



2017-2018
Adopted Budget
Fiscal Year End 6/30/18



CITY OF JACKSON, MICHIGAN

Adopted Budget

For The Fiscal Year Ended June 30, 2018

Introductory Section

City of Jackson
Fiscal Year 2017/18 Adopted Budget
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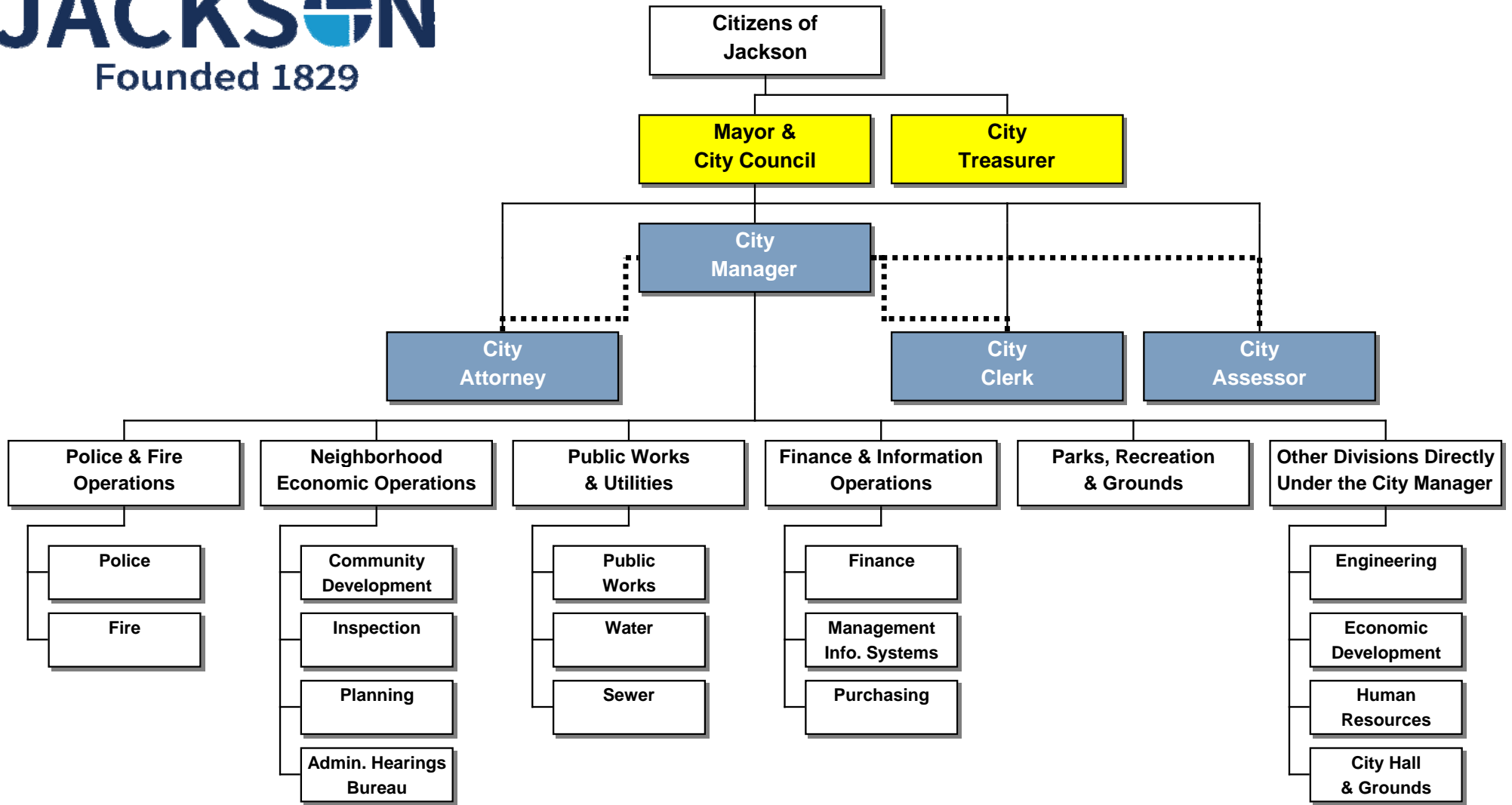
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City of Jackson Organizational Structure



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

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



CITY COUNCIL

Bill Jors, Mayor

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

CITY OFFICIALS

Patrick Burtch, City Manager

Jonathan Greene	Assistant City Manager/Director of Human Resources
Elmer Hitt	Director of Police and Fire Services
Philip J. Hones	Director of Finance
Kelli Hoover	Director of Parks, Recreation & Grounds
Courtney Gabbara	Acting City Clerk
Todd Knepper	Director of Public Works/Public Utilities Director
Jennifer L. Morris	Neighborhood & Economic Operations Director
Bethany (Smith) Vujnov	City Attorney
Jason Yoakam	City Assessor
Andrew J. Wrozek, Jr.	City Treasurer & Income Tax Administrator



BUDGET HIGHLIGHTS FOR FISCAL YEAR 2017/18

INTRODUCTION

In accordance with the requirements of the City Charter, I submit to you for your consideration the annual budget for the fiscal year beginning July 1, 2017, and ending June 30, 2018.

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

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

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

TIMETABLE

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

- April 21** - Submission of the City Manager's Proposed Budget to the City Council.
- May 2** - Public Hearing on the Budget
- May 16** - Adoption of the Budget

FUND OVERVIEW

General Fund

The projected fund balance for June 30, 2018 is \$ 4.7 million or 19.1 % 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 \$6.3 million in budgeted surplus, or 25.7% of General Fund expenditures. The City Council adopted a Fund Balance Policy on December 12, 2012. This Policy requires that the City maintain an “unassigned fund balance” of between 15% and 30% (substantially all of the City’s General Fund’s fund balance is “unassigned”). In addition, the City has certain time frames it should meet in attaining its ultimate goal of 30%, i.e....a deficiency of between 20% and 25% should be replenished over a period not to exceed five years, etc..... Based on those criteria, the City is making reasonable progress in complying with this Policy.

FUND OVERVIEW (Continued)

General Fund (Continued)

Total General Fund revenues, including transfers from other funds, are estimated to increase \$ 287,338 or 1.2% over current years projected revenues. Property taxes – Act 345 reflect an increase of \$ 100,510 from projected while the general operating levy is expected to increase \$ 58,000. Income taxes are expected to increase \$ 225,000. 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 \$ 225,000 or 2.5%. Increases in employment levels along with comparative trends in collection data support this estimated increase for the upcoming fiscal year.

Property tax revenues are showing indications of stabilizing as renaissance zone properties have become fully taxable following the phase-out of their exemption over a four year period, which began July 1, 2012. Ad Valorem values for fiscal year 2017/18 have increased 1.57%, which is the first increase since fiscal year 2008/09. Housing market values continue to show signs of rising values based on recent real estate activity.

Major Street and Local Street Funds

Approximately \$ 12.4 million in street and bridge construction is included in the Major and Local Street Funds' budgets as well as over \$1.5 million in street and bridge maintenance for 2017/18. Three state projects – Michigan Avenue from Brown to Steward, Washington and Glick 2-way Conversion and Kibby from the City Limits to West Ave. – will have proposed fiscal year construction costs of nearly \$ 8.4 million.

Public Improvement Fund

Funding of Major and Local Street Construction (\$ 500,000) makes up the bulk of funding uses from the Public Improvement Fund.

Blight Elimination Grant Fund

The City received a \$ 5.5 million Help for Hardest Hit Program Grant from the Michigan State Housing Development Authority in late 2014 for the purpose of demolition of vacant housing within the City. This grant should be in its final stages going into fiscal year 2017/18 after completing the demolition of nearly 300 vacant structures.

Capital Projects Fund

Current fiscal year projects include the Glidden Parker Mural Project (\$ 662,000), the final section of roof replacement at the main fire station (\$ 140,000) and completion of the Sharp Park Tree Restoration Project (total cost \$ 200,000). Proposed projects for fiscal year 2018 include Public Arts Committee projects (\$ 52,000) and will include restoration of the Summer Night Tree sculpture.

Sewer and Water Funds

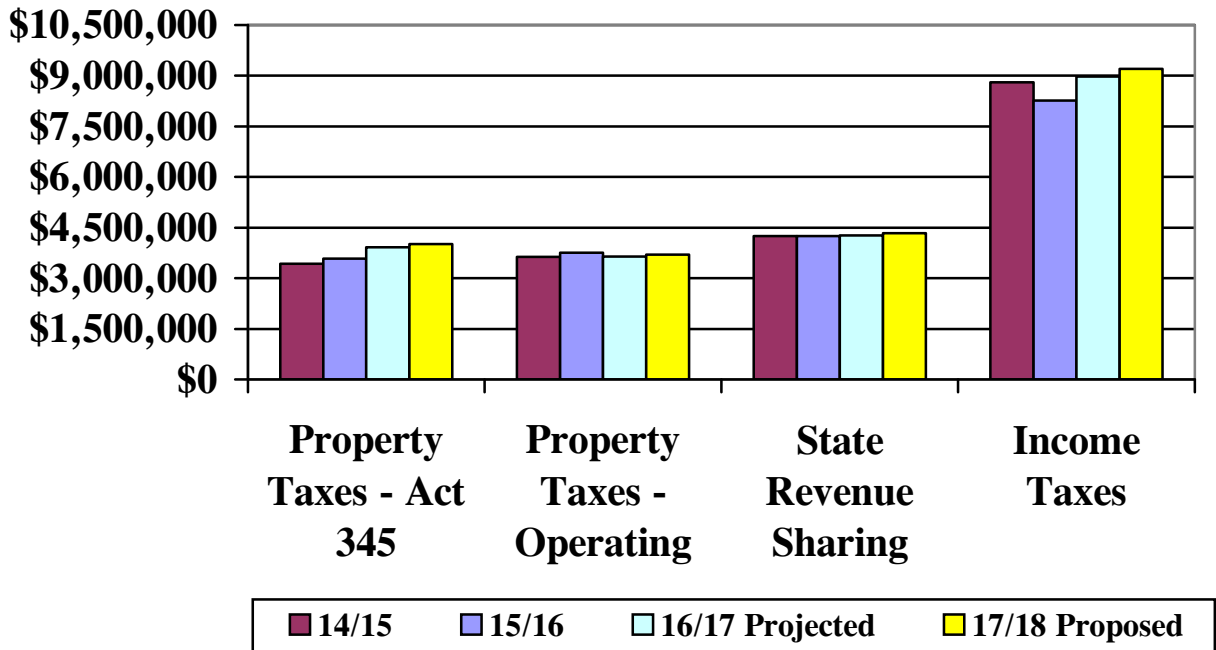
The current budget for 2017/18 includes a proposed rate increase for both water and sewer which would average 10% and become effective July 1, 2017. This rate increase is necessitated by the need for infrastructure replacement related to both aging systems. The current fiscal year also included a similar 10% average rate increase that was effective July 1, 2016.

A listing of water main replacement projects can be found in the Water Equipment & Replacement Fund #402 section of the Proposed Budget.

REVENUES

- The City’s tax base increased from approximately \$ 584 million to approximately \$ 593 million, or 1.5%. General Operating millage revenues also increased nearly 1.6% after reductions for captured tax increments are factored. No Headlee rollback is anticipated. The actual Act 345 millage rate, which is currently at 7.23 mills, will increase slightly less than 1% to 7.30 mills in order to meet increasing actuarial contribution requirements for the City’s Police and Fire pension system.
- The Proposed Budget for 2017/18 projects that the City will receive constitutional state revenue sharing in the amount of \$ 2,625,821, which is an increase of \$ 58,534, or 2.3%, over the current year projected amount. The statutory portion of revenue sharing is not expected to change from the current year amount of \$ 1,707,283.
- Income taxes continue to show improved recovery from fiscal year 2010. The annual 2016 unemployment rate of 7.8% reflects a decline of .9% from the annual 2015 rate of 8.7%. During this time period the City’s labor force increased by 216 to 14,162 while employment levels showed an increase of 326 from 12,734 to 13,060. 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 projected to reach \$ 8.975 million, an increase of approximately \$ 225,000 over last fiscal year. The estimate for next fiscal year is \$ 9.2 million, which represents a 2.5 % increase over the current projection and is supported by continuing favorable labor statistics in addition to ongoing and forecasted economic development activity within the city and especially in the central downtown area.

Below is a graphical summary of the General Funds major revenue categories from fiscal year 2014/15 through the proposed budget for 2017/18:



EXPENDITURES

GENERAL FUND

Legislative & General Government

- Proposed 2017/18 expenditures will remain relatively unchanged 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 15% increase over the current year as the City enters its fourth full year of its Self-insured Healthcare Plan, which was implemented 7/1/14. Recent discussions with the City's healthcare consultants indicates the City will likely see increases some small increases in the administrative component of the rates while the claims portion of the estimated health costs is more uncertain. It is anticipated that once sufficient reserves are attained that these future annual increases will decline and health care costs will become more stable.
- The Local Officers Compensation Commission (LOCC) recommendation made in February, 2017, raised the Mayor's annual salary by \$ 2,000 and each Councilmembers annual salary by \$ 1,500 – both effective 1/1/17. The recommendation also provides for annual increases of \$ 1,000 and \$ 750 for the Mayor and Councilmembers, respectively, effective 1/1/18.
- Funding to initiate the Charter Review process in the amount of \$ 15,000. The last Charter revision was in 1997. This funding was initially provided for the current year and is being carried over into next fiscal year in anticipation that the Charter Commission will be formed.
- Charges for fines and costs related to the actions of the Administrative Hearings Bureau were recently consolidated with the City accounts receivable system and resulted in the current year charges to also include prior years charges not yet collected. This one-time adjustment should revert back to a normal revenue cycle in fiscal year 2018. Previously these revenues were recorded on a cash basis.
- Continued funding for a Public Information Officer to deal with citizen inquiries and further promote the City's transparency and open data efforts as well as partial funding for a Neighborhood Outreach position within the City Manager's office.
- Continuation of the appointment of the City Treasurer to also perform as City Clerk following the retirement of the former City Clerk in March, 2013.
- The MIS Department proposed budget includes funds for the scheduled replacement of the Admin file and print server (\$ 9,200). In addition, three new POE network switches are planned that will increase the City's network speed from the current 10-100Mb to 1 Gb which will significantly speed up all applications across the entire network. Lastly, the proposed budget includes a third year of funding - \$ 7,500 - to provide online software and application training for up to 25 city users in an effort to increase the efficiency of the City's reduced workforce.
- On March 11, 2014, the City Council voted unanimously to contract with CivicPlus Web Development for the development of a new City website. The final payment was included in the 2016 fiscal year. The proposed budget for the current and subsequent fiscal years will now include only minimal maintenance charges to maintain the City's website.
- Continuation of economic and community promotion expenditures including Blackboard Connect, the Annual Report Calendar, a bi-monthly newsletter, broadcasting of City Council meetings on JTV, expansion of the downtown lighting project, funding for HRC functions and other miscellaneous activities.

Police Department

- A 6.8 % increase from current projected 2016/17 expenditures in the general Police Department Activity.
- A 2.5% and a 2.75% wage increase for the Police Supervisory and the Police Non-Supervisory employees, respectively is included for fiscal year 2018.
- In addition, health insurance rates are budgeted to increase the same as those proposed for all other full time City employees (15%), as described previously.

EXPENDITURES *(Continued)*

Police Department *(Continued)*

- Budgeted staffing levels within the General Fund remain the same as current staffing.
- Projected termination pay includes the potential retirement of four employees.
- Generally, most operational expenditures proposed are in line with past actual levels
- Includes the routine replacement of four patrol utility vehicles at an annual lease cost of \$ 34,000. The City expects to utilize a fleet management contract to provide the City with vehicles effective in fiscal year 2018 and these vehicles are planned to be acquired through that program.

Fire Department

- A 5.2% increase from current projected 2016/17 projected expenditures.
- Continuation of existing budgeted full-time firefighter staffing levels within the General Fund. The SAFER Grant (Fund # 272) that was awarded to the City in 2012 has expired during fiscal year 2016 and the City was awarded a new SAFER grant which will cover the period 2/11/17 through 2/10/19. The amount of this new grant is \$ 1,673,558 and it will also be accounted for in the SAFER Grant Fund # 272.
- 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. Initially charged to the Fire Department budget, the cost of this pumper is now being budgeted as an expenditure from the Public Improvement Fund. Payments of \$ 64,436 will continue to be made annually with the final payment due 7/16/22.
- A new ladder truck is being considered for financing with the proposed 2018 Capital Improvement Bonds that are tentatively planned to be sold in the latter part of fiscal year 2018. The cost of this truck is estimated at \$ 1 million.

Other Public Safety

- The City's scheduled contribution to the Police and Fire Pension in the current fiscal year is \$ 565,463 and will increase slightly to \$ 567,276 in fiscal year 2017/18 based on the City Actuary's recommendation. This is a closed pension plan – all active police and fire members are in the City's Act 345 Pension Plan – so it is anticipated that these contributions will continue to remain stable and eventually decline on an annual basis.
- Police and Fire health insurance costs for retirees continue to escalate largely as result of the increase in the number of retirements but also as a result of annual premium increases. Police and Fire retiree health insurance, including stipends paid for those Police retirees who forego health insurance, are estimated to increase to \$ 2,049,500 in fiscal year 2018.

Public Works/Engineering

- Effective in the spring of 2011, the Drains at Large (101-445) and the Storm Drain Construction (101-446) activities were eliminated in the General Fund with all related work becoming part of the then newly-established Storm Water Utility Fund # 589. Since last August of 2014, however, the Storm Water Utility Fund ceased operations and some of these expenditures are now being charged again to the General Fund as well as the Major and Local Street Fund.
- The Grounds Maintenance activity includes \$ 90,000 in funding for the leaf pickup program. The balance of the estimated total cost of \$ 190,000 for this program will come from the Major Street Fund (\$100,000). This curbside program allows residents to dispose of bagged leaves at their curbside for pickup by a contractual hauler in comparison with the previous drop-off program which required residents to transport their leaves to various drop off points around the City. This leaf pickup program began in 2016.
- The Street Lighting Activity (101-448) includes budgeted funds to continue the installation of electrical feeds and meters, which began in fiscal year 2016, on the City's downtown street light system in order to convert to LED. The total cost is estimated at \$ 117,500, but will substantially reduce future street light utility costs as a result.

EXPENDITURES (Continued)

Recreation and Culture

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

Community Enrichment & Development

- Day-to-day staffing of the Planning (101-401), Economic Development (101-728) and the Historical District Commission activities (101-803) is the responsibility of the Neighborhood Economic Operations Department. The proposed Planning (101-401) budget continues to include funding for the City to remain a member of Region II Planning Commission.
- Proposed for fiscal year 2018 are funds (\$ 60,000) to continue to facilitate the effort to re-write the zoning code ordinance. This effort will extend into the subsequent fiscal year for completion.
- A newly-created Economic Development Activity (101-728) was added by the City Council during the 2013/14 budget adoption process and an Economic Development Director was hired. Funds previously utilized for the activities of the Enterprise Group, a county-wide economic development organization, continue to be used to fund the activities of this new created department. Funds for the acquisition of property as well as planning and design of proposed development concepts are included in the current and proposed budget to help facilitate development.

Contributions to Other Funds

- Continued operating subsidies to the Sharp Park Operating Fund in the proposed amount of \$125,000. This subsidy is required to fund the portion of maintenance of Ella Sharp Park that is not covered by funds generated from the mini-golf course and the full golf course as well as funds derived from the investment of the Ella Sharp Endowment Fund. Past years have seen this subsidy as high as \$ 150,000; however, reductions in expenditures have significantly reduced this amount to that indicated above. It is anticipated that the recent improvements made to the course and clubhouse, as well the addition of an Indoor Golf Simulator and liquor license, will increase revenues so that the Fund will require less subsidy in future years.
- The Building Department Fund subsidy is expected to be \$ 89,000 next fiscal year.
- The Building Demolitions Fund is used to account for the cost of demolitions and board-ups that are not funded with Brownfield, CDBG or Blight Elimination Grant funds. The City initially adopted a budget resolution in fiscal year 2011/12 authorizing \$ 225,000 in General Fund transfers to the Building Demolitions Fund. Demolitions were previously accounted for in the Building Department Fund and were usually limited to a few dangerous condemned structures each year. With the City's increased emphasis on neighborhood improvement and elimination of blight, funding for the City's Demolition Fund has become one of the City's top priorities. The current fiscal year projected budget includes \$ 525,000 in General Fund transfers to the Building Demolitions Fund and \$ 525,000 for next fiscal year. These funds, together with available Brownfield, CDBG and Blight Elimination Grant funds, form the basis of funding for the City's Neighborhood Stabilization Program.
- Operating subsidies to the Downtown Development Authority have previously consisted of financial assistance with downtown flower planting and summer events in the downtown parks. This annual appropriation was included in the Community Promotion line-item within the Unallocated Activity (101-299). This fiscal year 2016 appropriation of \$ 20,000 increased to \$ 40,000 in the 2017 budget and will continue in that proposed amount for the 2018 fiscal year. This appropriation is not earmarked for specific projects as was done previously.
- The Capital Projects Fund will continue to receive the net lease rentals received from the City's two cell tower locations for Public Arts Committee projects. The amount proposed for 2017/18 is \$ 32,000.

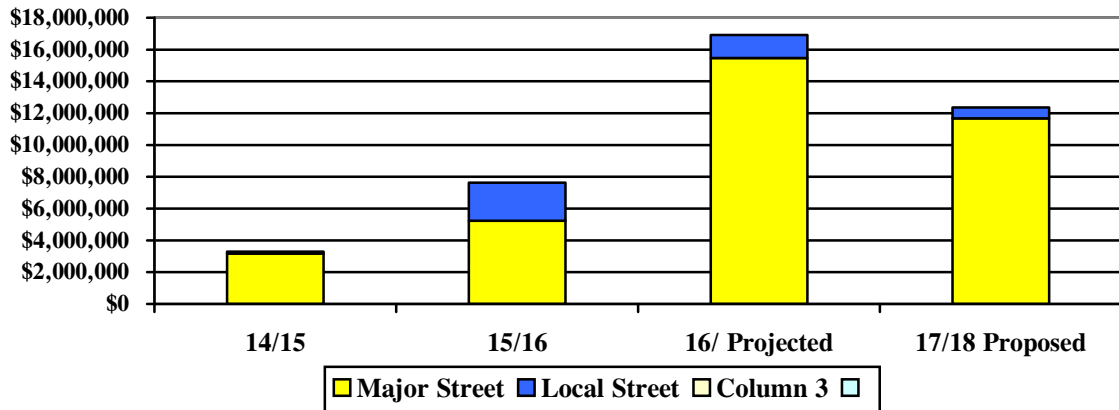
MAJOR STREET FUND

As indicated earlier, the Major Street Fund budget will provide for street and bridge construction (including State Highway Construction) totaling over \$ 12.4 million in 2017/18. The most sizable projects budgeted for next fiscal year are the Michigan Avenue from Brown to Steward, Washington and Glick 2-way Conversion and Kibby from the City Limits to West Ave. Projects. These three projects will have a total proposed fiscal year construction costs of nearly \$ 8.4 million, or about two-thirds of all the construction projects planned.

Other smaller street projects that are included in the budget are detailed in the Major Street Fund budget section. It is anticipated that the City will issue \$ 9.09 million in 2017 Michigan Transportation Fund Bonds to pay a large portion of the City’s share of the 2-way conversion project as well as some of the smaller projects scheduled for next fiscal year that will total approximately \$ 6.8 million. The Michigan Avenue Project is a state trunkline and will be paid largely with state funds.

LOCAL STREET FUND

The most significant street construction projects planned in the Local Street Fund for 2017/18 is the Jackson: Franklin to Washington project (\$ 408,834). Other smaller street projects that are included in the proposed budget are detailed in the Local Street Fund budget section. Below is graphical summary of Major Street and Local Street expenditures for construction since fiscal year 2014/15:



PUBLIC IMPROVEMENT FUND

As indicated previously, funding of Major and Local Street Construction (\$ 500,000) make up the bulk of funding uses from the Public Improvement Fund. Other uses include funds for debt retirement related to bonds sold for improvements at the Sharp Park Golf Course and the recent construction of Parking Lot # 20, City Hall Improvements (\$ 50,000) and the scheduled annual payment related to the 2015 purchase of a Fire Pumper Truck (\$64,436).

CAPITAL PROJECTS FUND

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

CAPITAL PROJECTS FUND (continued)

Some of the more significant projects in the current year include, as indicated previously, the Sharp Park Tree Restoration Project and the Glidden Parker Mural Project. Next fiscal year the proposed budget will include the annual Public Arts Committee allocation (from General Fund cell tower leases) as well as some deferred donations that will be used to renovate the Summer Night Tree sculpture in addition to other smaller art projects that may develop.

SEWER FUND

The proposed budget for projects within the Sanitary Sewer Replacement Fund (#405) totals over \$ 8.3 million in fiscal year 2017/18. Details for these specific projects can be found in the Sanitary Sewer Replacement Fund section of the proposed budget. The largest project proposed is the North Extension Sewer Construction at nearly \$ 7.7 million for 2017/18; it is estimated that this amount is approximately one-half of the total need to complete this project. Approximately \$ 6 million of this project will be funded with a pending \$ 16.5 million 2018 Capital Improvement Bond issue that will also include fire apparatus as well as other sewer, water, parking and City Hall improvements.

Proposed capital purchases, which can be found in the Wastewater Equipment Replacement Fund # 406, include a portion of the Public Works/Utilities Building (\$ 450,000), pumping station improvements/upgrades (\$ 900,000), a UV disinfection project (\$ 1.8 million) and a new Vactor truck (\$ 350,000). The Building and lift station projects are also to be financed with the pending bond issue referenced above while the remaining projects noted will be paid with available funds on hand.

Prior to 2016, sewer rates were last increased 2.65% for an average residential user effective July 1, 2012. Since then, sewer and water rates were raised an average of 10% in fiscal year 2016/17 and will be raised 10%, on average, again on 7/1/17. These rate increases are considered necessary to provide funds needed to upgrade these aging treatment plants and their related infrastructure.

WATER FUND

The Water Department continues its replacement of lead water services and obsolete water mains with the estimated amount for fiscal year 2017/18 totaling nearly \$ 5 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. 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 \$ 7 million in new water main replacements. It is anticipated that the pending \$ 16.5 million 2018 Capital Improvement Bond issue will finance approximately \$ 3.75 million of this total cost with the balance expended from available funds on hand.

Other significant capital improvements scheduled for 2017/18 include the Water portion of the Public Works/Utilities Building (\$ 450,000), meters (\$ 300,000), 2 new wellfields along with standby generator and piping located at Sharp Park (\$ 1.075 million). Treatment plant capital expenses proposed include a high service pump station rehab (\$ 1.6 million), transmission main to Sharp Park wellfields (\$ 700,000), sandblasting and painting basement pipe gallery and lead abatement (\$ 500,000), sandblasting and painting damaged metal and repair (\$ 500,000) and chlorine generation system (\$ 700,000). Approximately \$ 1.9 million of wellfield and the chlorine generation system will be financed with the proposed bond issue referred to above.

Similar to the sewer rates, water rates were last increased 2.65% for an average residential user effective July 1, 2012. Since then, sewer and water rates were raised an average of 10% in fiscal year 2016/17 and will be raised 10%, on average, again on 7/1/17.

SUMMARY

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

The City's self-insurance healthcare program was implemented for all full time employees and most retirees effective July 1, 2014. Nearing completion of the third full year in this program the City has not only seen its health care costs somewhat stabilize but we have been able to build a reserve in the Self-Insured Health Fund that is estimated to exceed \$ 1.4 million. Based on discussions with our healthcare consultants, healthcare claims could be in the range of 10% to 20% next fiscal year (15% was used in generating budget estimates). While this may seem high, in the current and previous year only 5% increases were estimated. Prior to implementation of this program it was not uncommon to experience double digit percentage increases annually. Should we have claims experience that approaches our budget estimates for the coming fiscal year we will have close to \$ 2.2 million in reserves, or about 43% of estimated annual claims. This reserve can then be used to stabilize fluctuations in healthcare costs from year to year and provide more control over a cost that has become an ever increasing burden in the last several years.

Although results will not be as immediate, efforts are being made to continue 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 2017/18 Adopted Budget
Budget Summary

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
General Fund	\$ 4,788,708	\$ 24,343,552	\$ 24,454,456	\$ 4,677,804
Special Revenue Funds:				
Major Street	1,230,237	13,283,773	13,816,921	697,089
Local Street	354,096	1,318,718	1,494,542	178,272
Ella Sharp Park Operating	24,421	734,900	731,738	27,583
Public Improvement	118,697	1,114,513	1,123,116	110,094
Building Department	76,701	493,000	486,961	82,740
Housing Code Enforcement	469	671,500	671,603	366
Building Demolition	664	365,000	365,000	664
Blight Elimination Grant	0	181,000	181,000	0
Budget Stabilization	1,603,500	8,000	8,000	1,603,500
Drug Law Enforcement	7,350	17,600	15,059	9,891
Byrne JAG Grant	0	7,925	7,925	0
SAFER Grant	0	882,701	882,701	0
Recreation Activity	218,304	269,495	238,521	249,278
JPS Recreation Millage Program	32,643	570,000	569,429	33,214
	3,667,082	19,918,125	20,592,516	2,992,691
Debt Service Funds:				
2017 Michigan Transportation Fund Bonds	0	253,875	253,875	0
2013 City Hall Refunding Bonds	54,042	769,442	810,800	12,684
Building Authority Bonds	3,321	52,688	54,688	1,321
2016 Capital Improvement Bonds	0	137,492	137,492	0
2001 DDA TIF Bonds	637	2,081,500	2,081,500	637
2011 DDA TIF Refunding Bonds	431	248,325	248,325	431
2012 BRA TIF Refunding Bonds	2,156	714,169	714,169	2,156
2017 BRA TIF Refunding Bonds	0	418,017	418,017	0
	60,587	4,421,633	4,464,991	17,229
Capital Projects Funds:				
Capital Projects Fund	22,647	105,000	72,000	55,647
Water Equipment & Replacement	3,586,042	8,493,245	11,816,616	262,671
Sanitary Sewer Maintenance	0	376,770	376,770	0
Sanitary Sewer Replacement	1,022,460	8,306,620	8,307,813	1,021,267
Wastewater Equipment Replacement	2,322,283	1,978,000	3,635,000	665,283
2017 Michigan Transportation Fund Bonds Const.	4,702,540	0	4,582,540	120,000
2018 Capital Improvement Bonds Construction	0	16,500,000	16,500,000	0
Brownfield Redevelopment Authority	1,386,434	1,237,954	1,315,056	1,309,332
Downtown Development Authority Project	2,200,351	2,611,985	2,336,825	2,475,511
	15,242,757	39,609,574	48,942,620	5,909,711
Enterprise Funds:				
Sharp Park Golf Practice Center	49,225	51,350	50,924	49,651
Auto Parking System	4,087	756,552	677,233	83,406
Parking Assessment	109,406	128,717	125,294	112,829
Sewer	3,871,182	13,096,642	14,320,257	2,647,567
Water	4,714,402	16,026,562	15,341,061	5,399,903
Parking Deck Fund	566,895	414,000	15,800	965,095
	9,315,197	30,473,823	30,530,569	9,258,451

Continued

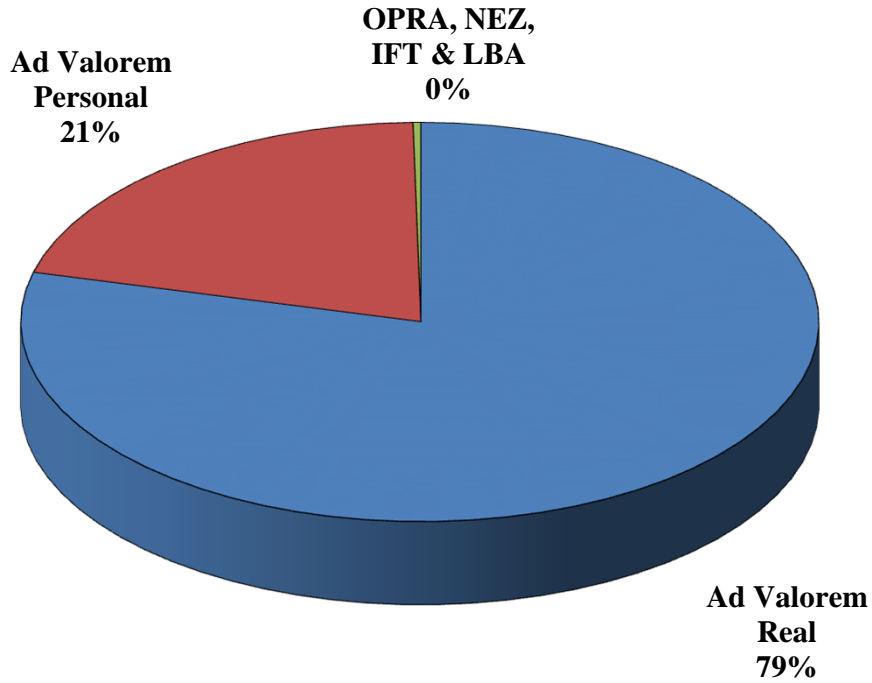
City of Jackson
Fiscal Year 2017/18 Adopted Budget
Budget Summary

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
Internal Service Funds:				
Public Works Administration	45,523	372,533	369,533	48,523
Engineering Administration	22,176	350,299	350,299	22,176
Local Site Remediation Revolving	239,250	67,309	101,000	205,559
Motor Pool & Garage	94,905	848,753	941,777	1,881
Equipment Revolving Fund	0	17,187	17,187	0
Self-Insured Healthcare Fund	1,421,677	5,895,600	5,109,750	2,207,527
Workers' Compensation	1,331,786	247,000	167,094	1,411,692
	3,155,317	7,798,681	7,056,640	3,897,358
Trust & Agency Funds:				
County & School Tax Collection	0	7,500	7,500	0
Cemetery Perpetual Maintenance	1,949,772	62,279	33,500	1,978,551
Ella W. Sharp Park Endowment	1,157,994	33,300	26,300	1,164,994
Employees Retirement System	37,343,945	4,211,000	4,025,000	37,529,945
Policemen's & Firemen's Pension	3,195,548	975,276	791,544	3,379,280
Policemen's & Firemen's Pension - Act 345	36,606,429	7,509,714	6,325,000	37,791,143
Public Employee Health Care Fund	822,686	30,000	0	852,686
	81,076,374	12,829,069	11,208,844	82,696,599
Special Assessment Funds:				
Special Assessment	(77,039)	1,976,377	1,065,179	834,159
	(77,039)	1,976,377	1,065,179	834,159
GRAND TOTAL	\$ 117,228,983	\$ 141,370,834	\$ 148,315,815	\$ 110,284,002

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

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Computation of 2017 City Tax Base

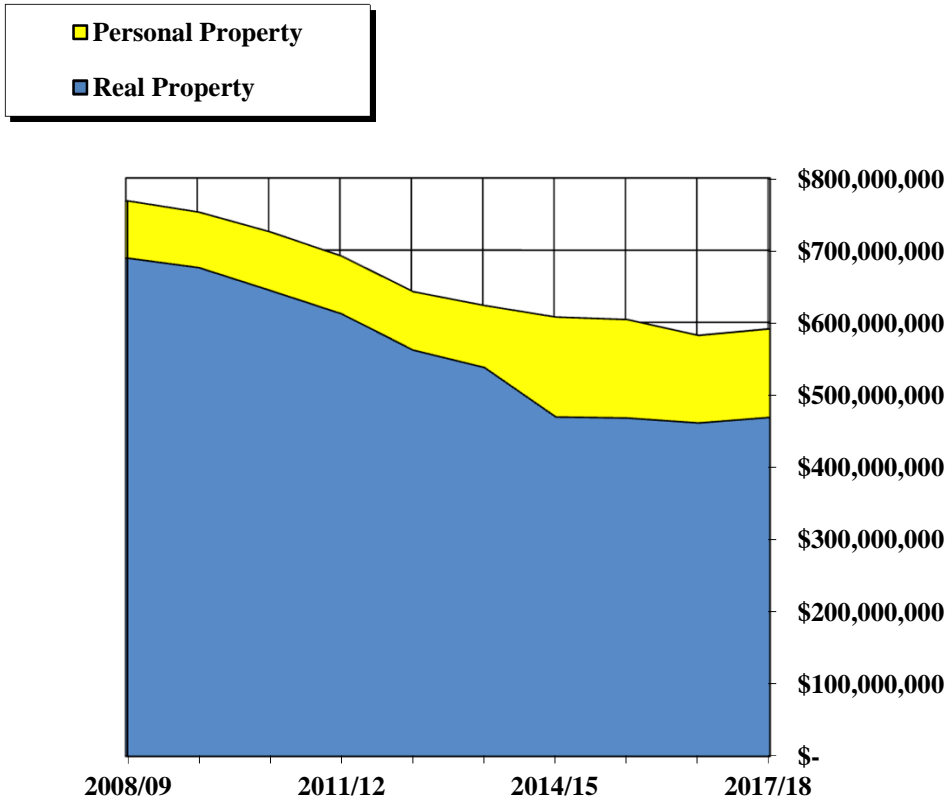
Ad Valorem Taxable Value :		
Real Property	\$ 468,201,989	
Personal Property	<u>122,673,195</u>	\$ 590,875,184
Obsolete Property Rehabilitation Act - Frozen		206,150
Neighborhood Enterprise Zone		223,177
Industrial Facilities Tax - New	2,288,230	
	<u>50%</u>	1,144,115
Land Bank Authority	95,849	
	<u>50%</u>	47,925
Renaissance Zone (75% Exempt)		
Real Property	686,010	
	<u>25%</u>	171,503
	347,400	
Personal Property	<u>25%</u>	<u>86,850</u>
Total 2017 City Tax Base		<u><u>\$ 592,754,904</u></u>



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Ad Valorem Taxable Values
Ten Year Trends

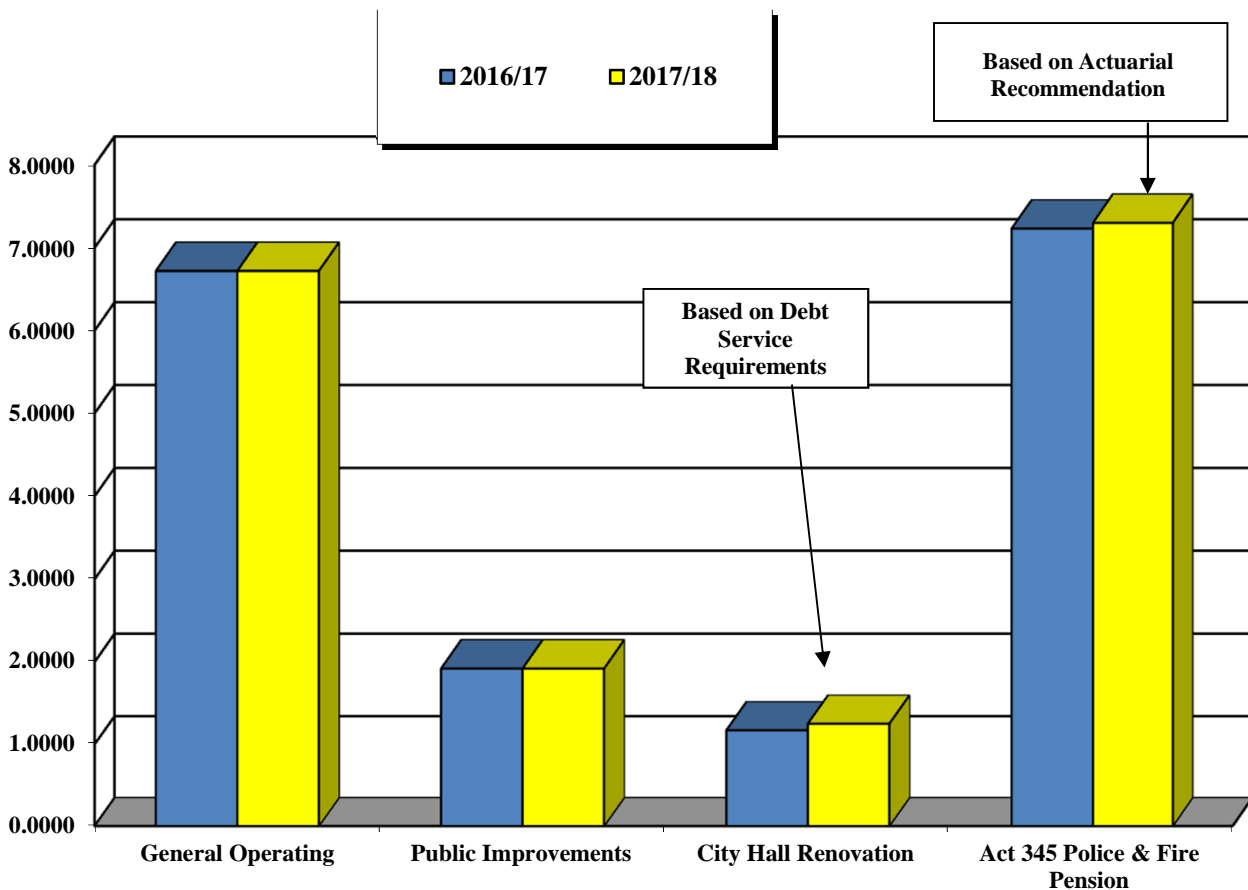
Fiscal Year	Real Property	Personal Property	Total (1)	% Change
2008/09	\$ 688,901,490	\$ 79,361,400	\$ 768,262,890	0.39%
2009/10	675,674,455	76,961,000	752,635,455	-2.03%
2010/11	644,023,941	81,180,897	725,204,838	-3.64%
2011/12	611,658,592	80,010,400	691,668,992	-4.62%
2012/13	561,462,145	80,966,400	642,428,545	-7.12%
2013/14	537,316,073	85,933,700	623,249,773	-2.99%
2014/15	468,803,456	138,432,300	607,235,756	-2.57%
2015/16	467,344,160	136,449,200	603,793,360	-0.57%
2016/17	460,485,394	121,253,800	581,739,194	-3.65%
2017/18	468,201,989	122,673,195	590,875,184	1.57%

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



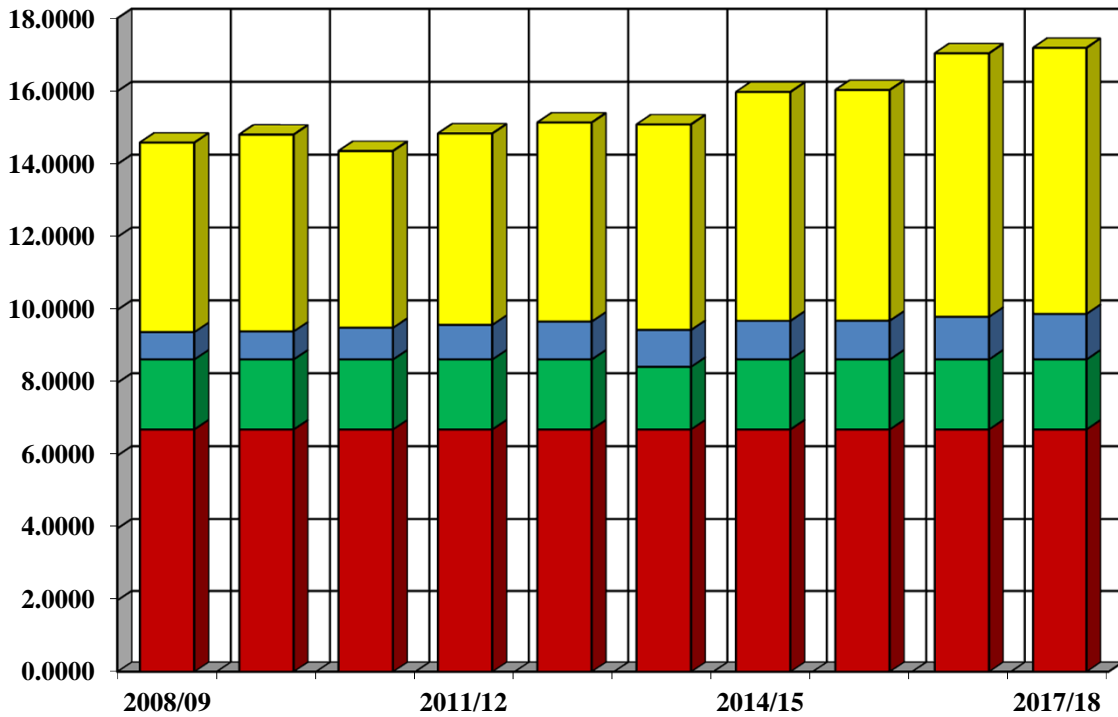
City of Jackson
Fiscal Year 2017/18 Adopted Budget
Comparison of Adopted Millage Rates
For Fiscal Year 2016/17 and 2017/18

<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	<u>2016/17</u>	<u>2017/18</u>	<u>Mills</u>	<u>Percent</u>
General Operating	6.7192	6.7192	+ 0.0000	0.00%
Public Improvements	1.9197	1.9197	+ 0.0000	0.00%
City Hall Debt	1.1700	1.2500	+ 0.0800	6.84%
Act 345 Police & Fire Pension	7.2300	7.3000	+ 0.0700	0.97%
Total City Millage	17.0389	17.1889	+ 0.1500	0.88%



City of Jackson
Fiscal Year 2017/18 Adopted Budget
City Millage Rates
Ten Year Trends

Fiscal Year	General Operating	Public Improvement	Act 345		Total
			Police & Fire Pension	City Hall Debt	
2008/09	6.7192	1.9197	5.2000	0.7500	14.5889
2009/10	6.7192	1.9197	5.4000	0.7700	14.8089
2010/11	6.7192	1.9197	4.8500	0.8700	14.3589
2011/12	6.7192	1.9197	5.2500	0.9500	14.8389
2012/13	6.7192	1.9197	5.4600	1.0400	15.1389
2013/14	6.7192	1.7197	5.6400	1.0100	15.0889
2014/15	6.7192	1.9197	6.2800	1.0600	15.9789
2015/16	6.7192	1.9197	6.3300	1.0640	16.0329
2016/17	6.7192	1.9197	7.2300	1.1700	17.0389
2017/18	6.7192	1.9197	7.3000	1.2500	17.1889



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

Budget Resolutions

ANNUAL BUDGET RESOLUTION

BY THE CITY COUNCIL:

WHEREAS, prior to the first regular council meeting in May, the City Manager has submitted to the City Council an estimate of the revenues and expenditures of the City of Jackson for the period from July 1, 2017, through June 30, 2018, 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, 2017 to June 30, 2018, 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 2016/17 budget be amended to those amounts reflected in the 2016/17 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 \$ 590,875,184.

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 \$ 1,879,720.

General Operating	6.7192 mills
Public Improvements	1.9197 mills
City Hall Debt	1.2500 mills
State Act 345 Police and Fire Pension	<u>7.3000 mills</u>
	<u>17.1889 mills</u>

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

I, Courtney Gardner, Interim 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 16th day of May, 2017.

IN WITNESS WHEREOF, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 17th day of May, 2017.

[Signature] Acting City Clerk

[Signature] Mayor, William C. Jors

Attachment A
Revenue Summary for Fiscal Year 2017/18

Fund	2014/15 Actual	2015/16 Actual	2016/17 Adopted	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
101 General Fund:						
Property Taxes	7,378,373	7,655,113	7,888,326	8,224,961	8,387,936	8,387,936
Income Taxes	8,806,662	8,269,968	8,750,000	8,975,000	9,200,000	9,200,000
Licenses And Permits	269,494	269,932	276,670	270,800	280,875	280,875
Federal Grants	34,223	38,441	38,690	38,000	26,250	26,250
State Grants	50,937	93,949	95,000	9,223	9,684	9,684
State Revenue Sharing	4,297,468	4,284,640	4,391,615	4,306,070	4,364,604	4,364,604
Charges For Services	1,047,851	1,212,170	1,365,602	1,456,419	1,428,082	1,428,082
Fines And Forfeits	251,069	291,348	267,000	461,000	350,000	350,000
Investment Income	24,131	22,596	22,500	25,500	27,500	27,500
Contributions From Other Funds	84,703	89,185	48,000	52,230	57,000	57,000
Miscellaneous	222,681	142,586	178,939	237,011	211,621	211,621
	22,467,592	22,369,928	23,322,342	24,056,214	24,343,552	24,343,552
202 Major Street:						
Federal & State Grants	1,953,321	3,439,940	12,579,770	9,808,082	6,174,604	6,174,604
State Gas & Weight Tax	1,968,576	2,074,506	2,150,000	2,150,000	2,300,000	2,300,000
State Public Acts - Other	225,017	405,531	101,385	0	0	0
State Trunkline Maintenance	211,287	161,880	197,100	197,100	197,100	197,100
Interest	4,585	2,650	2,000	5,494	5,000	5,000
Miscellaneous	331,130	200,522	421,262	597,018	204,976	204,976
Contributions From Other Funds	967,696	380,596	3,836,254	4,308,477	4,402,093	4,402,093
	5,661,612	6,665,625	19,287,771	17,066,171	13,283,773	13,283,773
203 Local Street:						
State Gas & Weight Tax	598,049	630,297	610,000	640,000	660,000	660,000
Miscellaneous	16,191	725	1,300	300	300	300
Contributions From Other Funds	579,349	1,922,734	1,249,562	1,200,958	658,418	658,418
	1,193,589	2,553,756	1,860,862	1,841,258	1,318,718	1,318,718
208 Ella W. Sharp Park Operating:						
General	407,360	437,221	471,600	490,954	461,600	461,600
Sharp Park Mini-Golf Course	119,895	108,258	119,000	116,950	122,000	122,000
Parks & Facilities Maintenance	168,789	172,415	151,299	186,515	151,300	151,300
	696,044	717,894	741,899	794,419	734,900	734,900
245 Public Improvement:						
Property Taxes	1,043,331	1,079,014	1,046,000	1,094,513	1,111,513	1,111,513
Interest	3,355	2,460	5,000	3,000	3,000	3,000
	1,046,686	1,081,474	1,051,000	1,097,513	1,114,513	1,114,513
249 Building Department:						
Licenses & Permits	437,597	477,606	415,000	495,000	465,000	465,000
Charges For Services-Other	51,592	38,854	22,700	31,600	25,000	25,000
Investment Income	2,289	3,406	2,500	3,500	3,000	3,000
Miscellaneous	1,765	155	500	500	0	0
Contributions From Other Funds	0	0	89,000	0	0	0
	493,243	520,021	529,700	530,600	493,000	493,000
251 Housing Code Enforcement:						
Charges For Goods And Services	564,114	843,909	684,390	555,000	575,000	575,000
Investment Income/Miscellaneous	102,871	32,091	45,000	55,000	35,000	35,000
Contributions From Other Funds	0	0	1,900	43,000	61,500	61,500
	666,985	876,000	731,290	653,000	671,500	671,500
252 Building Demolitions:						
Charges For Goods And Services	1,180,119	517,555	125,000	240,000	115,000	115,000
Investment Income/Miscellaneous	0	5,090	0	0	0	0
Contributions From Other Funds	1,300,000	525,000	525,000	770,000	250,000	250,000
	2,480,119	1,047,645	650,000	1,010,000	365,000	365,000

Attachment A
Revenue Summary for Fiscal Year 2017/18

Fund	2014/15 Actual	2015/16 Actual	2016/17 Adopted	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
254 Blight Elimination Grant						
Federal Grants	1,516,110	3,140,000	0	843,890	0	0
Miscellaneous	0	0	0	17,786	0	0
Contributions From Other Funds	0	680,000	245,000	806,125	181,000	181,000
	<u>1,516,110</u>	<u>3,820,000</u>	<u>245,000</u>	<u>1,667,801</u>	<u>181,000</u>	<u>181,000</u>
257 Budget Stabilization:						
Interest	4,521	4,137	8,000	8,000	8,000	8,000
	<u>4,521</u>	<u>4,137</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
265 Drug Law Enforcement:						
Sale of Property	1,231	546	6,000	2,500	2,500	2,500
Interest	77	39	350	60	100	100
Miscellaneous	12,617	14,977	15,000	11,575	15,000	15,000
	<u>13,925</u>	<u>15,562</u>	<u>21,350</u>	<u>14,135</u>	<u>17,600</u>	<u>17,600</u>
268 Byrne JAG Grant:						
Federal Grants	59,173	24,307	35,801	29,870	7,925	7,925
	<u>59,173</u>	<u>24,307</u>	<u>35,801</u>	<u>29,870</u>	<u>7,925</u>	<u>7,925</u>
272 SAFER Grant:						
Federal Grants	650,518	170,458	0	247,752	882,701	882,701
	<u>650,518</u>	<u>170,458</u>	<u>0</u>	<u>247,752</u>	<u>882,701</u>	<u>882,701</u>
296 Recreation Activity:						
Charges For Goods And Services	260,291	275,919	257,000	260,200	269,245	269,245
Investment Income	218	379	250	250	250	250
	<u>260,509</u>	<u>276,298</u>	<u>257,250</u>	<u>260,450</u>	<u>269,495</u>	<u>269,495</u>
297 JPS Recreation Millage Program:						
Contributions From Local Units	232,580	574,595	580,000	575,000	570,000	570,000
Investment Income	4	81	8,000	0	0	0
	<u>232,584</u>	<u>574,676</u>	<u>588,000</u>	<u>575,000</u>	<u>570,000</u>	<u>570,000</u>
325 2017 Mich. Trans. Fund Bonds Debt Service:						
Contributions From Other Funds	0	0	0	0	253,875	253,875
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>253,875</u>	<u>253,875</u>
366 2013 City Hall Refunding Debt Service:						
Property Taxes	646,911	645,170	682,800	711,092	769,442	769,442
State Grant-Personal Property Tax	4,225	4,265	4,300	0	0	0
Interest	309	323	0	0	0	0
	<u>651,445</u>	<u>649,758</u>	<u>687,100</u>	<u>711,092</u>	<u>769,442</u>	<u>769,442</u>
368 Building Authority Debt Service:						
Charges For Goods & Services	51,550	54,544	52,184	52,184	52,688	52,688
	<u>51,550</u>	<u>54,544</u>	<u>52,184</u>	<u>52,184</u>	<u>52,688</u>	<u>52,688</u>
385 2016 Capital Improvement Bonds Debt Service:						
Contributions From Other Funds	0	0	135,388	135,388	137,492	137,492
	<u>0</u>	<u>0</u>	<u>135,388</u>	<u>135,388</u>	<u>137,492</u>	<u>137,492</u>
394 2017 BRA TIF Refunding Debt Service:						
Bond Proceeds	0	0	0	9,080,000	0	0
Contributions From Other Funds	0	0	0	0	418,017	418,017
	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,080,000</u>	<u>418,017</u>	<u>418,017</u>
395 2001 DDA TIF Debt Service:						
Contributions From Other Funds	750	1,846,500	1,960,750	1,961,500	2,081,500	2,081,500
	<u>750</u>	<u>1,846,500</u>	<u>1,960,750</u>	<u>1,961,500</u>	<u>2,081,500</u>	<u>2,081,500</u>

Attachment A
Revenue Summary for Fiscal Year 2017/18

Fund	2014/15 Actual	2015/16 Actual	2016/17 Adopted	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
396 2011 DDA TIF Refunding Debt Service:						
Contributions From Other Funds	247,575	248,325	247,575	248,325	248,325	248,325
	<u>247,575</u>	<u>248,325</u>	<u>247,575</u>	<u>248,325</u>	<u>248,325</u>	<u>248,325</u>
397 2012 BRA TIF Refunding Debt Service:						
Contributions From Other Funds	603,519	597,219	697,519	697,519	714,169	714,169
	<u>603,519</u>	<u>597,219</u>	<u>697,519</u>	<u>697,519</u>	<u>714,169</u>	<u>714,169</u>
399 2007 BRA TIF Debt Service:						
Contributions From Other Funds	421,754	426,354	424,089	422,566	0	0
	<u>421,754</u>	<u>426,354</u>	<u>424,089</u>	<u>422,566</u>	<u>0</u>	<u>0</u>
401 Capital Projects:						
Federal & State Grants	0	0	0	125,000	0	0
Investment Income	6	483	0	500	500	500
Contributions From Other Funds	310,092	38,197	161,500	402,850	32,000	32,000
Donations/Miscellaneous	50,367	170,285	20,000	264,378	72,500	72,500
	<u>360,465</u>	<u>208,965</u>	<u>181,500</u>	<u>792,728</u>	<u>105,000</u>	<u>105,000</u>
402 Water Equipment & Replacement:						
Federal & State Grants	0	0	611,206	839,312	238,481	238,481
Investment Income	12,903	9,782	10,764	10,764	10,764	10,764
Contributions From Other Funds	3,500,000	3,500,000	3,544,000	3,544,000	8,244,000	8,244,000
	<u>3,512,903</u>	<u>3,509,782</u>	<u>4,165,970</u>	<u>4,394,076</u>	<u>8,493,245</u>	<u>8,493,245</u>
404 Sanitary Sewer Maintenance:						
Contributions From Other Funds	146,827	172,336	357,419	343,921	376,770	376,770
	<u>146,827</u>	<u>172,336</u>	<u>357,419</u>	<u>343,921</u>	<u>376,770</u>	<u>376,770</u>
405 Sanitary Sewer Replacement:						
Fed/State Grant	0	0	0	0	796,620	796,620
Interest	10,606	6,068	10,000	10,000	10,000	10,000
Cont.- Sewer Fund	750,000	750,000	750,000	750,000	7,500,000	7,500,000
	<u>760,606</u>	<u>756,068</u>	<u>760,000</u>	<u>760,000</u>	<u>8,306,620</u>	<u>8,306,620</u>
406 Wastewater Equipment Replacement:						
Investment Income	10,002	10,642	10,000	10,000	10,000	10,000
Contributions From Other Funds	618,000	618,000	618,000	618,000	1,968,000	1,968,000
	<u>628,002</u>	<u>628,642</u>	<u>628,000</u>	<u>628,000</u>	<u>1,978,000</u>	<u>1,978,000</u>
425 2017 Mich. Trans. Fund Bonds Construction:						
Bond Proceeds	0	0	0	8,970,000	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,970,000</u>	<u>0</u>	<u>0</u>
485 2016 Capital Improvement Bonds Construction						
Bond Proceeds	0	1,300,000	0	0	0	0
	<u>0</u>	<u>1,300,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
486 2018 Capital Improvement Bonds Construction:						
Bond Proceeds	0	0	0	0	16,500,000	16,500,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,500,000</u>	<u>16,500,000</u>
494 Brownfield Redevelopment Authority:						
Property Taxes	1,055,731	1,090,860	1,077,744	1,224,307	1,232,454	1,232,454
Investment Income	4,018	3,486	5,500	5,500	5,500	5,500
	<u>1,059,749</u>	<u>1,094,346</u>	<u>1,083,244</u>	<u>1,229,807</u>	<u>1,237,954</u>	<u>1,237,954</u>
496 Downtown Development Authority Project:						
Property Taxes	780,106	719,666	950,000	1,075,779	1,105,985	1,105,985
State Grant	52,133	64,602	52,133	0	0	0
Investment Income	4,759	5,677	8,000	6,000	6,000	6,000
Miscellaneous	100	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
	<u>837,098</u>	<u>2,289,945</u>	<u>2,510,133</u>	<u>2,581,779</u>	<u>2,611,985</u>	<u>2,611,985</u>

