262,678</b>	<b>65,000</b>	<b>183,515</b>	<b>65,000</b>	<b>65,000</b>

**Expenditure Detail**

**Fund 401 Capital Projects Fund**

**Dept 901 Capital Projects**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Capital Outlay:</b>						
401-901-000-974.035 Sharp Park Tree Restoration Project	9,500	52,850	0	34,228	0	0
401-901-000-975.011 City Hall Improvements	0	3,245	0	0	0	0
401-901-000-975.019 Loomis Park Playground	0	0	0	10,000	0	0
401-901-000-975.020 Summer Night Tree	282	70,005	0	0	0	0
401-901-000-975.031 Traffic Circle Enhancement	0	0	0	64,644	0	0
401-901-000-975.047 Blackman Park Improvements	7,171	0	0	0	0	0
401-901-000-975.054 Public Arts Committee	0	1,236	32,000	48,503	32,000	32,000
401-901-000-975.072 Glidden Parker Mural Project	607,032	46,279	0	0	0	0
401-901-000-975.073 Disc Golf Project	14,723	0	0	777	0	0
401-901-000-975.340 Fire Station Improvements	134,932	0	0	0	0	0
401-901-000-975.567 Cemetery Building Improvements	3,700	0	0	0	0	0
<b>Total Expenditures</b>	<b>777,340</b>	<b>173,615</b>	<b>32,000</b>	<b>158,152</b>	<b>32,000</b>	<b>32,000</b>

## (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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 402 Water Equipment & Replacement Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	3,558,987	5,074,964	8,566,617	5,095,890	7,897,669	<b>7,897,669</b>
Expenditures:	2,051,154	4,516,631	12,604,432	7,803,824	9,071,591	<b>9,071,591</b>
Excess of Revenues Over (Under) Expenditures	1,507,833	558,333	(4,037,815)	(2,707,934)	(1,173,922)	<b>(1,173,922)</b>
Fund Balance - Beginning of Year	3,843,417	5,351,250	5,909,583	5,909,583	3,201,649	<b>3,201,649</b>
<b>Fund Balance - End of Year</b>	<b>5,351,250</b>	<b>5,909,583</b>	<b>1,871,768</b>	<b>3,201,649</b>	<b>2,027,727</b>	<b>2,027,727</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 402 Water Equipment & Replacement Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
402-000-000-501.000 Fed. /St. Grant (I94BL-MichAve.)	0	0	0	43,505	0	<b>0</b>
402-000-000-664.000 Interest	14,987	41,683	20,600	27,535	21,218	<b>21,218</b>
402-000-000-699.486 Cont.-2018 Cap. Imp. Bond Fund	0	1,489,281	5,002,017	3,451,303	2,299,800	<b>2,299,800</b>
402-000-000-699.591 Cont.-Water Fund	3,544,000	3,544,000	3,544,000	1,573,547	5,576,651	<b>5,576,651</b>
<b>Total Revenues</b>	<b>3,558,987</b>	<b>5,074,964</b>	<b>8,566,617</b>	<b>5,095,890</b>	<b>7,897,669</b>	<b>7,897,669</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

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

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
402-458-000-703.000 Salaries and Wages	75,047	72,400	93,868	76,817	213,227	<b>213,227</b>
402-458-000-707.000 Wages-Temporary	432	3,204	0	0	0	<b>0</b>
402-458-000-708.000 Unemployment	3	6	10	10	22	<b>22</b>
402-458-000-709.000 Employers FICA	5,488	5,451	7,181	5,877	16,995	<b>16,995</b>
402-458-000-713.000 Overtime	4,716	651	0	0	8,934	<b>8,934</b>
402-458-000-715.000 Pension-General	9,617	7,437	9,396	8,084	28,148	<b>28,148</b>
402-458-000-718.000 Health Insurance	20,707	16,233	24,799	16,170	40,887	<b>40,887</b>
402-458-000-724.000 Workers Compensation	705	510	468	241	616	<b>616</b>
402-458-000-725.000 Other Fringe Benefits	1,950	1,525	1,311	1,311	2,574	<b>2,574</b>
	<b>118,665</b>	<b>107,417</b>	<b>137,033</b>	<b>108,510</b>	<b>311,403</b>	<b>311,403</b>
<b>Material and Supplies:</b>						
402-458-000-782.000 Materials	0	2,360	600	600	600	<b>600</b>
	<b>0</b>	<b>2,360</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>Contractual and Other:</b>						
402-458-000-818.000 Contractual Services	835,433	2,628,184	5,209,973	3,667,152	5,563,003	<b>5,563,003</b>
402-458-000-943.000 Equipment Rental - MP	65	119	2,000	2,000	2,000	<b>2,000</b>
402-458-000-961.641 PW Overhead	0	0	600	600	600	<b>600</b>
402-458-000-961.642 ENG Overhead	50,447	62,096	89,175	53,772	155,513	<b>155,513</b>
	<b>885,945</b>	<b>2,690,399</b>	<b>5,301,748</b>	<b>3,723,524</b>	<b>5,721,116</b>	<b>5,721,116</b>
<b>New Water Main Construction</b>	<b>1,004,610</b>	<b>2,800,176</b>	<b>5,439,381</b>	<b>3,832,634</b>	<b>6,033,119</b>	<b>6,033,119</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b><u>WORK PROJECT DETAIL</u></b>				
<b>Work Project Titles:</b>				
Michigan Avenue: First to Blackstone	-	933	-	-
Cortland: First to Blackstone	-	2,106	-	-
Dewey: Clinton to Lansing	-	1,100	-	-
Crescent: West Avenue to Fourth	537,927	410,417	3,000	<b>3,000</b>
Edgewood: Michigan to North Street	1,094,927	962,061	3,000	<b>3,000</b>
Essex Heights: Glen, Essex Ln, Grovedale, Oakridge, Broadcrest	1,300,967	843,104	3,000	<b>3,000</b>
Franklin: Brown to West Avenue	1,093,196	-	865,800	<b>865,800</b>
Projects Funded with 2018 Cap. Imp. Bonds	<u>4,027,017</u>	<u>2,219,721</u>	<u>874,800</u>	<u><b>874,800</b></u>
Steward: Wildwood to Winthrop Connector	412,450	457,820	3,000	<b>3,000</b>
Misc Water Projects	34,000	34,909	34,000	<b>34,000</b>
Water Mapping & Gis	97,000	147,000	97,000	<b>97,000</b>
Greenwood: Griswold to Morrell	-	1,563	-	-
Greenwood & Greenwood Place: Morrell to Mason	-	29,250	359,406	<b>359,406</b>
West Ave: Crescent to Bloomfield	-	277,851	-	-
Aerial Photography	-	33,500	-	-
I-94BL (Michigan): Brown to First (MDOT)	-	54,902	-	-
Fourth: Horton to Audubon (Eng)	45,800	126,402	-	-
Hupp: Cooper to Morrell	-	11,000	1,320,000	<b>1,320,000</b>
Homecrest: Glick to VanBuren	239,560	166,800	-	-
Ingham and VanBuren Improvements	59,074	-	-	-
Kibby: City Limits to Glen Drive	-	5,230	-	-
Morrell: Greenwood to Francis	-	-	89,820	<b>89,820</b>
Morrell: RR to Elm	-	-	662,640	<b>662,640</b>
Park: Hupp to E Washington	-	-	250,800	<b>250,800</b>
Francis: Morrell to Mason	387,750	17,702	218,326	<b>218,326</b>
Second: Wildwood to Washington	136,730	207,764	-	-
Third: Washington to Michigan	-	15,660	193,140	<b>193,140</b>
Transmission Main Replacement, North	-	-	797,306	<b>797,306</b>
Transmission Main Replacement, South	-	-	727,691	<b>727,691</b>
Washington: Fourth to First	-	25,560	393,190	<b>393,190</b>
GIS Server Upgrade	-	-	12,000	<b>12,000</b>
	<u><b>5,439,381</b></u>	<u><b>3,832,634</b></u>	<u><b>6,033,119</b></u>	<u><b>6,033,119</b></u>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Capital Outlay:</b>						
402-591-000-818.228 GIS Services - MIS	0	0	0	0	0	0
402-591-000-972.000 Water Mains	0	0	0	0	0	0
402-591-000-975.000 Building Additions	1,914	6,891	956,700	131,700	9,700	9,700
402-591-000-975.075 DPW WTP/WWTP Bldgs.	0	2,620	0	450,000	825,000	825,000
402-591-000-980.001 Office Equipment	0	0	2,550	3,300	9,240	9,240
402-591-000-981.000 Vehicles/Enterprise Lease	0	0	190,000	40,000	70,000	70,000
402-591-000-984.003 GIS Projects	2,850	1,000	13,500	13,500	13,500	13,500
402-591-000-985.000 Machinery & Equipment	526,671	3,700	176,250	1,278,426	176,322	176,322
402-591-000-985.001 Meters	260,397	312,379	300,000	400,000	460,000	460,000
402-591-000-985.002 Wellfield	41,000	57,054	925,400	75,439	80,602	80,602
402-591-000-985.003 Pumping Station	0	0	7,000	7,000	7,000	7,000
402-591-000-985.004 Storage Tanks	0	0	300	400	500	500
402-591-000-985.005 Engineering	144,616	220,396	303,000	181,000	190,500	190,500
402-591-000-985.006 Treatment Plant	0	1,068,039	4,215,975	1,316,049	1,118,626	1,118,626
402-591-000-985.009 State Prison of Michigan	25,320	0	0	0	0	0
402-591-000-985.010 Well Abandonment Program	0	0	0	10,000	10,000	10,000
402-591-000-985.011 Wellhead Protection Prog.	0	0	30,000	20,000	20,000	20,000
402-591-000-985.012 Cross Connection Program	43,776	44,376	44,376	44,376	47,482	47,482
	<b>1,046,544</b>	<b>1,716,455</b>	<b>7,165,051</b>	<b>3,971,190</b>	<b>3,038,472</b>	<b>3,038,472</b>
<b>Total Capital Assets-Other</b>	<b>1,046,544</b>	<b>1,716,455</b>	<b>7,165,051</b>	<b>3,971,190</b>	<b>3,038,472</b>	<b>3,038,472</b>
<b>Total Expenses</b>	<b>2,051,154</b>	<b>4,516,631</b>	<b>12,604,432</b>	<b>7,803,824</b>	<b>9,071,591</b>	<b>9,071,591</b>

## (404) Sanitary Sewer Maintenance Fund

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

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

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

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 404 Sanitary Sewer Maintenance Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	201,792	247,032	401,398	401,398	402,787	<b>402,787</b>
Expenditures	201,792	247,032	401,398	401,398	402,787	<b>402,787</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 404 Sanitary Sewer Maintenance Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
404-000-000-664.000 Interest	0	54	0	0	0	<b>0</b>
404-000-000-699.590 Cont.-Sewer Fund	201,792	246,978	401,398	401,398	402,787	<b>402,787</b>
<b>Total Revenues</b>	<b>201,792</b>	<b>247,032</b>	<b>401,398</b>	<b>401,398</b>	<b>402,787</b>	<b>402,787</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

**Fund 404 Sanitary Sewer Maintenance Fund**  
**Dept 456 Sanitary Sewer Maintenance**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
404-456-000-703.000 Salaries and Wages	51,995	58,325	61,861	64,954	63,995	<b>63,995</b>
404-456-000-707.000 Wages-Temporary	0	0	0	0	0	<b>0</b>
404-456-000-708.000 Unemployment	5	5	8	8	8	<b>8</b>
404-456-000-709.000 Employers FICA	4,109	4,535	5,506	5,781	5,785	<b>5,785</b>
404-456-000-713.000 Overtime	6,067	5,326	10,118	10,624	10,893	<b>10,893</b>
404-456-000-715.000 Pension-General	7,030	6,492	7,320	7,686	9,390	<b>9,390</b>
404-456-000-716.000 Pension-MERS DC	42	260	605	635	643	<b>643</b>
404-456-000-718.000 Health Insurance	14,637	13,503	25,432	26,704	17,262	<b>17,262</b>
404-456-000-723.000 Health - MERS HSA	64	450	861	904	861	<b>861</b>
404-456-000-724.000 Workers Compensation	1,329	1,192	1,033	1,085	1,069	<b>1,069</b>
404-456-000-725.000 Other Fringe Benefits	720	592	1,342	1,409	1,346	<b>1,346</b>
	<b>85,998</b>	<b>90,680</b>	<b>114,086</b>	<b>119,790</b>	<b>111,252</b>	<b>111,252</b>
<b>Material and Supplies:</b>						
404-456-000-782.000 Materials	12,298	20,270	60,535	60,535	60,000	<b>60,000</b>
	<b>12,298</b>	<b>20,270</b>	<b>60,535</b>	<b>60,535</b>	<b>60,000</b>	<b>60,000</b>
<b>Contractual and Other:</b>						
404-456-000-818.000 Contractual Services	955	215	16,050	16,050	15,000	<b>15,000</b>
404-456-000-853.000 Telephone	2,169	2,176	2,782	2,782	2,800	<b>2,800</b>
404-456-000-935.000 Insurance	0	0	4,815	4,815	4,815	<b>4,815</b>
404-456-000-943.000 Equipment Rental - MP	71,223	97,008	133,750	133,750	147,125	<b>147,125</b>
404-456-000-961.641 PW Overhead	29,149	36,683	68,380	62,676	60,795	<b>60,795</b>
404-456-000-961.642 ENG Overhead	0	0	0	0	0	<b>0</b>
	<b>103,496</b>	<b>136,082</b>	<b>225,777</b>	<b>220,073</b>	<b>230,535</b>	<b>230,535</b>
<b>Capital Outlay:</b>						
404-456-000-984.000 Software	0	0	1,000	1,000	1,000	<b>1,000</b>
<b>Sewer Maintenance</b>	<b>201,792</b>	<b>247,032</b>	<b>401,398</b>	<b>401,398</b>	<b>402,787</b>	<b>402,787</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>						
GEO Data Base	-	-	642	642	642	<b>642</b>
Repairs by DPW	51,274	60,366	74,900	74,900	74,900	<b>74,900</b>
Repairs by Contractor	-	-	5,350	5,350	5,350	<b>5,350</b>
Clean and Flush	64,486	74,605	137,354	137,354	138,743	<b>138,743</b>
Stake and Locate	46,176	37,251	38,520	38,520	38,520	<b>38,520</b>
Manhole Work	25,171	42,520	48,150	48,150	48,150	<b>48,150</b>
Sewer Needs Study	-	-	-	-	-	<b>-</b>
Heavy Sewer Cleaning	-	-	39,237	39,237	39,237	<b>39,237</b>
Sewer Maint.-Sewer Separation	-	-	5,350	5,350	5,350	<b>5,350</b>
Sewer Televising	13,730	32,290	37,450	37,450	37,450	<b>37,450</b>
Not Reimbursable - Sewer Backup	955	-	4,815	4,815	4,815	<b>4,815</b>
Video Inspec. Veh. Equip. Upgrades/Mt.	-	-	9,630	9,630	9,630	<b>9,630</b>
	<b>201,792</b>	<b>247,032</b>	<b>401,398</b>	<b>401,398</b>	<b>402,787</b>	<b>402,787</b>

## (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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 405 Sanitary Sewer Replacement Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	756,273	775,481	1,361,724	1,536,297	1,078,848	<b>1,078,848</b>
Expenditures	1,039,633	960,466	1,713,405	1,526,298	1,068,848	<b>1,068,848</b>
Excess of Revenues Over (Under) Expenditures	(283,360)	(184,985)	(351,681)	9,999	10,000	<b>10,000</b>
Fund Balance - Beginning of Year	1,989,424	1,706,064	1,521,079	1,521,079	1,531,078	<b>1,531,078</b>
<b>Fund Balance - End of Year</b>	<b>1,706,064</b>	<b>1,521,079</b>	<b>1,169,398</b>	<b>1,531,078</b>	<b>1,541,078</b>	<b>1,541,078</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

**Fund 405 Sanitary Sewer Replacement Fund**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
405-000-000-664.000 Interest	6,273	25,157	10,000	10,000	10,000	<b>10,000</b>
405-000-000-699.486 Cont.-2018 Cap. Imp. Bond Fund	0	324	601,724	533,326	0	<b>0</b>
405-000-000-699.590 Cont.- Sewer Fund	750,000	750,000	750,000	992,971	1,068,848	<b>1,068,848</b>
<b>Total Revenues</b>	<b>756,273</b>	<b>775,481</b>	<b>1,361,724</b>	<b>1,536,297</b>	<b>1,078,848</b>	<b>1,078,848</b>

**Expenditure Detail**

**Fund 405 Sanitary Sewer Replacement Fund**  
**Dept 457 New Sewer Construction**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
405-457-000-703.000 Salaries and Wages	63,334	52,904	79,772	65,000	110,344	<b>110,344</b>
405-457-000-707.000 Wages-Temporary	636	0	0	0	0	<b>0</b>
405-457-000-708.000 Unemployment	3	4	9	7	11	<b>11</b>
405-457-000-709.000 Employers FICA	4,631	3,951	6,103	4,973	8,441	<b>8,441</b>
405-457-000-713.000 Overtime	5,951	0	0	0	0	<b>0</b>
405-457-000-715.000 Pension-General	8,110	5,639	7,985	6,806	13,981	<b>13,981</b>
405-457-000-718.000 Health Insurance	17,011	12,272	21,074	14,708	21,159	<b>21,159</b>
405-457-000-724.000 Workers Compensation	575	331	398	188	319	<b>319</b>
405-457-000-725.000 Other Fringe Benefits	1,597	886	1,114	1,114	1,332	<b>1,332</b>
	<b>101,848</b>	<b>75,987</b>	<b>116,455</b>	<b>92,796</b>	<b>155,587</b>	<b>155,587</b>
<b>Material and Supplies:</b>						
405-457-000-782.000 Materials	497	0	1,000	800	1,000	<b>1,000</b>
	<b>497</b>	<b>0</b>	<b>1,000</b>	<b>800</b>	<b>1,000</b>	<b>1,000</b>
<b>Contractual and Other:</b>						
405-457-000-818.000 Contractual Services	895,750	839,838	1,517,167	1,384,202	832,020	<b>832,020</b>
405-457-000-943.000 Equipment Rental - MP	102	25	2,000	2,000	2,000	<b>2,000</b>
405-457-000-961.641 PW Overhead	22	0	1,000	1,000	1,000	<b>1,000</b>
405-457-000-961.642 ENG Overhead	41,414	44,616	75,783	45,500	77,241	<b>77,241</b>
	<b>937,288</b>	<b>884,479</b>	<b>1,595,950</b>	<b>1,432,702</b>	<b>912,261</b>	<b>912,261</b>
<b>New Sewer Construction</b>	<b>1,039,633</b>	<b>960,466</b>	<b>1,713,405</b>	<b>1,526,298</b>	<b>1,068,848</b>	<b>1,068,848</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b><u>WORK PROJECT DETAIL</u></b>				
<b>Work Project Titles:</b>				
MISC SAN. SEWER CONSTRUCTION	37,900	37,900	37,900	<b>37,900</b>
Sewer Lining	401,826	425,901	439,038	<b>439,038</b>
Sewer Studies & Permits	42,000	42,000	42,000	<b>42,000</b>
SEWER MAPPING & GIS	80,000	95,150	85,000	<b>85,000</b>
SEWER SEPARATION	-	-	-	-
I-94BL (Michigan): Brown to Steward (MDOT)	-	31,197	-	-
Masonic Temple Sewer Separation	-	-	13,000	<b>13,000</b>
Crescent: West Avenue to Fourth	120,618	150,280	-	-
Franklin: Brown to West Avenue	-	-	60,796	<b>60,796</b>
Essex Heights: Glen, Essex Ln, Grovedale, Oakridge, Broadcrest, Crescent, etc	109,812	167,077	-	-
135 W Cortland Sewer Services (Vermeulen Bldg)	-	52,284	-	-
Aerial Photography	-	33,500	-	-
Francis: Morrell to Mason	374,703	30,739	379,114	<b>379,114</b>
Homecrest: Glick to VanBuren	175,252	132,300	-	-
Michigan Avenue: First to Blackstone	-	215,970	-	-
High Level Interceptor Repair at I-94 Crossing	162,281	112,000	-	-
GIS Server Upgrade	-	-	12,000	<b>12,000</b>
Edgewood: Michigan to North Street	209,013	-	-	-
	<b>1,713,405</b>	<b>1,526,298</b>	<b>1,068,848</b>	<b>1,068,848</b>



## (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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 406 Wastewater Equipment Replacement Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	628,923	1,168,722	2,603,000	1,906,000	1,713,000	<b>1,713,000</b>
Expenditures	2,394,588	942,435	2,650,000	2,275,000	2,555,000	<b>2,555,000</b>
Excess of Revenues Over (Under) Expenditures	(1,765,665)	226,287	(47,000)	(369,000)	(842,000)	<b>(842,000)</b>
Fund Balance - Beginning of Year	4,072,033	2,306,368	2,532,655	2,532,655	2,163,655	<b>2,163,655</b>
<b>Fund Balance - End of Year</b>	<b>2,306,368</b>	<b>2,532,655</b>	<b>2,485,655</b>	<b>2,163,655</b>	<b>1,321,655</b>	<b>1,321,655</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 406 Wastewater Equipment Replacement Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
406-000-000-664.000 Interest	10,923	18,831	10,000	13,000	13,000	<b>13,000</b>
406-000-000-699.486 Cont.-2018 Cap. Imp. Bond Fund	0	6,891	1,450,000	750,000	1,450,000	<b>1,450,000</b>
406-000-000-699.590 Cont.-Sewer Fund	618,000	1,143,000	1,143,000	1,143,000	250,000	<b>250,000</b>
<b>Total Revenues</b>	<b>628,923</b>	<b>1,168,722</b>	<b>2,603,000</b>	<b>1,906,000</b>	<b>1,713,000</b>	<b>1,713,000</b>

**Expenditure Detail**

***Fund 406 Wastewater Equipment Replacement Fund***  
***Dept 548 Wastewater Equipment Replacement***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Capital Outlay:</b>						
406-548-000-975.000 Building Additions	0	6,891	825,000	0	0	<b>0</b>
406-548-000-975.075 DPW WTP/WWTP Bldgs.	0	2,620	0	450,000	825,000	<b>825,000</b>
406-548-000-981.000 Vehicles/Enterprise Lease	0	416,878	50,000	50,000	250,000	<b>250,000</b>
406-548-000-985.000 Machinery & Equipment	75,981	114,368	135,000	135,000	740,000	<b>740,000</b>
406-548-000-985.001 Meters	11,697	867	15,000	15,000	15,000	<b>15,000</b>
406-548-000-985.003 Pumping Station	305,943	0	625,000	625,000	625,000	<b>625,000</b>
406-548-000-985.006 Treatment Plant	2,000,967	400,811	1,000,000	1,000,000	100,000	<b>100,000</b>
	<b>2,394,588</b>	<b>942,435</b>	<b>2,650,000</b>	<b>2,275,000</b>	<b>2,555,000</b>	<b>2,555,000</b>
<b>Total Expenditures</b>	<b>2,394,588</b>	<b>942,435</b>	<b>2,650,000</b>	<b>2,275,000</b>	<b>2,555,000</b>	<b>2,555,000</b>

## (425) 2017 Michigan Transportation Fund Bonds Construction Fund

**PURPOSE** - This Fund is used to account for the receipt and expenditure of bond proceeds from the sale of the 2017 Michigan Transportation Fund Bonds, dated June 27, 2017.

