

2018-2019 Adopted Budget





CITY OF JACKSON, MICHIGAN

City Manager's Adopted Budget

For The Fiscal Year Ended June 30, 2019

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

Introductory Section

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Fiscal Year 2018/19 Adopted Budget
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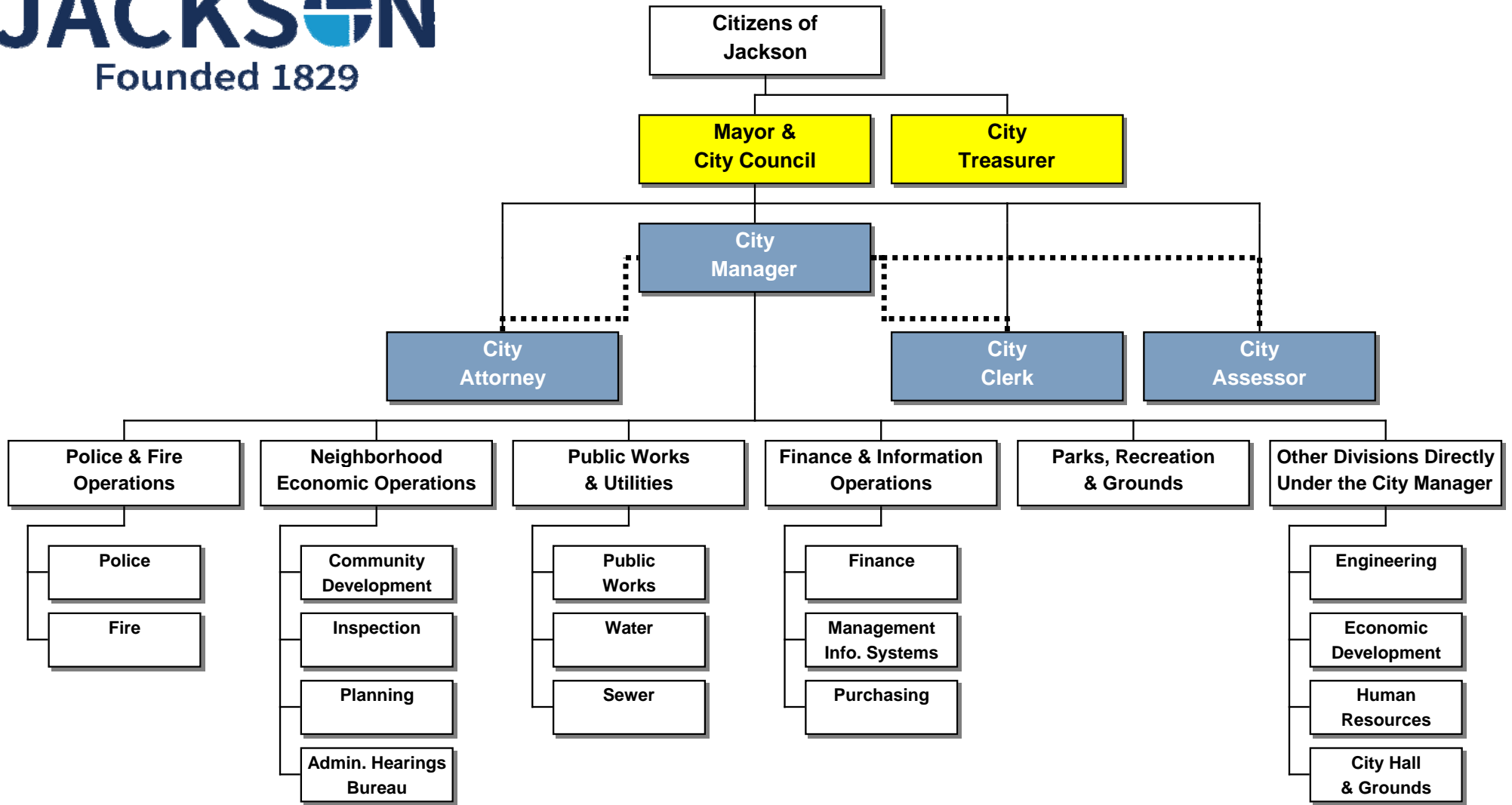
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City of Jackson Organizational Structure



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

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



CITY COUNCIL

Derek J. Dobies, Mayor

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

CITY OFFICIALS

Patrick Burtch, City Manager

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



BUDGET HIGHLIGHTS FOR FISCAL YEAR 2018/19

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, 2018, and ending June 30, 2019.

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 30** - Submission of the City Manager's Proposed Budget to the City Council.
- May 1** - Budget Workshop
- May 10** - Public Hearing on the Budget
- May 29** - Adoption of the Budget

FUND OVERVIEW

General Fund

The projected fund balance for June 30, 2019 is \$ 4.5 million or 17.5 % 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 \$6.1 million in budgeted surplus, or 23.7% of General Fund expenditures, including transfers. The City Council adopted a Fund Balance Policy on December 12, 2012. This Policy requires that the City maintain an “unassigned fund balance” of between 15% and 30% (substantially all of the City’s General Fund’s fund balance is “unassigned”). In addition, the City has certain time frames it should meet in attaining its ultimate goal of 30%, i.e....a deficiency of between 20% and 25% should be replenished over a period not to exceed five years, etc..... Based on those criteria, the City is in compliance with this Policy.

FUND OVERVIEW (Continued)

General Fund (Continued)

Total General Fund revenues, including transfers from other funds, are estimated to increase \$ 480,277 or 2.2% over current years projected revenues. Property taxes – Act 345 reflect an increase of \$ 127,785 from projected while the general operating levy is expected to increase \$ 39,000. Income taxes are expected to increase \$ 275,000. 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 \$ 275,000 or 3.0%. Increases in employment levels along with comparative trends in collection data support this estimated increase for the upcoming fiscal year. The recently appointed City Treasurer is also beginning efforts to identify and pursue non-filers which should contribute additional collections.

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 2018/19 have increased 1.11%, which is the second straight fiscal year the City has seen an increase. Housing market values continue to show improvement based on recent real estate activity.

Major Street and Local Street Funds

Approximately \$ 7.9 million in street and bridge construction is included in the Major and Local Street Funds' budgets as well as nearly \$1.6 million in street and bridge maintenance for 2018/19. The largest single project during 2018/19 is the Fourth Street: Audubon to Horton project at nearly \$ 1.7 million. This project includes signal modernization at the Horton Road intersection.

Public Improvement Fund

Funding of Major Street Construction (\$ 699,900) makes up the bulk of funding uses from the Public Improvement Fund.

Cortland Street Redevelopment Projects Fund

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

Lead Hazard Control Grant Fund

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

2018 Capital Improvement Bonds

The City Council recently approved the Bond Authorizing Resolution for the not-to-exceed \$ 16.5 million 2018 Capital Improvement Bonds, which were sold late June. These Bonds will finance improvement to the City's Water and Sewer systems as well as a proposed DWP/Water/Sewer Building, parking improvements, city hall elevators and fire apparatus. Subsequent years' debt service will be determined based on the prorated use of bond proceeds.

FUND OVERVIEW (Continued)

Sewer and Water Funds

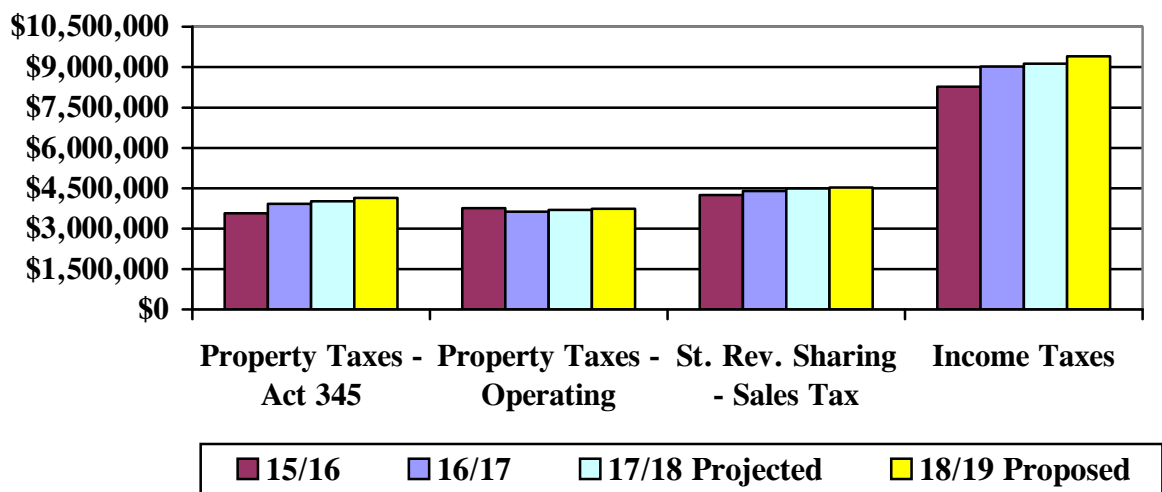
The current budget for 2018/19 includes a proposed rate increase of 10% for both sewer and water to become effective July 1, 2018. These rate increases are necessitated by the need for infrastructure replacement related to both aging systems. The current fiscal year also included a similar 10% average rate increase that was effective July 1, 2017 for both systems.

A listing of water main replacement projects, included those financed by bond proceeds, can be found in the Water Equipment & Replacement Fund #402 section of the Proposed Budget on page 204. A detail of the new sewer construction projects can be found in the Sanitary Sewer Replacement Fund #405 on page 211.

REVENUES

- The City’s tax base increased from approximately \$ 593 million to approximately \$ 599 million, or 1.1%. General Operating millage revenues also increased nearly 1.1% after reductions for captured tax increments are factored. No Headlee rollback is anticipated. The actual Act 345 millage rate, which is currently at 7.30 mills, will increase slightly more than 2% to 7.45 mills in order to meet increasing actuarial contribution requirements for the City’s Police and Fire pension system necessitated by the City’s efforts to improve the funding ratio of that system.
- The Proposed Budget for 2018/19 projects that the City will receive constitutional state revenue sharing in the amount of \$ 2,825,418, 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 2017 unemployment rate of 7.8% reflects a decline of .2% from the annual 2016 rate of 8.0%. 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 \$ 9.125 million, an increase of approximately \$ 103,000, or 1.1% over last fiscal year. The estimate for next fiscal year is \$ 9.4 million, which represents a 3.0 % increase over the current projection and is supported by continuing favorable labor statistics, projected wage increases and forecasted economic development activity within the city and especially in the central downtown area. In addition, as indicated previously, the City Treasurer is also initiating a compliance program intended to identify non-filers which should substantially increase collections in the next year or so.

Below is a graphical summary of the General Funds major revenue categories from fiscal year 2015/16 through the proposed budget for 2018/19:



EXPENDITURES

GENERAL FUND

General Government

- Proposed 2018/19 expenditures will increase 5.9% 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 12% decrease over the current year as the City enters its fifth 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 have experienced favorable claims history and will actually decline 22% in 2018/19. The City adds a 10% surcharge to these "illustrative rates" to finance future retiree health care (OPEB) costs, thus arriving at the budgeted estimated decrease of 12%.
- 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 was included in the current fiscal year budget. The last Charter revision was in 1997. An additional \$ 15,000 was also budget into next fiscal year to provide funds for the completion of this process.
- 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.
- The appointment of the current City Treasurer to fulfill the unexpired term of the former elected Treasurer was made by the City Council in early 2018. This appointment will continue through the remainder of the term which expires in the fall of 2019. At that time, absent any Charter revision changes, the Treasurer position will be again be elected.
- The MIS Activity's proposed budget includes funds for the scheduled replacement of the BS&A software applications server. In addition, three new POE network switches (\$ 18,300) 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.
- 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. The City is currently reviewing this website for potential areas of improvement that will make accessing that site more intuitive and informational.
- Continuation of economic and community promotion expenditures including Code Red, the Annual Report Calendar, a bi-monthly newsletter, broadcasting of City Council meetings on JTV, expansion of the downtown holiday lighting project, funding for HRC functions and other miscellaneous activities.

Police Department

- An 8.2 % increase from current projected 2017/18 expenditures in the General Police Department Activity however, 1.1% of that increase is attributable to Act 345 pension costs funded with a tax levy.
- A 2.75% and a 3.00% wage increase for the Police Supervisory and the Police Non-Supervisory employees, respectively is included for fiscal year 2019.
- Budgeted staffing levels within the General Fund remain the same as current staffing with the addition of one patrol officer and two cadets.
- Projected termination pay includes the potential retirement of two uniformed and one MAPE employees.
- Generally, most operational expenditures proposed are in line with past actual levels. Training costs are higher than previous years as a result of the Department's efforts to provide training related to the expansion of the cadet program.
- Includes the completion of HVAC improvements to the police station, body cameras and an in-car video system. The City now utilizes a fleet management contract to provide the City with vehicles, which became effective in fiscal year 2018, and the Police Department will have a total of 10 patrol vehicles acquired through that program as well as the planned purchase of an administrative vehicle.

EXPENDITURES (Continued)

Fire Department

- A 9.6% increase from current projected 2017/18 projected expenditures, however, 2.5% of that increase is attributable to Act 345 pension costs funded with a tax levy.
- Wage increase are scheduled for those firefighters hired prior to 7/1/12 at 1.75% and those hired after that date at 2.0%.
- 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. The cost of this pumper is 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 was also ordered in early 2018 and will be included in the 2018 Capital Improvement Bonds that were sold in June, 2018. The cost of this apparatus is \$ 1.15 million and delivery is estimated to be in November of 2018.

Other Public Safety

- The City's scheduled contribution to the Police and Fire Pension in the current fiscal year is \$ 567,276 and will decrease to \$ 506,251 in fiscal year 2018/19 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 will decrease as a result of annual premium decreases discussed earlier, but will also be somewhat offset by eligible retirements. Police and Fire retiree health insurance, including stipends paid for those Police retirees who forego health insurance, are estimated to decrease to \$ 1,525,000 in fiscal year 2019.

Public Works (Including Engineering)

- 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 (101-450) 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.

Community & Economic Development

- A newly-created Economic Development Activity (101-728) was added by the City Council during the 2013/14 budget adoption process. Funds previously utilized for the activities of the Enterprise Group, a county-wide economic development organization, continue to be used to fund the activities of this new created department. Funds for the acquisition of property as well as planning and design of proposed development concepts are included in the current and proposed budget to help facilitate development. Efforts to hire a full-time Economic Director are in process and that position should be filled in the coming fiscal year.
- Day-to-day staffing of the Planning (101-701), Economic Development (101-728) and the Historical District Commission activities (101-803) is the responsibility of the Neighborhood Economic Operations Department. The proposed Planning (101-401) budget continues to include funding for the City to remain a member of Region II Planning Commission.

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.