Attachment A
Revenue Summary for Fiscal Year 2017/18

Fund	2014/15 Actual	2015/16 Actual	2016/17 Adopted	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
583 Ella W. Sharp Park Golf Practice Center:						
Charges For Goods And Services	39,805	41,058	42,500	41,150	41,250	41,250
Investment Income	135	149	100	100	100	100
Contributions From Other Funds	13,000	10,000	10,000	10,000	10,000	10,000
	<u>52,940</u>	<u>51,207</u>	<u>52,600</u>	<u>51,250</u>	<u>51,350</u>	<u>51,350</u>
585 Auto Parking System:						
Charges For Goods And Services	10,906	9,908	10,000	10,000	10,000	10,000
Fines And Forfeits	6,097	30,000	36,500	37,500	37,500	37,500
Investment Income	82	11	0	0	0	0
Contributions From Other Funds	278,286	1,248,499	11,000	445,073	709,052	709,052
	<u>295,371</u>	<u>1,288,418</u>	<u>57,500</u>	<u>492,573</u>	<u>756,552</u>	<u>756,552</u>
586 Parking Assessment:						
Charges For Goods And Services	42,104	64,726	37,152	59,652	59,652	59,652
Fines And Forfeits	19,964	16,078	15,000	20,000	20,000	20,000
Investment Income	449	390	250	250	250	250
Contributions From Other Funds	56,600	48,815	48,815	48,815	48,815	48,815
	<u>119,117</u>	<u>130,009</u>	<u>101,217</u>	<u>128,717</u>	<u>128,717</u>	<u>128,717</u>
590 Sewer:						
Charges For Goods & Services	4,530,040	4,874,631	5,054,780	5,208,237	5,664,642	5,664,642
Interest & Rents	14,105	15,487	15,000	13,000	15,000	15,000
Contributions From Other Funds	0	0	0	0	7,350,000	7,350,000
Miscellaneous	63,556	63,050	67,000	74,000	67,000	67,000
	<u>4,607,701</u>	<u>4,953,168</u>	<u>5,136,780</u>	<u>5,295,237</u>	<u>13,096,642</u>	<u>13,096,642</u>
591 Water:						
Charges For Goods & Services	7,260,013	7,817,338	8,137,669	8,610,994	9,481,554	9,481,554
Interest & Rents	26,415	20,354	21,212	21,000	21,000	21,000
Contributions From Other Funds	264,581	251,416	274,697	275,782	6,370,908	6,370,908
Miscellaneous	147,232	147,507	150,200	153,100	153,100	153,100
	<u>7,698,241</u>	<u>8,236,615</u>	<u>8,583,778</u>	<u>9,060,876</u>	<u>16,026,562</u>	<u>16,026,562</u>
599 Parking Deck:						
Charges For Goods And Services	274,905	136,006	10,000	10,000	10,000	10,000
Investment Income	4,041	2,720	4,000	4,000	4,000	4,000
Contributions From Other Funds	0	0	0	0	400,000	400,000
	<u>278,946</u>	<u>138,726</u>	<u>14,000</u>	<u>14,000</u>	<u>414,000</u>	<u>414,000</u>
641 Public Works Administration:						
Charges For Goods & Services	159,857	188,275	380,000	372,780	369,533	369,533
Investment Income & Miscellaneous	6,222	4,482	4,500	3,000	3,000	3,000
	<u>166,079</u>	<u>192,757</u>	<u>384,500</u>	<u>375,780</u>	<u>372,533</u>	<u>372,533</u>
642 Engineering Administration:						
Charges For Goods And Services	307,073	295,712	324,989	330,232	350,299	350,299
Investment Income & Miscellaneous	191	138	0	0	0	0
	<u>307,264</u>	<u>295,850</u>	<u>324,989</u>	<u>330,232</u>	<u>350,299</u>	<u>350,299</u>
643 Local Site Remediation Revolving:						
Investment Income & Miscellaneous	636	11,180	500	1,000	1,000	1,000
Contributions From Other Funds	8,957	70,367	69,900	71,624	66,309	66,309
	<u>9,593</u>	<u>81,547</u>	<u>70,400</u>	<u>72,624</u>	<u>67,309</u>	<u>67,309</u>
661 Motor Pool And Garage:						
Charges For Goods And Services	762,581	801,236	866,541	833,253	833,253	833,253
Investment Income & Miscellaneous	12,580	24,556	15,600	15,600	15,500	15,500
Proceeds From Sale Of Capital Assets	2,731	0	0	0	0	0
	<u>777,892</u>	<u>825,792</u>	<u>882,141</u>	<u>848,853</u>	<u>848,753</u>	<u>848,753</u>
663 Equipment Revolving:						
Charges For Goods & Services	77,943	69,527	61,664	61,664	17,187	17,187
	<u>77,943</u>	<u>69,527</u>	<u>61,664</u>	<u>61,664</u>	<u>17,187</u>	<u>17,187</u>

Attachment A
Revenue Summary for Fiscal Year 2017/18

Fund	2014/15 Actual	2015/16 Actual	2016/17 Adopted	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
676 Self-Insured Healthcare:						
Investment Income	28	1,091	1,000	3,500	3,500	3,500
Contributions - Other Funds	4,243,375	4,233,440	4,300,000	4,560,000	5,000,000	5,000,000
Contributions - Employees	788,646	781,796	800,000	811,000	892,100	892,100
Miscellaneous	3,992	0	0	73,367	0	0
	<u>5,036,041</u>	<u>5,016,327</u>	<u>5,101,000</u>	<u>5,447,867</u>	<u>5,895,600</u>	<u>5,895,600</u>
677 Workers Compensation:						
Investment Income	40,085	42,054	40,000	40,000	40,000	40,000
Miscellaneous	6,546	3,233	8,000	44,000	10,000	10,000
Contributions From Other Funds	185,067	187,354	190,000	193,000	197,000	197,000
	<u>231,698</u>	<u>232,641</u>	<u>238,000</u>	<u>277,000</u>	<u>247,000</u>	<u>247,000</u>
702 County & School Tax Collection:						
Investment Income	5,219	5,814	7,500	7,500	7,500	7,500
	<u>5,219</u>	<u>5,814</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
711 Cemetery Perpetual Maintenance:						
Charges For Goods And Services	17,437	22,563	23,000	28,279	28,279	28,279
Investment Income	22,549	45,703	34,000	34,000	34,000	34,000
	<u>39,986</u>	<u>68,266</u>	<u>57,000</u>	<u>62,279</u>	<u>62,279</u>	<u>62,279</u>
718 Ella W. Sharp Endowment:						
Investment Income	22,012	36,846	26,299	33,791	33,300	33,300
	<u>22,012</u>	<u>36,846</u>	<u>26,299</u>	<u>33,791</u>	<u>33,300</u>	<u>33,300</u>
731 Employees Retirement System:						
Investment Income	2,012,683	852,725	2,681,000	2,681,000	2,681,000	2,681,000
Employee Contributions	741,956	717,167	630,000	630,000	630,000	630,000
Contributions From Other Funds	947,435	889,235	900,000	900,000	900,000	900,000
	<u>3,702,074</u>	<u>2,459,127</u>	<u>4,211,000</u>	<u>4,211,000</u>	<u>4,211,000</u>	<u>4,211,000</u>
732 Policemen's & Firemen's Pension:						
Investment Income	154,170	(151,007)	404,000	408,000	408,000	408,000
Contributions From General Fund	607,009	604,690	565,463	565,463	567,276	567,276
	<u>761,179</u>	<u>453,683</u>	<u>969,463</u>	<u>973,463</u>	<u>975,276</u>	<u>975,276</u>
733 Policemen's & Firemen's Pension-Act 345:						
Investment Income	1,629,537	(1,765,746)	2,760,000	2,565,000	2,790,000	2,790,000
Employee Contributions	517,062	478,630	500,000	500,000	500,000	500,000
Contributions From General Fund	3,534,236	3,709,507	4,098,288	4,098,288	4,219,714	4,219,714
	<u>5,680,835</u>	<u>2,422,391</u>	<u>7,358,288</u>	<u>7,163,288</u>	<u>7,509,714</u>	<u>7,509,714</u>
736 Public Employee Health Care:						
Investment Income	28,151	22,843	30,000	30,000	30,000	30,000
Contributions From Other Funds	14,000	0	0	0	0	0
	<u>42,151</u>	<u>22,843</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
895 Special Assessment:						
Special Assessments	372,647	347,218	1,271,518	1,093,723	1,007,346	1,007,346
Contributions From Other Funds	0	0	0	1,055,408	969,031	969,031
	<u>372,647</u>	<u>347,218</u>	<u>1,271,518</u>	<u>2,149,131</u>	<u>1,976,377</u>	<u>1,976,377</u>

Attachment B

Expense Summary for Fiscal Year 2017/18

	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Adopted	Projected	Proposed	Adopted
General Fund :						
101-101 City Council	77,646	86,196	94,985	99,814	112,856	112,856
101-103 Charter Commission	0	0	15,000	0	15,000	15,000
101-137 Admin. Hearings Bureau	35,334	42,462	54,240	223,533	128,979	128,979
101-172 City Manager	297,370	416,295	499,805	505,667	465,525	465,525
101-192 City Clerk-Elections	100,328	124,633	122,618	114,320	121,253	121,253
101-201 Finance	529,784	445,287	427,759	406,170	412,673	412,673
101-209 City Assessor	317,859	336,340	377,594	444,989	406,835	406,835
101-210 City Attorney	455,454	530,891	570,126	536,411	574,767	574,767
101-215 City Clerk	107,302	114,748	151,465	130,177	155,501	155,501
101-226 Personnel	193,907	286,544	297,028	369,884	313,851	313,851
101-233 Purchasing	103,577	105,659	111,184	111,773	113,468	113,468
101-253 City Treasurer	329,027	335,971	329,953	330,679	343,789	343,789
101-254 City Income Tax Admin.	126,021	120,068	161,587	149,020	167,341	167,341
101-258 Mgt. Information Services	341,822	281,503	303,027	307,954	300,671	300,671
101-265 City Hall & Grounds	356,139	294,761	318,073	325,311	334,250	334,250
101-276 Cemeteries	233,890	241,201	245,174	260,350	256,340	256,340
101-299 Unallocated	737,662	704,993	875,595	821,533	859,454	859,454
101-301 Police	7,955,593	8,141,027	8,754,171	8,701,266	9,291,529	9,291,529
101-308 STEP Grant	9,551	4,810	11,766	11,766	11,766	11,766
101-311 OHSP Grant	15,454	7,214	15,000	15,000	15,000	15,000
101-313 Consortium Training	34,713	1,176	26,470	31,500	31,500	31,500
101-314 In-Service Training	12,671	14,965	9,500	6,500	9,000	9,000
101-315 MCOLES Training	11,791	0	0	0	0	0
101-340 Fire Suppression	3,018,928	3,102,100	3,156,986	3,186,694	3,351,882	3,351,882
101-350 Public Safety - Unallocated	2,318,015	2,375,809	2,347,825	2,351,889	2,623,123	2,623,123
101-441 Tax Property Maintenance	46,015	49,050	113,143	142,247	152,972	152,972
101-442 Civic Affairs	28,749	60,982	56,476	60,752	62,500	62,500
101-445 Drains At Large	28,455	33,986	41,411	70,103	71,824	71,824
101-447 Ground Maintenance	54,053	173,038	181,000	185,905	197,955	197,955
101-448 Sidewalk Construction	5,787	16,859	31,000	31,570	32,433	32,433
101-450 Street Lighting	384,687	420,522	483,811	452,387	479,400	479,400
101-455 Weed Control	48,020	63,549	72,507	80,100	80,181	80,181
101-690 Forestry	224,419	301,488	298,964	390,000	342,252	342,252
101-692 Parks, Rec. & Grounds Admin.	685,297	589,121	550,700	559,867	576,361	576,361
101-697 Parks and Facilities Maint.	499,350	500,943	510,231	532,834	525,087	525,087
101-698 Lt. Nixon Memorial Park	71,436	81,646	85,705	86,883	94,483	94,483
101-803 Historical District	17,907	9,140	11,783	10,635	10,577	10,577
101-401 Planning	173,363	126,054	270,096	113,142	222,104	222,104
101-728 Economic Development	143,489	516,362	313,180	553,067	659,974	659,974
101-999 Contributions to Other Funds	1,612,130	745,381	833,900	1,066,000	530,000	530,000
General Fund Total	21,742,995	21,802,774	23,130,838	23,777,692	24,454,456	24,454,456

Attachment B

Expense Summary for Fiscal Year 2017/18

		2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
		Actual	Actual	Adopted	Projected	Proposed	Adopted
Special Revenue Funds :							
202	Major Street	5,193,439	6,913,358	19,082,190	17,327,959	13,816,921	13,816,921
203	Local Street	826,035	2,825,274	1,697,507	2,150,908	1,494,542	1,494,542
208	Ella W. Sharp Park Operating	693,031	729,440	737,472	782,970	731,738	731,738
245	Public Improvement	969,111	1,132,543	1,220,508	1,311,858	1,123,116	1,123,116
249	Building Department	457,805	532,970	529,589	492,811	486,961	486,961
251	Housing Code Enforcement	799,933	770,257	731,300	815,789	671,603	671,603
252	Building Demolitions	1,291,203	2,212,765	647,985	1,468,747	365,000	365,000
254	Blight Elimination Grant	1,516,110	3,820,000	245,000	1,667,801	181,000	181,000
257	Budget Stabilization	4,521	4,137	8,000	8,000	8,000	8,000
265	Drug Law Enforcement	39,798	12,502	16,241	24,594	15,059	15,059
268	Byrne JAG Grant	59,173	24,307	35,801	29,870	7,925	7,925
272	SAFER Grant	650,518	170,458	0	247,752	882,701	882,701
296	Recreation Activity	220,492	235,241	229,589	235,139	238,521	238,521
297	JPS Recreation Millage Program	260,487	542,493	575,411	574,690	569,429	569,429
Debt Service Funds :							
325	2017 MTF Bonds Debt Service	0	0	0	0	253,875	253,875
366	2013 City Hall Refunding Debt Service	627,107	645,957	709,600	709,600	810,800	810,800
368	Building Authority Debt Service	51,550	54,544	52,184	52,184	54,688	54,688
385	2016 Capital Imp. Bonds Debt Service	0	0	135,388	135,388	137,492	137,492
394	2017 BRA TIF Refunding Debt Service	0	0	0	9,080,000	418,017	418,017
395	2001 DDA TIF Debt Service	750	1,846,500	1,960,750	1,961,500	2,081,500	2,081,500
396	2011 DDA TIF Refunding Debt Service	247,575	248,325	247,575	248,325	248,325	248,325
397	2012 BRA TIF Refunding Debt Service	603,519	597,219	697,519	697,519	714,169	714,169
399	2007 BRA TIF Refunding Debt Service	421,754	426,354	424,089	424,939	0	0
Capital Projects Funds :							
401	Capital Projects	329,955	189,544	181,500	871,578	72,000	72,000
402	Water Equipment & Replacement	2,771,160	3,122,586	5,843,308	4,651,451	11,816,616	11,816,616
404	Sanitary Sewer Maintenance	146,827	172,336	357,419	343,921	376,770	376,770
405	Sanitary Sewer Replacement	956,045	1,200,465	2,162,558	1,726,964	8,307,813	8,307,813
406	Wastewater Equipment Replacement	96,901	176,938	1,240,000	2,377,750	3,635,000	3,635,000
425	2017 MTF Bonds Construction	0	0	0	4,387,460	4,582,540	4,582,540
485	2016 Capital Improvemt. Bonds Construction	0	1,265,927	0	34,073	0	0
486	2018 Capital Improvemt. Bonds Construction	0	0	0	0	16,500,000	16,500,000
494	Brownfield Redevelopment Authority	1,157,476	1,182,981	1,289,140	1,311,696	1,315,056	1,315,056
496	DDA Project	352,466	2,481,624	2,215,325	2,267,780	2,336,825	2,336,825
Enterprise Funds :							
583	Sharp Park Golf Practice Center	52,916	42,455	40,924	41,424	40,924	40,924
585	Auto Parking System	31,681	55,708	42,569	511,979	677,233	677,233
586	Parking Assessment	96,337	112,273	144,052	168,751	125,294	125,294
590	Sewer	5,485,886	6,040,157	6,608,590	6,300,764	15,378,326	15,378,326
591	Water	9,802,113	9,867,511	11,040,635	10,590,165	16,233,462	16,233,462
599	Parking Deck	731,388	363,589	278,048	684,667	278,743	278,743
Internal Service Funds :							
641	Public Works Administration	296,615	287,539	411,175	372,780	369,533	369,533
642	Engineering Administration	330,322	321,452	302,489	330,232	350,299	350,299
643	Local Site Remediation Revolving	17,500	10,600	51,000	101,000	101,000	101,000
661	Motor Pool & Garage	1,086,783	1,051,800	1,319,922	1,293,093	1,284,359	1,284,359
663	Equipment Revolving	77,943	69,527	61,664	61,664	17,187	17,187
676	Self-Insured Healthcare Fund	5,031,323	4,159,116	4,566,500	4,888,119	5,109,750	5,109,750
677	Workers' Compensation	216,393	141,942	201,650	166,447	167,094	167,094

Attachment B
Expense Summary for Fiscal Year 2017/18

		2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
		Actual	Actual	Adopted	Projected	Proposed	Adopted
Trust & Agency Funds :							
702	County & School Tax Collection	5,219	5,814	7,500	7,500	7,500	7,500
711	Cemetery Perpetual Maintenance	33,015	30,031	33,500	33,500	33,500	33,500
718	Ella W. Sharp Endowment	28,789	24,415	26,299	26,515	26,300	26,300
731	Employees' Retirement System	3,796,327	3,580,984	4,025,000	4,025,000	4,025,000	4,025,000
732	Policemen's & Firemen's Pension	879,711	857,652	835,000	846,181	791,544	791,544
733	Policemen's & Firemen's Pens.-345	6,160,435	5,702,655	6,325,000	6,325,000	6,325,000	6,325,000
736	Public Employee Health Care	14,500	0	15,000	15,000	0	0
Special Assessment Funds :							
895	Special Assessment	418,489	379,311	1,271,518	1,093,723	1,065,179	1,065,179

General Fund

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

(101) General Fund

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

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

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

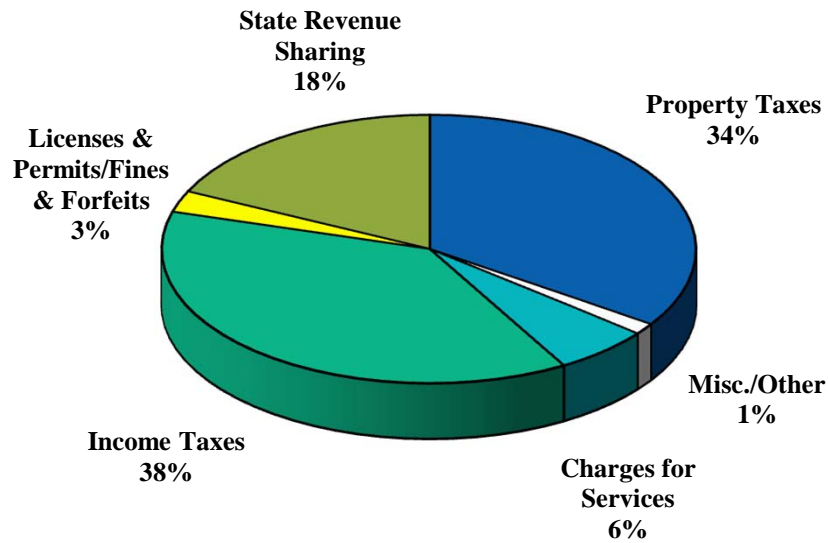
LIST OF DEPARTMENTS WHICH ARE INCLUDED IN THE GENERAL FUND

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

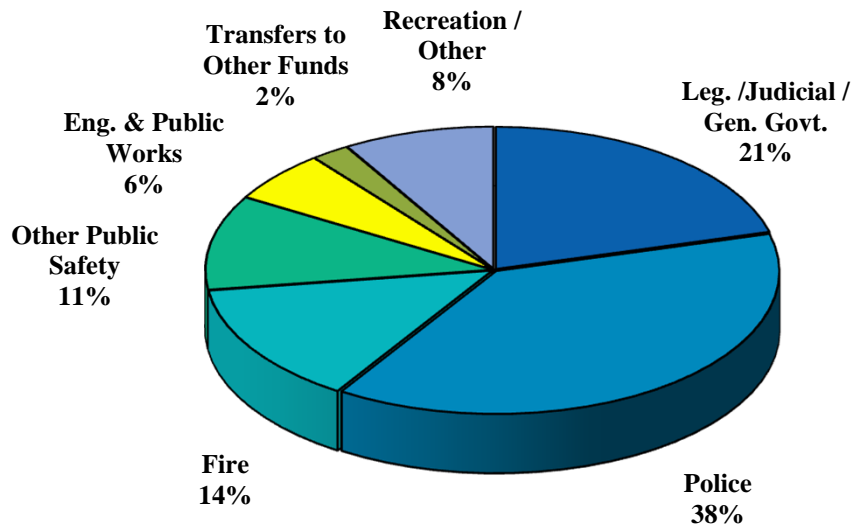
In addition to the above departments, the General Fund also accounts for various grants from time to time.

**City of Jackson
Fiscal Year 2017/18 Adopted Budget
General Fund**

Revenues



Expenditures



City of Jackson
Fiscal Year 2017/18 Adopted Budget
General Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues:						
Property Taxes	7,378,373	7,655,113	7,888,326	8,224,961	8,387,936	8,387,936
Income Taxes	8,806,662	8,269,968	8,750,000	8,975,000	9,200,000	9,200,000
Licenses And Permits	269,494	269,932	276,670	270,800	280,875	280,875
Federal Grants	34,223	38,441	38,690	38,000	26,250	26,250
State Grants	50,937	93,949	95,000	9,223	9,684	9,684
State Revenue Sharing	4,297,468	4,284,640	4,391,615	4,306,070	4,364,604	4,364,604
Charges For Services	1,047,851	1,212,170	1,365,602	1,456,419	1,428,082	1,428,082
Fines And Forfeits	251,069	291,348	267,000	461,000	350,000	350,000
Investment Income	24,131	22,596	22,500	25,500	27,500	27,500
Contributions From Other Funds	84,703	89,185	48,000	52,230	57,000	57,000
Miscellaneous	222,681	142,586	178,939	237,011	211,621	211,621
General Fund Revenues	22,467,592	22,369,928	23,322,342	24,056,214	24,343,552	24,343,552
Expenditures:						
Legislative/Judicial	112,980	128,658	164,225	323,347	256,835	256,835
General Government	4,230,142	4,338,894	4,790,988	4,814,238	4,825,718	4,825,718
Police Department	8,039,773	8,169,192	8,816,907	8,766,032	9,358,795	9,358,795
Fire Department	3,018,928	3,102,100	3,156,986	3,186,694	3,351,882	3,351,882
Other Public Safety	2,318,015	2,375,809	2,347,825	2,351,889	2,623,123	2,623,123
Engineering & Public Works	820,185	1,119,474	1,278,312	1,413,064	1,419,517	1,419,517
Recreation & Culture	1,273,990	1,180,850	1,158,419	1,190,219	1,206,508	1,206,508
Community Enrichment & Development	316,852	642,416	583,276	666,209	882,078	882,078
Contributions to Other Funds	1,612,130	745,381	833,900	1,066,000	530,000	530,000
General Fund Expenses	21,742,995	21,802,774	23,130,838	23,777,692	24,454,456	24,454,456
Revenues Over (Under)						
Expenditures	724,597	567,154	191,504	278,522	(110,904)	(110,904)
Fund Balance - Beginning of Year	3,213,771	3,938,368	4,505,522	4,505,522	4,784,044	4,784,044
Fund Balance - End of Year	3,938,368	4,505,522	4,697,026	4,784,044	4,673,140	4,673,140
ADD:						
Budget Stabilization Fund	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500
Total Available Surplus For General Fund Operations	5,541,868	6,109,022	6,300,526	6,387,544	6,276,640	6,276,640
As a Percent of G/F Expenditures	25.49%	28.02%	27.24%	26.86%	25.67%	25.67%

City of Jackson
Fiscal Year 2017/18 Adopted Budget
General Fund Revenues
By Department

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
<u>No Department:</u>						
101-000-000-403.000 Current Property Taxes	3,634,645	3,760,772	3,643,000	3,643,000	3,701,000	3,701,000
101-000-000-403.345 Property Taxes-Act 345	3,423,447	3,575,701	3,918,326	3,918,326	4,018,836	4,018,836
101-000-000-424.000 Payments In Lieu Of Taxes	33,932	31,278	34,000	32,000	33,000	33,000
101-000-000-424.425 PILOTS-Ashton Ridge	3,005	2,956	3,000	3,059	3,100	3,100
101-000-000-440.000 Income Taxes-Corp./Individ.	8,806,662	8,269,968	8,750,000	8,975,000	9,200,000	9,200,000
101-000-000-441.000 Loc. Com. Stab. Share Tax	0	0	0	189,549	190,000	190,000
101-000-000-441.345 Loc. Com. Stab. Share Tax-345	0	0	0	154,027	154,000	154,000
101-000-000-446.000 Property Taxes-Penalties/Int.	65,298	49,548	70,000	50,000	50,000	50,000
101-000-000-539.086 State Grant - Act 86 (PPT Reimb.)	0	84,887	91,000	0	0	0
101-000-000-575.000 St. Shared Rev. - Sales Tax	2,548,282	2,545,833	2,652,832	2,567,287	2,625,821	2,625,821
101-000-000-575.001 St. Shared Rev. - Sales Tax (EVIP)	1,707,283	1,707,283	1,707,283	1,707,283	1,707,283	1,707,283
101-000-000-576.000 St. Shared Rev. - Liq. Licenses	41,903	31,524	31,500	31,500	31,500	31,500
101-000-000-618.000 Admin.Fee-Tax Collections	218,046	227,034	220,000	227,000	230,000	230,000
101-000-000-618.209 Admin.Fee-Homesteads	0	7,824	0	8,000	8,000	8,000
101-000-000-661.000 Ordinance Fines & Costs	175,994	160,114	170,000	156,000	160,000	160,000
101-000-000-664.000 Interest	18,912	16,782	15,000	18,000	20,000	20,000
101-000-000-699.257 Cont.-Budget Stabilization Fd.	4,521	4,137	8,000	8,000	8,000	8,000
101-000-000-699.702 Cont.-Co. & School T/C Fd.	5,219	5,814	7,500	7,500	7,500	7,500
	20,687,149	20,481,455	21,321,441	21,695,531	22,148,040	22,148,040
<u>City Council:</u>						
101-101-000-626.101 Charges For Goods/Serv.-Marriages	90	25	25	25	25	25
	90	25	25	25	25	25
<u>Administrative Hearings Bureau:</u>						
101-137-000-655.001 Admin. Hearing Fines	28,241	54,403	35,000	175,000	100,000	100,000
101-137-000-655.002 Admin. Hearing Costs	43,206	70,880	60,000	115,000	75,000	75,000
	71,447	125,283	95,000	290,000	175,000	175,000
<u>City Clerk-Elections:</u>						
101-192-000-626.000 Charges For Goods/Service	322	19,052	1,000	1,000	1,000	1,000
	322	19,052	1,000	1,000	1,000	1,000
<u>Finance:</u>						
101-201-000-676.731 Admin Charges - ERS Pension	11,000	11,000	11,000	12,000	12,000	12,000
101-201-000-676.733 Admin Charges - P/F 345 Pens.	22,000	22,000	22,000	24,000	24,000	24,000
	33,000	33,000	33,000	36,000	36,000	36,000
<u>City Assessor:</u>						
101-209-000-626.000 Charges For Goods/Service	78	-85	200	50	50	50
	78	-85	200	50	50	50
<u>City Attorney:</u>						
101-210-000-582.001 Cont. - District Court	2,125	3,050	0	0	0	0
101-210-000-626.000 Charges For Goods/Service	995	0	0	0	0	0
101-210-000-699.251 Cont.-Housing Code Enf. Fund	51	51	0	0	0	0
101-210-000-699.286 Cont.-CDBG Fund (Code Enf.)	18,218	18,042	16,000	20,230	25,000	25,000
	21,389	21,143	16,000	20,230	25,000	25,000
<u>City Clerk:</u>						
101-215-000-468.000 Business Licenses/Permits	10,670	9,073	2,000	1,000	1,000	1,000
101-215-000-469.000 Cable TV Franchise Fee	240,216	239,422	255,000	245,000	255,000	255,000
101-215-000-626.000 Charges For Goods/Service	377	264	500	500	500	500
101-215-000-668.003 Com. Twr.- Nextel	29,784	30,798	31,500	31,500	32,000	32,000
	281,047	279,557	289,000	278,000	288,500	288,500

Continued

City of Jackson
Fiscal Year 2017/18 Adopted Budget
General Fund Revenues
By Department

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
<u>City Treasurer:</u>						
101-253-000-698.000 Miscellaneous	2,980	1,757	2,000	1,500	1,500	1,500
	2,980	1,757	2,000	1,500	1,500	1,500
<u>Management Information Systems:</u>						
101-258-000-626.258 Charges For Goods/Service-GIS	14,420	0	0	0	0	0
	14,420	0	0	0	0	0
<u>City Hall And Grounds:</u>						
101-265-000-668.000 Rents And Royalties	15,960	17,556	19,314	19,314	21,246	21,246
101-265-000-698.000 Miscellaneous	10,480	0	0	0	0	0
	26,440	17,556	19,314	19,314	21,246	21,246
<u>Cemeteries:</u>						
101-276-000-607.000 Charg/Services-Fees	2,300	2,600	3,500	2,800	2,800	2,800
101-276-000-633.000 Foundations	19,111	16,668	21,000	18,000	18,000	18,000
101-276-000-634.000 Burials	90,008	97,149	105,000	100,000	100,000	100,000
101-276-000-673.001 Sale of Land	8,939	12,292	10,000	13,000	13,000	13,000
101-276-000-698.000 Miscellaneous	14,359	7,700	12,000	8,000	8,000	8,000
101-276-000-699.711 Cont.-Cem.Perp.Maint.Fund	23,612	20,618	24,000	24,000	24,000	24,000
	158,329	157,027	175,500	165,800	165,800	165,800
<u>Unallocated:</u>						
101-299-000-675.000 Donations-Private Sources	1,183	101	500	500	500	500
101-299-000-676.296 Admin.Charge-Rec. Act.	8,573	8,061	9,000	9,931	10,000	10,000
101-299-000-676.583 Admin.Charge-Golf Prac. Ctr.	1,591	1,258	1,300	823	850	850
101-299-000-676.586 Admin.Charge-Park. Assmt.	9,066	3,664	4,000	4,764	4,800	4,800
101-299-000-676.590 Admin.Charge-Sewer Fund	162,635	179,006	180,000	189,415	190,000	190,000
101-299-000-676.591 Admin.Charge-Water Fund	227,092	288,749	290,000	292,463	300,000	300,000
101-299-000-676.599 Admin.Charge-Park. Deck	5,468	7,491	2,500	5,803	6,000	6,000
101-299-000-676.642 Admin.Charge-Eng. Admin.Fd.	24,329	26,241	26,500	24,477	25,000	25,000
101-299-000-676.661 Admin.Charge-Motor Pool	24,788	26,734	27,000	21,604	15,000	15,000
101-299-000-676.676 Admin.Charge-Self-Insured Health	12,000	50,788	51,000	41,705	42,000	42,000
101-299-000-676.677 Admin.Charge-Work. Comp.	1,196	5,432	1,500	5,319	5,400	5,400
101-299-000-698.000 Miscellaneous	93,947	71,665	100,000	100,000	100,000	100,000
	571,868	669,190	693,300	696,804	699,550	699,550
<u>Police Department:</u>						
101-301-000-485.000 Bicycle	108	107	170	100	125	125
101-301-000-501.005 Federal - BVP	5,896	5,616	3,690	3,000	1,250	1,250
101-301-000-582.002 Contribution Evidence - County	12,000	12,000	12,000	12,000	12,000	12,000
101-301-000-626.003 Charg/Serv.-PA 237 Fee	420	3,620	2,890	4,500	5,150	5,150
101-301-000-626.004 Charg/Serv.-Finger Print	1,181	479	1,500	750	1,000	1,000
101-301-000-638.000 Officers Extra Duty	11,017	10,343	12,700	8,930	10,650	10,650
101-301-000-649.000 Auction	12,836	8,666	9,000	7,500	8,500	8,500
101-301-000-652.000 Parking Fines	3,628	5,951	2,000	15,000	15,000	15,000
101-301-000-685.000 Insurance Refund	27,180	0	0	56,132	20,000	20,000
101-301-000-694.000 Other Revenue	16,789	16,380	17,250	17,750	20,000	20,000
101-301-000-698.000 Miscellaneous	5,380	457	5,000	300	500	500
101-301-000-698.001 Miscellaneous - False Alarms	22,300	14,400	19,500	18,750	21,500	21,500
	118,735	78,019	85,700	144,712	115,675	115,675

Continued

City of Jackson
Fiscal Year 2017/18 Adopted Budget
General Fund Revenues
By Department

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
<u>STEP Grant:</u>						
<u>2013/14:</u>						
101-308-214-545.000 County Grant	8,119	0	0	0	0	0
<u>2014/15:</u>						
101-308-215-545.000 County Grant	0	4,810	0	0	0	0
<u>2016/17:</u>						
101-308-217-545.000 County Grant	0	0	10,000	10,000	0	0
<u>2017/18:</u>						
101-308-218-545.000 County Grant	0	0	0	0	10,000	10,000
	8,119	4,810	10,000	10,000	10,000	10,000
<u>JCCAE Grant:</u>						
<u>2012/13:</u>						
101-311-213-501.000 Federal Grant	3,502	0	0	0	0	0
<u>2013/14:</u>						
101-311-214-501.000 Federal Grant	4,151	0	0	0	0	0
<u>2014/15:</u>						
101-311-215-501.000 Federal Grant	7,801	3,583	0	0	0	0
<u>2015/16:</u>						
101-311-216-501.000 Federal Grant	0	3,632	0	0	0	0
<u>2016/17:</u>						
101-311-217-501.000 Federal Grant	0	0	15,000	15,000	0	0
<u>2017/18:</u>						
101-311-218-501.000 Federal Grant	0	0	0	0	15,000	15,000
	15,454	7,215	15,000	15,000	15,000	15,000
<u>Consortium Training:</u>						
101-313-000-626.000 Charges For Goods/Service	4,400	2,600	10,000	2,500	3,000	3,000
101-313-000-674.001 Contribution 302	22,040	28,165	29,000	29,788	31,277	31,277
	26,440	30,765	39,000	32,288	34,277	34,277
<u>In-Service Training:</u>						
101-314-000-539.000 State Grant	6,614	9,062	4,000	9,223	9,684	9,684
	6,614	9,062	4,000	9,223	9,684	9,684
<u>MCOLES Training:</u>						
<u>2014/15:</u>						
101-315-215-539.000 State Grant	29,323	0	0	0	0	0
	29,323	0	0	0	0	0
<u>Fire Suppression:</u>						
101-340-000-481.000 Inspections And Permits	14,425	15,150	14,500	14,700	14,750	14,750
101-340-000-501.343 Federal Grant - Homeland Security	4,754	0	0	0	0	0
101-340-000-626.000 Charges for Services	558	99	325	5,300	1,050	1,050
101-340-000-626.005 Charges for Serv.-Home Fire Ins.	2,500	560	1,000	1,000	1,500	1,500
101-340-000-626.340 Charges for Services - HAZMAT	16,305	0	0	3,404	1,000	1,000
101-340-000-626.591 Charges for Serv.-Hydrant Maint.	67,500	67,500	67,500	67,500	67,500	67,500
101-340-000-649.000 Auction	610	0	500	500	500	500
101-340-000-698.000 Miscellaneous	7	1,000	150	50	150	150
	106,659	84,309	83,975	92,454	86,450	86,450
<u>Planning:</u>						
101-401-000-484.000 Zoning	4,075	6,180	5,000	10,000	10,000	10,000
	4,075	6,180	5,000	10,000	10,000	10,000

Continued

City of Jackson
Fiscal Year 2017/18 Adopted Budget
General Fund Revenues
By Department

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
<u>Tax Property Maintenance:</u>						
101-441-000-642.000 Chrg/Services-Sales	200	100	0	225	0	0
	200	100	0	225	0	0
<u>Civic Affairs:</u>						
101-442-000-698.000 Miscellaneous	1,629	0	0	0	0	0
	1,629	0	0	0	0	0
<u>Drains at Large:</u>						
101-445-000-698.000 Miscellaneous	3,363	0	0	0	0	0
	3,363	0	0	0	0	0
<u>Sidewalk Construction:</u>						
101-448-000-648.000 Sidewalks	0	0	1,000	0	0	0
	0	0	1,000	0	0	0
<u>Street Lighting:</u>						
101-450-000-698.000 Miscellaneous	3,772	5,164	0	1,490	1,000	1,000
	3,772	5,164	0	1,490	1,000	1,000
<u>Weed Control:</u>						
101-455-000-641.001 Weed Control	49,012	52,347	72,507	80,100	80,181	80,181
	49,012	52,347	72,507	80,100	80,181	80,181
<u>Forestry:</u>						
101-690-000-642.005 Chrg/Services-Compost	1,870	50	0	0	0	0
101-690-000-698.000 Miscellaneous	200	3,247	0	0	0	0
	2,070	3,297	0	0	0	0
<u>Parks & Recreation Administration.:</u>						
101-692-000-675.049 Donations-Comcast	0	0	0	10,000	14,000	14,000
101-692-000-675.440 Donations - Income Tax Refunds	3,062	3,134	3,200	3,200	3,200	3,200
101-692-000-699.286 Cont.-CDBG Fund	38,301	46,337	0	0	0	0
	41,363	49,471	3,200	13,200	17,200	17,200
<u>Lt. Nixon Memorial Pool:</u>						
101-698-000-651.000 Chrg/Services-Fees	38,168	46,596	41,000	50,000	48,400	48,400
101-698-000-651.007 Chrg/Services-Concess.	579	3,375	3,000	4,000	4,000	4,000
	38,747	49,971	44,000	54,000	52,400	52,400
<u>Economic Development:</u>						
101-728-000-501.728 Federal Grant - Startup in a Day	0	20,800	10,000	10,000	0	0
101-728-000-539.026 State Grant-MSHDA	15,000	0	0	0	0	0
101-728-000-626.590 Chrg/Services-Sewer Fund	64,229	81,729	151,590	189,634	174,987	174,987
101-728-000-626.591 Chrg/Services-Water Fund	64,229	81,729	151,590	189,634	174,987	174,987
	143,458	184,258	313,180	389,268	349,974	349,974
Total Revenues	22,467,592	22,369,928	23,322,342	24,056,214	24,343,552	24,343,552

City of Jackson
Fiscal Year 2017/18 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
<u>Legislative & Judicial:</u>						
101-101 City Council	77,646	86,196	94,985	99,814	112,856	112,856
101-103 Charter Commission	0	0	15,000	0	15,000	15,000
101-137 Admin. Hearings Bureau	35,334	42,462	54,240	223,533	128,979	128,979
	112,980	128,658	164,225	323,347	256,835	256,835
<u>General Government:</u>						
101-172 City Manager	297,370	416,295	499,805	505,667	465,525	465,525
101-192 City Clerk-Elections	100,328	124,633	122,618	114,320	121,253	121,253
101-201 Finance	529,784	445,287	427,759	406,170	412,673	412,673
101-209 City Assessor	317,859	336,340	377,594	444,989	406,835	406,835
101-210 City Attorney	455,454	530,891	570,126	536,411	574,767	574,767
101-215 City Clerk	107,302	114,748	151,465	130,177	155,501	155,501
101-226 Personnel	193,907	286,544	297,028	369,884	313,851	313,851
101-233 Purchasing	103,577	105,659	111,184	111,773	113,468	113,468
101-253 City Treasurer	329,027	335,971	329,953	330,679	343,789	343,789
101-254 City Income Tax Admin.	126,021	120,068	161,587	149,020	167,341	167,341
101-258 Mgt. Information Services	341,822	281,503	303,027	307,954	300,671	300,671
101-265 City Hall & Grounds	356,139	294,761	318,073	325,311	334,250	334,250
101-276 Cemeteries	233,890	241,201	245,174	260,350	256,340	256,340
101-299 Unallocated	737,662	704,993	875,595	821,533	859,454	859,454
	4,230,142	4,338,894	4,790,988	4,814,238	4,825,718	4,825,718
<u>Police Department:</u>						
101-301 Police	7,955,593	8,141,027	8,754,171	8,701,266	9,291,529	9,291,529
101-308 STEP Grant	9,551	4,810	11,766	11,766	11,766	11,766
101-311 OHSP Grant	15,454	7,214	15,000	15,000	15,000	15,000
101-313 Consortium Training	34,713	1,176	26,470	31,500	31,500	31,500
101-314 In-Service Training	12,671	14,965	9,500	6,500	9,000	9,000
101-315 MCOLES Training	11,791	0	0	0	0	0
	8,039,773	8,169,192	8,816,907	8,766,032	9,358,795	9,358,795
<u>Fire Department:</u>						
101-340 Fire Suppression	3,018,928	3,102,100	3,156,986	3,186,694	3,351,882	3,351,882
	3,018,928	3,102,100	3,156,986	3,186,694	3,351,882	3,351,882
<u>Other Public Safety:</u>						
101-350 Public Safety - Unallocated	2,318,015	2,375,809	2,347,825	2,351,889	2,623,123	2,623,123
	2,318,015	2,375,809	2,347,825	2,351,889	2,623,123	2,623,123
<u>Engineering & Public Works:</u>						
101-441 Tax Property Maintenance	46,015	49,050	113,143	142,247	152,972	152,972
101-442 Civic Affairs	28,749	60,982	56,476	60,752	62,500	62,500
101-445 Drains At Large	28,455	33,986	41,411	70,103	71,824	71,824
101-447 Ground Maintenance	54,053	173,038	181,000	185,905	197,955	197,955
101-448 Sidewalk Construction	5,787	16,859	31,000	31,570	32,433	32,433
101-450 Street Lighting	384,687	420,522	483,811	452,387	479,400	479,400
101-455 Weed Control	48,020	63,549	72,507	80,100	80,181	80,181
101-690 Forestry	224,419	301,488	298,964	390,000	342,252	342,252
	820,185	1,119,474	1,278,312	1,413,064	1,419,517	1,419,517

Continued

City of Jackson
Fiscal Year 2017/18 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2013/14 Actual	2014/15 Actual	2015/16 Adopted	2015/16 Projected	2016/17 Proposed	2016/17 Adopted
<u>Recreation & Culture:</u>						
101-692 Parks, Rec. & Grounds Admin.	685,297	589,121	550,700	559,867	576,361	576,361
101-697 Parks and Facilities Maint.	499,350	500,943	510,231	532,834	525,087	525,087
101-698 Lt. Nixon Memorial Park	71,436	81,646	85,705	86,883	94,483	94,483
101-803 Historical District	17,907	9,140	11,783	10,635	10,577	10,577
	1,273,990	1,180,850	1,158,419	1,190,219	1,206,508	1,206,508
<u>Community Enrichment & Development:</u>						
101-401 Planning	173,363	126,054	270,096	113,142	222,104	222,104
101-728 Economic Development	143,489	516,362	313,180	553,067	659,974	659,974
	316,852	642,416	583,276	666,209	882,078	882,078
<u>Contributions to Other Funds</u>						
101-999 Contributions to Other Funds	1,612,130	745,381	833,900	1,066,000	530,000	530,000
Total Expenditures	21,742,995	21,802,774	23,130,838	23,777,692	24,454,456	24,454,456

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 101 City Council

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-101-000-706.000 Salaries and Wages	59,062	58,639	58,850	64,350	72,600	72,600
101-101-000-715.000 Employers FICA	4,502	4,502	4,502	4,923	5,554	5,554
101-101-000-724.000 Unemployment	0	0	0	0	0	0
101-101-000-724.001 Workers Compensation	83	83	83	91	102	102
	63,647	63,224	63,435	69,364	78,256	78,256
Material and Supplies:						
101-101-000-726.000 Office Supplies	183	830	1,000	1,000	1,000	1,000
	183	830	1,000	1,000	1,000	1,000
Contractual and Other:						
101-101-000-853.000 Telephone	1,441	1,341	1,350	1,350	1,400	1,400
101-101-000-873.000 Travel	1,746	4,464	6,000	6,000	6,000	6,000
101-101-000-880.000 Community Promotion	1,021	1,855	5,000	5,000	7,500	7,500
101-101-000-900.000 Printing & Publishing	0	0	1,200	0	1,200	1,200
101-101-000-958.000 Memberships & Dues	9,333	9,482	9,500	9,600	10,000	10,000
101-101-000-960.000 Education & Training	275	4,818	6,000	6,000	6,000	6,000
	13,816	21,960	29,050	27,950	32,100	32,100
Capital Outlay:						
101-101-000-983.000 Office Equipment	0	182	1,500	1,500	1,500	1,500
	0	182	1,500	1,500	1,500	1,500
City Council	77,646	86,196	94,985	99,814	112,856	112,856

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Council</i>				
<i>Fund-Activity: 101-101</i>				
ELEC	Mayor	1		14,250
ELEC	City Council	6		58,350
	Activity Total	7		72,600

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.

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 103 Charter Commission

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-103-000-707.000 Wages-Temporary	0	0	0	0	0	0
101-103-000-709.000 Overtime	0	0	0	0	0	0
101-103-000-715.000 Employers FICA	0	0	0	0	0	0
101-103-000-724.001 Workers Compensation	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
101-103-000-726.000 Office Supplies	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-103-000-818.000 Contractual Services	0	0	15,000	0	15,000	15,000
101-103-000-900.000 Printing & Publishing	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Charter Commission	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 137 Administrative Hearings Bureau

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-137-000-706.000 Salaries and Wages	25,758	29,088	39,977	39,977	61,296	61,296
101-137-000-715.000 Employers FICA	1,838	2,163	3,058	3,058	4,690	4,690
101-137-000-719.000 Health Insurance	4,592	5,715	5,863	5,863	6,846	6,846
101-137-000-719.005 Health Ins.-MERS HSA	0	0	0	36	0	0
101-137-000-722.000 Pension-General	1,192	1,404	1,593	1,593	1,680	1,680
101-137-000-723.000 Pension-MERS DC	0	0	0	32	1,057	1,057
101-137-000-724.000 Unemployment	319	406	604	24	24	24
101-137-000-724.001 Workers Compensation	35	42	50	50	193	193
101-137-000-725.000 Other Fringe Benefits	45	61	295	100	393	393
	<u>33,779</u>	<u>38,879</u>	<u>51,440</u>	<u>50,733</u>	<u>76,179</u>	<u>76,179</u>
Material and Supplies:						
101-137-000-726.000 Office Supplies	549	2,422	1,000	1,000	1,000	1,000
	<u>549</u>	<u>2,422</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Contractual and Other:						
101-137-000-818.000 Contractual Services	910	1,161	1,500	1,500	1,500	1,500
101-137-000-853.000 Telephone	96	0	300	300	300	300
101-137-000-962.000 Uncollectible Accounts	0	0	0	170,000	50,000	50,000
	<u>1,006</u>	<u>1,161</u>	<u>1,800</u>	<u>171,800</u>	<u>51,800</u>	<u>51,800</u>
Administrative Hearings Bureau	<u>35,334</u>	<u>42,462</u>	<u>54,240</u>	<u>223,533</u>	<u>128,979</u>	<u>128,979</u>

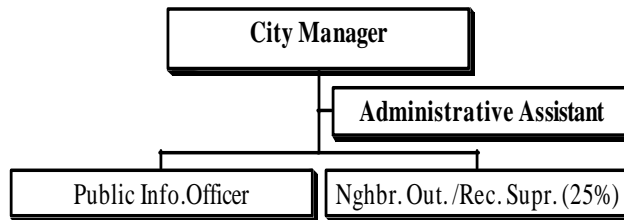
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Administrative Hearings Bureau</i>				
<i>Fund-Activity: 101-137</i>				
AHO	Admin. Hearings Officer	3		<u>30,000</u>
		<u>3</u>		<u>30,000</u>
Add: Allocation Property Code Tech from NEO (25%)				13,684
Code Enforcement Officer II (25%)				<u>17,612</u>
Activity Total				<u><u>61,296</u></u>

**City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Manager</i>				
<i>Fund-Activity: 101-172</i>				
010	Administrative Assistant	1		67,602
008	Public Information Officer	1		49,839
MGR	City Manager	1		154,096
Activity Total		3		271,537
Add: Neighborhood Outreach/Comm.Center Supervisor (25%)				<u>17,519</u>
Activity Total				<u>289,056</u>

**City Manager
Activity Personnel Chart**



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 172 City Manager

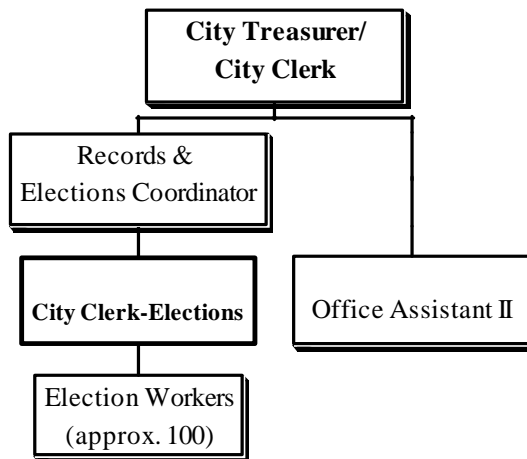
Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-172-000-702.000 Termination Pay	0	2,608	0	0	0	0
101-172-000-706.000 Salaries and Wages	203,149	259,046	272,988	281,350	289,056	289,056
101-172-000-707.000 Wages-Temporary	321	96	100	0	0	0
101-172-000-715.000 Employers FICA	15,156	18,434	19,200	21,350	19,906	19,906
101-172-000-719.000 Health Insurance	13,118	23,678	25,700	25,700	30,600	30,600
101-172-000-719.005 Health Ins.-MERS HSA	0	1,414	0	1,750	4,750	4,750
101-172-000-722.000 Pension-General	7,644	13,178	60,350	72,000	16,560	16,560
101-172-000-722.001 Retiremt-City Mgr.	17,213	20,071	21,900	21,900	23,114	23,114
101-172-000-723.000 Pension-MERS DC	4,852	5,771	5,665	6,403	6,118	6,118
101-172-000-724.000 Unemployment	471	819	590	24	24	24
101-172-000-724.001 Workers Compensation	3,873	4,760	4,200	5,628	4,500	4,500
101-172-000-725.000 Other Fringe Benefits	1,521	2,479	4,404	4,404	4,489	4,489
	267,318	352,354	415,097	440,509	399,117	399,117
Material and Supplies:						
101-172-000-726.000 Office Supplies	11,050	13,395	14,000	14,000	14,000	14,000
101-172-000-737.000 Publications	778	580	1,000	1,000	1,000	1,000
	11,828	13,975	15,000	15,000	15,000	15,000
Contractual and Other:						
101-172-000-818.000 Contractual Services	0	3,713	25,000	10,000	10,000	10,000
101-172-000-853.000 Telephone	2,980	16,576	4,100	4,100	4,100	4,100
101-172-000-861.000 Auto Allowance	4,800	5,800	4,800	6,000	6,000	6,000
101-172-000-873.000 Travel	5,125	6,363	12,000	7,000	8,000	8,000
101-172-000-880.000 Community Promotion	22	5,553	10,000	6,000	6,000	6,000
101-172-000-900.000 Printing & Publishing	495	461	500	500	500	500
101-172-000-904.000 Annual Budget	658	1,433	1,600	1,600	1,600	1,600
101-172-000-919.002 Residency Allowance	0	2,250	2,250	4,200	4,200	4,200
101-172-000-934.000 Office Equipment Maint.	0	0	0	0	0	0
101-172-000-946.000 Office Equipment Rental	0	0	3,258	3,258	3,258	3,258
101-172-000-958.000 Memberships & Dues	2,995	3,988	4,000	5,000	5,000	5,000
101-172-000-960.000 Education & Training	1,149	3,434	2,200	2,500	2,750	2,750
	18,224	49,571	69,708	50,158	51,408	51,408
Capital Outlay:						
101-172-000-983.000 Office Equipment	0	395	0	0	0	0
	0	395	0	0	0	0
City Manager	297,370	416,295	499,805	505,667	465,525	465,525

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Clerk-Elections</i>				
<i>Fund-Activity: 101-192</i>				
PT	Election Workers		*	50,000
				50,000
Add:	Allocation of City Treasurer/City Clerk			6,750
	Records & Elections Coordinator to City Clerk -Elections 101-192 (30 %)			19,641
Activity Total				76,391

* Includes Approximately 100 Positions On A Temporary Basis.

City Clerk/City Clerk-Elections
Activity Personnel Chart



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

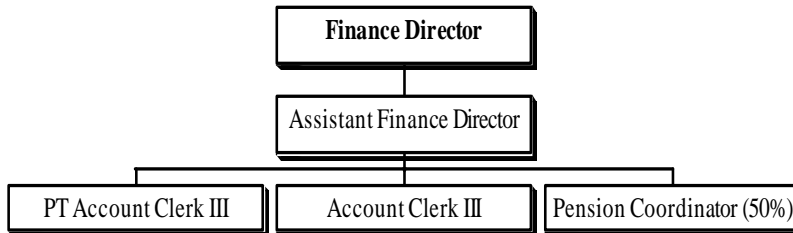
Fund 101 General Fund
Dept 192 City Clerk-Elections

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-192-000-702.000 Termination Pay	3,102	0	0	0	0	0
101-192-000-706.000 Salaries and Wages	16,736	18,859	25,373	20,000	26,391	26,391
101-192-000-707.000 Wages-Temporary	52,168	63,225	50,000	50,000	50,000	50,000
101-192-000-709.000 Overtime	3,099	1,743	1,200	2,100	2,200	2,200
101-192-000-715.000 Employers FICA	1,993	1,744	5,765	1,715	2,020	2,020
101-192-000-719.000 Health Insurance	2,485	467	1,350	1,350	1,675	1,675
101-192-000-719.005 Health Ins.-MERS HSA	0	538	530	530	525	525
101-192-000-722.000 Pension-General	2,030	2,251	2,350	2,350	2,410	2,410
101-192-000-723.000 Pension-MERS DC	0	554	555	555	590	590
101-192-000-724.000 Unemployment	634	1,396	65	700	2	2
101-192-000-724.001 Workers Compensation	138	318	85	270	85	85
101-192-000-725.000 Other Fringe Benefits	77	136	395	150	405	405
	82,462	91,231	87,668	79,720	86,303	86,303
Material and Supplies:						
101-192-000-726.000 Office Supplies	11,131	20,422	17,000	17,000	17,000	17,000
	11,131	20,422	17,000	17,000	17,000	17,000
Contractual and Other:						
101-192-000-818.000 Contractual Services	1,762	5,330	10,000	10,000	10,000	10,000
101-192-000-853.000 Telephone	115	0	350	0	350	350
101-192-000-873.000 Travel	763	652	500	500	500	500
101-192-000-900.000 Printing & Publishing	495	1,084	1,500	1,500	1,500	1,500
101-192-000-933.000 Equipment Maintenance	0	1,114	2,000	2,000	2,000	2,000
101-192-000-942.000 Building Rental/Lease	3,600	4,800	3,600	3,600	3,600	3,600
	6,735	12,980	17,950	17,600	17,950	17,950
Capital Outlay:						
101-192-000-983.000 Office Equipment	0	0	0	0	0	0
	0	0	0	0	0	0
City Clerk-Elections	100,328	124,633	122,618	114,320	121,253	121,253

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Finance</i>				
<i>Fund-Activity: 101-201</i>				
015	Assistant Finance Director	1		91,178
020	Finance Director	1		93,965
307	Account Clerk III	1		53,854
307	Pension Coordinator/Engineering Admin.	1		53,854
PT	Account Clerk III		1	37,703
Activity Total		4	1	330,554
Less:	Allocation of 50% Pension Coordinator/Eng. Admin. to Fund 642			-26,927
				303,627

Finance
Activity Personnel Chart



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

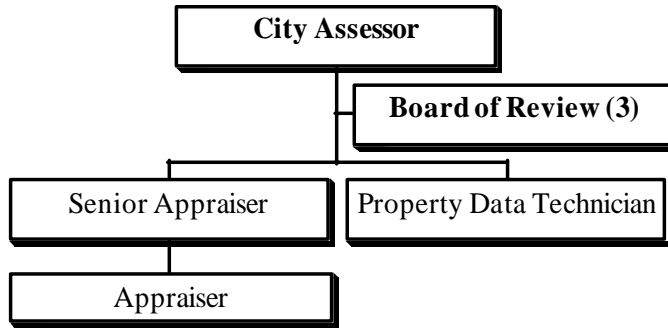
Fund 101 General Fund
Dept 201 Finance

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-201-000-702.000 Termination Pay	78,007	18,437	0	0	0	0
101-201-000-706.000 Salaries and Wages	304,967	284,030	260,745	265,834	265,924	265,924
101-201-000-707.000 Wages-Temporary	0	12,518	39,645	36,000	37,703	37,703
101-201-000-715.000 Employers FICA	28,029	22,479	23,188	23,100	23,434	23,434
101-201-000-719.000 Health Insurance	60,820	53,380	47,079	25,000	30,146	30,146
101-201-000-722.000 Pension-General	35,548	23,092	20,685	21,014	21,100	21,100
101-201-000-722.001 Retirement-Contractual	668	4,450	4,608	4,608	4,699	4,699
101-201-000-724.000 Unemployment	1,269	1,005	823	27	27	27
101-201-000-724.001 Workers Compensation	536	447	421	421	425	425
101-201-000-725.000 Other Fringe Benefits	3,194	4,661	3,965	4,966	3,990	3,990
	513,038	424,499	401,159	380,970	387,448	387,448
Material and Supplies:						
101-201-000-726.000 Office Supplies	11,744	11,692	15,000	15,000	15,000	15,000
101-201-000-737.000 Publications	120	120	300	300	300	300
	11,864	11,812	15,300	15,300	15,300	15,300
Contractual and Other:						
101-201-000-818.000 Contractual Services	0	80	1,000	0	1,000	1,000
101-201-000-853.000 Telephone	3,272	3,490	3,700	3,700	3,900	3,900
101-201-000-873.000 Travel	0	1,554	1,500	1,500	1,500	1,500
101-201-000-919.002 Residency Allowance	0	1,800	1,800	1,350	0	0
101-201-000-958.000 Memberships & Dues	1,610	1,315	2,100	2,150	2,325	2,325
101-201-000-960.000 Education & Training	0	737	1,200	1,200	1,200	1,200
	4,882	8,976	11,300	9,900	9,925	9,925
Finance	529,784	445,287	427,759	406,170	412,673	412,673

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Assessor</i>					
<i>Fund-Activity: 101-209</i>					
008		Appraiser	1		58,777
010		Senior Appraiser	1		67,601
307		Property Data Technician	1		34,532
ASR		City Assessor	1		85,965
PT		Board of Review		3	1,800
Activity Total			4	3	248,675

City Assessor
Activity Personnel Chart



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

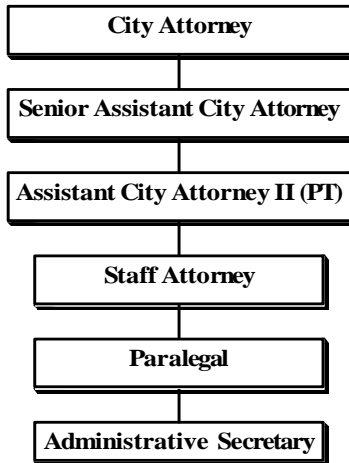
Fund 101 General Fund
Dept 209 City Assessor

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-209-000-702.000 Termination Pay	0	0	0	38,369	0	0
101-209-000-706.000 Salaries and Wages	203,048	238,619	256,001	260,402	246,875	246,875
101-209-000-707.000 Wages-Temporary	28,410	1,200	1,800	6,089	1,800	1,800
101-209-000-709.000 Overtime	2,145	4,345	5,000	5,000	5,000	5,000
101-209-000-715.000 Employers FICA	17,242	17,946	19,722	19,921	19,024	19,024
101-209-000-719.000 Health Insurance	19,551	20,812	26,642	51,035	63,923	63,923
101-209-000-719.005 Health Ins.-MERS HSA	0	1,144	1,750	1,750	1,750	1,750
101-209-000-722.000 Pension-General	24,992	28,468	31,411	29,587	30,292	30,292
101-209-000-723.000 Pension-MERS DC	0	713	1,120	1,022	1,036	1,036
101-209-000-724.000 Unemployment	971	905	731	150	24	24
101-209-000-724.001 Workers Compensation	1,836	2,057	2,195	2,116	2,129	2,129
101-209-000-725.000 Other Fringe Benefits	3,915	4,159	4,327	5,048	4,287	4,287
	302,110	320,368	350,699	420,489	376,140	376,140
Material and Supplies:						
101-209-000-726.000 Office Supplies	1,700	3,618	2,700	2,700	2,700	2,700
101-209-000-726.001 Data Processing Supplies	4,981	2,279	11,005	8,005	8,005	8,005
101-209-000-737.000 Publications	1,816	1,467	980	980	1,030	1,030
101-209-000-751.000 Gasoline	250	131	333	333	333	333
	8,747	7,495	15,018	12,018	12,068	12,068
Contractual and Other:						
101-209-000-818.000 Contractual Services	750	180	1,000	1,000	9,000	9,000
101-209-000-826.000 Legal Fees	250	150	0	275	0	0
101-209-000-853.000 Telephone	1,993	1,977	2,007	2,007	2,007	2,007
101-209-000-873.000 Travel	792	578	1,800	1,000	1,000	1,000
101-209-000-919.002 Residency Allowance	0	1,800	1,800	1,800	1,800	1,800
101-209-000-934.000 Office Equipment Maint.	705	705	700	1,230	700	700
101-209-000-939.000 Vehicle Maintenance	367	727	1,600	600	600	600
101-209-000-958.000 Memberships & Dues	320	320	320	750	520	520
101-209-000-960.000 Education & Training	1,825	2,040	1,150	2,320	1,500	1,500
	7,002	8,477	10,377	10,982	17,127	17,127
Capital Outlay:						
101-209-000-983.000 Office Equipment	0	0	1,500	1,500	1,500	1,500
	0	0	1,500	1,500	1,500	1,500
City Assessor	317,859	336,340	377,594	444,989	406,835	406,835

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Attorney</i>					
<i>Fund-Activity: 101-210</i>					
004		Admin. Secretary	1		39,082
009		Paralegal	1		63,162
010		Staff Attorney	2		127,290
021		City Attorney	1		109,628
PT		Assistant City Attorney II (PT)		1	57,608
Activity Total			5	1	396,770

City Attorney
Activity Personnel Chart



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

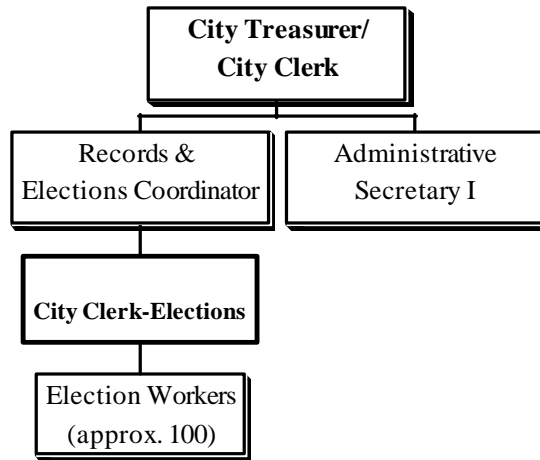
Fund 101 General Fund
Dept 210 City Attorney