**CHARACTER** - The moneys in the Construction Fund shall be used solely to pay the costs of the various Major Street Projects, special assessments for Major and Local street projects and the costs of issuance of the Bonds. The debt service for this bond issue is being accounted for in the City's 2017 Michigan Transportation Fund Bonds Debt Service Fund # 352.

**AUTHORITY** - This Fund was established by a Bond Authorizing Resolution adopted by the City Council on April 11, 2017.

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 425 2017 Michigan Transportation Fund Bonds Construction Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	8,970,000	0	0	30,000	0	0
Expenditures	1,122,439	3,758,912	1,870,096	2,307,662	1,318,593	<b>1,318,593</b>
Excess of Revenues Over (Under) Expenditures	7,847,561	(3,758,912)	(1,870,096)	(2,277,662)	(1,318,593)	<b>(1,318,593)</b>
Fund Balance - Beginning of Year	0	7,847,561	4,088,649	4,088,649	1,810,987	<b>1,810,987</b>
<b>Fund Balance - End of Year</b>	<b>7,847,561</b>	<b>4,088,649</b>	<b>2,218,553</b>	<b>1,810,987</b>	<b>492,394</b>	<b>492,394</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 425 2017 Michigan Transportation Fund Bonds Construction Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
425-000-000-664.000 Interest	0	0	0	30,000	0	0
425-000-000-696.000 Bond Proceeds	8,970,000	0	0	0	0	0
<b>Total Revenues</b>	<b>8,970,000</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 425 2017 Michigan Transportation Fund Bonds Construction Fund***  
***Dept 901 Capital Projects***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other :</b>						
425-901-000-818.000 Contractual Services	67,100	0	0	0	0	0
425-901-000-900.000 Printing & Publishing	2,282	0	0	0	0	0
425-901-000-956.001 Contingency	0	0	0	0	0	0
	<u>69,382</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Capital Outlay:</b>						
425-901-000-995.202 Cont.-Major Street Fund	0	3,561,599	1,491,353	1,648,422	713,944	<b>713,944</b>
425-901-000-995.203 Cont.-Local Street Fund	0	19,623	45,440	0	0	<b>0</b>
425-901-000-995.895 Cont.-Special Assessment Fund	1,053,057	177,690	333,303	659,240	604,649	<b>604,649</b>
	<u>1,053,057</u>	<u>3,758,912</u>	<u>1,870,096</u>	<u>2,307,662</u>	<u>1,318,593</u>	<u><b>1,318,593</b></u>
<b>Total Expenditures</b>	<b>1,122,439</b>	<b>3,758,912</b>	<b>1,870,096</b>	<b>2,307,662</b>	<b>1,318,593</b>	<b>1,318,593</b>

## (485) 2016 Capital Improvement Bonds Construction Fund

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

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

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

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 485 2016 Capital Improvement Bonds Construction Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	0	0	0	0	0	0
Expenditures	34,073	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(34,073)	0	0	0	0	0
Fund Balance - Beginning of Year	34,073	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

*Fund 485 2016 Capital Improvement Bonds Construction Fund*

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
485-000-000-696.000 Bond Proceeds	0	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other :</b>						
485-901-000-818.000 Contractual Services	0	0	0	0	0	0
485-901-000-900.000 Printing & Publishing	0	0	0	0	0	0
485-901-000-999.514 Cont.-Auto Parking System Fund	34,073	0	0	0	0	0
	<u>34,073</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>34,073</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (486) 2018 Capital Improvement Bonds Construction Fund

**PURPOSE** - This Fund is used to account for the receipt and expenditure of bond proceeds from the sale of the 2018 Capital Improvement Bonds, scheduled to be sold in late June 2018.

**CHARACTER** - The moneys in the Construction Fund shall be used solely to pay the costs of various capital improvements, including water, sewer, city hall, parking and fire equipment and the costs of issuance of the Bonds. The debt service for this bond issue will be accounted for in the City's 2018 Capital Improvement Bonds Debt Service Fund # 386.

**AUTHORITY** - This Fund was established by a Bond Authorizing Resolution adopted by the City Council on April 24, 2018.

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 486 2018 Capital Improvement Bonds Construction Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	0	16,611,868	0	55,000	27,976	<b>27,976</b>
Expenditures	0	3,811,726	9,322,635	7,422,396	5,460,722	<b>5,460,722</b>
Excess of Revenues Over (Under) Expenditures	0	12,800,142	(9,322,635)	(7,367,396)	(5,432,746)	<b>(5,432,746)</b>
Fund Balance - Beginning of Year	0	0	12,800,142	12,800,142	5,432,746	<b>5,432,746</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>12,800,142</b>	<b>3,477,507</b>	<b>5,432,746</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 486 2018 Capital Improvement Bonds Construction Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
486-000-000-664.000 Interest	0	0	0	55,000	27,976	<b>27,976</b>
486-000-000-696.000 Bond Proceeds	0	16,611,868	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>0</b>	<b>16,611,868</b>	<b>0</b>	<b>55,000</b>	<b>27,976</b>	<b>27,976</b>

**Expenditure Detail**

***Fund 486 2018 Capital Improvement Bonds Construction Fund***  
***Dept 901 Capital Projects***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other :</b>						
486-901-000-818.000 Contractual Services	0	241,884	0	1,000	0	<b>0</b>
486-901-000-956.001 Contingency	0	0	75,000	0	0	<b>0</b>
486-901-000-995.101 Contrib.-General Fund						
486-901-000-995.202 Contrib.-Major Street Fund	0	354	286,165	0	1,169,246	<b>1,169,246</b>
486-901-000-995.203 Contrib.-Local Street Fund	0	14,202	797,979	1,173,259	0	<b>0</b>
486-901-000-995.402 Contrib.-Water Equip. & Repl. Fd.	0	1,489,281	5,002,017	3,451,303	2,299,800	<b>2,299,800</b>
486-901-000-995.405 Contrib.-Sanitary Sewer Repl. Fd.	0	324	601,724	533,326	0	<b>0</b>
486-901-000-995.406 Contrib.-Wastewtr.Equip.Repl. Fd.	0	6,891	1,450,000	750,000	1,450,000	<b>1,450,000</b>
486-901-000-995.514 Cont.-Auto Parking System Fund	0	467,816	132,250	693,579	129,176	<b>129,176</b>
	<b>0</b>	<b>2,220,752</b>	<b>8,345,135</b>	<b>6,602,467</b>	<b>5,048,222</b>	<b>5,048,222</b>
<b>Capital Outlay:</b>						
486-901-000-975.011 City Hall Improvements	0	181,017	565,000	414,000	0	<b>0</b>
486-901-000-975.066 Sharp Park Golf Course Imp.	0	255,351	0	7,583	0	<b>0</b>
486-901-000-975.075 DPW WTP/WWTP Building	0	3,445	412,500	221,555	412,500	<b>412,500</b>
486-901-000-981.001 Vehicles-Fire Truck	0	1,151,161	0	176,791	0	<b>0</b>
	<b>0</b>	<b>1,590,974</b>	<b>977,500</b>	<b>819,929</b>	<b>412,500</b>	<b>412,500</b>
<b>Total Expenditures</b>	<b>0</b>	<b>3,811,726</b>	<b>9,322,635</b>	<b>7,422,396</b>	<b>5,460,722</b>	<b>5,460,722</b>

## (489) 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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 489 Brownfield Redevelopment Authority Fund***

	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
Revenues	1,228,718	1,258,221	1,266,408	1,284,240	1,294,100	<b>1,294,100</b>
Expenditures	1,272,059	1,296,021	1,342,859	1,378,434	1,356,009	<b>1,356,009</b>
Excess of Revenues Over (Under) Expenditures	(43,341)	(37,800)	(76,451)	(94,194)	(61,909)	<b>(61,909)</b>
Fund Balance - Beginning of Year	1,468,323	1,424,982	1,387,182	1,387,182	1,292,988	<b>1,292,988</b>
<b>Fund Balance - End of Year</b>	<b>1,424,982</b>	<b>1,387,182</b>	<b>1,310,731</b>	<b>1,292,988</b>	<b>1,231,079</b>	<b>1,231,079</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

**Fund 489 Brownfield Redevelopment Authority Fund**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
489-000-000-402.004 Curr. Prop. Taxes-Consumers	1,082,966	1,107,256	1,127,000	1,141,408	1,150,000	<b>1,150,000</b>
489-000-000-402.007 Curr. Prop. Taxes-Heat Control.	10,974	11,283	11,760	11,791	12,100	<b>12,100</b>
489-000-000-402.009 Curr. Prop. Taxes-DNT	5,730	0	0	0	0	<b>0</b>
489-000-000-402.010 Curr. Prop. Taxes-GLHHC	58,933	64,309	63,741	64,382	65,000	<b>65,000</b>
489-000-000-402.011 Curr. Prop. Taxes-Full Spectrum	66,108	67,687	58,407	58,659	59,000	<b>59,000</b>
489-000-000-664.000 Interest	4,007	7,686	5,500	8,000	8,000	<b>8,000</b>
<b>Total Revenues</b>	<b>1,228,718</b>	<b>1,258,221</b>	<b>1,266,408</b>	<b>1,284,240</b>	<b>1,294,100</b>	<b>1,294,100</b>

**Expenditure Detail**

**Fund 489 Brownfield Redevelopment Authority Fund**  
**Dept 745 Brownfield Redevelopment Projects**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
489-745-000-702.000 Termination Pay	0	0	0	0	0	<b>0</b>
489-745-000-703.000 Salaries & Wages	13,812	16,294	17,818	17,818	19,011	<b>19,011</b>
489-745-000-708.000 Unemployment	1	1	2	2	2	<b>2</b>
489-745-000-709.000 FICA	1,003	1,212	1,363	1,363	1,487	<b>1,487</b>
489-745-000-715.000 Pension - General	1,683	629	618	618	820	<b>820</b>
489-745-000-716.000 Pension-MERS DC	393	177	1,307	1,307	1,439	<b>1,439</b>
489-745-000-718.000 Health Insurance	1,833	1,490	1,640	1,640	1,288	<b>1,288</b>
489-745-000-723.000 Health Ins.-MERS HSA	433	336	370	370	370	<b>370</b>
489-745-000-724.000 Workers Comp.	135	110	56	56	61	<b>61</b>
489-745-000-725.000 Other Fringe Benefits	64	81	238	238	244	<b>244</b>
	<b>19,357</b>	<b>20,330</b>	<b>23,412</b>	<b>23,412</b>	<b>24,722</b>	<b>24,722</b>
<b>Contractual And Other :</b>						
489-745-000-818.000 Contractual Services	2,996	0	10,000	10,000	0	<b>0</b>
489-745-000-818.048 BRA Plan - Heat Controller	0	0	11,760	46,442	12,100	<b>12,100</b>
489-745-000-818.059 BRA Plan - GLHHC	45,293	64,309	63,741	64,382	65,000	<b>65,000</b>
489-745-000-818.060 BRA Plan - Full Spectrum	0	0	0	0	0	<b>0</b>
489-745-000-956.000 Administration	12,269	12,059	20,000	20,000	20,000	<b>20,000</b>
489-745-000-995.389 Contrib.-2017 BRA TIF Ref. D/S	0	418,017	415,620	415,620	420,868	<b>420,868</b>
489-745-000-995.397 Contrib.-2012 BRA TIF Ref. D/S	699,341	713,619	739,919	739,919	754,319	<b>754,319</b>
489-745-000-995.399 Contrib.-2007 BRA TIF Ref. D/S	420,966	0	0			
489-745-000-995.643 Contrib.-Loc.Site Remed.Rev.Fd.	71,837	67,687	58,407	58,659	59,000	<b>59,000</b>
	<b>1,252,702</b>	<b>1,275,691</b>	<b>1,319,447</b>	<b>1,355,022</b>	<b>1,331,287</b>	<b>1,331,287</b>
<b>Total Expenditures</b>	<b>1,272,059</b>	<b>1,296,021</b>	<b>1,342,859</b>	<b>1,378,434</b>	<b>1,356,009</b>	<b>1,356,009</b>

## (494) 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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 494 Downtown Development Authority Project Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	2,589,819	2,654,564	2,656,450	2,752,170	2,975,663	<b>2,975,663</b>
Expenditures	2,260,652	2,327,930	2,456,825	2,450,325	2,580,325	<b>2,580,325</b>
Excess of Revenues Over (Under) Expenditures	329,167	326,634	199,625	301,845	395,338	<b>395,338</b>
Fund Balance - Beginning of Year	1,886,353	2,215,520	2,542,154	2,542,154	2,843,999	<b>2,843,999</b>
<b>Fund Balance - End of Year</b>	<b>2,215,520</b>	<b>2,542,154</b>	<b>2,741,779</b>	<b>2,843,999</b>	<b>3,239,337</b>	<b>3,239,337</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 494 Downtown Development Authority Project Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
494-000-000-402.000 Current Property Taxes	985,162	1,033,666	1,040,450	1,128,170	1,351,663	<b>1,351,663</b>
494-000-000-441.000 Loc. Com. Stab. Share Tax	96,275	103,783	104,000	104,000	104,000	<b>104,000</b>
494-000-000-664.000 Interest	8,382	17,115	12,000	20,000	20,000	<b>20,000</b>
494-000-000-667.000 Rents and Royalties	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	<b>1,500,000</b>
<b>Total Revenues</b>	<b>2,589,819</b>	<b>2,654,564</b>	<b>2,656,450</b>	<b>2,752,170</b>	<b>2,975,663</b>	<b>2,975,663</b>

**Expenditure Detail**

***Fund 494 Downtown Development Authority Project Fund***

***Dept 741 Tax Increment Finance Construction***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other :</b>						
494-741-000-818.000 Contractual Services	0	0	0	0	0	<b>0</b>
494-741-000-930.002 Bldg. Maint. - Hayes Hotel	51,350	-395	0	0	0	<b>0</b>
494-741-000-962.000 Uncollectible Accounts	932	0	7,000	2,000	2,000	<b>2,000</b>
494-741-000-995.394 Cont.-2001 DDA TIF D/S Fd.	1,960,795	2,080,750	2,201,500	2,200,750	2,330,750	<b>2,330,750</b>
494-741-000-995.396 Cont.-2011 DDA TIF Ref. D/S Fd.	247,575	247,575	248,325	247,575	247,575	<b>247,575</b>
	<b>2,260,652</b>	<b>2,327,930</b>	<b>2,456,825</b>	<b>2,450,325</b>	<b>2,580,325</b>	<b>2,580,325</b>
<b>Total Expenditures</b>	<b>2,260,652</b>	<b>2,327,930</b>	<b>2,456,825</b>	<b>2,450,325</b>	<b>2,580,325</b>	<b>2,580,325</b>



# Enterprise Funds

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**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.**

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## (508) 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 (155) "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 (155) 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 2019/20 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 508 Sharp Park Golf Practice Center Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Revenues</b>	46,183	42,371	61,100	52,080	38,000	<b>38,000</b>
<b>Expenses</b>	34,442	33,419	40,226	42,776	37,726	<b>37,726</b>
<b>Excess of Revenues Over (Under) Expenses</b>	11,741	8,952	20,874	9,304	274	<b>274</b>
<b>Add: Depreciation</b>	0	0	0	0	0	<b>0</b>
<b>Repayment of Loan</b>	(10,000)	(10,000)	(10,000)	(20,000)	(20,000)	<b>0</b>
<b>Increase (Decrease) in Working capital</b>	1,741	(1,048)	10,874	(10,696)	(19,726)	<b>274</b>
<b>Working Capital - Beginning of Year</b>	49,399	51,140	50,092	50,092	39,396	<b>39,396</b>
<b>Working Capital - End of Year</b>	<b>51,140</b>	<b>50,092</b>	<b>60,966</b>	<b>39,396</b>	<b>19,670</b>	<b>39,670</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Golf Practice Center</i>					
<i>Fund-Activity: 508-753</i>					
PT		Part Time - Recreation		<b>9</b>	<b>30,026</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 508 Ella W. Sharp Park Golf Practice Center Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
508-000-000-644.002 Merchandise	1,257	1,309	1,500	1,850	1,750	<b>1,750</b>
508-000-000-645.001 Golf Fees	34,769	30,764	39,500	30,000	36,000	<b>36,000</b>
508-000-000-664.000 Interest	157	298	100	230	250	<b>250</b>
508-000-000-699.245 Contrib.-Public Imp. Fd.	10,000	10,000	20,000	20,000	0	<b>0</b>
<b>Total Revenues</b>	<b>46,183</b>	<b>42,371</b>	<b>61,100</b>	<b>52,080</b>	<b>38,000</b>	<b>38,000</b>

**Expenditure Detail**

***Fund 508 Ella W. Sharp Park Golf Practice Center Fund***  
***Dept 753 Golf Practice Center***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
508-753-000-707.000 Wages-Temporary	26,317	27,431	30,026	30,026	30,026	<b>30,026</b>
508-753-000-708.000 Unemployment Comp.	340	17	54	54	54	<b>54</b>
508-753-000-709.000 Employers FICA	1,978	2,125	2,297	2,297	2,297	<b>2,297</b>
508-753-000-724.000 Workers Compensation	595	513	264	264	264	<b>264</b>
	<b>29,230</b>	<b>30,086</b>	<b>32,641</b>	<b>32,641</b>	<b>32,641</b>	<b>32,641</b>
<b>Material And Supplies:</b>						
508-753-000-761.000 Program Supplies	0	1,288	500	450	500	<b>500</b>
508-753-000-778.000 Equipment Maint Supplies	874	0	2,250	1,100	1,000	<b>1,000</b>
	<b>874</b>	<b>1,288</b>	<b>2,750</b>	<b>1,550</b>	<b>1,500</b>	<b>1,500</b>
<b>Contractual And Other:</b>						
508-753-000-818.000 Contractual Services	0	0	0	5,000	0	<b>0</b>
508-753-000-924.000 Utilities	1,014	693	1,100	1,100	1,100	<b>1,100</b>
508-753-000-931.001 Equipment Maintenance	1,501	0	1,000	0	500	<b>500</b>
508-753-000-961.101 Admin. - General Fund	823	602	1,985	1,985	1,985	<b>1,985</b>
	<b>3,338</b>	<b>1,295</b>	<b>4,085</b>	<b>8,085</b>	<b>3,585</b>	<b>3,585</b>
<b>Capital Outlay:</b>						
508-753-000-968.000 Depreciation	0	0	0	0	0	<b>0</b>
508-753-000-985.000 Machinery & Equipment	0	0	0	0	0	<b>0</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service :</b>						
508-753-000-992.000 Interest	1,000	750	750	500	0	<b>0</b>
	<b>1,000</b>	<b>750</b>	<b>750</b>	<b>500</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>34,442</b>	<b>33,419</b>	<b>40,226</b>	<b>42,776</b>	<b>37,726</b>	<b>37,726</b>

## (514) 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 (518) 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 (494) 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 (518)).