Contributions to Other Funds

- Continued operating subsidies to the Sharp Park Operating Fund in the proposed amount of \$160,000. This subsidy is required to fund the portion of maintenance of Ella Sharp Park that is not covered by funds generated from the mini-golf course and the full golf course as well as funds derived from the investment of the Ella Sharp Endowment Fund. Past years have seen this subsidy as high as \$ 200,000; however, reductions in expenditures have significantly reduced this amount to that indicated above. It is anticipated that the recent improvements made to the course and clubhouse, as well the addition of an Indoor Golf Simulator and liquor license, will increase revenues so that the Fund will require less subsidy in future years.
- The Cortland Street Redevelopment Projects Fund subsidy is expected to be \$ 530,000 next fiscal year. The General Fund is contributing towards expenditures related to that Fund which are not covered by other specific sources, i.e....Brownfield, CDBG, etc....
- 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 \$ 352,300 in General Fund transfers to the Building Demolitions Fund and \$ 215,000 for next fiscal year. These funds, together with available Brownfield, CDBG and Blight Elimination Grant funds, form the basis of funding for the City's Neighborhood Stabilization Program.
- The Capital Projects Fund will continue to receive the net lease rentals received from the City's two cell tower locations for Public Arts-related projects. The amount proposed for 2018/19 is \$ 32,000.

MAJOR STREET FUND

As indicated earlier, the Major Street Fund budget will provide for street and bridge construction (including State Highway Construction) totaling over \$ 7.9 million in 2018/19. The most sizable projects budgeted for next fiscal year are the Fourth Street: Audubon to Horton, Michigan Avenue: First to Blackstone and Francis: Morrell to Mason Projects. These three projects will have a total proposed fiscal year construction costs of nearly \$ 3.5 million, or about 44% of all the construction projects planned. The Fourth Street and Francis Street projects are Federal/State projects and the Michigan Avenue project will be included in the pending 2018 Capital Improvement Bonds.

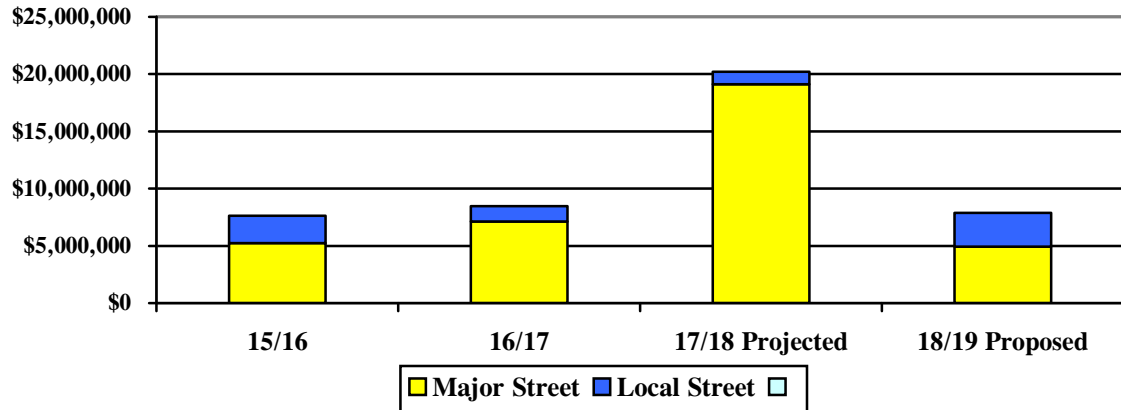
Other smaller street projects that are included in the budget are detailed in the Major Street Fund budget section on pages 115 and 122.

LOCAL STREET FUND

The most significant street construction projects planned in the Local Street Fund for 2018/19 is the Crescent: West Avenue to Fourth project (\$ 616,740). Other smaller street projects that are included in the proposed budget are detailed in the Local Street Fund budget section on page 127.

EXPENDITURES (Continued)

Below is graphical summary of Major Street and Local Street expenditures for construction since fiscal year 2015/16:



PUBLIC IMPROVEMENT FUND

As indicated previously, funding of Major Street Construction (\$ 699,900) make up the bulk of funding uses from the Public Improvement Fund. Other uses include funds for debt retirement related to bonds sold in 1999 for improvements at the Sharp Park Golf Course (final payment), parking lot improvements and the scheduled annual payment related to the 2015 purchase of a Fire Pumper Truck (\$64,436). Fiscal year 2018/19 will also include funds transferred to the Cortland Street Projects Fund in the amount of \$ 100,000.

SEWER FUND

The proposed budget for projects within the Sanitary Sewer Replacement Fund (#405) totals over \$ 1.7 million in fiscal year 2018/19. Details for these specific projects can be found in the Sanitary Sewer Replacement Fund # 405 section of the proposed budget (page 211). Approximately \$ 600,000 of these projects will be funded with a pending \$ 16.5 million 2018 Capital Improvement Bonds.

Proposed capital purchases, which can be found in the Wastewater Equipment Replacement Fund # 406, include a portion of the Public Works/Utilities Building (\$ 825,000), lift station improvements/upgrades (\$ 625,000) and the primary clarifiers and a UV disinfection project (\$ 1.0 million). 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 2017/18. These rate increases are considered necessary to provide funds needed to upgrade these aging treatment plants and their related infrastructure. The proposed rate increase for 2018/19 is 10.0%.

WATER FUND

The Water Department continues its replacement of lead water services and obsolete water mains with the estimated amount for fiscal year 2018/19 totaling over \$ 5.4 million. A listing of the streets that are budgeted for water main replacements can be found in the Water Equipment & Replacement Fund (#402) section of the proposed budget (page 204). As can be seen from that project listing, many of these projects will span over the current fiscal year as well as the next. Together, both fiscal years reflect over \$ 9.5 million in new water main replacements. The pending \$ 16.5 million 2018 Capital Improvement Bond issue will finance approximately \$ 5.6 million of this total cost with the balance expended from available funds on hand.

EXPENDITURES (Continued)

Other significant capital improvements scheduled for 2018/19 include the Water portion of the Public Works/Utilities Building (\$ 825,000), meters (\$ 300,000) and 2 new wellfields along with standby generator and piping located at Sharp Park (\$ 500,000). Treatment plant capital expenses proposed include a high service pump station rehab (\$ 1.8 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 \$ 2.625 million of wellfield, transmission main and the Public Works/Utilities Building projects will be financed with the proposed bond issue referred to above in both the current and subsequent fiscal years.

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 2017/18. The proposed rate increase for 2018/19 is 10.0%.

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 fourth 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 amounted to nearly \$ 1.5 million at the end of the 2016/17 fiscal year. Based on discussions with our healthcare consultants, healthcare illustrative rates (the rates we charge ourselves to fund estimated claims and administration costs) will drop 22% for next fiscal year. Prior to implementation of this program it was not uncommon to experience double digit percentage increases annually. The proposed budget includes transfers of \$ 1.25 million from this Self-Insured Health Fund #677 to the City's Public Employee Health Care Fund # 736, which accounts for funds set aside for the City's OPEB liability, in both 2017/18 and 2018/19. This is estimated to enable the Self-Insured Health Fund to still retain nearly \$ 750,000 in reserves that can continued to be used to stabilize fluctuations in current healthcare costs from year to year, while allowing the City to make substantial progress in funding the City's retiree health care liability that, in the past, has not been significantly addressed.

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

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

Respectfully submitted,



Patrick Burtch
City Manager

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Budget Summary

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
General Fund	\$ 4,944,541	\$ 25,384,598	\$ 25,811,125	\$ 4,518,014
Budget Stabilization (<i>Reported with General Fund</i>)	1,603,500	8,000	8,000	1,603,500
	6,548,041	25,392,598	25,819,125	6,121,514
Permanent Funds:				
Cemetery Perpetual Maintenance	1,933,231	54,000	29,000	1,958,231
Ella W. Sharp Park Endowment	1,138,854	24,550	24,550	1,138,854
Lloyd E. Mount Endowment	296,937	5,600	5,600	296,937
	3,369,022	84,150	59,150	3,394,022
Special Revenue Funds:				
Major Street	359,164	7,589,910	7,624,347	324,727
Local Street	577,170	3,276,495	3,792,459	61,206
Ella Sharp Park Operating	56,650	800,750	790,833	66,567
Public Improvement	50,253	1,138,800	1,179,019	10,034
Cortland Street Redevelopment Projects	21,871	1,380,000	1,378,500	23,371
Building Department	288,968	415,500	433,885	270,583
Housing Code Enforcement	146,601	910,000	1,049,160	7,441
Building Demolition	9	216,500	216,500	9
2014 Blight Elimination Grant	0	85,000	85,000	0
2017 Blight Elimination Grant	0	129,718	129,718	0
Drug Law Enforcement	8,578	15,600	14,671	9,507
SAFER Grant	0	786,541	786,541	0
Lead Hazard Control Grant	0	1,821,327	1,821,327	0
Recreation Activity	241,413	254,943	250,220	246,136
JPS Recreation Millage Program	63,859	570,030	569,130	64,759
	1,814,536	19,391,114	20,121,310	1,084,340
Debt Service Funds:				
2017 Michigan Transportation Fund Bonds	0	763,431	763,431	0
2013 City Hall Refunding Bonds	38,741	787,000	812,800	12,941
Building Authority Bonds	1,321	50,367	51,688	0
2016 Capital Improvement Bonds	0	139,316	139,316	0
2018 Capital Improvement Bonds	0	1,382,150	1,382,150	0
2001 DDA TIF Bonds	637	2,201,500	2,201,500	637
2011 DDA TIF Refunding Bonds	431	248,325	248,325	431
2012 BRA TIF Refunding Bonds	4,528	739,919	739,919	4,528
2017 BRA TIF Refunding Bonds	1,900	415,620	415,620	1,900
	47,558	5,964,197	5,991,318	20,437
Capital Projects Funds:				
Capital Projects Fund	84,199	65,000	32,000	117,199
Water Equipment & Replacement	6,751,752	8,566,617	12,604,432	2,713,937
Sanitary Sewer Maintenance	0	401,398	401,398	0
Sanitary Sewer Replacement	1,144,689	1,361,724	1,713,405	793,008
Wastewater Equipment Replacement	712,490	2,603,000	2,650,000	665,490
2017 Michigan Transportation Fund Bonds Const.	1,870,096	0	1,870,096	0
2018 Capital Improvement Bonds Construction	9,322,635	0	9,322,635	0
Brownfield Redevelopment Authority	1,323,081	1,266,408	1,342,859	1,246,630
Downtown Development Authority Project	2,526,144	2,656,450	2,456,825	2,725,769
	23,735,086	16,920,597	32,393,650	8,262,033

Continued

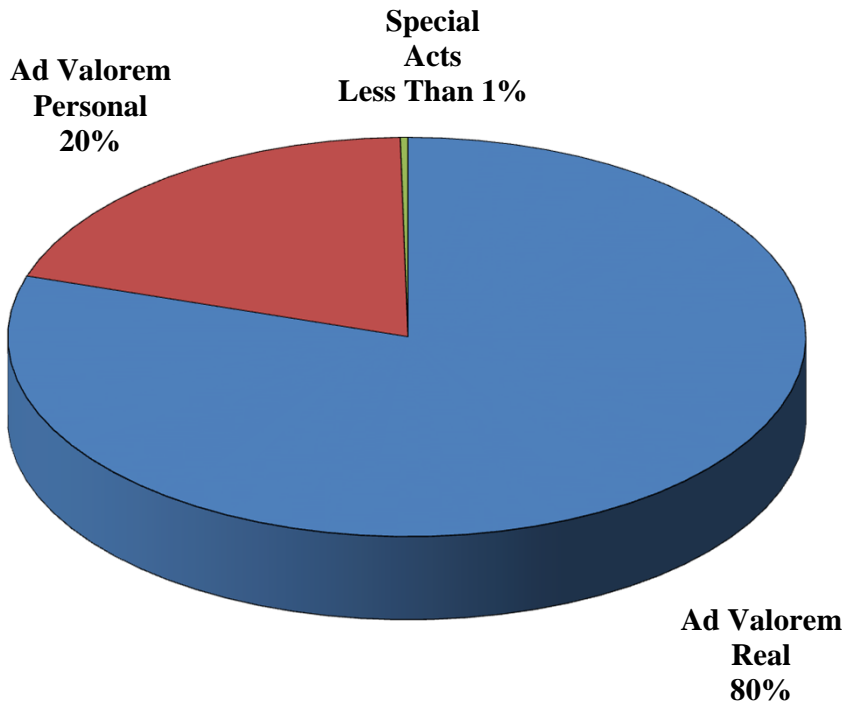
City of Jackson
Fiscal Year 2018/19 Adopted Budget
Budget Summary

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
Enterprise Funds:				
Sharp Park Golf Practice Center	38,173	61,100	60,226	39,047
Auto Parking System	188,383	332,214	360,326	160,271
Parking Assessment	140,802	153,316	144,669	149,449
Cooper/Francis Parking Decks	559,232	16,000	18,783	556,449
Blackstone Parking Deck	0	11,530,000	11,530,000	0
Sewer	3,916,725	7,857,206	8,812,510	2,961,421
Water	5,266,974	10,209,687	11,489,780	3,986,881
	10,110,289	30,159,523	32,416,294	7,853,518
Internal Service Funds:				
Public Works Administration	87,272	384,739	363,518	108,493
Engineering Administration	73,710	360,885	312,674	121,921
Local Site Remediation Revolving	183,846	58,407	0	242,253
Motor Pool & Garage	144,263	913,224	960,575	96,912
Equipment Revolving	0	17,187	17,187	0
Self-Insured Healthcare	1,958,658	4,412,600	5,624,500	746,758
Workers' Compensation	1,422,894	135,000	129,650	1,428,244
	3,870,643	6,282,042	7,408,104	2,744,581
Trust & Agency Funds:				
County & School Tax Collection	0	7,500	7,500	0
Employees Retirement System	40,260,176	5,160,188	4,140,000	41,280,364
Policemen's & Firemen's Pension	3,457,298	914,251	770,000	3,601,549
Policemen's & Firemen's Pension - Act 345	42,769,011	8,682,430	6,300,000	45,151,441
Public Employee Health Care Fund	2,290,148	1,400,000	18,000	3,672,148
	88,776,633	16,164,369	11,235,500	93,705,502
Special Assessment Funds:				
Special Assessment	(310,177)	2,002,170	1,868,867	(176,874)
	(310,177)	2,002,170	1,868,867	(176,874)
GRAND TOTAL	\$ 132,989,109	\$ 122,268,610	\$ 137,246,168	\$ 118,011,551

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

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Computation of 2018 City Tax Base