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-210-000-702.000 Termination Pay	2,450	6,287	0	0	0	0
101-210-000-706.000 Salaries and Wages	252,883	309,018	330,016	292,585	339,162	339,162
101-210-000-707.000 Wages-Temporary	67,504	53,765	57,912	57,912	57,608	57,608
101-210-000-715.000 Employers FICA	24,029	27,569	29,677	26,589	30,353	30,353
101-210-000-719.000 Health Insurance	33,034	47,195	47,190	43,734	33,620	33,620
101-210-000-719.005 Health Ins.-MERS HSA	3,769	5,250	5,250	5,250	5,250	5,250
101-210-000-722.000 Pension-General	31,026	36,874	40,837	35,541	41,615	41,615
101-210-000-722.002 Retirement-City Attorney	2,300	1,947	0	0	0	0
101-210-000-723.000 Pension-MERS DC	3,170	4,536	5,067	7,333	10,082	10,082
101-210-000-724.000 Unemployment	1,491	1,291	1,098	36	36	36
101-210-000-724.001 Workers Compensation	1,271	1,601	1,657	1,613	1,625	1,625
101-210-000-725.000 Other Fringe Benefits	3,757	3,028	5,473	5,264	5,505	5,505
	426,684	498,361	524,177	475,857	524,856	524,856
Material and Supplies:						
101-210-000-726.000 Office Supplies	6,420	3,895	9,350	9,350	8,100	8,100
101-210-000-737.000 Publications	9,237	9,999	9,320	9,320	9,320	9,320
	15,657	13,894	18,670	18,670	17,420	17,420
Contractual and Other:						
101-210-000-818.000 Contractual Services	1,199	4,690	10,000	19,593	10,000	10,000
101-210-000-826.000 Legal Fees	519	367	1,000	1,000	1,200	1,200
101-210-000-827.000 Witness Fees	187	169	300	300	300	300
101-210-000-853.000 Telephone	4,008	3,205	3,600	3,600	3,600	3,600
101-210-000-873.000 Travel	500	406	1,125	1,125	1,125	1,125
101-210-000-919.002 Residency Allowance	0	1,800	0	1,800	1,800	1,800
101-210-000-934.000 Office Equipment Maintena	2,258	2,421	3,000	2,000	2,000	2,000
101-210-000-946.000 Office Equipment Rental	0	0	2,634	2,634	2,634	2,634
101-210-000-958.000 Memberships & Dues	2,858	2,993	3,020	7,232	7,232	7,232
101-210-000-960.000 Education & Training	1,584	2,585	2,600	2,600	2,600	2,600
	13,113	18,636	27,279	41,884	32,491	32,491
City Attorney	455,454	530,891	570,126	536,411	574,767	574,767

**City of Jackson
Fiscal Year 2017/18 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		37,333
010	Records & Elections Coordinator	1		45,830
		<u>2</u>		<u>83,163</u>
Add:	Allocation from 101-253			22,500
Less:	Allocation to 101-192 (30%)			<u>-6,750</u>
	Activity Total			<u><u>98,913</u></u>

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



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

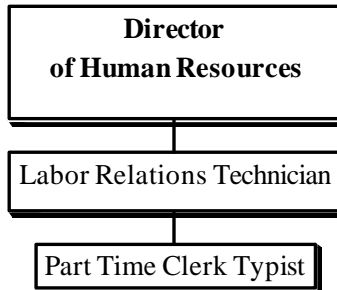
Fund 101 General Fund
Dept 215 City Clerk

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-215-000-702.000 Termination Pay	7,237	0	0	0	0	0
101-215-000-706.000 Salaries and Wages	36,217	67,955	93,429	81,000	98,913	98,913
101-215-000-707.000 Wages-Temporary	25,235	8,622	0	0	0	0
101-215-000-709.000 Overtime	2,865	726	500	1,500	1,000	1,000
101-215-000-715.000 Employers FICA	5,385	5,815	7,147	6,750	7,567	7,567
101-215-000-719.000 Health Insurance	5,000	0	4,985	0	5,753	5,753
101-215-000-719.005 Health Ins.-MERS HSA	0	2,087	5,995	5,000	2,975	2,975
101-215-000-722.000 Pension-General	4,621	5,201	9,663	6,700	5,625	5,625
101-215-000-722.001 Retirement-Contractual	0	595	0	0	0	0
101-215-000-723.000 Pension-MERS DC	0	1,297	1,248	1,400	2,975	2,975
101-215-000-724.000 Unemployment	389	303	335	12	10	10
101-215-000-724.001 Workers Compensation	110	475	245	505	250	250
101-215-000-725.000 Other Fringe Benefits	141	300	1,868	310	1,883	1,883
	87,200	93,376	125,415	103,177	126,951	126,951
Material and Supplies:						
101-215-000-726.000 Office Supplies	10,049	2,921	6,000	6,000	6,000	6,000
101-215-000-737.000 Publications	0	600	450	450	450	450
	10,049	3,521	6,450	6,450	6,450	6,450
Contractual and Other:						
101-215-000-818.000 Contractual Services	6,718	11,262	10,000	11,500	12,500	12,500
101-215-000-853.000 Telephone	1,424	1,411	1,500	1,500	1,500	1,500
101-215-000-873.000 Travel	10	0	50	0	50	50
101-215-000-900.000 Printing & Publishing	1,901	3,450	4,000	3,500	4,000	4,000
101-215-000-934.000 Office Equipment Maintena	0	0	700	700	700	700
101-215-000-958.000 Memberships & Dues	0	185	400	400	400	400
101-215-000-960.000 Education & Training	0	241	250	250	250	250
	10,053	16,549	16,900	17,850	19,400	19,400
Capital Outlay:						
101-215-000-983.000 Office Equipment	0	1,302	2,700	2,700	2,700	2,700
	0	1,302	2,700	2,700	2,700	2,700
City Clerk	107,302	114,748	151,465	130,177	155,501	155,501

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Personnel</i>				
<i>Fund-Activity: 101-226</i>				
008	Labor Relations Technician	1		46,001
018	Director of Human Resources	1		105,630
PT	Part-Time Clerk-Typist		1	35,538
Activity Total		2	1	187,169

Personnel
Activity Personnel Chart



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 226 Personnel

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-226-000-702.000 Termination Pay	0	0	0	23,822	0	0
101-226-000-706.000 Salaries and Wages	81,883	150,581	161,494	161,494	151,631	151,631
101-226-000-707.000 Wages-Temporary	1,896	1,416	4,000	20,000	35,538	35,538
101-226-000-709.000 Overtime	3,221	1,581	3,000	500	1,000	1,000
101-226-000-715.000 Employers FICA	6,556	12,115	12,700	15,000	14,395	14,395
101-226-000-719.000 Health Insurance	1,545	12,884	26,500	17,000	37,262	37,262
101-226-000-719.005 Health Ins.-MERS HSA	404	1,750	1,750	1,750	4,750	4,750
101-226-000-722.000 Pension-General	7,543	7,242	7,360	1,000	7,024	7,024
101-226-000-722.001 Retirement-Contractual	1,800	8,104	9,700	11,000	10,563	10,563
101-226-000-723.000 Pension-MERS DC	0	0	0	0	1,380	1,380
101-226-000-724.000 Unemployment	493	365	472	18	18	18
101-226-000-724.001 Workers Compensation	293	1,040	227	1,040	212	212
101-226-000-725.000 Other Fringe Benefits	707	1,708	2,325	2,000	2,278	2,278
	106,341	198,786	229,528	254,624	266,051	266,051
Material and Supplies:						
101-226-000-726.000 Office Supplies	12,260	2,971	3,000	3,000	3,000	3,000
101-226-000-737.000 Publications	0	825	500	500	500	500
	12,260	3,796	3,500	3,500	3,500	3,500
Contractual and Other:						
101-226-000-818.000 Contractual Services	59,293	75,228	50,000	100,000	30,000	30,000
101-226-000-818.226 Contractual Services-Co.	12,576	0	0	0	0	0
101-226-000-853.000 Telephone	545	1,747	1,900	1,900	1,900	1,900
101-226-000-861.000 Auto Allowance	300	1,800	2,400	2,400	2,400	2,400
101-226-000-873.000 Travel	63	1,809	2,000	2,000	3,000	3,000
101-226-000-900.000 Printing & Publishing	1,980	345	1,500	1,000	1,000	1,000
101-226-000-934.000 Office Equipment Maintena	0	200	0	260	0	0
101-226-000-958.000 Memberships & Dues	50	1,139	4,000	2,000	4,000	4,000
101-226-000-960.000 Education & Training	499	1,694	2,200	2,200	2,000	2,000
	75,306	83,962	64,000	111,760	44,300	44,300
Personnel	193,907	286,544	297,028	369,884	313,851	313,851

City of Jackson
Fiscal Year 2017/18 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		67,602
	Activity Total	1		67,602

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

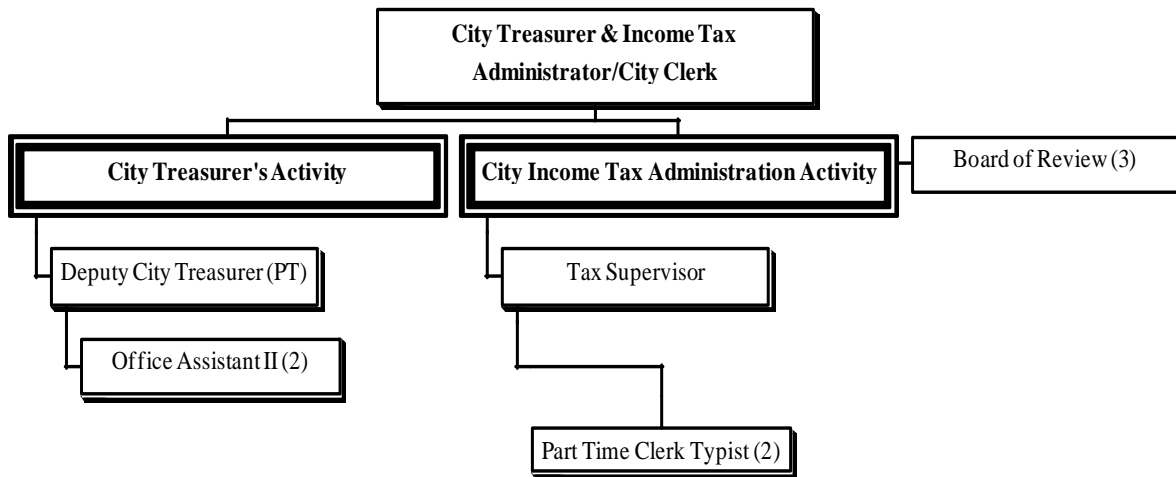
Fund 101 General Fund
Dept 233 Purchasing

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-233-000-706.000 Salaries and Wages	62,775	64,617	66,206	66,206	67,602	67,602
101-233-000-715.000 Employers FICA	4,277	4,367	5,065	5,065	5,172	5,172
101-233-000-719.000 Health Insurance	16,685	16,708	19,542	19,542	22,819	22,819
101-233-000-722.000 Pension-General	7,663	7,618	8,123	8,123	8,295	8,295
101-233-000-724.000 Unemployment	236	183	183	6	6	6
101-233-000-724.001 Workers Compensation	88	90	93	93	95	95
101-233-000-725.000 Other Fringe Benefits	1,788	2,844	1,093	1,859	1,100	1,100
	93,512	96,427	100,305	100,894	105,089	105,089
Material and Supplies:						
101-233-000-726.000 Office Supplies	2,233	1,343	2,500	2,500	2,500	2,500
	2,233	1,343	2,500	2,500	2,500	2,500
Contractual and Other:						
101-233-000-853.000 Telephone	1,004	1,447	1,464	1,464	1,464	1,464
101-233-000-946.000 Office Equipment Rental	6,523	5,893	6,500	6,500	4,000	4,000
101-233-000-958.000 Memberships & Dues	305	549	415	415	415	415
	7,832	7,889	8,379	8,379	5,879	5,879
Capital Outlay:						
101-233-000-983.000 Office Equipment	0	0	0	0	0	0
	0	0	0	0	0	0
Purchasing	103,577	105,659	111,184	111,773	113,468	113,468

City of Jackson
Fiscal Year 2017/18 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		93,048
ELEC		City Treasurer/City Clerk	1		117,666
PT		Deputy City Treasurer		1	50,707
Activity Total			3	1	261,421
Less: Allocation of City Treasurer/City Clerk to 101-192					-6,750
Allocation of City Treasurer/City Clerk to 101-215					-15,750
					238,921

City Treasurer & Income Tax
Activity Personnel Chart



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

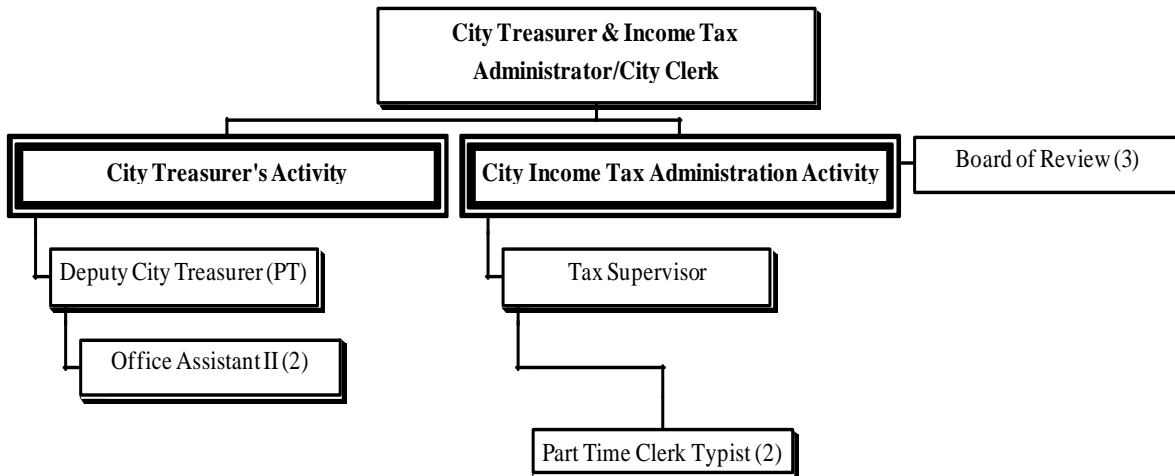
Fund 101 General Fund
Dept 253 City Treasurer

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-253-000-702.000 Termination Pay	4,119	0	0	0	0	0
101-253-000-706.000 Salaries and Wages	180,421	197,644	183,785	183,785	188,214	188,214
101-253-000-707.000 Wages-Temporary	47,276	48,313	49,660	49,660	50,707	50,707
101-253-000-715.000 Employers FICA	17,982	17,869	17,859	17,859	18,277	18,277
101-253-000-719.000 Health Insurance	44,878	50,047	45,091	49,000	52,167	52,167
101-253-000-722.000 Pension-General	22,791	10,087	10,990	10,000	11,417	11,417
101-253-000-724.000 Unemployment	734	547	700	50	24	24
101-253-000-724.001 Workers Compensation	346	344	1,091	360	393	393
101-253-000-725.000 Other Fringe Benefits	837	981	3,067	1,005	3,080	3,080
	319,384	325,832	312,243	311,719	324,279	324,279
Material and Supplies:						
101-253-000-726.000 Office Supplies	3,027	3,361	4,900	4,900	4,900	4,900
101-253-000-737.000 Publications	727	0	850	300	850	850
	3,754	3,361	5,750	5,200	5,750	5,750
Contractual and Other:						
101-253-000-818.000 Contractual Service	1,849	645	2,000	2,000	2,000	2,000
101-253-000-853.000 Telephone	1,709	1,693	1,700	1,700	1,700	1,700
101-253-000-873.000 Travel	0	0	0	0	0	0
101-253-000-919.002 Residency Allowance	0	1,800	0	1,800	1,800	1,800
101-253-000-934.000 Office Equipment Maintena	44	19	1,400	1,400	1,400	1,400
101-253-000-935.000 Software Maintenance	2,277	2,284	4,000	4,000	4,000	4,000
101-253-000-958.000 Memberships & Dues	10	10	160	160	160	160
	5,889	6,451	9,260	11,060	11,060	11,060
Capital Outlay:						
101-253-000-983.000 Office Equipment	0	327	2,700	2,700	2,700	2,700
	0	327	2,700	2,700	2,700	2,700
City Treasurer	329,027	335,971	329,953	330,679	343,789	343,789

City of Jackson
Fiscal Year 2017/18 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		77,272
PT		Part-Time Clerk-Typist		2	27,000
PT		Board of Review		3	750
Activity Total			1	5	105,022

City Treasurer & Income Tax
Activity Personnel Chart



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

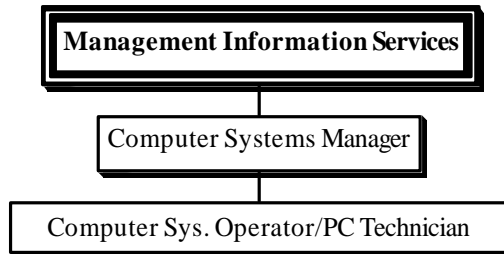
Fund 101 General Fund
Dept 254 City Income Tax Administration

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-254-000-702.000 Termination Pay	0	0	0	0	0	0
101-254-000-706.000 Salaries and Wages	58,751	54,450	72,375	72,375	77,272	77,272
101-254-000-707.000 Wages-Temporary	25,925	22,919	27,750	23,000	27,750	27,750
101-254-000-715.000 Employers FICA	5,680	5,858	7,660	6,420	8,034	8,034
101-254-000-719.000 Health Insurance	0	0	2,030	2,030	2,200	2,200
101-254-000-722.000 Pension-General	8,365	8,323	8,844	9,138	9,481	9,481
101-254-000-724.000 Unemployment	22	-64	366	10	12	12
101-254-000-724.001 Workers Compensation	-38	-29	140	15	147	147
101-254-000-725.000 Other Fringe Benefits	1,012	1,136	1,122	1,122	1,145	1,145
	99,717	92,593	120,287	114,110	126,041	126,041
Material and Supplies:						
101-254-000-726.000 Office Supplies	18,673	19,387	28,400	22,100	28,400	28,400
101-254-000-737.000 Publications	110	0	1,000	1,000	1,000	1,000
	18,783	19,387	29,400	23,100	29,400	29,400
Contractual and Other:						
101-254-000-853.000 Telephone	854	847	900	900	900	900
101-254-000-873.000 Travel	60	154	250	250	250	250
101-254-000-934.000 Office Equipment Maintenance	44	0	1,200	1,200	1,200	1,200
101-254-000-935.000 Software Maintenance	6,563	6,760	6,850	6,760	6,850	6,850
	7,521	7,761	9,200	9,110	9,200	9,200
Capital Outlay:						
101-254-000-983.000 Office Equipment	0	327	2,700	2,700	2,700	2,700
	0	327	2,700	2,700	2,700	2,700
City Income Tax Administration	126,021	120,068	161,587	149,020	167,341	167,341

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Management Information Services</i>				
<i>Fund-Activity: 101-258</i>				
306	Comp.Sys. Oper./PC Tech.	1		52,143
310	Computer Systems Manager	1		66,870
		<u>2</u>		<u>119,013</u>

Management Information Services
Activity Personnel Chart



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

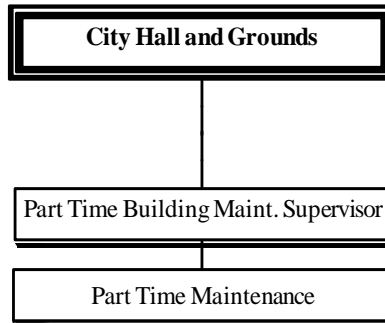
Fund 101 General Fund
Dept 258 Management Information Services

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-258-000-702.000 Termination Pay	4,505	0	0	0	0	0
101-258-000-706.000 Salaries and Wages	117,930	111,580	113,038	118,215	119,013	119,013
101-258-000-707.000 Wages - Temporary	840	0	0	0	0	0
101-258-000-709.000 Overtime	4,899	4,276	6,500	4,500	4,500	4,500
101-258-000-715.000 Employers FICA	8,980	7,982	9,144	9,380	9,449	9,449
101-258-000-719.000 Health Insurance	33,565	34,540	35,532	37,045	41,450	41,450
101-258-000-719.005 Health - MERS HSA	1,750	1,750	1,750	1,750	1,750	1,750
101-258-000-722.000 Pension-General	14,962	13,667	13,870	14,600	14,283	14,283
101-258-000-723.000 Pension-MERS DC	1,213	1,262	1,108	1,333	1,564	1,564
101-258-000-724.000 Unemployment	506	365	366	12	12	12
101-258-000-724.001 Workers Compensation	1,118	1,113	1,108	1,164	1,141	1,141
101-258-000-725.000 Other Fringe Benefits	1,254	1,336	2,093	1,387	2,109	2,109
	191,522	177,871	184,509	189,386	195,271	195,271
Material and Supplies:						
101-258-000-726.000 Office Supplies	1,045	1,881	1,250	1,300	1,000	1,000
101-258-000-726.001 Data Processing Supplies	3,159	858	3,000	3,000	3,000	3,000
	4,204	2,739	4,250	4,300	4,000	4,000
Contractual and Other:						
101-258-000-818.000 Contractual Services	20,041	16,951	21,800	21,800	21,800	21,800
101-258-000-818.028 Contr. Services-GIS	15,259	0	0	0	0	0
101-258-000-818.061 Contr. Services-Website	23,003	19,910	9,900	9,900	10,200	10,200
101-258-000-853.000 Telephone	8,300	8,131	8,500	8,500	9,400	9,400
101-258-000-873.000 Travel	41	82	500	500	500	500
101-258-000-935.000 Software Maintenance	23,290	20,672	23,500	23,500	23,500	23,500
101-258-000-960.000 Education & Training	18,750	3,250	7,500	7,500	7,500	7,500
	108,684	68,996	71,700	71,700	72,900	72,900
Capital Outlay:						
101-258-000-977.000 Equipment	37,412	31,897	38,368	38,368	27,400	27,400
101-258-000-984.000 Software Purchase	0		4,200	4,200	1,100	1,100
	37,412	31,897	42,568	42,568	28,500	28,500
Management Information Services	341,822	281,503	303,027	307,954	300,671	300,671

**City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Hall & Grounds</i>					
<i>Fund-Activity: 101-265</i>					
PT		Building Maintenance Supervisor		1	39,272
PT		Part-Time Maintenance		1	4,737
Activity Total				2	44,009

**City Hall and Grounds
Activity Personnel Chart**



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 265 City Hall & Grounds

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-265-000-707.000 Wages-Temporary	43,150	41,518	42,924	43,028	44,009	44,009
101-265-000-715.000 Employers FICA	3,301	3,150	3,284	3,293	3,366	3,366
101-265-000-719.000 Health Insurance	52	0	0	0	0	0
101-265-000-722.000 Pension-General	18	0	0	0	0	0
101-265-000-724.000 Unemployment	310	272	366	366	12	12
101-265-000-724.001 Workers Compensation	498	460	484	543	499	499
	47,329	45,400	47,058	47,230	47,886	47,886
Material and Supplies:						
101-265-000-751.000 Gasoline	2,144	1,841	2,500	2,000	2,000	2,000
101-265-000-758.000 Laundry	1,259	1,840	1,331	1,331	1,331	1,331
101-265-000-776.000 Custodial Supplies	9,398	10,973	15,080	11,080	11,080	11,080
	12,801	14,654	18,911	14,411	14,411	14,411
Contractual and Other:						
101-265-000-818.000 Contractual Services	21,012	19,313	36,943	36,943	36,943	36,943
101-265-000-818.265 Contr. Serv.-City Hall	57,696	34,825	48,343	62,194	57,323	57,323
101-265-000-853.000 Telephone	1,964	2,079	2,124	2,124	2,124	2,124
101-265-000-914.000 Insurance	9,062	10,131	10,334	10,699	10,699	10,699
101-265-000-920.000 Utilities	114,472	109,684	120,000	110,000	120,000	120,000
101-265-000-931.000 Building Maintenance	69,452	58,443	33,860	41,210	44,364	44,364
101-265-000-933.000 Equipment Maintenance	1,560	8	0	0	0	0
101-265-000-939.000 Vehicle Maintenance	1,687	224	500	500	500	500
101-265-000-966.000 PW-Overhead	72	0	0	0	0	0
	276,977	234,707	252,104	263,670	271,953	271,953
Capital Outlay:						
101-265-000-985.000 Vehicles	19,032	0	0	0	0	0
	19,032	0	0	0	0	0
City Hall & Grounds	356,139	294,761	318,073	325,311	334,250	334,250

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Cemeteries</i>				
<i>Fund-Activity: 101-276</i>				
306	Landscape Technician III	1		53,752
PT	Part Time Laborer		2	11,000
Activity Total		1	2	64,752
Add: Crew Leader-Parks & Cemeteries (50%) From 101-697				28,275
				93,027

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 276 Cemeteries

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-276-000-702.000 Termination Pay	0	0	0	0	0	0
101-276-000-706.000 Salaries and Wages	82,627	74,872	77,951	77,743	82,027	82,027
101-276-000-707.000 Wages-Temporary	10,828	11,502	11,000	12,000	11,000	11,000
101-276-000-709.000 Overtime	6,203	5,457	5,000	5,500	5,000	5,000
101-276-000-715.000 Employers FICA	7,484	5,832	7,188	7,195	7,499	7,499
101-276-000-719.000 Health Insurance	16,627	16,278	20,642	21,100	23,919	23,919
101-276-000-722.000 Pension-General	10,816	9,487	10,178	10,178	10,678	10,678
101-276-000-724.000 Unemployment	465	350	641	641	24	24
101-276-000-724.001 Workers Compensation	3,655	3,364	2,444	2,444	1,618	1,618
101-276-000-725.000 Other Fringe Benefits	2,864	2,827	1,177	2,322	1,187	1,187
	141,569	129,969	136,221	139,123	142,952	142,952
Material and Supplies:						
101-276-000-726.000 Office Supplies	161	449	200	100	200	200
101-276-000-740.000 Operating Supplies	2,583	872	1,500	2,000	2,000	2,000
101-276-000-751.000 Gasoline	4,480	3,282	6,000	5,000	5,000	5,000
101-276-000-755.000 Safety Supplies	210	210	200	500	500	500
101-276-000-756.000 Miscellaneous Supplies	3,307	5,310	0	0	0	0
101-276-000-758.000 Laundry	250	517	500	500	500	500
101-276-000-776.000 Custodial Supplies	1,483	3,422	1,500	1,700	1,700	1,700
101-276-000-778.000 Equipment Maint. Supplies	6,213	6,334	6,000	5,000	5,000	5,000
101-276-000-783.000 Seed And Sod	523	0	500	500	500	500
	19,210	20,396	16,400	15,300	15,400	15,400
Contractual and Other:						
101-276-000-818.000 Contractual Services	45,774	56,197	62,000	70,000	65,000	65,000
101-276-000-818.025 Contractual Services-DPW	564	0	400	0	0	0
101-276-000-853.000 Telephone	1,726	1,913	1,800	1,900	1,900	1,900
101-276-000-920.000 Utilities	14,712	14,136	10,000	12,000	12,000	12,000
101-276-000-931.000 Building Maintenance	601	1,629	1,800	1,800	1,800	1,800
101-276-000-933.000 Equipment Maintenance	2,004	8,981	2,000	3,020	2,000	2,000
101-276-000-938.000 Grounds Maintenance	0	0	0	1,731	0	0
101-276-000-943.000 Equipment Rental - MP	7,353	7,354	7,353	7,353	7,353	7,353
101-276-000-960.000 Education & Training	313	626	400	838	650	650
101-276-000-966.000 Public Works Overhead	64	0	100	0	0	0
	73,111	90,836	85,853	98,642	90,703	90,703
Capital Outlay:						
101-276-000-973.000 Land Acquisition	0	0	0	0	0	0
101-276-000-982.000 Machinery & Equipment	0	0	3,200	3,915	3,915	3,915
101-276-000-984.000 Software	0	0	3,500	3,370	3,370	3,370
	0	0	6,700	7,285	7,285	7,285
Cemeteries	233,890	241,201	245,174	260,350	256,340	256,340

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 299 Unallocated

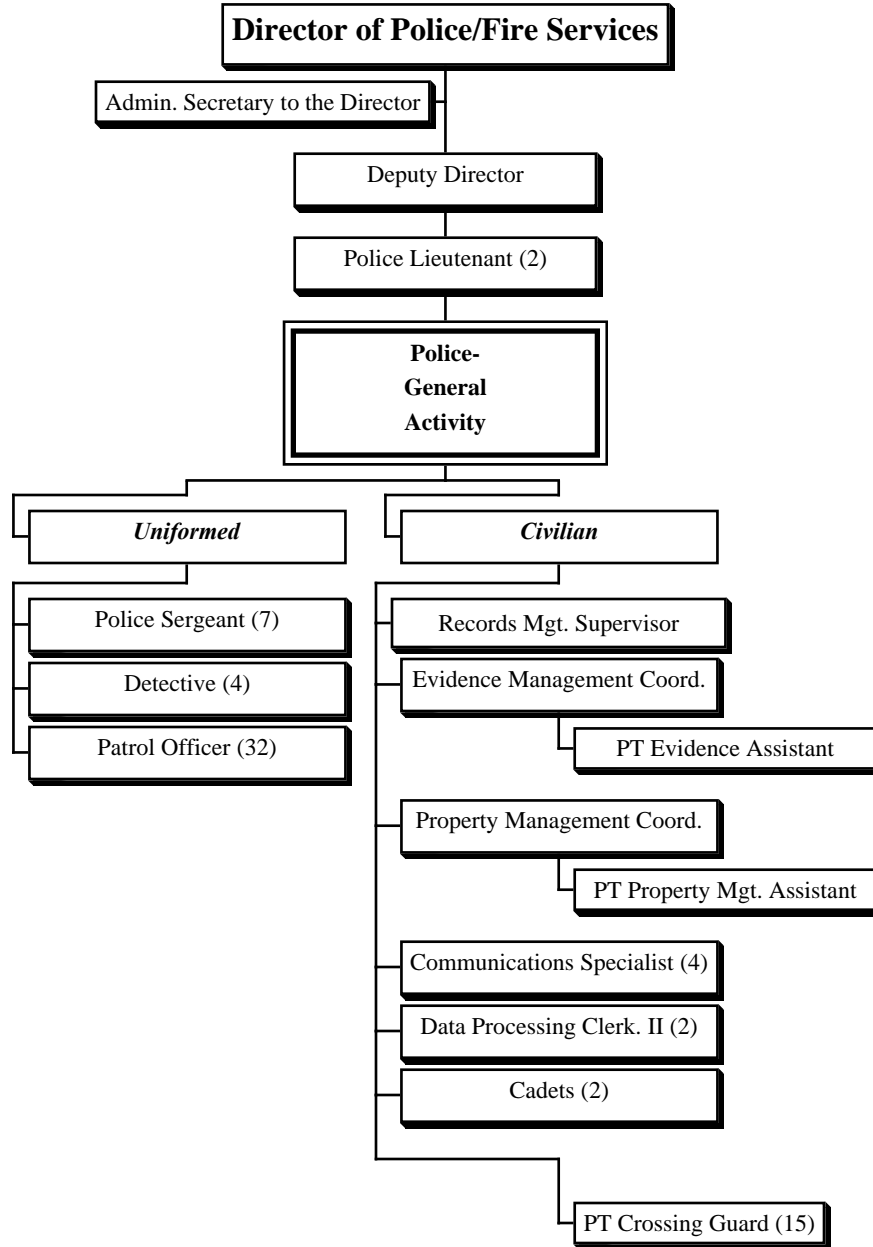
Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-299-000-706.000 Salaries-Ret. Health Stipen	107,970	129,178	120,000	155,400	170,000	170,000
101-299-000-715.000 Employers FICA (Ret.)	8,578	9,882	9,200	11,890	12,240	12,240
	116,548	139,060	129,200	167,290	182,240	182,240
Materials and Supplies:						
101-299-000-730.000 Postage	113,886	133,292	140,000	140,000	140,000	140,000
	113,886	133,292	140,000	140,000	140,000	140,000
Contractual and Other:						
101-299-000-719.001 Health Insurance-Retirees	194,083	199,256	230,000	220,000	245,000	245,000
101-299-000-808.000 Audit Fees	28,479	36,078	35,000	34,063	35,000	35,000
101-299-000-818.000 Contractual Services	7,575	7,731	10,000	10,000	10,000	10,000
101-299-000-880.000 Comm. Promotion	37,139	59,328	77,000	105,000	98,000	98,000
101-299-000-880.004 Comm. Promotion - UM	2,726	5,529	5,000	0	0	0
101-299-000-914.000 Insurance	67,419	75,387	76,895	82,680	86,714	86,714
101-299-000-914.001 Insurance-Ded. Portion	0	0	10,000	10,000	10,000	10,000
101-299-000-956.001 Contingency	0	0	0	0	0	0
101-299-000-962.000 Uncollectible Accounts	163,942	34,885	160,000	50,000	50,000	50,000
101-299-000-962.440 Uncollect. Accts-Income T	4,314	12,250	0	0	0	0
101-299-000-963.000 Miscellaneous	1,551	2,197	2,500	2,500	2,500	2,500
	507,228	432,641	606,395	514,243	537,214	537,214
Unallocated	737,662	704,993	875,595	821,533	859,454	859,454



City of Jackson
Fiscal Year 2017/18 Adopted Budget
General Fund
Police Department Summary

Activity #	Activity Name	Proposed Budget
101-301	Police Department (General)	\$ 9,291,529
101-308	STEP Grant	11,766
101-311	OHSP Grant	15,000
101-313	Consortium Training	31,500
101-314	In-Service Training	<u>9,000</u>
General Fund Total - Police Department		<u><u>\$ 9,358,795</u></u>

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



City of Jackson
Fiscal Year 2017/18 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		41,590
006	Evidence Mgt. Coordinator	1		52,480
006	Property Mgt. Coordinator	1		52,480
010	Records Management Supervisor	1		62,723
017	Deputy Director	1		93,283
020	Director of Police and Fire Services	1		104,944
082	Patrol Officer	32		2,111,273
084	Detective	4		290,099
085	Police Sergeant	7		595,274
087	Police Lieutenant	2		174,760
303	Data Processing Clerk II	2		96,521
303	Communication Specialists	4		174,360
CAD	Cadets	2		43,848
PT	Part-Time School Crossing Guard		15	59,350
PT	Part-Time Evidence Assistant		1	19,575
PT	Part-Time Property Mgt. Assistant		1	12,398
Activity Total		59	17	3,984,958

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 301 Police Department

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted	
Personal Services:							
101-301-000-702.000	Termination Pay	129,378	100,999	132,572	88,488	96,967	96,967
101-301-000-706.000	Salaries and Wages	3,492,594	3,480,783	3,613,417	3,642,048	3,893,635	3,893,635
101-301-000-707.000	Wages-Temporary	52,853	49,489	78,607	69,410	91,323	91,323
101-301-000-709.000	Overtime	202,650	236,573	246,776	202,966	243,522	243,522
101-301-000-715.000	Employers FICA	84,097	86,321	96,003	91,775	105,739	105,739
101-301-000-719.000	Health Insurance	544,299	567,711	648,514	584,901	757,505	757,505
101-301-000-719.005	Health Ins.-MERS HSA	11,645	22,347	29,750	32,876	36,750	36,750
101-301-000-722.000	Pension-General	55,050	52,731	57,421	58,150	61,432	61,432
101-301-000-722.001	Retirement - Contractual	2,607	5,582	5,749	6,698	0	0
101-301-000-722.733	Pension-Police/Fire 345	2,396,670	2,472,935	2,827,438	2,827,438	3,035,229	3,035,229
101-301-000-723.000	Pension-MERS DC	10,716	18,959	15,639	28,295	36,750	36,750
101-301-000-724.000	Unemployment	14,801	13,635	14,686	1,681	462	462
101-301-000-724.001	Workers Compensation	51,925	50,900	54,507	54,800	58,002	58,002
101-301-000-725.000	Other Fringe Benefits	42,390	32,787	54,512	35,491	55,819	55,819
		7,091,675	7,191,752	7,875,591	7,725,017	8,473,135	8,473,135
Material and Supplies:							
101-301-000-726.000	Office Supplies	5,782	13,863	11,852	11,486	5,868	5,868
101-301-000-726.001	Data Processing Supplies	3,427	5,711	4,269	5,408	5,008	5,008
101-301-000-737.000	Publications	332	1,980	2,100	3,064	2,100	2,100
101-301-000-741.000	Ammunition	17,886	9,698	19,741	14,081	21,286	21,286
101-301-000-744.000	Uniform Allowance	42,783	55,049	39,766	39,623	43,350	43,350
101-301-000-745.004	UWay Grant	0	0	0	0	3,000	3,000
101-301-000-751.000	Gasoline	81,808	55,698	90,000	61,524	66,492	66,492
101-301-000-756.000	Miscellaneous Supplies	5,701	7,130	6,947	6,422	6,770	6,770
101-301-000-757.000	Photography Supplies	10,274	13,285	12,460	8,067	10,594	10,594
101-301-000-758.000	Laundry	746	746	767	795	806	806
101-301-000-760.000	Medical Supplies	2,144	1,854	1,040	1,000	1,040	1,040
101-301-000-776.000	Custodial Supplies	3,489	3,890	4,321	3,089	4,216	4,216
101-301-000-778.000	Equipment Maint. Supplies	13,616	15,356	21,976	15,132	23,870	23,870
		187,988	184,260	215,239	169,691	194,400	194,400
Contractual and Other:							
101-301-000-817.000	Consultant Services	32,075	23,397	11,400	27,330	16,876	16,876
101-301-000-818.000	Contractual Services	6,340	47,991	13,500	30,438	0	0
101-301-000-820.000	Special Investigations	3,274	1,218	970	1,348	970	970
101-301-000-823.000	Medical Services	5,463	5,838	6,292	4,499	11,186	11,186
101-301-000-853.000	Telephone	34,763	30,195	29,172	35,492	36,336	36,336
101-301-000-861.000	Auto Allowance	4,800	4,800	4,800	2,400	4,800	4,800
101-301-000-873.000	Travel	3,194	7,719	8,423	7,475	8,329	8,329
101-301-000-900.000	Printing & Publishing	1,922	4,554	4,466	3,191	3,510	3,510
101-301-000-914.000	Insurance	89,372	98,303	100,269	104,715	109,951	109,951
101-301-000-914.001	Insurance-Ded. Portion	5,000	2,500	10,000	10,000	10,000	10,000
101-301-000-919.001	Physical Agility Testing	30,284	29,620	31,734	24,691	36,000	36,000
101-301-000-919.002	Residency Allowance	0	1,800	3,600	5,550	3,600	3,600
101-301-000-920.000	Utilities	42,797	39,454	40,981	35,854	35,929	35,929

Continued

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual and Other:(Cont'd.)						
101-301-000-931.000 Building Maintenance	46,816	39,961	35,280	37,705	31,735	31,735
101-301-000-933.000 Equipment Maintenance	18,399	15,032	25,705	24,020	30,100	30,100
101-301-000-934.000 Office Equipment Maintena	37,780	55,492	64,564	40,994	69,406	69,406
101-301-000-939.000 Vehicle Maintenance	66,394	55,503	76,232	104,824	74,164	74,164
101-301-000-942.000 Building Rental/Lease	6,274	6,379	6,420	5,543	6,384	6,384
101-301-000-946.000 Office Equipment Rental	40,877	39,977	39,977	39,977	0	0
101-301-000-958.000 Memberships & Dues	1,087	1,025	980	665	1,105	1,105
101-301-000-960.000 Education & Training	18,321	58,310	38,621	43,921	37,943	37,943
101-301-000-963.000 Miscellaneous	349	-102	0	1,000	1,000	1,000
101-301-000-969.000 Contribution to JED	45,933	35,878	0	0	0	0
101-301-000-969.002 Contribution to OEM	0	0	10,000	0	0	0
	541,514	604,844	563,386	591,632	529,324	529,324
Capital Outlay:						
101-301-000-976.000 Building Additions	0	29,261	0	48,750	0	0
101-301-000-981.000 Furniture	0	1,678	0	6,000	0	0
101-301-000-982.000 Machinery & Equipment	0	25,695	13,230	15,000	32,820	32,820
101-301-000-983.000 Office Equipment	12,398	6,337	5,725	11,476	0	0
101-301-000-985.000 Vehicles	122,018	97,200	81,000	133,700	34,000	34,000
101-301-000-986.000 Radio Equipment	0	0	0	0	27,850	27,850
	134,416	160,171	99,955	214,926	94,670	94,670
Police Department	7,955,593	8,141,027	8,754,171	8,701,266	9,291,529	9,291,529

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-308-214-709.000 Overtime	9,323	0	0	0	0	0
101-308-214-715.000 Employers FICA	135	0	0	0	0	0
101-308-214-724.001 Workers Compensation	93	0	0	0	0	0
	<u>9,551</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2013/14 STEP Grant	<u>9,551</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-308-215-709.000 Overtime	0	4,695	0	0	0	0
101-308-215-715.000 Employers FICA	0	68	0	0	0	0
101-308-215-724.001 Workers Compensation	0	47	0	0	0	0
	<u>0</u>	<u>4,810</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2014/15 STEP Grant	<u>0</u>	<u>4,810</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-308-217-709.000 Overtime	0	0	11,429	11,429	0	0
101-308-217-715.000 Employers FICA	0	0	166	166	0	0
101-308-217-724.001 Workers Compensation	0	0	171	171	0	0
	<u>0</u>	<u>0</u>	<u>11,766</u>	<u>11,766</u>	<u>0</u>	<u>0</u>
2016/17 STEP Grant	<u>0</u>	<u>0</u>	<u>11,766</u>	<u>11,766</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 218 2017/18

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-308-218-709.000 Overtime	0	0	0	0	11,429	11,429
101-308-218-715.000 Employers FICA	0	0	0	0	166	166
101-308-218-724.001 Workers Compensation	0	0	0	0	171	171
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,766</u>	<u>11,766</u>
2017/18 STEP Grant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,766</u>	<u>11,766</u>

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-311-214-709.000 Overtime	7,470	0	0	0	0	0
101-311-214-715.000 Employers FICA	108	0	0	0	0	0
101-311-214-724.001 Workers Compensation	75	0	0	0	0	0
	<u>7,653</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2013/14 OSHP Grant-Belt	<u>7,653</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-311-215-709.000 Overtime	7,615	3,497	0	0	0	0
101-311-215-715.000 Employers FICA	110	51	0	0	0	0
101-311-215-724.001 Workers Compensation	76	35	0	0	0	0
	<u>7,801</u>	<u>3,583</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2014/15 OSHP Grant-Belt	<u>7,801</u>	<u>3,583</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-311-216-709.000 Overtime	0	3,545	0	0	0	0
101-311-216-715.000 Employers FICA	0	51	0	0	0	0
101-311-216-724.001 Workers Compensation	0	35	0	0	0	0
	<u>0</u>	<u>3,631</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2015/16 OSHP Grant-Belt	<u>0</u>	<u>3,631</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-311-217-709.000 Overtime	0	0	14,642	14,642	0	0
101-311-217-715.000 Employers FICA	0	0	212	212	0	0
101-311-217-724.001 Workers Compensation	0	0	146	146	0	0
	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>0</u>
2016/17 OSHP Grant-Belt	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>0</u>

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-311-218-709.000 Overtime	0	0	0	0	14,642	14,642
101-311-218-715.000 Employers FICA	0	0	0	0	212	212
101-311-218-724.001 Workers Compensation	0	0	0	0	146	146
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
2017/18 OSHP Grant-Belt	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 313 Consortium Training

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-313-000-706.000 Salaries and Wages	396	0	800	0	0	0
101-313-000-715.000 Employers FICA	31	0	80	0	0	0
101-313-000-722.000 Pension-General	38	0	80	0	0	0
101-313-000-724.001 Workers Compensation	0	0	10	0	0	0
	<u>465</u>	<u>0</u>	<u>970</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
101-313-000-756.000 Miscellaneous Supplies	833	396	1,500	400	400	400
	<u>833</u>	<u>396</u>	<u>1,500</u>	<u>400</u>	<u>400</u>	<u>400</u>
Contractual and Other:						
101-313-000-818.000 Contractual Services	0	0	10,000	15,000	15,000	15,000
101-313-000-873.000 Travel	0	0	3,000	100	100	100
101-313-000-960.000 Education & Training	33,415	780	11,000	16,000	16,000	16,000
	<u>33,415</u>	<u>780</u>	<u>24,000</u>	<u>31,100</u>	<u>31,100</u>	<u>31,100</u>
Consortium Training	<u>34,713</u>	<u>1,176</u>	<u>26,470</u>	<u>31,500</u>	<u>31,500</u>	<u>31,500</u>

Fund 101 General Fund
Dept 314 In-Service Training

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual and Other:						
101-314-000-960.000 Education & Training	12,671	14,965	9,500	6,500	9,000	9,000
	<u>12,671</u>	<u>14,965</u>	<u>9,500</u>	<u>6,500</u>	<u>9,000</u>	<u>9,000</u>
In-Service Training	<u>12,671</u>	<u>14,965</u>	<u>9,500</u>	<u>6,500</u>	<u>9,000</u>	<u>9,000</u>

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

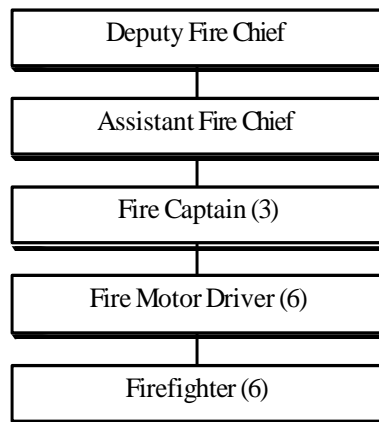
Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual and Other:						
101-315-215-818.000 Contractual Services	2,175	0	0	0	0	0
101-315-215-939.000 Vehicle Maintenance	9,616	0	0	0	0	0
	<u>11,791</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2014/15 MCOLES Training	<u>11,791</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Fire Suppression</i>				
<i>Fund-Activity: 101-340</i>				
019	Deputy Fire Chief	1		108,691
50	Firefighter	6		341,035
52	Fire Motor Driver	6		465,654
55	Fire Captain	3		245,398
58	Assistant Fire Chief	1		89,955
Activity Total		17		1,250,733

*Note: Above Staffing excludes SAFER Grant
 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 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 340 Fire Suppression

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-340-000-702.000 Termination Pay	50,055	19,033	0	0	0	0
101-340-000-706.000 Salaries and Wages	1,162,958	1,220,794	1,200,177	1,180,770	1,250,733	1,250,733
101-340-000-709.000 Overtime	83,122	101,837	138,180	149,758	139,975	139,975
101-340-000-715.000 Employers FICA	18,065	17,426	30,797	18,327	20,519	20,519
101-340-000-719.000 Health Insurance	251,273	257,801	265,980	282,178	338,309	338,309
101-340-000-722.000 Pension-General	146	0	0	0	0	0
101-340-000-722.001 Retirement - Contractual	2,180	5,278	5,455	5,770	5,435	5,435
101-340-000-722.733 Pension-Police/Fire 345	1,000,644	1,072,062	1,090,888	1,090,888	1,137,634	1,137,634
101-340-000-723.000 Pension-MERS DC	7,408	8,186	5,534	5,807	5,894	5,894
101-340-000-724.000 Unemployment	5,603	3,471	3,106	341	102	102
101-340-000-724.001 Workers Compensation	25,624	24,748	22,112	23,657	22,785	22,785
101-340-000-725.000 Other Fringe Benefits	6,480	10,485	15,749	13,444	15,815	15,815
	2,613,558	2,741,121	2,777,978	2,770,940	2,937,201	2,937,201
Material and Supplies:						
101-340-000-726.000 Office Supplies	6,043	3,650	2,590	2,290	1,563	1,563
101-340-000-737.000 Publications	1,011	299	207	443	655	655
101-340-000-743.000 Chemicals	3,117	2,709	2,939	3,287	3,203	3,203
101-340-000-744.000 Uniform Allowance	11,828	8,944	14,199	13,300	15,378	15,378
101-340-000-745.005 Program Supplies - JCF	2,107	0	0	0	0	0
101-340-000-747.000 Protective Clothing	9,749	7,191	22,160	46,129	19,832	19,832
101-340-000-751.000 Gasoline	18,711	12,696	14,550	14,110	14,550	14,550
101-340-000-756.000 Miscellaneous Supplies	5,554	3,117	4,993	5,416	4,641	4,641
101-340-000-760.001 Emergency Medical Suppli	6,818	10,632	12,075	12,075	10,396	10,396
101-340-000-776.000 Custodial Supplies	4,087	4,147	7,365	4,756	8,101	8,101
101-340-000-778.000 Equipment Maint. Supplies	10,649	13,179	18,954	16,887	17,047	17,047
	79,674	66,564	100,032	118,693	95,366	95,366
Contractual and Other:						
101-340-000-801.000 Professional Services	374	6,707	0	4,000	0	0
101-340-000-823.000 Medical Services	7,885	3,566	5,176	5,037	7,681	7,681
101-340-000-853.000 Telephone	7,968	10,570	8,388	9,062	8,880	8,880
101-340-000-873.000 Travel	837	1,135	935	2,129	1,435	1,435
101-340-000-914.000 Insurance	28,475	27,929	28,488	27,186	28,545	28,545
101-340-000-915.000 Subsistance Pay	20,048	19,880	12,800	13,264	20,750	20,750
101-340-000-919.001 Physical Agility Testing	21,950	20,200	16,000	14,000	25,000	25,000
101-340-000-919.002 Residency Allowance	250	250	250	250	250	250
101-340-000-920.000 Utilities	48,311	41,623	48,264	37,035	42,468	42,468
101-340-000-931.000 Building Maintenance	21,097	22,156	28,408	14,017	28,408	28,408
101-340-000-933.000 Equipment Maintenance	14,580	25,016	34,196	17,572	15,465	15,465

Continued

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual and Other: (Continued)						
101-340-000-934.000 Office Equipment Maintenz	1,282	3,696	660	439	660	660
101-340-000-935.000 Software Maintenance	-1,452	1,455	2,592	3,226	5,965	5,965
101-340-000-939.000 Vehicle Maintenance	102,141	81,158	68,937	100,521	66,669	66,669
101-340-000-958.000 Memberships & Dues	373	335	958	850	535	535
101-340-000-960.000 Education & Training	19,909	12,823	12,655	4,973	13,570	13,570
101-340-000-963.000 Miscellaneous	-481	0	0	1,000	1,000	1,000
101-340-000-969.000 Contribution to JED	19,685	15,377	0	0	0	0
	<u>313,232</u>	<u>293,876</u>	<u>268,707</u>	<u>254,561</u>	<u>267,281</u>	<u>267,281</u>
Capital Outlay:						
101-340-000-976.000 Building Additions & Imp.	0	0	0	0	0	0
101-340-000-979.000 Fire Equipment	7,307	0	0	29,231	7,731	7,731
101-340-000-979.001 HazMat Equipment	0	0	10,269	10,269	2,055	2,055
101-340-000-979.002 Machinery & Equipment	0	0	0	0	2,248	2,248
101-340-000-983.000 Office Equipment	2,599	0	0	0	0	0
101-340-000-985.000 Vehicles	0	0	0	3,000	8,000	8,000
101-340-000-985.001 Vehicles - Fire Truck	0	539	0	0	0	0
101-340-000-986.000 Radio Equipment	2,558	0	0	0	32,000	32,000
	<u>12,464</u>	<u>539</u>	<u>10,269</u>	<u>42,500</u>	<u>52,034</u>	<u>52,034</u>
Fire Suppression	<u>3,018,928</u>	<u>3,102,100</u>	<u>3,156,986</u>	<u>3,186,694</u>	<u>3,351,882</u>	<u>3,351,882</u>

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 350 Public Safety - Unallocated

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-350-000-706.000 Salaries and Wages (Health	327,408	324,759	226,000	230,000	264,500	264,500
101-350-000-715.000 Employers FICA	1,151	1,066	1,000	1,066	1,066	1,066
101-350-000-724.000 Unemployment	141	220	200	85	6	6
101-350-000-725.000 Other F/B - Life Ins. (FF)	256	274	162	275	275	275
	328,956	326,319	227,362	231,426	265,847	265,847
Contractual and Other:						
101-350-000-719.002 Health Ins.-Retirees - Fire	808,411	809,498	850,000	900,000	1,035,000	1,035,000
101-350-000-719.003 Health Ins.-Retirees - Polic	568,703	630,474	700,000	650,000	750,000	750,000
101-350-000-722.732 Pension-Police/Fire	607,009	604,690	565,463	565,463	567,276	567,276
101-350-000-818.000 Contractual Services	4,936	4,828	5,000	5,000	5,000	5,000
	1,989,059	2,049,490	2,120,463	2,120,463	2,357,276	2,357,276
Public Safety - Unallocated	2,318,015	2,375,809	2,347,825	2,351,889	2,623,123	2,623,123

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Planning</i>				
<i>Fund-Activity: 101-401</i>				
011	Planning/Zoning Code Enf. Inspector	1		57,221
PT	Interns		3	15,000
		<u>1</u>	<u>3</u>	<u>72,221</u>
Add:	Code Enforcement Officer II from Fund #251 (10%)			5,871
	Director of NEO from # 101-728 (30%)			32,074
Less:	Planning/Zoning Code Enf. Inspector to BRA Fund # 494 (10%)			-5,722
	Planning/Zoning Code Enf. Inspector to HDC Activity # 101-803 (10%)			-5,722
	Activity Total			<u><u>98,722</u></u>

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 401 Planning

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-401-000-702.000	0	13,661	0	0	0	0
101-401-000-706.000	52,999	34,787	96,851	36,000	83,722	83,722
101-401-000-707.000	15,799	16,627	17,000	10,968	15,000	15,000
101-401-000-715.000	3,999	3,705	7,409	2,625	6,524	6,524
101-401-000-719.000	0	917	16,850	4,800	8,833	8,833
101-401-000-719.005	1,138	746	2,188	1,100	1,925	1,925
101-401-000-722.000	6,411	3,873	11,884	4,600	5,617	5,617
101-401-000-723.000	1,564	946	7,049	1,100	4,933	4,933
101-401-000-724.000	154	238	229	4	8	8
101-401-000-724.001	76	128	136	365	821	821
101-401-000-725.000	-28	85	1,435	250	1,256	1,256
	82,112	75,713	161,031	61,812	128,639	128,639
Material and Supplies:						
101-401-000-726.000	831	889	800	1,250	750	750
101-401-000-751.000	155	0	1,940	150	150	150
	986	889	2,740	1,400	900	900
Contractual and Other:						
101-401-000-802.000	20,874	9,054	9,055	9,055	9,055	9,055
101-401-000-818.000	61,293	29,254	50,750	5,000	60,000	60,000
101-401-000-853.000	1,041	827	1,980	1,300	1,560	1,560
101-401-000-873.000	1,176	548	8,500	10,000	2,800	2,800
101-401-000-900.000	3,658	4,186	4,000	7,500	7,500	7,500
101-401-000-935.000	0	0	900	900	900	900
101-401-000-939.000	0	546	800	500	500	500
101-401-000-958.000	1,210	1,425	2,320	1,500	1,980	1,980
101-401-000-960.000	1,013	1,075	3,800	5,000	1,770	1,770
101-401-000-963.000	0	429	0	1,000	500	500
	90,265	47,344	82,105	41,755	86,565	86,565
Capital Outlay:						
101-401-000-983.000	0	2,108	0	0	0	0
101-401-000-985.000	0	0	19,000	0	6,000	6,000
101-401-000-984.000	0	0	5,220	8,175	0	0
	0	2,108	24,220	8,175	6,000	6,000
Planning	173,363	126,054	270,096	113,142	222,104	222,104



City of Jackson
Fiscal Year 2017/18 Adopted Budget
General Fund
Engineering & Public Works Summary

Activity #	Activity Name	Proposed Budget
101-441	Tax Property Maintenance	\$ 152,972
101-442	Civic Affairs	62,500
101-445	Drains at Large	71,824
101-447	Ground Maintenance	197,955
101-448	Sidewalk Construction	32,433
101-450	Street Lighting	479,400
101-455	Weed Control	80,181
101-690	Forestry	<u>342,252</u>
General Fund Total - Public Works & Engineering		<u><u>\$ 1,419,517</u></u>

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 441 Tax Property Maintenance

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-441-000-706.000 Salaries and Wages	0	0	0	0	0	0
101-441-000-707.000 Wages-Temporary	0	0	0	0	0	0
101-441-000-715.000 Employers FICA	0	0	0	0	0	0
101-441-000-719.000 Health Insurance	0	0	0	0	0	0
101-441-000-722.000 Pension-General	0	0	0	0	0	0
101-441-000-724.000 Unemployment	0	0	0	0	0	0
101-441-000-724.001 Workers Compensation	0	0	0	0	0	0
101-441-000-725.000 Other Fringe Benefits	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
101-441-000-782.000 Materials	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-441-000-818.000 Contractual Services	25,979	39,655	36,143	107,247	117,972	117,972
101-441-000-920.000 Utilities	0	0	0	0	0	0
101-441-000-943.000 Equipment Rental	0	0	0	0	0	0
101-441-000-959.000 Property Taxes	14,156	6,681	77,000	35,000	35,000	35,000
101-441-000-966.000 PW Overhead	0	0	0	0	0	0
	<u>40,135</u>	<u>46,336</u>	<u>113,143</u>	<u>142,247</u>	<u>152,972</u>	<u>152,972</u>
Capital Outlay:						
101-441-000-973.000 Land Acquisition	5,880	2,714	0	0	0	0
	<u>5,880</u>	<u>2,714</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Tax Property Maintenance	<u>46,015</u>	<u>49,050</u>	<u>113,143</u>	<u>142,247</u>	<u>152,972</u>	<u>152,972</u>

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Civic Affairs

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-442-000-706.000 Salaries and Wages	6,600	8,526	10,000	10,000	10,536	10,536
101-442-000-707.000 Wages-Temporary	0	0	1,000	1,000	1,000	1,000
101-442-000-709.000 Overtime	3,492	2,237	4,200	4,200	4,200	4,200
101-442-000-715.000 Employers FICA	713	757	1,163	1,163	1,204	1,204
101-442-000-719.000 Health Insurance	2,964	3,608	3,673	4,194	3,975	3,975
101-442-000-719.005 Health Ins.-MERS HSA	0	16	20	29	29	29
101-442-000-722.000 Pension-General	1,220	1,263	1,742	1,742	1,808	1,808
101-442-000-723.000 Pension-MERS DC	0	8	20	34	35	35
101-442-000-724.000 Unemployment	18	20	108	52	52	52
101-442-000-724.001 Workers Compensation	207	233	394	421	436	436
101-442-000-725.000 Other Fringe Benefits	175	179	215	326	228	228
	15,389	16,847	22,535	23,161	23,503	23,503
Material and Supplies:						
101-442-000-782.000 Materials	1,764	2,778	3,001	3,001	3,001	3,001
	1,764	2,778	3,001	3,001	3,001	3,001
Contractual and Other:						
101-442-000-818.000 Contractual Services	2,639	26,238	8,000	8,000	8,997	8,997
101-442-000-920.000 Utilities	3,070	5,335	6,000	6,000	6,000	6,000
101-442-000-943.000 Equipment Rental - MP	1,808	3,853	7,000	7,000	7,000	7,000
101-442-000-966.000 PW Overhead	3,602	5,620	9,940	13,490	13,999	13,999
101-442-000-967.000 ENG Overhead	477	311	0	100	0	0
	11,596	41,357	30,940	34,590	35,996	35,996
Civic Affairs	28,749	60,982	56,476	60,752	62,500	62,500

WORK PROJECT DETAIL

Work Project Titles:

442-103	Miscellaneous	9,798	6,716	11,076	11,000	11,000	11,000
442-107	Parades, Fires, Bandstands	4,908	12,822	15,000	15,000	15,000	15,000
442-109	Prop. Maint./Non-Tax	3,659	5,711	6,000	7,626	8,000	8,000
442-117	Downtown Christmas Lighting	-	-	1,400	-	500	500
442-118	Summers Night Tree	-	-	-	-	-	-
442-121	Private Property Evaluations	-	-	1,000	1,000	1,000	1,000
442-124	Private Property Write Offs	2,062	2,913	3,000	3,000	3,000	3,000
442-125	Neighborhood Cleanup	844	975	1,500	1,500	1,500	1,500
442-128	New Years Fireworks	1,540	899	1,700	700	1,500	1,500
442-130	Bucky Harris Park	-	-	-	-	-	-
442-132	Cruise Night	2,137	2,365	3,800	4,000	4,000	4,000
442-136	Clock Tower Maintenance	875	22,159	2,000	6,926	7,000	7,000
442-137	Streetscape Utilities	2,926	6,422	10,000	10,000	10,000	10,000
		28,749	60,982	56,476	60,752	62,500	62,500