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 2019/20 Adopted Budget Analysis of Estimated Changes in Working Capital

<b><i>Fund 514 Auto Parking System Fund</i></b>						
	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	492,500	524,730	332,214	791,895	225,859	<b>225,859</b>
Expenses	74,298	148,536	366,411	828,719	258,874	<b>258,874</b>
Revenues Over (Under) Expenses			-34,197	-36,824	-33,015	<b>-33,015</b>
Add: Depreciation			6,085	6,085	6,085	
Estimated Change in Working Capital			-28,112	-30,739	-26,930	<b>-33,015</b>
Working Capital - Beginning of Year			185,290	185,290	154,551	<b>154,551</b>
Working Capital - End of Year			<b>157,178</b>	<b>154,551</b>	<b>127,621</b>	<b>121,536</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 514 Auto Parking System Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
514-000-000-629.003 Parking Fines - Lot #3 (Y-Lot)	1,998	392	2,500	37	50	<b>50</b>
514-000-000-629.004 Parking Fines - Lot #20	30,000	31,925	30,000	0	0	<b>0</b>
514-000-000-629.021 Park. Fines - Lot #21 (Library)	5,690	2,565	0	1,470	0	<b>0</b>
514-000-000-630.000 Park. Permits - Lot #3 (Y-Lot)	9,739	10,763	11,000	7,110	7,110	<b>7,110</b>
514-000-000-630.008 Park. Permits - Lot #20 (Glick)	0	0	33,276	0	0	<b>0</b>
514-000-000-664.000 Interest	0	269	346	476	300	<b>300</b>
514-000-000-694.514 Exp. Refund-Parking Lot Imp.	0	0	111,842	0	0	<b>0</b>
514-000-000-699.101 Cont.-General Fund	11,000	11,000	11,000	11,000	11,000	<b>11,000</b>
514-000-000-699.485 Cont.-2016 Cap.Imp.Bond Const	34,073	0	0	0	0	<b>0</b>
514-000-000-699.486 Cont.-2018 Cap.Imp.Bond Const	0	467,816	132,250	693,579	129,176	<b>129,176</b>
514-000-000-699.518 Cont.-Parking Assessment Fd				78,223	78,223	<b>78,223</b>
514-000-000-699.519 Cont.-Cooper/Francis Deck Fd	400,000	0	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>492,500</b>	<b>524,730</b>	<b>332,214</b>	<b>791,895</b>	<b>225,859</b>	<b>225,859</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 514 Auto Parking System Fund**  
**Dept 587 Parking Utility**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
514-587-000-703.000 Salaries and Wages	109	746	1,000	1,000	1,000	<b>1,000</b>
514-587-000-707.000 Temporary Wages	4,154	4,194	5,100	5,170	0	<b>0</b>
514-587-000-708.000 Unemployment Comp.	14.75	2	0	1	0	<b>0</b>
514-587-000-709.000 Employers FICA	329	370	505	510	115	<b>115</b>
514-587-000-713.000 Overtime	0	0	500	500	500	<b>500</b>
514-587-000-715.000 Pension-General	13	75	150	98	190	<b>190</b>
514-587-000-716.000 Pension-MERS DC	0	12	0	0	0	<b>0</b>
514-587-000-718.000 Health Insurance	31	152	265	121	192	<b>192</b>
514-587-000-723.000 Health - MERS HSA	0	20	0	0	0	<b>0</b>
514-587-000-724.000 Workers Compensation	81	61	5	29	3	<b>3</b>
514-587-000-725.000 Other Fringe Benefits	0	0	14	7	12	<b>12</b>
	<b>4,732</b>	<b>5,632</b>	<b>7,539</b>	<b>7,436</b>	<b>2,012</b>	<b>2,012</b>
<b>Material and Supplies:</b>						
514-587-000-782.000 Materials	186	0	500	500	500	<b>500</b>
	<b>186</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Contractual And Other:</b>						
514-587-000-808.000 Audit Fees	44	68	68	153	153	<b>153</b>
514-587-000-818.000 Contractual Services	720	9,402	600	600	600	<b>600</b>
514-587-000-918.000 Pavement Repairs	0	0	250	0	250	<b>250</b>
514-587-000-924.000 Utilities	1,522	761	4,000	6,500	6,500	<b>6,500</b>
514-587-000-934.000 Repairs and Maintenance	0	0	500	500	500	<b>500</b>
514-587-000-937.000 Maintenance-Snow removal	25,585	25,585	25,585	0	0	<b>0</b>
514-587-000-943.000 Equipment Rental - MP	319	2,379	300	250	300	<b>300</b>
514-587-000-961.641 DPW Overhead	103	670	500	400	500	<b>500</b>
514-587-000-961.642 Eng. Overhead	0	0	0	0	0	<b>0</b>
514-587-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	0	0	76,392	112,716	112,298	<b>112,298</b>
514-587-000-995.519 Cont.-Parking Deck Fund	0	0	0	0	0	<b>0</b>
	<b>28,293</b>	<b>38,865</b>	<b>108,195</b>	<b>121,119</b>	<b>121,101</b>	<b>121,101</b>
<b>Capital Outlay:</b>						
514-587-000-968.000 Depreciation	39,804	103,181	6,085	6,085	6,085	<b>6,085</b>
514-587-000-971.000 Land Improvements	1,283	858	244,092	693,579	129,176	<b>129,176</b>
	<b>41,087</b>	<b>104,039</b>	<b>250,177</b>	<b>699,664</b>	<b>135,261</b>	<b>135,261</b>
<b>Parking Utility</b>	<b>74,298</b>	<b>148,536</b>	<b>366,411</b>	<b>828,719</b>	<b>258,874</b>	<b>258,874</b>
<b>Total Expenses</b>	<b>74,298</b>	<b>148,536</b>	<b>366,411</b>	<b>828,719</b>	<b>258,874</b>	<b>258,874</b>

## (518) 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 (514).

**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 or other date as the City Council determines.

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 518 Parking Assessment Fund***

	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
Revenues	129,540	118,852	153,316	237,586	226,871	<b>226,871</b>
Expenses	138,179	105,344	144,669	189,280	232,827	<b>232,827</b>
Excess of Revenues Over (Under) Expenses	(8,639)	13,508	8,647	48,306	(5,956)	<b>(5,956)</b>
Working Capital - Beginning of Year	149,441	140,802	154,310	154,310	202,616	<b>202,616</b>
<b>Working Capital - End of Year</b>	<b>140,802</b>	<b>154,310</b>	<b>162,957</b>	<b>202,616</b>	<b>196,660</b>	<b>196,660</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

**Fund 518 Parking Assessment Fund**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
518-000-000-629.000 Parking Fines	30,145	16,134	17,510	24,077	20,000	<b>20,000</b>
518-000-000-630.000 Parking Permits-Daily (Pink)	275	14,116	500	18,500	15,000	<b>15,000</b>
518-000-000-630.005 Parking Permits (Green)	9,800	12,629	10,300	81,000	77,000	<b>77,000</b>
518-000-000-630.006 Parking Permits (Red)	19,196	3,977	5,150	4,015	4,000	<b>4,000</b>
518-000-000-630.007 Parking Permits (Orange)	0	0	0	6,500	5,000	<b>5,000</b>
518-000-000-630.010 Parking Permits (Black)	0	0	0	5,577	4,500	<b>4,500</b>
518-000-000-630.011 Parking Permits (Blue)	0	0	0	5,320	15,000	<b>15,000</b>
518-000-000-664.000 Interest	422	1,094	670	1,000	750	<b>750</b>
518-000-000-667.002 Rents and Royalties-113 LLC	22,152	22,152	22,817	22,621	22,621	<b>22,621</b>
518-000-000-699.101 Cont.-General Fund	10,500	10,500	10,500	5,000	0	<b>0</b>
518-000-000-699.895 Cont.-Special Assessment Fund	37,050	38,250	85,869	63,976	63,000	<b>63,000</b>
<b>Total Revenues</b>	<b>129,540</b>	<b>118,852</b>	<b>153,316</b>	<b>237,586</b>	<b>226,871</b>	<b>226,871</b>

**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parking Assessment</i>				
<i>Fund-Activity: 518-586</i>				
PT	Parking Enforcement		2	<b>27,413</b>
			<b>2</b>	<b>27,413</b>
<b>Add: Allocation of Wages From Engineering Department</b>				<b>22,270</b>
Allocation of Wages From Public Works Department - Snow Removal				<b>9,500</b>
<b>Activity Total</b>				<b>59,183</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 518 Parking Assessment Fund**  
**Dept 586 Parking Assessment**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
518-586-000-703.000 Salaries and Wages	11,761	10,885	21,855	19,507	31,770	<b>31,770</b>
518-586-000-707.000 Temporary Wages	14,748	15,006	20,400	19,335	27,413	<b>27,413</b>
518-586-000-708.000 Unemployment Comp.	59	6	2	5	3	<b>3</b>
518-586-000-709.000 Employers FICA	2,073	1,831	3,386	3,048	4,681	<b>4,681</b>
518-586-000-713.000 Overtime	0	223	2,000	1,000	2,000	<b>2,000</b>
518-586-000-715.000 Pension-General	1,511	1,042	2,388	2,066	4,279	<b>4,279</b>
518-586-000-716.000 Pension-MERS DC	4	0	0	48	48	<b>48</b>
518-586-000-718.000 Health Insurance	368	3,807	5,774	6,148	6,092	<b>6,092</b>
518-586-000-723.000 Health - MERS HSA	1	0	0	84	84	<b>84</b>
518-586-000-724.000 Workers Compensation	415	232	109	170	92	<b>92</b>
518-586-000-725.000 Other Fringe Benefits	176	219	306	387	384	<b>384</b>
	<b>31,116</b>	<b>33,251</b>	<b>56,220</b>	<b>51,798</b>	<b>76,846</b>	<b>76,846</b>
<b>Material and Supplies:</b>						
518-586-000-756.000 Operating Supplies	0	0	2,000	2,000	2,000	<b>2,000</b>
518-586-000-767.000 Uniform Allowance	289	245	500	0	0	<b>0</b>
518-586-000-782.000 Materials	1,562	1,233	3,000	12,000	10,000	<b>10,000</b>
	<b>1,851</b>	<b>1,478</b>	<b>5,500</b>	<b>14,000</b>	<b>12,000</b>	<b>12,000</b>
<b>Contractual And Other:</b>						
518-586-000-808.000 Audit Fees	78	124	124	109	124	<b>124</b>
518-586-000-818.000 Contractual Services	50,252	7,498	0	7,500	7,500	<b>7,500</b>
518-586-000-818.771 Contract. Serv.-Parks/Rec.	0	0	0	0	0	<b>0</b>
518-586-000-918.000 Pavement Repairs	0	0	20,000	10,000	20,000	<b>20,000</b>
518-586-000-924.000 Utilities	5,286	2,694	6,500	6,500	6,500	<b>6,500</b>
518-586-000-931.002 Office Equipment Maint.	0	0	4,495	0	4,495	<b>4,495</b>
518-586-000-937.000 Maintenance-Snow removal	33,680	33,680	33,680	0	0	<b>0</b>
518-586-000-943.000 Equip. Rental - Motor Pool	2,343	556	2,900	2,900	2,900	<b>2,900</b>
518-586-000-961.101 Admin.-General Fund	4,764	16,178	5,250	5,250	5,250	<b>5,250</b>
518-586-000-961.641 PW Overhead	664	156	2,000	2,000	2,000	<b>2,000</b>
518-586-000-961.642 ENG Overhead	8,145	9,729	8,000	11,000	16,989	<b>16,989</b>
518-586-000-995.514 Cont. to Auto Parking Sys	0	0	0	78,223	78,223	<b>78,223</b>
	<b>105,212</b>	<b>70,615</b>	<b>82,949</b>	<b>123,482</b>	<b>143,981</b>	<b>143,981</b>
<b>Total Expenses</b>	<b>138,179</b>	<b>105,344</b>	<b>144,669</b>	<b>189,280</b>	<b>232,827</b>	<b>232,827</b>

## (519) Cooper/Francis Parking Decks 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 2019/20 Adopted Budget Analysis of Estimated Changes in Working Capital

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*Fund 519 Cooper/Francis Parking Decks Fund*

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Revenues</b>	13,944	15,778	16,000	16,050	16,050	<b>16,050</b>
<b>Expenses</b>	689,079	309,936	281,726	312,290	313,156	<b>313,156</b>
<b>Excess of Revenues Over (Under) Expenses</b>	(675,135)	(294,158)	(265,726)	(296,240)	(297,106)	<b>(297,106)</b>
<b>Add: Depreciation</b>	262,943	292,943	262,943	292,943	292,943	
<b>Increase (Decrease) in Working capital</b>	(412,192)	(1,215)	(2,783)	(3,297)	(4,163)	<b>(297,106)</b>
<b>Working Capital - Beginning of Year</b>	974,620	562,428	561,213	561,213	557,916	<b>557,916</b>
<b>Working Capital - End of Year</b>	<b>562,428</b>	<b>561,213</b>	<b>558,430</b>	<b>557,916</b>	<b>553,753</b>	<b>260,810</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

**Fund 519 Cooper/Francis Parking Decks Fund**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
519-000-000-630.009 Parking Permits -Yellow	10,796	12,445	12,000	12,000	12,000	12,000
519-000-000-664.000 Interest	3,148	3,333	4,000	4,000	4,000	4,000
519-000-000-688.000 Miscellaneous	0	0	0	50	50	50
<b>Total Revenues</b>	<b>13,944</b>	<b>15,778</b>	<b>16,000</b>	<b>16,050</b>	<b>16,050</b>	<b>16,050</b>

**Expenditure Detail**

**Fund 519 Cooper/Francis Parking Decks Fund**  
**Dept 599 Parking Deck**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
519-599-000-703.000 Salaries and Wages	0	82	0	0	0	0
519-599-000-707.000 Temporary Wages	0	0	0	0	0	0
519-599-000-708.000 Unemployment Comp.	0	0	0	0	0	0
519-599-000-709.000 Employers FICA	0	6	0	0	0	0
519-599-000-713.000 Overtime	0	0	0	0	0	0
519-599-000-715.000 Pension-General	0	8	0	0	0	0
519-599-000-716.000 Pension-MERS DC	0	0	0	0	0	0
519-599-000-718.000 Health Insurance	0	25	0	0	0	0
519-599-000-723.000 Health - MERS HSA	0	0	0	0	0	0
519-599-000-724.000 Workers Compensation	0	2	0	0	0	0
519-599-000-725.000 Other Fringe Benefits	0	2	0	0	0	0
	0	125	0	0	0	0
<b>Material and Supplies:</b>						
519-599-000-756.000 Miscellaneous Supplies	0	0	0	0	0	0
519-599-000-782.000 Materials	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Contractual And Other:</b>						
519-599-000-808.000 Audit Fees	293	265	275	313	313	313
519-599-000-818.000 Contractual Services	0	0	0	0	0	0
519-599-000-853.000 Telephone	0	0	0	0	0	0
519-599-000-924.000 Utilities	1,109	-1,109	0	0	0	0
519-599-000-935.000 Insurance	18,931	12,988	13,508	14,034	14,900	14,900
519-599-000-937.000 Maint.-Snow Removal	0	0	0	0	0	0
519-599-000-943.000 Equip. Rental - Motor Pool	0	72	0	0	0	0
519-599-000-961.101 Admin.-General Fund	5,803	4,574	5,000	5,000	5,000	5,000
519-599-000-961.641 PW Overhead	0	0	0	0	0	0
519-599-000-961.642 ENG Overhead	0	78	0	0	0	0
519-599-000-999.514 Contr.-Auto Parking Sys. Fd.	400,000	0	0	0	0	0
	426,136	16,868	18,783	19,347	20,213	20,213
<b>Capital Outlay :</b>						
519-599-000-968.000 Depreciation	262,943	292,943	262,943	292,943	292,943	292,943
	262,943	292,943	262,943	292,943	292,943	292,943
<b>Total Expenses</b>	<b>689,079</b>	<b>309,936</b>	<b>281,726</b>	<b>312,290</b>	<b>313,156</b>	<b>313,156</b>

## (520) Blackstone Parking Deck Fund

**PURPOSE** - This Fund is used to account for the construction and eventual operation of the Blackstone Parking Deck. This parking facility will be begin construction in 2018/19 to facilitate development on the block bordered by Blackstone, Jackson, Pearl and Glick .

**CHARACTER** - Revenues for the construction will include a tentative \$ 11.53 million bond issue. Subsequent debt service and maintenance expenses will be funded with parking rentals and potentially TIF capture on the surrounding development

**AUTHORITY** - This Fund will be established with the Annual Budget Resolution to be adopted May 31, 2018.

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Estimated Changes in Working Capital

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*Fund 520 Blackstone Parking Deck Fund*

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Revenues</b>	0	0	11,530,000	0	11,530,000	<b>11,530,000</b>
<b>Expenses</b>	0	0	11,530,000	0	11,530,000	<b>11,530,000</b>
<b>Excess of Revenues Over (Under) Expenses</b>	0	0	0	0	0	<b>0</b>
<b>Add: Depreciation</b>	0	0	0	0	0	<b>0</b>
<b>Increase (Decrease) in Working capital</b>	0	0	0	0	0	<b>0</b>
<b>Working Capital - Beginning of Year</b>	0	0	0	0	0	<b>0</b>
<b>Working Capital - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

**Fund 520 Blackstone Parking Deck Fund**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
520-000-000-630.007 Parking Permits -Brown	0	0	0	0	0	0
520-000-000-664.000 Interest	0	0	0	0	0	0
520-000-000-696.000 Bond Proceeds	0	0	11,530,000	0	11,530,000	11,530,000
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>11,530,000</b>	<b>0</b>	<b>11,530,000</b>	<b>11,530,000</b>

**Expenditure Detail**

**Fund 520 Blackstone Parking Deck Fund**  
**Dept 599 Parking Deck**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
520-599-000-703.000 Salaries and Wages	0	0	0	0	5,000	5,000
520-599-000-707.000 Temporary Wages	0	0	0	0	0	0
520-599-000-708.000 Unemployment Comp.	0	0	0	0	1	1
520-599-000-709.000 Employers FICA	0	0	0	0	383	383
520-599-000-713.000 Overtime	0	0	0	0	0	0
520-599-000-715.000 Pension-General	0	0	0	0	634	634
520-599-000-716.000 Pension-MERS DC	0	0	0	0	0	0
520-599-000-718.000 Health Insurance	0	0	0	0	959	959
520-599-000-723.000 Health - MERS HSA	0	0	0	0	0	0
520-599-000-724.000 Workers Compensation	0	0	0	0	14	14
520-599-000-725.000 Other Fringe Benefits	0	0	0	0	60	60
	0	0	0	0	7,051	7,051
<b>Material and Supplies:</b>						
520-599-000-770.000 Miscellaneous Supplies	0	0	0	0	0	0
520-599-000-782.000 Materials	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Contractual And Other:</b>						
520-599-000-961.642 ENG Overhead	0	0	0	0	3,500	3,500
520-599-000-999.514 Contr.-Auto Parking Sys. Fd.	0	0	0	0	0	0
	0	0	0	0	3,500	3,500
<b>Capital Outlay :</b>						
520-599-000-968.000 Depreciation	0	0	0	0	0	0
520-599-000-975.500 Parking Deck Construction	0	0	11,530,000	0	11,519,449	11,519,449
	0	0	11,530,000	0	11,519,449	11,519,449
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>11,530,000</b>	<b>0</b>	<b>11,530,000</b>	<b>11,530,000</b>



## **(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.

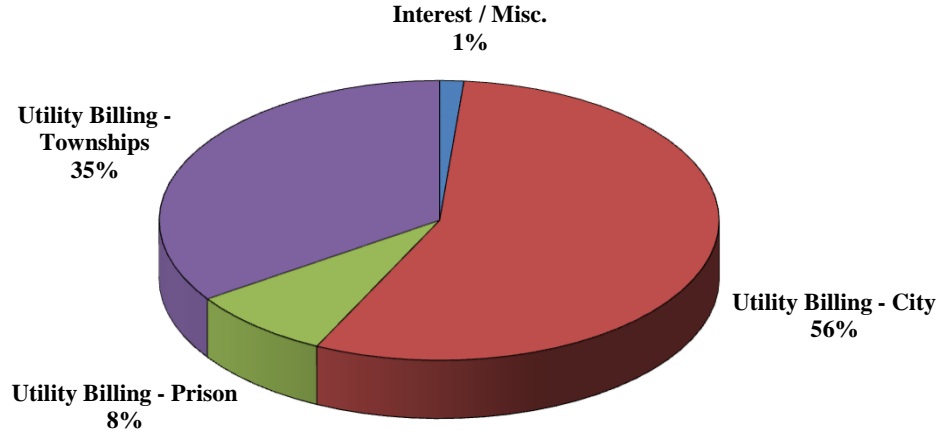
The city shall make annual contributions from the user charges to the **(406) Wastewater Equipment Replacement Fund** in order to maintain the reserve for equipment replacement. In determining the amount of the annual contribution, the city shall take into consideration the projected life of the wastewater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

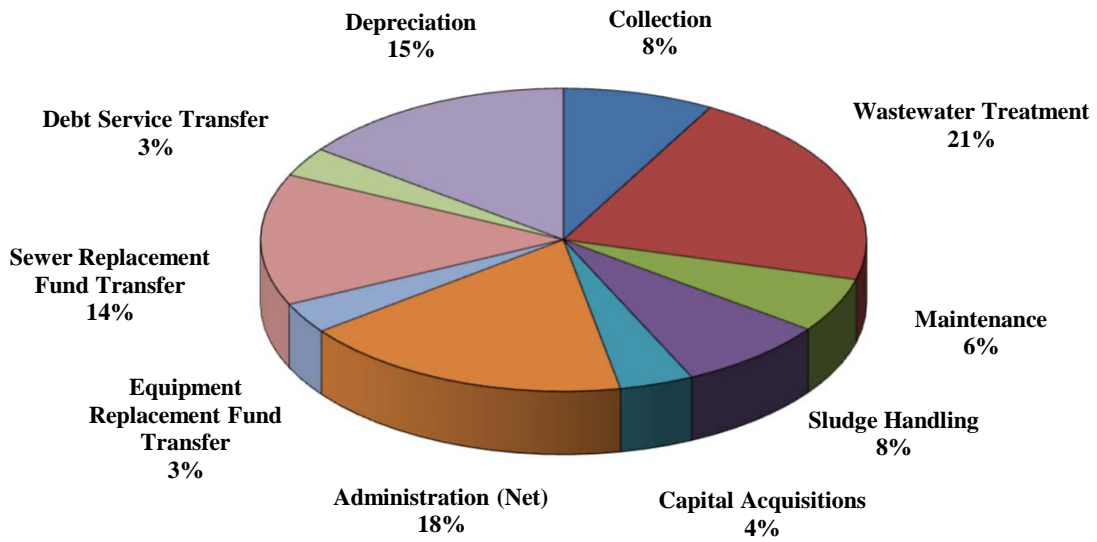
**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Sewer Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Sewer Fund**  
**Estimated Changes in Cash Flow**