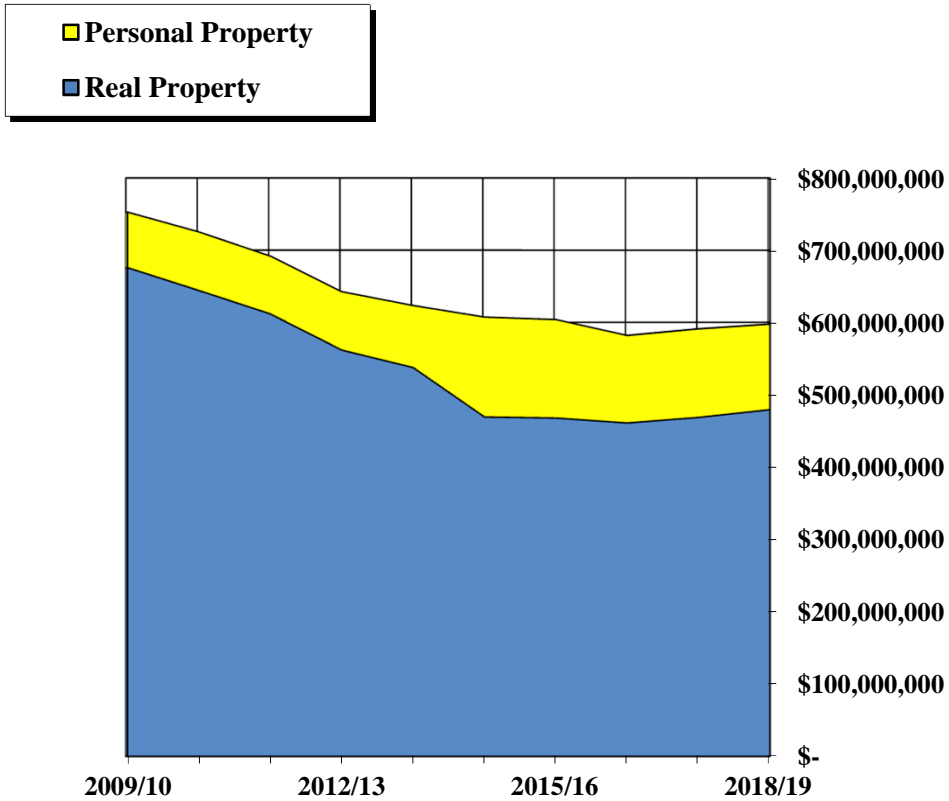
Ad Valorem Taxable Value :		
Real Property	\$ 478,965,972	
Personal Property	118,474,471	\$ 597,440,443
Obsolete Property Rehabilitation Act - Frozen		154,050
Neighborhood Enterprise Zone		228,141
Industrial Facilities Tax - New	1,287,224	
	50%	643,612
Land Bank Authority	40,180	
	50%	20,090
Renaissance Zone (75% Exempt)	1,980,794	
	25%	495,199
Renaissance Zone (50% Exempt)	624,524	
	50%	312,262
Total 2018 City Tax Base		\$ 599,293,797



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Ad Valorem Taxable Values
Ten Year Trends

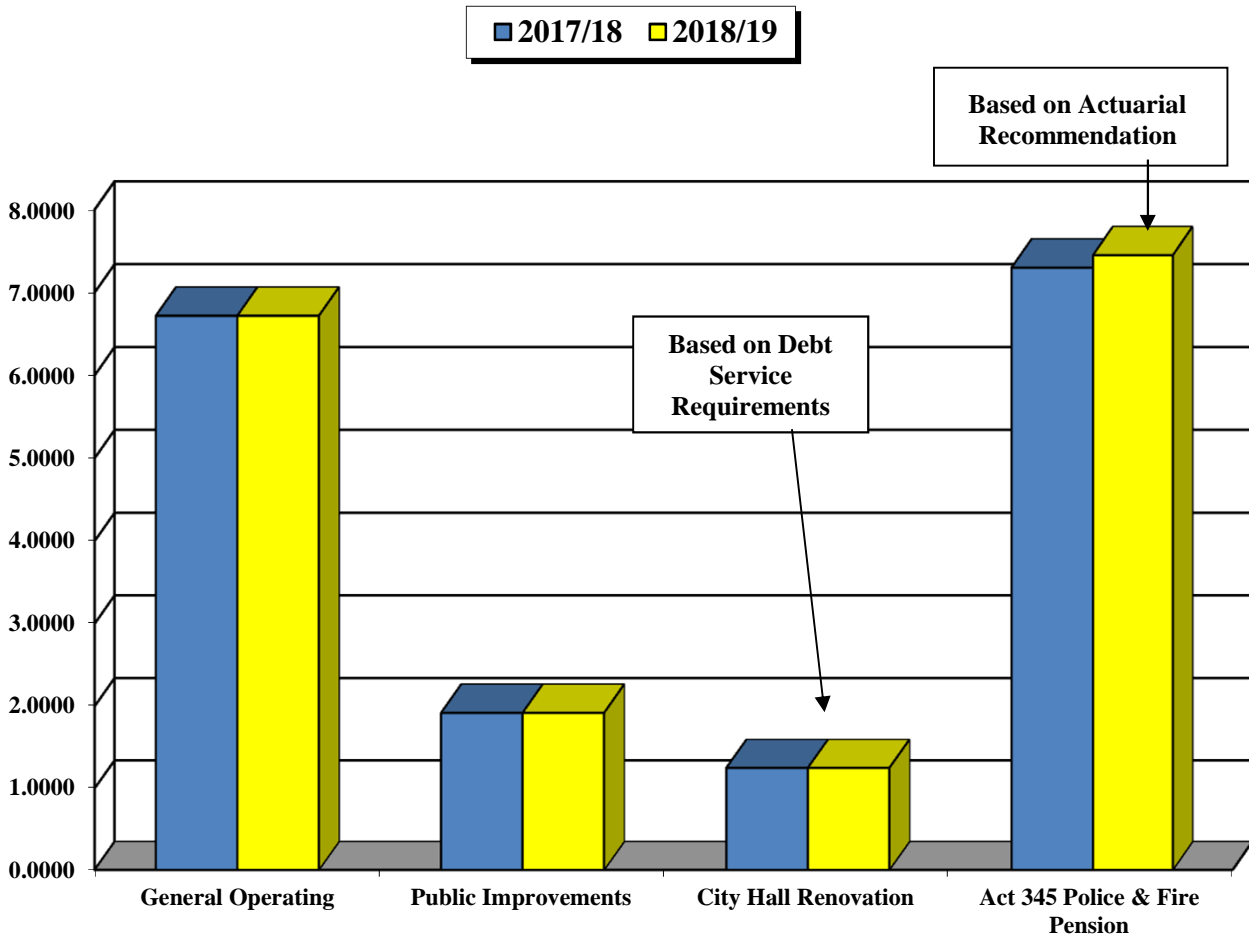
Fiscal Year	Real Property	Personal Property	Total (1)	% Change
2009/10	\$ 675,674,455	\$ 76,961,000	\$ 752,635,455	-2.03%
2010/11	644,023,941	81,180,897	725,204,838	-3.64%
2011/12	611,658,592	80,010,400	691,668,992	-4.62%
2012/13	561,462,145	80,966,400	642,428,545	-7.12%
2013/14	537,316,073	85,933,700	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%
2018/19	478,965,972	118,474,471	597,440,443	1.11%

(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.



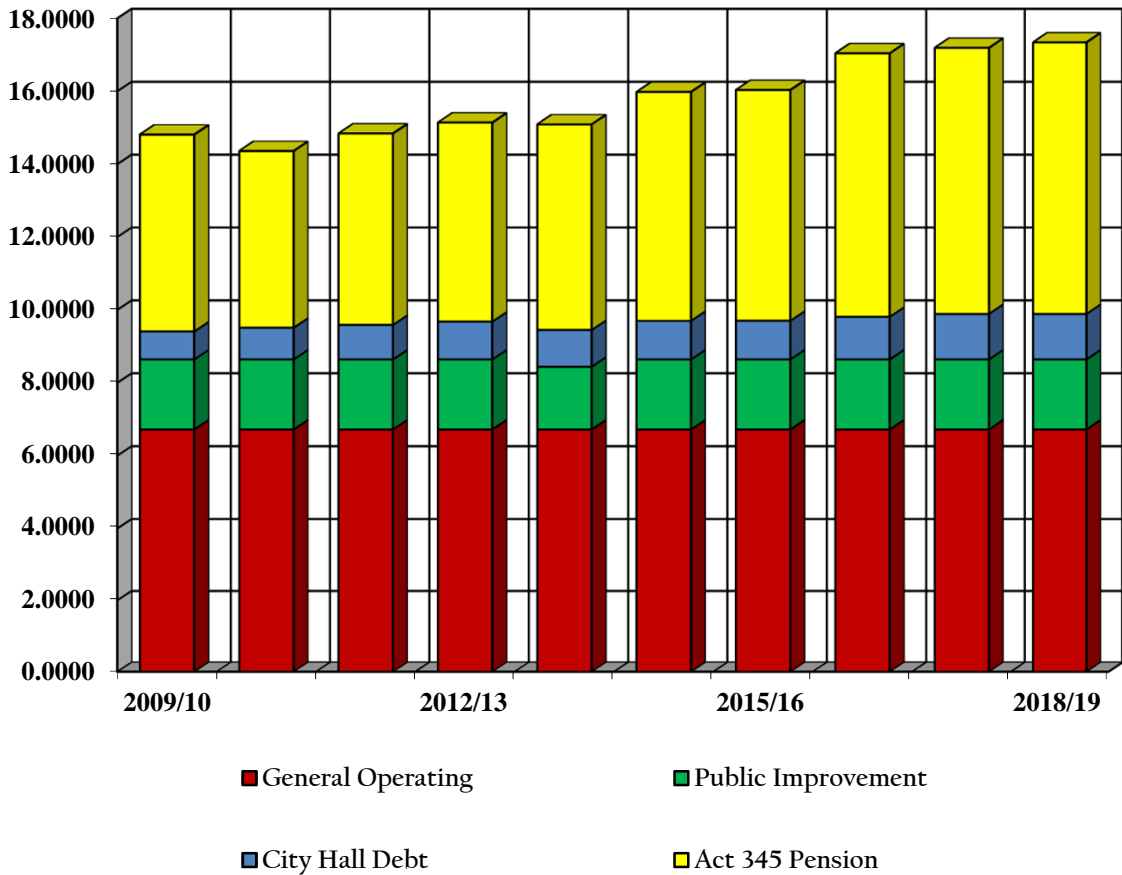
City of Jackson
Fiscal Year 2018/19 Adopted Budget
Comparison of Adopted Millage Rates
For Fiscal Year 2017/18 and 2018/19

<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	2017/18	2018/19	Mills	Percent
General Operating	6.7192	6.7192	+ 0.0000	0.00%
Public Improvements	1.9197	1.9197	+ 0.0000	0.00%
City Hall Debt	1.2500	1.2500	+ 0.0000	0.00%
Act 345 Police & Fire Pension	7.3000	7.4500	+ 0.1500	2.05%
Total City Millage	17.1889	17.3389	+ 0.1500	0.87%



City of Jackson
Fiscal Year 2018/19 Adopted Budget
City Millage Rates
Ten Year Trends

Fiscal Year	Act 345				Total
	General Operating	Public Improvement	Police & Fire Pension	City Hall Debt	
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
2017/18	6.7192	1.9197	7.4500	1.2500	17.3389



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, 2018, through June 30, 2019, 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, 2018 to June 30, 2019, 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 2017/18 budget be amended to those amounts reflected in the 2017/18 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 \$ 597,440,443.

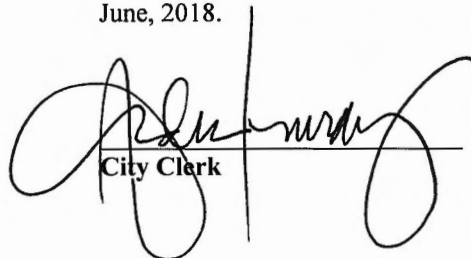
BE IT FURTHER RESOLVED, that it is ordered that a tax as set forth below be levied upon the taxable valuation of all industrial property qualified under Act 198 of 1974, property qualified under the Neighborhood Enterprise Zone classification, property qualified under the Land Bank Authority classification, 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 \$ 1,853,354.

General Operating	6.7192 mills
Public Improvements	1.9197 mills
City Hall Debt	1.2500 mills
State Act 345 Police and Fire Pension	<u>7.4500 mills</u>
	<u>17.3389 mills</u>

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

I, Andrea Muray, City Clerk, in and for the City of Jackson, County and State aforesaid do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Jackson City Council on the 31st day of May, 2018.

IN WITNESS WHEREOF, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 1st day of June, 2018.


City Clerk

Attachment A
Revenue Summary for Fiscal Year 2018/19

Fund	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
101 General Fund:						
Property Taxes	7,655,113	8,208,414	8,387,936	8,502,952	8,670,821	8,670,821
Income Taxes	8,269,968	9,021,888	9,200,000	9,125,000	9,400,000	9,400,000
Licenses And Permits	269,932	269,406	280,875	256,365	261,945	261,945
Federal Grants	38,441	29,504	26,250	17,425	18,125	18,125
State Grants	93,949	8,219	9,684	12,932	8,853	8,853
State Revenue Sharing	4,284,640	4,432,619	4,364,604	4,529,293	4,566,701	4,566,701
Charges For Services	1,212,170	1,481,554	1,428,082	1,498,454	1,539,793	1,539,793
Fines And Forfeits	291,348	470,675	350,000	580,875	581,925	581,925
Investment Income	22,596	53,410	27,500	37,500	37,500	37,500
Contributions From Other Funds	89,185	48,617	57,000	59,437	67,000	67,000
Miscellaneous	142,586	243,541	211,621	229,285	231,935	231,935
	22,369,928	24,267,847	24,343,552	24,849,518	25,384,598	25,384,598
202 Major Street:						
Federal & State Grants	3,574,774	4,139,175	6,309,438	10,214,164	1,711,129	1,711,129
State Gas & Weight Tax	2,074,506	2,385,338	2,300,000	2,400,000	2,472,000	2,472,000
State Public Acts - Other	405,531	0	0	0	0	0
State Trunkline Maintenance	161,880	137,605	197,100	121,491	206,927	206,927
Interest	2,650	7,036	5,000	5,250	5,250	5,250
Miscellaneous	65,688	500,947	70,142	513,257	70,985	70,985
Contributions From Other Funds	380,596	902,180	4,402,093	7,402,753	3,123,619	3,123,619
	6,665,625	8,072,281	13,283,773	20,656,915	7,589,910	7,589,910
203 Local Street:						
State Gas & Weight Tax	630,297	724,939	660,000	750,000	750,000	750,000
State MDOT Supplemental	0	0	0	272,289	0	0
Miscellaneous	725	682	300	1,000	1,030	1,030
Contributions From Other Funds	1,922,734	1,210,887	658,418	838,603	2,525,465	2,525,465
	2,553,756	1,936,508	1,318,718	1,861,892	3,276,495	3,276,495
208 Ella W. Sharp Park Operating:						
General	437,221	472,883	461,600	486,241	488,600	488,600
Sharp Park Mini-Golf Course	108,258	109,359	122,000	113,750	122,000	122,000
Parks & Facilities Maintenance	172,415	222,956	151,300	188,977	190,150	190,150
	717,894	805,198	734,900	788,968	800,750	800,750
245 Public Improvement:						
Property Taxes	1,079,014	1,097,817	1,111,513	1,128,797	1,135,800	1,135,800
Interest	2,460	2,880	3,000	3,000	3,000	3,000
	1,081,474	1,100,697	1,114,513	1,131,797	1,138,800	1,138,800
246 Cortland St. Redevelopment Projects:						
Miscellaneous-Donations	0	0	0	0	300,000	300,000
Contributions From Other Funds	0	0	0	1,885,365	1,080,000	1,080,000
	0	0	0	1,885,365	1,380,000	1,380,000
249 Building Department:						
Licenses & Permits	477,606	668,395	465,000	410,000	400,000	400,000
Charges For Services-Other	38,874	38,144	25,000	17,550	12,500	12,500
Investment Income	3,406	3,333	3,000	2,500	3,000	3,000
Miscellaneous	135	6,381	0	2,000	0	0
	520,021	716,253	493,000	432,050	415,500	415,500
251 Housing Code Enforcement:						
Charges For Goods And Services	843,909	576,250	575,000	990,000	875,000	875,000
Investment Income/Miscellaneous	32,091	69,419	35,000	65,000	35,000	35,000
Contributions From Other Funds	0	0	61,500	0	0	0
	876,000	645,669	671,500	1,055,000	910,000	910,000