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 445 Drains At Large

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-445-000-706.000 Salaries and Wages	2,319	2,445	6,000	10,000	10,114	10,114
101-445-000-707.000 Wages - Temporary	0	0	0	0	0	0
101-445-000-709.000 Overtime	488	253	1,500	1,500	1,500	1,500
101-445-000-715.000 Employers FICA	194	193	574	880	888	888
101-445-000-719.000 Health Insurance	931	840	2,144	3,679	3,721	3,721
101-445-000-719.005 Health Ins.-MERS HSA	0	8	0	0	0	0
101-445-000-722.000 Pension-General	334	321	920	1,411	1,425	1,425
101-445-000-723.000 Pension-MERS DC	0	2	20	48	26	26
101-445-000-724.000 Unemployment	1	13	29	1	1	1
101-445-000-724.001 Workers Compensation	61	63	194	194	322	322
101-445-000-725.000 Other Fringe Benefits	37	40	130	217	219	219
	4,365	4,178	11,511	17,930	18,216	18,216
Material and Supplies:						
101-445-000-782.000 Materials	1,617	2,364	3,000	8,000	8,000	8,000
	1,617	2,364	3,000	8,000	8,000	8,000
Contractual and Other:						
101-445-000-818.000 Contractual Services	19,604	24,260	20,000	24,673	26,000	26,000
101-445-000-943.000 Equipment Rental	1,851	1,487	2,700	10,000	10,000	10,000
101-445-000-966.000 PW Overhead	1,018	1,697	4,200	9,500	9,608	9,608
	22,473	27,444	26,900	44,173	45,608	45,608
Drains At Large	28,455	33,986	41,411	70,103	71,824	71,824

WORK PROJECT DETAIL

Work Project Titles:						
Storm Sewer Repair-DPW	5,500	3,265	10,000	40,000	40,000	40,000
Grand River CLUP-DPW	4,648	5,156	6,000	4,500	5,000	5,000
Fuel Leak (225 W. Mason)	0	7,258	0	0	0	0
Storm Drain Bank Maint.-DPW	0	0	5,411	1,930	2,824	2,824
NPDES Annual Fees-Phase II	4,000	4,000	4,000	4,000	4,000	4,000
Phase II Implementation-Jackson Co. Drain	14,307	14,307	16,000	19,673	20,000	20,000
	28,455	33,986	41,411	70,103	71,824	71,824

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 447 Grounds Maintenance

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-447-000-706.000 Salaries and Wages	7,526	7,449	9,500	9,500	9,693	9,693
101-447-000-707.000 Wages-Temporary	0	222	500	500	500	500
101-447-000-709.000 Overtime	269	241	400	400	400	400
101-447-000-715.000 Employers FICA	525	570	796	796	810	810
101-447-000-719.000 Health Insurance	2,190	2,664	3,995	4,095	4,166	4,166
101-447-000-719.005 Health Ins.-MERS HSA	0	5	0	40	0	0
101-447-000-722.000 Pension-General	904	926	1,215	1,215	1,238	1,238
101-447-000-723.000 Pension-MERS DC	0	4		25	25	25
101-447-000-724.000 Unemployment	62	43	190	101	101	101
101-447-000-724.001 Workers Compensation	171	182	369	388	393	393
101-447-000-725.000 Other Fringe Benefits	162	136	405	300	410	410
	11,809	12,442	17,370	17,360	17,736	17,736
Material and Supplies:						
101-447-000-782.000 Materials	272	44	500	500	500	500
	272	44	500	500	500	500
Contractual and Other:						
101-447-000-818.000 Contractual Services	34,031	150,804	148,592	151,000	161,472	161,472
101-447-000-914.001 Insurance-Ded. Portion	2,500	0	0	0	0	0
101-447-000-943.000 Equipment Rental	2,648	5,569	6,987	7,000	8,000	8,000
101-447-000-959.000 Property Taxes	101	-20	621	640	659	659
101-447-000-966.000 PW Overhead	2,582	4,199	6,930	9,405	9,588	9,588
101-447-000-967.000 ENG Overhead	110	0	0	0	0	0
	41,972	160,552	163,130	168,045	179,719	179,719
Grounds Maintenance	54,053	173,038	181,000	185,905	197,955	197,955

WORK PROJECT DETAIL

Work Project Titles:							
447-201	Trash Container Pickup	12,992	10,773	21,000	21,000	20,000	20,000
447-205	Blackman Park	342	0	1,000	1,000	1,000	1,000
447-206	Maintenance of Islands	4,004	18,707	12,000	25,955	25,955	25,955
447-207	City Property Lawn Maint.	11,308	27,522	26,000	40,000	40,000	40,000
447-210	City Walks-Snow/Ice Control	4,516	16,036	16,000	17,000	16,000	16,000
447-212	DT Cleanup/Weed Control	193	0	5,000	5,000	5,000	5,000
447-217	Leaf Pickup/Drop Off Prog.	20,698	100,000	100,000	75,950	90,000	90,000
		54,053	173,038	181,000	185,905	197,955	197,955

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 448 Sidewalk Construction

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-448-000-706.000 Salaries and Wages	1,593	3,877	7,000	7,000	7,164	7,164
101-448-000-709.000 Overtime	0	607	0	0	0	0
101-448-000-715.000 Employers FICA	110	313	536	536	548	548
101-448-000-719.000 Health Insurance	637	1,891	2,502	2,575	2,636	2,636
101-448-000-719.005 Health Ins.-MERS HSA	0	11	0	60	0	0
101-448-000-722.000 Pension-General	195	532	859	859	879	879
101-448-000-723.000 Pension-MERS DC	0	6	0	40	67	67
101-448-000-724.000 Unemployment	0	0	127	50	101	101
101-448-000-724.001 Workers Compensation	38	102	181	200	198	198
101-448-000-725.000 Other Fringe Benefits	11	46	130	100	134	134
	2,584	7,385	11,335	11,420	11,727	11,727
Material and Supplies:						
101-448-000-782.000 Materials	1,559	4,720	9,365	8,000	9,000	9,000
	1,559	4,720	9,365	8,000	9,000	9,000
Contractual and Other:						
101-448-000-818.000 Contractual Services	0	0	0	0	0	0
101-448-000-914.001 Insurance Deductible	0	0	2,500	2,000	2,000	2,000
101-448-000-943.000 Equipment Rental	848	1,850	2,900	3,500	2,900	2,900
101-448-000-966.000 PW Overhead	796	2,904	4,900	6,650	6,806	6,806
101-448-000-967.000 ENG Overhead	0	0	0	0	0	0
	1,644	4,754	10,300	12,150	11,706	11,706
Sidewalk Construction	5,787	16,859	31,000	31,570	32,433	32,433

WORK PROJECT DETAIL

Work Project Titles:	Funding Sources			Total Costs
	Bill Out	PIF	City	
222C ROW Const.-Curbs, Ramps & City-Owned Replacmt.	-	-	7,433	7,433
224C Program Inspection & Maint. Planning	-	-	4,000	4,000
227 City Owned - Maint. & Repair	-	-	21,000	21,000
	-	-	32,433	32,433

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 450 Street Lighting

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-450-000-706.000 Salaries and Wages	6,446	7,279	8,964	8,300	11,909	11,909
101-450-000-707.000 Wages-Temporary	0	0	0	0	0	0
101-450-000-709.000 Overtime	138	531	0	300	0	0
101-450-000-715.000 Employers FICA	499	517	686	658	911	911
101-450-000-719.000 Health Insurance	546	2,024	1,319	3,765	2,773	2,773
101-450-000-722.000 Pension-General	805	863	1,100	1,055	1,461	1,461
101-450-000-723.000 Pension-MERS DC	0	0	0	12	0	0
101-450-000-724.000 Unemployment	7	17	31	1	1	1
101-450-000-724.001 Workers Compensation	157	170	106	300	139	139
101-450-000-725.000 Other Fringe Benefits	122	165	130	121	174	174
	8,720	11,566	12,336	14,512	17,368	17,368
Material And Supplies						
101-450-000-782.000 Materials	5,722	71,405	63,500	65,000	63,500	63,500
	5,722	71,405	63,500	65,000	63,500	63,500
Contractual and Other:						
101-450-000-818.000 Contractual Service	255	15,794	50,000	26,000	40,000	40,000
101-450-000-920.000 Utilities	363,953	314,978	348,000	336,000	345,000	345,000
101-450-000-943.000 Equipment Rental	1,458	1,693	3,500	3,500	3,500	3,500
101-450-000-966.000 PW Overhead	70	0	200	1,100	1,100	1,100
101-450-000-967.000 ENG Overhead	4,509	5,086	6,275	6,275	8,932	8,932
	370,245	337,551	407,975	372,875	398,532	398,532
Street Lighting	384,687	420,522	483,811	452,387	479,400	479,400

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 455 Weed Control

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-455-000-706.000 Salaries and Wages	15,258	16,714	19,500	19,500	19,500	19,500
101-455-000-707.000 Wages-Temporary	466	1,547	500	1,500	1,500	1,500
101-455-000-715.000 Employers FICA	1,049	1,276	1,530	1,607	1,607	1,607
101-455-000-719.000 Health Insurance	5,235	8,527	7,469	9,000	9,074	9,074
101-455-000-722.000 Pension-General	1,836	2,097	2,393	2,393	2,393	2,393
101-455-000-724.000 Unemployment	7	30	176	50	102	102
101-455-000-724.001 Workers Compensation	21	27	518	400	582	582
101-455-000-725.000 Other Fringe Benefits	420	500	421	650	423	423
	24,292	30,718	32,507	35,100	35,181	35,181
Material and Supplies:						
101-455-000-782.000 Materials	0	0	0	0	0	0
	0	0	0	0	0	0
Contractual and Other:						
101-455-000-818.000 Contractual Services	23,728	32,831	40,000	45,000	45,000	45,000
101-455-000-943.000 Equipment Rental	0	0	0	0	0	0
101-455-000-966.000 PW Overhead	0	0	0	0	0	0
	23,728	32,831	40,000	45,000	45,000	45,000
Weed Control	48,020	63,549	72,507	80,100	80,181	80,181

WORK PROJECT DETAIL

Work Project Titles:						
280 Private Property Mowing	48,020	63,549	72,507	80,100	80,181	80,181
	48,020	63,549	72,507	80,100	80,181	80,181

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 690 Forestry

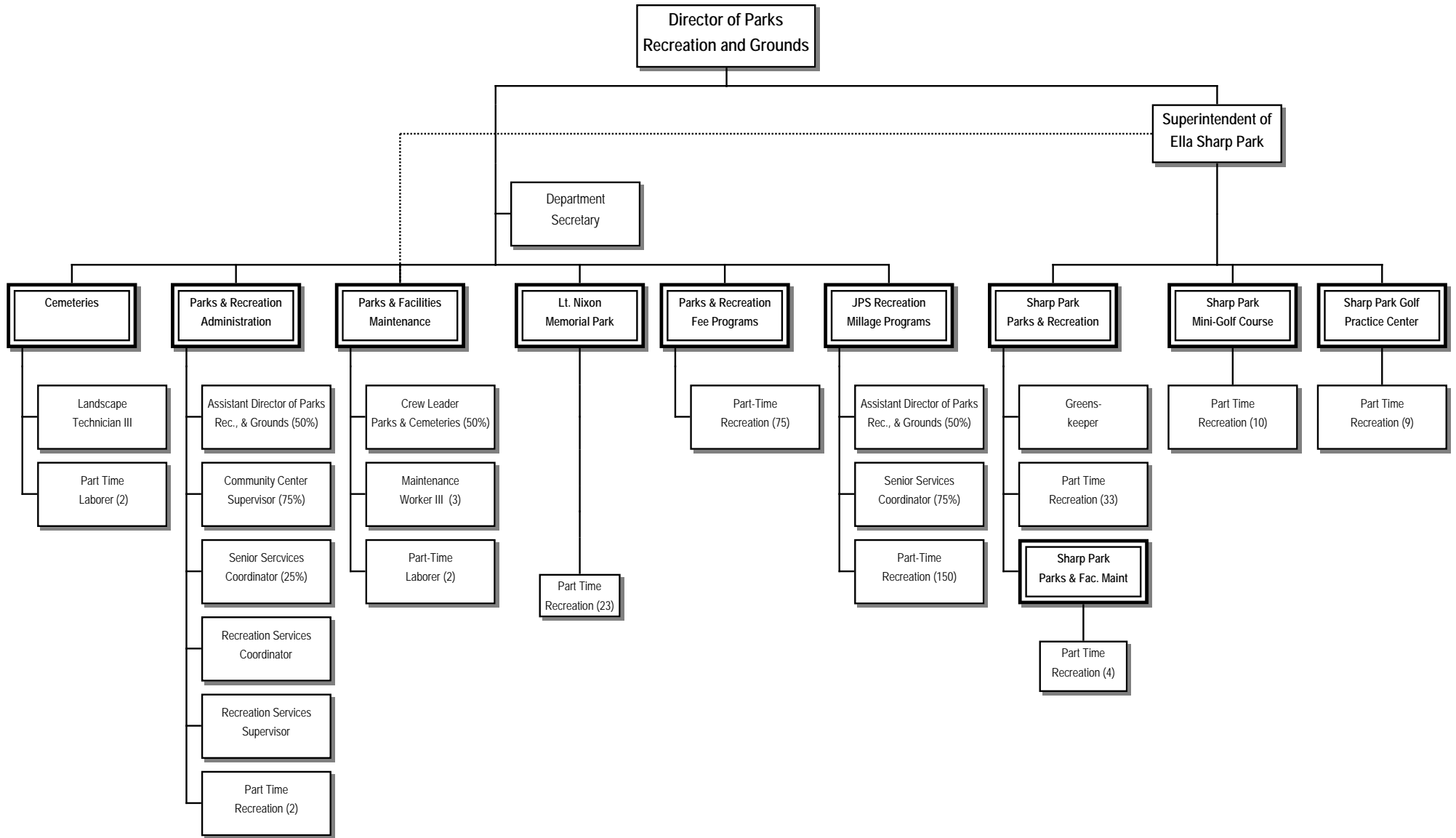
Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-690-000-702.000 Termination Pay	0	0	0	0	0	0
101-690-000-706.000 Salaries and Wages	85,764	113,121	99,840	125,000	101,686	101,686
101-690-000-707.000 Wages-Temporary	0	0	2,000	2,000	2,000	2,000
101-690-000-709.000 Overtime	3,088	2,697	10,480	10,480	10,714	10,714
101-690-000-715.000 Employers FICA	6,442	8,701	8,592	10,517	8,598	8,598
101-690-000-719.000 Health Insurance	16,720	21,867	18,190	18,190	15,230	15,230
101-690-000-719.005 Health Ins.-MERS HSA	0	428	200	600	0	0
101-690-000-722.000 Pension-General	10,988	14,157	13,536	16,623	13,792	13,792
101-690-000-723.000 Pension-MERS DC	0	142	100	300	0	0
101-690-000-724.000 Unemployment	295	688	366	366	12	12
101-690-000-724.001 Workers Compensation	2,127	2,815	2,648	2,648	2,698	2,698
101-690-000-725.000 Other Fringe Benefits	438	748	2,048	1,200	2,058	2,058
	125,862	165,364	158,000	187,924	156,788	156,788
Material and Supplies:						
101-690-000-740.000 Operating Supplies	1,536	1,992	2,000	2,000	2,000	2,000
101-690-000-756.000 Misc. (Safety) Supplies	270	300	990	990	990	990
101-690-000-758.000 Laundry	476	990	600	900	600	600
101-690-000-759.000 Small Tools	0	0	1,000	1,000	1,000	1,000
101-690-000-778.000 Equipment Maint. Supplies	0	0	4,000	4,000	4,000	4,000
101-690-000-782.000 Materials	1,260	310	5,000	5,000	5,000	5,000
	3,542	3,592	13,590	13,890	13,590	13,590
Contractual and Other:						
101-690-000-818.000 Contractual Services	55,329	47,634	60,000	70,000	70,000	70,000
101-690-000-853.000 Telephone	0	0	500	500	500	500
101-690-000-920.000 Utilities	0	0	5,874	5,874	5,874	5,874
101-690-000-943.000 Equipment Rental - MP	28,823	57,961	45,000	71,312	60,000	60,000
101-690-000-960.000 Education & Training	130	205	1,000	500	500	500
101-690-000-966.000 PW Overhead	10,733	26,732	15,000	40,000	35,000	35,000
	95,015	132,532	127,374	188,186	171,874	171,874
Capital Outlay:						
101-690-000-982.000 Machinery & Equipment	0	0	0	0	0	0
	0	0	0	0	0	0
Forestry	224,419	301,488	298,964	390,000	342,252	342,252



City of Jackson
Fiscal Year 2017/18 Adopted Budget
General Fund
Parks, Recreation & Grounds Summary

Activity #	Activity Name	Proposed Budget
101-276	Cemeteries	\$ 256,340
101-692	Parks, Recreation & Grounds Admin.	576,361
101-697	Parks & Facilities Maintenance	525,087
101-698	Lt. Nixon Memorial Park	<u>94,483</u>
General Fund Total - Parks, Recreation & Grounds		<u><u>\$ 1,452,271</u></u>

City of Jackson Parks, Recreation & Grounds Activity Personnel Chart



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks, Recreation & Grounds Administration</i>				
<i>Fund-Activity: 101-692</i>				
004	Recreation Services Supervisor	1		36,376
007	Recreation Services Coordinator	1		56,022
009	Senior Services Coordinator	1		63,639
011	Community Center Supervisor	1		72,379
014	Assistant Director-Parks, Rec. & Grnds.	1		87,166
018	Director of Parks, Recreation & Grounds	1		106,441
307	Department Secretary	1		55,096
PT	Part Time - Recreation		2	25,000
Activity Total		7	2	502,119
Less: Assistant Director 50% to Fund #297				-43,583
Community Center Supervisor 25% to # 101-172				-18,095
Senior Services Coordinator 75% to Fund #297				-47,729
Activity Total				392,712

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-692-000-702.000 Termination Pay	6,374	16,236	0	0	0	0
101-692-000-706.000 Salaries and Wages	392,182	372,886	357,745	358,687	367,712	367,712
101-692-000-707.000 Wages-Temporary	60,021	23,084	30,000	25,000	25,000	25,000
101-692-000-709.000 Overtime	631	482	500	500	500	500
101-692-000-715.000 Employers FICA	33,024	33,232	29,700	29,354	30,046	30,046
101-692-000-719.000 Health Insurance	64,238	59,668	52,078	52,336	56,276	56,276
101-692-000-719.005 Health Ins.-MERS HSA	1,750	2,805	0	3,500	3,500	3,500
101-692-000-722.000 Pension-General	47,951	44,021	44,456	44,456	45,121	45,121
101-692-000-722.001 Retirement-Contractual	907	1,018	1,000	1,200	1,200	1,200
101-692-000-723.000 Pension - MERS DC	1,436	1,618	2,619	2,100	2,100	2,100
101-692-000-724.000 Unemployment	2,306	1,993	1,006	250	50	50
101-692-000-724.001 Workers Compensation	9,289	8,917	8,226	8,824	8,725	8,725
101-692-000-725.000 Other Fringe Benefits	6,153	5,458	6,270	6,060	4,531	4,531
	626,262	571,418	533,600	532,267	544,761	544,761
Material and Supplies:						
101-692-000-726.000 Office Supplies	3,312	3,837	3,000	2,000	2,000	2,000
101-692-000-745.000 Program Supplies	3,499	1,679	3,000	500	500	500
101-692-000-745.001 Prog. Supp.- CD (King Ctr.)	40,000	0	0	0	0	0
101-692-000-745.017 Program Supplies-Comcast	137	0	0	10,000	14,000	14,000
	46,948	5,516	6,000	12,500	16,500	16,500
Contractual and Other:						
101-692-000-818.000 Contractual Services	5,047	855	3,000	2,500	2,500	2,500
101-692-000-853.000 Telephone	4,949	5,838	3,000	5,000	5,000	5,000
101-692-000-919.002 Residency Allowance	0	3,150	3,600	5,400	5,400	5,400
101-692-000-933.000 Equipment Maintenance	1,838	1,707	1,000	1,500	1,500	1,500
101-692-000-934.000 Office Equipment Maintenance	91	37	0	200	200	200
101-692-000-960.000 Education & Training	162	600	500	500	500	500
	12,087	12,187	11,100	15,100	15,100	15,100
Parks, Recreation & Grounds Admin.	685,297	589,121	550,700	559,867	576,361	576,361

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks & Facilities Maintenance</i>				
<i>Fund-Activity: 101-697</i>				
306	Maintenance Worker III	3		142,372
307	Crew Leader-Parks & Cemeteries	1		56,550
PT	Part Time - Laborer		2	34,678
		<u>4</u>	<u>2</u>	<u>233,600</u>
Add:	Superintendent of Ella Sharp Park (1/3) From 208-691			28,944
Less:	Crew Leader-Parks & Cemeteries (50%)			<u>-28,275</u>
	Activity Total			<u><u>234,269</u></u>

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 697 Parks And Facilities Maintenance

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-697-000-702.000 Termination Pay	0	0	0	0	0	0
101-697-000-706.000 Salaries and Wages	175,643	184,527	202,730	195,000	199,591	199,591
101-697-000-707.000 Wages-Temporary	22,745	28,921	22,000	35,000	34,678	34,678
101-697-000-709.000 Overtime	11,695	11,795	10,000	15,000	12,000	12,000
101-697-000-715.000 Employers FICA	14,952	17,552	17,957	14,884	18,840	18,840
101-697-000-719.000 Health Insurance	40,342	34,680	41,136	24,117	46,933	46,933
101-697-000-722.000 Pension-General	22,668	23,066	26,013	20,194	25,961	25,961
101-697-000-724.000 Unemployment	1,385	1,581	1,434	500	48	48
101-697-000-724.001 Workers Compensation	4,592	5,126	5,331	5,300	5,665	5,665
101-697-000-725.000 Other Fringe Benefits	3,335	2,851	3,385	3,844	1,876	1,876
	297,357	310,099	329,986	313,839	345,592	345,592
Material and Supplies:						
101-697-000-745.000 Program Supplies	2,139	2,270	1,000	500	1,000	1,000
101-697-000-751.000 Gasoline	6,699	4,247	8,000	6,000	6,000	6,000
101-697-000-758.000 Laundry	1,012	748	1,000	1,000	1,000	1,000
101-697-000-776.000 Custodial Supplies	12,268	5,133	5,000	5,000	5,000	5,000
101-697-000-778.000 Equipment Maint. Supplies	11,190	20,726	10,000	10,000	10,000	10,000
101-697-000-783.000 Seed And Sod	8,185	4,906	4,000	4,000	4,000	4,000
	41,493	38,030	29,000	26,500	27,000	27,000
Contractual and Other:						
101-697-000-818.000 Contractual Services	59,307	61,258	60,000	100,000	60,000	60,000
101-697-000-853.000 Telephone	175	175	200	200	200	200
101-697-000-920.000 Utilities	62,148	60,260	60,000	60,000	60,000	60,000
101-697-000-931.000 Building Maintenance	13,077	9,768	10,000	10,000	10,000	10,000
101-697-000-933.000 Equipment Maintenance	3,555	8,006	3,000	3,000	3,000	3,000
101-697-000-939.000 Vehicle Maintenance	7,867	1,003	2,500	3,000	3,000	3,000
101-697-000-944.661 Equipment Lease-Motor Po	12,342	12,344	12,345	12,380	12,380	12,380
101-697-000-947.000 Vehicle Rental/Lease	1,829	0	0	0	0	0
101-697-000-966.000 Public Works Overhead	200	0	0	0	0	0
	160,500	152,814	148,045	188,580	148,580	148,580
Capital Outlay:						
101-697-000-982.000 Machinery & Equipment	0	0	3,200	3,915	3,915	3,915
	0	0	3,200	3,915	3,915	3,915
Parks And Facilities Maintenance	499,350	500,943	510,231	532,834	525,087	525,087

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 698 Lt. Nixon Memorial Park

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-698-000-707.000 Wages-Temporary	25,317	23,466	35,000	35,000	35,000	35,000
101-698-000-715.000 Employers FICA	1,919	2,095	3,000	2,678	2,678	2,678
101-698-000-724.000 Unemployment	119	375	1,000	500	100	100
101-698-000-724.001 Workers Compensation	577	630	805	805	805	805
	<u>27,932</u>	<u>26,566</u>	<u>39,805</u>	<u>38,983</u>	<u>38,583</u>	<u>38,583</u>
Material and Supplies:						
101-698-000-743.000 Chemicals	5,356	5,930	5,000	5,000	5,000	5,000
101-698-000-745.000 Program Supplies	5,048	4,302	3,000	2,000	2,000	2,000
101-698-000-745.002 Program Supplies-Resale	0	2,078	1,000	3,000	3,000	3,000
101-698-000-776.000 Custodial Supplies	37	61	400	400	400	400
101-698-000-778.000 Equipment Maint. Supplies	157	30	1,000	1,000	1,000	1,000
	<u>10,598</u>	<u>12,401</u>	<u>10,400</u>	<u>11,400</u>	<u>11,400</u>	<u>11,400</u>
Contractual and Other:						
101-698-000-818.000 Contractual Services	2,272	4,751	2,000	2,000	2,000	2,000
101-698-000-853.000 Telephone	476	472	500	500	500	500
101-698-000-920.000 Utilities	29,003	31,311	28,000	28,000	28,000	28,000
101-698-000-931.000 Building Maintenance	1,429	5,182	3,000	4,000	4,000	4,000
101-698-000-933.000 Equipment Maintenance	-274	963	2,000	2,000	10,000	10,000
	<u>32,906</u>	<u>42,679</u>	<u>35,500</u>	<u>36,500</u>	<u>44,500</u>	<u>44,500</u>
Lt. Nixon Memorial Park	<u>71,436</u>	<u>81,646</u>	<u>85,705</u>	<u>86,883</u>	<u>94,483</u>	<u>94,483</u>

Personnel Schedule

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

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 728 Economic Development

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-728-000-706.000 Salaries and Wages	80,406	94,508	89,239	97,000	88,402	88,402
101-728-000-715.000 Employers FICA	6,328	7,733	6,834	8,600	6,765	6,765
101-728-000-719.000 Health Insurance	16,200	13,810	6,912	7,400	23,289	23,289
101-728-000-719.005 Health Ins.-MERS HSA	1,750	1,750	1,750	1,750	1,750	1,750
101-728-000-722.001 Retirement-Contractual	6,259	8,437	0	10,000	2,145	2,145
101-728-000-723.000 Pension-MERS DC	0	0	2,680	0	2,150	2,150
101-728-000-724.000 Unemployment	211	183	235	12	12	12
101-728-000-724.001 Workers Compensation	845	1,000	125	1,100	867	867
101-728-000-725.000 Other Fringe Benefits	371	434	1,205	1,205	1,394	1,394
	112,370	127,855	108,980	127,067	126,774	126,774
Material and Supplies:						
101-728-000-726.000 Office Supplies	142	1,329	1,000	1,500	1,000	1,000
	142	1,329	1,000	1,500	1,000	1,000
Contractual and Other:						
101-728-000-818.034 Start-Up-in-a-Day	0	20,800	10,000	10,000	0	0
101-728-000-818.049 Planning, Eng. & Design	28,443	24,659	160,000	215,000	175,000	175,000
101-728-000-853.000 Telephone	831	1,003	1,800	1,800	1,800	1,800
101-728-000-861.000 Auto Allowance	0	1,200	2,400	2,400	2,400	2,400
101-728-000-873.000 Travel	0	4,541	18,000	4,000	22,000	22,000
101-728-000-880.000 Community Promotion	4	603	5,000	8,000	10,000	10,000
101-728-000-900.000 Printing & Publishing	1,699	1,857	3,000	1,000	4,000	4,000
101-728-000-931.002 Bldg. Maint.-Hayes	0	0	0	8,000	4,000	4,000
101-728-000-958.000 Memberships and Dues	0	380	3,000	500	3,000	3,000
101-728-000-960.000 Education & Training	0	30	0	0	0	0
	30,977	55,073	203,200	250,700	222,200	222,200
Capital Outlay:						
101-728-000-973.000 Land Acquisition	0	332,105	0	173,800	310,000	310,000
	0	332,105	0	173,800	310,000	310,000
Economic Development	143,489	516,362	313,180	553,067	659,974	659,974

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Economic Development</i>				
<i>Fund-Activity: 101-728</i>				
010	Records Mgt. Supervisor (25%)			16,900
015	Economic Development Director	1		71,502
		1		88,402

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 803 Historical District

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
101-803-000-702.000 Termination Pay	0	2,102	0	0	0	0
101-803-000-706.000 Salaries and Wages	8,154	5,352	5,794	5,700	5,722	5,722
101-803-000-707.000 Wages-Temporary (Intern)	6,450	0	0	0	0	0
101-803-000-715.000 Employers FICA	1,107	568	443	400	442	442
101-803-000-719.000 Health Insurance	0	141	1,954	800	803	803
101-803-000-719.005 Health Ins.-MERS HSA	175	114	175	175	175	175
101-803-000-722.000 Pension-General	986	596	711	800	702	702
101-803-000-723.000 Pension-MERS DC	241	146	174	200	172	172
101-803-000-724.000 Unemployment	117	36	18	0	0	0
101-803-000-724.001 Workers Compensation	20	20	8	60	56	56
101-803-000-725.000 Other Fringe Benefits	84	13	106	100	105	105
	17,334	9,088	9,383	8,235	8,177	8,177
Material and Supplies:						
101-803-000-726.000 Office Supplies	30	2	100	100	100	100
	30	2	100	100	100	100
Contractual and Other:						
101-803-000-873.000 Travel	93	0	0	0	0	0
101-803-000-880.000 Community Promotion	0	50	1,000	1,000	1,000	1,000
101-803-000-958.000 Memberships & Dues	150	0	300	300	300	300
101-803-000-960.000 Education & Training	300	0	1,000	1,000	1,000	1,000
	543	50	2,300	2,300	2,300	2,300
Historical District	17,907	9,140	11,783	10,635	10,577	10,577

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>			
Planning/Zoning Code Enf. Inspector from Planning (10%)				5,722

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 999 Contributions to Other Funds

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual and Other:						
101-999-000-999.208 Cont.-Sharp Park Oper. Fd	140,000	148,000	125,000	160,000	125,000	125,000
101-999-000-999.249 Cont.-Building Inspection F	0	0	89,000	0	0	0
101-999-000-999.251 Cont.-Hsg Code Enf. Fd.	0	0	1,900	43,000	61,500	61,500
101-999-000-999.252 Cont.-Bldg. Demo. Fd.	1,300,000	525,000	525,000	770,000	250,000	250,000
101-999-000-999.285 Cont.-DDA Operating Fd.	0	20,000	40,000	40,000	40,000	40,000
101-999-000-999.401 Cont.-Capital Projects Func	29,784	30,881	31,500	31,500	32,000	32,000
101-999-000-999.585 Cont.-Auto Parking Fund	11,000	11,000	11,000	11,000	11,000	11,000
101-999-000-999.586 Cont.-Parking Assmt. Fund	10,500	10,500	10,500	10,500	10,500	10,500
101-999-000-999.589 Cont.-Storm Water Fund	120,846	0	0	0	0	0
	1,612,130	745,381	833,900	1,066,000	530,000	530,000
Contributions to Other Funds	1,612,130	745,381	833,900	1,066,000	530,000	530,000

Special Revenue Funds

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

(202) Major Street Fund

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

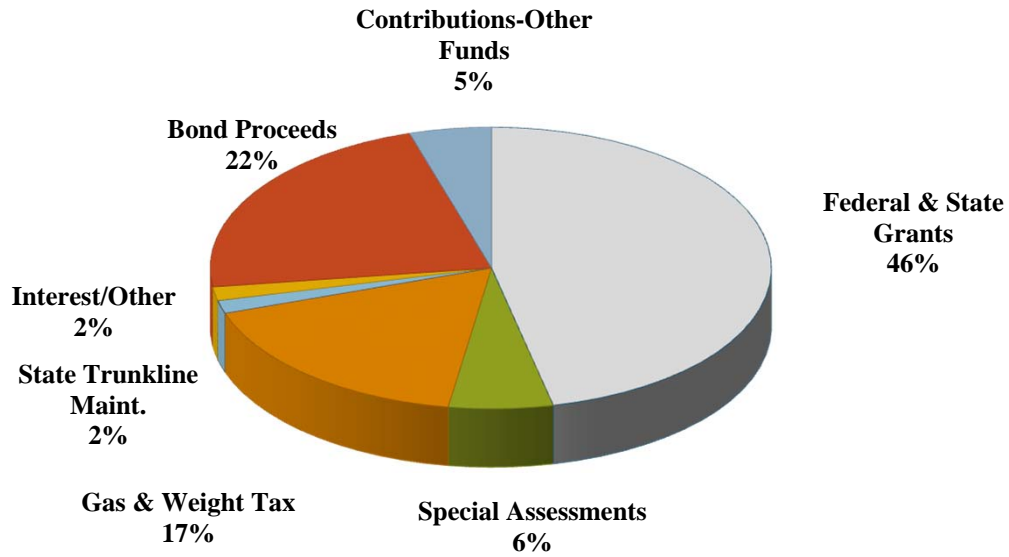
CHARACTER - This fund is to be used:

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

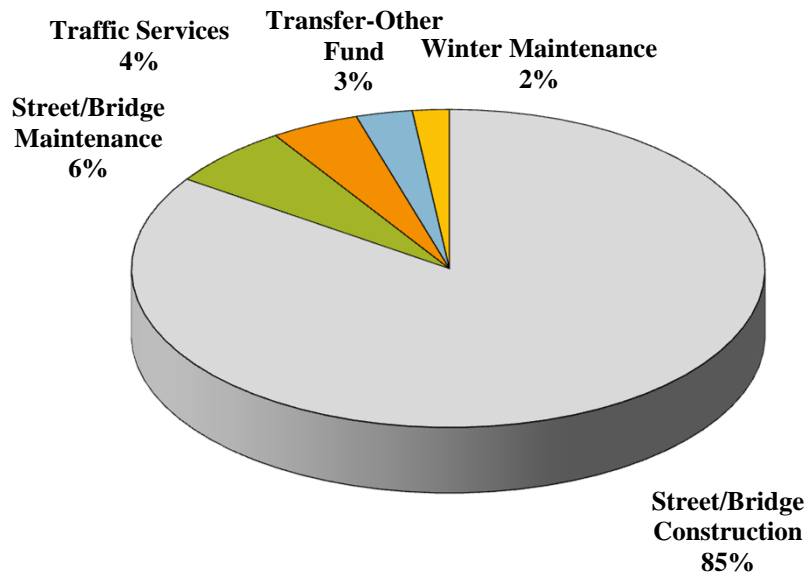
AUTHORITY - The Major Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Major Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Major Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues:						
Federal & State Grants	1,953,321	3,439,940	12,579,770	9,808,082	6,174,604	6,174,604
State Gas & Weight Tax	1,968,576	2,074,506	2,150,000	2,150,000	2,300,000	2,300,000
State Public Acts - Other	225,017	405,531	101,385	0	0	0
State Trunkline Maintenance	211,287	161,880	197,100	197,100	197,100	197,100
Interest	4,585	2,650	2,000	5,494	5,000	5,000
Miscellaneous	331,130	200,522	421,262	597,018	204,976	204,976
Contributions From Other Funds	967,696	380,596	3,836,254	4,308,477	4,402,093	4,402,093
	5,661,612	6,665,625	19,287,771	17,066,171	13,283,773	13,283,773
Expenditures:						
Street & Bridge Construction	2,202,166	1,213,579	2,461,859	3,272,396	1,851,067	1,851,067
Street & Bridge Maintenance	334,480	411,225	582,990	629,406	669,262	669,262
Traffic Services	497,914	465,524	650,000	559,891	620,121	620,121
Winter Maintenance	176,891	168,384	275,687	213,061	258,547	258,547
Transfers To Other Funds	810,683	475,000	250,000	250,000	396,042	396,042
Trunkline Maintenance	194,220	151,875	197,100	197,100	197,100	197,100
State Highway Construction	977,085	4,027,771	14,664,554	12,206,105	9,824,782	9,824,782
	5,193,439	6,913,358	19,082,190	17,327,959	13,816,921	13,816,921
Revenues Over (Under)						
Expenditures	468,173	(247,733)	205,581	(261,788)	(533,148)	(533,148)
Fund Balance - Beginning of Year	1,271,585	1,739,758	1,492,025	1,492,025	1,230,237	1,230,237
Fund Balance - End of Year	1,739,758	1,492,025	1,697,606	1,230,237	697,089	697,089

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 202 Major Street Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
202-000-000-470.000 Telecom Fee	99,917	134,834	99,917	134,834	134,834	134,834
202-000-000-501.000 Federal And State Grant	702,321	3,439,940	12,118,520	9,193,082	6,174,604	6,174,604
202-000-000-539.000 State Grant (Intercity Trail)	0	0	461,250	615,000	0	0
202-000-000-539.451 State Grant - Brown St.	1,251,000	0	0	0	0	0
202-000-000-569.000 Act 51 Gas & Weight Tax	1,968,576	2,074,506	2,150,000	2,150,000	2,300,000	2,300,000
202-000-000-569.084 Act 84 - Streets & Bridges	0	405,531	101,385	0	0	0
202-000-000-569.252 Act 252 - Streets & Bridges	225,017	0	0	0	0	0
202-000-000-582.005 Contrib. R2 Asset Mgt.	15,175	19,942	18,722	19,942	19,942	19,942
202-000-000-664.000 Interest	4,585	2,650	2,000	5,494	5,000	5,000
202-000-000-686.498 Trunkline Maintenance	211,287	161,880	197,100	197,100	197,100	197,100
202-000-000-698.451 Miscellaneous	202,500	33,036	37,623	177,042	35,000	35,000
202-000-000-675.006 Donations-Weatherwax	0	0	250,000	250,000	0	0
202-000-000-698.463 Miscellaneous	100	137	0	200	200	200
202-000-000-698.474 Miscellaneous	13,438	12,573	15,000	15,000	15,000	15,000
202-000-000-699.245 Cont.-Public Imp. Fund	595,307	0	298,100	0	228,823	228,823
202-000-000-699.286 Cont.-CDBG Fund	0	39,600	108,113	419,909	396,891	396,891
202-000-000-699.425 Cont.-2017 MTF Bond Cont.	0	0	2,500,000	3,086,008	2,980,969	2,980,969
202-000-000-699.895 Cont.-Special Assessmt. Fd.	372,389	340,996	930,041	802,560	795,410	795,410
Total Revenues	5,661,612	6,665,625	19,287,771	17,066,171	13,283,773	13,283,773

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 451 Street & Bridge Construction

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
202-451-000-706.000 Salaries and Wages	74,442	81,785	118,831	202,289	135,918	135,918
202-451-000-707.000 Wages-Temporary	1,978	280	3,200	0	12,960	12,960
202-451-000-709.000 Overtime	2,755	2,163	7,503	1,000	5,856	5,856
202-451-000-715.000 Employers FICA	6,154	5,736	9,909	15,552	11,837	11,837
202-451-000-719.000 Health Insurance	9,261	15,114	17,485	43,289	31,650	31,650
202-451-000-722.000 Pension-General	9,925	9,363	15,501	24,944	17,396	17,396
202-451-000-724.000 Unemployment Comp.	183	123	405	320	16	16
202-451-000-724.001 Workers Compensation	857	770	1,408	1,996	1,583	1,583
202-451-000-725.000 Other Fringe Benefits	1,353	1,755	1,722	5,960	1,983	1,983
	106,908	117,089	175,964	295,350	219,199	219,199
Material and Supplies:						
202-451-000-782.000 Materials	1,167	4,844	10,000	7,500	10,000	10,000
	1,167	4,844	10,000	7,500	10,000	10,000
Contractual and Other:						
202-451-000-818.000 Contractual Services	1,985,617	1,030,754	2,181,461	2,824,244	1,511,537	1,511,537
202-451-000-914.001 Insurance Deductible	0	0	5,000	0	0	0
202-451-000-943.000 Equipment Rental - MP	4,834	5,127	0	2,000	3,000	3,000
202-451-000-959.000 Property Taxes	44,790	0	0	0	0	0
202-451-000-962.000 Uncollectible Accounts	3,162	4,820	0	0	0	0
202-451-000-966.000 PW Overhead	812	721	1,000	1,000	1,000	1,000
202-451-000-967.000 ENG Overhead	54,876	50,224	88,434	142,302	106,331	106,331
	2,094,091	1,091,646	2,275,895	2,969,546	1,621,868	1,621,868
Street Construction	2,202,166	1,213,579	2,461,859	3,272,396	1,851,067	1,851,067

<u>WORK PROJECT DETAIL</u>						
<u>Work Project Titles:</u>	Special Assessment	Fund Balance	PIF	CDBG/ Other	Bonds	Total FY Cost
Major Bridge Inspection & Engr	-	16,000	-	-	-	16,000
Major St Const. - Misc	-	35,400	-	18,000	-	53,400
Major Street Planning & Permits	-	150,335	-	-	-	150,335
Major Street GIS	-	10,000	-	-	-	10,000
Mechanic: Washington to Pearl	-	9,000	-	-	-	9,000
Francis: Washington to Glick	-	8,000	-	-	-	8,000
Kibby: City Limits to West Avenue	97,312	-	150,502	-	-	247,814
Fourth: Horton to Audubon (Eng)	-	117,240	-	-	-	117,240
Non-Motorized Path, PAKA Trail (Sharp Park Connector)	-	3,000	-	-	-	3,000
Non-Motorized Path, MLK Eq Trail Extension (S Cooper)	-	6,200	-	-	-	6,200
I-94BL (Michigan): Brown to Steward (MDOT)	-	-	42,181	-	-	42,181
I-94BL (Washington & Glick): 2-way Conversion (MDOT)	-	-	-	-	17,824	17,824
I-94BL (Glick): RR 2-way Conversion (AMTRAK RR)	-	-	-	-	6,308	6,308
Blackstone: Michigan to Glick (Streetscape Lighting)	-	-	-	-	103,864	103,864
Curb Ramp Mapping & GIS	-	10,000	-	-	-	10,000
First, Franklin to Washington (Enhancement & Resurface)	101,700	18,987	14,442	358,491	-	493,620
Glick: Blackstone to Jackson (Parallel Prkg & Streetscape Light	-	-	-	-	124,167	124,167
High St Bridge (east) Guardrail Replacement	-	27,624	-	-	-	27,624
Major Street CPM Program	-	273,600	-	-	-	273,600
Michigan Avenue: First to Blackstone	-	-	-	-	37,290	37,290
Steward: Wildwood to VanBuren	-	-	-	20,400	-	20,400
Trail St Bridge Rip-Rap	-	73,200	-	-	-	73,200
	199,012	758,586	207,125	396,891	289,453	1,851,067

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
202-463-000-706.000 Salaries and Wages	66,950	68,346	100,000	89,000	96,927	96,927
202-463-000-707.000 Wages-Temporary	0	0	2,000	0	0	0
202-463-000-709.000 Overtime	13,709	6,592	20,000	15,000	12,000	12,000
202-463-000-715.000 Employers FICA	5,922	5,101	9,333	7,956	8,333	8,333
202-463-000-719.000 Health Insurance	24,696	19,456	35,740	32,743	35,659	35,659
202-463-000-719.005 Health Ins. - MERS HSA	0	264	200	195	195	195
202-463-000-722.000 Pension-General	10,107	8,386	14,724	12,761	13,365	13,365
202-463-000-723.000 Pension - MERS DC	2	106	39	120	90	90
202-463-000-724.000 Unemployment Comp.	203	127	464	100	11	11
202-463-000-724.001 Workers Compensation	1,840	1,589	3,160	2,800	3,017	3,017
202-463-000-725.000 Other Fringe Benefits	1,131	976	2,150	1,200	2,094	2,094
	124,560	110,943	187,810	161,875	171,691	171,691
Material and Supplies:						
202-463-000-782.000 Materials	83,444	119,790	96,180	96,180	96,180	96,180
	83,444	119,790	96,180	96,180	96,180	96,180
Contractual and Other:						
202-463-000-818.000 Contractual Services	1,525	36,506	105,000	166,255	194,262	194,262
202-463-000-873.000 Travel	425	0	0	0	0	0
202-463-000-914.001 Insurance-Deductible	0	0	10,000	5,000	5,000	5,000
202-463-000-943.000 Equipment Rental - MP	91,084	108,564	100,000	101,296	100,000	100,000
202-463-000-960.000 Education & Training	130	0	0	0	0	0
202-463-000-966.000 PW Overhead	33,312	35,422	84,000	98,800	102,129	102,129
202-463-000-967.000 ENG Overhead	0	0	0	0	0	0
	126,476	180,492	299,000	371,351	401,391	401,391
Street Maintenance	334,480	411,225	582,990	629,406	669,262	669,262

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:						
Street Cleaning	94,621	200,669	190,000	223,754	254,262	254,262
Maintenance C&G Street	223,547	170,478	333,000	324,674	329,000	329,000
Catch Basin Maintenance	15,980	40,078	28,000	49,978	55,000	55,000
Maint. No C&G Streets	332	0	31,990	31,000	31,000	31,000
	334,480	411,225	582,990	629,406	669,262	669,262

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Work Project Detail

Fund 202 Major Street Fund

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

Dept.	Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
<u>Street Cleaning:</u>							
700	Machine Sweeping	25,568	46,339	35,000	68,754	99,262	99,262
701	Haul Sweepings	21,966	33,533	25,000	20,000	20,000	20,000
702	Hand Cleaning	25,665	26,055	30,000	35,000	35,000	35,000
703	Leaf Pickup/Dropoff	21,422	94,742	100,000	100,000	100,000	100,000
		<u>94,621</u>	<u>200,669</u>	<u>190,000</u>	<u>223,754</u>	<u>254,262</u>	<u>254,262</u>
<u>Maintenance C&G Street:</u>							
705	Asphalt Patching	214,548	137,616	250,000	250,000	250,000	250,000
706	Concrete Patching	-	-	3,000	-	3,000	3,000
707	Curb & Gutter Repair	890	2,716	40,000	25,000	25,000	25,000
708	Crackfill	-	-	5,000	5,000	5,000	5,000
709	Parkway Maintenance	8,109	23,150	35,000	44,674	46,000	46,000
710	Birdbath Corrections	-	6,996	-	-	-	-
711	Chipseal	-	-	-	-	-	-
		<u>223,547</u>	<u>170,478</u>	<u>333,000</u>	<u>324,674</u>	<u>329,000</u>	<u>329,000</u>
<u>Catch Basin Maintenance:</u>							
712	Catch Basin Work	13,382	24,763	16,000	30,264	35,000	35,000
713	Clean Catch Basins	2,598	15,315	12,000	19,714	20,000	20,000
		<u>15,980</u>	<u>40,078</u>	<u>28,000</u>	<u>49,978</u>	<u>55,000</u>	<u>55,000</u>
<u>Maintenance No C&G Streets:</u>							
714	Asphalt Patching	-	-	3,000	3,000	3,000	3,000
715	Crackfill	-	-	-	-	-	-
717	Shoulder & Gutter Repair	-	-	1,990	1,000	1,000	1,000
718	Chipseal	-	-	-	-	-	-
720	Non Motorized Maintenance	-	-	5,000	5,000	5,000	5,000
722	Bridge Maintenance	202	-	10,000	10,000	10,000	10,000
725	Bike Lane Sweeping	-	-	2,000	2,000	2,000	2,000
727	Insurance deductible	-	-	10,000	10,000	10,000	10,000
751	Storm Water Utility	130	-	-	-	-	-
		<u>332</u>	<u>-</u>	<u>31,990</u>	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>
		<u>334,480</u>	<u>411,225</u>	<u>582,990</u>	<u>629,406</u>	<u>669,262</u>	<u>669,262</u>

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services						
202-474-000-706.000 Salaries and Wages	137,220	135,793	166,497	116,388	166,497	166,497
202-474-000-707.000 Wages-Temporary	4,009	7,264	9,600	9,600	9,600	9,600
202-474-000-709.000 Overtime	7,229	7,642	14,946	14,946	14,946	14,946
202-474-000-715.000 Employers FICA	11,927	11,606	14,615	14,615	14,615	14,615
202-474-000-719.000 Health Insurance	15,049	27,937	24,498	24,498	24,498	24,498
202-474-000-722.000 Pension-General	18,944	17,983	22,263	16,115	22,263	22,263
202-474-000-724.000 Unemployment Comp.	701	594	568	568	568	568
202-474-000-724.001 Workers Compensation	2,987	2,826	1,973	1,973	1,973	1,973
202-474-000-725.000 Other Fringe Benefits	2,204	3,175	2,413	2,413	2,413	2,413
	200,270	214,820	257,373	201,116	257,373	257,373
Material and Supplies:						
202-474-000-759.000 Small Tools	561	544	2,000	2,000	2,000	2,000
202-474-000-782.000 Materials	34,399	33,853	30,000	30,000	30,000	30,000
	34,960	34,397	32,000	32,000	32,000	32,000
Contractual and Other:						
202-474-000-818.000 Contractual Services	58,880	6,638	58,815	24,963	28,936	28,936
202-474-000-920.000 Utilities	70,849	66,465	73,086	73,086	73,086	73,086
202-474-000-933.000 Equipment Maintenance	2,849	17,008	62,454	62,454	62,454	62,454
202-474-000-943.000 Equipment Rental - MP	26,602	21,473	44,661	44,661	44,661	44,661
202-474-000-962.000 Uncollectible Accounts	77	0	0	0	0	0
202-474-000-966.000 PW Overhead	11,906	10,543	13,501	13,501	13,501	13,501
202-474-000-967.000 ENG Overhead	91,521	94,180	108,110	108,110	108,110	108,110
	262,684	216,307	360,627	326,775	330,748	330,748
Traffic Services	497,914	465,524	650,000	559,891	620,121	620,121

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
<u>WORK PROJECT DETAIL</u>						
Work Project Titles:						
780 Tr. Eng. Office-Mjr 1/2	88,432	103,378	130,000	130,000	130,000	130,000
781 Traffic Signals-City	199,727	229,978	235,000	178,791	205,121	205,121
781B Traffic Signals-Brooklyn	147	417	700	700	700	700
781C Traffic Signals-Concord	308	38	500	500	500	500
781G Traffic Signals-Grass Lake	122	567	1,000	1,000	1,000	1,000
781J Traffic Signals- Jackson County	9,469	5,092	13,000	11,000	13,000	13,000
781S State Signals-State (City Share)	62,076	30,588	75,000	45,000	75,000	75,000
781T Tree Trimming	0	0	300	0	300	300
782 Traffic Signs	60,984	52,890	81,600	80,000	81,600	81,600
783 Pavement Marking	51,499	0	70,000	70,000	70,000	70,000
784 Railroad Signals	6,001	6,001	8,400	8,400	8,400	8,400
785 Emergency Equipment	0	0	2,000	2,000	2,000	2,000
788 Traffic Records & Studies	6,960	11,642	10,500	10,500	10,500	10,500
788A-G JACTS Traffic Counts, Etc.	2,014	1,626	10,000	10,000	10,000	10,000
792 Storm Water Utilities	0	522	0	0	0	0
794 Street Light Inventory	10,175	22,785	12,000	12,000	12,000	12,000
	497,914	465,524	650,000	559,891	620,121	620,121

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 478 Winter Maintenance

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
202-478-000-706.000 Salaries and Wages	26,036	16,130	30,000	24,000	29,500	29,500
202-478-000-709.000 Overtime	11,707	13,408	24,000	14,000	15,000	15,000
202-478-000-715.000 Employers FICA	2,720	2,138	4,131	2,907	3,404	3,404
202-478-000-719.000 Health Insurance	10,351	7,982	10,722	8,830	10,853	10,853
202-478-000-719.005 Health Ins. - MERS HSA	0	127	100	100	100	100
202-478-000-722.000 Pension-General	4,612	3,506	6,626	4,663	5,460	5,460
202-478-000-723.000 Pension - MERS DC	0	71	40	68	62	62
202-478-000-724.000 Unemployment Comp.	701	270	221	100	20	20
202-478-000-724.001 Workers Compensation	772	571	1,399	1,053	1,233	1,233
202-478-000-725.000 Other Fringe Benefits	455	371	648	320	640	640
	57,354	44,574	77,887	56,041	66,272	66,272
Material and Supplies:						
202-478-000-782.000 Materials	44,540	62,770	80,000	65,000	75,000	75,000
	44,540	62,770	80,000	65,000	75,000	75,000
Contractual and Other:						
202-478-000-818.000 Contractual Services	0	0	5,000	0	5,000	5,000
202-478-000-943.000 Equipment Rental - MP	61,834	48,818	75,000	62,000	70,000	70,000
202-478-000-966.000 PW Overhead	13,163	12,222	37,800	30,020	42,275	42,275
	74,997	61,040	117,800	92,020	117,275	117,275
Winter Maintenance	176,891	168,384	275,687	213,061	258,547	258,547

<u>WORK PROJECT DETAIL</u>						
Work Project Titles:						
790	Snowplowing	26,460	16,148	65,000	40,000	48,000
791	Hauling Snow	44,152	28,565	45,000	35,000	45,000
792	Salting	106,279	123,671	165,687	138,061	165,547
795	Winter Storm Cleanup	0	0	0	0	0
		176,891	168,384	275,687	213,061	258,547

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 484 Transfers To Other Funds

Account Description	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Budget	Projected	Proposed	Adopted
Contractual and Other:						
202-484-000-999.203 Cont.-Local Street Fund	475,000	475,000	250,000	250,000	200,000	200,000
202-484-000-999.589 Cont.-Storm Water Utility Fd	335,683	0	0	0	0	0
202-484-000-999.325 Cont.-2017 MTF Bond Fund	0	0	0	0	196,042	196,042
	810,683	475,000	250,000	250,000	396,042	396,042
*Transfers To Other Funds	810,683	475,000	250,000	250,000	396,042	396,042

Fund 202 Major Street Fund
Dept 498 Trunkline Maintenance

Account Description	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Budget	Projected	Proposed	Adopted
Personal Services:						
202-498-000-706.000 Salaries and Wages	21,120	18,158	35,000	33,000	33,714	33,714
202-498-000-709.000 Overtime	4,568	2,931	10,000	10,000	9,500	9,500
202-498-000-715.000 Employers FICA	1,106	954	3,443	3,290	3,306	3,306
202-498-000-719.000 Health Insurance	4,742	3,647	12,509	12,141	12,403	12,403
202-498-000-719.001 Health Ins. - MERS HSA	0	42	0	50	0	0
202-498-000-722.000 Pension-General	1,909	1,572	5,522	5,276	5,302	5,302
202-498-000-723.000 Pension - MERS DC	0	21	6	44	28	28
202-498-000-724.000 Unemployment Comp.	176	42	171	45	4	4
202-498-000-724.001 Workers Compensation	331	290	1,166	1,191	1,197	1,197
202-498-000-725.000 Other Fringe Benefits	276	239	753	300	728	728
	34,228	27,896	68,570	65,337	66,182	66,182
Material and Supplies:						
202-498-000-782.000 Materials	36,772	46,669	49,719	50,000	50,000	50,000
	36,772	46,669	49,719	50,000	50,000	50,000
Contractual and Other:						
202-498-000-818.000 Contractual Services	84,772	43,910	0	0	0	0
202-498-000-943.000 Equipment Rental	31,874	25,895	47,311	40,913	39,865	39,865
202-498-000-966.000 PW Overhead	6,574	7,505	31,500	40,850	41,053	41,053
	123,220	77,310	78,811	81,763	80,918	80,918
Trunkline Maintenance	194,220	151,875	197,100	197,100	197,100	197,100

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 505 State Highway Construction

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual and Other:						
202-505-000-950.000 State Highway Const.-City	274,764	587,831	2,546,034	3,013,023	3,650,178	3,650,178
202-505-000-950.001 State Highway Const.-Fed/St.	702,321	3,439,940	12,118,520	9,193,082	6,174,604	6,174,604
	<u>977,085</u>	<u>4,027,771</u>	<u>14,664,554</u>	<u>12,206,105</u>	<u>9,824,782</u>	<u>9,824,782</u>
State Highway Construction	<u>977,085</u>	<u>4,027,771</u>	<u>14,664,554</u>	<u>12,206,105</u>	<u>9,824,782</u>	<u>9,824,782</u>

Work Project Titles:	Fed./State	Special Assessment	Fund Balance	PIF	Bonds	Total
Fourth: Horton to Audubon	390,800	-	97,700	-	-	488,500
Past MDOT Projects	-	-	11,000	-	-	11,000
I-94BL (Michigan): Brown to Steward (MDOT)	4,640,917	500,349	(263,416)	-	-	4,877,850
I-94BL (Washington & Glick): 2-way Conv. (MDOT)	213,887	-	-	21,698	1,760,693	1,996,278
I-94BL (Glick): RR 2-way Conversion (AMTRAK RR)	-	-	-	-	630,823	630,823
Cooper St/I-94 Roundabout Interchange -Wall/Landscaping	-	-	-	-	300,000	300,000
Kibby: City Limits to West Avenue	929,000	96,049	495,282	-	-	1,520,331
	<u>6,174,604</u>	<u>596,398</u>	<u>340,566</u>	<u>21,698</u>	<u>2,691,516</u>	<u>9,824,782</u>

(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.

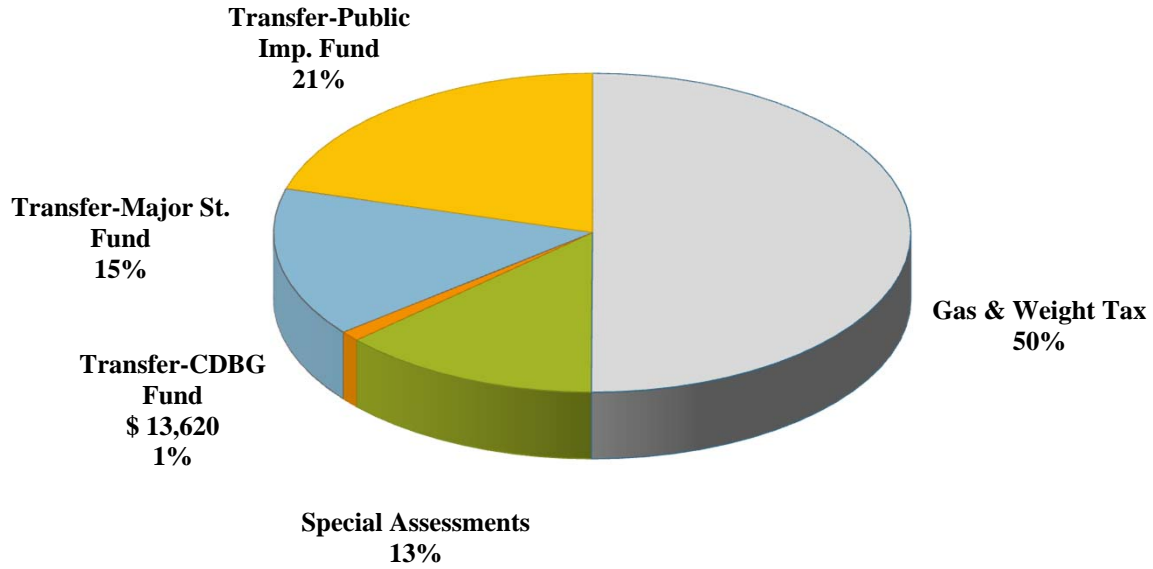
CHARACTER - This Fund is to be used:

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.