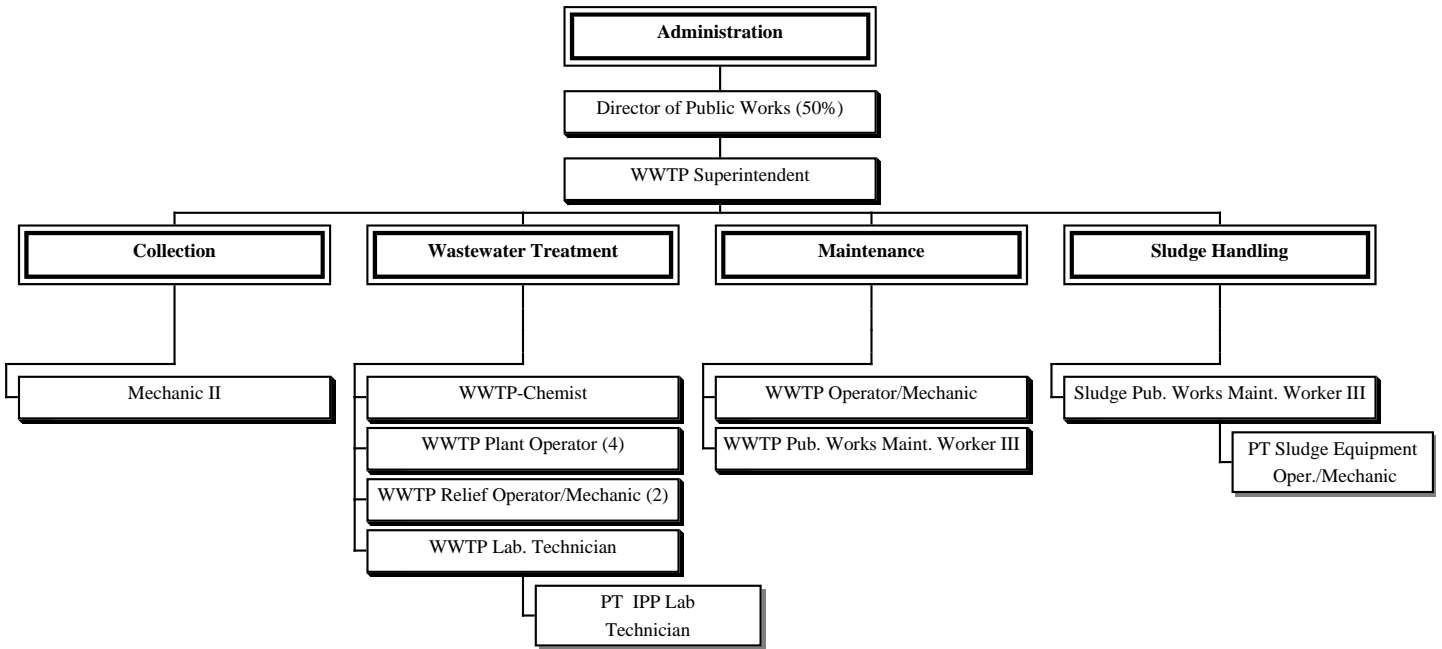
	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Revenues:</b>						
Charges For Goods & Services	5,949,008	5,902,327	5,975,206	5,971,206	6,556,627	6,556,627
State Grants	0	0	1,800,000	1,800,000	0	0
Interest & Rents	15,380	18,045	15,000	30,000	20,000	20,000
Miscellaneous	74,275	140,262	67,000	56,000	72,000	72,000
	<u>6,038,663</u>	<u>6,060,634</u>	<u>7,857,206</u>	<u>7,857,206</u>	<u>6,648,627</u>	<u><b>6,648,627</b></u>
<b>Expenses:</b>						
Collection	1,133,592	1,225,187	1,457,129	1,683,572	1,765,961	1,765,961
Wastewater Treatment	1,541,167	1,667,086	1,896,796	1,624,949	1,691,409	1,691,409
Maintenance	612,544	953,019	1,001,525	964,929	489,823	489,823
Sludge Handling	628,428	701,572	853,252	813,847	648,054	648,054
Administration	2,177,910	2,116,392	4,361,877	4,165,107	2,716,894	2,716,894
Capital Acquisitions	0	0	300,000	300,000	300,000	300,000
	<u>6,093,641</u>	<u>6,663,256</u>	<u>9,870,579</u>	<u>9,552,404</u>	<u>7,612,141</u>	<u><b>7,612,141</b></u>
<b>Revenues Over (Under) Expenses</b>			(2,013,373)	(1,695,198)	(963,514)	<b>(963,514)</b>
<b>Add: Depreciation</b>			1,058,069	1,058,069	1,129,474	1,129,474
<b>Estimated Change in Working Capital</b>			(955,304)	(637,129)	165,960	<b>165,960</b>
<b>Estimated Working Capital (Unreserved) - Beginning of Year</b>			5,280,296	5,280,296	4,643,167	<b>4,643,167</b>
<b>Estimated Working Capital (Unreserved) - End of Year</b>			<u><b>4,324,992</b></u>	<u><b>4,643,167</b></u>	<u><b>4,809,127</b></u>	<u><b>4,809,127</b></u>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 590 Sewer Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
590-000-000-539.019 St. Grant - MDEQ SAW Grant	0	0	1,800,000	1,800,000	0	<b>0</b>
590-000-000-640.000 Laboratory Services	0	0	1,000	1,000	1,000	<b>1,000</b>
590-000-000-640.001 I.P.P. Monitoring	2,788	0	20,000	20,000	20,000	<b>20,000</b>
590-000-000-650.010 Utility Billing	2,858,812	3,029,621	3,361,206	3,361,206	3,697,327	<b>3,697,327</b>
590-000-000-650.020 Utility Billing-Prison	510,030	385,724	500,000	500,000	550,000	<b>550,000</b>
590-000-000-650.030 Utility Bill.-Summit	969,568	904,445	850,000	850,000	935,000	<b>935,000</b>
590-000-000-650.040 Utility Bill.-Spring Arbor	309,966	265,294	280,000	280,000	308,000	<b>308,000</b>
590-000-000-650.050 Utility Bill.-Napoleon	53,742	46,766	43,000	39,000	47,300	<b>47,300</b>
590-000-000-650.060 Utility Bill.-Blackman	1,112,946	1,115,061	780,000	780,000	858,000	<b>858,000</b>
590-000-000-650.061 Sewer Maint.-Blackman	3,570	3,273	3,500	3,500	3,500	<b>3,500</b>
590-000-000-650.062 Out Of City Account	120,570	144,766	130,000	130,000	130,000	<b>130,000</b>
590-000-000-650.070 Utility Bill.-Rives	7,016	7,377	6,500	6,500	6,500	<b>6,500</b>
590-000-000-662.000 Penalties	69,262	68,767	55,000	55,000	60,000	<b>60,000</b>
590-000-000-664.000 Interest	15,380	18,045	15,000	30,000	20,000	<b>20,000</b>
590-000-000-688.000 Miscellaneous	5,013	71,495	12,000	1,000	12,000	<b>12,000</b>
<b>Total Revenues</b>	<b>6,038,663</b>	<b>6,060,634</b>	<b>7,857,206</b>	<b>7,857,206</b>	<b>6,648,627</b>	<b>6,648,627</b>

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



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Collection</i>				
<i>Fund-Activity: 590-549</i>				
307	Mechanic II	1		40,228
	Retiree Health Insurance Stipends			3,360
		<u>1</u>		<u>43,588</u>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 590 Sewer Fund***  
***Dept 549 Collection***

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
590-549-000-703.000 Salaries and Wages	59,165	61,089	61,308	61,308	43,588	<b>43,588</b>
590-549-000-708.000 Unemployment Comp.	6	5	6	6	6	<b>6</b>
590-549-000-709.000 Employers FICA	4,258	4,670	5,057	5,057	3,748	<b>3,748</b>
590-549-000-713.000 Overtime	3,487	6,406	4,800	4,800	3,000	<b>3,000</b>
590-549-000-715.000 Pension-General	7,099	6,476	6,281	6,281	5,667	<b>5,667</b>
590-549-000-716.000 Pension-MERS DC	0	2	0	0	1,369	<b>1,369</b>
590-549-000-718.000 Health Insurance	20,835	22,345	23,437	23,437	18,268	<b>18,268</b>
590-549-000-723.000 Health - MERS HSA	0	2	0	0	1,750	<b>1,750</b>
590-549-000-724.000 Workers Compensation	845	585	251	251	183	<b>183</b>
590-549-000-725.000 Other Fringe Benefits	237	303	1,062	1,062	975	<b>975</b>
	<b>95,932</b>	<b>101,883</b>	<b>102,202</b>	<b>102,202</b>	<b>78,554</b>	<b>78,554</b>
<b>Material and Supplies:</b>						
590-549-000-756.000 Operating Supplies	14	340	500	400	550	<b>550</b>
590-549-000-773.000 Laundry	0	0	365	365	365	<b>365</b>
590-549-000-778.000 Equipment Maint. Supplies	966	2,644	3,000	1,000	3,000	<b>3,000</b>
	<b>980</b>	<b>2,984</b>	<b>3,865</b>	<b>1,765</b>	<b>3,915</b>	<b>3,915</b>
<b>Contractual and Other:</b>						
590-549-000-818.000 Contractual Services	2,590	1,268	5,000	5,000	5,000	<b>5,000</b>
590-549-000-818.006 Instrument Maintenance	0	0	2,000	2,000	2,000	<b>2,000</b>
590-549-000-818.228 GIS Services - MIS	0	0	10,000	10,000	10,000	<b>10,000</b>
590-549-000-850.000 Communications	2,107	2,105	4,000	2,000	4,000	<b>4,000</b>
590-549-000-917.404 Sewer Maintenance-DPS	201,792	246,978	401,398	401,398	402,787	<b>402,787</b>
590-549-000-924.000 Utilities	36,731	38,024	37,500	25,000	37,500	<b>37,500</b>
590-549-000-934.000 Repairs & Maintenance	931	6,661	15,000	15,000	15,000	<b>15,000</b>
590-549-000-935.000 Insurance	4,229	4,437	4,614	4,686	4,873	<b>4,873</b>
590-549-000-943.000 Equipment Rental -MP	0	0	750	750	750	<b>750</b>
590-549-000-961.641 PW Overhead	0	47	0	0	0	<b>0</b>
590-549-000-963.000 Miscellaneous	0	0	50,000	50,000	50,000	<b>50,000</b>
590-549-000-995.405 Cont.-Sewer Replacem Fd.	750,000	750,000	750,000	992,971	1,068,848	<b>1,068,848</b>
590-549-000-995.406 Cont.-Equip. Replacem Fd.	38,300	70,800	70,800	70,800	82,734	<b>82,734</b>
	<b>1,036,680</b>	<b>1,120,320</b>	<b>1,351,062</b>	<b>1,579,605</b>	<b>1,683,492</b>	<b>1,683,492</b>
<b>Collection</b>	<b>1,133,592</b>	<b>1,225,187</b>	<b>1,457,129</b>	<b>1,683,572</b>	<b>1,765,961</b>	<b>1,765,961</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Sewer Fund-Waste Water Treatment</i>					
<i>Fund-Activity: 590-550</i>					
010		WWTP-Chemist	1		71,994
306		WWTP-Laboratory Technician	1		53,092
307		WWTP Relief Operator/Mechanic	2		99,450
308		WWTP Plant Operator	4		209,256
PT		IPP Lab Technician		1	14,060
		Health Insurance Stipends			7,260
<b>Activity Total</b>			<b>8</b>	<b>1</b>	<b>455,112</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 550 Wastewater Treatment**

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Personal Services:</b>						
590-550-000-702.000 Termination Pay	0	147	0	0	0	0
590-550-000-703.000 Salaries and Wages	382,277	377,852	405,464	405,464	441,052	441,052
590-550-000-707.000 Wages-Temporary	2,688	3,504	14,763	14,763	14,060	14,060
590-550-000-708.000 Unemployment Comp.	44	46	54	54	54	54
590-550-000-709.000 Employers FICA	30,689	31,235	36,404	36,404	39,093	39,093
590-550-000-713.000 Overtime	61,015	64,576	55,639	55,639	53,788	53,788
590-550-000-715.000 Pension-General	52,796	44,203	45,820	45,820	60,819	60,819
590-550-000-716.000 Pension-MERS DC	4,448	4,889	5,812	5,812	4,676	4,676
590-550-000-718.000 Health Insurance	117,452	125,528	137,938	137,938	108,112	108,112
590-550-000-723.000 Health - MERS HSA	6,933	7,257	7,000	7,000	5,250	5,250
590-550-000-724.000 Workers Compensation	6,433	4,411	2,319	2,319	2,399	2,399
590-550-000-725.000 Other Fringe Benefits	3,742	4,135	8,236	8,236	8,353	8,353
	<b>668,517</b>	<b>667,783</b>	<b>719,449</b>	<b>719,449</b>	<b>737,656</b>	<b>737,656</b>
<b>Material and Supplies:</b>						
590-550-000-753.000 Chemicals	104,398	98,339	116,000	95,000	65,000	65,000
590-550-000-755.000 Safety Supplies	4,818	4,509	10,000	4,500	10,000	10,000
590-550-000-756.000 Operating Supplies	3,261	5,417	7,500	4,500	4,500	4,500
590-550-000-759.000 Gasoline	340	284	0	0		
590-550-000-763.000 Laboratory Supplies	19,388	16,193	20,000	14,000	20,000	20,000
590-550-000-773.000 Laundry	0	34	3,650	4,800	4,800	4,800
	<b>132,205</b>	<b>124,776</b>	<b>157,150</b>	<b>122,800</b>	<b>104,300</b>	<b>104,300</b>
<b>Contractual and Other:</b>						
590-550-000-723.001 Health Insurance-Retirees	30,571	33,348	36,997	20,000	23,000	23,000
590-550-000-818.000 Contractual Services	83,972	85,951	65,000	72,000	73,000	73,000
590-550-000-822.000 Industrial Pretreatmt Prog.	13,028	6,489	50,000	7,500	50,000	50,000
590-550-000-850.000 Communications	0	0	6,000	6,000	6,000	6,000
590-550-000-908.002 Residency Allowance	900	3,600	3,600	3,600	3,600	3,600
590-550-000-924.000 Utilities	478,716	500,393	610,000	425,000	610,000	610,000
590-550-000-931.001 Equipment Maintenance	1,008	146	4,000	4,000	4,000	4,000
590-550-000-995.406 Cont.-Equip. Replacemt Fd.	132,250	244,600	244,600	244,600	79,853	79,853
	<b>740,445</b>	<b>874,527</b>	<b>1,020,197</b>	<b>782,700</b>	<b>849,453</b>	<b>849,453</b>
<b>Wastewater Treatment</b>	<b>1,541,167</b>	<b>1,667,086</b>	<b>1,896,796</b>	<b>1,624,949</b>	<b>1,691,409</b>	<b>1,691,409</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Maintenance</i>				
<i>Fund-Activity: 590-551</i>				
306	WWTP Public Works Maint. Worker III	1		43,055
	<b>Activity Total</b>	<b>1</b>		<b>43,055</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 551 Maintenance**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
590-551-000-702.000 Termination Pay	0	0	0	0	0	0
590-551-000-703.000 Salaries and Wages	35,704	43,754	40,472	40,472	43,055	43,055
590-551-000-707.000 Wages-Temporary	0	0	0	0	0	0
590-551-000-708.000 Unemployment Comp.	7	5	6	6	6	6
590-551-000-709.000 Employers FICA	2,750	3,886	3,249	3,249	3,456	3,456
590-551-000-713.000 Overtime	5,065	9,682	2,000	2,000	2,000	2,000
590-551-000-715.000 Pension-General	4,792	5,443	4,251	4,251	5,612	5,612
590-551-000-716.000 Pension-MERS DC	1,042	1,476	1,274	1,274	1,355	1,355
590-551-000-718.000 Health Insurance	11,424	8,489	8,196	8,196	6,435	6,435
590-551-000-723.000 Health - MERS HSA	1,671	1,905	1,750	1,750	1,750	1,750
590-551-000-724.000 Workers Compensation	801	554	193	193	206	206
590-551-000-725.000 Other Fringe Benefits	180	221	972	972	982	982
	<b>63,436</b>	<b>75,415</b>	<b>62,363</b>	<b>62,363</b>	<b>64,857</b>	<b>64,857</b>
<b>Material and Supplies:</b>						
590-551-000-755.000 Safety Supplies	0	172	0	0	0	0
590-551-000-756.000 Operating Supplies	1,667	1,989	3,000	3,000	3,000	3,000
590-551-000-759.000 Gasoline	34	1,058	4,900	4,900	5,000	5,000
590-551-000-759.001 Lubricants	852	902	2,000	2,000	2,000	2,000
590-551-000-776.000 Custodial Supplies	1,114	395	655	2,000	2,500	2,500
590-551-000-773.000 Laundry	4,228	5,215	750	750	750	750
590-551-000-778.000 Equipment Maint Supplies	14,736	17,346	30,000	30,000	30,000	30,000
590-551-000-778.001 Electrical Supplies	5,712	7,045	12,000	10,000	12,000	12,000
	<b>28,343</b>	<b>34,122</b>	<b>53,305</b>	<b>52,650</b>	<b>55,250</b>	<b>55,250</b>
<b>Contractual and Other:</b>						
590-551-000-818.000 Contractual Services	55,614	86,460	80,000	80,000	80,000	80,000
590-551-000-818.005 Cont.Serv.-Grounds Maint.	0	313	24,000	24,000	24,000	24,000
590-551-000-818.006 Instrument Maintenance	1,269	0	20,600	20,600	20,600	20,600
590-551-000-930.000 Building Maintenance	8,809	6,076	15,000	5,000	15,000	15,000
590-551-000-930.004 Grounds Maintenance	26,286	14,841	12,000	22,000	25,000	25,000
590-551-000-932.000 Vehicle Maintenance	8,566	20,747	18,000	8,000	18,000	18,000
590-551-000-934.000 Repairs & Maintenance	43,455	63,301	65,000	40,000	65,000	65,000
590-551-000-935.000 Insurance	62,729	65,824	68,457	69,516	72,297	72,297
590-551-000-940.000 Rentals	0	0	1,000	1,000	1,000	1,000
590-551-000-943.000 Equipment Rental - MP	1,337	5,321	3,000	1,000	1,000	1,000
590-551-000-956.001 Contingency	0	0	400	400	400	400
590-551-000-961.641 DPW Overhead	0	2,199	0	0	0	0
590-551-000-995.406 Cont.-Equip. Replacement Fd.	312,700	578,400	578,400	578,400	47,419	47,419
	<b>520,765</b>	<b>843,482</b>	<b>885,857</b>	<b>849,916</b>	<b>369,716</b>	<b>369,716</b>
<b>Maintenance</b>	<b>612,544</b>	<b>953,019</b>	<b>1,001,525</b>	<b>964,929</b>	<b>489,823</b>	<b>489,823</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Sewer Fund-Sludge Handling</i>					
<i>Fund-Activity: 590-553</i>					
306		Sludge Public Works Maint. Worker III	2		87,561
PT		Sludge Equipment Operator/Mechanic		1	26,379
		Health Insurance Stipends			2,400
<b>Activity Total</b>			<b>2</b>	<b>1</b>	<b>116,340</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 553 Sludge Handling**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
590-553-000-702.000 Termination Pay	0	0	0	867	0	0
590-553-000-703.000 Salaries and Wages	83,608	85,892	89,530	89,530	89,961	89,961
590-553-000-707.000 Wages - temporary	0	0	24,653	24,653	26,379	26,379
590-553-000-708.000 Unemployment Comp.	11	11	18	18	18	18
590-553-000-709.000 Employers FICA	5,882	6,348	9,003	9,003	9,169	9,169
590-553-000-713.000 Overtime	3,850	8,227	3,500	3,500	3,500	3,500
590-553-000-715.000 Pension-General	10,172	9,224	9,072	9,072	11,310	11,310
590-553-000-716.000 Pension-MERS DC	1,014	1,122	1,207	1,207	1,135	1,135
590-553-000-718.000 Health Insurance	27,217	28,650	31,633	31,633	36,536	36,536
590-553-000-723.000 Health - MERS HSA	1,742	1,850	1,750	1,750	1,750	1,750
590-553-000-724.000 Workers Compensation	1,224	857	462	462	470	470
590-553-000-725.000 Other Fringe Benefits	845	962	1,974	1,974	1,971	1,971
	<b>135,565</b>	<b>143,143</b>	<b>172,802</b>	<b>173,669</b>	<b>182,199</b>	<b>182,199</b>
<b>Material and Supplies:</b>						
590-553-000-755.000 Safety Supplies	210	0	0	0	0	0
590-553-000-756.000 Operating Supplies	0	0	1,000	1,000	1,000	1,000
590-553-000-759.000 Gasoline	8,912	8,546	14,000	8,000	14,000	14,000
590-553-000-763.000 Laboratory Supplies	0	0	1,000	1,000	1,000	1,000
590-553-000-773.000 Laundry	0	0	1,000	1,000	1,000	1,000
590-553-000-778.000 Equipment Maint. Supplies	3,722	3,997	4,000	4,000	4,200	4,200
	<b>12,844</b>	<b>12,543</b>	<b>21,000</b>	<b>15,000</b>	<b>21,200</b>	<b>21,200</b>
<b>Contractual and Other:</b>						
590-553-000-723.001 Health Insurance-Retirees	28,371	27,708	33,403	24,000	27,600	27,600
590-553-000-818.000 Contractual Services	278,277	234,024	300,000	300,000	300,000	300,000
590-553-000-921.000 Utilities-Gas	33,124	31,090	65,000	40,000	65,000	65,000
590-553-000-931.001 Equipment Maintenance	0	35	2,500	2,500	2,500	2,500
590-553-000-932.001 Vehicle Maint. Serv.	1,972	0	5,000	5,000	5,000	5,000
590-553-000-935.000 Insurance	3,525	3,829	3,847	3,978	4,061	4,061
590-553-000-940.000 Rentals	0	0	0	0	0	0
590-553-000-943.000 Equipment Rental -MP	0	0	500	500	500	500
590-553-000-995.406 Cont.-Equip. Replacement Fd.	134,750	249,200	249,200	249,200	39,994	39,994
	<b>480,019</b>	<b>545,886</b>	<b>659,450</b>	<b>625,178</b>	<b>444,655</b>	<b>444,655</b>
<b>Sludge Handling</b>	<b>628,428</b>	<b>701,572</b>	<b>853,252</b>	<b>813,847</b>	<b>648,054</b>	<b>648,054</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Administration</i>				
<i>Fund-Activity: 590-554</i>				
014	WWTP Superintendent	1		87,892
	<b>Activity Total</b>	<b>1</b>		<b>87,892</b>
Add:	Retirees Health Insurance Stipends			10,152
	Director of Public Works (50%)			62,521
	<b>Activity Total</b>			<b>160,565</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 554 Administration**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
590-554-000-702.000 Termination Pay	0	0	0	9,267	0	0
590-554-000-703.000 Salaries and Wages	156,439	148,911	151,348	151,348	160,565	160,565
590-554-000-708.000 Unemployment Comp.	8	8	9	9	9	9
590-554-000-709.000 Employers FICA	10,288	10,741	11,578	11,578	12,284	12,284
590-554-000-715.000 Pension-General	16,034	13,806	14,249	14,249	18,680	18,680
590-554-000-716.000 Pension-MERS DC	2,085	2,220	2,456	2,456	2,637	2,637
590-554-000-716.001 Retirement-Contractual	0	0	0	1,622	0	0
590-554-000-718.000 Health Insurance	17,748	18,966	19,915	19,915	13,881	13,881
590-554-000-723.000 Health - MERS HSA	1,750	1,800	1,750	1,750	1,750	1,750
590-554-000-724.000 Workers Compensation	2,029	1,395	603	603	554	554
590-554-000-725.000 Other Fringe Benefits	653	734	1,847	1,847	1,880	1,880
	<u>207,034</u>	<u>198,581</u>	<u>203,755</u>	<u>214,644</u>	<u>212,240</u>	<u>212,240</u>
<b>Material and Supplies:</b>						
590-554-000-752.000 Supplies	-95	775	0	1,000	1,100	1,100
590-554-000-756.000 Operating Supplies	963	1,746	5,885	4,885	4,885	4,885
	<u>868</u>	<u>2,521</u>	<u>5,885</u>	<u>5,885</u>	<u>5,985</u>	<u>5,985</u>
<b>Contractual and Other:</b>						
590-554-000-723.001 Health Ins. - Retirees	4,413	4,315	5,198	4,232	4,867	4,867
590-554-000-808.000 Audit Fees	3,857	4,144	4,434	4,234	2,851	2,851
590-554-000-818.000 Contractual Services	0	3,869	500	500	500	500
590-554-000-818.038 Cont.Serv.-MDEQ SAW Grant	0	34,238	1,800,000	1,800,000	0	0
590-554-000-820.000 Consultant Services	207,015	161,566	300,000	110,000	300,000	300,000
590-554-000-853.000 Telephone	13,848	13,372	13,514	9,000	13,514	13,514
590-554-000-861.000 Auto Allowance	0	0	200	200	200	200
590-554-000-880.000 Community Promotion	194,733	217,125	230,318	230,318	246,440	246,440
590-554-000-902.000 Advertising	34	308	2,000	2,000	2,000	2,000
590-554-000-910.000 Education & Training	3,922	2,211	3,000	3,000	5,000	5,000
590-554-000-913.000 Travel	1,944	2,300	1,500	1,500	2,000	2,000
590-554-000-915.000 Memberships and Dues	965	785	750	750	1,500	1,500
590-554-000-934.000 Repairs & Maintenance	871	2,051	2,000	2,000	2,200	2,200
590-554-000-961.101 Admin.-General Fund	189,415	199,119	198,450	198,450	198,450	198,450
590-554-000-962.000 Uncollectible Accounts	0	0	0	0	0	0
590-554-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	0	0	251,358	239,379	238,490	238,490
590-554-000-995.591 Cont.-Water Fund	223,028	238,536	280,946	280,946	351,183	351,183
	<u>844,045</u>	<u>883,939</u>	<u>3,094,168</u>	<u>2,886,509</u>	<u>1,369,195</u>	<u>1,369,195</u>
<b>Capital Outlay :</b>						
590-554-000-968.000 Depreciation	1,087,970	993,358	1,020,076	1,020,076	1,091,481	1,091,481
590-554-000-968.001 Depreciation - Mun. Assets	6,161	6,161	6,161	6,161	6,161	6,161
590-554-000-968.002 Depreciation - Other Assets	31,832	31,832	31,832	31,832	31,832	31,832
	<u>1,125,963</u>	<u>1,031,351</u>	<u>1,058,069</u>	<u>1,058,069</u>	<u>1,129,474</u>	<u>1,129,474</u>
<b>Administration</b>	<u><b>2,177,910</b></u>	<u><b>2,116,392</b></u>	<u><b>4,361,877</b></u>	<u><b>4,165,107</b></u>	<u><b>2,716,894</b></u>	<u><b>2,716,894</b></u>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 590 Sewer Fund***  
***Dept 555 Capital Acquisitions***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Capital Outlay:</b>						
590-555-000-985.006 Treatment Plant	0	0	300,000	300,000	300,000	<b>300,000</b>
	0	0	300,000	300,000	300,000	<b>300,000</b>
<b>Capital Acquisitions</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>