Attachment A
Revenue Summary for Fiscal Year 2018/19

Fund	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
252 Building Demolitions:						
Charges For Goods And Services	355,144	189,150	0	75,000	0	0
Investment Income/Miscellaneous	167,501	105,087	115,000	29,000	1,500	1,500
Contributions From Other Funds	525,000	770,000	250,000	352,300	215,000	215,000
	<u>1,047,645</u>	<u>1,064,237</u>	<u>365,000</u>	<u>456,300</u>	<u>216,500</u>	<u>216,500</u>
254 2014 Blight Elimination Grant						
Federal Grants	3,140,000	843,889	0	0	0	0
Miscellaneous	0	17,786	0	10,500	0	0
Contributions From Other Funds	680,000	701,410	181,000	82,226	85,000	85,000
	<u>3,820,000</u>	<u>1,563,085</u>	<u>181,000</u>	<u>92,726</u>	<u>85,000</u>	<u>85,000</u>
255 2017 Blight Elimination Grant						
Federal Grants	0	0	0	250,000	0	0
Miscellaneous	0	0	0	0	0	0
Contributions From Other Funds	0	0	0	193,662	129,718	129,718
	<u>0</u>	<u>0</u>	<u>0</u>	<u>443,662</u>	<u>129,718</u>	<u>129,718</u>
257 Budget Stabilization:						
Interest	4,137	5,333	8,000	8,000	8,000	8,000
	<u>4,137</u>	<u>5,333</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
265 Drug Law Enforcement:						
Sale of Property	546	150	2,500	150	500	500
Interest	39	37	100	40	100	100
Miscellaneous	14,977	16,470	15,000	12,000	15,000	15,000
Contributions From Other Funds	0	1,365	0	0	0	0
	<u>15,562</u>	<u>18,022</u>	<u>17,600</u>	<u>12,190</u>	<u>15,600</u>	<u>15,600</u>
268 Byrne JAG Grant:						
Federal Grants	24,307	37,795	7,925	41,067	0	0
	<u>24,307</u>	<u>37,795</u>	<u>7,925</u>	<u>41,067</u>	<u>0</u>	<u>0</u>
272 SAFER Grant:						
Federal Grants	170,458	266,114	882,701	620,903	786,541	786,541
	<u>170,458</u>	<u>266,114</u>	<u>882,701</u>	<u>620,903</u>	<u>786,541</u>	<u>786,541</u>
288 Lead Hazard Control Grant:						
Federal Grants	0	0	0	808,175	1,821,327	1,821,327
	<u>0</u>	<u>0</u>	<u>0</u>	<u>808,175</u>	<u>1,821,327</u>	<u>1,821,327</u>
296 Recreation Activity:						
Charges For Goods And Services	275,919	257,161	269,245	254,343	254,343	254,343
Investment Income	379	678	250	600	600	600
	<u>276,298</u>	<u>257,839</u>	<u>269,495</u>	<u>254,943</u>	<u>254,943</u>	<u>254,943</u>
297 JPS Recreation Millage Program:						
Contributions From Local Units	574,595	581,399	570,000	575,000	570,000	570,000
Investment Income	81	34	0	29	30	30
	<u>574,676</u>	<u>581,433</u>	<u>570,000</u>	<u>575,029</u>	<u>570,030</u>	<u>570,030</u>
298 2008 Brownfield Revolving Loan:						
Federal Grants	0	0	0	3,145	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,145</u>	<u>0</u>	<u>0</u>
325 2017 Mich. Trans. Fund Bonds Debt Service:						
Contributions From Other Funds	0	0	253,875	761,318	763,431	763,431
	<u>0</u>	<u>0</u>	<u>253,875</u>	<u>761,318</u>	<u>763,431</u>	<u>763,431</u>
366 2013 City Hall Refunding Debt Service:						
Property Taxes	645,170	719,550	769,442	779,994	786,700	786,700
State Grant-Personal Property Tax	4,265	0	0	0	0	0
Interest	323	547	0	500	300	300
	<u>649,758</u>	<u>720,097</u>	<u>769,442</u>	<u>780,494</u>	<u>787,000</u>	<u>787,000</u>

Attachment A
Revenue Summary for Fiscal Year 2018/19

Fund	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
368 Building Authority Debt Service:						
Charges For Goods & Services	54,544	52,181	52,688	52,688	50,367	50,367
	<u>54,544</u>	<u>52,181</u>	<u>52,688</u>	<u>52,688</u>	<u>50,367</u>	<u>50,367</u>
385 2016 Capital Improvement Bonds Debt Service:						
Contributions From Other Funds	0	135,388	137,492	137,492	139,316	139,316
	<u>0</u>	<u>135,388</u>	<u>137,492</u>	<u>137,492</u>	<u>139,316</u>	<u>139,316</u>
386 2018 Capital Improvement Bonds Debt Service:						
Contributions From Other Funds	0	0	0	0	1,382,150	1,382,150
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,382,150</u>	<u>1,382,150</u>
394 2017 BRA TIF Refunding Debt Service:						
Bond Proceeds	0	9,080,000	0	0	0	0
Contributions From Other Funds	0	0	418,017	418,017	415,620	415,620
	<u>0</u>	<u>9,080,000</u>	<u>418,017</u>	<u>418,017</u>	<u>415,620</u>	<u>415,620</u>
395 2001 DDA TIF Debt Service:						
Contributions From Other Funds	1,846,500	1,960,795	2,081,500	2,081,500	2,201,500	2,201,500
	<u>1,846,500</u>	<u>1,960,795</u>	<u>2,081,500</u>	<u>2,081,500</u>	<u>2,201,500</u>	<u>2,201,500</u>
396 2011 DDA TIF Refunding Debt Service:						
Contributions From Other Funds	248,325	247,575	248,325	248,325	248,325	248,325
	<u>248,325</u>	<u>247,575</u>	<u>248,325</u>	<u>248,325</u>	<u>248,325</u>	<u>248,325</u>
397 2012 BRA TIF Refunding Debt Service:						
Contributions From Other Funds	597,219	699,341	714,169	714,169	739,919	739,919
	<u>597,219</u>	<u>699,341</u>	<u>714,169</u>	<u>714,169</u>	<u>739,919</u>	<u>739,919</u>
401 Capital Projects:						
Federal & State Grants	0	75,000	0	50,000	0	0
Investment Income	483	355	500	500	500	500
Contributions From Other Funds	38,197	421,465	32,000	32,000	32,000	32,000
Donations/Miscellaneous	170,285	179,023	72,500	232,054	32,500	32,500
	<u>208,965</u>	<u>675,843</u>	<u>105,000</u>	<u>314,554</u>	<u>65,000</u>	<u>65,000</u>
402 Water Equipment & Replacement:						
Federal & State Grants	0	0	238,481	733,256	0	0
Investment Income	9,782	14,987	10,764	20,000	20,600	20,600
Contributions From Other Funds	3,500,000	3,544,000	8,244,000	6,802,939	8,546,017	8,546,017
	<u>3,509,782</u>	<u>3,558,987</u>	<u>8,493,245</u>	<u>7,556,195</u>	<u>8,566,617</u>	<u>8,566,617</u>
404 Sanitary Sewer Maintenance:						
Contributions From Other Funds	172,336	201,792	376,770	376,770	401,398	401,398
	<u>172,336</u>	<u>201,792</u>	<u>376,770</u>	<u>376,770</u>	<u>401,398</u>	<u>401,398</u>
405 Sanitary Sewer Replacement:						
Federal & State Grants	0	0	796,620	0	0	0
Investment Income	6,068	6,273	10,000	10,000	10,000	10,000
Contributions From Other Funds	750,000	750,000	7,500,000	802,784	1,351,724	1,351,724
	<u>756,068</u>	<u>756,273</u>	<u>8,306,620</u>	<u>812,784</u>	<u>1,361,724</u>	<u>1,361,724</u>
406 Wastewater Equipment Replacement:						
Investment Income	10,642	10,923	10,000	10,000	10,000	10,000
Contributions From Other Funds	618,000	618,000	1,968,000	1,893,000	2,593,000	2,593,000
	<u>628,642</u>	<u>628,923</u>	<u>1,978,000</u>	<u>1,903,000</u>	<u>2,603,000</u>	<u>2,603,000</u>
425 2017 Mich. Trans. Fund Bonds Construction:						
Bond Proceeds	0	8,970,000	0	0	0	0
	<u>0</u>	<u>8,970,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
486 2018 Capital Improvement Bonds Construction:						
Bond Proceeds	0	0	16,500,000	16,500,000	0	0
	<u>0</u>	<u>0</u>	<u>16,500,000</u>	<u>16,500,000</u>	<u>0</u>	<u>0</u>

Attachment A
Revenue Summary for Fiscal Year 2018/19

Fund	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
494 Brownfield Redevelopment Authority:						
Property Taxes	1,090,860	1,224,711	1,232,454	1,250,535	1,260,908	1,260,908
Investment Income	3,486	4,007	5,500	5,500	5,500	5,500
	<u>1,094,346</u>	<u>1,228,718</u>	<u>1,237,954</u>	<u>1,256,035</u>	<u>1,266,408</u>	<u>1,266,408</u>
496 Downtown Development Authority Project:						
Property Taxes	719,666	1,081,437	1,105,985	1,137,449	1,144,450	1,144,450
State Grant	64,602	0	0	0	0	0
Investment Income	5,677	8,382	6,000	10,000	12,000	12,000
Miscellaneous	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
	<u>2,289,945</u>	<u>2,589,819</u>	<u>2,611,985</u>	<u>2,647,449</u>	<u>2,656,450</u>	<u>2,656,450</u>
583 Ella W. Sharp Park Golf Practice Center:						
Charges For Goods And Services	41,058	36,026	41,250	37,947	41,000	41,000
Investment Income	149	157	100	100	100	100
Contributions From Other Funds	10,000	10,000	10,000	10,000	20,000	20,000
	<u>51,207</u>	<u>46,183</u>	<u>51,350</u>	<u>48,047</u>	<u>61,100</u>	<u>61,100</u>
585 Auto Parking System:						
Charges For Goods And Services	9,908	9,739	10,000	11,000	156,118	156,118
Fines And Forfeits	30,000	37,688	37,500	31,485	32,500	32,500
Investment Income	11	0	0	336	346	346
Contributions From Other Funds	1,248,499	445,073	709,052	746,313	143,250	143,250
	<u>1,288,418</u>	<u>492,500</u>	<u>756,552</u>	<u>789,134</u>	<u>332,214</u>	<u>332,214</u>
586 Parking Assessment:						
Charges For Goods And Services	64,726	51,423	59,652	51,172	38,767	38,767
Fines And Forfeits	16,078	30,145	20,000	17,000	17,510	17,510
Investment Income	390	422	250	650	670	670
Contributions From Other Funds	48,815	47,550	48,815	65,533	96,369	96,369
	<u>130,009</u>	<u>129,540</u>	<u>128,717</u>	<u>134,355</u>	<u>153,316</u>	<u>153,316</u>
590 Sewer:						
Charges For Goods & Services	4,874,631	5,949,008	5,664,642	5,386,272	5,975,206	5,975,206
State Grants	0	0	0	200,000	1,800,000	1,800,000
Interest & Rents	15,487	15,380	15,000	13,000	15,000	15,000
Contributions From Other Funds	0	0	7,350,000	0	0	0
Miscellaneous	63,050	74,275	67,000	74,000	67,000	67,000
	<u>4,953,168</u>	<u>6,038,663</u>	<u>13,096,642</u>	<u>5,673,272</u>	<u>7,857,206</u>	<u>7,857,206</u>
591 Water:						
Charges For Goods & Services	7,817,338	8,564,982	9,481,554	9,465,554	9,749,521	9,749,521
Interest & Rents	20,354	22,923	21,000	21,000	21,630	21,630
Contributions From Other Funds	251,416	223,028	6,370,908	272,763	280,946	280,946
Miscellaneous	147,507	184,487	153,100	153,000	157,590	157,590
	<u>8,236,615</u>	<u>8,995,420</u>	<u>16,026,562</u>	<u>9,912,317</u>	<u>10,209,687</u>	<u>10,209,687</u>
598 Blackstone Parking Deck:						
Bond Proceeds	0	0	0	0	11,530,000	11,530,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,530,000</u>	<u>11,530,000</u>
599 Cooper/Francis Parking Decks:						
Charges For Goods And Services	136,006	10,796	10,000	12,000	12,000	12,000
Investment Income	2,720	3,148	4,000	4,000	4,000	4,000
Contributions From Other Funds	0	0	400,000	0	0	0
	<u>138,726</u>	<u>13,944</u>	<u>414,000</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>
641 Public Works Administration:						
Charges For Goods & Services	188,275	290,705	369,533	369,533	380,619	380,619
Investment Income & Miscellaneous	4,482	3,304	3,000	4,000	4,120	4,120
	<u>192,757</u>	<u>294,009</u>	<u>372,533</u>	<u>373,533</u>	<u>384,739</u>	<u>384,739</u>