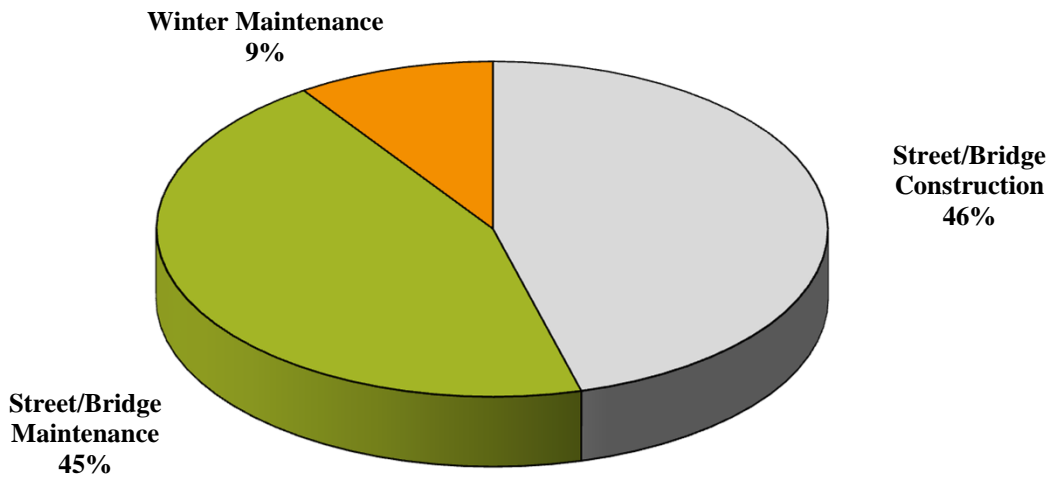
AUTHORIZATION- The Local Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

**City of Jackson
Fiscal Year 2017/18 Adopted Budget
Local Street Fund**

Revenues



Expenses



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Local Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues:						
State Gas & Weight Tax	598,049	630,297	610,000	640,000	660,000	660,000
Miscellaneous	16,191	725	1,300	300	300	300
Contributions From Other Funds	579,349	1,922,734	1,249,562	1,200,958	658,418	658,418
	1,193,589	2,553,756	1,860,862	1,841,258	1,318,718	1,318,718
Expenditures:						
Street & Bridge Construction	110,126	2,389,105	1,052,512	1,438,833	683,051	683,051
Street & Bridge Maintenance	440,850	366,080	505,112	596,075	666,991	666,991
Traffic Services	298	485	2,000	2,000	2,500	2,500
Winter Maintenance	59,924	69,604	137,883	114,000	142,000	142,000
Transfers To Other Funds	214,837	0	0	0	0	0
	826,035	2,825,274	1,697,507	2,150,908	1,494,542	1,494,542
Revenues Over (Under)						
Expenditures	367,554	(271,518)	163,355	(309,650)	(175,824)	(175,824)
Fund Balance - Beginning of Year	567,710	935,264	663,746	663,746	354,096	354,096
Fund Balance - End of Year	935,264	663,746	827,101	354,096	178,272	178,272

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 203 Local Street Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
203-000-000-569.000 Act 51 Gas & Weight Tax	598,049	630,297	610,000	640,000	660,000	660,000
203-000-000-664.000 Interest	1,691	725	800	300	300	300
203-000-000-698.451 Miscellaneous (Hayes Alley-	14,500	0	0	0	0	0
203-000-000-698.474 Miscellaneous	0	0	500	0	0	0
203-000-000-699.202 Cont.-Major Street Fund	475,000	475,000	250,000	250,000	200,000	200,000
203-000-000-699.245 Cont.-Public Improvemt. Fd.	19,560	957,133	451,900	500,000	271,177	271,177
203-000-000-699.286 Cont.-CDBG Fund	84,789	490,601	244,500	198,110	13,620	13,620
203-000-000-699.895 Cont.-Special Assessmt. Fd.	0	0	303,162	252,848	173,621	173,621
Total Revenues	1,193,589	2,553,756	1,860,862	1,841,258	1,318,718	1,318,718

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 451 Street & Bridge Construction

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services :						
203-451-000-706.000 Salaries and Wages	4,348	18,796	19,751	25,871	11,602	11,602
203-451-000-707.000 Wages -Temporary	0	40	0	0	0	0
203-451-000-709.000 Overtime	18	647	0	80	0	0
203-451-000-715.000 Employers FICA	307	1,366	1,511	1,985	888	888
203-451-000-719.000 Health Insurance	455	5,083	2,906	8,544	2,702	2,702
203-451-000-719.005 Health Ins. - MERS HSA	0	2	0	0	0	0
203-451-000-722.000 Pension-General	510	2,288	2,423	3,310	1,424	1,424
203-451-000-723.000 Pension - MERS DC	0	1		0	0	0
203-451-000-724.000 Unemployment Comp.	0	32	67	3	1	1
203-451-000-724.001 Workers Compensation	49	241	234	301	135	135
203-451-000-725.000 Other Fringe Benefits	66	517	286	378	169	169
	5,753	29,013	27,178	40,472	16,921	16,921
Material and Supplies:						
203-451-000-782.000 Materials	5,171	17,708	1,500	1,500	1,500	1,500
	5,171	17,708	1,500	1,500	1,500	1,500
Contractual and Other:						
203-451-000-818.000 Contractual Services	95,774	2,327,696	1,009,008	1,377,814	654,828	654,828
203-451-000-943.000 Equipment Rental - MP	33	1,901	500	600	600	600
203-451-000-962.000 Uncollectible Accounts	659	45	0	0	0	0
203-451-000-966.000 PW Overhead	124	341	500	281	500	500
203-451-000-967.000 ENG Overhead	2,612	12,401	13,826	18,166	8,702	8,702
	99,202	2,342,384	1,023,834	1,396,861	664,630	664,630
Street Construction	110,126	2,389,105	1,052,512	1,438,833	683,051	683,051

Work Project Titles:	<u>WORK PROJECT DETAIL</u>				Total Cost
	S/A	Fund Balance	PIF	CDBG	
Local St. Const.-Misc.	-	9,000	-	-	9,000
Local Street Planning & Permits	-	15,000	-	-	15,000
Alley - BZB (Off Washington & Cortland)	16,072	39,833	-	-	55,905
Homecrest: Glick To VanBuren	-	-	-	13,620	13,620
Ingham and VanBuren Improvements	-	-	19,892	-	19,892
Jackson: Franklin To Washington	157,549	-	251,285	-	408,834
Local Street CPM Program	-	136,800	-	-	136,800
Victory Lane Enhancements	-	24,000	-	-	24,000
	173,621	224,633	271,177	13,620	683,051

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
203-463-000-706.000 Salaries and Wages	76,722	67,335	90,000	85,000	86,392	86,392
203-463-000-707.000 Wages-Temporary	0	0	0	0	0	0
203-463-000-709.000 Overtime	8,261	6,274	9,000	8,000	8,000	8,000
203-463-000-715.000 Employers FICA	5,955	5,130	7,574	7,115	7,221	7,221
203-463-000-719.000 Health Insurance	26,657	19,872	32,166	31,272	31,783	31,783
203-463-000-719.005 Health Ins. - MERS HSA	7	324	350	400	350	350
203-463-000-722.000 Pension-General	10,272	8,452	12,147	11,411	11,582	11,582
203-463-000-723.000 Pension - MERS DC	5	111	100	250	148	148
203-463-000-724.000 Unemployment Comp.	111	125	376	125	9	9
203-463-000-724.001 Workers Compensation	1,948	1,642	2,564	2,576	2,615	2,615
203-463-000-725.000 Other Fringe Benefits	1,362	948	1,535	1,200	1,419	1,419
	131,300	110,213	155,812	147,349	149,519	149,519
Material and Supplies:						
203-463-000-782.000 Materials	150,202	117,952	170,000	130,200	137,800	137,800
	150,202	117,952	170,000	130,200	137,800	137,800
Contractual and Other:						
203-463-000-818.000 Contractual Services	2,380	1,716	0	120,176	180,000	180,000
203-463-000-943.000 Equipment Rental - MP	123,391	101,928	110,000	110,000	110,000	110,000
203-463-000-966.000 PW Overhead	33,577	34,147	69,300	88,350	89,672	89,672
203-463-000-967.000 ENG Overhead	0	124	0	0	0	0
	159,348	137,915	179,300	318,526	379,672	379,672
Street Maintenance	440,850	366,080	505,112	596,075	666,991	666,991

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Street Cleaning	125,480	56,930	81,000	169,310	231,000	231,000
Maintenance C&G Streets	291,255	292,171	373,000	374,538	380,000	380,000
Maintenance Catch Basins	12,090	4,615	15,121	17,253	20,000	20,000
Maint. No C&G Streets	12,026	12,364	35,991	34,974	35,991	35,991
	440,851	366,080	505,112	596,075	666,991	666,991

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

WORK PROJECT DETAIL

Fund 203 Local Street Fund
Dept 463 Street & Bridge Maintenance

Dept.	Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
<u>Street Cleaning:</u>							
900	Machine Sweeping	55,288	19,678	25,000	118,310	180,000	180,000
901	Haul Sweepings	43,858	16,581	25,000	20,000	20,000	20,000
902	Hand Cleaning	22,216	20,546	25,000	25,000	25,000	25,000
903	Leaf Pickup	-	-	-	-	-	-
904	Clean Alleys	4,118	125	6,000	6,000	6,000	6,000
		125,480	56,930	81,000	169,310	231,000	231,000
<u>Maintenance C&G Streets:</u>							
905	Asphalt Patching	280,898	244,520	300,000	280,000	280,000	280,000
906	Concrete Patching	-	-	3,000	-	3,000	3,000
907	Curb & Gutter Repair	1,583	6,308	25,000	20,000	20,000	20,000
908	Crackfill	-	-	5,000	5,000	5,000	5,000
909	Parkway Maintenance	8,774	35,441	40,000	69,538	72,000	72,000
911	Chipseal	-	5,902	-	-	-	-
		291,255	292,171	373,000	374,538	380,000	380,000
<u>Maintenance Catch Basins:</u>							
912	Catch Basin Work	8,704	-	10,000	10,000	12,000	12,000
913	Clean Catch Basins	3,386	4,615	5,121	7,253	8,000	8,000
		12,090	4,615	15,121	17,253	20,000	20,000
<u>Maintenance No C&G Streets:</u>							
914	Grade & Gravel	11,269	12,023	20,000	20,000	20,000	20,000
915	Asphalt Patching	-	-	-	-	-	-
916	Crackfill	-	-	-	-	-	-
917	Dust Prevention	757	-	4,000	4,000	4,000	4,000
918	Shoulder & Gutter Repair	-	-	8,000	7,000	8,000	8,000
921	Alleyway Maintenance	-	341	-	-	-	-
922	Bridge Maintenance	-	-	3,991	3,974	3,991	3,991
933	Streetscape Maintenance	-	-	-	-	-	-
		12,026	12,364	35,991	34,974	35,991	35,991
		440,851	366,080	505,112	596,075	666,991	666,991

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 474 Traffic Services

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
203-474-000-706.000 Salaries and Wages	278	119	500	500	500	500
203-474-000-709.000 Overtime	0	0	300	300	300	300
203-474-000-715.000 Employers FICA	0	30	61	61	61	61
203-474-000-719.000 Health Insurance	0	1	74	74	74	74
203-474-000-722.000 Pension-General	0	48	98	98	98	98
203-474-000-724.000 Unemployment Comp.	0	0	2	2	2	2
203-474-000-724.001 Workers Compensation	0	4	6	6	6	6
203-474-000-725.000 Other Fringe Benefits	0	6	7	7	7	7
	278	208	1,048	1,048	1,048	1,048
Material and Supplies:						
203-474-000-782.000 Materials	20	0	250	250	750	750
	20	0	250	250	750	750
Contractual and Other:						
203-474-000-943.000 Equipment Rental - MP	0	0	250	250	250	250
203-474-000-966.000 DPW Overhead	0	0	452	452	452	452
203-474-000-967.000 ENG Overhead	0	277	0	0	0	0
	0	277	702	702	702	702
Capital Outlay:						
Traffic Services	298	485	2,000	2,000	2,500	2,500

WORK PROJECT DETAIL

Work Project Titles:							
980	Traffic Office -1/2 Local St.	278	486	1,000	1,000	1,000	1,000
981	Traffic Signs	0	0	1,000	1,000	1,500	1,500
982	Pavement Marking	20	0	0	0	0	0
		298	486	2,000	2,000	2,500	2,500

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 478 Winter Maintenance

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services						
203-478-000-706.000 Salaries and Wages	11,170	8,739	20,000	16,000	20,228	20,228
203-478-000-707.000 Wages-Temporary	0	0	0	0	0	0
203-478-000-709.000 Overtime	525	2,292	6,000	3,000	4,000	4,000
203-478-000-715.000 Employers FICA	843	799	1,989	1,454	1,853	1,853
203-478-000-719.000 Health Insurance	3,235	2,850	7,148	5,886	7,442	7,442
203-478-000-719.005 Health Ins. - MERS HSA	0	35	100	100	100	100
203-478-000-722.000 Pension-General	1,429	1,309	3,190	2,331	2,973	2,973
203-478-000-723.000 Pension - MERS DC	0	19	50	60	63	63
203-478-000-724.000 Unemployment Comp.	256	115	355	258	258	258
203-478-000-724.001 Workers Compensation	273	238	463	379	418	418
203-478-000-725.000 Other Fringe Benefits	143	138	388	200	395	395
	17,874	16,534	39,683	29,668	37,730	37,730
Material and Supplies:						
203-478-000-782.000 Materials	13,838	25,350	40,000	36,000	41,000	41,000
	13,838	25,350	40,000	36,000	41,000	41,000
Contractual and Other:						
203-478-000-943.000 Equipment Rental - MP	24,075	23,210	40,000	36,000	40,253	40,253
203-478-000-966.000 PW Overhead	4,137	4,510	18,200	12,332	23,017	23,017
	28,212	27,720	58,200	48,332	63,270	63,270
Winter Maintenance	59,924	69,604	137,883	114,000	142,000	142,000

		<u>WORK PROJECT DETAIL</u>				
Work Project Titles:						
990	Snowplowing	20,275	9,086	30,000	30,000	30,000
991	Hauling Snow	1,752	2,997	6,000	12,000	12,000
992	Salting	37,897	57,541	101,883	72,000	100,000
994	Ice Damage	0	0	0	0	0
		59,924	69,624	137,883	114,000	142,000

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 484 Transfers To Other Funds

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual and Other:						
203-484-000-999.324 Cont.-2003 MTF Bond D/S	0	0	0	0	0	0
203-484-000-999.589 Cont.-Storm Water Utility Func	214,837	0	0	0	0	0
	<u>214,837</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
*Transfers To Other Funds	<u>214,837</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(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".



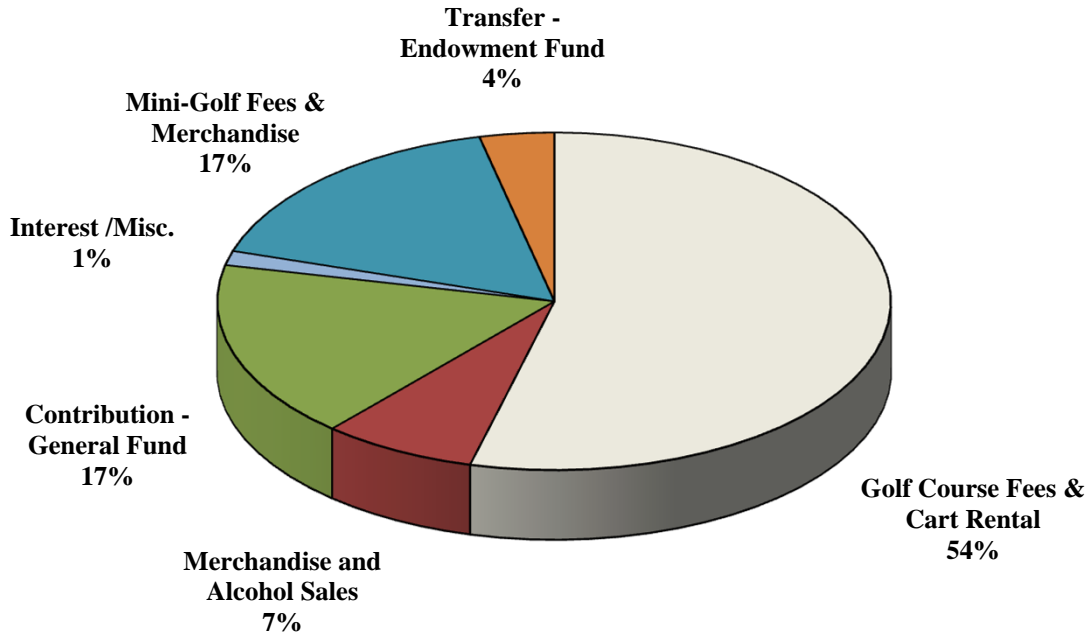
City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 208 Ella W. Sharp Park Operating Fund

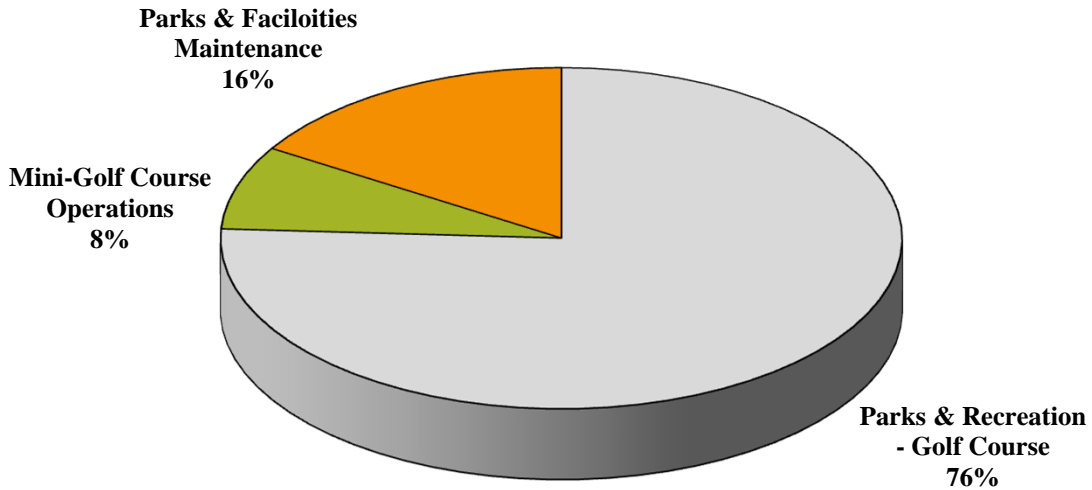
	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues:						
General	407,360	437,221	471,600	490,954	461,600	461,600
Sharp Park Mini-Golf Course	119,895	108,258	119,000	116,950	122,000	122,000
Parks & Facilities Maintenance	168,789	172,415	151,299	186,515	151,300	151,300
	<u>696,044</u>	<u>717,894</u>	<u>741,899</u>	<u>794,419</u>	<u>734,900</u>	<u>734,900</u>
Expenditures:						
Mini-Golf Course	38,127	50,776	58,495	57,495	58,220	58,220
Parks & Recreation	532,590	562,727	557,547	587,845	555,120	555,120
Parks & Facilities Maintenance	122,314	115,937	121,430	137,630	118,398	118,398
	<u>693,031</u>	<u>729,440</u>	<u>737,472</u>	<u>782,970</u>	<u>731,738</u>	<u>731,738</u>
Excess of Revenues Over (Under) Expenditures	3,013	(11,546)	4,427	11,449	3,162	3,162
Fund Balance - Beginning of Year	21,505	24,518	12,972	12,972	24,421	24,421
Fund Balance - End of Year	<u>24,518</u>	<u>12,972</u>	<u>17,399</u>	<u>24,421</u>	<u>27,583</u>	<u>27,583</u>

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Ella Sharp Park Operating Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 208 Ella W. Sharp Park Operating Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
<i>Dept 000 General (Incl. Golf Course):</i>						
208-000-000-643.000 Golf Balls-Tees-Pullcarts	9,954	10,859	9,000	10,500	10,000	10,000
208-000-000-644.000 Merchandise	27,022	28,735	35,000	29,500	27,000	27,000
208-000-000-646.000 Golf Cart Rental	108,215	116,834	127,500	129,500	129,500	129,500
208-000-000-651.001 Golf Fees	239,470	247,694	265,000	257,500	257,500	257,500
208-000-000-651.008 Concessions-Alcohol Sales	17,764	25,099	25,000	27,500	27,500	27,500
208-000-000-664.000 Interest	121	62	100	100	100	100
208-000-000-685.000 Insurance Refund	0	0	0	27,854	0	0
208-000-000-698.000 Miscellaneous	4,814	7,938	10,000	8,500	10,000	10,000
	407,360	437,221	471,600	490,954	461,600	461,600
<i>Dept 584 Sharp Park Mini-Golf Course:</i>						
208-584-000-644.000 Merchandise	10,486	12,233	9,000	10,450	12,000	12,000
208-584-000-651.001 Golf Fees	109,409	96,025	110,000	106,500	110,000	110,000
	119,895	108,258	119,000	116,950	122,000	122,000
<i>Dept 697 Parks & Facilities Maintenance:</i>						
208-697-000-699.101 Contribution - General Fund	140,000	148,000	125,000	160,000	125,000	125,000
208-697-000-699.718 Cont.-Sharp Pk. Endow. Fd.	28,789	24,415	26,299	26,515	26,300	26,300
	168,789	172,415	151,299	186,515	151,300	151,300
Total Revenues	696,044	717,894	741,899	794,419	734,900	734,900

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
208-584-000-707.000 Wages-Temporary	24,839	22,734	28,613	28,613	28,613	28,613
208-584-000-715.000 Employers FICA	1,593	1,696	2,189	2,189	2,189	2,189
208-584-000-724.000 Unemployment Comp.	281	466	581	581	581	581
208-584-000-724.001 Workers Compensation	479	510	658	658	658	658
	<u>27,192</u>	<u>25,406</u>	<u>32,041</u>	<u>32,041</u>	<u>32,041</u>	<u>32,041</u>
Material And Supplies:						
208-584-000-745.000 Program Supplies	4,612	5,023	6,000	5,000	5,500	5,500
208-584-000-778.000 Equipment Maint Supplies	215	939	550	550	500	500
	<u>4,827</u>	<u>5,962</u>	<u>6,550</u>	<u>5,550</u>	<u>6,000</u>	<u>6,000</u>
Contractual And Other:						
208-584-000-818.584 Cont. Serv. - Mini-Golf Imp.	0	4,977	7,500	7,500	7,500	7,500
208-584-000-853.000 Telephone	534	554	800	800	825	825
208-584-000-914.000 Insurance	91	102	104	104	104	104
208-584-000-920.000 Utilities	5,381	10,327	10,500	10,500	10,750	10,750
208-584-000-933.000 Equipment Maintenance	102	3,448	1,000	1,000	1,000	1,000
	<u>6,108</u>	<u>19,408</u>	<u>19,904</u>	<u>19,904</u>	<u>20,179</u>	<u>20,179</u>
Mini-Golf Course	38,127	50,776	58,495	57,495	58,220	58,220

Personnel Schedule

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

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks & Recreation</i>				
<i>Fund-Activity: 208-691</i>				
014	Superintendent of Ella Sharp Park	1		86,853
306	Greenskeeper	1		39,355
PT	Part Time - Recreation		33	130,000
		<u>2</u>	<u>33</u>	<u>256,208</u>
Less: To 101-697 - Superintendent of Ella Sharp Park (1/3)				-28,944
To 208-697 - Superintendent of Ella Sharp Park (1/3)				<u>-28,944</u>
Activity Total				<u><u>198,320</u></u>

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
208-691-000-702.000 Termination Pay	0	0	0	17,400	0	0
208-691-000-706.000 Salaries and Wages	76,705	77,292	78,167	78,167	68,320	68,320
208-691-000-707.000 Wages-Temporary	118,952	136,269	122,500	130,000	130,000	130,000
208-691-000-709.000 Overtime	9,945	9,823	4,750	6,500	4,750	4,750
208-691-000-715.000 Employers FICA	15,749	16,403	15,714	15,714	15,535	15,535
208-691-000-719.000 Health Insurance	20,818	21,616	21,846	21,846	21,846	21,846
208-691-000-722.000 Pension-General	10,624	10,281	9,278	9,278	8,380	8,380
208-691-000-724.000 Unemployment Comp.	2,005	3,038	4,170	4,170	2,883	2,883
208-691-000-724.001 Workers Compensation	5,377	4,966	4,725	4,725	4,670	4,670
208-691-000-725.000 Other Fringe Benefits	543	523	1,408	1,408	1,358	1,358
	<u>260,718</u>	<u>280,211</u>	<u>262,558</u>	<u>289,208</u>	<u>257,742</u>	<u>257,742</u>
Material and Supplies:						
208-691-000-745.000 Program Supplies	8,228	11,636	10,000	10,000	10,000	10,000
208-691-000-745.002 Program Supplies for Resale	102,729	107,723	100,000	103,000	107,000	107,000
208-691-000-751.000 Gasoline	7,453	7,486	16,500	10,000	10,000	10,000
208-691-000-758.000 Laundry	1,518	1,494	1,850	1,650	1,650	1,650
208-691-000-776.000 Custodial Supplies	2,272	2,418	2,250	2,250	2,250	2,250
208-691-000-778.000 Equipment Maint Supplies	18,030	14,642	18,500	18,500	18,500	18,500
208-691-000-783.000 Seed and Sod	33,565	37,799	33,500	33,500	33,500	33,500
	<u>173,795</u>	<u>183,198</u>	<u>182,600</u>	<u>178,900</u>	<u>182,900</u>	<u>182,900</u>
Contractual and Other:						
208-691-000-810.000 Banking Costs-EPAY	10,646	8,172	9,250	9,250	9,250	9,250
208-691-000-818.000 Contractual Services	3,809	5,240	4,150	4,150	5,000	5,000
208-691-000-853.000 Telephone	8,035	7,926	8,500	8,500	8,750	8,750
208-691-000-914.000 Insurance	7,512	7,932	8,950	8,950	8,035	8,035
208-691-000-920.000 Utilities	28,849	32,912	32,000	32,000	32,000	32,000
208-691-000-931.000 Building Maintenance	6,520	6,680	10,000	15,000	10,000	10,000
208-691-000-933.000 Equipment Maintenance	4,426	765	4,000	4,000	3,500	3,500
208-691-000-939.000 Vehicle Maintenance	1,550	677	500	500	750	750
208-691-000-941.000 Rentals	510	488	500	500	500	500
208-691-000-944.661 Equipment Lease - MP	20,705	20,686	32,039	32,039	28,715	28,715
	<u>92,562</u>	<u>91,478</u>	<u>109,889</u>	<u>114,889</u>	<u>106,500</u>	<u>106,500</u>
Capital Outlay:						
208-691-000-974.690 Land Imp.-Forestry	0	2,325	2,500	2,500	2,500	2,500
208-691-000-977.000 Equipment	5,515	5,515	0	2,348	5,478	5,478
	<u>5,515</u>	<u>7,840</u>	<u>2,500</u>	<u>4,848</u>	<u>7,978</u>	<u>7,978</u>
Parks And Recreation	<u>532,590</u>	<u>562,727</u>	<u>557,547</u>	<u>587,845</u>	<u>555,120</u>	<u>555,120</u>

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks & Facilities Maintenance</i>				
<i>Fund-Activity: 208-697</i>				
PT	Part Time - Recreation		4	37,205
			4	37,205
	Add: To 208-697 - Superintendent of Ella Sharp Park (1/3)			28,944
	Activity Total			66,149

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
208-697-000-702.000 Termination Pay	0	0	0	0	0	0
208-697-000-706.000 Salaries and Wages	25,846	29,182	28,240	28,240	28,944	28,944
208-697-000-707.000 Wages-Temporary	51,715	38,611	41,916	41,916	37,205	37,205
208-697-000-709.000 Overtime	0	0	4,750	4,750	4,750	4,750
208-697-000-715.000 Employers FICA	5,362	5,112	5,730	5,730	5,424	5,424
208-697-000-719.000 Health Insurance	2,160	2,323	2,304	2,304	2,304	2,304
208-697-000-722.000 Pension-General	3,069	3,439	3,352	3,352	3,552	3,552
208-697-000-724.000 Unemployment Comp.	417	502	1,521	1,521	1,440	1,440
208-697-000-724.001 Workers Compensation	942	1,551	1,723	1,723	1,631	1,631
208-697-000-725.000 Other Fringe Benefits	30	321	394	394	398	398
	89,541	81,041	89,930	89,930	85,648	85,648
Material and Supplies:						
208-697-000-751.000 Gasoline	13,184	8,415	8,750	7,875	9,000	9,000
208-697-000-776.000 Custodial Supplies	3,000	0	0	0	0	0
208-697-000-778.000 Equipment Maint Supplies	3,872	9,226	6,750	6,750	6,000	6,000
208-697-000-783.000 Seed and Sod	6,342	8,124	7,250	8,125	8,000	8,000
	26,398	25,765	22,750	22,750	23,000	23,000
Contractual and Other:						
208-697-000-818.000 Contractual Services	0	0	0	5,000	5,000	5,000
208-697-000-914.000 Insurance	0	0	500	0	0	0
208-697-000-920.000 Utilities	3,312	0	3,500	0	0	0
208-697-000-931.000 Building Maintenance	966	240	0	0	0	0
208-697-000-933.000 Equipment Maintenance	432	744	750	750	750	750
208-697-000-939.000 Vehicle Maintenance	575	2,762	2,000	2,000	2,000	2,000
208-697-000-941.000 Rentals	0	0	0	0	0	0
	5,285	3,746	6,750	7,750	7,750	7,750
Capital Outlay:						
208-697-000-974.690 Land Imp.-Forestry	1,090	5,385	2,000	17,200	2,000	2,000
	1,090	5,385	2,000	17,200	2,000	2,000
Parks & Facilities Maintenance	122,314	115,937	121,430	137,630	118,398	118,398

(245) Public Improvement Fund

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

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

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



City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 245 Public Improvement Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	1,046,686	1,081,474	1,051,000	1,097,513	1,114,513	1,114,513
Expenditures	969,111	1,132,543	1,220,508	1,311,858	1,123,116	1,123,116
Excess of Revenues Over (Under) Expenditures	77,575	(51,069)	(169,508)	(214,345)	(8,603)	(8,603)
Fund Balance - Beginning of Year	306,536	384,111	333,042	333,042	118,697	118,697
Fund Balance - End of Year	384,111	333,042	163,534	118,697	110,094	110,094

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 245 Public Improvement Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
245-000-000-403.000 Current Property Taxes	1,038,322	1,074,414	1,041,000	1,041,000	1,058,000	1,058,000
245-000-000-424.000 Payments In Lieu Of Taxes	5,009	4,600	5,000	5,000	5,000	5,000
245-000-000-441.000 Loc. Com. Stab. Share Tax	0	0	0	48,513	48,513	48,513
245-000-000-664.000 Interest	3,355	2,460	5,000	3,000	3,000	3,000
Total Revenues	1,046,686	1,081,474	1,051,000	1,097,513	1,114,513	1,114,513

Expenditure Detail

Fund 245 Public Improvement Fund
Dept 245 Public Improvements-General

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual and Other:						
245-245-000-956.001 Contingency	0	0	0	100,000	300,000	300,000
245-245-000-962.000 Uncollectible Accounts	8,509	100	8,500	8,500	8,500	8,500
245-245-000-999.202 Cont.-Major St. Fund	595,307	0	298,100	0	228,823	228,823
245-245-000-999.203 Cont.-Local St. Fund	19,560	957,133	451,900	500,000	271,177	271,177
245-245-000-999.368 Rental - Building Auth. D/S	51,550	54,544	52,184	52,184	52,688	52,688
245-245-000-999.385 Contrib.-2016 Cap Imp D/S	0	0	135,388	135,388	137,492	137,492
245-245-000-999.401 Contrib.- Capital Projects Fd.	280,308	7,316	130,000	371,350	0	0
245-245-000-999.583 Contrib.- SP Golf Prac.Ctr. F	13,000	10,000	10,000	10,000	10,000	10,000
	968,234	1,029,093	1,086,072	1,177,422	1,008,680	1,008,680
Capital Outlay:						
245-245-000-976.011 City Hall Improvements	877	43,450	70,000	70,000	50,000	50,000
245-245-000-985.001 Vehicles - Fire Truck	0	60,000	64,436	64,436	64,436	64,436
	877	103,450	134,436	134,436	114,436	114,436
Public Improvements-General	969,111	1,132,543	1,220,508	1,311,858	1,123,116	1,123,116
Total Expenditures	969,111	1,132,543	1,220,508	1,311,858	1,123,116	1,123,116

(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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 249 Building Department Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	493,243	520,021	529,700	530,600	493,000	493,000
Expenditures	457,805	532,970	529,589	492,811	486,961	486,961
Excess of Revenues Over (Under) Expenditures	35,438	(12,949)	111	37,789	6,039	6,039
Fund Balance - Beginning of Year	16,423	51,861	38,912	38,912	76,701	76,701
Fund Balance - End of Year	51,861	38,912	39,023	76,701	82,740	82,740

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

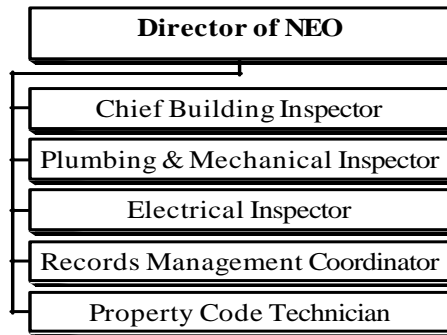
Fund 249 Building Department Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
249-000-000-477.000 Building	253,191	265,427	225,000	300,000	275,000	275,000
249-000-000-478.000 Electrical	88,664	80,655	85,000	85,000	85,000	85,000
249-000-000-479.000 Heating	57,350	91,002	65,000	80,000	70,000	70,000
249-000-000-480.000 Plumbing	38,392	40,522	40,000	30,000	35,000	35,000
249-000-000-482.000 Plan Reviews	24,297	17,714	15,000	30,000	20,000	20,000
249-000-000-483.000 Rehab Permit Fees	180	120	200	100	0	0
249-000-000-608.000 Code Enforcement-Housing	330	0	0	0	0	0
249-000-000-608.002 Dangerous Building Fees	26,785	21,020	7,500	1,500	5,000	5,000
249-000-000-664.000 Interest	2,289	3,406	2,500	3,500	3,000	3,000
249-000-000-698.000 Miscellaneous	1,410	135	500	0	0	0
249-000-000-698.002 Building Board Appeal Fees	355	20	0	500	0	0
249-000-000-699.101 Contribution - General Fund	0	0	89,000	0	0	0
	493,243	520,021	529,700	530,600	493,000	493,000

City of Jackson
Fiscal Year 2017/18 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	36,000
013	Electrical Inspector	1		74,854
013	Chief Building Inspector	1		90,828
306	Property Code Technician	1		45,613
		<u>3</u>	<u>1</u>	<u>247,295</u>
Add:	Retiree Health Insurance Stipend			6,300
	Code Enforcement Officer I from Fund #251 (10%)			13,846
	Code Enforcement Officer II from Fund #251 (25%)			5,871
	Code Enforcement Officer III from Fund #251 (20%)			13,547
	Records Management Coordinator from CDBG (20%)			13,469
Less:	Property Code Technician to CDBG (30%)			-13,684
	Property Code Technician to AHB (30%)			-13,684
Activity Total				<u><u>272,960</u></u>

Building Department - Inspection
Activity Personnel Chart



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 249 Building Department Fund
Dept 371 Inspection

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
249-371-000-702.000 Termination Pay	0	28,263	0	3,633	0	0
249-371-000-706.000 Salaries and Wages	239,420	250,131	221,048	250,000	236,960	236,960
249-371-000-707.000 Wages-Temporary	22,337	39,418	36,000	37,000	36,000	36,000
249-371-000-709.000 Overtime	375	0	0	250	0	0
249-371-000-715.000 Employers FICA	16,417	23,378	19,671	21,000	21,022	21,022
249-371-000-719.000 Health Insurance	27,634	33,079	76,700	46,000	63,149	63,149
249-371-000-719.005 Health - MERS HSA	0	178	2,100	1,500	2,188	2,188
249-371-000-722.000 Pension-General	23,594	25,162	25,873	22,000	24,222	24,222
249-371-000-723.000 Pension - MERS DC	0	154	3,825	1,600	3,005	3,005
249-371-000-724.000 Unemployment	903	979	757	150	22	22
249-371-000-724.001 Workers Compensation	1,793	2,615	1,833	2,500	2,348	2,348
249-371-000-725.000 Other Fringe Benefits	4,086	4,769	3,442	3,800	3,590	3,590
	336,559	408,126	391,249	389,433	392,506	392,506
Material and Supplies:						
249-371-000-726.000 Office Supplies	5,388	7,401	6,000	6,000	6,000	6,000
249-371-000-737.000 Publications	1,477	135	1,500	0	600	600
249-371-000-751.000 Gasoline	1,221	1,837	2,180	2,000	2,100	2,100
249-371-000-754.000 Photocopying	290	376	250	500	250	250
	8,376	9,749	9,930	8,500	8,950	8,950
Contractual and Other:						
249-371-000-719.001 Health Insurance - Retirees	17,617	17,498	19,530	18,500	19,300	19,300
249-371-000-818.000 Contractual Services	7,040	29,237	6,000	12,000	5,000	5,000
249-371-000-853.000 Telephone	5,221	5,077	5,640	5,700	9,600	9,600
249-371-000-873.000 Travel	934	3,987	3,200	1,500	8,600	8,600
249-371-000-900.000 Printing & Publishing	3,865	160	4,000	0	1,000	1,000
249-371-000-914.001 Insurance-Deductible	2,500	0	0	0	0	0
249-371-000-919.002 Residency Allowance	0	600	0	360	720	720
249-371-000-934.000 Office Equipment Maintenance	148	0	500	800	500	500
249-371-000-935.000 Software Maintenance	3,183	3,204	6,225	6,225	6,225	6,225
249-371-000-939.000 Vehicle Maintenance	548	1,863	1,000	1,000	1,860	1,860
249-371-000-943.000 Equipment Rental - MP	9,756	9,758	9,800	9,793	0	0
249-371-000-958.000 Memberships & Dues	1,226	1,616	2,155	1,000	1,160	1,160
249-371-000-960.000 Education & Training	4,183	2,940	3,360	2,000	2,540	2,540
249-371-000-962.000 Uncollectible Accounts	51,374	28,063	40,000	7,500	5,000	5,000
249-371-000-963.000 Miscellaneous	5,275	2,700	2,000	3,500	2,500	2,500
	112,870	106,703	103,410	69,878	64,005	64,005
Capital Outlay:						
249-371-000-983.000 Office Equipment	0	1,773	6,000	6,000	1,500	1,500
249-371-000-985.000 Vehicles	0	6,619	19,000	19,000	20,000	20,000
	0	8,392	25,000	25,000	21,500	21,500
Building Inspection	457,805	532,970	529,589	492,811	486,961	486,961

(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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 251 Housing Code Enforcement Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	666,985	876,000	731,290	653,000	671,500	671,500
Expenditures	799,933	770,257	731,300	815,789	671,603	671,603
Excess of Revenues Over (Under) Expenditures	(132,948)	105,743	(10)	(162,789)	(103)	(103)
Fund Balance - Beginning of Year	190,463	57,515	163,258	163,258	469	469
Fund Balance - End of Year	57,515	163,258	163,248	469	366	366

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 251 Housing Code Enforcement Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
251-000-000-607.001 N.O.O.R.P. Fees	173,324	159,249	148,000	85,000	120,000	120,000
251-000-000-607.002 Foreclosure Reg. Fees	42,660	37,286	18,000	25,000	25,000	25,000
251-000-000-607.003 Property Monitoring Fees	73,875	64,752	66,600	75,000	55,000	55,000
251-000-000-608.000 CE - Housing	257,665	565,388	427,790	340,000	350,000	350,000
251-000-000-608.003 CE - Blight	16,590	17,234	24,000	30,000	25,000	25,000
251-000-000-664.000 Interest	15,422	6,790	15,000	10,000	10,000	10,000
251-000-000-683.002 Property Cleanups	0	-70	0	0	0	0
251-000-000-698.002 Miscellaneous	87,449	25,371	30,000	45,000	25,000	25,000
251-000-000-699.101 Contribution-General Fund	0	0	1,900	43,000	61,500	61,500
	666,985	876,000	731,290	653,000	671,500	671,500

City of Jackson
Fiscal Year 2017/18 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	2		102,634
008	Code Enforcement Officer II	1		58,707
009	Code Enforcement Officer III	2		91,890
304	Property Registration Assistant	3		104,647
		8		357,878
Add:	Housing Rehab. Specialist from CDBG - 25%			15,190
	Records Management Coordinator from CDBG - 30%			20,203
	Grant Coordinator from CDBG - 10%			6,459
	Director of NEO from Econ. Dev. 101-728 - 10%			10,691
Less:	20% Records Management Coordinator from CDBG			
	Code Enforcement Officer I to # 249 Bldg. Dept. - 25%			-13,846
	Code Enforcement Officer II to AHB - 30%			-17,612
	Code Enforcement Officer II to # 249 Bldg. Dept. - 10%			-5,871
	Code Enforcement Officer II to Planning - 10%			-5,871
	Code Enforcement Officer III to # 249 Bldg. Dept. - 25%			-13,547
				353,674

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 251 Housing Code Enforcement Fund
Dept 371 Inspection

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
251-371-000-702.000 Termination Pay	0	0	0	3,633	0	0
251-371-000-706.000 Salaries and Wages	315,727	338,429	347,112	371,000	315,973	315,973
251-371-000-707.000 Wages-Temporary	20,749	28,168	35,436	32,000	37,701	37,701
251-371-000-709.000 Overtime	12,736	0	0	151	0	0
251-371-000-715.000 Employers FICA	20,970	26,547	29,270	30,000	27,089	27,089
251-371-000-719.000 Health Insurance	67,661	79,725	75,450	83,000	67,393	67,393
251-371-000-719.005 Health - MERS HSA	7,530	10,633	11,025	11,125	9,100	9,100
251-371-000-722.000 Pension-General	13,756	13,237	17,975	19,000	16,113	16,113
251-371-000-722.001 Retirement-Contractual	1,665	3,176	3,347	3,500	1,762	1,762
251-371-000-723.000 Pension-MERS DC	4,444	6,274	9,119	7,500	7,494	7,494
251-371-000-724.000 Unemployment	2,112	1,980	1,636	150	39	39
251-371-000-724.001 Workers Compensation	2,045	2,732	2,525	3,000	2,368	2,368
251-371-000-725.000 Other Fringe Benefits	1,687	2,834	6,995	4,500	6,726	6,726
	471,082	513,735	539,890	568,559	491,758	491,758
Material and Supplies:						
251-371-000-726.000 Office Supplies	9,786	12,072	10,000	7,500	7,500	7,500
251-371-000-737.000 Publications	2,510	120	500	250	0	0
251-371-000-751.000 Gasoline	3,982	3,043	4,480	2,750	3,240	3,240
251-371-000-754.000 Photocopying	290	376	500	500	500	500
	16,568	15,611	15,480	11,000	11,240	11,240
Contractual and Other:						
251-371-000-818.000 Contractual Services	104,796	83,807	20,000	7,500	10,000	10,000
251-371-000-818.210 Cont. Services-Attorney	51	51	2,500	0	0	0
251-371-000-818.641 Property Cleanups/Boardups	3,695	2,305	3,000	1,000	1,000	1,000
251-371-000-853.000 Telephone	7,514	7,665	8,340	8,000	8,280	8,280
251-371-000-873.000 Travel	2,311	2,727	3,100	3,100	7,480	7,480
251-371-000-900.000 Printing & Publishing	1,652	646	1,500	1,000	1,000	1,000
251-371-000-914.001 Insurance-Deductible	2,500	0	0	0	0	0
251-371-000-919.002 Residency Allowance	0	4,200	4,200	3,600	3,150	3,150
251-371-000-934.000 Office Equipment Maintenance	487	0	1,000	750	1,000	1,000
251-371-000-935.000 Software Maintenance	0	920	3,200	3,200	3,200	3,200
251-371-000-939.000 Vehicle Maintenance	2,229	3,716	1,800	3,000	1,600	1,600
251-371-000-943.000 Equipment Rental - MP	14,633	14,637	14,700	14,690	0	0
251-371-000-958.000 Memberships & Dues	708	1,447	850	850	1,765	1,765
251-371-000-960.000 Education & Training	5,843	2,269	4,540	4,540	3,630	3,630
251-371-000-962.000 Uncollectible Accounts	148,352	104,040	75,000	180,000	100,000	100,000
251-371-000-963.000 Miscellaneous	9,060	6,764	5,000	5,000	5,000	5,000
	303,831	235,194	148,730	236,230	147,105	147,105
Capital Outlay:						
251-371-000-983.000 Office Equipment	3,341	605	3,000	0	1,500	1,500
251-371-000-985.000 Vehicles	5,111	5,112	24,200	0	20,000	20,000
	8,452	5,717	27,200	0	21,500	21,500
Housing Code Enforcement	799,933	770,257	731,300	815,789	671,603	671,603

(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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 252 Building Demolitions Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	2,480,119	1,047,645	650,000	1,010,000	365,000	365,000
Expenditures	1,291,203	2,212,765	647,985	1,468,747	365,000	365,000
Excess of Revenues Over (Under) Expenditures	1,188,916	(1,165,120)	2,015	(458,747)	0	0
Fund Balance - Beginning of Year	435,615	1,624,531	459,411	459,411	664	664
Fund Balance - End of Year	1,624,531	459,411	461,426	664	664	664

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 252 Building Demolitions Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
252-000-000-608.000 CE - Housing	20	0	0	0	0	0
252-000-000-608.002 Dangerous Building Fees	14,264	0	0	0	0	0
252-000-000-664.000 Interest	102,614	162,411	125,000	115,000	115,000	115,000
252-000-000-683.000 Building Demolitions	1,063,529	355,144	0	125,000	0	0
252-000-000-683.001 Property Boardups	-308	0	0	0	0	0
252-000-000-698.000 Miscellaneous	0	5,090	0	0	0	0
252-000-000-699.101 Contribution-General Fund	1,300,000	525,000	525,000	770,000	250,000	250,000
	2,480,119	1,047,645	650,000	1,010,000	365,000	365,000

Expenditure Detail

Fund 252 Building Demolitions Fund
Dept 371 Inspection

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
252-371-000-707.000 Wages-Temporary	0	4,832	86,400	6,478	0	0
252-371-000-709.000 Overtime	0	189	0	0	0	0
252-371-000-715.000 Employers FICA	0	328	6,615	552	0	0
252-371-000-724.000 Unemployment	0	87	1,100	96	0	0
252-371-000-724.001 Workers Compensation	0	41	850	71	0	0
	0	5,477	94,965	7,197	0	0
Material and Supplies:						
252-371-000-726.000 Office Supplies	136	317	500	100	500	500
	136	317	500	100	500	500
Contractual and Other:						
252-371-000-818.000 Contractual Services	35,704	14,602	5,000	30,000	17,500	17,500
252-371-000-818.004 Building Demolitions	413,016	611,112	240,000	450,000	39,500	39,500
252-371-000-853.000 Telephone	0	0	4,320	0	0	0
252-371-000-873.000 Travel	0	0	7,200	0	0	0
252-371-000-900.000 Printing & Publishing	95	518	0	150	500	500
252-371-000-914.001 Insurance Deductible	0	0	0	0	0	0
252-371-000-962.000 Uncollectible Accounts	817,568	864,500	0	170,000	115,000	115,000
252-371-000-963.000 Miscellaneous	961	2,448	1,000	175	1,000	1,000
252-371-000-999.254 Cont.-Blight Elim Grant Fd	0	680,000	245,000	806,125	181,000	181,000
	1,267,344	2,173,180	502,520	1,456,450	354,500	354,500
Capital Outlay:						
252-371-000-973.000 Land Acquisition	23,723	33,791	50,000	5,000	10,000	10,000
	23,723	33,791	50,000	5,000	10,000	10,000
Building Demolitions	1,291,203	2,212,765	647,985	1,468,747	365,000	365,000

(253) 212 W. Michigan Building Demolition Fund

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

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

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 253 212 W. Michigan Building Demolition Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	17,500	0	0	0	0	0
Expenditures	17,500	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 253 212 W. Michigan Building Demolition Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
253-000-000-582.008 Cont.-County RLF Hazard.	0	0	0	0	0	0
253-000-000-582.009 Cont.-County RLF Petrol.	0	0	0	0	0	0
253-000-000-664.000 Interest	0	0	0	0	0	0
253-000-000-699.298 Cont.-2008 BRA RLF Fd.	0	0	0	0	0	0
253-000-000-699.643 Cont.-LSRR Fund	17,500	0	0	0	0	0
	17,500	0	0	0	0	0

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
253-371-000-817.000 Consultant Services	0	0	0	0	0	0
253-371-000-818.000 Contractual Services	7,285	0	0	0	0	0
253-371-000-956.001 Contingency	0	0	0	0	0	0
253-371-000-974.401 Site Preparation	10,215	0	0	0	0	0
	17,500	0	0	0	0	0
Building Demolitions	17,500	0	0	0	0	0

(254) Blight Elimination Grant Fund

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

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

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 254 Blight Elimination Grant Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	1,516,110	3,820,000	245,000	1,667,801	181,000	181,000
Expenditures	1,516,110	3,820,000	245,000	1,667,801	181,000	181,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 254 Blight Elimination Grant Fund

Account Description	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Budget	Projected	Proposed	Adopted
254-000-000-501.254 Federal Grant-Blight Elimina	1,516,110	3,140,000	0	843,890	0	0
254-000-000-698.000 Miscellaneous	0	0	0	17,786	0	0
254-000-000-699.252 Contribution-Bldg. Demo.Fd	0	680,000	245,000	806,125	181,000	181,000
Total Revenues	1,516,110	3,820,000	245,000	1,667,801	181,000	181,000

Expenditure Detail

Fund 254 Blight Elimination Grant Fund

Dept 371 Inspection

Account Description	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Budget	Projected	Proposed	Adopted
Personal Services:						
254-371-000-706.000 Salaries & Wages	36,459	42,418	17,500	33,750	13,469	13,469
254-371-000-707.000 Wages-Temporary	180	0	0	0	0	0
254-371-000-709.000 Overtime	23,102	0	0	0	0	0
254-371-000-715.000 Employers FICA	1,758	2,959	1,000	2,500	1,031	1,031
254-371-000-719.000 Health Insurance	455	10,150	4,000	8,500	3,726	3,726
254-371-000-719.005 Health Ins.-MERS HSA	0	0	0	12	0	0
254-371-000-722.000 Pension-General	2,278	4,808	2,000	4,100	1,653	1,653
254-371-000-723.000 Pension-MERS DC	207	0	0	12	0	0
254-371-000-724.000 Unemployment	0	147	75	2	1	1
254-371-000-724.001 Workers Compensation	119	57	25	50	19	19
254-371-000-725.000 Other Fringe Benefits	22	194	400	184	220	220
	64,580	60,733	25,000	49,110	20,119	20,119
Material and Supplies:						
254-371-000-726.000 Office Supplies	0	794	0	0	381	381
	0	794	0	0	381	381
Contractual And Other:						
254-371-000-816.001 John George Home	0	28,500	0	42,750	0	0
254-371-000-818.000 Contractual Services	70,317	119,713	75,000	146,000	160,000	160,000
254-371-000-818.004 Building Demolitions	5,865	2,705,568	120,000	1,200,000	0	0
254-371-000-873.000 Travel	43	0	0	0	0	0
254-371-000-900.000 Printing & Publishing	5,705	487	0	350	0	0
254-371-000-959.000 Property Taxes	0	88,859	25,000	57,000	0	0
254-371-000-963.000 Miscellaneous	1,069	8,144	0	175	500	500
254-371-000-967.000 Engineering Overhead	939	0	0	0	0	0
	83,938	2,951,271	220,000	1,446,275	160,500	160,500
Capital Outlay:						
254-371-000-973.000 Land Acquisition	1,367,592	807,202	0	172,416	0	0
	1,367,592	807,202	0	172,416	0	0
Total Expenditures	1,516,110	3,820,000	245,000	1,667,801	181,000	181,000

(257) Budget Stabilization Fund

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

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

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 257 Budget Stabilization Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	4,521	4,137	8,000	8,000	8,000	8,000
Expenditures	4,521	4,137	8,000	8,000	8,000	8,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500
Fund Balance - End of Year	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 257 Budget Stabilization Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
257-000-000-664.000 Interest	4,521	4,137	8,000	8,000	8,000	8,000
Total Revenues	4,521	4,137	8,000	8,000	8,000	8,000

Expenditure Detail

Fund 257 Budget Stabilization Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other:						
257-999-000-999.101 Cont.-General Fund	4,521	4,137	8,000	8,000	8,000	8,000
	4,521	4,137	8,000	8,000	8,000	8,000
Total Expenditures	4,521	4,137	8,000	8,000	8,000	8,000

(265) Drug Law Enforcement Fund

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

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

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 265 Drug Law Enforcement Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	13,925	15,562	21,350	14,135	17,600	17,600
Expenditures	39,798	12,502	16,241	24,594	15,059	15,059
Excess of Revenues Over (Under) Expenditures	(25,873)	3,060	5,109	(10,459)	2,541	2,541
Fund Balance - Beginning of Year	40,622	14,749	17,809	17,809	7,350	7,350
Fund Balance - End of Year	14,749	17,809	22,918	7,350	9,891	9,891

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 265 Drug Law Enforcement Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
265-000-000-642.265 Sale Of Property	1,231	546	6,000	2,500	2,500	2,500
265-000-000-664.000 Interest	77	39	350	60	100	100
265-000-000-698.000 Miscellaneous	12,617	14,977	15,000	11,575	15,000	15,000
265-000-000-699.270 Contrib.-LAWNET Grant Fd	0	0	0	0	0	0
Total Revenues	13,925	15,562	21,350	14,135	17,600	17,600

Expenditure Detail

Fund 265 Drug Law Enforcement Fund
Dept 333 Drug Enforcement

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
265-333-000-709.000 Overtime	11,649	7,108	7,365	10,548	7,176	7,176
265-333-000-715.000 Employers FICA	169	103	107	153	104	104
265-333-000-722.733 Pension - Police/Fire 345	7,785	4,760	5,739	7,208	5,971	5,971
265-333-000-724.001 Workers Compensation	116	71	110	133	108	108
	19,719	12,042	13,321	18,042	13,359	13,359
Material And Supplies:						
265-333-000-756.000 Miscellaneous Supplies	0	0	0	1,200	750	750
265-333-000-761.000 Narcotic Tracking Dog	683	484	720	4,450	750	750
	683	484	720	5,650	1,500	1,500
Contractual And Other:						
265-333-000-820.000 Special Investigations	2,092	0	2,200	0	0	0
265-333-000-823.000 Medical Services	1,638	-24	0	902	200	200
265-333-000-942.000 Bldg. Rental/Lease	0	0	0	0	0	0
265-333-000-955.000 Forfeiture Sale Expense	0	0	0	0	0	0
265-333-000-963.000 Miscellaneous	0	0	0	0	0	0
265-333-000-999.270 Cont.- LAWNET Grant Fd	15,666	0	0	0	0	0
	19,396	-24	2,200	902	200	200
Total Expenditures	39,798	12,502	16,241	24,594	15,059	15,059

(268) Byrne JAG Grant Fund

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

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

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 268 Byrne JAG Grant Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues:						
2013/14 Byrne JAG Grant	24,383	0	0	0	0	0
2014/15 Byrne JAG Grant	34,790	0	0	1,994	0	0
2015/16 Byrne JAG Grant	0	24,307	0	0	0	0
2016/17 Byrne JAG Grant	0	0	35,801	27,876	7,925	7,925
	59,173	24,307	35,801	29,870	7,925	7,925
Expenditures:						
2013/14 Byrne JAG Grant	24,383	0	0	0	0	0
2014/15 Byrne JAG Grant	34,790	0	0	1,994	0	0
2015/16 Byrne JAG Grant	0	24,307	0	0	0	0
2016/17 Byrne JAG Grant	0	0	35,801	27,876	7,925	7,925
	59,173	24,307	35,801	29,870	7,925	7,925
Excess of Revenues Over (Under)						
Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
268-305-214-501.000 Federal Grant	24,383	0	0	0	0	0
Total Revenues	24,383	0	0	0	0	0

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Materials & Supplies:						
268-305-214-778.000 Equipment Maint. Supplies	0	0	0	0	0	0
	0	0	0	0	0	0
Capital Outlay:						
268-305-214-985.000 Vehicles	24,383	0	0	0	0	0
	24,383	0	0	0	0	0
Total Expenditures	24,383	0	0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
268-305-215-501.000 Federal Grant	34,790	0	0	1,994	0	0
Total Revenues	34,790	0	0	1,994	0	0

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Materials & Supplies:						
268-305-215-778.000 Equipment Maint. Supplies	9,795	0	0	0	0	0
	9,795	0	0	0	0	0
Capital Outlay:						
268-305-215-982.000 Machinery & Equipment	0	0	0	1,994	0	0
268-305-215-985.000 Vehicles	24,995	0	0	0	0	0
	24,995	0	0	1,994	0	0
Total Expenditures	34,790	0	0	1,994	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
268-305-216-501.000 Federal Grant	0	24,307	0			
Total Revenues	0	24,307	0	0	0	0

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Materials & Supplies:						
268-305-216-744.000 Uniform Allowance	0	312	0	0	0	0
268-305-216-778.000 Equipment Maint. Supplies	0	11,030	0	0	0	0
	0	11,342	0	0	0	0
Contractual And Other:						
268-305-216-939.000 Vehicle Maintenance	0	3,731	0	0	0	0
	0	3,731	0	0	0	0
Capital Outlay:						
268-305-216-982.000 Machinery & Equipment	0	9,234	0	0	0	0
	0	9,234	0	0	0	0
Total Expenditures	0	24,307	0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 217 2016/17 Byrne Grants

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
268-305-217-501.000 Federal Grant	0	0	35,801	27,876	7,925	7,925
Total Revenues	0	0	35,801	27,876	7,925	7,925

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 217 2016/17 Byrne Grants

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Materials & Supplies:						
268-305-217-744.000 Uniform Allowance	0	0	10,902	0	0	0
	0	0	10,902	0	0	0
Contractual And Other:						
268-305-217-873.000 Travel			255	255	0	0
268-305-217-933.000 Equipment			8,644	1,089	7,555	7,555
268-305-217-960.000 Education & Training	0	0	6,000	6,000	0	0
	0	0	14,899	7,344	7,555	7,555
Capital Outlay:						
268-305-217-977.001 Equipment-County	0	0	0	10,532	370	370
268-305-217-982.000 Machinery & Equipment	0	0	10,000	10,000	0	0
	0	0	10,000	20,532	370	370
Total Expenditures	0	0	35,801	27,876	7,925	7,925

(270) LAWNET Grant Fund

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

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

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 270 LAWNET Grant Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues:						
2012/13 LAWNET Grant	0	214	0	0	0	0
2014/15 LAWNET Grant	31,332	0	0	0	0	0
	31,332	214	0	0	0	0
Expenditures:						
2012/13 LAWNET Grant	0	0	0	0	0	0
2014/15 LAWNET Grant	31,332	0	0	0	0	0
	31,332	0	0	0	0	0
Excess of Revenues Over (Under)						
Expenditures	0	214	0	0	0	0
Fund Balance - Beginning of Year	1,151	1,151	1,365	1,365	1,365	1,365
Fund Balance - End of Year	1,151	1,365	1,365	1,365	1,365	1,365

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
270-333-213-501.000 Federal Grant	0	214	0	0	0	0
270-333-213-699.265 Cont.-Drug Law Enf. Fd.	0	0	0	0	0	0
Total Revenues	0	214	0	0	0	0

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
270-333-213-706.000 Salaries and Wages	0	0	0	0	0	0
270-333-213-709.000 Overtime	0	0	0	0	0	0
270-333-213-715.000 Employers FICA	0	0	0	0	0	0
270-333-213-719.000 Health Insurance	0	0	0	0	0	0
270-333-213-719.678 RX Drug Insurance	0	0	0	0	0	0
270-333-213-719.679 Health Insurance-Deductible	0	0	0	0	0	0
270-333-213-724.001 Workers Compensation	0	0	0	0	0	0
270-333-213-725.000 Other Fringe Benefits	0	0	0	0	0	0
	0	0	0	0	0	0
Contractual And Other:						
270-333-213-919.001 Physical Agility Testing	0	0	0	0	0	0
	0	0	0	0	0	0
2012/13 LAWNET Grant	0	0	0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
270-333-215-501.000 Federal Grant	15,666	0	0	0	0	0
270-333-215-699.265 Cont.-Drug Law Enf. Fd.	15,666	0	0	0	0	0
Total Revenues	31,332	0	0	0	0	0

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
270-333-215-706.000 Salaries and Wages	23,492	0	0	0	0	0
270-333-215-715.000 Employers FICA	330	0	0	0	0	0
270-333-215-719.000 Health Insurance	6,521	0	0	0	0	0
270-333-215-724.000 Unemployment	219	0	0	0	0	0
270-333-215-724.001 Workers Compensation	352	0	0	0	0	0
270-333-215-725.000 Other Fringe Benefits	418	0	0	0	0	0
	31,332	0	0	0	0	0
Contractual and Other:						
270-333-215-999.265 Contrib - Drug Law Enf.Fd.	0	0	0	0	0	0
	0	0	0	0	0	0
2014/15 LАWNET Grant	31,332	0	0	0	0	0

(272) SAFER Grant Fund

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

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

AUTHORITY - This Fund was formally established by budget resolution on August 14, 2012. The 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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 272 SAFER Grant Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	650,518	170,458	0	247,752	882,701	882,701
Expenditures	650,518	170,458	0	247,752	882,701	882,701
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 272 SAFER Grant Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
272-000-000-501.004 Federal Grant - FEMA	650,518	170,458	0	247,752	882,701	882,701
Total Revenues	650,518	170,458	0	247,752	882,701	882,701

Expenditure Detail

Fund 272 SAFER Grant Fund
Dept 340 Fire Suppression

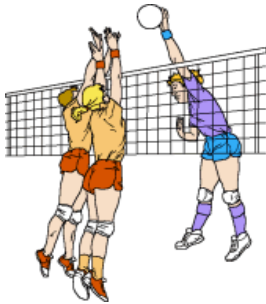
Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
272-340-000-706.000 Salaries and Wages	387,053	105,124	0	107,702	382,941	382,941
272-340-000-709.000 Overtime	0	0	0	0	0	0
272-340-000-715.000 Employers FICA	4,413	1,424	0	1,356	5,553	5,553
272-340-000-719.000 Health Insurance	51,340	14,682	0	32,766	142,354	142,354
272-340-000-719.005 Health Ins.-MERS HSA	0	0	0	11,076	27,000	27,000
272-340-000-722.733 Pension-Police/Fire 345	185,273	42,458	0	86,853	298,388	298,388
272-340-000-723.000 Pension-MERS DC	9,079	2,944	0	2,806	11,488	11,488
272-340-000-724.000 Unemployment	580	0	0	62	54	54
272-340-000-724.001 Workers Compensation	5,937	2,114	0	1,919	7,200	7,200
272-340-000-725.000 Other Fringe Benefits	6,843	1,712	0	3,212	7,723	7,723
	650,518	170,458	0	247,752	882,701	882,701
Total Expenditures	650,518	170,458	0	247,752	882,701	882,701