## **(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.

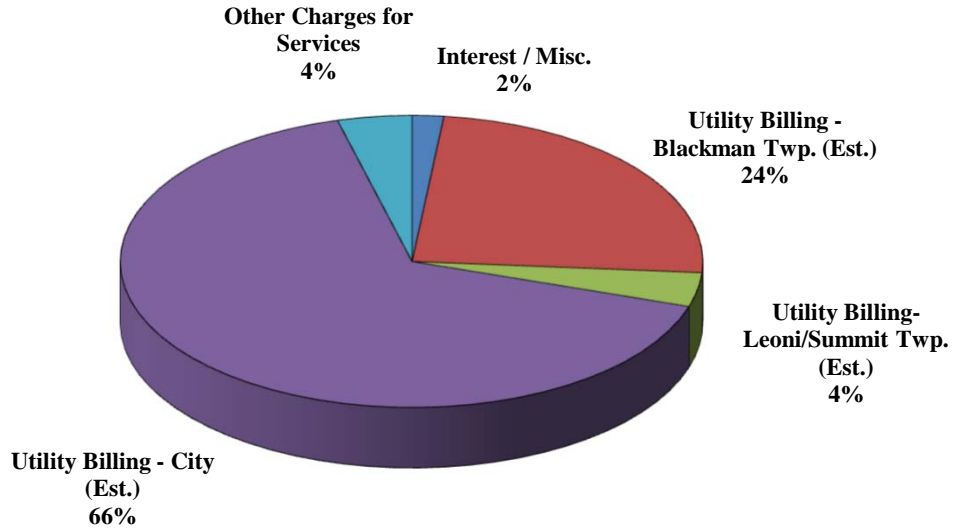
The City charges for water service supplied by the system based on a rate schedule measured by water usage. These charges must be sufficient to provide adequate revenues for operations, maintenance, replacements, improvements, and debt retirement.

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

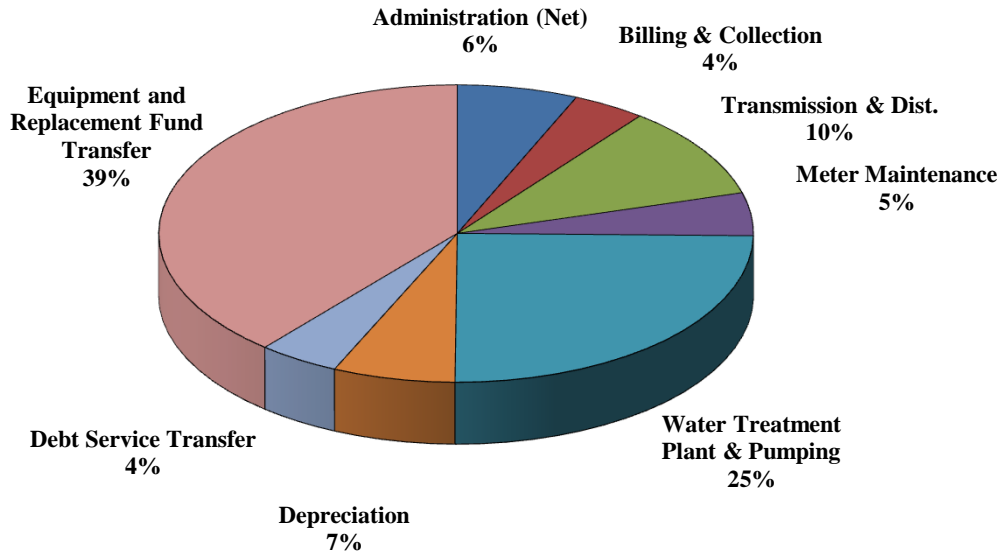
**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Water Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Water Fund**  
**Estimated Changes in Cash Flow**

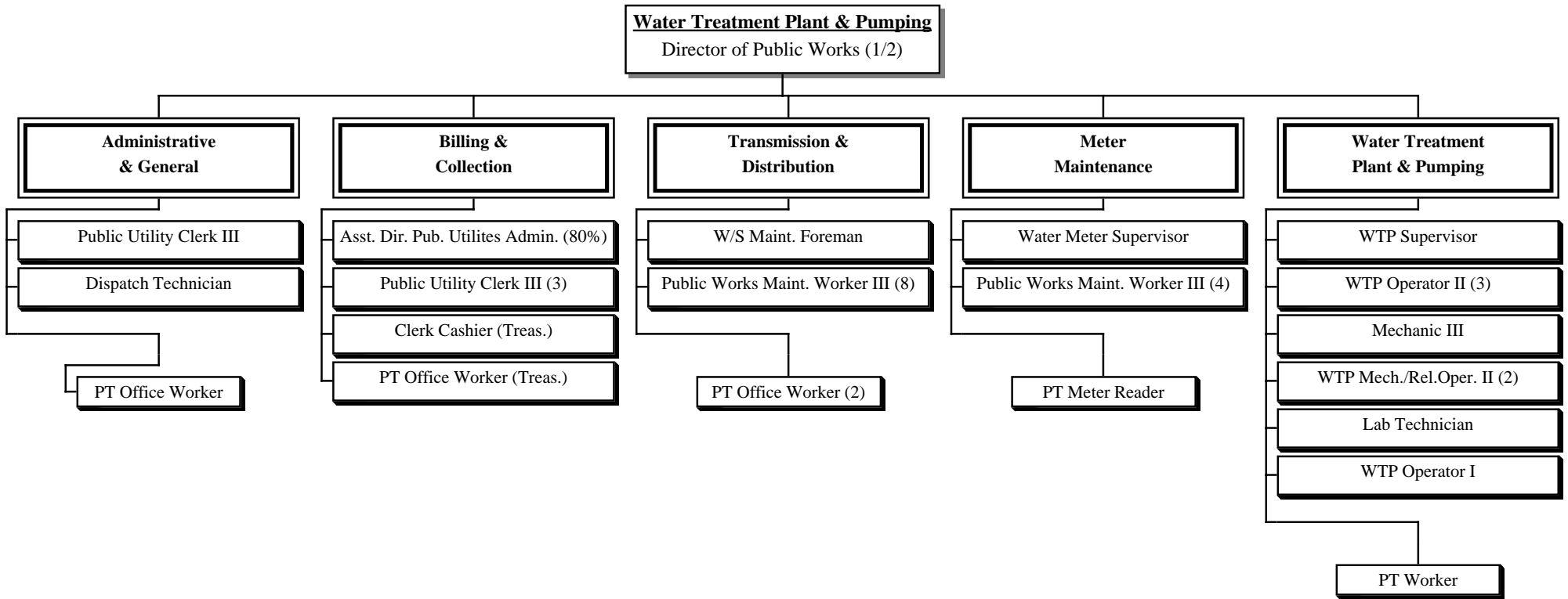
	2016/17	2017/18	2018/19	2018/19	2019/20	2019/20
	Actual	Actual	Budget	Projected	Proposed	Adopted
<b>Revenues:</b>						
Charges For Goods & Services	8,586,696	9,143,069	9,749,521	9,766,097	10,132,511	10,132,511
Interest & Rents	22,923	28,702	21,630	40,000	22,495	22,495
Contributions From Other Funds	223,028	238,536	280,946	280,946	351,183	351,183
Miscellaneous	162,773	155,699	157,590	157,590	163,894	163,894
	<u>8,995,420</u>	<u>9,566,006</u>	<u>10,209,687</u>	<u>10,244,633</u>	<u>10,670,083</u>	<u><b>10,670,083</b></u>
<b>Expenses:</b>						
Administrative & General	5,210,288	5,284,751	6,126,171	4,086,065	8,094,366	8,094,366
Billing & Collection	446,056	477,073	582,935	543,645	567,332	567,332
Transmission & Distribution	1,065,578	1,111,195	1,358,495	1,414,605	1,447,497	1,447,497
Meter Maintenance	572,580	553,986	665,315	644,809	670,532	670,532
Water Treatment Plant & Pumping	2,330,959	2,877,856	3,689,821	3,398,777	3,566,991	3,566,991
	<u>9,625,461</u>	<u>10,304,861</u>	<u>12,422,737</u>	<u>10,087,901</u>	<u>14,346,718</u>	<u><b>14,346,718</b></u>
<b>Revenues Over (Under) Expenses</b>			(2,213,050)	156,732	(3,676,635)	<b>(3,676,635)</b>
<b>Add: Depreciation</b>			892,401	949,286	949,286	949,286
<b>Estimated Change in Working Capital</b>			(1,320,649)	1,106,018	(2,727,349)	<b>(2,727,349)</b>
<b>Estimated Working Capital (Unreserved) - Beginning of Year</b>			5,403,744	5,403,744	6,509,762	<b>6,509,762</b>
<b>Estimated Working Capital (Unreserved) - End of Year</b>			<u><b>4,083,095</b></u>	<u><b>6,509,762</b></u>	<u><b>3,782,413</b></u>	<u><b>3,782,413</b></u>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

**Fund 591 Water Fund**

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
591-000-000-630.003 Refunds - Blackman Twp.	-224,560	-225,642	-206,000	-206,000	-214,240	<b>-214,240</b>
591-000-000-630.004 Refunds - Leoni Twp.	-2,789	0	0	0	0	<b>0</b>
591-000-000-631.001 Turn On Charge	42,708	45,820	15,450	28,000	16,068	<b>16,068</b>
591-000-000-631.004 Overtime Service Calls	0	328	0	500	0	<b>0</b>
591-000-000-632.003 Meter Shop	12,792	11,695	0	13,000	5,000	<b>5,000</b>
591-000-000-632.005 Time/Materials-Others	-152	393	309	825	321	<b>321</b>
591-000-000-640.000 Laboratory Services	2,136	4,836	4,120	1,500	1,560	<b>1,560</b>
591-000-000-642.000 Charges for Serices-Sale	0	0	0	0	0	<b>0</b>
591-000-000-642.002 Bulk Water Sale	33,978	36,090	20,600	20,600	21,424	<b>21,424</b>
591-000-000-642.003 Material Sold	1,808	1,503	515	2,000	536	<b>536</b>
591-000-000-642.004 Sale Of Scrap	5,706	6,130	7,210	7,265	7,498	<b>7,498</b>
591-000-000-645.010 Utility Billing - NSF Fees	720	780	618	618	643	<b>643</b>
591-000-000-650.001 New Water & Sewer Service	21,714	31,105	17,510	8,600	8,944	<b>8,944</b>
591-000-000-650.002 Hydrant Meter Use	14,754	22,179	25,750	25,750	26,780	<b>26,780</b>
591-000-000-650.010 Utility Billing	8,677,881	9,207,852	9,863,439	9,863,439	10,257,977	<b>10,257,977</b>
591-000-000-662.000 Penalties	162,773	155,439	157,590	157,590	163,894	<b>163,894</b>
591-000-000-664.000 Interest	22,923	28,702	21,630	40,000	22,495	<b>22,495</b>
591-000-000-673.000 Sale of Fixed Assets	0	0	0	0	0	<b>0</b>
591-000-000-688.000 Miscellaneous	0	260	0	0	0	<b>0</b>
591-000-000-698.000 Insurance Refund	0	0	0	0	0	<b>0</b>
591-000-000-699.402 Cont.-Wtr Eq/Replacement Fd	0	0	0	0	0	<b>0</b>
591-000-000-699.486 Contrib-2017 Cap Imp Bond Fd	0	0	0	0	0	<b>0</b>
591-000-000-699.590 Cont.-Sewer Fund	223,028	238,536	280,946	280,946	351,183	<b>351,183</b>
<b>Total Revenues</b>	<b>8,995,420</b>	<b>9,566,006</b>	<b>10,209,687</b>	<b>10,244,633</b>	<b>10,670,083</b>	<b>10,670,083</b>

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



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Water Fund-Administrative &amp; General</i>					
<i>Fund-Activity: 591-556</i>					
306		Public Utility Clerk III	1		53,092
306		Dispatch Technician	1		53,092
PT		PT Office Worker		1	10,061
<b>Activity Total</b>			<b>2</b>	<b>1</b>	<b>116,245</b>
Add:		Asst. Public Works Director (10%)			8,107
		Public Utilities Clerk			7,875
		Retiree Health Insurance Stipends			21,108
					<b>153,335</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 556 Administrative & General**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
591-556-000-702.000 Termination Pay	0	3,890	0	0	0	0
591-556-000-703.000 Salaries and Wages	104,285	120,273	141,146	141,146	143,274	143,274
591-556-000-707.000 Wages-Temporary	8,396	4,743	10,022	10,022	10,061	10,061
591-556-000-708.000 Unemployment Comp.	42	14	20	20	20	20
591-556-000-709.000 Employers FICA	7,731	9,254	11,963	11,963	12,233	12,233
591-556-000-713.000 Overtime	3,482	5,721	5,214	5,214	5,400	5,400
591-556-000-715.000 Pension-General	10,598	11,027	12,398	12,398	15,988	15,988
591-556-000-716.000 Pension-MERS DC	10	208	454	454	493	493
591-556-000-718.000 Health Insurance	31,548	42,546	53,905	53,905	40,410	40,410
591-556-000-723.000 Health - MERS HSA	18	309	525	525	525	525
591-556-000-724.000 Workers Compensation	134	98	44	44	47	47
591-556-000-725.000 Other Fringe Benefits	3,309	2,922	2,362	2,362	3,029	3,029
	<b>169,553</b>	<b>201,005</b>	<b>238,053</b>	<b>238,053</b>	<b>231,480</b>	<b>231,480</b>
<b>Material and Supplies:</b>						
591-556-000-752.000 Office Supplies	6,957	6,249	7,000	7,000	12,200	12,200
591-556-000-755.000 Safety Supplies	4,008	4,632	5,000	5,000	5,000	5,000
591-556-000-776.000 Custodial Supplies	92	215	600	600	600	600
	<b>11,057</b>	<b>11,096</b>	<b>12,600</b>	<b>12,600</b>	<b>17,800</b>	<b>17,800</b>
<b>Contractual and Other:</b>						
591-556-000-723.001 Health Insurance-Retirees	16,577	10,660	13,083	11,000	12,650	12,650
591-556-000-808.000 Audit Fees	2,808	3,085	3,239	2,084	2,188	2,188
591-556-000-818.000 Contractual Services	16,918	9,750	20,000	20,000	20,000	20,000
591-556-000-849.000 Radio Maintenance	1,859	1,859	4,000	4,000	4,000	4,000
591-556-000-853.000 Telephone	715	1,267	1,000	1,500	1,500	1,500
591-556-000-873.000 Travel	0	80	400	400	400	400
591-556-000-880.000 Community Promotion	194,733	217,125	230,318	230,318	246,440	246,440
591-556-000-900.000 Printing & Publishing	9,377	4,325	8,000	8,000	8,000	8,000
591-556-000-910.000 Education & Training	230	657	3,500	3,500	3,500	3,500
591-556-000-915.000 Memberships and Dues	3,834	3,444	3,900	3,900	3,900	3,900
591-556-000-920.000 Utilities-Electricity	0	0	1,000	0	1,000	1,000
591-556-000-921.000 Utilities-Gas	0	0	500	0	500	500
591-556-000-930.000 Building Maintenance	0	0	500	0	500	500
591-556-000-931.002 Office Equipment Maintenance	343	343	800	800	800	800
591-556-000-935.000 Insurance	73,787	75,366	77,707	77,720	80,222	80,222
591-556-000-935.001 Insurance-Deductible	0	0	10,000	10,000	10,000	10,000
591-556-000-939.000 Vehicle Maintenance	839	3,648	0	0	0	0
591-556-000-961.101 Admin.-General Fund	254,443	270,519	278,161	278,161	278,161	278,161
591-556-000-962.000 Uncollectible Accounts	-23,742	-22,764	15,000	15,000	15,000	15,000
591-556-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	0	0	727,453	632,736	630,388	630,388
591-556-000-995.402 Cont.-Water Equip. & Rep. Fd.	3,544,000	3,544,000	3,544,000	1,573,547	5,576,651	5,576,651
	<b>4,096,721</b>	<b>4,123,364</b>	<b>4,942,561</b>	<b>2,872,666</b>	<b>6,895,800</b>	<b>6,895,800</b>
<b>Capital Outlay:</b>						
591-556-000-968.000 Depreciation	932,957	949,286	932,957	949,286	949,286	949,286
591-556-000-984.000 Software	0	0	0	13,460	0	0
	<b>932,957</b>	<b>949,286</b>	<b>932,957</b>	<b>962,746</b>	<b>949,286</b>	<b>949,286</b>
<b>Administrative &amp; General</b>	<b>5,210,288</b>	<b>5,284,751</b>	<b>6,126,171</b>	<b>4,086,065</b>	<b>8,094,366</b>	<b>8,094,366</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Billing &amp; Collection</i>				
<i>Fund-Activity: 591-558</i>				
014	Asst. Director Public Utilities Admin.	1		81,072
305	Clerk Cashier (Treas.)	1		53,092
306	Public Utility Clerk III	3		117,529
PT	Part Time - Office Worker (Treas.)		1	12,000
		<b>5</b>	<b>1</b>	<b>263,693</b>
<b>Add:</b>	Retiree Health Insurance Stipends			4,161
	Public Utilities Clerk			5,906
<b>Less:</b>	10% Asst. Director Public Utilities Admin. To 591-556 Admin.			-8,107
	10% Asst. Director Public Utilities Admin. To 642-447			-8,107
				<b>257,546</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