Attachment A
Revenue Summary for Fiscal Year 2018/19

Fund	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
642 Engineering Administration:						
Charges For Goods And Services	295,712	270,917	350,299	350,299	360,808	360,808
Investment Income & Miscellaneous	138	3,164	0	75	77	77
	<u>295,850</u>	<u>274,081</u>	<u>350,299</u>	<u>350,374</u>	<u>360,885</u>	<u>360,885</u>
643 Local Site Remediation Revolving:						
Investment Income & Miscellaneous	11,180	911	1,000	1,000	0	0
Contributions From Other Funds	70,367	71,837	66,309	67,687	58,407	58,407
	<u>81,547</u>	<u>72,748</u>	<u>67,309</u>	<u>68,687</u>	<u>58,407</u>	<u>58,407</u>
661 Motor Pool And Garage:						
Charges For Goods And Services	801,236	789,919	833,253	833,253	858,251	858,251
Investment Income & Miscellaneous	24,556	10,498	15,500	15,750	54,973	54,973
	<u>825,792</u>	<u>800,417</u>	<u>848,753</u>	<u>849,003</u>	<u>913,224</u>	<u>913,224</u>
663 Equipment Revolving:						
Charges For Goods & Services	69,527	61,664	17,187	17,187	17,187	17,187
	<u>69,527</u>	<u>61,664</u>	<u>17,187</u>	<u>17,187</u>	<u>17,187</u>	<u>17,187</u>
676 Self-Insured Healthcare:						
Investment Income	1,091	3,306	3,500	9,000	10,000	10,000
Contributions - Other Funds	4,233,440	4,559,226	5,000,000	4,570,000	3,700,000	3,700,000
Contributions - Employees	781,796	853,097	892,100	888,750	702,600	702,600
Miscellaneous	0	73,367	0	214,302	0	0
	<u>5,016,327</u>	<u>5,488,996</u>	<u>5,895,600</u>	<u>5,682,052</u>	<u>4,412,600</u>	<u>4,412,600</u>
677 Workers Compensation:						
Investment Income	42,054	29,756	40,000	40,000	40,000	40,000
Miscellaneous	3,233	47,418	10,000	15,000	15,000	15,000
Contributions From Other Funds	187,354	194,288	197,000	145,000	80,000	80,000
	<u>232,641</u>	<u>271,462</u>	<u>247,000</u>	<u>200,000</u>	<u>135,000</u>	<u>135,000</u>
702 County & School Tax Collection:						
Investment Income	5,814	5,828	7,500	7,500	7,500	7,500
	<u>5,814</u>	<u>5,828</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	22,563	34,053	28,279	20,000	25,000	25,000
Investment Income	45,703	(11,642)	34,000	27,233	29,000	29,000
	<u>68,266</u>	<u>22,411</u>	<u>62,279</u>	<u>47,233</u>	<u>54,000</u>	<u>54,000</u>
718 Ella W. Sharp Endowment:						
Investment Income	36,846	11,092	33,300	23,427	24,550	24,550
	<u>36,846</u>	<u>11,092</u>	<u>33,300</u>	<u>23,427</u>	<u>24,550</u>	<u>24,550</u>
720 Lloyd E. Mount Endowment:						
Donations	0	296,103	0	0	0	0
Investment Income	0	834	0	5,550	5,600	5,600
	<u>0</u>	<u>296,937</u>	<u>0</u>	<u>5,550</u>	<u>5,600</u>	<u>5,600</u>
731 Employees Retirement System:						
Investment Income	852,725	4,110,845	2,681,000	3,681,000	3,681,000	3,681,000
Employee Contributions	717,167	730,419	630,000	700,000	700,000	700,000
Contributions From Other Funds	889,235	933,208	900,000	774,365	779,188	779,188
	<u>2,459,127</u>	<u>5,774,472</u>	<u>4,211,000</u>	<u>5,155,365</u>	<u>5,160,188</u>	<u>5,160,188</u>
732 Policemen's & Firemen's Pension:						
Investment Income	(151,007)	482,691	408,000	408,000	408,000	408,000
Contributions From General Fund	604,690	565,463	567,276	567,276	506,251	506,251
	<u>453,683</u>	<u>1,048,154</u>	<u>975,276</u>	<u>975,276</u>	<u>914,251</u>	<u>914,251</u>
733 Policemen's & Firemen's Pension-Act 345:						
Investment Income	(1,765,746)	5,393,796	2,790,000	4,700,000	3,745,000	3,745,000
Employee Contributions	478,630	489,369	500,000	500,000	515,000	515,000
Contributions From General Fund	3,709,507	4,098,288	4,219,714	4,219,714	4,422,430	4,422,430
	<u>2,422,391</u>	<u>9,981,453</u>	<u>7,509,714</u>	<u>9,419,714</u>	<u>8,682,430</u>	<u>8,682,430</u>

Attachment A
Revenue Summary for Fiscal Year 2018/19

Fund	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
736 Public Employee Health Care:						
Investment Income	22,843	112,584	30,000	140,000	150,000	150,000
Contributions From Other Funds	0	0	0	1,250,000	1,250,000	1,250,000
	<u>22,843</u>	<u>112,584</u>	<u>30,000</u>	<u>1,390,000</u>	<u>1,400,000</u>	<u>1,400,000</u>
895 Special Assessment:						
Special Assessments	347,218	378,236	1,007,346	708,055	1,668,867	1,668,867
Contributions From Other Funds	0	1,053,057	969,031	653,022	333,303	333,303
	<u>347,218</u>	<u>1,431,293</u>	<u>1,976,377</u>	<u>1,361,077</u>	<u>2,002,170</u>	<u>2,002,170</u>

Attachment B
Expense Summary for Fiscal Year 2018/19

	2015/16	2016/17	2017/18	2017/18	2018/19	2018/19
	Actual	Actual	Budget	Projected	Proposed	Adopted
General Fund :						
101-101 City Council	86,196	88,389	112,856	111,924	114,490	114,490
101-103 Charter Commission	0	0	15,000	15,000	15,000	15,000
101-137 Admin. Hearings Bureau	42,462	145,047	128,979	258,120	283,668	283,668
101-172 City Manager	416,295	457,125	465,525	498,402	523,579	523,579
101-192 City Clerk-Elections	124,633	96,042	121,253	90,432	116,785	116,785
101-201 Finance	445,287	391,518	412,673	416,717	441,109	441,109
101-209 City Assessor	336,340	430,896	406,835	417,231	405,092	405,092
101-210 City Attorney	530,891	503,988	574,767	522,697	613,202	613,202
101-215 City Clerk	114,748	129,919	155,501	148,669	191,815	191,815
101-226 Personnel	286,544	335,996	313,851	328,063	354,920	354,920
101-233 Purchasing	105,659	110,512	113,468	110,667	111,279	111,279
101-253 City Treasurer	335,971	329,436	343,789	337,159	354,554	354,554
101-254 City Income Tax Admin.	120,068	140,372	167,341	156,497	172,020	172,020
101-258 Mgt. Information Services	281,503	296,127	300,671	299,956	302,523	302,523
101-265 City Hall & Grounds	294,761	301,189	334,250	331,195	370,101	370,101
101-276 Cemeteries	241,201	275,576	256,340	281,087	277,666	277,666
101-299 Unallocated	704,993	687,973	859,454	844,923	816,316	816,316
101-301 Police	8,141,027	8,636,672	9,291,529	9,077,359	9,822,793	9,822,793
101-308 STEP Grant	4,810	0	11,766	0	0	0
101-311 OHSP Grant	7,214	9,777	15,000	13,650	15,000	15,000
101-313 Consortium Training	1,176	12,882	31,500	18,850	21,000	21,000
101-314 In-Service Training	14,965	6,225	9,000	8,853	9,600	9,600
101-340 Fire Suppression	3,102,100	3,240,644	3,351,882	3,318,121	3,637,269	3,637,269
101-350 Public Safety - Unallocated	2,375,809	2,335,243	2,623,123	2,243,476	2,037,451	2,037,451
101-441 Tax Property Maintenance	49,050	92,566	152,972	229,076	161,230	161,230
101-442 Civic Affairs	60,982	35,367	62,500	60,695	61,525	61,525
101-445 Drains At Large	33,986	56,097	71,824	71,829	69,823	69,823
101-447 Ground Maintenance	173,038	133,222	197,955	197,955	212,600	212,600
101-448 Sidewalk Construction	16,859	30,945	32,433	32,433	34,400	34,400
101-450 Street Lighting	420,522	416,274	479,400	472,544	507,323	507,323
101-455 Weed Control	63,549	69,694	80,181	79,679	85,257	85,257
101-690 Forestry	301,488	293,337	342,252	379,752	354,184	354,184
101-692 Parks, Rec. & Grounds Admin.	589,121	599,236	576,361	565,704	579,227	579,227
101-697 Parks and Facilities Maint.	500,943	562,841	525,087	708,966	633,253	633,253
101-698 Lt. Nixon Memorial Park	81,646	78,604	94,483	97,733	89,433	89,433
101-803 Historical District	9,140	7,747	10,577	11,106	10,988	10,988
101-401 Planning	126,054	95,828	222,104	145,415	200,176	200,176
101-728 Economic Development	516,362	580,940	659,974	717,900	770,635	770,635
101-999 Contributions to Other Funds	745,381	1,063,322	530,000	1,980,800	1,033,839	1,033,839
General Fund Total	21,802,774	23,077,568	24,454,456	25,600,635	25,811,125	25,811,125

Attachment B
Expense Summary for Fiscal Year 2018/19

		2015/16	2016/17	2017/18	2017/18	2018/19	2018/19
		Actual	Actual	Budget	Projected	Proposed	Adopted
Special Revenue Funds :							
202	Major Street	6,913,358	8,547,831	13,816,921	21,314,226	7,624,347	7,624,347
203	Local Street	2,825,274	1,900,794	1,494,542	1,984,182	3,792,459	3,792,459
208	Ella W. Sharp Park Operating	729,440	782,276	731,738	768,212	790,833	790,833
245	Public Improvement	1,132,543	1,196,011	1,123,116	1,319,272	1,179,019	1,179,019
246	Cortland St. Redevelopment Projects	0	0	0	1,863,494	1,378,500	1,378,500
249	Building Department	532,970	454,882	486,961	443,365	433,885	433,885
251	Housing Code Enforcement	770,257	798,304	671,603	919,022	1,049,160	1,049,160
252	Building Demolitions	2,212,765	1,312,226	365,000	667,488	216,500	216,500
254	2014 Blight Elimination Grant	3,820,000	1,563,085	181,000	92,726	85,000	85,000
255	2017 Blight Elimination Grant	0	0	0	443,662	129,718	129,718
257	Budget Stabilization	4,137	5,333	8,000	8,000	8,000	8,000
265	Drug Law Enforcement	12,502	22,857	15,059	16,586	14,671	14,671
268	Byrne JAG Grant	24,307	37,795	7,925	41,067	0	0
272	SAFER Grant	170,458	266,114	882,701	620,903	786,541	786,541
288	Lead Hazard Control Grant	0	0	0	808,175	1,821,327	1,821,327
296	Recreation Activity	235,241	215,263	238,521	249,099	250,220	250,220
297	JPS Recreation Millage Program	542,493	554,172	569,429	570,764	569,130	569,130
298	2008 Brownfield Revolving Loan	0	0	0	3,145	0	0
Debt Service Funds :							
325	2017 MTF Bonds Debt Service	0	0	253,875	761,314	763,431	763,431
366	2013 City Hall Refunding Debt Service	645,957	703,600	810,800	810,800	812,800	812,800
368	Building Authority Debt Service	54,544	52,181	54,688	54,688	51,688	51,688
385	2016 Capital Imp. Bonds Debt Service	0	135,388	137,492	137,492	139,316	139,316
386	2018 Capital Imp. Bonds Debt Service	0	0	0	0	1,382,150	1,382,150
394	2017 BRA TIF Refunding Debt Service	0	9,078,100	418,017	418,017	415,620	415,620
395	2001 DDA TIF Debt Service	1,846,500	1,960,795	2,081,500	2,081,500	2,201,500	2,201,500
396	2011 DDA TIF Refunding Debt Service	248,325	247,575	248,325	248,325	248,325	248,325
397	2012 BRA TIF Refunding Debt Service	597,219	696,969	714,169	714,169	739,919	739,919
Capital Projects Funds :							
401	Capital Projects	189,544	777,340	72,000	230,355	32,000	32,000
402	Water Equipment & Replacement	3,122,586	2,051,154	11,816,616	6,155,693	12,604,432	12,604,432
404	Sanitary Sewer Maintenance	172,336	201,792	376,770	376,770	401,398	401,398
405	Sanitary Sewer Replacement	1,200,465	1,039,633	8,307,813	1,374,159	1,713,405	1,713,405
406	Wastewater Equipment Replacement	176,938	2,394,588	3,635,000	3,496,878	2,650,000	2,650,000
425	2017 MTF Bonds Construction	0	1,122,439	4,582,540	5,977,465	1,870,096	1,870,096
486	2018 Capital Improvemt. Bonds Construction	0	0	16,500,000	7,177,365	9,322,635	9,322,635
494	Brownfield Redevelopment Authority	1,182,981	1,272,059	1,315,056	1,357,936	1,342,859	1,342,859
496	DDA Project	2,481,624	2,260,652	2,336,825	2,336,825	2,456,825	2,456,825
Enterprise Funds :							
583	Sharp Park Golf Practice Center	42,455	34,442	40,924	51,014	40,226	40,226
585	Auto Parking System	55,708	74,298	677,233	780,566	366,411	366,411
586	Parking Assessment	112,273	138,179	125,294	134,355	144,669	144,669
590	Sewer	6,040,157	6,093,641	15,378,326	7,568,763	9,870,579	9,870,579
591	Water	9,867,512	9,625,461	16,233,462	10,961,040	12,422,737	12,422,737
598	Blackstone Parking Deck	0	0	0	0	11,530,000	11,530,000
599	Cooper/Francis Parking Decks	363,589	689,079	278,743	282,139	281,726	281,726

Attachment B
Expense Summary for Fiscal Year 2018/19

		2015/16	2016/17	2017/18	2017/18	2018/19	2018/19
		Actual	Actual	Budget	Projected	Proposed	Adopted
Internal Service Funds :							
641	Public Works Administration	287,539	265,524	369,533	349,619	363,518	363,518
642	Engineering Administration	321,452	279,298	350,299	290,437	312,674	312,674
643	Local Site Remediation Revolving	10,600	14,850	101,000	210,365	0	0
661	Motor Pool & Garage	1,051,800	1,021,881	1,284,359	1,230,108	1,303,157	1,303,157
663	Equipment Revolving	69,527	61,664	17,187	17,187	17,187	17,187
676	Self-Insured Healthcare Fund	4,159,116	4,851,372	5,109,750	5,222,947	5,624,500	5,624,500
677	Workers' Compensation	141,942	142,272	167,094	127,530	129,650	129,650
Trust & Agency Funds :							
702	County & School Tax Collection	5,814	5,828	7,500	7,500	7,500	7,500
711	Cemetery Perpetual Maintenance	30,031	28,117	33,500	29,289	29,000	29,000
718	Ella W. Sharp Endowment	24,415	22,956	26,300	23,427	24,550	24,550
720	Lloyd E. Mount Endowment	0	0	0	5,550	5,600	5,600
731	Employees' Retirement System	3,580,984	3,747,606	4,025,000	4,080,000	4,140,000	4,140,000
732	Policemen's & Firemen's Pension	857,652	843,144	791,544	791,254	770,000	770,000
733	Policemen's & Firemen's Pension-345	5,702,655	6,150,297	6,325,000	6,250,000	6,300,000	6,300,000
736	Public Employee Health Care	0	2,122	0	18,000	18,000	18,000
Special Assessment Funds :							
895	Special Assessment	379,311	1,090,107	1,065,179	879,993	1,868,867	1,868,867

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.