(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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 296 Recreation Activity Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	260,509	276,298	257,250	260,450	269,495	269,495
Expenditures	220,492	235,241	229,589	235,139	238,521	238,521
Excess of Revenues Over (Under) Expenditures	40,017	41,057	27,661	25,311	30,974	30,974
Fund Balance - Beginning of Year	111,919	151,936	192,993	192,993	218,304	218,304
Fund Balance - End of Year	151,936	192,993	220,654	218,304	249,278	249,278

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Parks & Recreation-Fee Programs</i>					
<i>Fund-Activity: 296-693</i>					
PT		Part Time - Recreation		*	

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

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 296 Recreation Activity Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
296-000-000-651.002 Charg/Serv.-Softball	55,646	52,893	54,000	53,000	50,000	50,000
296-000-000-651.003 Charg/Serv.-Volleyball	2,261	907	1,000	1,200	1,200	1,200
296-000-000-651.004 Charg/Serv.-Basketball	11,989	460	0	1,000	1,200	1,200
296-000-000-651.005 Charg/Serv.-Other	95,962	116,982	110,000	110,000	121,845	121,845
296-000-000-651.006 Charg/Serv.-Sr.Cit.Travel	94,433	104,677	92,000	95,000	95,000	95,000
296-000-000-664.000 Interest	218	379	250	250	250	250
Total Revenues	260,509	276,298	257,250	260,450	269,495	269,495

Fund 296 Recreation Activity Fund
Dept 693 Fee Programs

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
296-693-000-706.000 Salaries & Wages	3,652	0	0	0	0	0
296-693-000-707.000 Wages-Temporary	71,945	82,398	78,397	78,397	78,397	78,397
296-693-000-715.000 Employers FICA	7,973	6,497	6,120	6,120	6,120	6,120
296-693-000-724.000 Umemployment Comp.	941	1,439	2,068	2,068	450	450
296-693-000-724.001 Workers Compensation	2,397	1,954	2,954	2,954	2,954	2,954
	86,908	92,288	89,539	89,539	87,921	87,921
Material And Supplies:						
296-693-000-726.000 Office Supplies	37	0	50	100	100	100
296-693-000-745.000 Program Supplies	49,944	59,335	55,000	60,000	60,000	60,000
	49,981	59,335	55,050	60,100	60,100	60,100
Contractual And Other:						
296-693-000-818.000 Contractual Services	0	0	2,000	2,000	2,000	2,000
296-693-000-861.000 Auto Allowance	1,897	935	1,200	1,200	1,200	1,200
296-693-000-873.001 Travel-Senior Citizens	69,435	73,879	70,000	70,000	75,000	75,000
296-693-000-900.000 Printing & Publishing	3,278	675	2,500	2,500	2,500	2,500
296-693-000-958.000 Memberships And Dues	37	68	300	800	800	800
296-693-000-963.000 Miscellaneous	383	0	0	0	0	0
296-693-000-965.101 Admin.-General Fund	8,573	8,061	9,000	9,000	9,000	9,000
	83,603	83,618	85,000	85,500	90,500	90,500
Total Expenditures	220,492	235,241	229,589	235,139	238,521	238,521

(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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 297 JPS Recreation Millage Program Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	232,584	574,676	588,000	575,000	570,000	570,000
Expenditures	260,487	542,493	575,411	574,690	569,429	569,429
Excess of Revenues Over (Under) Expenditures	(27,903)	32,183	12,589	310	571	571
Fund Balance - Beginning of Year	28,053	150	32,333	32,333	32,643	32,643
Fund Balance - End of Year	150	32,333	44,922	32,643	33,214	33,214

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: JPS Recreation Millage Programs</i>				
<i>Fund-Activity: 297-694</i>				
PT	Part Time - Recreation		150	219,199
			150	
	Add: Assistant Director 50% from # 101-692			43,583
	Senior Services Coordinator 75% from # 101-692			47,729
	Activity Total			310,511

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 297 JPS Recreation Millage Program Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
297-000-000-587.000 Cont.- JPS Recreation	225,218	574,595	580,000	575,000	570,000	570,000
297-000-000-651.000 Charg/Serv.-Fees	7,362	0	0	0	0	0
297-000-000-664.000 Interest	4	81	8,000	0	0	0
Total Revenues	232,584	574,676	588,000	575,000	570,000	570,000

Expenditure Detail

Fund 297 JPS Recreation Millage Program Fund

Dept 694 JPS Recreation Millage Programs

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
297-694-000-706.000 Salaries & Wages	0	56,846	88,746	88,746	91,312	91,312
297-694-000-707.000 Wages-Temporary	111,464	242,702	222,636	222,636	219,199	219,199
297-694-000-709.000 Overtime	552	0	0	0	0	0
297-694-000-715.000 Employers FICA	8,598	17,464	23,821	24,689	27,088	27,088
297-694-000-719.000 Health Insurance	0	11,639	25,428	27,175	28,524	28,524
297-694-000-719.005 Health Ins.-MERS HSA	16	359	0	768	0	0
297-694-000-722.000 Pension	0	6,452	10,889	14,371	7,568	7,568
297-694-000-723.000 Pension-MERS DC	16	731	0	1,000	0	0
297-694-000-724.000 Unemployment	1,096	2,927	6,000	2,000	888	888
297-694-000-724.001 Workers Compensation	2,538	5,296	6,000	7,657	8,144	8,144
297-694-000-725.000 Other Fringe Benefits	3	1,249	1,691	1,948	1,406	1,406
	124,283	345,665	385,211	390,990	384,129	384,129
Material and Supplies:						
297-694-000-726.000 Office Supplies	0	0	0	0	0	0
297-694-000-745.000 Program Supplies	102,539	28,463	0	2,000	0	0
297-694-000-745.018 Prog. Supplies-Enrichment	25	37,964	35,300	51,000	55,000	55,000
297-694-000-745.019 Prog. Supplies-Athletic Prog.	0	75,309	90,000	68,000	65,000	65,000
297-694-000-745.020 Prog. Supplies-Spec. Events	0	33,065	33,600	32,000	26,800	26,800
	102,564	174,801	158,900	153,000	146,800	146,800
Contractual and Other:						
297-694-000-818.000 Contractual Services	6,641	5,335	2,000	7,000	7,000	7,000
297-694-000-861.000 Auto Allow.(Staff Mileage)	1,770	2,361	3,000	3,000	2,500	2,500
297-694-000-900.000 Printing & Publishing	10,935	11,606	5,000	5,000	13,000	13,000
297-694-000-900.002 Building Rental/Lease	8,000	0	15,000	15,000	15,000	15,000
297-694-000-920.000 Utilities	327	25	0	0	0	0
297-694-000-960.000 Education & Training	705	2,700	1,000	700	1,000	1,000
297-694-000-962.000 Uncollectible Accounts	5,262	0	5,300	0	0	0
	33,640	22,027	31,300	30,700	38,500	38,500
JPS Recreation Millage Programs	260,487	542,493	575,411	574,690	569,429	569,429

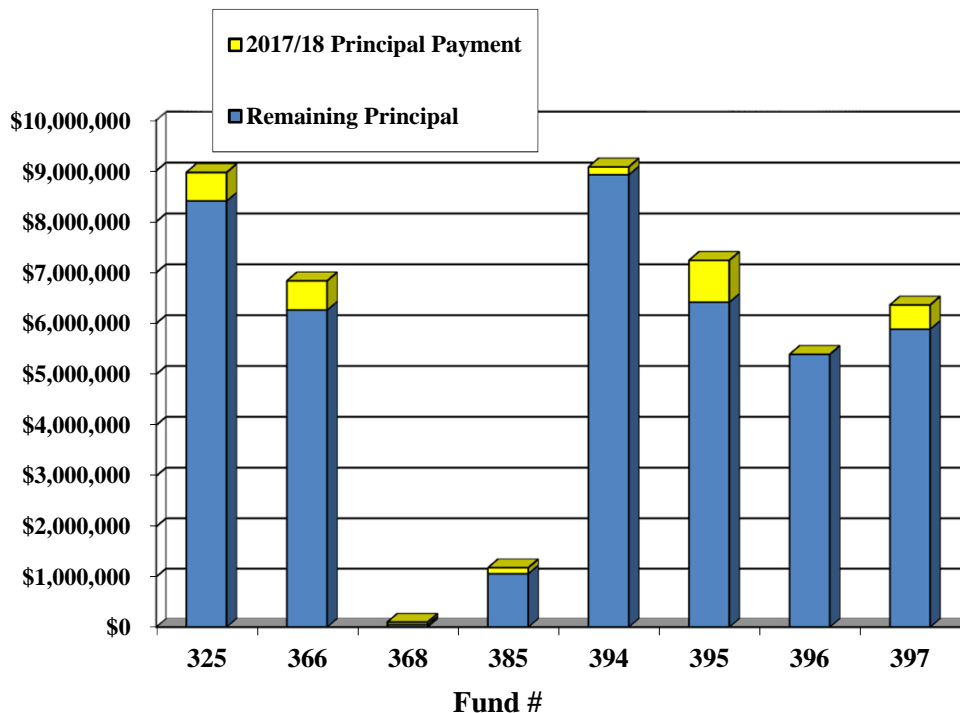
Debt Service Funds

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

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Debt Service Funds
Debt Summary

Fund Debt Service Fund Name	Date Issued	Final Maturity	Issue Amount	Principal Outstanding 6/30/2017	FY 2017/18		
					Principal	Interest	
325 2017 Michigan Trans. Fund	06/27/17	06/01/31	\$8,970,000	\$8,970,000	\$ 560,000	\$ 200,564	
366 2013 City Hall Refunding	02/05/13	05/01/27	8,275,000	6,840,000	575,000	229,550	
368 Building Authority	08/01/99	08/01/18	600,000	100,000	50,000	3,938	
385 2016 Capital Improvement	4/20/2016	10/1/2025	1,300,000	1,183,000	119,000	18,492	
395 2001 DDA TIF	03/27/01	06/01/26	17,998,578	7,243,039	823,118	1,256,882	
396 2011 DDA TIF Refunding	09/28/11	06/01/30	5,395,000	5,395,000	-	246,825	
394 2017 BRA TIF Refunding	04/26/17	06/01/30	9,080,000	9,080,000	155,000	263,017	
397 2012 BRA TIF Refunding	03/14/12	06/01/31	7,630,000	6,365,000	475,000	238,419	
Debt Service Fund Totals				\$ 59,248,578	\$ 45,176,039	\$ 2,757,118	\$ 2,457,687

Note: 1) there are approximately \$ 16.5 million in pending Capital Improvement Bonds that are expected to be issued in 2018; this bond issue will be used to finance water and wastewater improvements, parking lot improvements, fire apparatus and City Hall improvements. It is not expected that there will be any debt service due on this debt until FY 2018/19, and 2) the 2017 MTF Bonds were sold subsequent to the budget adoption, and therefore, the budgeted debt service does not agree with the actual debt service....This will be corrected in FY 2018.



(325) 2017 Michigan Transportation Fund Bonds 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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 325 2017 Michigan Transportation Fund Bonds Debt Service Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	0	0	0	0	253,875	253,875
Expenditures	0	0	0	0	253,875	253,875
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 325 2017 Michigan Transportation Fund Bonds Debt Service Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
325-000-000-699.202 Cont.-Major Street Fund	0	0	0	0	196,042	196,042
325-000-000-699.895 Cont.-Special Assmt. Fund	0	0	0	0	57,833	57,833
Total Revenues	0	0	0	0	253,875	253,875

Expenditure Detail

Fund 325 2017 Michigan Transportation Fund Bonds Debt Service Fund
Dept 945 Debt Service

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Debt Service :						
325-945-000-991.000 Principal	0	0	0	0	0	0
325-945-000-995.000 Interest	0	0	0	0	253,125	253,125
325-945-000-996.000 Paying Agent Fees	0	0	0	0	750	750
	0	0	0	0	253,875	253,875
Total Expenditures	0	0	0	0	253,875	253,875

(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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 366 2013 City Hall Refunding Debt Service Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	651,445	649,758	687,100	711,092	769,442	769,442
Expenditures	627,107	645,957	709,600	709,600	810,800	810,800
Excess of Revenues Over (Under) Expenses	24,338	3,801	(22,500)	1,492	(41,358)	(41,358)
Fund Balance - Beginning of Year	24,411	48,749	52,550	52,550	54,042	54,042
Fund Balance - End of Year	48,749	52,550	30,050	54,042	12,684	12,684

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 366 2013 City Hall Refunding Debt Service Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
366-000-000-403.000 Property Taxes	644,146	642,618	680,000	680,000	738,350	738,350
366-000-000-424.000 Payments in Lieu of Tax	2,765	2,552	2,800	2,600	2,600	2,600
366-000-000-441.000 Local Comm Stab Share Tax	0	0	0	28,492	28,492	28,492
366-000-000-539.086 State Grant - Act 86 (PPT)	4,225	4,265	4,300	0	0	0
366-000-000-664.000 Interest	309	323	0	0	0	0
Total Revenues	651,445	649,758	687,100	711,092	769,442	769,442

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual & Other:						
366-945-000-962.000 Uncollect. Accts-MTT Ref.	4,407	407	5,500	5,500	5,500	5,500
	4,407	407	5,500	5,500	5,500	5,500
Debt Service :						
366-945-000-991.000 Principal	360,000	390,000	460,000	460,000	575,000	575,000
366-945-000-995.000 Interest	262,250	255,050	243,350	243,350	229,550	229,550
366-945-000-996.000 Paying Agent Fees	450	500	750	750	750	750
	622,700	645,550	704,100	704,100	805,300	805,300
Total Expenditures	627,107	645,957	709,600	709,600	810,800	810,800

(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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 368 Building Authority Debt Service Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	51,550	54,544	52,184	52,184	52,688	52,688
Expenditures	51,550	54,544	52,184	52,184	54,688	54,688
Excess of Revenues Over (Under) Expenses	0	0	0	0	(2,000)	(2,000)
Fund Balance - Beginning of Year	3,321	3,321	3,321	3,321	3,321	3,321
Fund Balance - End of Year	3,321	3,321	3,321	3,321	1,321	1,321

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 368 Building Authority Debt Service Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
368-000-000-668.000 Rents & Royalties	51,550	54,544	52,184	52,184	52,688	52,688
Total Revenues	51,550	54,544	52,184	52,184	52,688	52,688

Expenditure Detail

Fund 368 Building Authority Debt Service Fund
Dept 945 Debt Service

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Debt Service :						
368-945-000-991.000 Principal	40,000	45,000	45,000	45,000	50,000	50,000
368-945-000-995.000 Interest	11,025	8,794	6,434	6,434	3,938	3,938
368-945-000-996.000 Paying Agent Fees	525	750	750	750	750	750
	51,550	54,544	52,184	52,184	54,688	54,688
Total Expenditures	51,550	54,544	52,184	52,184	54,688	54,688

(385) 2016 Capital Improvement Bonds Debt Service Fund

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

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

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 385 2016 Capital Imp. Bonds Debt Service Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	0	0	135,388	135,388	137,492	137,492
Expenditures	0	0	135,388	135,388	137,492	137,492
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 385 2016 Capital Improvement Bonds Debt Service Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
385-000-000-699.245 Cont.-Public Imp. Fund	0	0	135,388	135,388	137,492	137,492
Total Revenues	0	0	135,388	135,388	137,492	137,492

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Debt Service :						
385-945-000-991.000 Principal	0	0	117,000	117,000	119,000	119,000
385-945-000-995.000 Interest	0	0	18,388	18,388	18,492	18,492
385-945-000-996.000 Paying Agent Fees	0	0	0	0	0	0
	0	0	135,388	135,388	137,492	137,492
Total Expenditures	0	0	135,388	135,388	137,492	137,492

(394) 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 ~~3/14/12~~ 3/14/12. 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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 394 2017 BRA TIF Refunding Debt Service Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	0	0	0	9,080,000	418,017	418,017
Expenditures	0	0	0	9,080,000	418,017	418,017
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 394 2017 BRA TIF Refunding Debt Service Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
394-000-000-696.000 Bond Proceeds	0	0	0	9,080,000	0	0
394-000-000-699.494 Cont. - BRA Fund	0	0	0	0	418,017	418,017
Total Revenues	0	0	0	0	418,017	418,017

Expenditure Detail

Fund 394 2017 BRA TIF Refunding Debt Service Fund
Dept 945 Debt Service

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual & Other:						
394-945-000-818.000 Contractual Services (Bonds)	0	0	0	85,000	0	0
394-945-000-963.365 Escrow Transfer	0	0	0	8,995,000	0	0
	0	0	0	9,080,000	0	0
Debt Service :						
394-945-000-991.000 Principal	0	0	0	0	155,000	155,000
394-945-000-995.000 Interest	0	0	0	0	263,017	263,017
394-945-000-996.000 Paying Agent Fees	0	0	0	0	0	0
	0	0	0	0	418,017	418,017
Total Expenditures	0	0	0	9,080,000	418,017	418,017

(395) 2001 DDA TIF Debt Service Fund

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

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

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 395 2001 DDA TIF Debt Service Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	750	1,846,500	1,960,750	1,961,500	2,081,500	2,081,500
Expenditures	750	1,846,500	1,960,750	1,961,500	2,081,500	2,081,500
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	637	637	637	637	637	637
Fund Balance - End of Year	637	637	637	637	637	637

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 395 2001 DDA TIF Debt Service Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
395-000-000-699.496 Cont.-DDA Project Fund	750	1,846,500	1,960,750	1,961,500	2,081,500	2,081,500
Total Revenues	750	1,846,500	1,960,750	1,961,500	2,081,500	2,081,500

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Debt Service :						
395-945-000-991.000 Principal	0	829,125	826,414	826,414	823,118	823,118
395-945-000-995.000 Interest	0	1,015,875	1,133,586	1,133,586	1,256,882	1,256,882
395-945-000-996.000 Paying Agent Fees	750	1,500	750	1,500	1,500	1,500
	750	1,846,500	1,960,750	1,961,500	2,081,500	2,081,500
Total Expenditures	750	1,846,500	1,960,750	1,961,500	2,081,500	2,081,500

(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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 396 2011 DDA TIF Refunding Debt Service Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	247,575	248,325	247,575	248,325	248,325	248,325
Expenditures	247,575	248,325	247,575	248,325	248,325	248,325
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	431	431	431	431	431	431
Fund Balance - End of Year	431	431	431	431	431	431

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 396 2011 DDA TIF Refunding Debt Service Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
396-000-000-699.496 Cont.-DDA Project Fund	247,575	248,325	247,575	248,325	248,325	248,325
Total Revenues	247,575	248,325	247,575	248,325	248,325	248,325

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Debt Service:						
396-945-000-991.000 Principal	0	0	0	0	0	0
396-945-000-995.000 Interest	246,825	246,825	246,825	246,825	246,825	246,825
396-945-000-996.000 Paying Agent Fees	750	1,500	750	1,500	1,500	1,500
Total Expenditures	247,575	248,325	247,575	248,325	248,325	248,325

(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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 397 2012 BRA TIF Refunding Debt Service Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	603,519	597,219	697,519	697,519	714,169	714,169
Expenditures	603,519	597,219	697,519	697,519	714,169	714,169
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	2,156	2,156	2,156	2,156	2,156	2,156
Fund Balance - End of Year	2,156	2,156	2,156	2,156	2,156	2,156

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 397 2012 BRA TIF Refunding Debt Service Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
397-000-000-699.494 Cont. - BRA Fund	603,519	597,219	697,519	697,519	714,169	714,169
Total Revenues	603,519	597,219	697,519	697,519	714,169	714,169

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Debt Service :						
397-945-000-991.000 Principal	335,000	335,000	445,000	445,000	475,000	475,000
397-945-000-995.000 Interest	268,519	262,219	251,769	251,769	238,419	238,419
397-945-000-996.000 Paying Agent Fees	0	0	750	750	750	750
	603,519	597,219	697,519	697,519	714,169	714,169
Total Expenditures	603,519	597,219	697,519	697,519	714,169	714,169

(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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 399 2007 BRA TIF Refunding Debt Service Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	421,754	426,354	424,089	422,566	0	0
Expenditures	421,754	426,354	424,089	424,939	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	(2,373)	0	0
Fund Balance - Beginning of Year	2,373	2,373	2,373	2,373	0	0
Fund Balance - End of Year	2,373	2,373	2,373	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 399 2007 BRA TIF Refunding Debt Service Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
399-000-000-699.494 Cont. - BRA Fund	421,754	426,354	424,089	422,566	0	0
Total Revenues	421,754	426,354	424,089	422,566	0	0

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Debt Service :						
399-945-000-991.000 Principal	30,000	35,000	35,000	35,000	0	0
399-945-000-995.000 Interest	391,004	389,774	388,339	388,339	0	0
399-945-000-996.000 Paying Agent Fees	750	1,580	750	1,600	0	0
	421,754	426,354	424,089	424,939	0	0
Total Expenditures	421,754	426,354	424,089	424,939	0	0

Capital Projects Funds

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

(401) Capital Projects Fund

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

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

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Revenue Detail

Fund 401 Capital Projects Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	360,465	208,965	181,500	792,728	105,000	105,000
Expenditures	329,955	189,544	181,500	871,578	72,000	72,000
Excess of Revenues Over (Under) Expenditures	30,510	19,421	0	(78,850)	33,000	33,000
Fund Balance - Beginning of Year	51,566	82,076	101,497	101,497	22,647	22,647
Fund Balance - End of Year	82,076	101,497	101,497	22,647	55,647	55,647

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Capital Projects Fund
Project Costs & Related Funding

A/C #	Project Name	2016/17 Projected					2017/18 Proposed				
		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	\$ -	\$ 46,578	\$ -	\$ -	\$ 46,578	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
976.019	Loomis Park Playground	-	7,500	-	-	7,500	-	-	-	-	-
976.054	Public Arts Committee (SNT Restoration/other)	-	-	-	-	-	-	20,000	32,000	-	52,000
976.072	Glidden Parker Mural Project	231,350	317,500	31,500	81,650 (A)	662,000	-	-	-	-	-
976.073	Disc Golf Project	-	15,500	-	-	15,500	-	-	-	-	-
976.340	Fire Station Improvements (Roof)	140,000	-	-	-	\$ 140,000	-	-	-	-	-
Totals		\$ 371,350	\$ 387,078	\$ 31,500	\$ 81,650	\$ 871,578	\$ -	\$ 40,000	\$ 32,000	\$ -	\$ 72,000

- (A) \$ 81,650 in carryover of Arts Committee Funding from General Fund.
- (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 2017/18 Adopted Budget
Revenue Detail

Fund 401 Capital Projects Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
401-000-000-501.009 Federal Grant - NEA	0	0	0	50,000	0	0
401-000-000-539.037 State Grant - MCACA	0	0	0	75,000	0	0
401-000-000-664.000 Interest	6	483	0	500	500	500
401-000-000-675.006 Donations -Weatherwax (Tree Proj)	10,455	142,967	0	46,578	20,000	20,000
401-000-000-675.006 Donations -Weatherwax (Mural)	0	0	0	50,000	0	0
401-000-000-675.006 Donations -Weatherwax (SNT)	0	0	0	0	20,000	20,000
401-000-000-675.021 Donations - Loomis Park	0	0	0	7,500	0	0
401-000-000-675.050 Donations - DiscGolf (Kiwanis)	0	0	0	15,500	0	0
401-000-000-675.053 Donations - ALRO (Public Arts)	0	0	0	20,000	0	0
401-000-000-675.054 Donations - Public Arts (other)	0	0	0	65,000	0	0
401-000-000-675.066 Donations - S.P. Golf Crse. Imp.	3,028	2,182	0	0	0	0
401-000-000-675.069 Donations - CP Fed Credit Union	0	20,000	20,000	32,500	32,500	32,500
401-000-000-675.070 Donations - JCVB (Public Arts)	0	0	0	25,000	0	0
401-000-000-685.265 Insurance Proceeds - City Hall	36,884	5,136	0	0	0	0
401-000-000-698.000 Miscellaneous	0	0	0	2,300	0	0
401-000-000-699.101 Cont.- General Fund (Cell Towers)	29,784	30,881	31,500	31,500	32,000	32,000
401-000-000-699.245 Cont.- Public Improvement Fund	280,308	7,316	130,000	371,350	0	0
Total Revenues	360,465	208,965	181,500	792,728	105,000	105,000

Expenditure Detail

Fund 401 Capital Projects Fund

Dept 901 Capital Projects

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Capital Outlay:						
401-901-000-974.035 Sharp Park Tree Restoration Project	10,455	142,967	0	46,578	20,000	20,000
401-901-000-976.019 Loomis Park Playground	0	0	0	7,500	0	0
401-901-000-976.047 Blackman Park Improvements	88,062	7,316	0	0	0	0
401-901-000-976.054 Public Arts Committee	0	3,455	41,500	0	52,000	52,000
401-901-000-976.063 Parks Imp.-Citywide	50,000	0	0	0	0	0
401-901-000-976.066 Sharp Park Golf Course Imp.	3,028	2,183	0	0	0	0
401-901-000-976.071 Gov. Austin Blair Park Improvemer	19,687	0	0	0	0	0
401-901-000-976.072 Glidden Parker Mural Project	0	26,235	0	662,000	0	0
401-901-000-976.073 Disc Golf Project	0	0	0	15,500	0	0
401-901-000-976.265 City Hall - Water Damage	36,165	7,388	0	0	0	0
401-901-000-976.340 Fire Station Improvements	122,558	0	140,000	140,000	0	0
Total Expenditures	329,955	189,544	181,500	871,578	72,000	72,000

(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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 402 Water Equipment & Replacement Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	3,512,903	3,509,782	4,165,970	4,394,076	8,493,245	8,493,245
Expenditures:	2,771,160	3,122,586	5,843,308	4,651,451	11,816,616	11,816,616
Excess of Revenues Over (Under) Expenditures	741,743	387,196	(1,677,338)	(257,375)	(3,323,371)	(3,323,371)
Fund Balance - Beginning of Year	2,714,478	3,456,221	3,843,417	3,843,417	3,586,042	3,586,042
Fund Balance - End of Year	3,456,221	3,843,417	2,166,079	3,586,042	262,671	262,671

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 402 Water Equipment & Replacement Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
402-000-000-501.000 Fed. /St. Grant (I94BL-MichAve.)	0	0	611,206	839,312	238,481	238,481
402-000-000-664.000 Interest	12,903	9,782	10,764	10,764	10,764	10,764
402-000-000-699.591 Cont.-Water Fund	3,500,000	3,500,000	3,544,000	3,544,000	8,244,000	8,244,000
Total Revenues	3,512,903	3,509,782	4,165,970	4,394,076	8,493,245	8,493,245

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
402-458-000-706.000 Salaries and Wages	96,106	75,840	72,650	66,408	51,649	51,649
402-458-000-707.000 Wages-Temporary	0	1,092	0	0	0	0
402-458-000-709.000 Overtime	6,207	6,370	3,751	7,100	4,642	4,642
402-458-000-715.000 Employers FICA	7,098	5,884	5,845	5,623	4,306	4,306
402-458-000-719.000 Health Insurance	29,310	23,681	10,690	26,652	12,027	12,027
402-458-000-722.000 Pension-General	12,248	9,743	9,374	9,603	6,907	6,907
402-458-000-724.000 Unemployment	364	161	248	125	6	6
402-458-000-724.001 Workers Compensation	984	796	861	691	601	601
402-458-000-725.000 Other Fringe Benefits	1,682	1,782	1,053	1,547	754	754
	153,999	125,349	104,472	117,749	80,892	80,892
Material and Supplies:						
402-458-000-782.000 Materials	2,929	1,482	600	600	600	600
	2,929	1,482	600	600	600	600
Contractual and Other:						
402-458-000-818.000 Contractual Services	1,013,074	1,922,678	2,176,625	1,910,416	4,849,079	4,849,079
402-458-000-943.000 Equipment Rental - MP	451	1,291	2,000	2,000	2,000	2,000
402-458-000-966.000 PW Overhead	11	24	600	600	600	600
402-458-000-967.000 ENG Overhead	70,129	55,608	53,481	55,131	42,218	42,218
	1,083,665	1,979,601	2,232,706	1,968,147	4,893,897	4,893,897
New Water Main Construction	1,240,593	2,106,432	2,337,778	2,086,496	4,975,389	4,975,389

WORK PROJECT DETAIL

Work Project Titles:

Misc Water Projects	37,000	39,333	23,500	23,500
Water Mapping & Gis	80,000	80,000	80,000	80,000
Mechanic: Morrell to Washington	394,388	446,522	-	-
Edward & Winthop: Wildwood to JHS	206,623	126,379	-	-
M50 (West Ave): Mi-Wildwood, Ganson-North (MDOT)	135,552	149,277	-	-
Wisner: Argyle to Boardman (Hydrant Relocations)	-	34,503	-	-
I-94BL (Michigan): Brown to Steward (MDOT)	713,074	803,784	267,515	267,515
Fourth: Horton to Audubon (Eng)	-	13,050	166,750	166,750
Glick: Blackstone to Jackson	422,031	155,100	141,130	141,130
Homecrest: Glick to VanBuren	-	-	16,960	16,960
Ingham and VanBuren Improvements	-	1,006	3,767	3,767
Kibby: City Limits to Glen Drive	244,110	34,308	179,336	179,336
Michigan Avenue: First to Blackstone	-	30,135	486,471	486,471
Steward: Wildwood to Winthrop Connector	-	32,720	466,260	466,260
Jackson : Franklin to Washington	-	22,540	363,460	363,460
Mansion St Transmission Line	105,000	30,000	-	-
Cortland: First to Blackstone	-	18,900	305,100	305,100
Dewey: Clinton to Lansing	-	36,014	591,665	591,665
Fleming: Maguire to Blakely	-	32,925	495,075	495,075
Glen: Grovedale to Kibby	-	-	222,144	222,144
Grovedale: Glen to Oakridge	-	-	208,260	208,260
Oakridge: Grovedale to West	-	-	291,564	291,564
Parkwood Way: Dale to Brighton	-	-	166,608	166,608
West Ave: Oakridge to Beverly Park Place	-	-	236,028	236,028
Broadcrest: South to Oakridge	-	-	97,188	97,188
Essex Lane: West to Glen	-	-	166,608	166,608
	2,337,778	2,086,496	4,975,389	4,975,389

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Capital Outlay:						
402-591-000-818.258 GIS Services - MIS	7,210	1,625	0	1,625	0	0
402-591-000-972.000 Water Mains	0	0	0	0	0	0
402-591-000-976.000 Building Additions	685	4,209	61,700	34,700	581,700	581,700
402-591-000-982.000 Machinery & Equipment	39,898	327,771	927,085	427,085	398,232	398,232
402-591-000-982.001 Meters	131,299	381,916	275,000	300,000	300,000	300,000
402-591-000-982.002 Wellfield	240	24,981	70,127	70,127	1,075,127	1,075,127
402-591-000-982.003 Pumping Station	2,244	4,931	7,000	7,000	7,000	7,000
402-591-000-982.004 Storage Tanks	1,090,055	6,170	300	300	300	300
402-591-000-982.005 Engineering	59,049	143,257	214,876	222,876	322,876	322,876
402-591-000-982.006 Treatment Plant	0	0	1,815,905	1,415,905	4,015,975	4,015,975
402-591-000-982.009 State Prison of Michigan	0	50,640	25,320	25,320	0	0
402-591-000-982.010 Well Abandonment Program	0	0	30,000	0	10,000	10,000
402-591-000-982.011 Wellhead Protection Prog.	0	0	20,000	0	30,000	30,000
402-591-000-982.012 Cross Connection Program	42,576	42,576	42,576	44,376	44,376	44,376
402-591-000-983.000 Office Equipment	0	0	2,400	2,400	2,400	2,400
402-591-000-984.003 GIS Projects	1,850	0	13,241	13,241	13,241	13,241
402-591-000-985.000 Vehicles	155,461	28,078	0	0	40,000	40,000
	1,530,567	1,016,154	3,505,530	2,564,955	6,841,227	6,841,227
Total Capital Assets-Other	1,530,567	1,016,154	3,505,530	2,564,955	6,841,227	6,841,227
Total Expenses	2,771,160	3,122,586	5,843,308	4,651,451	11,816,616	11,816,616

(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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 404 Sanitary Sewer Maintenance Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	146,827	172,336	357,419	343,921	376,770	376,770
Expenditures	146,827	172,336	357,419	343,921	376,770	376,770
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
404-000-000-664.000 Interest	0	0	0	0	0	0
404-000-000-699.590 Cont.-Sewer Fund	146,827	172,336	357,419	343,921	376,770	376,770
Total Revenues	146,827	172,336	357,419	343,921	376,770	376,770

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance Fund
Dept 456 Sanitary Sewer Maintenance

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
404-456-000-706.000 Salaries and Wages	40,976	42,131	60,000	60,000	60,487	60,487
404-456-000-707.000 Wages-Temporary	0	0	500	500	500	500
404-456-000-709.000 Overtime	4,345	5,958	7,000	7,000	7,000	7,000
404-456-000-715.000 Employers FICA	3,172	3,429	5,164	5,164	5,201	5,201
404-456-000-719.000 Health Insurance	15,322	14,327	22,444	16,522	23,253	23,253
404-456-000-719.005 Health - MERS HSA	0	40	11	72	16	16
404-456-000-722.000 Pension-General	5,422	5,642	8,221	8,221	8,281	8,281
404-456-000-723.000 Pension-MERS DC	0	2	9	44	48	48
404-456-000-724.000 Unemployment	90	90	257	7	7	7
404-456-000-724.001 Workers Compensation	1,026	1,068	1,748	1,870	1,883	1,883
404-456-000-725.000 Other Fringe Benefits	415	481	1,290	1,296	1,307	1,307
	70,768	73,168	106,644	100,696	107,983	107,983
Material and Supplies:						
404-456-000-740.000 Operating Supplies	2,037	0	0	0	0	0
404-456-000-782.000 Materials	13,623	18,476	56,575	56,575	56,575	56,575
	15,660	18,476	56,575	56,575	56,575	56,575
Contractual and Other:						
404-456-000-818.000 Contractual Services	0	180	15,000	15,000	15,000	15,000
404-456-000-853.000 Telephone	1,599	2,379	1,800	2,500	2,600	2,600
404-456-000-914.000 Insurance	0	0	4,500	4,500	4,500	4,500
404-456-000-943.000 Equipment Rental - MP	46,318	62,100	125,000	100,000	125,000	125,000
404-456-000-966.000 PW Overhead	12,482	15,215	46,900	63,650	64,112	64,112
404-456-000-967.000 ENG Overhead	0	818	0	0	0	0
	60,399	80,692	193,200	185,650	211,212	211,212
Capital Outlay:						
404-456-000-984.000 Software	0	0	1,000	1,000	1,000	1,000
Sewer Maintenance	146,827	172,336	357,419	343,921	376,770	376,770

WORK PROJECT DETAIL

Work Project Titles:

GEO Data Base	-	-	600	600	600	600
Repairs by DPW	13,083	63,740	70,000	70,000	70,000	70,000
Repairs by Contractor	-	-	4,140	5,000	5,000	5,000
Clean and Flush	55,331	44,356	128,179	113,821	130,000	130,000
Stake and Locate	33,943	31,664	36,000	36,000	36,000	36,000
Manhole Work	29,397	20,056	45,000	45,000	45,000	45,000
Sewer Needs Study	-	2,254	-	-	-	-
Heavy Sewer Cleaning	-	287	20,000	20,000	36,670	36,670
Sewer Maint.-Sewer Separation	-	-	5,000	5,000	5,000	5,000
Sewer Televising	15,073	9,829	35,000	35,000	35,000	35,000
Not Reimbursable - Sewer Backup	-	150	4,500	4,500	4,500	4,500
Video Inspec. Veh. Equip. Upgrades/Mt.	-	-	9,000	9,000	9,000	9,000
	146,827	172,336	357,419	343,921	376,770	376,770

(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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 405 Sanitary Sewer Replacement Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	760,606	756,068	760,000	760,000	8,306,620	8,306,620
Expenditures	956,045	1,200,465	2,162,558	1,726,964	8,307,813	8,307,813
Excess of Revenues Over (Under) Expenditures	(195,439)	(444,397)	(1,402,558)	(966,964)	(1,193)	(1,193)
Fund Balance - Beginning of Year	2,629,260	2,433,821	1,989,424	1,989,424	1,022,460	1,022,460
Fund Balance - End of Year	2,433,821	1,989,424	586,866	1,022,460	1,021,267	1,021,267

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 405 Sanitary Sewer Replacement Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
405-000-000-501.000 Fed/State Grant-(N.Extension)	0	0	0	0	796,620	796,620
405-000-000-664.000 Interest	10,606	6,068	10,000	10,000	10,000	10,000
405-000-000-699.590 Cont.- Sewer Fund	750,000	750,000	750,000	750,000	7,500,000	7,500,000
Total Revenues	760,606	756,068	760,000	760,000	8,306,620	8,306,620

Expenditure Detail

Fund 405 Sanitary Sewer Replacement Fund
Dept 457 New Sewer Construction

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
405-457-000-706.000 Salaries and Wages	76,802	68,774	82,115	82,737	105,085	105,085
405-457-000-707.000 Wages-Temporary	846	132	0	0	0	0
405-457-000-709.000 Overtime	4,629	4,838	3,751	9,719	2,321	2,321
405-457-000-715.000 Employers FICA	5,730	5,289	6,569	7,073	8,217	8,217
405-457-000-719.000 Health Insurance	20,994	22,222	12,082	32,130	24,470	24,470
405-457-000-722.000 Pension-General	9,835	8,883	10,536	11,883	13,179	13,179
405-457-000-724.000 Unemployment	224	144	280	10	12	12
405-457-000-724.001 Workers Compensation	800	715	973	964	1,224	1,224
405-457-000-725.000 Other Fringe Benefits	1,502	1,605	1,190	1,207	1,533	1,533
	121,362	112,602	117,496	145,723	156,041	156,041
Material and Supplies:						
405-457-000-782.000 Materials	2,929	1,137	1,000	600	1,000	1,000
	2,929	1,137	1,000	600	1,000	1,000
Contractual and Other:						
405-457-000-818.000 Contractual Services	774,450	1,035,660	1,981,455	1,512,922	8,067,218	8,067,218
405-457-000-943.000 Equipment Rental - MP	1,011	583	2,000	2,000	2,000	2,000
405-457-000-966.000 PW Overhead	0	0	500	1,000	1,000	1,000
405-457-000-967.000 ENG Overhead	56,293	50,483	60,107	64,719	80,554	80,554
	831,754	1,086,726	2,044,062	1,580,641	8,150,772	8,150,772
New Sewer Construction	956,045	1,200,465	2,162,558	1,726,964	8,307,813	8,307,813

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

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

Account Description	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
<u>WORK PROJECT DETAIL</u>				
Work Project Titles:				
MISC SAN. SEWER CONSTRUCTION	4,000	40,544	20,000	20,000
Sewer Lining-Washington & Wesley	158,880	196,317	258,000	258,000
Sewer Studies & Permits	20,500	20,500	23,000	23,000
SEWER MAPPING & GIS	80,000	68,828	80,000	80,000
SEWER SEPARATION	-	-	-	-
North Extension Sewer Construction	1,242,300	537,860	7,660,291	7,660,291
Michigan Avenue: Blackstone to Francis	-	-	-	-
Mechanic: Morrell to Washington	144,210	131,511	-	-
Blackstone: VanBuren to RR	-	18,907	-	-
Blackstone at Franklin Manhole Replacement	-	21,296	-	-
I-94BL (Michigan): Brown to Steward (MDOT)	311,545	551,789	183,930	183,930
M50 (West Ave): Mi-Wildwood, Ganson-North (MDOT)	44,382	83,459	-	-
Michigan Avenue: First to Blackstone	-	5,200	15,600	15,600
Washington Alley: Wesley to Washington	69,741	5,088	66,992	66,992
I-94BL (Glick): Blackstone Jackson	87,000	45,665	-	-
High Level Interceptor Rehabilitation	-	-	-	-
North Extension Interceptor Rehabilitation	-	-	-	-
	2,162,558	1,726,964	8,307,813	8,307,813

(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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 406 Wastewater Equipment Replacement Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	628,002	628,642	628,000	628,000	1,978,000	1,978,000
Expenditures	96,901	176,938	1,240,000	2,377,750	3,635,000	3,635,000
Excess of Revenues Over (Under) Expenditures	531,101	451,704	(612,000)	(1,749,750)	(1,657,000)	(1,657,000)
Fund Balance - Beginning of Year	3,089,228	3,620,329	4,072,033	4,072,033	2,322,283	2,322,283
Fund Balance - End of Year	3,620,329	4,072,033	3,460,033	2,322,283	665,283	665,283

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 406 Wastewater Equipment Replacement Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
406-000-000-664.000 Interest	10,002	10,642	10,000	10,000	10,000	10,000
406-000-000-699.590 Cont.-Sewer Fund	618,000	618,000	618,000	618,000	1,968,000	1,968,000
Total Revenues	628,002	628,642	628,000	628,000	1,978,000	1,978,000

Expenditure Detail

Fund 406 Wastewater Equipment Replacement Fund

Dept 548 Wastewater Equipment Replacement

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Capital Outlay:						
406-548-000-976.000 Building Additions	0	0	0	0	450,000	450,000
406-548-000-982.000 Machinery & Equipment	39,302	57,927	100,000	170,000	120,000	120,000
406-548-000-982.001 Meters	3,136	8,180	15,000	15,000	15,000	15,000
406-548-000-982.003 Pumping Station	0	27,825	300,000	392,750	900,000	900,000
406-548-000-982.006 Treatment Plant	33,346	83,006	800,000	1,800,000	1,800,000	1,800,000
406-548-000-985.000 Vehicles	21,117	0	25,000	0	350,000	350,000
	96,901	176,938	1,240,000	2,377,750	3,635,000	3,635,000
Total Expenditures	96,901	176,938	1,240,000	2,377,750	3,635,000	3,635,000

(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 # 325.

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 425 2017 Michigan Transportation Fund Bonds Construction Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	0	0	0	8,970,000	0	0
Expenditures	0	0	0	4,387,460	4,582,540	4,582,540
Excess of Revenues Over (Under) Expenditures	0	0	0	4,582,540	(4,582,540)	(4,582,540)
Fund Balance - Beginning of Year	0	0	0	0	4,582,540	4,582,540
Fund Balance - End of Year	0	0	0	4,582,540	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 425 2017 Michigan Transportation Fund Bonds Construction Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
425-000-000-696.000 Bond Proceeds	0	0	0	8,970,000	0	0
Total Revenues	0	0	0	8,970,000	0	0

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other :						
425-901-000-818.000 Contractual Services	0	0	0	80,000	0	0
425-901-000-900.000 Printing & Publishing	0	0	0	2,000	0	0
425-901-000-956.001 Contingency	0	0	0	164,044	632,540	632,540
	0	0	0	246,044	632,540	632,540
Capital Outlay:						
425-901-000-999.202 Cont.-Major Street Fund	0	0	0	3,086,008	2,980,969	2,980,969
425-901-000-999.895 Cont.-Special Assessment Fund	0	0	0	1,055,408	969,031	969,031
	0	0	0	4,141,416	3,950,000	3,950,000
Total Expenditures	0	0	0	4,387,460	4,582,540	4,582,540

(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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 485 2016 Capital Improvement Bonds Construction Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	0	1,300,000	0	0	0	0
Expenditures	0	1,265,927	0	34,073	0	0
Excess of Revenues Over (Under) Expenditures	0	34,073	0	(34,073)	0	0
Fund Balance - Beginning of Year	0	0	34,073	34,073	0	0
Fund Balance - End of Year	0	34,073	34,073	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 485 2016 Capital Improvement Bonds Construction Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
485-000-000-696.000 Bond Proceeds	0	1,300,000	0	0	0	0
Total Revenues	0	1,300,000	0	0	0	0

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other :						
485-901-000-818.000 Contractual Services	0	27,776	0	0	0	0
485-901-000-900.000 Printing & Publishing	0	652	0	0	0	0
485-901-000-999.585 Cont.-Auto Parking System Fund	0	1,237,499	0	34,073	0	0
	0	1,265,927	0	34,073	0	0
Total Expenditures	0	1,265,927	0	34,073	0	0

(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, dated ~~April 20, 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 Resolution adopted by the City Council on ~~February 23, 2018.~~

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 486 2018 Capital Improvement Bonds Construction Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	0	0	0	0	16,500,000	16,500,000
Expenditures	0	0	0	0	16,500,000	16,500,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 486 2018 Capital Improvement Bonds Construction Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
486-000-000-696.000 Bond Proceeds	0	0	0	0	16,500,000	16,500,000
Total Revenues	0	0	0	0	16,500,000	16,500,000

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other :						
486-901-000-818.000 Contractual Services	0	0	0	0	75,000	75,000
486-901-000-900.000 Printing & Publishing	0	0	0	0	1,500	1,500
486-901-000-956.001 Contingency	0	0	0	0	477,303	477,303
	0	0	0	0	553,803	553,803
Capital Outlay:						
486-901-000-976.011 City Hall Improvements	0	0	0	0	800,000	800,000
486-901-000-985.001 Vehicles-Fire Truck	0	0	0	0	1,000,000	1,000,000
486-901-000-999.585 Cont.-Auto Parking System Fund	0	0	0	0	698,052	698,052
486-901-000-999.590 Cont.-Sewer Fund	0	0	0	0	7,350,000	7,350,000
486-901-000-999.591 Cont.-Water Fund	0	0	0	0	6,098,145	6,098,145
	0	0	0	0	15,946,197	15,946,197
Total Expenditures	0	0	0	0	16,500,000	16,500,000

(494) Brownfield Redevelopment Authority Fund

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

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

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 494 Brownfield Redevelopment Authority Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	1,059,749	1,094,346	1,083,244	1,229,807	1,237,954	1,237,954
Expenditures	1,157,476	1,182,981	1,289,140	1,311,696	1,315,056	1,315,056
Excess of Revenues Over (Under) Expenditures	(97,727)	(88,635)	(205,896)	(81,889)	(77,102)	(77,102)
Fund Balance - Beginning of Year	1,654,685	1,556,958	1,468,323	1,468,323	1,386,434	1,386,434
Fund Balance - End of Year	1,556,958	1,468,323	1,262,427	1,386,434	1,309,332	1,309,332

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 494 Brownfield Redevelopment Authority Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
494-000-000-403.004 Curr. Prop. Taxes-Consumers	943,683	947,673	940,000	1,082,966	1,092,000	1,092,000
494-000-000-403.007 Curr. Prop. Taxes-Heat Control.	10,058	10,459	10,855	10,974	11,149	11,149
494-000-000-403.009 Curr. Prop. Taxes-DNT	8,957	8,121	5,573	5,730	0	0
494-000-000-403.010 Curr. Prop. Taxes-GLHHC	45,713	60,606	57,316	58,743	62,996	62,996
494-000-000-403.011 Curr. Prop. Taxes-Full Spectrum	47,320	64,001	64,000	65,894	66,309	66,309
494-000-000-664.000 Interest	4,018	3,486	5,500	5,500	5,500	5,500
Total Revenues	1,059,749	1,094,346	1,083,244	1,229,807	1,237,954	1,237,954

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 494 Brownfield Redevelopment Authority Fund
Dept 745 Brownfield Redevelopment Projects

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
494-745-000-702.000 Termination Pay	0	5,254	0	0	0	0
494-745-000-706.000 Salaries & Wages	20,384	13,380	14,486	14,150	16,833	16,833
494-745-000-707.000 Wages - Temporary	0	0	0	0	0	0
494-745-000-715.000 FICA	1,534	1,421	1,108	1,082	1,287	1,287
494-745-000-719.000 Health Insurance	0	352	4,886	1,833	1,606	1,606
494-745-000-719.005 Health Ins.-MERS HSA	437	285	438	438	350	350
494-745-000-722.000 Pension - General	2,466	1,490	1,777	1,670	702	702
494-745-000-723.000 Pension-MERS DC	602	364	435	435	1,241	1,241
494-745-000-724.000 Unemployment	59	90	48	3	2	2
494-745-000-724.001 Workers Comp.	29	49	20	135	161	161
494-745-000-725.000 Other Fringe Benefits	-11	33	263	65	234	234
	25,500	22,718	23,461	19,811	22,416	22,416
Contractual And Other :						
494-745-000-818.000 Contractual Services	0	0	1,500	10,000	10,000	10,000
494-745-000-818.031 BRA Plan - Jack. Glass Worl	155	0	0	0	0	0
494-745-000-818.048 BRA Plan - Heat Controller	4,249	0	10,855	21,433	11,149	11,149
494-745-000-818.059 BRA Plan - GLHHC	45,713	60,606	57,316	58,743	62,996	62,996
494-745-000-818.060 BRA Plan - Full Spectrum	47,320	1,754	0	0	0	0
494-745-000-956.000 Administration	309	3,963	4,500	10,000	10,000	10,000
494-745-000-999.394 Contrib.-2017 BRA TIF Ref.	0	0	0	0	418,017	418,017
494-745-000-999.397 Contrib.-2012 BRA TIF Ref.	603,519	597,219	697,519	697,519	714,169	714,169
494-745-000-999.399 Contrib.-2007 BRA TIF Ref.	421,754	426,354	424,089	422,566	0	0
494-745-000-999.643 Contrib.-Loc.Site Remed.Rev	8,957	70,367	69,900	71,624	66,309	66,309
	1,131,976	1,160,263	1,265,679	1,291,885	1,292,640	1,292,640
Total Expenditures	1,157,476	1,182,981	1,289,140	1,311,696	1,315,056	1,315,056

(496) Downtown Development Authority Project Fund

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

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

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 496 Downtown Development Authority Project Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	837,098	2,289,945	2,510,133	2,581,779	2,611,985	2,611,985
Expenditures	352,466	2,481,624	2,215,325	2,267,780	2,336,825	2,336,825
Excess of Revenues Over (Under) Expenditures	484,632	(191,679)	294,808	313,999	275,160	275,160
Fund Balance - Beginning of Year	1,593,399	2,078,031	1,886,352	1,886,352	2,200,351	2,200,351
Fund Balance - End of Year	2,078,031	1,886,352	2,181,160	2,200,351	2,475,511	2,475,511

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 496 Downtown Development Authority Project Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
496-000-000-403.000 Current Property Taxes	780,106	719,666	950,000	979,504	1,009,710	1,009,710
496-000-000-441.000 Loc. Com. Stab. Share Tax	0	0	0	96,275	96,275	96,275
496-000-000-539.086 State Grant - Act 86 (PPT)	52,133	64,602	52,133	0	0	0
496-000-000-664.000 Interest	4,759	5,677	8,000	6,000	6,000	6,000
496-000-000-668.000 Rents and Royalties	100	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total Revenues	837,098	2,289,945	2,510,133	2,581,779	2,611,985	2,611,985

Expenditure Detail

Fund 496 Downtown Development Authority Project Fund

Dept 741 Tax Increment Finance Construction

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other :						
496-741-000-818.000 Contractual Services	0	37,972	0	0	0	0
496-741-000-818.055 Alleg. Health - 1201 E. Mich.	4,303	0	0	0	0	0
496-741-000-931.002 Bldg. Maint. - Hayes Hotel	99,838	342,332	0	50,955	0	0
496-741-000-962.000 Uncollectible Accounts	0	6,495	7,000	7,000	7,000	7,000
496-741-000-999.395 Cont.-2001 DDA TIF D/S Fd.	750	1,846,500	1,960,750	1,961,500	2,081,500	2,081,500
496-741-000-999.396 Cont.-2011 DDA TIF Ref. D/S Fd.	247,575	248,325	247,575	248,325	248,325	248,325
	352,466	2,481,624	2,215,325	2,267,780	2,336,825	2,336,825
Total Expenditures	352,466	2,481,624	2,215,325	2,267,780	2,336,825	2,336,825

Enterprise Funds

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

(583) Sharp Park Golf Practice Center Fund

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

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

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 583 Sharp Park Golf Practice Center Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	52,940	51,207	52,600	51,250	51,350	51,350
Expenses	52,916	42,455	40,924	41,424	40,924	40,924
Excess of Revenues Over (Under)						
Expenses	24	8,752	11,676	9,826	10,426	10,426
Add: Depreciation	17,836	0	0	0	0	0
Repayment of Loan	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Increase (Decrease) in Working capital	7,860	(1,248)	1,676	(174)	426	426
Working Capital - Beginning of Year	42,787	50,647	49,399	49,399	49,225	49,225
Working Capital - End of Year	<u>50,647</u>	<u>49,399</u>	<u>51,075</u>	<u>49,225</u>	<u>49,651</u>	<u>49,651</u>

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

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

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 583 Ella W. Sharp Park Golf Practice Center Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
583-000-000-644.000 Merchandise	1,070	2,690	2,500	1,650	1,750	1,750
583-000-000-651.001 Golf Fees	38,735	38,368	40,000	39,500	39,500	39,500
583-000-000-664.000 Interest	135	149	100	100	100	100
583-000-000-699.245 Contrib.-Public Imp. Fd.	13,000	10,000	10,000	10,000	10,000	10,000
Total Revenues	52,940	51,207	52,600	51,250	51,350	51,350

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
583-583-000-707.000 Wages-Temporary	24,120	24,213	30,026	30,026	30,026	30,026
583-583-000-715.000 Employers FICA	1,839	1,814	2,297	2,297	2,297	2,297
583-583-000-724.000 Unemployment Comp.	328	549	610	610	610	610
583-583-000-724.001 Workers Compensation	553	545	691	691	691	691
	26,840	27,121	33,624	33,624	33,624	33,624
Material And Supplies:						
583-583-000-745.000 Program Supplies	3,750	375	2,250	2,250	2,000	2,000
583-583-000-778.000 Equipment Maint Supplies	507	0	750	750	750	750
	4,257	375	3,000	3,000	2,750	2,750
Contractual And Other:						
583-583-000-920.000 Utilities	648	1,161	1,000	1,000	1,000	1,000
583-583-000-933.000 Equipment Maintenance	244	790	1,000	1,000	1,000	1,000
583-583-000-965.101 Admin. - General Fund	1,591	1,258	1,300	1,800	1,800	1,800
	2,483	3,209	3,300	3,800	3,800	3,800
Capital Outlay:						
583-583-000-971.000 Depreciation	17,836	0	0	0	0	0
583-583-000-982.000 Machinery & Equipment	0	10,500	0	0	0	0
	17,836	10,500	0	0	0	0
Debt Service :						
583-583-000-995.000 Interest	1,500	1,250	1,000	1,000	750	750
	1,500	1,250	1,000	1,000	750	750
Total Expenditures	52,916	42,455	40,924	41,424	40,924	40,924

(585) Auto Parking System Fund

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

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

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

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

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 585 Auto Parking System Fund</i>						
	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	295,371	1,288,418	57,500	492,573	756,552	756,552
Expenses	31,681	55,708	42,569	511,979	677,233	677,233
Revenues Over (Under) Expenses			14,931	-19,406	79,319	79,319
Add: Depreciation			6,085	6,085	6,085	6,085
Estimated Change in Working Capital			21,016	-13,321	85,404	85,404
Working Capital - Beginning of Year			17,408	17,408	4,087	4,087
Working Capital - End of Year			38,424	4,087	89,491	89,491

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 585 Auto Parking System Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
585-000-000-652.003 Parking Fines - Lot #3 (Y-Lot)	2,732	3,780	2,500	2,500	2,500	2,500
585-000-000-652.004 Parking Fines - Lot #20 (Y-Lot)	0	21,000	30,000	30,000	30,000	30,000
585-000-000-652.021 Parking Fines - Lot #21 (Library)	3,365	5,220	4,000	5,000	5,000	5,000
585-000-000-653.000 Parking Permits - Lot #3 (Y-Lot)	10,906	9,908	10,000	10,000	10,000	10,000
585-000-000-664.000 Interest	82	11	0	0	0	0
585-000-000-699.101 Cont.-General Fund	11,000	11,000	11,000	11,000	11,000	11,000
585-000-000-699.485 Cont.-2016 Cap.Imp.Bond Const	0	1,237,499	0	34,073	0	0
585-000-000-699.486 Cont.-2018 Cap.Imp.Bond Const	0	0	0	0	698,052	698,052
585-000-000-699.599 Cont.-Parking Deck Fund	267,286	0	0	400,000	0	0
Total Revenues	295,371	1,288,418	57,500	492,573	756,552	756,552

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 585 Auto Parking System Fund
Dept 587 Parking Utility

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
585-587-000-706.000 Salaries and Wages	788	600	1,000	1,000	1,000	1,000
585-587-000-707.000 Temporary Wages	4,109	4,299	4,947	5,052	4,845	4,845
585-587-000-709.000 Overtime	18	0	500	500	500	500
585-587-000-715.000 Employers FICA	367	375	493	501	485	485
585-587-000-719.000 Health Insurance	140	106	147	297	233	233
585-587-000-722.000 Pension-General	91	79	184	123	184	184
585-587-000-724.000 Unemployment Comp.	45	48	3	556	0	0
585-587-000-724.001 Workers Compensation	93	87	12	1,626	12	12
585-587-000-725.000 Other Fringe Benefits	8	17	14	0	15	15
	5,659	5,611	7,300	9,655	7,274	7,274
Material and Supplies:						
585-587-000-782.000 Materials	371	2,826	500	500	500	500
	371	2,826	500	500	500	500
Contractual And Other:						
585-587-000-808.000 Audit Fees	25	33	34	44	44	44
585-587-000-818.000 Contractual Services	2,082	18,530	600	600	600	600
585-587-000-920.000 Utilities	2,528	2,294	6,500	6,500	6,500	6,500
585-587-000-930.000 Repairs and Maintenance	0	0	500	500	500	500
585-587-000-936.000 Pavement Repairs	0	0	250	0	250	250
585-587-000-937.000 Maintenance-Snow removal	13,083	19,910	20,000	5,000	5,000	5,000
585-587-000-943.000 Equipment Rental - MP	1,527	18	300	250	300	300
585-587-000-999.599 Cont.-Parking Deck Fund	0	0	0	0	400,000	400,000
585-587-000-966.000 DPW Overhead	266	0	300	400	500	500
585-587-000-967.000 Eng. Overhead	55	401	200	0	0	0
	19,566	41,186	28,684	13,294	413,694	413,694
Capital Outlay:						
585-587-000-971.000 Depreciation	6,085	6,085	6,085	6,085	6,085	6,085
585-587-000-973.000 Land Improvements (Lot # 20)	0	0	0	482,445	249,680	249,680
	6,085	6,085	6,085	488,530	255,765	255,765
Parking Utility	31,681	55,708	42,569	511,979	677,233	677,233
Total Expenses	31,681	55,708	42,569	511,979	677,233	677,233

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

(586) Parking Assessment Fund

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

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

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 586 Parking Assessment Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	119,117	130,009	101,217	128,717	128,717	128,717
Expenses	96,337	112,273	144,052	168,751	125,294	125,294
Excess of Revenues Over (Under) Expenses	22,780	17,736	(42,835)	(40,034)	3,423	3,423
Working Capital - Beginning of Year	108,924	131,704	149,440	149,440	109,406	109,406
Working Capital - End of Year	131,704	149,440	106,605	109,406	112,829	112,829

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 586 Parking Assessment Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
586-000-000-652.000 Parking Fines	19,964	16,078	15,000	20,000	20,000	20,000
586-000-000-653.000 Parking Permits (Daily \$2)	644	1,264	500	500	500	500
586-000-000-653.005 Parking Permits (Lots 6,7,8,14)	13,461	5,350	12,000	12,000	12,000	12,000
586-000-000-653.006 Parking Permits (Lot 9)	1,365	18,460	2,500	25,000	25,000	25,000
586-000-000-664.000 Interest	449	390	250	250	250	250
586-000-000-668.002 Rents and Royalties-113 LLC	19,134	22,152	22,152	22,152	22,152	22,152
586-000-000-698.000 Miscellaneous (Lot 7 Rental)	7,500	17,500	0	0	0	0
586-000-000-699.101 Cont.-General Fund	10,500	10,500	10,500	10,500	10,500	10,500
586-000-000-699.895 Cont.-Special Assessment Fund	46,100	38,315	38,315	38,315	38,315	38,315
Total Revenues	119,117	130,009	101,217	128,717	128,717	128,717

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department:</i>	<i>Parking Assessment</i>			
<i>Fund-Activity:</i>	<i>586-586</i>			
PT	Parking Enforcement		2	19,380
			2	19,380
Add:	Allocation of Wages From Engineering Department			16,168
Activity Total				35,548

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 586 Parking Assessment Fund
Dept 586 Parking Assessment

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
586-586-000-706.000 Salaries and Wages	8,985	12,548	20,552	14,530	16,168	16,168
586-586-000-707.000 Temporary Wages	20,879	21,284	19,788	17,326	19,380	19,380
586-586-000-709.000 Overtime	71	0	2,000	1,000	2,000	2,000
586-586-000-715.000 Employers FICA	2,087	3,274	3,239	2,513	2,872	2,872
586-586-000-719.000 Health Insurance	363	536	3,024	694	3,765	3,765
586-586-000-722.000 Pension-General	1,099	1,447	2,767	1,932	2,229	2,229
586-586-000-724.000 Unemployment Comp.	211	268	70	123	2	2
586-586-000-724.001 Workers Compensation	471	769	244	488	188	188
586-586-000-725.000 Other Fringe Benefits	136	294	298	321	236	236
	34,302	40,420	51,982	38,927	46,840	46,840
Material and Supplies:						
586-586-000-740.000 Operating Supplies	1,445	995	2,000	2,000	2,000	2,000
586-586-000-744.000 Uniform Allowance	491	280	500	500	500	500
586-586-000-782.000 Materials	921	3,455	3,000	3,000	3,000	3,000
	2,857	4,730	5,500	5,500	5,500	5,500
Contractual And Other:						
586-586-000-808.000 Audit Fees	83	87	89	78	78	78
586-586-000-818.000 Contractual Services	10,217	18,947	5,000	58,846	0	0
586-586-000-818.697 Contract. Serv.-Parks/Rec.	250	0	0	0	0	0
586-586-000-920.000 Utilities	3,616	4,626	6,500	6,500	6,500	6,500
586-586-000-934.000 Office Equipment Maint.	0	0	4,495	0	4,495	4,495
586-586-000-936.000 Pavement Repairs	1,000	0	20,000	10,000	20,000	20,000
586-586-000-937.000 Maintenance-Snow removal	24,797	30,930	30,000	30,000	23,855	23,855
586-586-000-943.000 Equip. Rental - Motor Pool	4,439	353	2,900	2,900	2,900	2,900
586-586-000-960.000 Education & Training	0	0	0	0	0	0
586-586-000-965.101 Admin.-General Fund	9,066	3,664	4,000	4,000	4,000	4,000
586-586-000-966.000 PW Overhead	719	24	2,000	1,000	2,000	2,000
586-586-000-967.000 ENG Overhead	4,991	8,492	11,586	11,000	9,126	9,126
	59,178	67,123	86,570	124,324	72,954	72,954
Total Expenses	96,337	112,273	144,052	168,751	125,294	125,294

(589) Storm Water Utility Fund

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

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

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 589 Storm Water Utility Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	671,749	0	0	0	0	0
Expenses	671,749	0	0	0	0	0
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Add: Depreciation			0	0	0	0
Increase (Decrease) in Working capital			0	0	0	0
Working Capital - Beginning of Year			0	0	0	0
Working Capital - End of Year			0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 589 Storm Water Utility Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
589-000-000-650.010 Utility Billing	0	0	0	0	0	0
589-000-000-664.000 Interest	383	0	0	0	0	0
589-000-000-699.101 Contribution-General Fund	120,846	0	0	0	0	0
589-000-000-699.202 Contribution-Major Street Fund	335,683	0	0	0	0	0
589-000-000-699.203 Contribution-Local Street Fund	214,837	0	0	0	0	0
Total Revenues	671,749	0	0	0	0	0

Expenditure Detail

Fund 589 Storm Water Utility Fund
Dept 589 Storm Water Utility

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Material and Supplies:						
589-589-000-730.000 Postage	5,996	0	0	0	0	0
	5,996	0	0	0	0	0
Contractual And Other:						
589-589-000-808.000 Audit Fees	0	0	0	0	0	0
589-589-000-818.000 Contractual Services	137,459	0	0	0	0	0
589-589-000-900.000 Printing & Publishing	344	0	0	0	0	0
589-589-000-962.000 Uncollectible Accounts	0	0	0	0	0	0
589-589-000-964.589 Refunds-Storm Water	527,950	0	0	0	0	0
	665,753	0	0	0	0	0
Total Expenses	671,749	0	0	0	0	0

(590) SEWER FUND

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

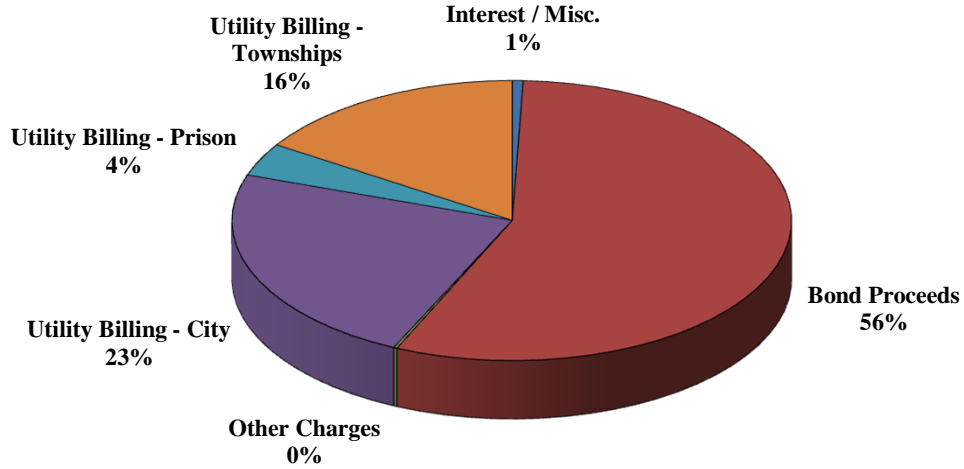
CHARACTER - In accordance with current ordinances, charges for wastewater services shall be levied on all premises having any sewer connection with the public wastewater facilities. The service charges now in effect for premises within the city shall continue as to such premises until changed pursuant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

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

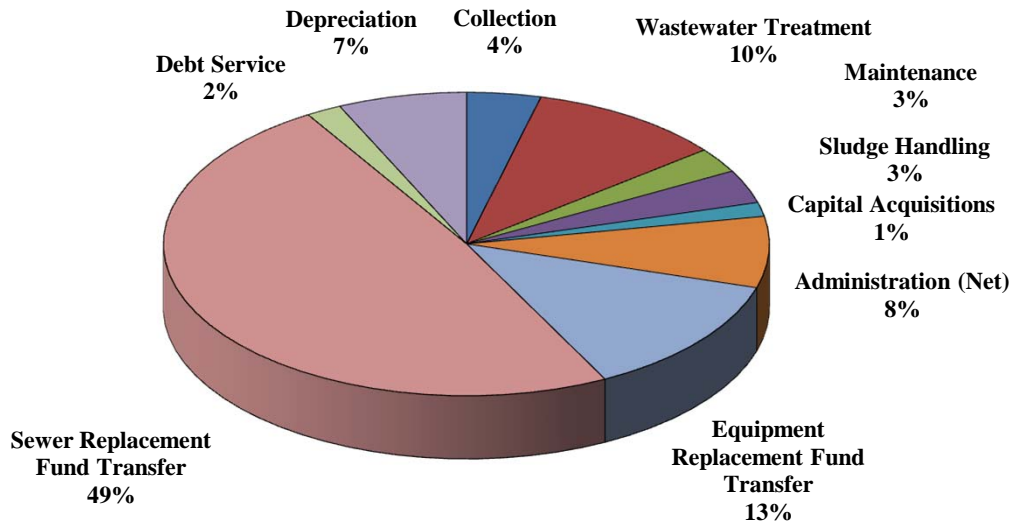
AUTHORITY - This Fund was established on June 12, 1962 to meet the requirements of Ordinances 261 and 262 of the City of Jackson.