***Fund 591 Water Fund***  
***Dept 558 Billing & Collection***

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
591-558-000-702.000 Termination Pay	0	0	0	0	0	0
591-558-000-703.000 Salaries and Wages	155,021	201,958	231,302	231,302	245,546	245,546
591-558-000-707.000 Wages-Temporary	59,262	30,858	12,000	12,000	12,000	12,000
591-558-000-708.000 Unemployment Comp.	864	258	36	36	36	36
591-558-000-709.000 Employers FICA	15,174	16,838	19,084	19,084	20,221	20,221
591-558-000-713.000 Overtime	2,448	3,594	6,161	6,161	6,300	6,300
591-558-000-715.000 Pension-General	17,670	19,621	23,530	23,530	30,823	30,823
591-558-000-716.000 Pension-MERS DC	2,261	3,775	5,496	5,496	5,852	5,852
591-558-000-716.001 Retirement-Contractual	0	1,155	2,266	2,266	2,450	2,450
591-558-000-718.000 Health Insurance	56,361	62,106	69,179	69,179	54,750	54,750
591-558-000-723.000 Health - MERS HSA	4,346	6,229	6,913	6,913	6,913	6,913
591-558-000-724.000 Workers Compensation	1,004	520	81	81	87	87
591-558-000-725.000 Other Fringe Benefits	1,601	2,107	4,944	4,944	6,402	6,402
	<b>316,012</b>	<b>349,019</b>	<b>380,992</b>	<b>380,992</b>	<b>391,380</b>	<b>391,380</b>
<b>Material and Supplies:</b>						
591-558-000-752.000 Office Supplies	6,890	6,775	15,000	15,000	16,570	16,570
591-558-000-851.000 Postage	14,064	22,580	32,000	32,000	32,000	32,000
	<b>20,954</b>	<b>29,355</b>	<b>47,000</b>	<b>47,000</b>	<b>48,570</b>	<b>48,570</b>
<b>Contractual and Other:</b>						
591-558-000-723.001 Health Insurance-Retirees	25,286	20,627	30,609	17,000	19,550	19,550
591-558-000-808.000 Audit Fees	2,808	3,085	3,301	2,084	2,188	2,188
591-558-000-810.000 EPAY Costs	4,609	4,706	4,568	4,819	5,156	5,156
591-558-000-818.000 Contractual Services	20,932	7,411	29,044	8,565	9,165	9,165
591-558-000-853.000 Telephone	2,376	2,043	3,000	3,000	3,000	3,000
591-558-000-900.000 Printing & Publishing	215	2,391	2,000	2,000	2,000	2,000
591-558-000-908.002 Residency Allowance	1,800	3,600	3,600	3,600	3,600	3,600
591-558-000-910.000 Education & Training	0	134	400	400	4,000	4,000
591-558-000-913.000 Travel	0	110	200	200	500	500
591-558-000-915.000 Memberships & Dues	75	475	92	92	0	0
591-558-000-931.002 Office Equipment Maintenance	4,776	5,511	9,203	5,000	9,225	9,225
591-558-000-935.000 Insurance	7,297	7,391	7,662	7,629	7,934	7,934
591-558-000-945.000 Office Equipment Rental	0	0	500	500	500	500
591-558-000-961.101 Admin.-General Fund	38,020	40,422	41,564	41,564	41,564	41,564
591-558-000-962.000 Uncollectible Accounts	0	0	5,000	5,000	5,000	5,000
	<b>108,194</b>	<b>97,906</b>	<b>140,743</b>	<b>101,453</b>	<b>113,382</b>	<b>113,382</b>
<b>Capital Outlay:</b>						
591-558-000-980.001 Office Equipment	896	793	13,200	13,200	13,000	13,000
591-558-000-984.000 Software	0	0	1,000	1,000	1,000	1,000
	<b>896</b>	<b>793</b>	<b>14,200</b>	<b>14,200</b>	<b>14,000</b>	<b>14,000</b>
<b>Billing &amp; Collection</b>	<b>446,056</b>	<b>477,073</b>	<b>582,935</b>	<b>543,645</b>	<b>567,332</b>	<b>567,332</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Transmission &amp; Distribution</i>				
<i>Fund-Activity: 591-560</i>				
011	W & S Maintenance Foreman	1		87,111
306	Public Works Maint. Worker III	8		361,669
PT	Part Time		2	24,000
<b>Activity Total</b>		<b>9</b>	<b>2</b>	<b>472,780</b>
<b>Add:</b> Retiree Health Insurance Stipends				9,111
<b>Less:</b> Public Works Maint. Worker III (Miss Dig) (50%) To 641-441				-26,546
				<b>455,345</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 560 Transmission & Distribution**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
591-560-000-702.000 Termination Pay	0	0	0	0	0	0
591-560-000-703.000 Salaries and Wages	419,490	376,707	425,889	425,889	431,345	<b>431,345</b>
591-560-000-707.000 Wages-Temporary	0	0	24,000	24,000	24,000	<b>24,000</b>
591-560-000-708.000 Unemployment Comp.	44	43	57	57	57	<b>57</b>
591-560-000-709.000 Employers FICA	31,275	27,924	38,196	38,196	38,615	<b>38,615</b>
591-560-000-713.000 Overtime	13,476	7,912	49,400	49,400	47,000	<b>47,000</b>
591-560-000-715.000 Pension-General	51,518	38,253	46,670	46,670	58,576	<b>58,576</b>
591-560-000-716.000 Pension-MERS DC	1,866	2,690	5,530	5,530	5,170	<b>5,170</b>
591-560-000-718.000 Health Insurance	77,998	63,269	95,952	95,952	107,932	<b>107,932</b>
591-560-000-723.000 Health - MERS HSA	3,357	4,726	5,250	5,250	7,000	<b>7,000</b>
591-560-000-724.000 Workers Compensation	7,231	4,606	2,919	2,919	2,948	<b>2,948</b>
591-560-000-725.000 Other Fringe Benefits	4,417	4,395	8,682	8,682	8,674	<b>8,674</b>
	<b>610,672</b>	<b>530,525</b>	<b>702,545</b>	<b>702,545</b>	<b>731,317</b>	<b>731,317</b>
<b>Material and Supplies:</b>						
591-560-000-756.000 Operating Supplies	27,891	20,886	32,000	32,000	34,240	<b>34,240</b>
591-560-000-759.000 Gasoline	16,398	18,315	25,000	25,000	26,750	<b>26,750</b>
591-560-000-773.000 Laundry	2,978	4,609	4,500	4,500	4,815	<b>4,815</b>
591-560-000-774.000 Small Tools	8,079	884	13,000	7,500	8,025	<b>8,025</b>
591-560-000-781.000 Construction Supplies	57,050	152,934	150,000	150,000	160,500	<b>160,500</b>
	<b>112,396</b>	<b>197,628</b>	<b>224,500</b>	<b>219,000</b>	<b>234,330</b>	<b>234,330</b>
<b>Contractual and Other:</b>						
591-560-000-723.001 Health Insurance-Retirees	28,208	25,665	31,850	15,000	17,250	<b>17,250</b>
591-560-000-818.000 Contractual Services	109,168	127,790	150,000	150,000	150,000	<b>150,000</b>
591-560-000-853.000 Telephone	4,003	2,396	4,000	4,000	4,000	<b>4,000</b>
591-560-000-908.002 Residency Allowance	900	1,800	1,800	1,800	1,800	<b>1,800</b>
591-560-000-910.000 Education & Training	2,671	1,605	2,500	2,500	2,500	<b>2,500</b>
591-560-000-913.000 Travel	73	219	300	300	300	<b>300</b>
591-560-000-918.000 Pavement Repairs	103,780	129,686	130,000	130,000	130,000	<b>130,000</b>
591-560-000-920.000 Utilities-Electricity	4,132	4,166	4,000	4,000	4,000	<b>4,000</b>
591-560-000-921.000 Utilities-Gas	444	520	3,000	3,000	3,000	<b>3,000</b>
591-560-000-930.000 Building Maintenance	1,533	503	4,000	4,000	4,000	<b>4,000</b>
591-560-000-931.001 Equipment Maintenance	6,577	4	15,000	15,000	15,000	<b>15,000</b>
591-560-000-932.000 Vehicle Maintenance	41,213	24,426	50,000	50,000	50,000	<b>50,000</b>
591-560-000-943.000 Equipment Rental-MP	31,453	42,913	25,000	50,000	50,000	<b>50,000</b>
591-560-000-961.641 Public Works O/H	8,355	21,349	10,000	50,000	50,000	<b>50,000</b>
	<b>342,510</b>	<b>383,042</b>	<b>431,450</b>	<b>479,600</b>	<b>481,850</b>	<b>481,850</b>
<b>Capital Outlay:</b>						
591-560-000-984.000 Software	0	0	0	13,460	0	<b>0</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,460</b>	<b>0</b>	<b>0</b>
<b>Transmission &amp; Distribution</b>	<b>1,065,578</b>	<b>1,111,195</b>	<b>1,358,495</b>	<b>1,414,605</b>	<b>1,447,497</b>	<b>1,447,497</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Water Fund-Meter Maintenance</i>					
<i>Fund-Activity: 591-564</i>					
010		Water Meter Supervisor	1		75,170
306		Public Works Maint. Worker III	4		184,402
PT		Temp. - Meter Reader		1	5,000
<b>Activity Total</b>			<b>5</b>	<b>1</b>	<b>264,572</b>
<b>Add: Retirees Health Insurance Stipend</b>					<b>3,900</b>
<b>Department Total</b>					<b>268,472</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 564 Meter Maintenance**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
591-564-000-702.000 Termination Pay	0	0	0	0	0	0
591-564-000-703.000 Salaries and Wages	249,121	251,267	250,799	250,799	263,472	263,472
591-564-000-707.000 Wages-Temporary	0	0	5,000	5,000	5,000	5,000
591-564-000-708.000 Unemployment Comp.	27	29	36	36	36	36
591-564-000-709.000 Employers FICA	17,405	17,969	20,930	20,930	22,037	22,037
591-564-000-713.000 Overtime	5,044	4,514	17,800	17,800	16,000	16,000
591-564-000-715.000 Pension-General	30,613	25,487	26,496	26,496	34,673	34,673
591-564-000-716.000 Pension-MERS DC	851	1,189	2,446	2,446	6,591	6,591
591-564-000-718.000 Health Insurance	86,635	88,007	99,745	99,745	81,209	81,209
591-564-000-723.000 Health - MERS HSA	1,699	2,352	3,500	3,500	7,000	7,000
591-564-000-724.000 Workers Compensation	4,170	2,911	1,228	1,228	1,589	1,589
591-564-000-725.000 Other Fringe Benefits	1,076	1,325	5,094	5,094	5,140	5,140
	<b>396,641</b>	<b>395,050</b>	<b>433,074</b>	<b>433,074</b>	<b>442,747</b>	<b>442,747</b>
<b>Material and Supplies:</b>						
591-564-000-752.000 Office Supplies	710	549	1,500	1,500	1,500	1,500
591-564-000-756.000 Operating Supplies	11,498	7,385	8,000	8,000	8,000	8,000
591-564-000-759.000 Gasoline	7,060	8,639	12,000	12,000	12,000	12,000
591-564-000-773.000 Laundry	1,139	2,286	2,500	2,500	2,500	2,500
591-564-000-774.000 Small Tools	1,974	689	1,500	1,500	1,500	1,500
591-564-000-782.000 Materials	74,402	68,668	85,000	85,000	90,950	90,950
	<b>96,783</b>	<b>88,216</b>	<b>110,500</b>	<b>110,500</b>	<b>116,450</b>	<b>116,450</b>
<b>Contractual and Other:</b>						
591-564-000-723.001 Health Insurance-Retirees	39,886	35,492	50,506	30,000	32,100	32,100
591-564-000-818.000 Contractual Services	21,003	15,383	35,000	35,000	35,000	35,000
591-564-000-853.000 Telephone	3,075	2,971	3,500	3,500	3,500	3,500
591-564-000-908.002 Residency Allowance	1,800	3,600	3,600	3,600	3,600	3,600
591-564-000-910.000 Education & Training	400	535	2,000	2,000	10,000	10,000
591-564-000-913.000 Travel	48	397	100	100	100	100
591-564-000-915.000 Memberships & Dues	186	187	435	435	435	435
591-564-000-920.000 Utilities-Electricity	4,227	4,173	4,100	4,100	4,100	4,100
591-564-000-921.000 Utilities-Gas	355	521	1,000	1,000	1,000	1,000
591-564-000-930.000 Building Maintenance	784	277	2,500	2,500	2,500	2,500
591-564-000-931.001 Equipment Maintenance	0	0	2,500	2,500	2,500	2,500
591-564-000-932.000 Vehicle Maintenance	7,392	6,253	15,000	15,000	15,000	15,000
591-564-000-961.641 Public Works O/H	0	931	1,500	1,500	1,500	1,500
	<b>79,156</b>	<b>70,720</b>	<b>121,741</b>	<b>101,235</b>	<b>111,335</b>	<b>111,335</b>
<b>Meter Maintenance</b>	<b>572,580</b>	<b>553,986</b>	<b>665,315</b>	<b>644,809</b>	<b>670,532</b>	<b>670,532</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**

**Dept 565 Water Treatment Plant & Pumping**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
591-565-000-702.000 Termination Pay	334	40,424	0	14,253	0	0
591-565-000-703.000 Salaries and Wages	627,708	617,457	619,428	619,428	598,327	598,327
591-565-000-707.000 Wages-Temporary	0	0	20,000	20,000	20,000	20,000
591-565-000-708.000 Unemployment Comp.	51	60	63	63	63	63
591-565-000-709.000 Employers FICA	50,145	53,193	56,987	56,987	55,466	55,466
591-565-000-713.000 Overtime	68,421	78,429	105,500	105,500	105,500	105,500
591-565-000-715.000 Pension-General	79,556	65,665	68,553	68,553	81,331	81,331
591-565-000-716.000 Pension-MERS DC	0	343	1,623	1,623	9,374	9,374
591-565-000-718.000 Health Insurance	121,374	136,481	157,503	157,503	153,271	153,271
591-565-000-723.000 Health - MERS HSA	0	640	1,750	1,750	7,875	7,875
591-565-000-724.000 Workers Compensation	10,210	7,096	3,207	3,207	2,985	2,985
591-565-000-725.000 Other Fringe Benefits	4,655	6,068	10,350	10,350	10,144	10,144
	<b>962,454</b>	<b>1,005,856</b>	<b>1,044,964</b>	<b>1,059,217</b>	<b>1,044,336</b>	<b>1,044,336</b>
<b>Material and Supplies:</b>						
591-565-000-753.001 Chemicals-Fluoride	15,148	21,288	12,100	12,100	13,000	13,000
591-565-000-753.002 Chemicals-Lime	462,017	401,940	500,540	500,540	530,000	530,000
591-565-000-753.003 Chemicals-Soda Ash	15,302	39,522	57,490	57,490	65,000	65,000
591-565-000-753.004 Chemicals-Caustic Soda	34,562	32,565	69,900	69,900	120,000	120,000
591-565-000-753.007 Chemicals-Phosphate	30,996	25,134	32,500	32,500	30,900	30,900
591-565-000-753.009 Chemicals-Chlorine	17,215	17,370	23,800	23,800	26,000	26,000
591-565-000-753.010 Ferric Chloride	19,920	20,608	24,500	24,500	26,000	26,000
591-565-000-756.000 Operating Supplies	3,096	2,395	3,000	3,126	3,500	3,500
591-565-000-758.000 Diesel Fuel	3,598	0	4,578	4,670	4,910	4,910
591-565-000-759.000 Gasoline	2,322	2,754	6,000	6,420	6,741	6,741
591-565-000-763.000 Laboratory Supplies	35,298	34,696	35,735	35,737	37,524	37,524
591-565-000-773.000 Laundry	3,143	5,497	4,200	4,033	8,000	8,000
591-565-000-774.000 Small Tools	167	683	1,500	1,698	3,000	3,000
591-565-000-776.000 Custodial Supplies	1,259	3,385	3,000	3,000	3,500	3,500
591-565-000-778.000 Equipment Maint. Supplies	51,148	31,039	78,212	80,058	82,610	82,610
	<b>695,191</b>	<b>638,876</b>	<b>857,055</b>	<b>859,572</b>	<b>960,685</b>	<b>960,685</b>
<b>Contractual and Other:</b>						
591-565-000-723.001 Health Insurance-Retirees	15,101	10,789	11,550	8,500	9,775	9,775
591-565-000-818.000 Contractual Services	95,819	658,078	1,131,064	873,060	906,104	906,104
591-565-000-818.001 Cont.Service-Well Field	3,431	5,359	9,300	11,000	16,500	16,500
591-565-000-818.003 Cont.Service-Pumping Station	0	0	5,500	5,500	5,500	5,500
591-565-000-853.000 Telephone	4,604	4,502	1,800	4,512	4,600	4,600
591-565-000-908.002 Residency Allowance	900	1,800	1,100	0	1,800	1,800
591-565-000-910.000 Education & Training	1,559	3,235	4,861	10,000	15,000	15,000
591-565-000-913.000 Travel	21	0	3,957	1,300	3,600	3,600
591-565-000-915.000 Memberships and Dues	0	0	350	350	350	350
591-565-000-920.000 Utilities-Electricity	506,217	499,077	564,749	515,000	540,750	540,750
591-565-000-921.000 Utilities-Gas	29,211	32,251	30,000	30,610	32,500	32,500
591-565-000-924.001 Utilities-Water	4,129	6,226	4,985	5,484	6,032	6,032

Continued

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

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

<u>Account Description</u>	<u>2016/17 Actual</u>	<u>2017/18 Actual</u>	<u>2018/19 Budget</u>	<u>2018/19 Projected</u>	<u>2019/20 Proposed</u>	<u>2019/20 Adopted</u>
<b>Contractual and Other: (Cont'd.)</b>						
591-565-000-930.000 Building Maintenance	2,387	0	4,286	4,372	4,459	<b>4,459</b>
591-565-000-932.000 Vehicle Maintenance	5,422	11,759	10,000	6,000	10,000	<b>10,000</b>
591-565-000-940.000 Rentals	4,300	0	4,300	4,300	5,000	<b>5,000</b>
591-565-000-943.000 Equipment Rental - MP	213	24	0	0	0	<b>0</b>
591-565-000-961.642 Engineering O/H	0	24	0	0	0	<b>0</b>
	<u>673,314</u>	<u>1,233,124</u>	<u>1,787,802</u>	<u>1,479,988</u>	<u>1,561,970</u>	<u><b>1,561,970</b></u>
<b>Water Treatment Plant &amp; Pumping</b>	<u><b>2,330,959</b></u>	<u><b>2,877,856</b></u>	<u><b>3,689,821</b></u>	<u><b>3,398,777</b></u>	<u><b>3,566,991</b></u>	<u><b>3,566,991</b></u>

**Personnel Schedule**

<u>Class Grade</u>	<u>Position</u>	<u># Positions</u>		<u>Budgeted Salaries &amp; Wages</u>
		<u>Permanent</u>	<u>Temporary</u>	
<b>Department:</b> Water Fund-Water Treatment Plant & Pumping				
<b>Fund-Activity:</b> 591-565				
014	WTP Supervisor	1		<b>79,501</b>
020	Director of Public Works	1		<b>125,042</b>
306	WTP Operator I	1		<b>40,507</b>
306	Lab Technician	1		<b>53,092</b>
307	WTP Mechanic/Relief Operator II	2		<b>112,514</b>
308	WTP Operator II	3		<b>140,366</b>
308	Mechanic III	1		<b>59,631</b>
PT	Part Time		1	<b>20,000</b>
	<b>Activity Total</b>	<u>10</u>	<u>1</u>	<u><b>630,653</b></u>
	<b>Add:</b> Retiree Health Insurance Stipends			<b>50,195</b>
	<b>Less:</b> Director of Public Works 50% to 590-554 WWTP			<u><b>-62,521</b></u>
	<b>Activity Total</b>			<u><u><b>618,327</b></u></u>



# **Internal Service Funds**

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**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.**

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## (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 2019/20 Adopted Budget Analysis of Estimated Changes in Working Capital

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*Fund 641 Public Works Administration Fund*

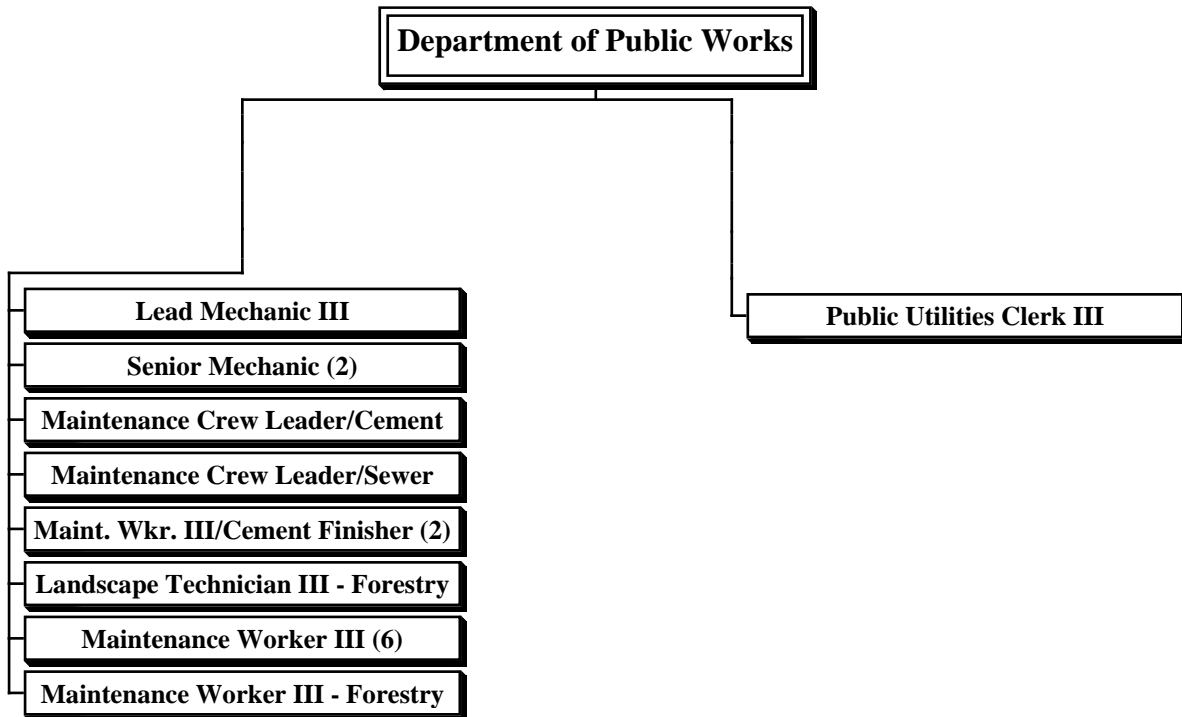
	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	294,009	350,999	384,739	388,119	396,282	<b>396,282</b>
Expenditures	265,524	264,099	363,518	344,076	460,247	<b>460,247</b>
Revenues Over (Under) Expenses			21,221	44,043	(63,965)	<b>(63,965)</b>
Estimated Working Capital - Beginning of Year			143,942	143,942	187,985	<b>187,985</b>
Estimated Working Capital - End of Year			<b>165,163</b>	<b>187,985</b>	<b>124,020</b>	<b>124,020</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 641 Public Works Administration Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
641-000-000-626.000 Charges for Services	290,705	340,872	380,619	380,619	392,038	<b>392,038</b>
641-000-000-664.000 Interest	2,942	4,579	4,120	7,500	4,244	<b>4,244</b>
641-000-000-688.000 Miscellaneous	362	0	0	0	0	<b>0</b>
641-000-000-698.000 Insurance Refund	0	5,548	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>294,009</b>	<b>350,999</b>	<b>384,739</b>	<b>388,119</b>	<b>396,282</b>	<b>396,282</b>