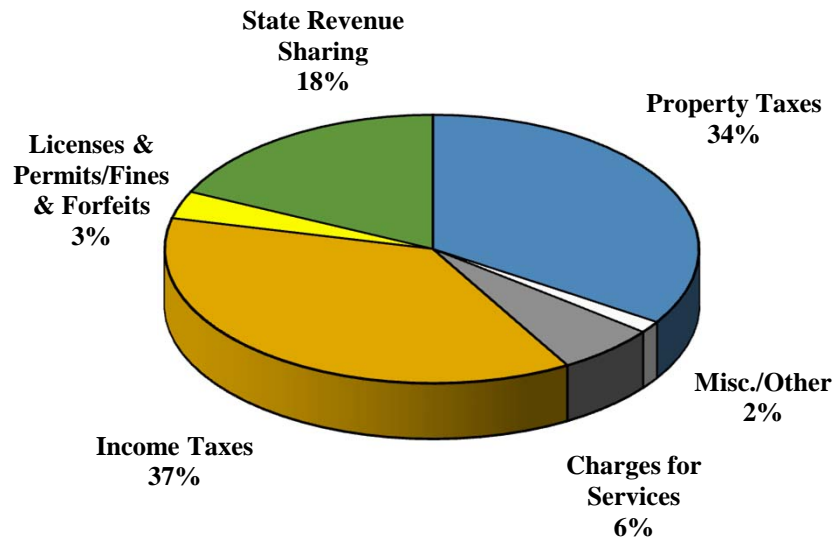
LIST OF DEPARTMENTS WHICH ARE INCLUDED IN THE GENERAL FUND

- | | |
|--------------------------------------|---|
| 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 |

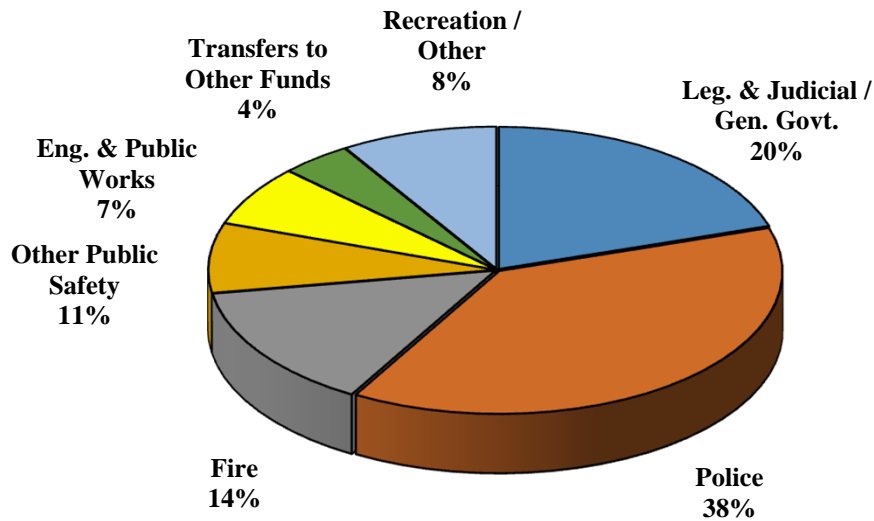
In addition to the above departments, the General Fund also accounts for various grants from time to time.

**City of Jackson
Fiscal Year 2018/19 Adopted Budget
General Fund**

Revenues



Expenditures



City of Jackson
Fiscal Year 2018/19 Adopted Budget
General Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues:						
Property Taxes	7,655,113	8,208,414	8,387,936	8,502,952	8,670,821	8,670,821
Income Taxes	8,269,968	9,021,888	9,200,000	9,125,000	9,400,000	9,400,000
Licenses And Permits	269,932	269,406	280,875	256,365	261,945	261,945
Federal Grants	38,441	29,504	26,250	17,425	18,125	18,125
State Grants	93,949	8,219	9,684	12,932	8,853	8,853
State Revenue Sharing	4,284,640	4,432,619	4,364,604	4,529,293	4,566,701	4,566,701
Charges For Services	1,212,170	1,481,554	1,428,082	1,498,454	1,539,793	1,539,793
Fines And Forfeits	291,348	470,675	350,000	580,875	581,925	581,925
Investment Income	22,596	53,410	27,500	37,500	37,500	37,500
Contributions From Other Funds	89,185	48,617	57,000	59,437	67,000	67,000
Miscellaneous	142,586	243,541	211,621	229,285	231,935	231,935
General Fund Revenues	22,369,928	24,267,847	24,343,552	24,849,518	25,384,598	25,384,598
Expenditures:						
General Government	4,183,889	4,299,482	4,697,234	4,629,532	4,902,785	4,902,785
Judicial	42,462	145,047	128,979	258,120	283,668	283,668
Public Safety	13,647,101	14,241,443	15,333,800	14,680,309	15,543,113	15,543,113
Public Works	1,360,675	1,403,078	1,675,857	1,805,050	1,764,008	1,764,008
Recreation & Culture	1,180,850	1,248,428	1,206,508	1,383,509	1,312,901	1,312,901
Community Enrichment & Development	642,416	676,768	882,078	863,315	970,811	970,811
Contributions to Other Funds	745,381	1,063,322	530,000	1,980,800	1,033,839	1,033,839
General Fund Expenses	21,802,774	23,077,568	24,454,456	25,600,635	25,811,125	25,811,125
Revenues Over (Under) Expenditures	567,154	1,190,279	(110,904)	(751,117)	(426,527)	(426,527)
Fund Balance - Beginning of Year	3,938,225	4,505,379	5,695,658	5,695,658	4,944,541	4,944,541
Fund Balance - End of Year	4,505,379	5,695,658	5,584,754	4,944,541	4,518,014	4,518,014
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	6,108,879	7,299,158	7,188,254	6,548,041	6,121,514	6,121,514
As a Percent of G/F Expenditures/Transfers	28.02%	31.63%	29.39%	25.58%	23.72%	23.72%

City of Jackson
Fiscal Year 2018/19 Adopted Budget
General Fund Revenues
By Department

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
<u>No Department:</u>						
101-000-000-402.000 Current Property Taxes	3,760,772	3,635,725	3,701,000	3,701,000	3,740,000	3,740,000
101-000-000-402.345 Property Taxes-Act 345	3,575,701	3,924,908	4,018,836	4,018,836	4,146,621	4,146,621
101-000-000-432.000 Payments In Lieu Of Taxes	31,278	25,133	33,000	26,000	27,000	27,000
101-000-000-432.425 Act 425-Ashton Ridge	2,956	3,059	3,100	3,128	3,200	3,200
101-000-000-438.000 Income Taxes-Corp./Individ.	8,269,968	9,021,888	9,200,000	9,125,000	9,400,000	9,400,000
101-000-000-441.000 Loc. Com. Stab. Share Tax	0	189,549	190,000	257,083	257,000	257,000
101-000-000-441.345 Loc. Com. Stab. Share Tax-345	0	154,027	154,000	208,905	209,000	209,000
101-000-000-445.001 Property Taxes-Penalties/Int.	49,548	44,837	50,000	50,000	50,000	50,000
101-000-000-539.018 State Grant - Act 86 (PPT Reimb.)	84,887	0	0	0	0	0
101-000-000-572.000 St. Shared Rev. - Liq. Licenses	31,524	32,772	31,500	33,325	34,000	34,000
101-000-000-574.000 St. Shared Rev. - Sales Tax	2,545,833	2,692,564	2,625,821	2,761,528	2,825,418	2,825,418
101-000-000-574.001 St. Shared Rev. - Sales Tax (EVIP)	1,707,283	1,707,283	1,707,283	1,734,440	1,707,283	1,707,283
101-000-000-618.000 Admin.Fee-Tax Collections	227,034	227,494	230,000	230,000	230,000	230,000
101-000-000-618.216 Admin.Fee-Homesteads	7,824	3,682	8,000	8,000	8,000	8,000
101-000-000-661.000 Ordinance Fines & Costs	160,114	154,163	160,000	130,000	130,000	130,000
101-000-000-664.000 Interest	16,782	47,582	20,000	30,000	30,000	30,000
101-000-000-699.102 Cont.-Budget Stabilization Fd.	4,137	5,333	8,000	8,000	8,000	8,000
101-000-000-699.703 Cont.-Co. & School T/C Fd.	5,814	5,828	7,500	7,500	7,500	7,500
	20,481,455	21,875,827	22,148,040	22,332,745	22,813,022	22,813,022
<u>City Council:</u>						
101-101-000-626.101 Charges For Goods/Serv.-Marriages	25	25	25	25	25	25
	25	25	25	25	25	25
<u>Finance:</u>						
101-191-000-539.000 State Grant (Forecasting Reimb.)	0	0	0	4,500	0	0
101-191-000-676.731 Admin Charges - ERS Pension	11,000	12,000	12,000	12,000	12,500	12,500
101-191-000-676.734 Admin Charges - P/F 345 Pens.	22,000	24,000	24,000	24,000	25,000	25,000
	33,000	36,000	36,000	40,500	37,500	37,500
<u>City Clerk:</u>						
101-215-000-476.000 Business Licenses/Permits	9,073	8,209	1,000	1,750	1,500	1,500
101-215-000-477.000 Cable TV Franchise Fee	239,422	233,349	255,000	228,000	230,000	230,000
101-215-000-626.000 Charges For Goods/Service	264	1,125	500	850	500	500
101-215-000-667.003 Com. Twr.- Nextel	30,798	31,822	32,000	32,000	32,000	32,000
	279,557	274,505	288,500	262,600	264,000	264,000
<u>City Treasurer:</u>						
101-253-000-688.000 Miscellaneous	1,757	1,885	1,500	2,500	1,500	1,500
	1,757	1,885	1,500	2,500	1,500	1,500
<u>City Assessor:</u>						
101-257-000-626.000 Charges For Goods/Service	-85	18	50	50	50	50
	-85	18	50	50	50	50
<u>City Clerk-Elections:</u>						
101-262-000-626.000 Charges For Goods/Service	19,052	42,094	1,000	19,250	1,000	1,000
	19,052	42,094	1,000	19,250	1,000	1,000
<u>City Hall And Grounds:</u>						
101-265-000-667.000 Rents And Royalties	17,556	19,312	21,246	21,246	23,370	23,370
	17,556	19,312	21,246	21,246	23,370	23,370

Continued

City of Jackson
Fiscal Year 2018/19 Adopted Budget
General Fund Revenues
By Department

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
<u>City Attorney:</u>						
101-266-000-582.001 Cont. - District Court	3,050	955	0	0	0	0
101-266-000-699.251 Cont.-Housing Code Enf. Fund	51	0	0	0	0	0
101-266-000-699.286 Cont.-CDBG Fund (Code Enf.)	18,042	24,602	25,000	25,000	30,000	30,000
	21,143	25,557	25,000	25,000	30,000	30,000
<u>Unallocated:</u>						
101-278-000-675.000 Donations-Private Sources	101	0	500	500	500	500
101-278-000-675.042 Donations-Consumers (Neigh.Unite)		0	0	500	0	0
101-278-000-676.296 Admin.Charge-Rec. Act.	8,061	9,931	10,000	10,000	10,000	10,000
101-278-000-676.508 Admin.Charge-Golf Prac. Ctr.	1,258	823	850	850	850	850
101-278-000-676.518 Admin.Charge-Park. Assmt.	3,664	4,764	4,800	4,800	4,800	4,800
101-278-000-676.590 Admin.Charge-Sewer Fund	179,006	189,415	190,000	190,000	190,000	190,000
101-278-000-676.591 Admin.Charge-Water Fund	288,749	292,463	300,000	300,000	300,000	300,000
101-278-000-676.519 Admin.Charge-Cooper/Francis Pk. E	7,491	5,803	6,000	6,000	6,000	6,000
101-278-000-676.642 Admin.Charge-Eng. Admin.Fd.	26,241	24,477	25,000	25,000	25,000	25,000
101-278-000-676.661 Admin.Charge-Motor Pool	26,734	21,604	15,000	20,000	20,000	20,000
101-278-000-676.677 Admin.Charge-Self-Insured Health	50,788	41,705	42,000	42,000	42,000	42,000
101-278-000-676.678 Admin.Charge-Work. Comp.	5,432	5,319	5,400	5,400	5,400	5,400
101-278-000-688.000 Miscellaneous	71,665	59,391	100,000	100,000	100,000	100,000
	669,190	655,695	699,550	705,050	704,550	704,550
<u>Administrative Hearings Bureau:</u>						
101-299-000-655.001 Admin. Hearing Fines	54,403	168,945	100,000	270,000	270,000	270,000
101-299-000-655.002 Admin. Hearing Costs	70,880	129,435	75,000	160,000	160,000	160,000
	125,283	298,380	175,000	430,000	430,000	430,000
<u>Police Department:</u>						
101-301-000-492.000 Bicycle	107	133	125	65	70	70
101-301-000-501.005 Federal - BVP	5,616	5,081	1,250	3,775	3,125	3,125
101-301-000-582.002 Contribution Evidence - County	12,000	12,000	12,000	12,000	12,000	12,000
101-301-000-626.003 Chrg/Serv.-PA 237 Fee	3,620	4,330	5,150	4,550	4,775	4,775
101-301-000-626.004 Chrg/Serv.-Finger Print	479	2,873	1,000	2,525	2,650	2,650
101-301-000-626.301 Chrg/Serv.-Police	0	173	0	0	0	0
101-301-000-629.000 Parking Fines	5,951	18,132	15,000	20,875	21,925	21,925
101-301-000-634.000 Officers Extra Duty	10,343	7,977	10,650	7,250	7,100	7,100
101-301-000-649.000 Auction	8,666	2,532	8,500	7,500	8,500	8,500
101-301-000-684.000 Other Revenue	16,380	18,436	20,000	14,275	15,000	15,000
101-301-000-688.000 Miscellaneous	457	257	500	2,300	2,415	2,415
101-301-000-688.001 Miscellaneous - False Alarms	14,400	21,231	21,500	26,125	27,475	27,475
101-301-000-688.009 Miscellaneous-Bond Forfeitures	0	250	0	0	0	0
101-301-000-698.000 Insurance Refund	0	58,615	20,000	15,615	15,000	15,000
	78,019	152,020	115,675	116,855	120,035	120,035
<u>STEP Grant:</u>						
<u>2014/15:</u>						
101-308-215-580.000 County Grant	4,810	0	0	0	0	0
101-308-218-580.000 County Grant	0	0	10,000	0	0	0
	4,810	0	10,000	0	0	0