**City of Jackson
Fiscal Year 2017/18 Adopted Budget
Sewer Fund**

Revenues



Expenses



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Sewer Fund
Estimated Changes in Cash Flow

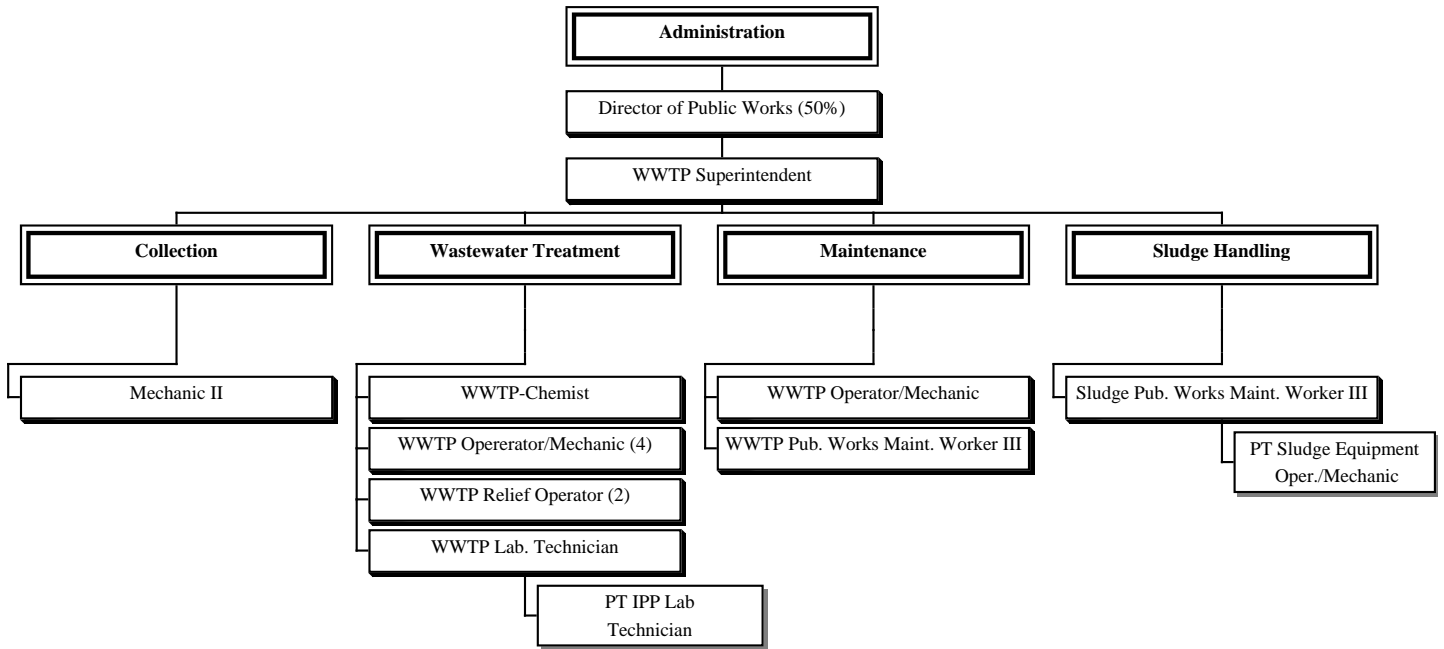
	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues:						
Charges For Goods & Services	4,530,040	4,874,631	5,054,780	5,208,237	5,664,642	5,664,642
Interest & Rents	14,105	15,487	15,000	13,000	15,000	15,000
Contributions From Other Funds	0	0	0	0	7,350,000	7,350,000
Miscellaneous	63,556	63,050	67,000	74,000	67,000	67,000
	<u>4,607,701</u>	<u>4,953,168</u>	<u>5,136,780</u>	<u>5,295,237</u>	<u>13,096,642</u>	<u>13,096,642</u>
Expenses:						
Collection	1,083,080	1,094,722	1,365,408	1,339,278	9,495,135	9,495,135
Wastewater Treatment	1,463,267	1,474,504	1,687,094	1,538,945	1,735,685	1,735,685
Maintenance	691,663	628,433	709,506	633,738	721,972	721,972
Sludge Handling	439,352	718,575	656,356	603,438	682,454	682,454
Administration	1,808,524	2,123,923	1,960,226	2,020,365	2,513,080	2,513,080
Capital Acquisitions	0	0	230,000	165,000	230,000	230,000
	<u>5,485,886</u>	<u>6,040,157</u>	<u>6,608,590</u>	<u>6,300,764</u>	<u>15,378,326</u>	<u>15,378,326</u>
Revenues Over (Under) Expenses			(1,471,810)	(1,005,527)	(2,281,684)	(2,281,684)
Add: Depreciation			1,031,568	1,058,069	1,058,069	1,058,069
Estimated Change in Working Capital			(440,242)	52,542	(1,223,615)	(1,223,615)
Estimated Working Capital (Unreserved) - Beginning of Year			3,818,640	3,818,640	3,871,182	3,871,182
Estimated Working Capital (Unreserved) - End of Year			3,378,398	3,871,182	2,647,567	2,647,567

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 590 Sewer Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
590-000-000-640.000 Laboratory Services	0	0	1,000	0	1,000	1,000
590-000-000-640.001 I.P.P. Monitoring	15,350	18,540	20,000	15,000	20,000	20,000
590-000-000-650.010 Utility Billing	2,361,630	2,561,516	2,653,280	2,777,857	3,055,642	3,055,642
590-000-000-650.020 Utility Billing-Prison	493,039	448,561	500,000	500,000	500,000	500,000
590-000-000-650.030 Utility Bill.-Summit	733,291	766,227	850,000	700,000	850,000	850,000
590-000-000-650.040 Utility Bill.-Spring Arbor	231,445	271,357	280,000	260,000	280,000	280,000
590-000-000-650.050 Utility Bill.-Napoleon	31,330	27,478	36,000	42,130	43,000	43,000
590-000-000-650.060 Utility Bill.-Blackman	562,874	674,199	600,000	779,000	780,000	780,000
590-000-000-650.061 Sewer Maint.-Blackman	3,571	3,570	3,500	3,500	3,500	3,500
590-000-000-650.062 Out Of City Account	93,704	96,697	105,000	124,750	125,000	125,000
590-000-000-650.070 Utility Bill.-Rives	3,806	6,486	6,000	6,000	6,500	6,500
590-000-000-662.000 Penalties	60,229	62,600	55,000	65,000	55,000	55,000
590-000-000-664.000 Interest	14,105	15,487	15,000	13,000	15,000	15,000
590-000-000-698.000 Miscellaneous	3,327	450	12,000	9,000	12,000	12,000
590-000-000-699.486 Contrib-2017 Cap Imp Bond Fd	0	0	0	0	7,350,000	7,350,000
Total Revenues	4,607,701	4,953,168	5,136,780	5,295,237	13,096,642	13,096,642

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



City of Jackson
Fiscal Year 2017/18 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		54,942
	Retiree Health Insurance Stipends			3,360
		1		58,302

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 549 Collection

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
590-549-000-706.000 Salaries and Wages	49,948	52,222	52,574	55,602	58,302	58,302
590-549-000-709.000 Overtime	2,918	3,357	4,800	3,500	4,800	4,800
590-549-000-715.000 Employers FICA	3,616	3,837	4,389	4,521	4,827	4,827
590-549-000-719.000 Health Insurance	18,366	19,405	19,542	20,836	22,819	22,819
590-549-000-722.000 Pension-General	6,009	6,169	6,628	7,252	7,330	7,330
590-549-000-724.000 Unemployment Comp.	235	183	183	200	6	6
590-549-000-724.001 Workers Compensation	706	746	794	852	878	878
590-549-000-725.000 Other Fringe Benefits	219	229	1,020	500	1,048	1,048
	82,017	86,148	89,930	93,263	100,010	100,010
Material and Supplies:						
590-549-000-740.000 Operating Supplies	126	28	500	200	500	500
590-549-000-758.000 Laundry	0	0	365	365	365	365
590-549-000-778.000 Equipment Maint. Supplies	286	1,230	3,000	1,000	3,000	3,000
	412	1,258	3,865	1,565	3,865	3,865
Contractual and Other:						
590-549-000-818.000 Contractual Services	6,596	196	5,000	1,000	5,000	5,000
590-549-000-818.006 Instrument Maintenance	0	246	2,000	500	2,000	2,000
590-549-000-818.258 GIS Services - MIS	7,210	0	10,000	10,000	10,000	10,000
590-549-000-850.000 Communications	2,016	2,083	4,000	1,500	4,000	4,000
590-549-000-914.000 Insurance	4,028	4,063	4,144	4,229	4,440	4,440
590-549-000-920.000 Utilities	33,377	38,262	35,000	30,000	35,000	35,000
590-549-000-930.000 Repairs & Maintenance	12,297	1,324	15,000	15,000	15,000	15,000
590-549-000-938.404 Sewer Maintenance-DPS	146,827	172,336	357,419	343,921	376,770	376,770
590-549-000-943.000 Equipment Rental -MP	0	506	750	0	750	750
590-549-000-963.000 Miscellaneous	0	0	50,000	50,000	50,000	50,000
590-549-000-999.405 Cont.-Sewer Replacem Fd.	750,000	750,000	750,000	750,000	7,500,000	7,500,000
590-549-000-999.406 Cont.-Equip. Replacem Fd.	38,300	38,300	38,300	38,300	1,388,300	1,388,300
	1,000,651	1,007,316	1,271,613	1,244,450	9,391,260	9,391,260
Collection	1,083,080	1,094,722	1,365,408	1,339,278	9,495,135	9,495,135

City of Jackson
Fiscal Year 2017/18 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		67,602
306		WWTP-Laboratory Technician	1		50,843
307		WWTP Relief Operator/Mechanic	2		190,686
308		WWTP Plant Operator	4		76,478
PT		IPP Lab Technician		1	14,763
		Health Insurance Stipends			3,360
Activity Total			8	1	403,732

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 550 Wastewater Treatment

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
590-550-000-702.000 Termination Pay	12,914	21,043	0	0	0	0
590-550-000-706.000 Salaries and Wages	296,049	324,073	368,523	356,486	388,969	388,969
590-550-000-707.000 Wages-Temporary	1,380	2,034	14,763	0	14,763	14,763
590-550-000-709.000 Overtime	53,247	46,400	55,593	62,936	55,614	55,614
590-550-000-715.000 Employers FICA	25,637	27,639	33,575	32,086	35,139	35,139
590-550-000-719.000 Health Insurance	86,982	101,568	110,182	117,336	128,167	128,167
590-550-000-719.005 Health - MERS HSA	269	6,193	7,000	6,866	7,000	7,000
590-550-000-722.000 Pension-General	42,590	43,546	51,891	51,463	54,137	54,137
590-550-000-723.000 Pension-MERS DC	196	3,369	5,148	4,452	5,528	5,528
590-550-000-724.000 Unemployment Comp.	1,470	2,095	1,647	1,000	54	54
590-550-000-724.001 Workers Compensation	4,958	5,635	6,824	6,864	7,123	7,123
590-550-000-725.000 Other Fringe Benefits	4,550	3,211	8,069	5,000	8,157	8,157
	530,242	586,806	663,215	644,489	704,651	704,651
Material and Supplies:						
590-550-000-740.000 Operating Supplies	4,024	1,697	7,500	4,000	7,500	7,500
590-550-000-743.000 Chemicals	108,395	99,322	114,000	110,000	114,000	114,000
590-550-000-748.000 Laboratory Supplies	15,417	15,795	20,000	20,000	20,000	20,000
590-550-000-751.000 Gasoline	0	49	0	130	0	0
590-550-000-755.000 Safety Supplies	3,686	6,685	10,000	6,000	10,000	10,000
590-550-000-758.000 Laundry	56	1,445	3,650	3,000	3,650	3,650
	131,578	124,993	155,150	143,130	155,150	155,150
Contractual and Other:						
590-550-000-719.001 Health Insurance-Retirees	22,341	24,465	26,479	30,576	33,634	33,634
590-550-000-816.000 Industrial Pretreatmt Prog.	25,599	21,170	60,000	20,000	50,000	50,000
590-550-000-818.000 Contractual Services	55,980	79,106	50,000	65,000	60,000	60,000
590-550-000-850.000 Communications	990	0	6,000	2,000	6,000	6,000
590-550-000-920.000 Utilities	562,914	504,798	590,000	500,000	590,000	590,000
590-550-000-933.000 Equipment Maintenance	1,373	459	4,000	1,500	4,000	4,000
590-550-000-939.000 Vehicle Maintenance	0	457	0	0	0	0
590-550-000-999.406 Cont.-Equip. Replacemt Fd.	132,250	132,250	132,250	132,250	132,250	132,250
	801,447	762,705	868,729	751,326	875,884	875,884
Wastewater Treatment	1,463,267	1,474,504	1,687,094	1,538,945	1,735,685	1,735,685

City of Jackson
Fiscal Year 2017/18 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		38,179
	Activity Total	1		38,179

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 551 Maintenance

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
590-551-000-702.000 Termination Pay	0	0	0	0	0	0
590-551-000-706.000 Salaries and Wages	57,140	25,302	34,170	32,396	38,179	38,179
590-551-000-707.000 Wages-Temporary	0	0	0	0	0	0
590-551-000-709.000 Overtime	8,548	376	2,000	2,932	2,000	2,000
590-551-000-715.000 Employers FICA	4,620	1,842	2,767	2,703	3,074	3,074
590-551-000-719.000 Health Insurance	17,747	5,417	6,912	13,604	8,030	8,030
590-551-000-719.005 Health - MERS HSA	875	1,237	1,750	1,740	1,750	1,750
590-551-000-722.000 Pension-General	8,046	3,032	4,438	4,335	4,930	4,930
590-551-000-723.000 Pension-MERS DC	0	616	1,085	918	1,205	1,205
590-551-000-724.000 Unemployment Comp.	482	350	183	50	6	6
590-551-000-724.001 Workers Compensation	1,006	608	868	876	964	964
590-551-000-725.000 Other Fringe Benefits	424	139	944	400	964	964
	98,888	38,919	55,117	59,954	61,102	61,102
Material and Supplies:						
590-551-000-740.000 Operating Supplies	1,969	1,124	3,000	1,500	3,000	3,000
590-551-000-751.000 Gasoline	4,809	4,824	4,900	4,000	4,900	4,900
590-551-000-751.001 Lubricants	764	885	3,000	700	2,000	2,000
590-551-000-755.000 Safety Supplies	1,033	920	0	0	0	0
590-551-000-758.000 Laundry	2,484	3,117	750	1,800	750	750
590-551-000-776.000 Custodial Supplies	399	414	655	655	655	655
590-551-000-778.000 Equipment Maint Supplies	17,420	16,078	30,900	20,000	30,000	30,000
590-551-000-778.001 Electrical Supplies	2,994	4,630	12,000	5,000	12,000	12,000
	31,872	31,992	55,205	33,655	53,305	53,305
Contractual and Other:						
590-551-000-818.000 Contractual Services	66,377	63,784	70,000	45,000	70,000	70,000
590-551-000-818.005 Cont.Serv.-Grounds Maint.	555	4,865	22,000	10,000	24,000	24,000
590-551-000-818.006 Instrument Maintenance	5,375	20,521	20,600	17,500	20,600	20,600
590-551-000-914.000 Insurance	59,758	60,278	61,484	62,729	65,865	65,865
590-551-000-930.000 Repairs & Maintenance	65,713	61,155	65,000	55,000	65,000	65,000
590-551-000-931.000 Building Maintenance	19,688	8,234	15,000	8,000	15,000	15,000
590-551-000-938.000 Grounds Maintenance	15,135	13,254	12,000	18,000	12,000	12,000
590-551-000-939.000 Vehicle Maintenance	13,730	11,216	18,000	8,000	18,000	18,000
590-551-000-941.000 Rentals	0	0	1,000	200	1,000	1,000
590-551-000-943.000 Equipment Rental - MP	337	1,438	1,000	3,000	3,000	3,000
590-551-000-956.001 Contingency	228	0	400	0	400	400
590-551-000-966.000 DPW Overhead	1,307	77	0	0	0	0
590-551-000-999.406 Cont.-Equip. Replacement Fd.	312,700	312,700	312,700	312,700	312,700	312,700
	560,903	557,522	599,184	540,129	607,565	607,565
Maintenance	691,663	628,433	709,506	633,738	721,972	721,972

City of Jackson
Fiscal Year 2017/18 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		82,625
PT		Sludge Equipment Operator/Mechanic		1	23,040
		Health Insurance Stipends			2,400
Activity Total			2	1	108,065

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 553 Sludge Handling

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
590-553-000-702.000 Termination Pay	0	0	0	0	0	0
590-553-000-706.000 Salaries and Wages	58,201	73,756	80,780	78,984	85,025	85,025
590-553-000-707.000 Wages - temporary	0	0	23,040	10,000	23,040	23,040
590-553-000-709.000 Overtime	1,136	3,315	3,500	4,360	3,500	3,500
590-553-000-715.000 Employers FICA	3,863	5,259	8,211	7,141	8,536	8,536
590-553-000-719.000 Health Insurance	26,077	25,773	26,454	27,454	30,849	30,849
590-553-000-719.005 Health - MERS HSA	740	1,715	1,750	1,750	1,750	1,750
590-553-000-722.000 Pension-General	6,841	8,778	10,047	10,226	10,568	10,568
590-553-000-723.000 Pension-MERS DC	335	888	1,084	1,032	1,142	1,142
590-553-000-724.000 Unemployment Comp.	573	482	549	50	18	18
590-553-000-724.001 Workers Compensation	837	1,069	2,304	1,244	2,406	2,406
590-553-000-725.000 Other Fringe Benefits	290	825	1,933	842	1,951	1,951
	98,893	121,860	159,652	143,083	168,785	168,785
Material and Supplies:						
590-553-000-740.000 Operating Supplies	1,270	704	1,000	200	1,000	1,000
590-553-000-748.000 Laboratory Supplies	0	0	1,500	150	1,000	1,000
590-553-000-751.000 Gasoline	6,706	5,165	14,000	8,000	14,000	14,000
590-553-000-755.000 Safety Supplies	857	230	0	350	0	0
590-553-000-758.000 Laundry	232	0	1,000	500	1,000	1,000
590-553-000-778.000 Equipment Maint. Supplies	1,594	3,628	4,000	4,000	4,000	4,000
	10,659	9,727	21,500	13,200	21,000	21,000
Contractual and Other:						
590-553-000-719.001 Health Insurance-Retirees	36,211	36,212	24,000	28,380	31,218	31,218
590-553-000-818.000 Contractual Services	135,968	305,159	240,000	240,000	250,000	250,000
590-553-000-914.000 Insurance	3,358	3,386	3,454	3,525	3,701	3,701
590-553-000-921.000 Utilities-Gas	16,010	95,449	65,000	35,000	65,000	65,000
590-553-000-933.000 Equipment Maintenance	1,007	727	2,500	1,500	2,500	2,500
590-553-000-939.000 Vehicle Maintenance	160	6,298	0	0	0	0
590-553-000-939.001 Vehicle Maint. Serv.	2,289	4,407	5,000	3,500	5,000	5,000
590-553-000-941.000 Rentals	0	600	0	0	0	0
590-553-000-943.000 Equipment Rental -MP	0	0	500	500	500	500
590-553-000-966.000 DPW Overhead	47	0	0	0	0	0
590-553-000-999.406 Cont.-Equip. Replacement Fd.	134,750	134,750	134,750	134,750	134,750	134,750
	329,800	586,988	475,204	447,155	492,669	492,669
Sludge Handling	439,352	718,575	656,356	603,438	682,454	682,454

City of Jackson
Fiscal Year 2017/18 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		76,590
	Activity Total	1		76,590
Add:	Retirees Health Insurance Stipends			9,000
	Director of Public Works (50%)			58,707
	Activity Total			144,297

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 554 Administration

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
590-554-000-702.000	Termination Pay	1,722	0	0	0	0
590-554-000-706.000	Salaries and Wages	86,663	147,844	131,465	131,444	144,297
590-554-000-707.000	Wages-Temporary	0	0	0	0	0
590-554-000-709.000	Overtime	0	0	0	0	0
590-554-000-715.000	Employers FICA	7,717	10,929	10,058	10,055	11,039
590-554-000-719.000	Health Insurance	14,979	17,014	16,683	17,748	19,440
590-554-000-719.005	Health - MERS HSA	1,212	1,750	1,750	1,750	1,750
590-554-000-722.000	Pension-General	12,066	14,733	15,921	16,128	16,602
590-554-000-723.000	Pension-MERS DC	1,331	1,961	2,168	2,060	2,298
590-554-000-724.000	Unemployment Comp.	416	274	275	95	9
590-554-000-724.001	Workers Compensation	1,609	1,924	2,011	2,034	2,095
590-554-000-725.000	Other Fringe Benefits	1,360	599	1,656	652	1,675
		129,075	197,028	181,987	181,966	199,205
Material and Supplies:						
590-554-000-726.000	Supplies	402	512	3,000	1,500	3,000
590-554-000-740.000	Operating Supplies	1,806	1,258	2,500	1,500	2,500
		2,208	1,770	5,500	3,000	5,500
Contractual and Other:						
590-554-000-719.001	Health Ins. - Retirees	30,325	8,660	16,000	4,416	4,858
590-554-000-808.000	Audit Fees	3,961	4,234	4,234	4,234	4,234
590-554-000-817.000	Consultant Services	80,248	82,718	100,000	100,000	300,000
590-554-000-818.000	Contractual Services	351	4,933	500	0	500
590-554-000-853.000	Telephone	9,165	11,642	6,000	13,514	13,514
590-554-000-861.000	Auto Allowance	0	439	200	0	200
590-554-000-873.000	Travel	762	1,209	200	1,500	1,500
590-554-000-880.000	Community Promotion	64,229	81,729	151,590	189,634	174,987
590-554-000-902.000	Advertising	1,367	857	2,000	100	2,000
590-554-000-930.000	Repairs & Maintenance	434	2,241	2,000	1,500	2,000
590-554-000-958.000	Memberships and Dues	718	1,046	750	600	750
590-554-000-960.000	Education & Training	3,263	3,278	3,000	3,000	3,000
590-554-000-962.000	Uncollectible Accounts	0	230,973	0	0	0
590-554-000-965.101	Admin.-General Fund	162,635	179,006	180,000	180,000	180,000
590-554-000-999.591	Cont.-Water Fund	264,581	251,416	274,697	275,782	272,763
		622,039	864,381	741,171	774,280	960,306
Capital Outlay :						
590-554-000-971.000	Depreciation	1,008,484	1,020,076	993,575	1,020,076	1,020,076
590-554-000-971.001	Depreciation - Mun. Assets	6,161	6,161	6,161	6,161	6,161
590-554-000-971.002	Depreciation - Other Assets	31,832	31,832	31,832	31,832	31,832
		1,046,477	1,058,069	1,031,568	1,058,069	1,058,069
Debt Service:						
590-554-000-995.000	Interest	7,975	2,675	0	2,675	290,000
590-554-000-996.000	Paying Agent Fees	750	0	0	375	0
		8,725	2,675	0	3,050	290,000
Administration		1,808,524	2,123,923	1,960,226	2,020,365	2,513,080

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 555 Capital Acquisitions

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Capital Outlay:						
590-555-000-982.006 Treatment Plant	0	0	230,000	165,000	230,000	230,000
	0	0	230,000	165,000	230,000	230,000
Capital Acquisitions	0	0	230,000	165,000	230,000	230,000

(591) WATER FUND

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

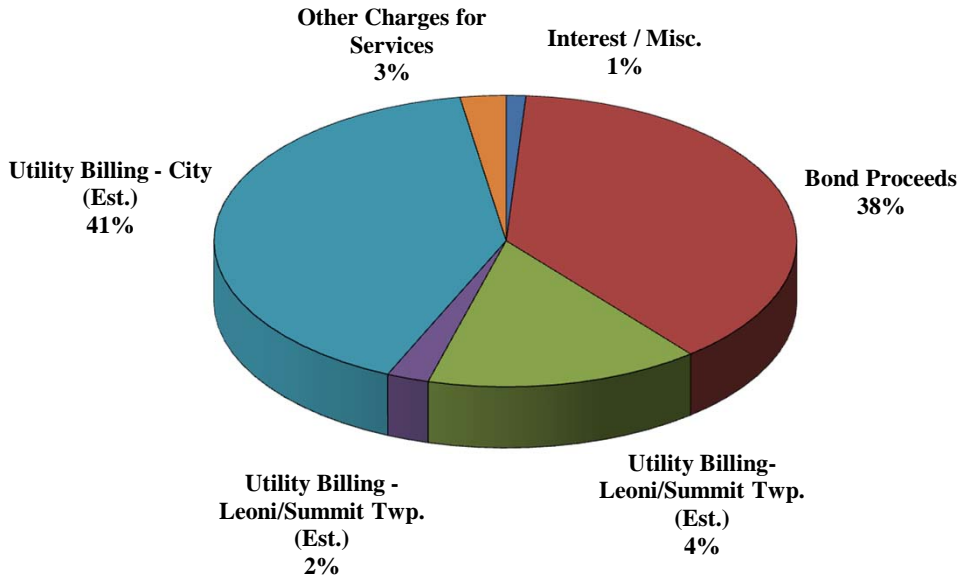
CHARACTER - The revenues generated from the Water system must be set aside as collected in accounts as designated by existing revenue bond ordinances. These revenues are pledged for the specific purposes and transferred in a manner specified by those ordinances.

The City charges for water service supplied by the system based on a rate schedule measured by water usage. These charges must be sufficient to provide adequate revenues for operations, maintenance, replacements, improvements, and debt retirement.

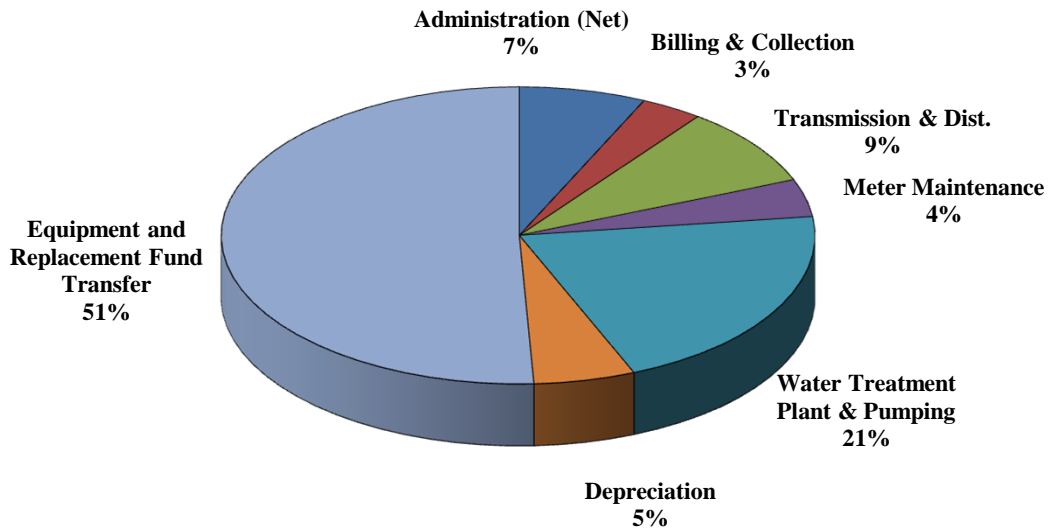
AUTHORITY - This Fund was established in fiscal year 1936/37 and meets the requirements of Ordinance No. 439 of the City of Jackson.

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Water Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Water Fund
Estimated Changes in Cash Flow

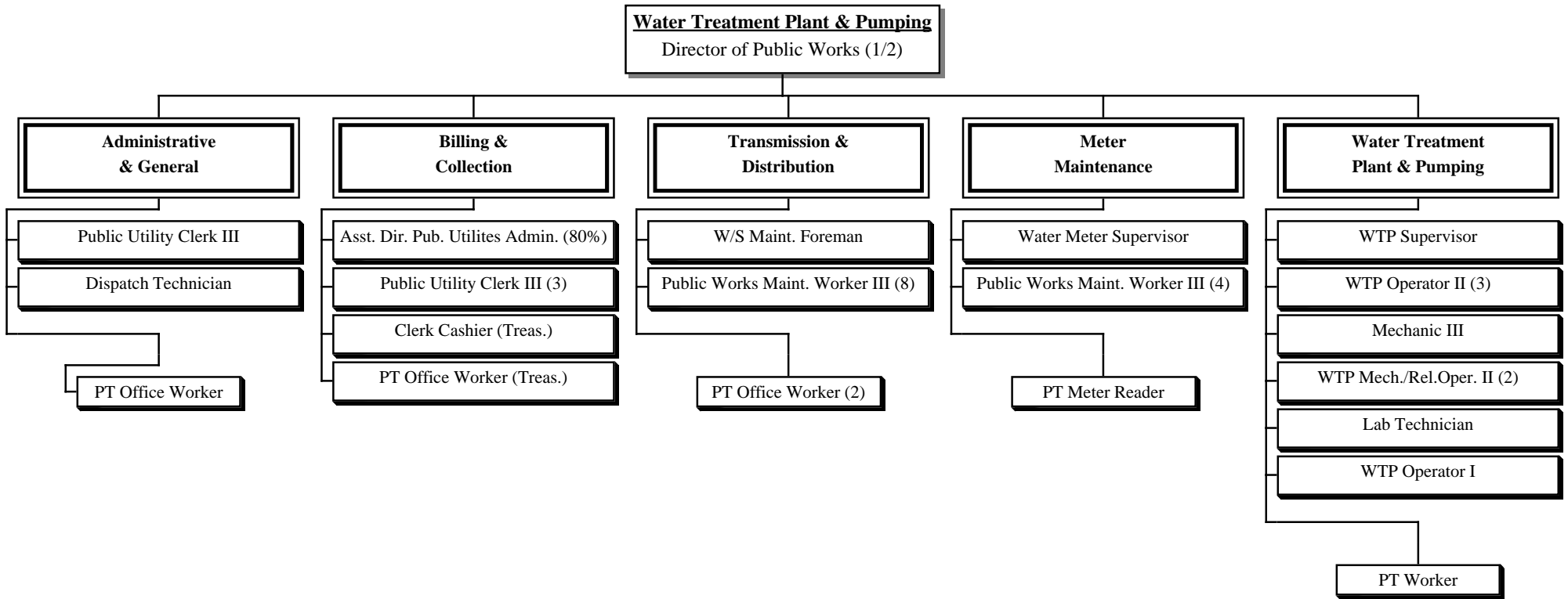
	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues:						
Charges For Goods & Services	7,260,013	7,817,338	8,137,669	8,610,994	9,481,554	9,481,554
Interest & Rents	26,415	20,354	21,212	21,000	21,000	21,000
Contributions From Other Funds	264,581	251,416	274,697	275,782	6,370,908	6,370,908
Miscellaneous	147,232	147,507	150,200	153,100	153,100	153,100
	<u>7,698,241</u>	<u>8,236,615</u>	<u>8,583,778</u>	<u>9,060,876</u>	<u>16,026,562</u>	<u>16,026,562</u>
Expenses:						
Administrative & General	4,872,531	5,093,366	5,198,447	5,225,835	10,253,656	10,253,656
Billing & Collection	530,371	525,451	555,093	551,563	545,526	545,526
Transmission & Distribution	970,743	1,038,329	1,417,975	1,210,276	1,401,677	1,401,677
Meter Maintenance	562,930	523,222	638,258	605,804	666,330	666,330
Water Treatment Plant & Pumping	2,865,538	2,687,143	3,230,862	2,996,687	3,366,273	3,366,273
	<u>9,802,113</u>	<u>9,867,511</u>	<u>11,040,635</u>	<u>10,590,165</u>	<u>16,233,462</u>	<u>16,233,462</u>
Revenues Over (Under) Expenses			(2,456,857)	(1,529,289)	(206,900)	(206,900)
Add: Depreciation			870,502	892,401	892,401	892,401
Estimated Change in Working Capital			(1,586,355)	(636,888)	685,501	685,501
Estimated Working Capital (Unreserved) - Beginning of Year			5,351,290	5,351,290	4,714,402	4,714,402
Estimated Working Capital (Unreserved) - End of Year			<u>3,764,935</u>	<u>4,714,402</u>	<u>5,399,903</u>	<u>5,399,903</u>

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 591 Water Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
591-000-000-631.001 Turn On Charge	32,985	33,828	35,000	35,000	35,000	35,000
591-000-000-632.003 Meter Shop	25,743	17,718	25,000	25,000	25,000	25,000
591-000-000-632.005 Time/Materials-Others	13,759	15,839	16,000	16,000	16,000	16,000
591-000-000-642.000 Laboratory Services	2,484	1,944	3,000	3,000	3,000	3,000
591-000-000-642.002 Bulk Water Sale	18,151	25,137	20,000	20,000	20,000	20,000
591-000-000-642.003 Material Sold	5,157	447	1,000	1,000	1,000	1,000
591-000-000-642.004 Sale Of Scrap	7,410	2,873	2,000	2,000	2,000	2,000
591-000-000-649.000 Auction Proceeds	3,013	0	0	0	0	0
591-000-000-650.001 New Water & Sewer Service	17,632	26,746	17,000	17,000	17,000	17,000
591-000-000-650.002 Hydrant Meter Use	13,497	3,194	15,000	15,000	15,000	15,000
591-000-000-650.010 Utility Billing	7,348,461	7,917,879	8,229,821	8,705,594	9,576,154	9,576,154
591-000-000-651.010 Utility Billing - NSF Fees	300	210	400	400	400	400
591-000-000-653.003 Billing Adjustments - Blackman	-219,296	-222,069	-220,000	-223,000	-223,000	-223,000
591-000-000-653.004 Billing Adjustments - Leoni	-6,270	-6,408	-6,552	-6,000	-6,000	-6,000
591-000-000-662.000 Penalties	144,217	147,501	150,000	153,000	153,000	153,000
591-000-000-664.000 Interest	26,415	20,354	21,212	21,000	21,000	21,000
591-000-000-673.000 Sale of Fixed Assets	0	0	0	0	0	0
591-000-000-685.000 Insurance Refund	0	0	200	100	100	100
591-000-000-698.000 Miscellaneous	2	6	0	0	0	0
591-000-000-699.402 Cont.-Wtr Eq/Replacement Fd	0	0	0	0	0	0
591-000-000-699.590 Cont.-Sewer Fund	264,581	251,416	274,697	275,782	272,763	272,763
591-000-000-699.486 Contrib-2017 Cap Imp Bond Fd	0	0	0	0	6,098,145	6,098,145
Total Revenues	7,698,241	8,236,615	8,583,778	9,060,876	16,026,562	16,026,562

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



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Water Fund-Administrative & General</i>					
<i>Fund-Activity: 591-556</i>					
306		Public Utility Clerk III	1		51,866
306		Dispatch Technician	1		51,866
PT		PT Office Worker		1	10,022
Activity Total			2	1	113,754
Add:		Asst. Public Works Director (10%)			6,678
		Retiree Health Insurance Stipends			18,600
					139,032

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 556 Administrative & General

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
591-556-000-702.000 Termination Pay	195	2,104	0	0	0	0
591-556-000-706.000 Salaries and Wages	48,685	90,990	104,090	104,090	129,010	129,010
591-556-000-707.000 Wages-Temporary	0	5,021	19,493	15,000	10,022	10,022
591-556-000-709.000 Overtime	3,075	3,010	4,250	4,250	5,000	5,000
591-556-000-715.000 Employers FICA	6,275	6,811	10,546	9,436	11,330	11,330
591-556-000-719.000 Health Insurance	23,616	27,011	33,221	33,221	45,638	45,638
591-556-000-722.000 Pension-General	9,005	9,050	10,936	10,936	13,342	13,342
591-556-000-724.000 Unemployment Comp.	399	395	512	300	19	19
591-556-000-724.001 Workers Compensation	102	115	160	160	175	175
591-556-000-725.000 Other Fringe Benefits	2,237	2,236	1,732	3,034	2,133	2,133
	93,589	146,743	184,940	180,427	216,669	216,669
Material and Supplies:						
591-556-000-726.000 Supplies	7,861	4,446	7,000	5,000	7,000	7,000
591-556-000-755.000 Safety Supplies	3,600	2,887	5,000	2,500	5,000	5,000
591-556-000-776.000 Custodial Supplies	356	313	600	600	600	600
	11,817	7,646	12,600	8,100	12,600	12,600
Contractual and Other:						
591-556-000-719.001 Health Insurance-Retirees	23,634	19,626	30,360	19,368	21,305	21,305
591-556-000-808.000 Audit Fees	2,797	3,318	3,384	3,318	3,318	3,318
591-556-000-818.000 Contractual Services	10,836	17,077	20,000	20,000	20,000	20,000
591-556-000-851.000 Radio Maintenance	1,274	1,859	4,000	3,500	4,000	4,000
591-556-000-853.000 Telephone	900	775	2,000	1,000	1,000	1,000
591-556-000-873.000 Travel	0	0	400	100	400	400
591-556-000-880.000 Community Promotion	64,229	82,727	151,590	189,634	174,987	174,987
591-556-000-900.000 Printing & Publishing	7,067	3,725	10,000	5,500	8,000	8,000
591-556-000-914.000 Insurance	67,794	72,717	74,171	73,787	77,476	77,476
591-556-000-914.001 Insurance-Deductible	0	100	10,000	10,000	10,000	10,000
591-556-000-921.000 Utilities-Gas	1,896	260	2,500	500	500	500
591-556-000-922.000 Utilities-Electricity	1,225	486	1,500	1,000	1,000	1,000
591-556-000-931.000 Building Maintenance	0	0	1,000	500	500	500
591-556-000-934.000 Office Equipment Maintenance	738	431	800	300	800	800
591-556-000-939.000 Vehicle Maintenance	0	265	0	200	0	0
591-556-000-958.000 Memberships and Dues	3,820	3,917	3,900	3,900	3,900	3,900
591-556-000-960.000 Education & Training	70	-2,429	3,500	1,000	3,500	3,500
591-556-000-962.000 Uncollectible Accounts	12,773	88,261	15,000	15,000	15,000	15,000
591-556-000-965.101 Admin.-General Fund	197,570	2,249	252,300	252,300	252,300	252,300
591-556-000-966.000 Public Works O/H	0	251,212	0	0	0	0
591-556-000-999.402 Cont.-Water Equip. & Rep. Fd.	3,500,000	3,500,000	3,544,000	3,544,000	8,244,000	8,244,000
	3,896,623	4,046,576	4,130,405	4,144,907	8,841,986	8,841,986
Capital Outlay:						
591-556-000-971.000 Depreciation	870,502	892,401	870,502	892,401	892,401	892,401
	870,502	892,401	870,502	892,401	892,401	892,401
Debt Service:						
591-556-000-995.000 Interest	0	0	0	0	290,000	290,000
591-556-000-996.000 Paying Agent Fees	0	0	0	0	0	0
	0	0	0	0	290,000	290,000
Administrative & General	4,872,531	5,093,366	5,198,447	5,225,835	10,253,656	10,253,656

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Billing & Collection</i>				
<i>Fund-Activity: 591-558</i>				
014	Asst. Director Public Utilities Admin.	1		66,782
305	Clerk Cashier (Treas.)	1		49,219
306	Public Utility Clerk III	3		109,222
PT	Part Time - Office Worker (Treas.)		1	12,000
		5	1	237,223
Add:	Retiree Health Insurance Stipends			2,400
Less:	10% Asst. Director Public Utilities Admin. To 591-556 Admin.			-6,678
	10% Asst. Director Public Utilities Admin. To 642-449			-6,678
				226,267

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 558 Billing & Collection

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
591-558-000-702.000 Termination Pay	19,217	16,830	0	0	0	0
591-558-000-706.000 Salaries and Wages	249,030	193,130	232,856	172,624	214,267	214,267
591-558-000-707.000 Wages-Temporary	11,358	33,018	12,000	72,232	12,000	12,000
591-558-000-709.000 Overtime	4,559	1,957	7,000	5,000	6,000	6,000
591-558-000-715.000 Employers FICA	18,803	18,975	19,268	19,114	17,768	17,768
591-558-000-719.000 Health Insurance	69,347	61,329	61,986	61,986	66,469	66,469
591-558-000-719.005 Health - MERS HSA	0	1,597	1,750	3,500	5,250	5,250
591-558-000-722.000 Pension-General	30,177	22,599	22,840	22,594	20,177	20,177
591-558-000-723.000 Pension-MERS DC	0	766	1,091	1,822	3,457	3,457
591-558-000-724.000 Unemployment Comp.	1,579	1,654	1,062	1,234	34	34
591-558-000-724.001 Workers Compensation	937	949	352	1,010	322	322
591-558-000-725.000 Other Fringe Benefits	1,544	1,881	3,972	2,114	4,469	4,469
	406,551	354,685	364,177	363,230	350,213	350,213
Material and Supplies:						
591-558-000-726.000 Office Supplies	6,147	10,142	15,000	15,215	15,000	15,000
591-558-000-730.000 Postage	28,289	21,910	35,000	30,000	32,000	32,000
	34,436	32,052	50,000	45,215	47,000	47,000
Contractual and Other:						
591-558-000-719.001 Health Insurance-Retirees	4,405	23,539	24,190	25,296	27,826	27,826
591-558-000-808.000 Audit Fees	2,797	3,318	3,384	3,318	3,318	3,318
591-558-000-810.000 EPAY Costs	4,554	4,568	4,554	4,568	4,568	4,568
591-558-000-818.000 Contractual Services	13,051	27,133	29,044	29,044	29,044	29,044
591-558-000-853.000 Telephone	2,812	2,051	3,112	2,800	3,000	3,000
591-558-000-873.000 Travel	172	0	200	0	200	200
591-558-000-900.000 Printing & Publishing	755	2,770	2,000	2,000	2,000	2,000
591-558-000-914.000 Insurance	6,704	7,193	7,337	7,297	7,662	7,662
591-558-000-919.002 Residency Allowance	0	0	0	1,800	3,600	3,600
591-558-000-934.000 Office Equipment Maintenance	6,187	6,619	9,203	9,203	9,203	9,203
591-558-000-946.000 Office Equipment Rental	0	0	500	500	500	500
591-558-000-958.000 Memberships & Dues	92	74	92	92	92	92
591-558-000-960.000 Education & Training	0	0	400	300	400	400
591-558-000-962.000 Uncollectible Accounts	16,095	22,620	5,000	5,000	5,000	5,000
591-558-000-965.101 Admin.-General Fund	29,522	37,537	37,700	37,700	37,700	37,700
	87,146	137,422	126,716	128,918	134,113	134,113
Capital Outlay:						
591-558-000-983.000 Office Equipment	2,238	1,292	13,200	13,200	13,200	13,200
591-558-000-984.000 Software	0	0	1,000	1,000	1,000	1,000
	2,238	1,292	14,200	14,200	14,200	14,200
Billing & Collection	530,371	525,451	555,093	551,563	545,526	545,526

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Transmission & Distribution</i>				
<i>Fund-Activity: 591-560</i>				
011	W & S Maintenance Foreman	1		71,827
306	Public Works Maint. Worker III	8		384,126
PT	Part Time		2	24,000
Activity Total		9	2	479,953
Add: Retiree Health Insurance Stipends				9,060
Less: Public Works Maint. Worker III (Miss Dig) (50%) To 641-440				-25,930
				463,083

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 560 Transmission & Distribution

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
591-560-000-702.000 Termination Pay	1,102	0	0	0	0	0
591-560-000-706.000 Salaries and Wages	373,284	404,380	422,381	422,381	439,083	439,083
591-560-000-707.000 Wages-Temporary	0	0	24,000	24,000	24,000	24,000
591-560-000-709.000 Overtime	18,610	10,027	55,200	35,000	52,000	52,000
591-560-000-715.000 Employers FICA	28,919	30,027	37,534	36,826	39,402	39,402
591-560-000-719.000 Health Insurance	58,387	78,525	94,717	94,717	114,419	114,419
591-560-000-719.005 Health - MERS HSA	690	3,441	3,500	3,500	3,500	3,500
591-560-000-719.678 RX Drug Insurance	0	0	0	0	0	0
591-560-000-722.000 Pension-General	47,113	47,958	54,172	56,121	59,144	59,144
591-560-000-723.000 Pension-MERS DC	317	1,654	2,222	2,222	2,459	2,459
591-560-000-724.000 Unemployment Comp.	1,704	1,608	1,738	1,738	57	57
591-560-000-724.001 Workers Compensation	6,458	6,800	8,011	8,011	8,349	8,349
591-560-000-725.000 Other Fringe Benefits	4,133	4,402	8,800	5,000	8,898	8,898
	540,717	588,822	712,275	689,516	751,311	751,311
Material and Supplies:						
591-560-000-740.000 Operating Supplies	22,820	27,606	23,000	32,000	32,000	32,000
591-560-000-751.000 Gasoline	23,075	13,953	33,000	20,000	25,000	25,000
591-560-000-758.000 Laundry	1,796	2,754	3,000	3,000	3,000	3,000
591-560-000-759.000 Small Tools	8,122	5,823	13,000	13,000	13,000	13,000
591-560-000-781.000 Valve-Hydrant Supplies	75,897	85,228	150,000	130,000	150,000	150,000
	131,710	135,364	222,000	198,000	223,000	223,000
Contractual and Other:						
591-560-000-719.001 Health Insurance-Retirees	30,644	24,964	33,000	27,060	29,766	29,766
591-560-000-818.000 Contractual Services	109,337	88,386	200,000	100,000	150,000	150,000
591-560-000-853.000 Telephone	3,966	3,553	4,000	4,000	4,000	4,000
591-560-000-873.000 Travel	280	252	100	300	300	300
591-560-000-919.002 Residency Allowance	0	0	0	900	1,800	1,800
591-560-000-921.000 Utilities-Gas	2,382	711	4,000	3,000	3,000	3,000
591-560-000-922.000 Utilities-Electricity	2,723	3,889	3,600	4,000	4,000	4,000
591-560-000-931.000 Building Maintenance	1,153	331	4,000	4,000	4,000	4,000
591-560-000-933.000 Equipment Maintenance	3,675	15,410	20,000	5,000	15,000	15,000
591-560-000-936.000 Pavement Repairs	81,362	112,624	130,000	100,000	130,000	130,000
591-560-000-939.000 Vehicle Maintenance	40,594	36,644	50,000	40,000	50,000	50,000
591-560-000-943.000 Equipment Rental-MP	14,143	19,521	25,000	25,000	25,000	25,000
591-560-000-960.000 Education & Training	1,450	2,758	2,000	2,000	2,500	2,500
591-560-000-966.000 Public Works O/H	6,607	5,100	8,000	7,500	8,000	8,000
	298,316	314,143	483,700	322,760	427,366	427,366
Transmission & Distribution	970,743	1,038,329	1,417,975	1,210,276	1,401,677	1,401,677

City of Jackson
Fiscal Year 2017/18 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		67,602
306		Public Works Maint. Worker III	4		187,350
PT		Temp. - Meter Reader		1	5,000
Activity Total			5	1	259,952

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 564 Meter Maintenance

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
591-564-000-702.000 Termination Pay	9,543	0	0	0	0	0
591-564-000-706.000 Salaries and Wages	246,349	221,973	240,451	240,451	254,952	254,952
591-564-000-707.000 Wages-Temporary	22	0	5,000	5,000	5,000	5,000
591-564-000-709.000 Overtime	8,086	4,861	19,000	14,000	16,000	16,000
591-564-000-715.000 Employers FICA	18,147	16,613	20,231	19,848	21,111	21,111
591-564-000-719.000 Health Insurance	60,228	75,289	83,502	86,498	97,343	97,343
591-564-000-719.005 Health - MERS HSA	44	944	1,750	1,750	1,750	1,750
591-564-000-722.000 Pension-General	31,061	27,499	31,834	31,221	33,246	33,246
591-564-000-723.000 Pension-MERS DC	18	455	1,170	1,000	1,228	1,228
591-564-000-724.000 Unemployment Comp.	1,181	1,082	1,098	500	36	36
591-564-000-724.001 Workers Compensation	4,139	3,977	4,363	4,363	4,554	4,554
591-564-000-725.000 Other Fringe Benefits	2,265	2,145	5,119	2,145	5,174	5,174
	381,083	354,838	413,518	406,776	440,394	440,394
Material and Supplies:						
591-564-000-726.000 Office Supplies	194	455	1,700	1,200	1,500	1,500
591-564-000-740.000 Operating Supplies	4,604	6,160	6,000	10,000	8,000	8,000
591-564-000-744.000 Uniform Allowance	0	0	1,475	0	0	0
591-564-000-751.000 Gasoline	11,112	6,925	16,000	8,000	12,000	12,000
591-564-000-758.000 Laundry	786	1,245	1,600	1,600	1,600	1,600
591-564-000-759.000 Small Tools	1,110	1,024	1,100	2,200	1,500	1,500
591-564-000-782.000 Materials	85,561	63,804	85,000	70,000	85,000	85,000
	103,367	79,613	112,875	93,000	109,600	109,600
Contractual and Other:						
591-564-000-719.001 Health Insurance-Retirees	24,215	38,900	42,790	43,728	48,101	48,101
591-564-000-818.000 Contractual Services	33,606	28,682	35,000	25,000	35,000	35,000
591-564-000-853.000 Telephone	3,214	3,029	3,500	3,400	3,500	3,500
591-564-000-873.000 Travel	0	36	100	100	100	100
591-564-000-919.002 Residency Allowance	0	1,800	0	3,600	3,600	3,600
591-564-000-921.000 Utilities-Gas	2,382	628	1,800	18,000	1,000	1,000
591-564-000-922.000 Utilities-Electricity	2,734	3,894	4,000	4,000	4,100	4,100
591-564-000-923.000 Utilities-Water	3	1	4,000	0	0	0
591-564-000-931.000 Building Maintenance	680	231	1,000	500	1,000	1,000
591-564-000-933.000 Equipment Maintenance	0	0	2,500	1,000	2,500	2,500
591-564-000-939.000 Vehicle Maintenance	10,860	11,135	15,000	6,000	15,000	15,000
591-564-000-958.000 Memberships & Dues	0	0	175	200	435	435
591-564-000-960.000 Education & Training	555	435	2,000	500	2,000	2,000
591-564-000-966.000 Public Works O/H	231	0	0	0	0	0
	78,480	88,771	111,865	106,028	116,336	116,336
Meter Maintenance	562,930	523,222	638,258	605,804	666,330	666,330

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 591 Water Fund

Dept 565 Water Treatment Plant & Pumping

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
591-565-000-702.000 Termination Pay	13,192	0	0	0	0	0
591-565-000-706.000 Salaries and Wages	560,528	589,217	598,483	598,483	629,313	629,313
591-565-000-707.000 Wages-Temporary	0	0	20,000	20,000	20,000	20,000
591-565-000-709.000 Overtime	94,930	73,120	108,500	100,000	108,500	108,500
591-565-000-715.000 Employers FICA	48,335	48,235	55,616	54,964	57,970	57,970
591-565-000-719.000 Health Insurance	125,615	123,080	122,963	125,000	157,857	157,857
591-565-000-719.005 Health - MERS HSA	0	53	0	0	0	0
591-565-000-722.000 Pension-General	76,503	74,331	82,559	85,704	86,091	86,091
591-565-000-723.000 Pension-MERS DC	0	25	0	0	0	0
591-565-000-724.000 Unemployment Comp.	2,238	1,736	1,921	1,921	63	63
591-565-000-724.001 Workers Compensation	9,190	9,584	11,432	11,432	11,907	11,907
591-565-000-725.000 Other Fringe Benefits	5,535	3,999	10,592	6,000	10,730	10,730
	936,066	923,380	1,012,066	1,003,504	1,082,431	1,082,431
Material and Supplies:						
591-565-000-740.000 Operating Supplies	3,942	4,335	2,835	2,000	2,977	2,977
591-565-000-743.001 Chemicals-Fluoride	11,751	0	11,530	11,530	12,100	12,100
591-565-000-743.002 Chemicals-Lime	382,414	456,338	462,600	462,600	500,540	500,540
591-565-000-743.003 Chemicals-Soda Ash	16,191	24,480	57,650	57,650	57,490	57,490
591-565-000-743.004 Chemicals-Caustic Soda	22,138	15,716	65,900	65,900	69,900	69,900
591-565-000-743.007 Chemicals-Phosphate	31,080	30,714	33,500	33,500	32,500	32,500
591-565-000-743.009 Chemicals-Chlorine	17,951	20,427	22,400	22,400	23,800	23,800
591-565-000-743.010 Ferric Chloride	22,096	19,862	23,200	23,200	24,500	24,500
591-565-000-748.000 Laboratory Supplies	27,365	29,218	32,414	32,414	34,035	34,035
591-565-000-749.000 Diesel Fuel	0	513	4,488	2,500	4,578	4,578
591-565-000-751.000 Gasoline	3,008	2,860	6,050	2,000	6,000	6,000
591-565-000-758.000 Laundry	2,962	3,278	3,876	3,876	3,954	3,954
591-565-000-759.000 Small Tools	0	0	1,632	750	1,500	1,500
591-565-000-776.000 Custodial Supplies	3,405	2,234	2,570	1,800	2,621	2,621
591-565-000-778.000 Equipment Maint. Supplies	36,967	58,915	75,005	75,005	78,212	78,212
	581,270	668,890	805,650	797,125	854,707	854,707
Contractual and Other:						
591-565-000-719.001 Health Insurance-Retirees	32,488	16,760	22,000	18,012	19,813	19,813
591-565-000-818.000 Contractual Services	795,979	511,516	708,891	534,891	784,865	784,865
591-565-000-818.001 Cont.Service-Well Field	1,210	10,800	9,300	9,300	9,300	9,300
591-565-000-818.003 Cont.Service-Pumping Station	1,764	0	45,500	5,500	5,500	5,500
591-565-000-853.000 Telephone	5,033	4,782	3,957	900	1,800	1,800
591-565-000-873.000 Travel	105	22	1,100	3,957	3,957	3,957
591-565-000-919.002 Residency Allowance	0	0	0	1,100	1,100	1,100
591-565-000-921.000 Utilities-Gas	33,796	24,588	54,574	54,574	29,718	29,718
591-565-000-922.000 Utilities-Electricity	460,926	502,043	544,103	544,103	548,300	548,300
591-565-000-923.000 Utilities-Water	3,590	3,601	4,202	4,202	4,985	4,985

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual and Other: (Cont'd.)						
591-565-000-931.000 Building Maintenance	868	344	4,202	4,202	4,286	4,286
591-565-000-939.000 Vehicle Maintenance	4,541	11,866	6,000	6,000	6,000	6,000
591-565-000-941.000 Rentals	4,300	4,300	4,300	4,300	4,300	4,300
591-565-000-943.000 Equipment Rental - MP	93	518	0	0	0	0
591-565-000-958.000 Memberships and Dues	899	0	300	300	350	350
591-565-000-960.000 Education & Training	2,610	3,733	4,717	4,717	4,861	4,861
	<u>1,348,202</u>	<u>1,094,873</u>	<u>1,413,146</u>	<u>1,196,058</u>	<u>1,429,135</u>	<u>1,429,135</u>
Water Treatment Plant & Pumping	<u><u>2,865,538</u></u>	<u><u>2,687,143</u></u>	<u><u>3,230,862</u></u>	<u><u>2,996,687</u></u>	<u><u>3,366,273</u></u>	<u><u>3,366,273</u></u>