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



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 641-441</i>				
<i>Department: Public Works</i>				
306	Maintenance Worker III	6		246,741
306	Maintenance Worker III - Forestry	1		53,092
306	Public Utilities Clerk III	1		39,373
306	Landscape Technician III - Forestry	1		35,747
306	Maint. Worker III//Cement Finisher	2		90,687
307	Maintenance Crew Leader/Cement	1		59,631
307	Maintenance Crew Leader/Sewer	1		59,631
309	Senior Mechanic	2		127,814
310	Lead Mechanic III	1		68,477
		<b>16</b>		<b>781,193</b>
<b>Add:</b> Retirees Health Insurance Stipend				<b>31,620</b>
Public Works Maint. Worker III (Utility Locator) (50%) from 591-560				<b>26,546</b>
<b>Less:</b> Public Utilities Clerk III (20%) to Water Admin 591-556				<b>-7,875</b>
Public Utilities Clerk III (15%) to Water Billing 591-558				<b>-5,906</b>
Public Utilities Clerk III (20%) to Engineering 642-447				<b>-7,875</b>
<b>Department Total</b>				<b>817,703</b>

*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 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 641 Public Works Administration Fund**  
**Dept 441 Public Works Administration**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
641-441-000-702.000 Termination Pay	0	0	0	0	0	0
641-441-000-703.000 Salaries And Wages	119,543	113,939	123,849	123,849	132,172	132,172
641-441-000-707.000 Temporary Wages	134	0	0	0	0	0
641-441-000-708.000 Unemployment Comp.	15	11	11	11	14	14
641-441-000-709.000 Employers FICA	8,664	8,209	10,410	10,410	11,161	11,161
641-441-000-713.000 Overtime	571	598	12,233	12,233	13,660	13,660
641-441-000-715.000 Pension-General	10,739	8,859	9,555	9,555	14,193	14,193
641-441-000-716.000 Pension-MERS DC	224	751	1,401	1,401	1,924	1,924
641-441-000-718.000 Health Insurance	-2,170	22,559	31,775	31,775	25,227	25,227
641-441-000-723.000 Health - MERS HSA	353	1,336	1,995	1,995	2,608	2,608
641-441-000-724.000 Workers Compensation	1,841	1,461	1,348	1,348	1,415	1,415
641-441-000-725.000 Other Fringe Benefits	82	1,502	1,895	1,895	2,343	2,343
	<b>139,996</b>	<b>159,225</b>	<b>194,472</b>	<b>194,472</b>	<b>204,717</b>	<b>204,717</b>
<b>Material And Supplies:</b>						
641-441-000-752.000 Office Supplies	190	1,289	5,350	5,350	10,125	10,125
641-441-000-755.000 Safety Supplies	2,542	4,804	7,490	7,490	8,014	8,014
641-441-000-773.000 Laundry	2,306	5,824	6,420	6,420	6,869	6,869
641-441-000-782.000 Materials	878	2,194	8,560	8,560	9,159	9,159
	<b>5,916</b>	<b>14,111</b>	<b>27,820</b>	<b>27,820</b>	<b>34,167</b>	<b>34,167</b>
<b>Contractual And Other:</b>						
641-441-000-723.001 Health Insurance-Retirees	102,231	70,744	107,000	66,000	75,900	75,900
641-441-000-808.000 Audit Fees	225	248	265	275	289	289
641-441-000-818.000 Contractual Services	3,416	5,769	12,840	12,840	12,840	12,840
641-441-000-853.000 Telephone	2,580	2,568	4,280	4,280	4,280	4,280
641-441-000-908.002 Residency Allowance	0	0	0	1,800	1,800	1,800
641-441-000-910.000 Education & Training	0	533	856	3,000	16,000	16,000
641-441-000-913.000 Travel	48	0	214	214	214	214
641-441-000-915.000 Memberships & Dues	0	0	428	428	428	428
641-441-000-924.000 Utilities	3,044	3,229	5,350	5,350	5,350	5,350
641-441-000-924.002 Utilities-Heating	710	1,039	2,354	2,354	2,354	2,354
641-441-000-931.001 Equipment Maintenance	343	343	535	535	535	535
641-441-000-931.002 Office Equipment Maintenance	750	0	1,070	1,070	1,070	1,070
641-441-000-935.000 Insurance	4,911	5,253	4,857	4,857	4,982	4,982
641-441-000-935.001 Insurance-Deductible	900	0	0	0	0	0
641-441-000-943.000 Equipment Rental - MP	234	1,037	856	5,000	95,000	95,000
641-441-000-945.000 Office Equipment Rental	0	0	321	321	321	321
	<b>119,392</b>	<b>90,763</b>	<b>141,226</b>	<b>108,324</b>	<b>221,363</b>	<b>221,363</b>
<b>Capital Outlay:</b>						
641-441-000-980.001 Office Equipment	220	0	0	0	0	0
641-441-000-984.000 Software	0	0	0	13,460	0	0
	<b>220</b>	<b>0</b>	<b>0</b>	<b>13,460</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>265,524</b>	<b>264,099</b>	<b>363,518</b>	<b>344,076</b>	<b>460,247</b>	<b>460,247</b>

## (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 2019/20 Adopted Budget Analysis of Estimated Changes in Working Capital

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*Fund 642 Engineering Administration Fund*

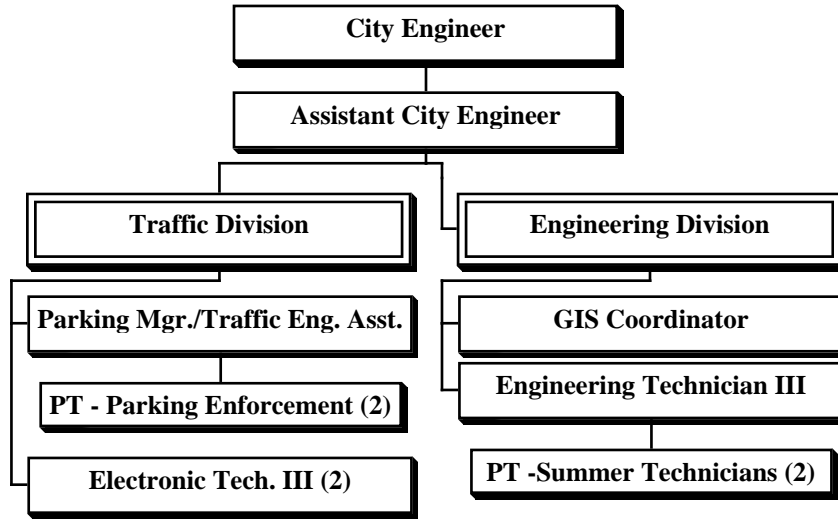
	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Revenues</b>	274,081	331,361	360,885	325,327	300,600	<b>300,600</b>
<b>Expenditures</b>	279,298	247,326	312,674	284,970	303,636	<b>303,636</b>
<b>Revenues Over (Under) Expenses</b>			48,211	40,357	(3,036)	<b>(3,036)</b>
<b>Estimated Working Capital - Beginning of Year</b>			100,982	100,982	141,339	<b>141,339</b>
<b>Estimated Working Capital - End of Year</b>			<b>149,193</b>	<b>141,339</b>	<b>138,303</b>	<b>138,303</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 642 Engineering Administration Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
642-000-000-626.000 Charges for Services	270,917	330,963	360,808	324,727	300,000	<b>300,000</b>
642-000-000-664.000 Interest	3,114	398	77	600	600	<b>600</b>
642-000-000-688.000 Miscellaneous	50	0	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>274,081</b>	<b>331,361</b>	<b>360,885</b>	<b>325,327</b>	<b>300,600</b>	<b>300,600</b>

**City of Jackson  
Engineering  
Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 642-447</i>				
<i>Department: Engineering</i>				
009	Engineer Assistant/Parking Manager	1		63,869
009	Engineering Asst Water	1		62,420
009	Engineering Asst LSR	1		62,420
011	Civil Engineer II	1		75,015
011	GIS Coordinator	1		76,494
015	Assistant City Engineer	1		97,101
019	City Engineer	1		118,646
PT	Summer Technicians		2	8,640
		7	2	564,605
<b>Add:</b>				
	10% Asst. Director Public Utilities Admin. From 591-558			8,132
	Pension Coordinator/Engineering Admin. (50%) from 101-191			28,128
	Public Utilities Clerk III (20%) from 641-441			8,199
	Retiree Stipends			46,487
<b>Department Total</b>				655,551

*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 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 642 Engineering Administration Fund**  
**Dept 447 Engineering Office**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Personal Services:</b>						
642-447-000-702.000 Termination Pay	16,426	20,350	0	8,690	0	0
642-447-000-703.000 Salaries And Wages	109,934	96,547	129,372	129,232	142,528	142,528
642-447-000-707.000 Temporary Wages	6,108	2,175	7,554	0	0	0
642-447-000-708.000 Unemployment Comp.	17	11	11	0	10	10
642-447-000-709.000 Employers FICA	10,192	9,135	10,475	9,902	10,903	10,903
642-447-000-713.000 Overtime	292	314	214	200	200	200
642-447-000-715.000 Pension-General	10,816	7,402	10,512	10,371	12,168	12,168
642-447-000-716.000 Pension-MERS DC	0	208	454	379	454	454
642-447-000-718.000 Health Insurance	15,210	16,514	27,583	19,923	18,416	18,416
642-447-000-723.000 Health - MERS HSA	0	309	525	548	550	550
642-447-000-724.000 Workers Compensation	1,131	816	524	439	277	277
642-447-000-725.000 Other Fringe Benefits	1,905	1,852	1,471	2,690	1,159	1,159
	<b>172,031</b>	<b>155,633</b>	<b>188,695</b>	<b>182,374</b>	<b>186,665</b>	<b>186,665</b>
<b>Material And Supplies:</b>						
642-447-000-752.000 Office Supplies	2,376	3,752	4,385	4,795	6,375	6,375
642-447-000-755.000 Safety Supplies	278	762	825	1,200	1,375	1,375
642-447-000-766.000 Survey Supplies	363	484	1,335	825	910	910
	<b>3,017</b>	<b>4,998</b>	<b>6,545</b>	<b>6,820</b>	<b>8,660</b>	<b>8,660</b>
<b>Contractual And Other:</b>						
642-447-000-723.001 Health Insurance-Retirees	45,213	28,209	34,125	13,000	20,000	20,000
642-447-000-808.000 Audit Fees	259	253	253	249	253	253
642-447-000-818.000 Contractual Services	3,232	1,229	2,500	2,500	2,500	2,500
642-447-000-853.000 Telephone	6,067	5,670	6,950	6,955	7,250	7,250
642-447-000-908.002 Residency Allowance	3,600	3,600	3,600	3,600	3,600	3,600
642-447-000-910.000 Education & Training	1,150	2,684	2,000	2,000	2,000	2,000
642-447-000-913.000 Travel	249	63	500	500	500	500
642-447-000-915.000 Memberships & Dues	1,827	2,358	2,065	2,065	2,095	2,095
642-447-000-924.000 Utilities	4,237	4,457	5,100	5,100	5,100	5,100
642-447-000-924.002 Utilities-Heating	1,065	1,559	3,000	3,000	3,000	3,000
642-447-000-931.001 Equipment Maintenance	3,006	3,074	5,000	5,000	5,000	5,000
642-447-000-931.002 Office Equipment Maintenance	2,542	2,717	4,881	3,456	4,881	4,881
642-447-000-935.000 Insurance	6,258	4,442	4,664	3,935	4,552	4,552
642-447-000-945.000 Office Equipment Rental	0	0	500	500	500	500
642-447-000-961.101 Admin.-General Fund	24,477	25,179	29,216	29,216	30,000	30,000
	<b>103,182</b>	<b>85,494</b>	<b>104,354</b>	<b>81,076</b>	<b>91,231</b>	<b>91,231</b>
<b>Capital Outlay:</b>						
642-447-000-977.000 Equipment	0	0	10,080	0	0	0
642-447-000-980.001 Office Equipment	87	1,201	1,500	1,600	3,980	3,980
642-447-000-984.000 Software	981	0	1,500	13,100	13,100	13,100
	<b>1,068</b>	<b>1,201</b>	<b>13,080</b>	<b>14,700</b>	<b>17,080</b>	<b>17,080</b>
<b>Total Expenditures</b>	<b>279,298</b>	<b>247,326</b>	<b>312,674</b>	<b>284,970</b>	<b>303,636</b>	<b>303,636</b>

## (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 2019/20 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 643 Local Site Remediation Revolving Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Revenues</b>	72,748	69,838	58,407	60,159	60,500	<b>60,500</b>
<b>Expenditures</b>	14,850	251,510	0	17,023	0	<b>0</b>
<b>Revenues Over (Under) Expenses</b>	57,898	(181,672)	58,407	43,136	60,500	<b>60,500</b>
<b>Estimated Working Capital - Beginning of Year</b>	267,626	325,524	143,852	143,852	186,988	<b>186,988</b>
<b>Estimated Working Capital - End of Year</b>	<b>325,524</b>	<b>143,852</b>	<b>202,259</b>	<b>186,988</b>	<b>247,488</b>	<b>247,488</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 643 Local Site Remediation Revolving Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
643-000-000-664.000 Interest	911	2,151	0	1,500	1,500	<b>1,500</b>
643-000-000-699.489 Contribution-BRA Fund	71,837	67,687	58,407	58,659	59,000	<b>59,000</b>
<b>Total Revenues</b>	<b>72,748</b>	<b>69,838</b>	<b>58,407</b>	<b>60,159</b>	<b>60,500</b>	<b>60,500</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other :</b>						
643-745-000-818.000 Contractual Services	14,850	0	0	0	0	<b>0</b>
643-745-000-956.000 Administration	0	0	0	0	0	<b>0</b>
643-745-000-995.246 Contrib.-Cortland St. Redev. Proj.	0	251,510	0	17,023	0	<b>0</b>
<b>Total Expenditures</b>	<b>14,850</b>	<b>251,510</b>	<b>0</b>	<b>17,023</b>	<b>0</b>	<b>0</b>

## (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 2019/20 Adopted Budget Analysis of Estimated Changes in Working Capital

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*Fund 661 Motor Pool & Garage Fund*

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Revenues</b>	800,417	925,875	913,224	985,701	1,110,273	<b>1,110,273</b>
<b>Expenditures</b>	1,021,881	951,616	1,303,157	1,349,525	1,620,224	<b>1,620,224</b>
<b>Revenues Over (Under) Expenses</b>			(389,933)	(363,824)	(509,951)	<b>(509,951)</b>
<b>Add: Depreciation</b>			342,582	342,582	342,582	<b>342,582</b>
<b>Estimated Change in Working Capital</b>			(47,351)	(21,242)	(167,369)	<b>(167,369)</b>
<b>Estimated Working Capital - Beginning of Year</b>			356,338	356,338	335,096	<b>335,096</b>
<b>Estimated Working Capital - End of Year</b>			<b>308,987</b>	<b>335,096</b>	<b>167,727</b>	<b>167,727</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 661 Motor Pool And Garage Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
661-000-000-626.006 Refuse Vehicle Inspections	3,150	2,925	3,090	3,090	3,183	<b>3,183</b>
661-000-000-626.301 Charges for Services - Police	56,889	45,513	61,800	28,000	28,840	<b>28,840</b>
661-000-000-626.337 Charges for Services - Fire	75,085	61,075	82,400	82,400	84,872	<b>84,872</b>
661-000-000-626.591 Charges for Services - Water	48,067	35,379	56,650	56,650	58,350	<b>58,350</b>
661-000-000-626.642 Charges for Services - Eng.	3,006	3,074	5,150	5,150	5,305	<b>5,305</b>
661-000-000-649.000 Auction	0	3,958	0	23,370	24,071	<b>24,071</b>
661-000-000-664.000 Interest	926	2,181	773	2,680	2,760	<b>2,760</b>
661-000-000-667.004 Equipment Rental	533,669	723,905	576,800	700,000	816,000	<b>816,000</b>
661-000-000-667.005 Equipmt. Leases (Other Depts.)	70,053	23,767	72,361	72,361	74,532	<b>74,532</b>
661-000-000-673.000 Sale of Fixed Assets	0	0	0	0	0	<b>0</b>
661-000-000-688.000 Miscellaneous	9,572	24,098	54,200	12,000	12,360	<b>12,360</b>
<b>Total Revenues</b>	<b>800,417</b>	<b>925,875</b>	<b>913,224</b>	<b>985,701</b>	<b>1,110,273</b>	<b>1,110,273</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Expenditure Detail**

**Fund 661 Motor Pool And Garage Fund**  
**Dept 454 Motor Pool**

Account Description	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Proposed
<b>Personal Services:</b>						
661-454-000-703.000 Salaries And Wages	205,662	212,736	195,379	195,379	200,227	<b>200,227</b>
661-454-000-707.000 Temporary Wages	0	0	1,000	1,000	1,000	<b>1,000</b>
661-454-000-708.000 Unemployment Comp.	19	18	19	19	19	<b>19</b>
661-454-000-709.000 Employers FICA	14,488	15,074	16,169	16,169	16,542	<b>16,542</b>
661-454-000-713.000 Overtime	2,458	2,500	14,978	14,978	15,969	<b>15,969</b>
661-454-000-715.000 Pension-General	25,379	21,684	21,117	21,117	26,856	<b>26,856</b>
661-454-000-716.000 Pension-MERS DC	7	64	114	114	124	<b>124</b>
661-454-000-718.000 Health Insurance	70,309	64,318	57,414	57,414	44,798	<b>44,798</b>
661-454-000-723.000 Health - MERS HSA	10	130	175	175	175	<b>175</b>
661-454-000-724.000 Workers Compensation	4,041	2,831	1,472	1,472	1,331	<b>1,331</b>
661-454-000-725.000 Other Fringe Benefits	1,391	1,179	3,372	3,372	3,408	<b>3,408</b>
	<b>323,764</b>	<b>320,534</b>	<b>311,209</b>	<b>311,209</b>	<b>310,449</b>	<b>310,449</b>
<b>Material And Supplies:</b>						
661-454-000-752.000 Office Supplies	641	768	2,354	2,354	2,354	<b>2,354</b>
661-454-000-755.000 Safety Supplies	1,371	140	1,177	1,177	1,177	<b>1,177</b>
661-454-000-759.000 Gasoline	30,247	47,199	64,200	64,200	64,200	<b>64,200</b>
661-454-000-770.000 Miscellaneous Supplies	19,697	19,662	23,540	23,540	23,540	<b>23,540</b>
661-454-000-773.000 Laundry	1,291	1,422	1,498	1,498	1,498	<b>1,498</b>
661-454-000-774.000 Small Tools	13,038	10,945	21,400	21,400	21,400	<b>21,400</b>
661-454-000-782.000 Materials	180,910	217,532	231,305	231,305	231,305	<b>231,305</b>
	<b>247,195</b>	<b>297,668</b>	<b>345,474</b>	<b>345,474</b>	<b>345,474</b>	<b>345,474</b>
<b>Contractual And Other:</b>						
661-454-000-723.001 Health Insurance-Retirees	25,663	24,585	31,103	15,654	18,002	<b>18,002</b>
661-454-000-808.000 Audit Fees	908	980	1,049	991	1,041	<b>1,041</b>
661-454-000-818.000 Contractual Services	30,866	11,915	53,500	53,500	55,105	<b>55,105</b>
661-454-000-853.000 Telephone	931	592	1,284	1,284	1,323	<b>1,323</b>
661-454-000-910.000 Education & Training	20	60	2,140	2,140	2,204	<b>2,204</b>
661-454-000-913.000 Travel	0	0	214	214	220	<b>220</b>
661-454-000-924.000 Utilities	16,672	17,522	19,260	19,260	19,838	<b>19,838</b>
661-454-000-924.002 Utilities-Heating	4,615	6,757	7,490	7,490	7,715	<b>7,715</b>
661-454-000-931.001 Equipment Maintenance	1,550	2,050	5,350	5,350	5,511	<b>5,511</b>
661-454-000-935.000 Insurance	30,756	32,574	33,877	37,416	38,913	<b>38,913</b>
661-454-000-943.000 Equipment Rental - MP	768	451	803	3,500	3,605	<b>3,605</b>
661-454-000-961.101 Admin.-General Fund	21,604	20,929	29,768	29,768	30,661	<b>30,661</b>
661-454-000-961.641 Public Works Overhead	1,130	4,558	1,605	1,605	1,653	<b>1,653</b>
661-454-000-961.642 Engineering Overhead	244	675	268	268	276	<b>276</b>
661-454-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	0	0	0	55,639	55,433	<b>55,433</b>
	<b>135,727</b>	<b>123,648</b>	<b>187,711</b>	<b>234,079</b>	<b>241,500</b>	<b>241,500</b>
<b>Capital Outlay:</b>						
661-454-000-968.000 Depreciation	315,195	204,497	342,582	342,582	359,711	<b>359,711</b>
661-454-000-984.000 Software	0	0	5,000	5,000	5,000	<b>5,000</b>
661-454-000-985.000 Machinery & Equipment	0	0	111,181	111,181	358,090	<b>358,090</b>
	<b>315,195</b>	<b>204,497</b>	<b>458,763</b>	<b>458,763</b>	<b>722,801</b>	<b>722,801</b>
<b>Debt Service:</b>						
661-454-000-992.000 Interest	0	5,269	0	0	0	<b>0</b>
	<b>0</b>	<b>5,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>1,021,881</b>	<b>951,616</b>	<b>1,303,157</b>	<b>1,349,525</b>	<b>1,620,224</b>	<b>1,620,224</b>

## (664) Equipment Revolving Fund

**PURPOSE** - This Fund is used to record the purchase of certain data processing and other equipment and its subsequent rental to the MIS Department as well as other General Fund departments which use the equipment.

**CHARACTER** - Money to purchase the equipment is provided through loans from the Workers Compensation Fund. Interest rates on the loan amounts are based on market rates at the time of each loan . The rental charges to the various departments are set equal to the annual loan repayment amount.