Continued

City of Jackson
Fiscal Year 2018/19 Adopted Budget
General Fund Revenues
By Department

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
<u>JCCAE Grant:</u>						
<u>2014/15:</u>						
101-311-215-501.000 Federal Grant	3,583	0	0	0	0	0
<u>2015/16:</u>						
101-311-216-501.000 Federal Grant	3,632	0	0	0	0	0
<u>2016/17:</u>						
101-311-217-501.000 Federal Grant	0	9,777	0	0	0	0
<u>2017/18:</u>						
101-311-218-501.000 Federal Grant	0	0	15,000	13,650	0	0
<u>2018/19:</u>						
101-311-219-501.000 Federal Grant	0	0	0	0	15,000	15,000
	7,215	9,777	15,000	13,650	15,000	15,000
<u>Consortium Training:</u>						
101-320-000-626.000 Charges For Goods/Service	2,600	600	3,000	3,200	3,500	3,500
101-320-000-674.001 Contribution 302	28,165	26,121	31,277	23,405	24,575	24,575
	30,765	26,721	34,277	26,605	28,075	28,075
<u>In-Service Training:</u>						
101-321-000-539.000 State Grant	9,062	8,219	9,684	8,432	8,853	8,853
	9,062	8,219	9,684	8,432	8,853	8,853
<u>Fire Suppression:</u>						
101-340-000-491.005 Inspections And Permits	15,150	14,640	14,750	14,550	15,375	15,375
101-340-000-626.000 Charges for Services	99	4,077	1,050	3,543	500	500
101-340-000-626.005 Charges for Serv.-Home Fire Ins.	560	500	1,500	0	0	0
101-340-000-626.340 Charges for Services - HAZMAT	0	3,404	1,000	0	1,000	1,000
101-340-000-626.591 Charges for Serv.-Water (Hydrant)	67,500	67,500	67,500	67,500	67,500	67,500
101-340-000-649.000 Auction	0	0	500	500	500	500
101-340-000-688.000 Miscellaneous	1,000	0	150	50	150	150
101-340-000-698.000 Insurance Refund	0	3,359	0	0	0	0
	84,309	93,480	86,450	86,143	85,025	85,025
<u>Forestry:</u>						
101-443-000-642.005 Charg/Services-Compost	50	20	0	0	0	0
101-443-000-688.000 Miscellaneous	3,247	10	0	1,616	0	0
	3,297	30	0	1,616	0	0
<u>Street Lighting:</u>						
101-450-000-688.000 Miscellaneous	5,164	4,807	1,000	3,711	1,000	1,000
	5,164	4,807	1,000	3,711	1,000	1,000
<u>Weed Control:</u>						
101-455-000-643.000 Weed Control	52,347	45,034	80,181	80,181	85,257	85,257
	52,347	45,034	80,181	80,181	85,257	85,257
<u>Cemeteries:</u>						
101-567-000-600.000 Charg/Services-Fees	2,600	3,500	2,800	2,800	2,800	2,800
101-567-000-633.001 Foundations	16,668	24,584	18,000	18,000	18,000	18,000
101-567-000-633.002 Burials	97,149	110,588	100,000	100,000	100,000	100,000
101-567-000-673.001 Sale of Land	12,292	18,054	13,000	13,000	13,000	13,000
101-567-000-688.000 Miscellaneous	7,700	8,566	8,000	15,000	15,000	15,000
101-567-000-699.151 Cont.-Cem.Perp.Maint.Fund	20,618	18,682	24,000	26,437	29,000	29,000
	157,027	183,974	165,800	175,237	177,800	177,800

Continued

City of Jackson
Fiscal Year 2018/19 Adopted Budget
General Fund Revenues
By Department

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
<u>Tax Property Maintenance:</u>						
101-571-000-642.000 Charg/Services-Sales	100	225	0	0	0	0
	100	225	0	0	0	0
<u>Planning:</u>						
101-701-000-491.008 Zoning	6,180	13,075	10,000	12,000	15,000	15,000
	6,180	13,075	10,000	12,000	15,000	15,000
<u>Economic Development:</u>						
101-728-000-501.728 Federal Grant - Startup in a Day	20,800	14,646	0	0	0	0
101-728-000-539.008 State Grant-MSHDA	0	0	0	0	0	0
101-728-000-626.590 Charg/Services-Sewer Fund	81,729	194,733	174,987	203,950	230,318	230,318
101-728-000-626.591 Charg/Services-Water Fund	81,729	194,733	174,987	203,950	230,318	230,318
	184,258	404,112	349,974	407,900	460,636	460,636
<u>Parks, Recreation & Grounds Administration.:</u>						
101-752-000-675.038 Donations-MLK Center	0	30,000	0	7,500	15,000	15,000
101-752-000-675.049 Donations-Comcast	0	13,878	14,000	14,000	12,000	12,000
101-752-000-675.440 Donations - Income Tax Refunds	3,134	3,519	3,200	4,322	3,500	3,500
101-752-000-699.286 Cont.-CDBG Fund	46,337	0	0	0	0	0
	49,471	47,397	17,200	25,822	30,500	30,500
<u>Lt. Nixon Memorial Pool:</u>						
101-758-000-645.000 Charg/Services-Fees	46,596	45,972	48,400	48,400	48,400	48,400
101-758-000-645.007 Charg/Services-Concess.	3,375	3,706	4,000	4,000	4,000	4,000
	49,971	49,678	52,400	52,400	52,400	52,400
Total Revenues	22,369,928	24,267,847	24,343,552	24,849,518	25,384,598	25,384,598

City of Jackson
Fiscal Year 2018/19 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
<u>General Government:</u>						
101-101 City Council	86,196	88,389	112,856	111,924	114,490	114,490
101-103 Charter Commission	0	0	15,000	15,000	15,000	15,000
101-172 City Manager	416,295	457,125	465,525	498,402	523,579	523,579
101-191 Finance	445,287	391,518	412,673	416,717	441,109	441,109
101-215 City Clerk	114,748	129,919	155,501	148,669	191,815	191,815
101-228 Mgt. Information Services	281,503	296,127	300,671	299,956	302,523	302,523
101-233 Purchasing	105,659	110,512	113,468	110,667	111,279	111,279
101-253 City Treasurer	335,971	329,436	343,789	337,159	354,554	354,554
101-254 City Income Tax Admin.	120,068	140,372	167,341	156,497	172,020	172,020
101-257 City Assessor	336,340	430,896	406,835	417,231	405,092	405,092
101-262 City Clerk-Elections	124,633	96,042	121,253	90,432	116,785	116,785
101-265 City Hall & Grounds	294,761	301,189	334,250	331,195	370,101	370,101
101-266 City Attorney	530,891	503,988	574,767	522,697	613,202	613,202
101-270 Personnel	286,544	335,996	313,851	328,063	354,920	354,920
101-278 Unallocated	704,993	687,973	859,454	844,923	816,316	816,316
	4,183,889	4,299,482	4,697,234	4,629,532	4,902,785	4,902,785
<u>Judicial:</u>						
101-299 Admin. Hearings Bureau	42,462	145,047	128,979	258,120	283,668	283,668
	42,462	145,047	128,979	258,120	283,668	283,668
<u>Public Safety:</u>						
101-301 Police	8,141,027	8,636,672	9,291,529	9,077,359	9,822,793	9,822,793
101-308 STEP Grant	4,810	0	11,766	0	0	0
101-311 OHSP Grant	7,214	9,777	15,000	13,650	15,000	15,000
101-320 Consortium Training	1,176	12,882	31,500	18,850	21,000	21,000
101-321 In-Service Training	14,965	6,225	9,000	8,853	9,600	9,600
101-340 Fire Suppression	3,102,100	3,240,644	3,351,882	3,318,121	3,637,269	3,637,269
101-350 Public Safety - Unallocated	2,375,809	2,335,243	2,623,123	2,243,476	2,037,451	2,037,451
	13,647,101	14,241,443	15,333,800	14,680,309	15,543,113	15,543,113
<u>Public Works:</u>						
101-442 Forestry	301,488	293,337	342,252	379,752	354,184	354,184
101-444 Sidewalk Construction	16,859	30,945	32,433	32,433	34,400	34,400
101-445 Drains At Large	33,986	56,097	71,824	71,829	69,823	69,823
101-450 Street Lighting	420,522	416,274	479,400	472,544	507,323	507,323
101-455 Weed Control	63,549	69,694	80,181	79,679	85,257	85,257
101-465 Ground Maintenance	173,038	133,222	197,955	197,955	212,600	212,600
101-567 Cemeteries	241,201	275,576	256,340	281,087	277,666	277,666
101-571 Tax Property Maintenance	49,050	92,566	152,972	229,076	161,230	161,230
101-572 Civic Affairs	60,982	35,367	62,500	60,695	61,525	61,525
	1,360,675	1,403,078	1,675,857	1,805,050	1,764,008	1,764,008
<u>Community & Economic Development:</u>						
101-701 Planning	126,054	95,828	222,104	145,415	200,176	200,176
101-728 Economic Development	516,362	580,940	659,974	717,900	770,635	770,635
	642,416	676,768	882,078	863,315	970,811	970,811

Continued

City of Jackson
Fiscal Year 2018/19 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
<i>Recreation & Culture:</i>						
101-752 Parks, Rec. & Grounds Admin.	589,121	599,236	576,361	565,704	579,227	579,227
101-758 Lt. Nixon Memorial Park	81,646	78,604	94,483	97,733	89,433	89,433
101-771 Parks and Facilities Maint.	500,943	562,841	525,087	708,966	633,253	633,253
101-803 Historical District	9,140	7,747	10,577	11,106	10,988	10,988
	1,180,850	1,248,428	1,206,508	1,383,509	1,312,901	1,312,901
<i>Contributions to Other Funds</i>						
101-965 Contributions to Other Funds	745,381	1,063,322	530,000	1,980,800	1,033,839	1,033,839
Total Expenditures	21,802,774	23,077,568	24,454,456	25,600,635	25,811,125	25,811,125

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 101 City Council

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-101-000-703.000 Salaries and Wages	58,639	64,237	72,600	72,600	75,350	75,350
101-101-000-708.000 Unemployment	0	0	0	0	0	0
101-101-000-709.000 Employers FICA	4,502	4,914	5,554	5,554	5,765	5,765
101-101-000-724.000 Workers Compensation	83	90	102	70	75	75
	<u>63,224</u>	<u>69,241</u>	<u>78,256</u>	<u>78,224</u>	<u>81,190</u>	<u>81,190</u>
Material and Supplies:						
101-101-000-752.000 Office Supplies	830	520	1,000	2,000	1,500	1,500
	<u>830</u>	<u>520</u>	<u>1,000</u>	<u>2,000</u>	<u>1,500</u>	<u>1,500</u>
Contractual and Other:						
101-101-000-853.000 Telephone	1,341	1,068	1,400	1,200	1,300	1,300
101-101-000-880.000 Community Promotion	1,855	2,789	7,500	7,500	7,500	7,500
101-101-000-900.000 Printing & Publishing	0	0	1,200	0	0	0
101-101-000-910.000 Education & Training	4,818	1,438	6,000	6,000	6,000	6,000
101-101-000-913.000 Travel	4,464	3,393	6,000	6,000	6,000	6,000
101-101-000-915.000 Memberships & Dues	9,482	9,510	10,000	10,000	10,000	10,000
	<u>21,960</u>	<u>18,198</u>	<u>32,100</u>	<u>30,700</u>	<u>30,800</u>	<u>30,800</u>
Capital Outlay:						
101-101-000-980.001 Office Equipment	182	430	1,500	1,000	1,000	1,000
	<u>182</u>	<u>430</u>	<u>1,500</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
City Council	<u>86,196</u>	<u>88,389</u>	<u>112,856</u>	<u>111,924</u>	<u>114,490</u>	<u>114,490</u>

Personnel Schedule

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

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 2018/19 Adopted Budget
Expenditure Detail

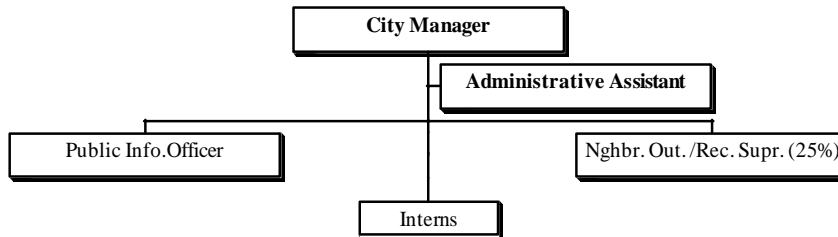
Fund 101 General Fund
Dept 103 Charter Review Committee

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-103-000-707.000 Wages-Temporary	0	0	0	0	0	0
101-103-000-709.000 Employers FICA	0	0	0	0	0	0
101-103-000-713.000 Overtime	0	0	0	0	0	0
101-103-000-724.000 Workers Compensation	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
101-103-000-752.000 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	15,000	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>15,000</u>	<u>15,000</u>	<u>15,000</u>
Charter Commission	0	0	15,000	15,000	15,000	15,000

City of Jackson
Fiscal Year 2018/19 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		69,630
008		Public Information Officer	1		54,891
MGR		City Manager	1		164,750
INT		Interns			27,500
Activity Total			3		316,771
Add: Neighborhood Outreach/Comm.Center Supervisor (25%)					18,496
Activity Total					335,267

City Manager
Activity Personnel Chart



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

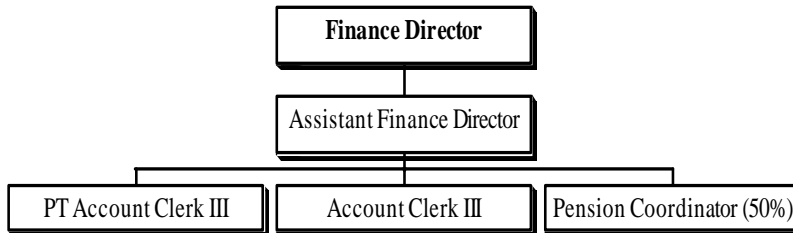
Fund 101 General Fund
Dept 172 City Manager