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
Department: Water Fund-Water Treatment Plant & Pumping				
Fund-Activity: 591-565				
014	WTP Supervisor	1		86,502
020	Director of Public Works	1		117,413
306	WTP Operator I	1		55,707
306	Lab Technician	1		49,452
307	WTP Mechanic/Relief Operator II	2		109,854
308	WTP Operator II	3		174,684
308	Mechanic III	1		58,228
PT	Part Time		1	20,000
	Activity Total	<u>10</u>	<u>1</u>	<u>671,840</u>
				0
	Add: Retiree Health Insurance Stipends			36,180
	Less: Director of Public Works 50% to 590-554 WWTP			<u>-58,707</u>
	Activity Total			<u><u>649,313</u></u>

(599) Parking Deck Fund

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

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

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 599 Parking Deck Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	278,946	138,726	14,000	14,000	414,000	414,000
Expenses	731,388	363,589	278,048	684,667	278,743	278,743
Excess of Revenues Over (Under) Expenses	(452,442)	(224,863)	(264,048)	(670,667)	135,257	135,257
Add: Depreciation	262,943	262,943	262,943	262,943	262,943	262,943
Increase (Decrease) in Working capital	(189,499)	38,080	(1,105)	(407,724)	398,200	398,200
Working Capital - Beginning of Year	1,126,038	936,539	974,619	974,619	566,895	566,895
Working Capital - End of Year	936,539	974,619	973,514	566,895	965,095	965,095

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 599 Parking Deck Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
599-000-000-653.007 Parking Permits (Brown)	274,905	136,006	10,000	10,000	10,000	10,000
599-000-000-664.000 Interest	4,041	2,720	4,000	4,000	4,000	4,000
599-000-000-699.585 Contr.-Auto Parking Sys. Fd.	0	0	0	0	400,000	400,000
Total Revenues	278,946	138,726	14,000	14,000	414,000	414,000

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 599 Parking Deck Fund
Dept 599 Parking Deck

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2013/14 Adopted
Personal Services:						
599-599-000-706.000 Salaries and Wages	26,501	12,304	0	0	0	0
599-599-000-707.000 Temporary Wages	0	160	0	0	0	0
599-599-000-709.000 Overtime	10,497	4,372	0	0	0	0
599-599-000-715.000 Employers FICA	2,767	1,311	0	0	0	0
599-599-000-719.000 Health Insurance	3,639	1,518	0	0	0	0
599-599-000-719.005 Health - MERS HSA	0	12	0	0	0	0
599-599-000-722.000 Pension-General	4,515	2,056	0	0	0	0
599-599-000-723.000 Pension-MERS DC	0	3	0	0	0	0
599-599-000-724.000 Unemployment Comp.	210	11	0	0	0	0
599-599-000-724.001 Workers Compensation	481	213	0	0	0	0
599-599-000-725.000 Other Fringe Benefits	567	335	0	0	0	0
	<u>49,177</u>	<u>22,295</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
599-599-000-756.000 Miscellaneous Supplies	123	56	0	0	0	0
599-599-000-782.000 Materials	14,115	4,955	0	0	0	0
	<u>14,238</u>	<u>5,011</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual And Other:						
599-599-000-808.000 Audit Fees	445	464	473	293	300	300
599-599-000-818.000 Contractual Services	38,564	14,831	0	0	0	0
599-599-000-853.000 Telephone	1,722	1,740	0	0	0	0
599-599-000-914.000 Insurance	10,815	6,066	12,132	18,931	13,000	13,000
599-599-000-920.000 Utilities	49,844	27,792	0	0	0	0
599-599-000-930.000 Repairs & Maintenance	0	0	0	0	0	0
599-599-000-931.000 Building Maintenance	0	0	0	0	0	0
599-599-000-937.000 Maint.-Snow Removal	2,025	1,520	0	0	0	0
599-599-000-943.000 Equip. Rental - Motor Pool	7,765	2,040	0	0	0	0
599-599-000-965.101 Admin.-General Fund	5,468	7,491	2,500	2,500	2,500	2,500
599-599-000-966.000 PW Overhead	3,666	1,335	0	0	0	0
599-599-000-967.000 ENG Overhead	17,430	9,285	0	0	0	0
599-599-000-999.585 Contr.-Auto Parking Sys. Fd.	267,286	0	0	400,000	0	0
	<u>405,030</u>	<u>72,564</u>	<u>15,105</u>	<u>421,724</u>	<u>15,800</u>	<u>15,800</u>
Capital Outlay :						
599-599-000-971.000 Depreciation	262,943	262,943	262,943	262,943	262,943	262,943
599-599-000-976.599 Parking Deck Repairs/Replace	0	776	0	0	0	0
	<u>262,943</u>	<u>263,719</u>	<u>262,943</u>	<u>262,943</u>	<u>262,943</u>	<u>262,943</u>
Total Expenses	<u>731,388</u>	<u>363,589</u>	<u>278,048</u>	<u>684,667</u>	<u>278,743</u>	<u>278,743</u>

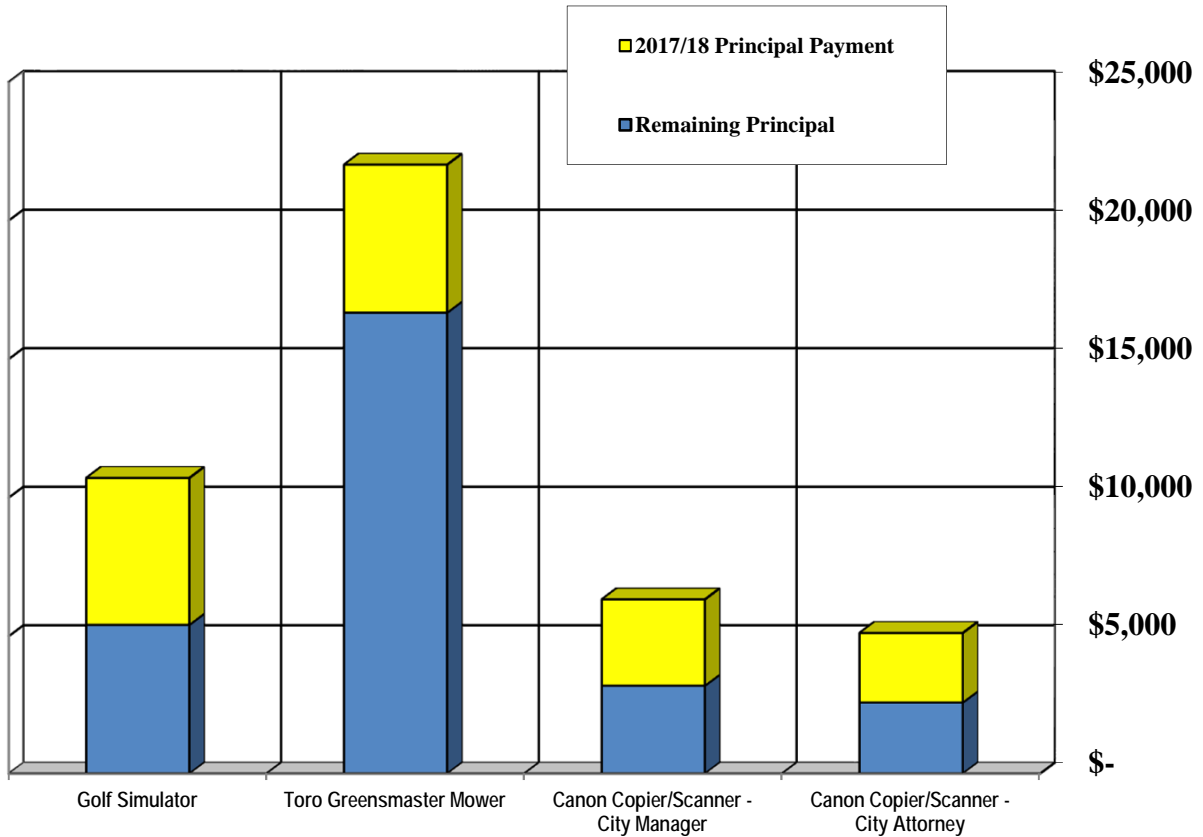
Internal Service Funds

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

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Internal Service Funds
Debt Summary

Fund#	Issue Name	Date Issued	Loan Amount	Principal Outstanding 6/30/2017	FY 2017/18	
					Principal	Interest
663	1) Ella Sharp Park Endowment Fund Loan	4/1/2014	\$ 25,995	\$ 10,708	\$ 5,301	\$ 214
663	2) Workers Compensation Fund Loan	10/21/2015	27,248	22,012	5,341	440
663	3) Workers Compensation Fund Loan	2/24/2016	9,395	6,325	3,131	127
663	4) Workers Compensation Fund Loan	3/3/2016	7,595	5,114	2,531	102
Internal Service Fund Totals			\$ 70,233	\$ 44,159	\$ 16,304	\$ 883

- 1) Golf Simulator
- 2) Toro Greensmaster Mower
- 3) Canon Copier/Scanner - City Manager
- 4) Canon Copier/Scanner - City Attorney



(641) Public Works Administration Fund

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

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

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 641 Public Works Administration Fund

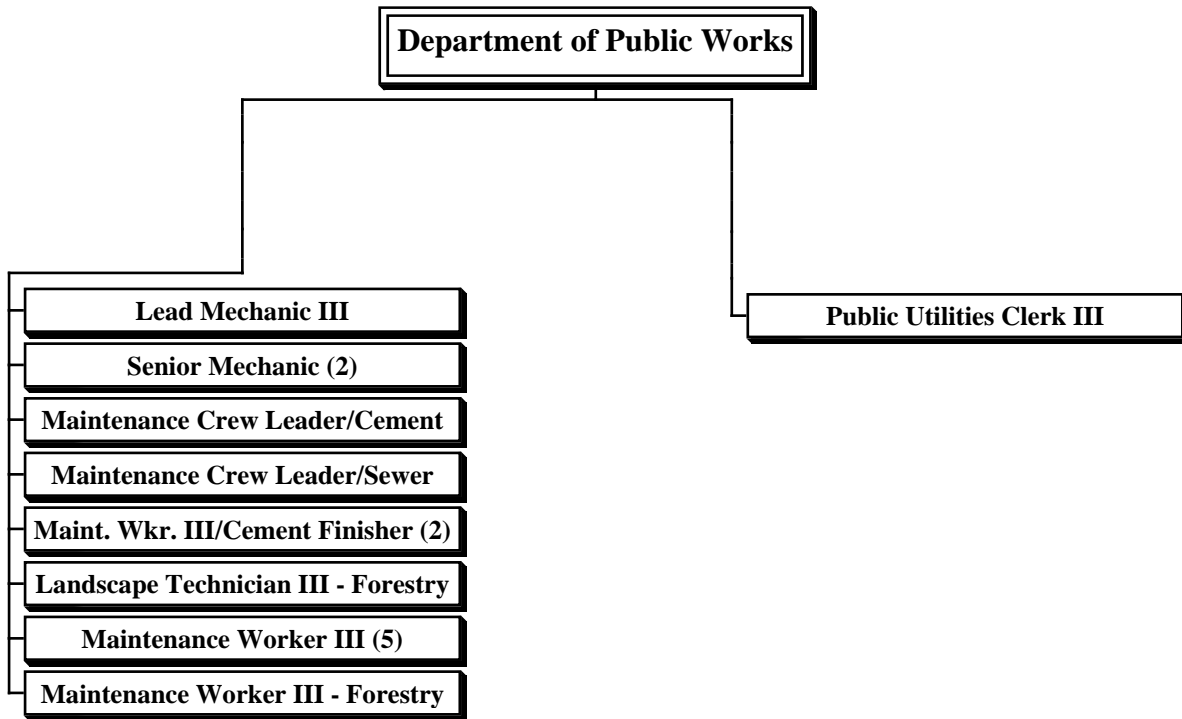
	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	166,079	192,757	384,500	375,780	372,533	372,533
Expenditures	296,615	287,539	411,175	372,780	369,533	369,533
Revenues Over (Under) Expenses			(26,675)	3,000	3,000	3,000
Estimated Working Capital - Beginning of Year			42,523	42,523	45,523	45,523
Estimated Working Capital - End of Year			15,848	45,523	48,523	48,523

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 641 Public Works Administration Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
641-000-000-626.000 Charges for Services	159,857	188,275	380,000	372,780	369,533	369,533
641-000-000-664.000 Interest	5,866	4,471	4,500	3,000	3,000	3,000
641-000-000-698.000 Miscellaneous	356	11	0	0	0	0
Total Revenues	166,079	192,757	384,500	375,780	372,533	372,533

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



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 641-440</i>				
<i>Department: Public Works</i>				
306	Maintenance Worker III	5		205,564
306	Maintenance Worker III - Forestry	1		50,843
306	Public Utilities Clerk III	1		47,570
306	Landscape Technician III - Forestry	1		50,843
306	Maint. Worker III//Cement Finisher	2		101,686
307	Maintenance Crew Leader/Cement	1		57,086
307	Maintenance Crew Leader/Sewer	1		57,086
309	Senior Mechanic	2		122,356
310	Lead Mechanic III	1		65,563
		15		758,597
Add: Retirees Health Insurance Stipend				27,420
Public Works Maint. Worker III (Utility Locator) (50%) from 591-560				25,930
Less: Public Utilities Clerk III (20%) to Engineering 642-449				-9,514
Public Utilities Clerk III (40%) to Motor Pool 661-454				-19,028
Department Total				783,405

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 2017/18 Adopted Budget
Expenditure Detail

Fund 641 Public Works Administration Fund
Dept 440 Public Works Administration

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
641-440-000-702.000 Termination Pay	18,840	13,450	0	0	0	0
641-440-000-706.000 Salaries And Wages	117,169	117,842	142,349	136,000	126,343	126,343
641-440-000-707.000 Temporary Wages	0	613	0	200	0	0
641-440-000-709.000 Overtime	371	534	0	1,000	1,000	1,000
641-440-000-715.000 Employers FICA	9,552	9,660	10,890	10,496	9,742	9,742
641-440-000-719.000 Health Insurance	-14,215	-19,587	44,014	36,000	36,394	36,394
641-440-000-719.005 Health - MERS HSA	0	354	200	400	400	400
641-440-000-722.000 Pension-General	11,519	11,017	17,466	16,810	12,261	12,261
641-440-000-723.000 Pension-MERS DC	0	93	0	260	50	50
641-440-000-724.000 Unemployment Comp.	399	407	5,409	25	10	10
641-440-000-724.001 Workers Compensation	1,912	1,931	3,687	2,280	2,768	2,768
641-440-000-725.000 Other Fringe Benefits	-792	-1,013	1,875	500	500	500
	144,755	135,301	225,890	203,971	189,468	189,468
Material And Supplies:						
641-440-000-726.000 Office Supplies	1,353	4,083	5,000	5,000	5,000	5,000
641-440-000-755.000 Safety Supplies	4,725	3,188	7,260	5,000	7,000	7,000
641-440-000-758.000 Laundry	1,577	2,125	2,500	2,500	2,500	2,500
641-440-000-782.000 Materials	3,405	3,100	8,002	7,000	8,000	8,000
	11,060	12,496	22,762	19,500	22,500	22,500
Contractual And Other:						
641-440-000-719.001 Health Insurance-Retirees	121,403	119,789	129,818	120,192	126,202	126,202
641-440-000-808.000 Audit Fees	295	306	312	306	306	306
641-440-000-818.000 Contractual Services	4,722	6,046	12,935	12,000	12,000	12,000
641-440-000-853.000 Telephone	3,951	3,270	4,200	4,000	4,000	4,000
641-440-000-873.000 Travel	0	73	200	200	200	200
641-440-000-914.000 Insurance	4,513	4,763	4,858	4,911	5,157	5,157
641-440-000-914.001 Insurance-Deductible	0	0	0	0	0	0
641-440-000-920.000 Utilities	3,316	2,922	5,500	4,000	5,000	5,000
641-440-000-924.000 Utilities-Heating	973	902	2,200	2,000	2,200	2,200
641-440-000-933.000 Equipment Maintenance	342	343	0	200	0	0
641-440-000-934.000 Office Equipment Maintenance	750	0	1,000	800	1,000	1,000
641-440-000-943.000 Equipment Rental - MP	335	560	0	0	0	0
641-440-000-946.000 Office Equipment Rental	0	0	300	0	300	300
641-440-000-958.000 Memberships & Dues	0	0	400	200	400	400
641-440-000-960.000 Education & Training	0	420	800	500	800	800
	140,600	139,394	162,523	149,309	157,565	157,565
Capital Outlay:						
641-440-000-983.000 Office Equipment	200	348	0	0	0	0
641-440-000-984.000 Software	0	0	0	0	0	0
	200	348	0	0	0	0
Total Expenditures	296,615	287,539	411,175	372,780	369,533	369,533

(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 2017/18 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 642 Engineering Administration Fund

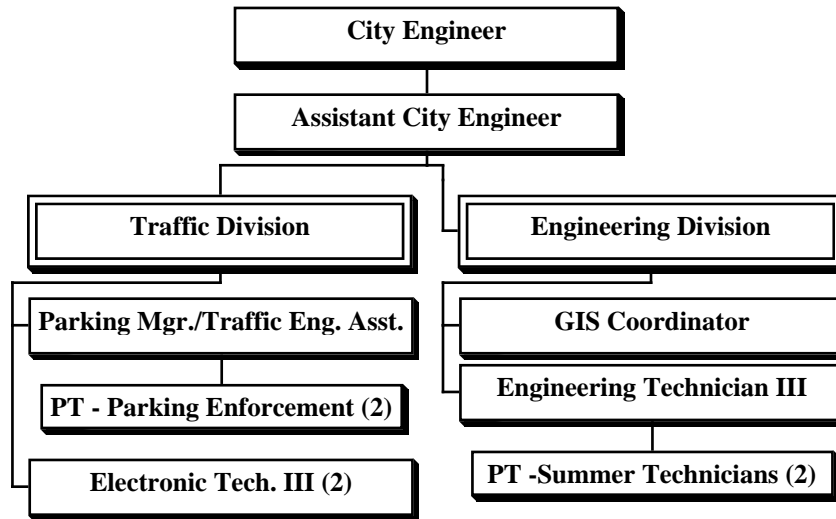
	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	307,264	295,850	324,989	330,232	350,299	350,299
Expenditures	330,322	321,452	302,489	330,232	350,299	350,299
Revenues Over (Under) Expenses			22,500	0	0	0
Estimated Working Capital - Beginning of Year			22,176	22,176	22,176	22,176
Estimated Working Capital - End of Year			44,676	22,176	22,176	22,176

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 642 Engineering Administration Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
642-000-000-626.000 Charges for Services	307,073	295,712	324,989	330,232	350,299	350,299
642-000-000-664.000 Interest	191	138	0	0	0	0
Total Revenues	307,264	295,850	324,989	330,232	350,299	350,299

**City of Jackson
Engineering
Activity Personnel Chart**



City of Jackson
Fiscal Year 2017/18 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 642-449</i>				
<i>Department: Engineering</i>				
010	Parking Mgr./Traffic Engineer Asst.	1		67,602
015	Assistant City Engineer	1		91,178
019	City Engineer	1		111,409
011	GIS Coordinator	1		71,827
307	Engineering Technician III	1		53,850
308	Electronic Technician III	2		105,110
PT	Summer Technicians		2	17,280
		7	2	518,256
Add: 10% Asst. Director Public Utilities Admin. From 591-558				6,695
Pension Coordinator/Engineering Admin. (50%) from 101-201				26,927
Public Utilities Clerk III (20%) from 641-440				9,514
Retiree Stipends				22,860
Department Total				584,252

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 2017/18 Adopted Budget
Expenditure Detail

Fund 642 Engineering Administration Fund
Dept 449 Engineering Office

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
642-449-000-702.000 Termination Pay	4,689	18,852	0	16,425	0	0
642-449-000-706.000 Salaries And Wages	156,063	133,834	129,233	129,233	144,850	144,850
642-449-000-707.000 Temporary Wages	0	2,587	0	6,416	6,695	6,695
642-449-000-709.000 Overtime	260	171	0	200	0	0
642-449-000-715.000 Employers FICA	12,336	11,758	8,138	10,392	11,593	11,593
642-449-000-719.000 Health Insurance	22,038	21,774	15,652	17,498	28,407	28,407
642-449-000-719.005 Health - MERS HSA	0	0	0	0	0	0
642-449-000-722.000 Pension-General	16,351	13,245	13,052	13,168	14,968	14,968
642-449-000-724.000 Unemployment Comp.	479	552	363	9	14	14
642-449-000-724.001 Workers Compensation	1,335	1,561	1,261	1,178	1,421	1,421
642-449-000-725.000 Other Fringe Benefits	1,992	1,957	1,542	2,218	1,780	1,780
	215,543	206,291	169,241	196,737	209,728	209,728
Material And Supplies:						
642-449-000-726.000 Office Supplies	3,427	3,351	4,795	4,795	4,385	4,385
642-449-000-753.000 Survey Supplies	511	1,214	1,510	1,200	1,335	1,335
642-449-000-755.000 Safety Supplies	388	323	1,225	825	825	825
642-449-000-782.000 Materials	37	0	0	0	0	0
	4,363	4,888	7,530	6,820	6,545	6,545
Contractual And Other:						
642-449-000-719.001 Health Insurance-Retirees	51,842	45,069	38,547	45,433	50,400	50,400
642-449-000-808.000 Audit Fees	328	333	340	259	259	259
642-449-000-818.000 Contractual Services	2,352	844	2,500	2,500	2,500	2,500
642-449-000-853.000 Telephone	7,067	6,086	7,350	6,941	6,950	6,950
642-449-000-873.000 Travel	462	151	500	250	500	500
642-449-000-914.000 Insurance	6,511	6,779	6,915	6,571	6,571	6,571
642-449-000-919.002 Residency Allowance	0	3,600	0	3,600	3,600	3,600
642-449-000-920.000 Utilities	4,552	4,032	5,100	4,900	5,100	5,100
642-449-000-924.000 Utilities-Heating	1,460	1,353	3,000	3,000	3,000	3,000
642-449-000-933.000 Equipment Maintenance	4,105	4,105	9,000	5,000	5,000	5,000
642-449-000-934.000 Office Equipment Maintenance	960	2,422	4,881	3,456	4,881	4,881
642-449-000-943.000 Equipment Rental - MP	0	0	0	0	0	0
642-449-000-946.000 Office Equipment Rental	0	0	200	500	500	500
642-449-000-958.000 Memberships & Dues	1,928	2,359	2,185	2,065	2,065	2,065
642-449-000-960.000 Education & Training	1,658	1,956	1,600	1,000	1,600	1,600
642-449-000-965.101 Admin.-General Fund	24,329	26,241	26,500	26,500	26,500	26,500
	107,554	105,330	108,618	111,975	119,426	119,426
Capital Outlay:						
642-449-000-977.000 Equipment	0	0	0	0	0	0
642-449-000-983.000 Office Equipment	1,488	4,033	4,000	1,600	1,500	1,500
642-449-000-984.000 Software	1,374	910	13,100	13,100	13,100	13,100
	2,862	4,943	17,100	14,700	14,600	14,600
Total Expenditures	330,322	321,452	302,489	330,232	350,299	350,299

(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 2017/18 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 643 Local Site Remediation Revolving Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	9,593	81,547	70,400	72,624	67,309	67,309
Expenditures	17,500	10,600	51,000	101,000	101,000	101,000
Revenues Over (Under) Expenses	(7,907)	70,947	19,400	(28,376)	(33,691)	(33,691)
Estimated Working Capital - Beginning of Year	204,586	196,679	267,626	267,626	239,250	239,250
Estimated Working Capital - End of Year	196,679	267,626	287,026	239,250	205,559	205,559

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 643 Local Site Remediation Revolving Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
643-000-000-664.000 Interest	636	965	500	1,000	1,000	1,000
643-000-000-698.000 Miscellaneous	0	10,215	0	0	0	0
643-000-000-699.494 Contribution-BRA Fund	8,957	70,367	69,900	71,624	66,309	66,309
Total Revenues	9,593	81,547	70,400	72,624	67,309	67,309

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other :						
643-745-000-818.000 Contractual Services	0	10,600	50,000	100,000	100,000	100,000
643-745-000-956.000 Administration	0	0	1,000	1,000	1,000	1,000
643-745-000-999.253 Cont.-212 W.Mich.Demo Fd.	17,500	0	0	0	0	0
Total Expenditures	17,500	10,600	51,000	101,000	101,000	101,000

(661) Motor Pool & Garage Fund

PURPOSE - This Fund is used to record the operations of the City's motor vehicle pool at the Department of Public Works.

CHARACTER - Money for the operation of this Fund is supplied by reimbursements from other funds for services rendered (i.e., equipment usage). The special advantage of this Fund is that the Major Street Fund (202) and Local Street Fund (203) can be charged rent for the time equipment is used for street work.

AUTHORITY - This Fund was established in fiscal year 1980-81 by segregating this activity from the General Fund (101), as recommended by the State Department of Treasury.

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 661 Motor Pool & Garage Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	777,892	825,792	882,141	848,853	848,753	848,753
Expenditures	1,086,783	1,051,800	1,319,922	1,293,093	1,284,359	1,284,359
Revenues Over (Under) Expenses			(437,781)	(444,240)	(435,606)	(435,606)
Add: Depreciation			336,082	342,582	342,582	342,582
Estimated Change in Working Capital			(101,699)	(101,658)	(93,024)	(93,024)
Estimated Working Capital - Beginning of Year			196,563	196,563	94,905	94,905
Estimated Working Capital - End of Year			94,864	94,905	1,881	1,881

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 661 Motor Pool And Garage Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
661-000-000-626.006 Refuse Vehicle Inspections	2,650	2,900	2,650	3,000	3,000	3,000
661-000-000-626.301 Charges for Services - Police	51,560	52,036	60,000	60,000	60,000	60,000
661-000-000-626.337 Charges for Services - Fire	75,767	80,095	76,000	80,000	80,000	80,000
661-000-000-626.591 Charges for Services - Water	39,768	54,517	50,000	55,000	55,000	55,000
661-000-000-626.642 Charges for Services - Eng.	3,995	4,106	8,000	5,000	5,000	5,000
661-000-000-649.000 Auction	2,731	0	0	0	0	0
661-000-000-664.000 Interest	591	526	600	600	500	500
661-000-000-669.000 Equipment Rental	518,960	537,691	600,000	560,000	560,000	560,000
661-000-000-669.001 Equipmt. Leases-Other Depts.	69,881	69,891	69,891	70,253	70,253	70,253
661-000-000-673.000 Sale of Fixed Assets	0	0	0	0	0	0
661-000-000-685.000 Insurance Refund	0	4,723	0	0	0	0
661-000-000-698.000 Miscellaneous	11,989	19,307	15,000	15,000	15,000	15,000
Total Revenues	777,892	825,792	882,141	848,853	848,753	848,753

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Expenditure Detail

Fund 661 Motor Pool And Garage Fund
Dept 454 Motor Pool

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Personal Services:						
661-454-000-702.000 Termination Pay	5,585	0	0	0	0	0
661-454-000-706.000 Salaries And Wages	202,423	196,702	202,525	202,525	206,947	206,947
661-454-000-707.000 Temporary Wages	0	0	1,000	0	1,000	1,000
661-454-000-709.000 Overtime	1,244	968	7,267	8,000	15,259	15,259
661-454-000-715.000 Employers FICA	15,401	13,787	16,087	16,105	17,041	17,041
661-454-000-719.000 Health Insurance	62,051	64,191	66,443	66,443	73,397	73,397
661-454-000-719.005 Health - MERS HSA	0	1	0	0	0	0
661-454-000-722.000 Pension-General	24,933	23,303	25,804	25,831	27,332	27,332
661-454-000-723.000 Pension-MERS DC	0	1	0	0	0	0
661-454-000-724.000 Unemployment Comp.	774	626	622	50	20	20
661-454-000-724.001 Workers Compensation	4,116	3,777	4,053	4,000	4,295	4,295
661-454-000-725.000 Other Fringe Benefits	2,320	2,204	3,622	2,500	3,659	3,659
	318,847	305,560	327,423	325,454	348,950	348,950
Material And Supplies:						
661-454-000-726.000 Office Supplies	638	1,868	2,200	2,200	2,200	2,200
661-454-000-751.000 Gasoline	42,554	27,609	75,000	55,000	60,000	60,000
661-454-000-755.000 Safety Supplies	965	753	1,100	1,200	1,100	1,100
661-454-000-756.000 Miscellaneous Supplies	22,878	20,244	30,284	30,284	30,284	30,284
661-454-000-758.000 Laundry	1,009	1,276	1,400	1,400	1,400	1,400
661-454-000-759.000 Small Tools	15,063	21,574	20,000	20,000	20,000	20,000
661-454-000-782.000 Materials	210,897	193,493	216,173	215,000	216,173	216,173
	294,004	266,817	346,157	325,084	331,157	331,157
Contractual And Other:						
661-454-000-719.001 Health Insurance-Retirees	23,960	28,395	29,824	27,684	29,068	29,068
661-454-000-808.000 Audit Fees	1,143	1,168	1,168	908	908	908
661-454-000-818.000 Contractual Services	32,345	27,127	138,290	130,000	130,000	130,000
661-454-000-853.000 Telephone	935	940	1,200	1,200	1,200	1,200
661-454-000-873.000 Travel	0	0	200	200	200	200
661-454-000-914.000 Insurance	28,404	28,777	29,353	30,756	32,294	32,294
661-454-000-920.000 Utilities	17,915	16,066	22,000	21,000	22,000	22,000
661-454-000-924.000 Utilities-Heating	6,325	5,861	7,000	7,000	7,000	7,000
661-454-000-933.000 Equipment Maintenance	155	1,600	5,000	5,000	5,000	5,000
661-454-000-943.000 Equipment Rental - MP	1,824	153	0	0	0	0
661-454-000-946.000 Office Equipment Rental	0	0	0	0	0	0
661-454-000-960.000 Education & Training	56	20	2,000	2,000	2,000	2,000
661-454-000-964.000 Refunds	0	0	0	0	0	0
661-454-000-965.101 Admin.-General Fund	24,788	26,734	27,000	27,000	27,000	27,000
	137,850	136,841	263,035	252,748	256,670	256,670
Capital Outlay:						
661-454-000-971.000 Depreciation	336,082	342,582	336,082	342,582	342,582	342,582
661-454-000-976.000 Building Addition	0	0	0	0	0	0
661-454-000-982.000 Machinery & Equipment	0	0	42,225	42,225	0	0
661-454-000-984.000 Software	0	0	5,000	5,000	5,000	5,000
	336,082	342,582	383,307	389,807	347,582	347,582
Total Expenditures	1,086,783	1,051,800	1,319,922	1,293,093	1,284,359	1,284,359

(663) Equipment Revolving Fund

PURPOSE - This Fund is used to record the purchase of certain data processing and other equipment and its subsequent rental to the MIS Department as well as other General Fund departments which use the equipment.

CHARACTER - Money to purchase the equipment is provided through loans from the Workers Compensation Fund. Interest rates on the loan amounts are based on market rates at the time of each loan . The rental charges to the various departments are set equal to the annual loan repayment amount.

AUTHORITY - This Fund was established by Resolution adopted on November 9, 1993.

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 663 Equipment Revolving Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	77,943	69,527	61,664	61,664	17,187	17,187
Expenditures	77,943	69,527	61,664	61,664	17,187	17,187
Excess of Revenues Over (Under)						
Expenditures			0	0	0	0
Add: Proceeds of Loan			0	0	0	0
Depreciation			59,409	59,409	16,304	16,304
Less: Acquisition of fixed assets			0	0	0	0
Payment of loan principal			(59,409)	(59,409)	(16,304)	(16,304)
Net Change in Working Capital			0	0	0	0
Working Capital - Beginning of Year			0	0	0	0
Working Capital - End of Year			0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 663 Equipment Revolving Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
663-000-000-626.000 Charges For Goods/Service	77,943	69,527	61,664	61,664	17,187	17,187
Total Revenues	77,943	69,527	61,664	61,664	17,187	17,187

Expenditure Detail

Fund 663 Equipment Revolving Fund
Dept 326 Equipment Revolving

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Capital Outlay:						
663-326-000-971.000 Depreciation	73,934	66,997	59,409	59,409	16,304	16,304
	73,934	66,997	59,409	59,409	16,304	16,304
Debt Service:						
663-326-000-995.000 Interest	4,009	2,530	2,255	2,255	883	883
	4,009	2,530	2,255	2,255	883	883
Total Expenditures	77,943	69,527	61,664	61,664	17,187	17,187

(676) Self-Insured Healthcare Fund

PURPOSE- This Fund is used to record the activity of the City's self-insured healthcare program.

CHARACTER - Money for the operation of this Fund is supplied by contributions from the City's operating funds as well as from employees and retirees who receive health care coverage through the city and are required to pay a portion of their premium costs. Expenditures paid from this Fund include health insurance claims, reinsurance, and administration costs related to the Fund's operation.

AUTHORITY - The Self-Insured Healthcare Fund was established on July 1, 2014, when the City of Jackson approved the adoption of the Blue Cross Blue Shield of Michigan insurance program for employees and retirees, effective July 1, 2014, at May 27, 2014 City Council Meeting.

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 676 Self-Insured Healthcare Fund</i>						
	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	5,036,041	5,016,327	5,101,000	5,447,867	5,895,600	5,895,600
Expenditures	5,031,323	4,159,116	4,566,500	4,888,119	5,109,750	5,109,750
Revenues Over (Under) Expenses	4,718	857,211	534,500	559,748	785,850	785,850
Working Capital - Beginning of Year	0	4,718	861,929	861,929	1,421,677	1,421,677
Working Capital - End of Year	4,718	861,929	1,396,429	1,421,677	2,207,527	2,207,527

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 676 Self-Insured Healthcare Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
676-000-000-664.000 Interest	28	1,091	1,000	3,500	3,500	3,500
676-000-000-685.000 Insurance Refund	3,992	0	0	73,367	0	0
676-000-000-699.001 Contributions - Employer	4,130,047	4,233,440	4,300,000	4,560,000	5,000,000	5,000,000
676-000-000-699.002 Contributions - Employee	788,646	781,796	800,000	811,000	892,100	892,100
676-000-000-699.677 Contribution - Workers Comp. Fd.	74,000	0	0	0	0	0
676-000-000-699.678 Contribution - Prescription Drug F	7,060	0	0	0	0	0
676-000-000-699.679 Contribution - Healthcare Deduct.	32,268	0	0	0	0	0
Total Revenues	5,036,041	5,016,327	5,101,000	5,447,867	5,895,600	5,895,600

Expenditure Detail

Fund 676 Self-Insured Healthcare Fund

Dept 676 Self-Insured Healthcare

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other:						
676-676-000-808.000 Audit Fees	1,055	5,086	4,500	3,369	4,000	4,000
676-676-000-917.005 Drug Claims	38,985	0	0	0	0	0
676-676-000-917.008 Health Deductible Claims	308,675	225,075	265,000	250,000	250,000	250,000
676-676-000-917.009 Administrator Fees	68,661	99,699	100,000	100,000	100,000	100,000
676-676-000-917.012 HSA Contributions-IAFF Retirees	198,671	116,200	140,000	109,750	109,750	109,750
676-676-000-917.676 Health Claims-BCBS	4,382,063	3,657,892	4,000,000	4,368,000	4,587,000	4,587,000
676-676-000-960.004 Employee Wellness Programs	0	4,376	6,000	6,000	6,000	6,000
676-676-000-965.101 Admin.-General Fund	12,000	50,788	51,000	51,000	53,000	53,000
676-676-000-999.680 Contribution-HC Ded. Fire Ins. Fd	7,213	0	0	0	0	0
676-676-000-999.736 Contribution-Pub. Employees HC	14,000	0	0	0	0	0
	5,031,323	4,159,116	4,566,500	4,888,119	5,109,750	5,109,750
Total Expenses	5,031,323	4,159,116	4,566,500	4,888,119	5,109,750	5,109,750

(677) Workers Compensation Fund

PURPOSE- This Fund is used to record the activity of the City's self-insured workers compensation program.

CHARACTER - Money for the operation of this Fund is supplied by contributions from the City's operating funds. Such contributions are based on both the amount and classification of payroll expenditures in each fund. Expenditures paid from this Fund include workers compensation claims, reinsurance, and administration costs related to the Fund's operation.

AUTHORITY - The Workers Compensation Fund was established on September 1, 1979, when the City of Jackson executed a contract with Corporate Service Incorporated to administer the City's Workers Compensation Program.

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 677 Workers Compensation Fund</i>						
	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	231,698	232,641	238,000	277,000	247,000	247,000
Expenditures	216,393	141,942	201,650	166,447	167,094	167,094
Revenues Over (Under) Expenses	15,305	90,699	36,350	110,553	79,906	79,906
Working Capital - Beginning of Year	1,115,229	1,130,534	1,221,233	1,221,233	1,331,786	1,331,786
Working Capital - End of Year	1,130,534	1,221,233	1,257,583	1,331,786	1,411,692	1,411,692

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 677 Workers Compensation Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
677-000-000-664.000 Interest	40,085	42,054	40,000	40,000	40,000	40,000
677-000-000-685.000 Insurance Refund	6,546	3,233	8,000	44,000	10,000	10,000
677-000-000-699.101 Cont.-All Funds	185,067	187,354	190,000	193,000	197,000	197,000
Total Revenues	231,698	232,641	238,000	277,000	247,000	247,000

Expenditure Detail

Fund 677 Workers Compensation Fund
Dept 677 Workers Compensation Insurance

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Materials & Supplies:						
677-677-000-755.000 Safety Supplies	0	0	0	0	0	0
	0	0	0	0	0	0
Contractual And Other:						
677-677-000-808.000 Audit Fees	154	142	150	117	125	125
677-677-000-917.002 Workers Comp. Claims	84,198	74,398	130,000	100,000	100,000	100,000
677-677-000-917.003 Workers Comp. Fee	56,845	61,970	70,000	60,830	61,219	61,219
677-677-000-965.101 Admin.-General Fund	1,196	5,432	1,500	5,500	5,750	5,750
677-677-000-999.676 Contrib.-Self Ins. Healthcare Fd.	74,000	0	0	0	0	0
	216,393	141,942	201,650	166,447	167,094	167,094
Total Expenses	216,393	141,942	201,650	166,447	167,094	167,094

(678) Prescription Drug Fund

PURPOSE- This Fund is used to record the activity of the City's self-insured prescription drug program.

CHARACTER - Money for the operation of this Fund is supplied by contributions from the City's operating funds. Such contributions are based on the approximate equivalent cost of prescription coverage, under traditional health coverage, in each fund. Expenditures paid from this Fund include prescription drug claims, reinsurance, and administration costs related to the Fund's operation.

AUTHORITY - The Prescription Drug Fund was established on May 1, 2006, the effective date of the City's executed contract with Script GuideRX, who administers the City's Prescription Drug Program.

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 678 Prescription Drug Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	0	0	0	0	0	0
Expenditures	7,060	0	0	0	0	0
Revenues Over (Under) Expenses	(7,060)	0	0	0	0	0
Working Capital - Beginning of Year	7,060	0	0	0	0	0
Working Capital - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 678 Prescription Drug Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
678-000-000-664.000 Interest	0	0	0	0	0	0
678-000-000-685.678 Rebates & Refunds	0	0	0	0	0	0
678-000-000-699.101 Cont.-All Funds	0	0	0	0	0	0
678-000-000-699.679 Cont.-Health Care Ded. Fd.	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0

Expenditure Detail

Fund 678 Prescription Drug Fund
Dept 678 Prescription Drug

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other:						
678-678-000-808.000 Audit Fees	0	0	0	0	0	0
678-678-000-917.005 Prescription Drug Claims	0	0	0	0	0	0
678-678-000-917.006 Script Guide (TPA) Fee	0	0	0	0	0	0
678-678-000-999.676 Contribution-Self-Ins. Healthcare	7,060	0	0	0	0	0
678-678-000-965.101 Admin.-General Fund	0	0	0	0	0	0
	<u>7,060</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	7,060	0	0	0	0	0

(679) Health Care Insurance Deductible Fund

PURPOSE- This Fund is used to record the activity of the City's self-insured health care deductible program.

CHARACTER - Money for the operation of this Fund is supplied by contributions from the City's operating funds. Such contributions are based on the approximate equivalent cost of deductible coverage, under traditional health coverage, in each fund. Expenditures paid from this Fund include health care deductible claims and administrative costs related to the Fund's operation.

AUTHORITY - The Health Care Insurance Deductible Fund was established on July 1, 2007, the effective date of the City's executed contract with JFP Benefit Management, Inc., who administers the City's Health Care Insurance Deductible Program.

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 679 Health Care Insurance Deductible Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	0	0	0	0	0	0
Expenditures	32,268	0	0	0	0	0
Revenues Over (Under) Expenses	(32,268)	0	0	0	0	0
Working Capital - Beginning of Year	32,268	0	0	0	0	0
Working Capital - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 679 Health Care Insurance Deductible Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
679-000-000-664.000 Interest	0	0	0	0	0	0
679-000-000-699.101 Cont.-All Funds	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other:						
679-679-000-808.000 Audit Fees	0	0	0	0	0	0
679-679-000-917.008 Health Deductible Claims	0	0	0	0	0	0
679-679-000-917.009 Admin. (TPA) Fees	0	0	0	0	0	0
679-679-000-965.101 Admin.-General Fund	0	0	0	0	0	0
679-679-000-999.676 Contribution-Self-Ins. Healthcare	32,268	0	0	0	0	0
679-679-000-999.678 Contribution-Prescript. Drug Fd.	0	0	0	0	0	0
679-679-000-999.736 Contribution-Pub Emp Health	0	0	0	0	0	0
	32,268	0	0	0	0	0
Total Expenses	32,268	0	0	0	0	0

(680) Health Care Insurance Deductible-Fire Fund

PURPOSE- This Fund is used to record the activity of the City's self-insured health care deductible program for the Fire Department (I.A.F.F.).

CHARACTER - Money for the operation of this Fund is supplied by contributions from the City's Fire Department budget. Such contributions are based on the approximate equivalent cost of deductible coverage, under traditional health coverage, in each fund. Expenditures paid from this Fund include health care deductible claims and administrative costs related to the Fund's operation.

AUTHORITY - The Health Care Insurance Deductible - Fire Fund was established on May 1, 2009, the effective date of the City's executed contract with Marwil & Associates, LLC., who administers the City's Health Care Insurance Deductible - Fire Program.

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 680 Health Care Insurance Deductible-Fire Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	7,213	0	0	0	0	0
Expenditures	0	0	0	0	0	0
Revenues Over (Under) Expenses	7,213	0	0	0	0	0
Working Capital - Beginning of Year	(7,213)	0	0	0	0	0
Working Capital - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 680 Health Care Insurance Deductible - Fire Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
680-000-000-664.000 Interest	0	0	0	0	0	0
680-000-000-685.000 Insurance Refund	0	0	0	0	0	0
680-000-000-698.000 Miscellaneous	0	0	0	0	0	0
680-000-000-699.676 Contribution-Self-Ins. Healthcare	7,213	0	0	0	0	0
680-000-000-699.101 Cont.-General Fund	0	0	0	0	0	0
Total Revenues	7,213	0	0	0	0	0

Expenditure Detail

Fund 680 Health Care Insurance Deductible - Fire Fund

Dept 680 Health Care Deductible - Fire

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other:						
680-680-000-808.000 Audit Fees	0	0	0	0	0	0
680-680-000-917.008 Health Deductible Claims	0	0	0	0	0	0
680-680-000-917.009 Admin. (TPA) Fees	0	0	0	0	0	0
Total Expenses	0	0	0	0	0	0

Trust and Agency Funds

Trust funds are used to account for assets held by the government in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

(702) County and School Tax Collection Fund

PURPOSE - This Fund is used to record transactions arising from the collection of taxes for the County of Jackson and Jackson Public Schools.

CHARACTER - Taxes required to be raised within the City of Jackson for purposes of the County of Jackson and the Jackson Public Schools are levied by the City and collections are made by the City Treasurer. Taxes paid during the stipulated collection period are remitted to those respective governmental units on a timely basis. After the collection period, delinquent taxes, real and personal, are returned to the County Treasurer for collection.

AUTHORITY - This Fund is allowed by Act 277 of the Public Acts of Michigan 1968, as amended, and was established by resolution of the City Commission through formal budget adoption.

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 702 County & School Tax Collection Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	5,219	5,814	7,500	7,500	7,500	7,500
Expenditures	5,219	5,814	7,500	7,500	7,500	7,500
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 702 County & School Tax Collection Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
702-000-000-664.000 Interest	5,219	5,814	7,500	7,500	7,500	7,500
Total Revenues	5,219	5,814	7,500	7,500	7,500	7,500

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other:						
702-702-000-999.101 Cont.-General Fund	5,219	5,814	7,500	7,500	7,500	7,500
	5,219	5,814	7,500	7,500	7,500	7,500
Total Expenditures	5,219	5,814	7,500	7,500	7,500	7,500

(711) Cemetery Perpetual Maintenance Fund

PURPOSE - This Fund is used to account for money held in trust for the perpetual care of certain cemetery lots.

CHARACTER - Purchasers of lots in the cemeteries owned by the City of Jackson are charged a one-time fee for the perpetual maintenance of these lots. These fees are then deposited in the Cemetery Perpetual Maintenance Fund and are added to the unexpendable principal of the Fund. Earnings on this principal are transferred to the General Fund (101) annually to help defray the necessary expenditures for Cemetery upkeep.

AUTHORITY - This Fund was established November 3, 1914 as authorized by the City Charter.

Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 711 Cemetery Perpetual Maintenance Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	39,986	68,266	57,000	62,279	62,279	62,279
Expenditures	33,015	30,031	33,500	33,500	33,500	33,500
Excess of Revenues Over (Under) Expenditures	6,971	38,235	23,500	28,779	28,779	28,779
Fund Balance - Beginning of Year	1,875,787	1,882,758	1,920,993	1,920,993	1,949,772	1,949,772
Fund Balance - End of Year	1,882,758	1,920,993	1,944,493	1,949,772	1,978,551	1,978,551

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 711 Cemetery Perpetual Maintenance Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
711-000-000-642.000 Charges For Services-Sales	17,437	22,563	23,000	28,279	28,279	28,279
711-000-000-664.000 Interest	(97)	9	200	100	100	100
711-000-000-664.300 Interest - Madison	33,014	30,031	33,300	33,400	33,400	33,400
711-000-000-693.300 Gain/Loss On Sales - Madiso	4,826	1,308	500	500	500	500
711-000-000-697.300 Unrealized Gain - Madison	(15,194)	14,355	-	-	-	-
Total Revenues	39,986	68,266	57,000	62,279	62,279	62,279

Expenditure Detail

Fund 711 Cemetery Perpetual Maintenance Fund
Dept 711 Cemetery Trust

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other:						
711-711-000-956.300 Administration - Madison	9,403	9,413	9,500	9,500	9,500	9,500
711-711-000-999.101 Cont.-General Fund	23,612	20,618	24,000	24,000	24,000	24,000
	33,015	30,031	33,500	33,500	33,500	33,500
Total Expenditures	33,015	30,031	33,500	33,500	33,500	33,500

(718) Ella W. Sharp Park Endowment Fund

PURPOSE - This Fund is used to account for the monies received from the Estate of Ella W. Sharp.

CHARACTER - The principal received from the Estate is to remain intact. Revenues generated from investments are transferred to the Ella W. Sharp Park Operating Fund (208) for the purpose of operating and maintaining the Ella W. Sharp Park.

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

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 718 Ella W. Sharp Endowment Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	22,012	36,846	26,299	33,791	33,300	33,300
Expenditures	28,789	24,415	26,299	26,515	26,300	26,300
Excess of Revenues Over (Under) Expenditures	(6,777)	12,431	0	7,276	7,000	7,000
Fund Balance - Beginning of Year	1,145,064	1,138,287	1,150,718	1,150,718	1,157,994	1,157,994
Fund Balance - End of Year	1,138,287	1,150,718	1,150,718	1,157,994	1,164,994	1,164,994

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 718 Ella W. Sharp Endowment Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
718-000-000-664.000 Interest	2,044	1,670	1,519	5,258	4,500	4,500
718-000-000-665.000 Bond Interest	25,973	21,962	24,000	20,467	21,000	21,000
718-000-000-666.000 Dividends	772	783	780	790	800	800
718-000-000-697.000 Unrealized Gain (Loss)	-6,777	12,431	0	7,276	7,000	7,000
718-000-000-693.000 Gain/Loss On Sales	0	0	0	0	0	0
Total Revenues	22,012	36,846	26,299	33,791	33,300	33,300

Expenditure Detail

Fund 718 Ella W. Sharp Endowment Fund

Dept 718 Ella W. Sharp Endowment

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other:						
718-718-000-999.208 Cont.-Sharp Park Oper. Fd	28,789	24,415	26,299	26,515	26,300	26,300
	28,789	24,415	26,299	26,515	26,300	26,300
Total Expenditures	28,789	24,415	26,299	26,515	26,300	26,300

(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 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 731 Employees Retirement System Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	3,702,074	2,459,127	4,211,000	4,211,000	4,211,000	4,211,000
Expenditures	3,796,327	3,580,984	4,025,000	4,025,000	4,025,000	4,025,000
Excess of Revenues Over (Under) Expenditures	(94,253)	(1,121,857)	186,000	186,000	186,000	186,000
Fund Balance - Beginning of Year	38,374,055	38,279,802	37,157,945	37,157,945	37,343,945	37,343,945
Fund Balance - End of Year	38,279,802	37,157,945	37,343,945	37,343,945	37,529,945	37,529,945

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 731 Employees Retirement System Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
731-000-000-664.000 Interest	422	971	1,000	1,000	1,000	1,000
731-000-000-666.000 Dividends	173,022	139,455	180,000	180,000	180,000	180,000
731-000-000-677.000 Employee Contributions	741,956	717,167	630,000	630,000	630,000	630,000
731-000-000-693.000 Gain/Loss On Sales	2,367,714	1,482,276	1,000,000	1,000,000	1,000,000	1,000,000
731-000-000-697.000 Unrealized Gain-Investments	-528,475	-769,977	1,500,000	1,500,000	1,500,000	1,500,000
731-000-000-699.101 Cont.-All Funds	947,435	889,235	900,000	900,000	900,000	900,000
Total Revenues	3,702,074	2,459,127	4,211,000	4,211,000	4,211,000	4,211,000

Expenditure Detail

Fund 731 Employees Retirement System Fund

Dept 731 Pensioners-General

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other:						
731-731-000-874.000 Retirement Benefits	3,285,165	3,308,585	3,700,000	3,700,000	3,700,000	3,700,000
731-731-000-956.000 Administration	207,419	218,110	225,000	225,000	225,000	225,000
731-731-000-964.000 Refunds	303,743	54,289	100,000	100,000	100,000	100,000
	3,796,327	3,580,984	4,025,000	4,025,000	4,025,000	4,025,000
Total Expenditures	3,796,327	3,580,984	4,025,000	4,025,000	4,025,000	4,025,000

(732) Policemen's and Firemen's Pension Fund

PURPOSE - This Fund is used to account for the activities relating to the operation of the City's Policemen's and Firemen's Pension Plan.

CHARACTER - Membership to the plan is available to police officers and fire fighters who are regular City employees and were hired prior to July 1, 1973. Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Pension Fund. Plan members contribute 7.5% of annual compensation. City contributions are actuarially computed so that, together with member contributions, sufficient funds exist to fully fund the costs of benefits likely to be paid on account of service rendered during the current year and to finance the unfunded costs of benefits likely to be paid on account of prior years service over a period of sixty years. The Plan also contains an escalation clause which requires that pensions and annuities be adjusted whenever a change occurs in the rates of members' current salaries.

AUTHORITY - This Fund was adopted by referendum on November 5, 1957.

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 732 Policemen's & Firemen's Pension Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	761,179	453,683	969,463	973,463	975,276	975,276
Expenditures	879,711	857,652	835,000	846,181	791,544	791,544
Excess of Revenues Over (Under) Expenditures	(118,532)	(403,969)	134,463	127,282	183,732	183,732
Fund Balance - Beginning of Year	3,590,767	3,472,235	3,068,266	3,068,266	3,195,548	3,195,548
Fund Balance - End of Year	3,472,235	3,068,266	3,202,729	3,195,548	3,379,280	3,379,280

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 732 Policemen's & Firemen's Pension Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
732-000-000-664.000 Interest	17,827	15,638	17,000	17,000	17,000	17,000
732-000-000-666.000 Dividends	37,772	40,245	37,000	41,000	41,000	41,000
732-000-000-693.000 Gain/Loss On Sales	237,457	102,655	150,000	150,000	150,000	150,000
732-000-000-697.000 Unrealized Gain	-138,886	-309,545	200,000	200,000	200,000	200,000
732-000-000-699.101 Cont.-General Fund	607,009	604,690	565,463	565,463	567,276	567,276
Total Revenues	761,179	453,683	969,463	973,463	975,276	975,276

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other:						
732-732-000-874.000 Retirement Benefits	845,636	814,751	800,000	803,181	787,244	787,244
732-732-000-956.000 Administration	34,075	42,901	35,000	43,000	4,300	4,300
	879,711	857,652	835,000	846,181	791,544	791,544
Total Expenditures	879,711	857,652	835,000	846,181	791,544	791,544

(733) Policemen's and Firemen's Pension - Act 345 Fund

PURPOSE - This Fund is used to account for the activities relating to the operation of City's Act 345 Policemen's and Firemen's Pension Plan.

CHARACTER - Membership to the plan is available to police officers and fire fighters who are regular City employees and were hired after July 1, 1973. Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Pension Fund. Plan members contribute 7.5% of annual compensation. City contributions are funded by a tax levy approved by the voters on May 14, 1974. This contribution is actuarially computed so that, together with member contributions, sufficient funds exist to fully fund the costs of benefits likely to be paid on account of service rendered during the current year and to finance the unfunded costs of benefits likely to be paid on account of prior years service over a period of forty years.

AUTHORITY - This Fund was established on July 1, 1974, by Ordinance No. 297 adopted by the City Commission on July 9, 1974, as a result of a Special Municipal Election on May 14, 1974.

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

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

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	5,680,835	2,422,391	7,358,288	7,163,288	7,509,714	7,509,714
Expenditures	6,160,435	5,702,655	6,325,000	6,325,000	6,325,000	6,325,000
Excess of Revenues Over (Under) Expenditures	(479,600)	(3,280,264)	1,033,288	838,288	1,184,714	1,184,714
Fund Balance - Beginning of Year	39,528,005	39,048,405	35,768,141	35,768,141	36,606,429	36,606,429
Fund Balance - End of Year	39,048,405	35,768,141	36,801,429	36,606,429	37,791,143	37,791,143

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
733-000-000-664.000 Interest	227,507	193,266	250,000	200,000	220,000	220,000
733-000-000-666.000 Dividends	404,131	463,544	410,000	465,000	470,000	470,000
733-000-000-677.000 Employee Contributions	517,062	478,630	500,000	500,000	500,000	500,000
733-000-000-693.000 Gain/Loss On Sales	2,854,482	494,447	100,000	1,100,000	100,000	100,000
733-000-000-697.000 Unrealized Gain-Investments	-1,856,583	-2,917,003	2,000,000	800,000	2,000,000	2,000,000
733-000-000-699.101 Cont.-General Fund	3,534,236	3,709,507	4,098,288	4,098,288	4,219,714	4,219,714
Total Revenues	5,680,835	2,422,391	7,358,288	7,163,288	7,509,714	7,509,714

Expenditure Detail

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

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other:						
733-733-000-874.000 Retirement Benefits	5,688,877	5,230,518	5,900,000	5,900,000	5,900,000	5,900,000
733-733-000-956.000 Administration	361,006	357,495	375,000	375,000	375,000	375,000
733-733-000-964.000 Refunds	110,552	114,642	50,000	50,000	50,000	50,000
	6,160,435	5,702,655	6,325,000	6,325,000	6,325,000	6,325,000
Total Expenditures	6,160,435	5,702,655	6,325,000	6,325,000	6,325,000	6,325,000

(736) Public Employee Health Care Fund

PURPOSE - This Fund is used to account for the accumulation of funds to provide for the funding of health care benefits to retirants and beneficiaries and retirants of the City. Money for the payment of health care benefits for retired employees of the public corporation may, at the discretion of the public corporation, be provided from this fund or any other fund or trust.

CHARACTER - To be determined.

AUTHORITY - This Fund will be established on July 1, 2003, by inclusion in the annual budget resolution of the City. A formal resolution will subsequently need to be adopted to establish the operating parameters under which the Fund will operate. The resolution must include all of the following:

- (a) The designation of a person or persons who shall act as the fund's investment fiduciary.
- (b) A restriction of withdrawals from the fund solely for the payment of health care benefits on behalf of qualified persons and the payment of the expenses of administration of the fund.
- (c) The designation of who is a qualified person for purposes of payment of health care benefits from the fund.
- (d) A determination of whether the fund will be established on an actuarial basis.

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 736 Public Employee Health Care Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	42,151	22,843	30,000	30,000	30,000	30,000
Expenditures	14,500	0	15,000	15,000	0	0
Excess of Revenues Over (Under) Expenditures	27,651	22,843	15,000	15,000	30,000	30,000
Fund Balance - Beginning of Year	757,192	784,843	807,686	807,686	822,686	822,686
Fund Balance - End of Year	784,843	807,686	822,686	822,686	852,686	852,686

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 736 Public Employee Health Care Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
736-000-000-697.000 Unrealized Gain-Investments	28,151	22,843	30,000	30,000	30,000	30,000
736-000-000-699.676 Contrib.-Self-Ins. Healthcare	14,000	0	0	0	0	0
Total Revenues	42,151	22,843	30,000	30,000	30,000	30,000

Expenditure Detail

Fund 736 Public Employee Health Care Fund

Dept 747 Retirees Health

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other:						
736-747-000-956.000 Administration	14,500	0	15,000	15,000	0	0
	14,500	0	15,000	15,000	0	0
Total Expenditures	14,500	0	15,000	15,000	0	0

Special Assessment Funds

Special Assessment funds are used to account for the levying and subsequent collection of various special assessments (i.e... street, sidewalk, parking, sanitary sewer, storm sewer, etc..) .

(895) Special Assessment Fund

PURPOSE - This Fund is used to account for special assessments levied to finance public improvements or services deemed to benefit only the properties against which the assessments are levied.

CHARACTER - Special assessment revenue and the corresponding receivable, representing the unpaid special assessments, are recorded at the time the assessment roll is confirmed. Monies are then transferred to the fund which incurred the charges being assessed. The Special Assessment Fund borrows the required monies necessary to make the above transfers from the Workers Compensation Fund (677). As the special assessments are collected these borrowings are repaid together with the interest earned on the special assessments at a rate determined by the City Council.

AUTHORITY - This Fund was established on July 1, 1975, by City Commission Resolution on October 24, 1974.

City of Jackson Fiscal Year 2017/18 Adopted Budget Analysis of Changes in Fund Balance

Fund 895 Special Assessment Fund

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Revenues	372,647	347,218	1,271,518	2,149,131	1,976,377	1,976,377
Expenditures	418,489	379,311	1,271,518	1,093,723	1,065,179	1,065,179
Excess of Revenues Over (Under) Expenditures	(45,842)	(32,093)	0	1,055,408	911,198	911,198
Fund Balance - Beginning of Year	(1,054,512)	(1,100,354)	(1,132,447)	(1,132,447)	(77,039)	(77,039)
Fund Balance - End of Year	(1,100,354)	(1,132,447)	(1,132,447)	(77,039)	834,159	834,159

City of Jackson
Fiscal Year 2017/18 Adopted Budget
Revenue Detail

Fund 895 Special Assessment Fund

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
895-000-000-672.000 Spec. Assessments	-45,842	-32,093	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.	372,389	340,996	930,041	802,560	795,410	795,410
895-000-000-672.203 Spec. Assessment-Local St.	0	0	303,162	252,848	173,621	173,621
895-000-000-672.586 Spec. Assessment-Parking	46,100	38,315	38,315	38,315	38,315	38,315
895-000-000-699.425 Contrib.-2017 MTF Bond Fd	0	0	0	1,055,408	969,031	969,031
Total Revenues	372,647	347,218	1,271,518	2,149,131	1,976,377	1,976,377

Expenditure Detail

Fund 895 Special Assessment Fund
Dept 895 Special Assessments

Account Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Projected	2017/18 Proposed	2017/18 Adopted
Contractual And Other:						
895-895-000-999.101 Cont.-General Fund	0	0	0	0	0	0
895-895-000-999.202 Cont.-Major Street Fund	372,389	340,996	930,041	802,560	795,410	795,410
895-895-000-999.203 Cont.-Local Street Fund	0	0	303,162	252,848	173,621	173,621
895-895-000-999.325 Cont.-2017 MTF Bond D/S	0	0	0	0	57,833	57,833
895-895-000-999.586 Cont.-Parking Assessment Fd.	46,100	38,315	38,315	38,315	38,315	38,315
	418,489	379,311	1,271,518	1,093,723	1,065,179	1,065,179
Total Expenditures	418,489	379,311	1,271,518	1,093,723	1,065,179	1,065,179