**AUTHORITY** - This Fund was established by Resolution adopted on November 9, 1993.

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Estimated Changes in Working Capital

***Fund 664 Equipment Revolving Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Revenues</b>	61,664	22,594	17,187	11,672	5,781	<b>5,781</b>
<b>Expenditures</b>	61,664	22,594	17,187	11,672	5,781	<b>5,781</b>
<b>Excess of Revenues Over (Under)</b>						
<b>Expenditures</b>			0	0	0	<b>0</b>
<b>Add: Proceeds of Loan</b>			0	0	0	<b>0</b>
<b>Depreciation</b>			16,630	11,223	5,556	
<b>Less: Acquisition of fixed assets</b>			0	0	0	<b>0</b>
<b>Payment of loan principal</b>			(16,630)	(11,223)	(5,556)	
<b>Net Change in Working Capital</b>			0	0	0	<b>0</b>
<b>Working Capital - Beginning of Year</b>			0	0	0	<b>0</b>
<b>Working Capital - End of Year</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 664 Equipment Revolving Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
664-000-000-626.000 Charges For Goods/Service	61,664	22,594	17,187	11,672	5,781	<b>5,781</b>
<b>Total Revenues</b>	<b>61,664</b>	<b>22,594</b>	<b>17,187</b>	<b>11,672</b>	<b>5,781</b>	<b>5,781</b>

**Expenditure Detail**

***Fund 664 Equipment Revolving Fund***  
***Dept 326 Equipment Revolving***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Capital Outlay:</b>						
664-326-000-968.000 Depreciation	59,409	21,711	16,630	11,223	5,556	<b>5,556</b>
	59,409	21,711	16,630	11,223	5,556	<b>5,556</b>
<b>Debt Service:</b>						
664-326-000-992.000 Interest	2,255	883	557	449	225	<b>225</b>
	2,255	883	557	449	225	<b>225</b>
<b>Total Expenditures</b>	<b>61,664</b>	<b>22,594</b>	<b>17,187</b>	<b>11,672</b>	<b>5,781</b>	<b>5,781</b>

## (676) 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 2019/20 Adopted Budget Analysis of Estimated Changes in Working Capital

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#### *Fund 676 Workers Compensation Fund*

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	271,462	213,667	135,000	215,000	151,000	<b>151,000</b>
Expenditures	142,272	155,393	129,650	224,660	155,670	<b>155,670</b>
Revenues Over (Under) Expenses	129,190	58,274	5,350	(9,660)	(4,670)	<b>(4,670)</b>
Working Capital - Beginning of Year	1,221,234	1,350,424	1,408,698	1,408,698	1,399,038	<b>1,399,038</b>
Working Capital - End of Year	<b>1,350,424</b>	<b>1,408,698</b>	<b>1,414,048</b>	<b>1,399,038</b>	<b>1,394,368</b>	<b>1,394,368</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 676 Workers Compensation Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
676-000-000-664.000 Interest	29,756	56,651	40,000	50,000	50,000	<b>50,000</b>
676-000-000-698.000 Insurance Refund	47,418	11,258	15,000	80,000	11,000	<b>11,000</b>
676-000-000-699.101 Cont.-General (All) Funds	194,288	145,758	80,000	85,000	90,000	<b>90,000</b>
<b>Total Revenues</b>	<b>271,462</b>	<b>213,667</b>	<b>135,000</b>	<b>215,000</b>	<b>151,000</b>	<b>151,000</b>

**Expenditure Detail**

***Fund 676 Workers Compensation Fund***  
***Dept 676 Workers Compensation Insurance***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Materials &amp; Supplies:</b>						
676-676-000-755.000 Safety Supplies	0	358	0	500	500	<b>500</b>
	0	358	0	500	500	<b>500</b>
<b>Contractual And Other:</b>						
676-676-000-808.000 Audit Fees	117	129	150	160	170	<b>170</b>
676-676-000-907.002 Workers Comp. Claims	79,969	89,924	60,000	160,000	90,000	<b>90,000</b>
676-676-000-907.003 Workers Comp. Fee	56,867	61,369	64,000	60,000	60,000	<b>60,000</b>
676-676-000-961.101 Admin.-General Fund	5,319	3,613	5,500	4,000	5,000	<b>5,000</b>
	142,272	155,035	129,650	224,160	155,170	<b>155,170</b>
<b>Total Expenses</b>	<b>142,272</b>	<b>155,393</b>	<b>129,650</b>	<b>224,660</b>	<b>155,670</b>	<b>155,670</b>

## (677) Self-Insured Healthcare Fund

**PURPOSE-** This Fund is used to record the activity of the City's self-insured healthcare program.

**CHARACTER** - Money for the operation of this Fund is supplied by contributions from the City's operating funds as well as from employees and retirees who receive health care coverage through the city and are required to pay a portion of their premium costs. Expenditures paid from this Fund include health insurance claims, reinsurance, and administration costs related to the Fund's operation.

**AUTHORITY** - The Self-Insured Healthcare Fund was established on July 1, 2014, when the City of Jackson approved the adoption of the Blue Cross Blue Shield of Michigan insurance program for employees and retirees, effective July 1, 2014, at May 27, 2014 City Council Meeting.

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 677 Self-Insured Healthcare Fund</i>						
	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
<b>Revenues</b>	5,488,996	5,663,594	4,412,600	4,912,279	5,500,500	<b>5,500,500</b>
<b>Expenditures</b>	4,851,372	5,172,263	5,624,500	5,577,311	5,529,150	<b>5,529,150</b>
<b>Revenues Over (Under) Expenses</b>	637,624	491,331	(1,211,900)	(665,032)	(28,650)	<b>(28,650)</b>
<b>Working Capital - Beginning of Year</b>	861,929	1,499,553	1,990,884	1,990,884	1,325,852	<b>1,325,852</b>
<b>Working Capital - End of Year</b>	<b>1,499,553</b>	<b>1,990,884</b>	<b>778,984</b>	<b>1,325,852</b>	<b>1,297,202</b>	<b>1,297,202</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 677 Self-Insured Healthcare Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
677-000-000-664.000 Interest	3,306	11,806	10,000	25,000	15,000	<b>15,000</b>
677-000-000-698.000 Insurance Refund	73,367	214,302	0	117,279	0	<b>0</b>
677-000-000-699.001 Contributions - Employer	4,559,226	4,556,400	3,700,000	4,000,000	4,600,000	<b>4,600,000</b>
677-000-000-699.002 Contributions - Employee	853,097	881,086	702,600	770,000	885,500	<b>885,500</b>
<b>Total Revenues</b>	<b>5,488,996</b>	<b>5,663,594</b>	<b>4,412,600</b>	<b>4,912,279</b>	<b>5,500,500</b>	<b>5,500,500</b>

**Expenditure Detail**

***Fund 677 Self-Insured Healthcare Fund***  
***Dept 677 Self-Insured Healthcare***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other:</b>						
677-677-000-808.000 Audit Fees	3,369	4,397	4,500	5,261	5,300	<b>5,300</b>
677-677-000-907.008 Health Deductible Claims	246,873	226,373	250,000	250,000	250,000	<b>250,000</b>
677-677-000-907.009 Administrator Fees	82,113	71,507	80,000	74,000	75,000	<b>75,000</b>
677-677-000-907.012 HSA Contributions-IAFF Retirees	109,750	106,550	100,000	106,550	106,550	<b>106,550</b>
677-677-000-907.677 Health Claims-BCBS	4,362,452	3,454,433	3,882,000	3,832,000	4,406,800	<b>4,406,800</b>
677-677-000-910.004 Employee Wellness Programs	5,110	7,772	6,000	7,500	7,500	<b>7,500</b>
677-677-000-961.101 Admin.-General Fund	41,705	51,231	52,000	52,000	53,000	<b>53,000</b>
677-677-000-995.736 Contrib-Pub Emp.HC (OPEB)	0	1,250,000	1,250,000	1,250,000	625,000	<b>625,000</b>
	<b>4,851,372</b>	<b>5,172,263</b>	<b>5,624,500</b>	<b>5,577,311</b>	<b>5,529,150</b>	<b>5,529,150</b>
<b>Total Expenses</b>	<b>4,851,372</b>	<b>5,172,263</b>	<b>5,624,500</b>	<b>5,577,311</b>	<b>5,529,150</b>	<b>5,529,150</b>



# **Trust and Agency Funds**

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**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.**

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## (703) 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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 703 County & School Tax Collection Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	5,828	15,026	7,500	35,000	35,000	<b>35,000</b>
Expenditures	5,828	15,026	7,500	35,000	35,000	<b>35,000</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 703 County & School Tax Collection Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
703-000-000-664.000 Interest	5,828	15,026	7,500	35,000	35,000	<b>35,000</b>
<b>Total Revenues</b>	<b>5,828</b>	<b>15,026</b>	<b>7,500</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>

**Expenditure Detail**

***Fund 703 County & School Tax Collection Fund***  
***Dept 256 County And School Tax***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other:</b>						
703-256-000-995.101 Cont.-General Fund	5,828	15,026	7,500	35,000	35,000	<b>35,000</b>
	5,828	15,026	7,500	35,000	35,000	<b>35,000</b>
<b>Total Expenditures</b>	<b>5,828</b>	<b>15,026</b>	<b>7,500</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>

## (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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 731 Employees Retirement System Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	5,774,472	5,179,223	5,160,188	5,226,451	5,617,302	<b>5,617,302</b>
Expenditures	3,747,606	4,064,758	4,140,000	4,190,000	4,400,000	<b>4,400,000</b>
Excess of Revenues Over (Under) Expenditures	2,026,866	1,114,465	1,020,188	1,036,451	1,217,302	<b>1,217,302</b>
Fund Balance - Beginning of Year	37,157,945	39,184,811	40,299,276	40,299,276	41,335,727	<b>42,553,029</b>
<b>Fund Balance - End of Year</b>	<b>39,184,811</b>	<b>40,299,276</b>	<b>41,319,464</b>	<b>41,335,727</b>	<b>42,553,029</b>	<b>43,770,331</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 731 Employees Retirement System Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
731-000-000-664.000 Interest	2,700	9,718	1,000	40,000	40,000	<b>40,000</b>
731-000-000-666.000 Dividends	188,888	231,674	180,000	200,000	200,000	<b>200,000</b>
731-000-000-669.000 Gain/Loss On Sales	1,549,089	2,303,498	1,500,000	1,500,000	1,500,000	<b>1,500,000</b>
731-000-000-670.000 Unrealized Gain-Investments	2,370,168	1,100,810	2,000,000	2,000,000	2,000,000	<b>2,000,000</b>
731-000-000-677.000 Employee Contributions	730,419	712,503	700,000	707,263	809,715	<b>809,715</b>
731-000-000-699.101 Cont.-General (All) Funds	933,208	821,020	779,188	779,188	1,067,587	<b>1,067,587</b>
<b>Total Revenues</b>	<b>5,774,472</b>	<b>5,179,223</b>	<b>5,160,188</b>	<b>5,226,451</b>	<b>5,617,302</b>	<b>5,617,302</b>

**Expenditure Detail**

***Fund 731 Employees Retirement System Fund***  
***Dept 240 Pensioners-General***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other:</b>						
731-240-000-874.000 Retirement Benefits	3,347,834	3,699,559	3,800,000	3,800,000	4,000,000	<b>4,000,000</b>
731-240-000-956.000 Administration	226,794	230,852	240,000	240,000	250,000	<b>250,000</b>
731-240-000-964.000 Refunds	172,978	134,347	100,000	150,000	150,000	<b>150,000</b>
	<b>3,747,606</b>	<b>4,064,758</b>	<b>4,140,000</b>	<b>4,190,000</b>	<b>4,400,000</b>	<b>4,400,000</b>
<b>Total Expenditures</b>	<b>3,747,606</b>	<b>4,064,758</b>	<b>4,140,000</b>	<b>4,190,000</b>	<b>4,400,000</b>	<b>4,400,000</b>

## (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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 732 Policemen's & Firemen's Pension Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	1,048,154	1,052,600	914,251	808,251	896,093	<b>896,093</b>
Expenditures	843,144	811,207	770,000	780,196	765,992	<b>765,992</b>
Excess of Revenues Over (Under) Expenditures	205,010	241,393	144,251	28,055	130,101	<b>130,101</b>
Fund Balance - Beginning of Year	3,068,267	3,273,277	3,514,670	3,514,670	3,542,725	<b>3,542,725</b>
<b>Fund Balance - End of Year</b>	<b>3,273,277</b>	<b>3,514,670</b>	<b>3,658,921</b>	<b>3,542,725</b>	<b>3,672,826</b>	<b>3,672,826</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 732 Policemen's & Firemen's Pension Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
732-000-000-664.000 Interest	14,406	10,112	17,000	2,000	3,000	<b>3,000</b>
732-000-000-666.000 Dividends	40,860	47,877	41,000	50,000	50,000	<b>50,000</b>
732-000-000-669.000 Gain/Loss On Sales	260,313	794,929	150,000	100,000	150,000	<b>150,000</b>
732-000-000-670.000 Unrealized Gain	167,112	-367,594	200,000	150,000	150,000	<b>150,000</b>
732-000-000-699.101 Cont.-General Fund	565,463	567,276	506,251	506,251	543,093	<b>543,093</b>
<b>Total Revenues</b>	<b>1,048,154</b>	<b>1,052,600</b>	<b>914,251</b>	<b>808,251</b>	<b>896,093</b>	<b>896,093</b>

**Expenditure Detail**

***Fund 732 Policemen's & Firemen's Pension Fund***  
***Dept 241 Pensioners-Police/Fire***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other:</b>						
732-241-000-874.000 Retirement Benefits	812,379	782,877	750,000	760,196	745,992	<b>745,992</b>
732-241-000-956.000 Administration	30,765	28,330	20,000	20,000	20,000	<b>20,000</b>
	<b>843,144</b>	<b>811,207</b>	<b>770,000</b>	<b>780,196</b>	<b>765,992</b>	<b>765,992</b>
<b>Total Expenditures</b>	<b>843,144</b>	<b>811,207</b>	<b>770,000</b>	<b>780,196</b>	<b>765,992</b>	<b>765,992</b>

## (734) Policemen's and Firemen's Pension - Act 345 Fund

**PURPOSE** - This Fund is used to account for the activities relating to the operation of City's Act 345 Policemen's and Firemen's Pension Plan.

**CHARACTER** - Membership to the plan is available to police officers and fire fighters who are regular City employees and were hired after July 1, 1973. Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Pension Fund. Plan members contribute 7.5% of annual compensation. City contributions are funded by a tax levy approved by the voters on May 14, 1974. This contribution is actuarially computed so that, together with member contributions, sufficient funds exist to fully fund the costs of benefits likely to be paid on account of service rendered during the current year and to finance the unfunded costs of benefits likely to be paid on account of prior years service over a period of forty years.

**AUTHORITY** - This Fund was established on July 1, 1974, by Ordinance No. 297 adopted by the City Commission on July 9, 1974, as a result of a Special Municipal Election on May 14, 1974.

### City of Jackson Fiscal Year 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 734 Policemen's & Firemen's Pension - Act 345 Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	9,981,453	9,289,375	8,682,430	8,742,430	9,879,682	<b>9,879,682</b>
Expenditures	6,150,297	5,814,356	6,300,000	6,500,000	6,700,000	<b>6,700,000</b>
Excess of Revenues Over (Under) Expenditures	3,831,156	3,475,019	2,382,430	2,242,430	3,179,682	<b>3,179,682</b>
Fund Balance - Beginning of Year	35,768,141	39,599,297	43,074,316	43,074,316	45,316,746	<b>45,316,746</b>
<b>Fund Balance - End of Year</b>	<b>39,599,297</b>	<b>43,074,316</b>	<b>45,456,746</b>	<b>45,316,746</b>	<b>48,496,428</b>	<b>48,496,428</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

**Fund 734 Policemen's & Firemen's Pension-Act 345 Fund**

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
734-000-000-664.000 Interest	197,040	162,036	220,000	280,000	280,000	<b>280,000</b>
734-000-000-666.000 Dividends	492,647	532,257	525,000	525,000	525,000	<b>525,000</b>
734-000-000-669.000 Gain/Loss On Sales	2,997,115	7,750,255	1,000,000	1,000,000	1,000,000	<b>1,000,000</b>
734-000-000-670.000 Unrealized Gain-Investments	1,706,994	-3,872,970	2,000,000	2,000,000	2,000,000	<b>2,000,000</b>
734-000-000-677.000 Employee Contributions	489,369	498,083	515,000	515,000	515,000	<b>515,000</b>
734-000-000-699.101 Cont.-General Fund	4,098,288	4,219,714	4,422,430	4,422,430	5,559,682	<b>5,559,682</b>
<b>Total Revenues</b>	<b>9,981,453</b>	<b>9,289,375</b>	<b>8,682,430</b>	<b>8,742,430</b>	<b>9,879,682</b>	<b>9,879,682</b>

**Expenditure Detail**

**Fund 734 Policemen's and Firemen's Pension - Act 345 Fund**  
**Dept 242 Pensioners-Act 345**

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other:</b>						
734-242-000-874.000 Retirement Benefits	5,819,164	5,502,182	6,000,000	6,200,000	6,400,000	<b>6,400,000</b>
734-242-000-956.000 Administration	302,135	286,983	250,000	250,000	250,000	<b>250,000</b>
734-242-000-964.000 Refunds	28,998	25,191	50,000	50,000	50,000	<b>50,000</b>
	<b>6,150,297</b>	<b>5,814,356</b>	<b>6,300,000</b>	<b>6,500,000</b>	<b>6,700,000</b>	<b>6,700,000</b>
<b>Total Expenditures</b>	<b>6,150,297</b>	<b>5,814,356</b>	<b>6,300,000</b>	<b>6,500,000</b>	<b>6,700,000</b>	<b>6,700,000</b>

## (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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 736 Public Employee Health Care Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	112,584	1,352,825	1,400,000	1,400,000	775,000	<b>775,000</b>
Expenditures	2,122	18,056	18,000	75,000	75,000	<b>75,000</b>
Excess of Revenues Over (Under) Expenditures	110,462	1,334,769	1,382,000	1,325,000	700,000	<b>700,000</b>
Fund Balance - Beginning of Year	807,686	918,148	2,252,917	2,252,917	3,577,917	<b>3,577,917</b>
<b>Fund Balance - End of Year</b>	<b>918,148</b>	<b>2,252,917</b>	<b>3,634,917</b>	<b>3,577,917</b>	<b>4,277,917</b>	<b>4,277,917</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 736 Public Employee Health Care Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
736-000-000-670.000 Unrealized Gain-Investments	112,584	102,825	150,000	150,000	150,000	<b>150,000</b>
736-000-000-699.677 Contrib.-Self-Ins. Healthcare	0	1,250,000	1,250,000	1,250,000	625,000	<b>625,000</b>
<b>Total Revenues</b>	<b>112,584</b>	<b>1,352,825</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>775,000</b>	<b>775,000</b>

**Expenditure Detail**

***Fund 736 Public Employee Health Care Fund***  
***Dept 675 Retirees Health***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other:</b>						
736-675-000-956.000 Administration	2,122	18,056	18,000	75,000	75,000	<b>75,000</b>
	2,122	18,056	18,000	75,000	75,000	<b>75,000</b>
<b>Total Expenditures</b>	<b>2,122</b>	<b>18,056</b>	<b>18,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>



# **Special Assessment Funds**

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**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..) .**

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## (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 primarily from the Workers Compensation Fund (677) and other funds, as well as bonds, as needed. 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 2019/20 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 895 Special Assessment Fund***

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Projected	2019/20 Proposed	2019/20 Adopted
Revenues	1,431,293	669,633	2,002,170	2,138,361	2,670,331	<b>2,670,331</b>
Expenditures	1,090,107	387,878	1,868,867	1,706,807	2,265,682	<b>2,265,682</b>
Excess of Revenues Over (Under) Expenditures	341,186	281,755	133,303	431,554	404,649	<b>404,649</b>
Fund Balance - Beginning of Year	(1,100,354)	(759,168)	(477,413)	(477,413)	(45,859)	<b>(45,859)</b>
<b>Fund Balance - End of Year</b>	<b>(759,168)</b>	<b>(477,413)</b>	<b>(344,110)</b>	<b>(45,859)</b>	<b>358,790</b>	<b>358,790</b>

**City of Jackson**  
**Fiscal Year 2019/20 Adopted Budget**  
**Revenue Detail**

***Fund 895 Special Assessment Fund***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
895-000-000-664.000 Interest	411	0	0	0	0	0
895-000-000-672.000 Spec. Assessments	-712,282	276,003	0	0	0	0
895-000-000-672.001 Spec. Assessment-General	0	0	0	0	0	0
895-000-000-672.202 Spec. Assessment-Major St.	1,053,057	159,614	333,303	394,207	1,517,708	1,517,708
895-000-000-672.203 Spec. Assessment-Local St.	0	18,076	1,249,695	1,020,938	484,974	484,974
895-000-000-672.518 Spec. Assessment-Parking	37,050	38,250	85,869	63,976	63,000	63,000
895-000-000-699.425 Contrib.-2017 MTF Bond Fd	1,053,057	177,690	333,303	659,240	604,649	604,649
<b>Total Revenues</b>	<b>1,431,293</b>	<b>669,633</b>	<b>2,002,170</b>	<b>2,138,361</b>	<b>2,670,331</b>	<b>2,670,331</b>

**Expenditure Detail**

***Fund 895 Special Assessment Fund***  
***Dept 585 Special Assessments***

<b>Account Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>	<b>2018/19 Projected</b>	<b>2019/20 Proposed</b>	<b>2019/20 Adopted</b>
<b>Contractual And Other:</b>						
895-585-000-995.101 Cont.-General Fund	0	0	0	0	0	0
895-585-000-995.202 Cont.-Major Street Fund	790,280	159,614	333,303	394,207	1,517,708	1,517,708
895-585-000-995.203 Cont.-Local Street Fund	262,777	18,076	1,249,695	1,020,938	484,974	484,974
895-585-000-995.352 Cont.-2017 MTF Bond D/S	0	171,938	200,000	227,686	200,000	200,000
895-585-000-995.518 Cont.-Parking Assessment Fd.	37,050	38,250	85,869	63,976	63,000	63,000
	<b>1,090,107</b>	<b>387,878</b>	<b>1,868,867</b>	<b>1,706,807</b>	<b>2,265,682</b>	<b>2,265,682</b>
<b>Total Expenditures</b>	<b>1,090,107</b>	<b>387,878</b>	<b>1,868,867</b>	<b>1,706,807</b>	<b>2,265,682</b>	<b>2,265,682</b>