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-172-000-702.000 Termination Pay	2,608	0	0	0	0	
101-172-000-703.000 Salaries and Wages	259,046	290,550	289,056	289,056	307,767	307,767
101-172-000-707.000 Wages-Temporary	96	0	0	0	27,500	27,500
101-172-000-708.000 Unemployment	819	17	24	24	42	42
101-172-000-709.000 Employers FICA	18,434	20,084	19,906	21,000	25,647	25,647
101-172-000-715.000 Pension-General	13,178	15,972	16,560	60,000	30,007	30,007
101-172-000-716.000 Pension-MERS DC	5,771	6,075	6,118	6,300	7,145	7,145
101-172-000-716.001 Retirement-Contractual	20,071	21,564	23,114	23,114	24,713	24,713
101-172-000-718.000 Health Insurance	23,678	25,744	30,600	27,000	25,909	25,909
101-172-000-723.000 Health Ins.-MERS HSA	1,414	1,750	4,750	2,000	1,750	1,750
101-172-000-724.000 Workers Compensation	4,760	5,360	4,500	4,000	1,630	1,630
101-172-000-725.000 Other Fringe Benefits	2,479	2,664	4,489	3,900	4,561	4,561
	352,354	389,780	399,117	436,394	456,671	456,671
Material and Supplies:						
101-172-000-752.000 Office Supplies	13,395	7,538	14,000	7,000	10,000	10,000
101-172-000-791.000 Publications	580	580	1,000	1,500	1,500	1,500
	13,975	8,118	15,000	8,500	11,500	11,500
Contractual and Other:						
101-172-000-818.000 Contractual Services	3,713	14,863	10,000	10,000	10,000	10,000
101-172-000-853.000 Telephone	16,576	5,144	4,100	4,800	5,000	5,000
101-172-000-861.000 Auto Allowance	5,800	6,000	6,000	6,000	6,000	6,000
101-172-000-880.000 Community Promotion	5,553	7,922	6,000	6,000	6,000	6,000
101-172-000-900.000 Printing & Publishing	461	85	500	500	500	500
101-172-000-904.000 Annual Budget	1,433	702	1,600	1,600	1,600	1,600
101-172-000-908.002 Residency Allowance	2,250	4,200	4,200	3,600	4,050	4,050
101-172-000-910.000 Education & Training	3,434	4,410	2,750	2,750	3,000	3,000
101-172-000-913.000 Travel	6,363	8,048	8,000	8,000	8,000	8,000
101-172-000-915.000 Memberships & Dues	3,988	4,595	5,000	7,000	8,000	8,000
101-172-000-945.000 Office Equipment Rental	0	3,258	3,258	3,258	3,258	3,258
	49,571	59,227	51,408	53,508	55,408	55,408
Capital Outlay:						
101-172-000-980.001 Office Equipment	395	0	0	0	0	0
	395	0	0	0	0	0
City Manager	416,295	457,125	465,525	498,402	523,579	523,579

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Finance</i>					
<i>Fund-Activity: 101-191</i>					
015		Assistant Finance Director	1		93,914
020		Finance Director	1		96,749
307		Account Clerk III	1		54,931
307		Pension Coordinator/Engineering Admin.	1		54,931
PT		Account Clerk III		1	38,452
Activity Total			4	1	338,977
Less:	Allocation of 50% Pension Coordinator/Eng. Admin. to Fund 642				-27,466
					311,511

Finance
Activity Personnel Chart



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

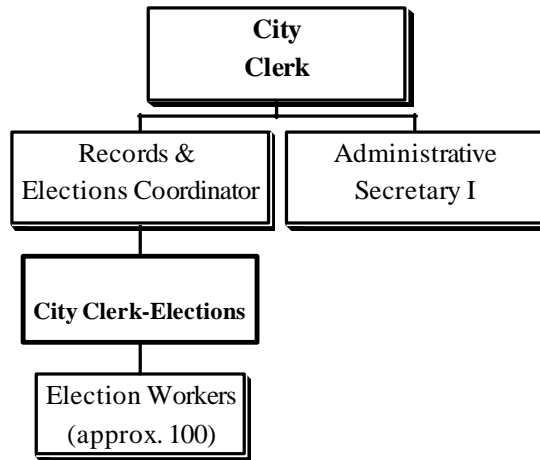
Fund 101 General Fund
Dept 191 Finance

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-191-000-702.000 Termination Pay	18,437	0	0	0	0	0
101-191-000-703.000 Salaries and Wages	284,030	265,827	265,924	271,270	273,059	273,059
101-191-000-707.000 Wages-Temporary	12,518	31,744	37,703	34,000	38,452	38,452
101-191-000-708.000 Unemployment	1,005	24	27	27	27	27
101-191-000-709.000 Employers FICA	22,479	22,233	23,434	23,000	23,899	23,899
101-191-000-715.000 Pension-General	23,092	21,011	21,100	17,697	17,649	17,649
101-191-000-716.001 Retirement-Contractual	4,450	4,560	4,699	4,675	4,837	4,837
101-191-000-718.000 Health Insurance	53,380	21,849	30,146	27,931	47,732	47,732
101-191-000-724.000 Workers Compensation	465	423	425	276	103	103
101-191-000-725.000 Other Fringe Benefits	4,661	4,955	3,990	6,516	4,026	4,026
	424,517	372,626	387,448	385,392	409,784	409,784
Material and Supplies:						
101-191-000-752.000 Office Supplies	11,692	11,990	15,000	15,000	15,000	15,000
101-191-000-791.000 Publications	120	120	300	0	0	0
	11,812	12,110	15,300	15,000	15,000	15,000
Contractual and Other:						
101-191-000-818.000 Contractual Services	80	0	1,000	9,000	9,000	9,000
101-191-000-853.000 Telephone	3,490	3,827	3,900	3,900	3,900	3,900
101-191-000-908.002 Residency Allowance	1,800	1,350	0	0	0	0
101-191-000-910.000 Education & Training	737	0	1,200	600	600	600
101-191-000-913.000 Travel	1,554	75	1,500	500	500	500
101-191-000-915.000 Memberships & Dues	1,315	1,530	2,325	2,325	2,325	2,325
	8,976	6,782	9,925	16,325	16,325	16,325
Finance	445,305	391,518	412,673	416,717	441,109	441,109

**City of Jackson
Fiscal Year 2018/19 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		43,950
010	Records & Elections Coordinator	1		57,735
CLK	City Clerk	1		40,000
		3		141,685
Less:	Allocation to 101-262 (30%)			-17,321
Activity Total				124,364

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



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

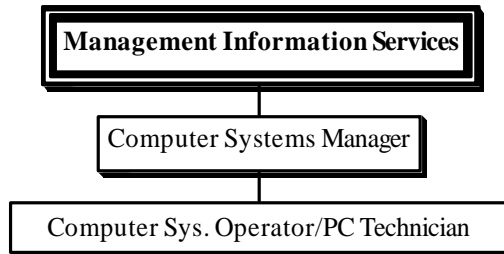
Fund 101 General Fund
Dept 215 City Clerk

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-215-000-702.000 Termination Pay	0	0	0	0	0	0
101-215-000-703.000 Salaries and Wages	67,955	86,546	98,913	102,995	124,364	124,364
101-215-000-707.000 Wages-Temporary	8,622	0	0	0	0	0
101-215-000-708.000 Unemployment	303	9	10	21	16	16
101-215-000-709.000 Employers FICA	5,815	6,744	7,567	7,987	9,590	9,590
101-215-000-713.000 Overtime	726	1,394	1,000	1,407	1,000	1,000
101-215-000-715.000 Pension-General	5,201	5,942	5,625	2,815	8,410	8,410
101-215-000-716.000 Pension-MERS DC	1,297	1,430	2,975	812	2,531	2,531
101-215-000-716.001 Retirement-Contractual	595	1,064	0	1,072	0	0
101-215-000-718.000 Health Insurance	0	166	5,753	4,725	11,313	11,313
101-215-000-723.000 Health Ins.-MERS HSA	2,087	3,015	2,975	2,830	2,975	2,975
101-215-000-724.000 Workers Compensation	475	532	250	530	344	344
101-215-000-725.000 Other Fringe Benefits	300	305	1,883	600	1,722	1,722
	93,376	107,147	126,951	125,794	162,265	162,265
Material and Supplies:						
101-215-000-752.000 Office Supplies	2,921	2,619	6,000	4,900	6,500	6,500
101-215-000-791.000 Publications	600	1,365	450	450	1,500	1,500
	3,521	3,984	6,450	5,350	8,000	8,000
Contractual and Other:						
101-215-000-818.000 Contractual Services	11,262	12,547	12,500	7,500	10,000	10,000
101-215-000-853.000 Telephone	1,411	1,432	1,500	1,450	1,500	1,500
101-215-000-900.000 Printing & Publishing	3,450	4,269	4,000	5,600	5,500	5,500
101-215-000-910.000 Education & Training	241	265	250	250	250	250
101-215-000-913.000 Travel	0	0	50	50	50	50
101-215-000-915.000 Memberships & Dues	185	275	400	375	500	500
101-215-000-931.002 Office Equipment Maintenance	0	0	700	550	750	750
	16,549	18,788	19,400	15,775	18,550	18,550
Capital Outlay:						
101-215-000-980.001 Office Equipment	1,302	0	2,700	1,750	3,000	3,000
	1,302	0	2,700	1,750	3,000	3,000
City Clerk	114,748	129,919	155,501	148,669	191,815	191,815

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Management Information Services</i>				
<i>Fund-Activity: 101-228</i>				
306	Comp.Sys. Oper./PC Tech.	1		54,466
310	Computer Systems Manager	1		69,481
		<u>2</u>		<u>123,947</u>

Management Information Services
Activity Personnel Chart



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 228 Management Information Services

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-228-000-702.000 Termination Pay	0	0	0		0	0
101-228-000-703.000 Salaries and Wages	111,580	118,235	119,013	124,182	123,947	123,947
101-228-000-708.000 Unemployment	365	10	12	12	12	12
101-228-000-709.000 Employers FICA	7,982	8,195	9,449	9,844	9,826	9,826
101-228-000-713.000 Overtime	4,276	2,325	4,500	4,500	4,500	4,500
101-228-000-715.000 Pension-General	13,667	14,508	14,283	12,476	12,147	12,147
101-228-000-716.000 Pension-MERS DC	1,262	1,342	1,564	1,445	1,634	1,634
101-228-000-718.000 Health Insurance	34,540	37,046	41,450	39,590	35,987	35,987
101-228-000-723.000 Health - MERS HSA	1,750	1,750	1,750	1,850	1,850	1,850
101-228-000-724.000 Workers Compensation	1,113	1,168	1,141	823	388	388
101-228-000-725.000 Other Fringe Benefits	1,336	1,351	2,109	1,534	2,132	2,132
	177,871	185,930	195,271	196,256	192,423	192,423
Material and Supplies:						
101-228-000-752.000 Office Supplies	1,881	348	1,000	1,500	1,500	1,500
101-228-000-752.001 Data Processing Supplies	858	1,149	3,000	3,000	3,000	3,000
	2,739	1,497	4,000	4,500	4,500	4,500
Contractual and Other:						
101-228-000-818.000 Contractual Services	16,951	11,109	21,800	21,800	21,800	21,800
101-228-000-818.028 Contr. Services-GIS	0	9,550	0	0	0	0
101-228-000-818.061 Contr. Services-Website	19,910	10,413	10,200	10,200	21,800	21,800
101-228-000-853.000 Telephone	8,131	8,329	9,400	9,400	8,500	8,500
101-228-000-910.000 Education & Training	3,250	3,400	7,500	1,000	1,000	1,000
101-228-000-913.000 Travel	82	0	500	500	500	500
101-228-000-933.000 Software Maintenance	20,672	25,155	23,500	23,500	23,500	23,500
	68,996	67,956	72,900	66,400	77,100	77,100
Capital Outlay:						
101-228-000-977.000 Equipment	31,897	37,744	27,400	31,700	27,400	27,400
101-228-000-984.000 Software Purchase	0	3,000	1,100	1,100	1,100	1,100
	31,897	40,744	28,500	32,800	28,500	28,500
Management Information Services	281,503	296,127	300,671	299,956	302,523	302,523

City of Jackson
Fiscal Year 2018/19 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		69,638
	Activity Total	1		69,638

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

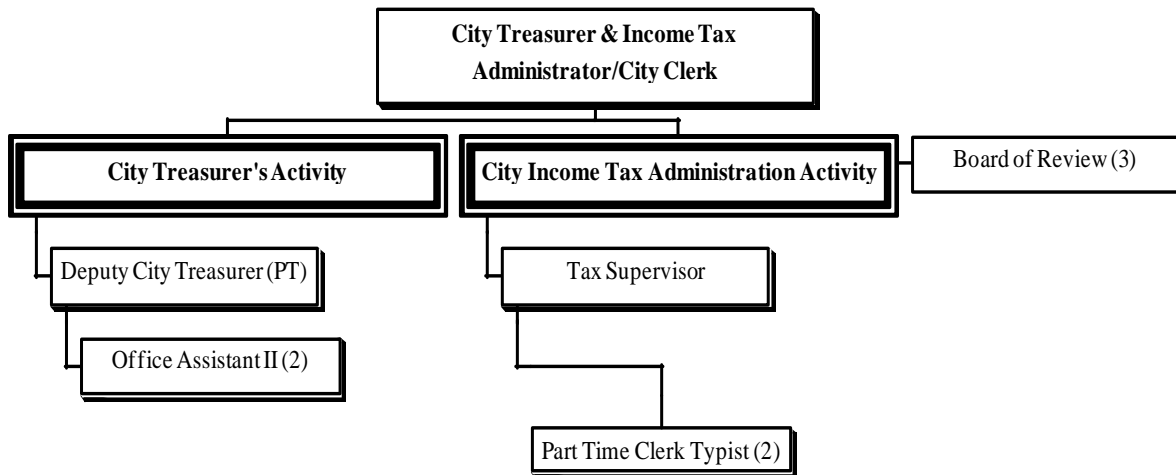
Fund 101 General Fund
Dept 233 Purchasing

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-233-000-703.000 Salaries and Wages	64,617	66,706	67,602	67,602	69,638	69,638
101-233-000-708.000 Unemployment	183	5	6	6	6	6
101-233-000-709.000 Employers FICA	4,367	4,526	5,172	5,172	5,327	5,327
101-233-000-715.000 Pension-General	7,618	8,137	8,295	6,868	6,971	6,971
101-233-000-718.000 Health Insurance	16,708	19,224	22,819	20,821	19,826	19,826
101-233-000-724.000 Workers Compensation	90	93	95	62	23	23
101-233-000-725.000 Other Fringe Benefits	2,844	1,817	1,100	1,757	1,109	1,109
	96,427	100,508	105,089	102,288	102,900	102,900
Material and Supplies:						
101-233-000-752.000 Office Supplies	1,343	1,731	2,500	2,500	2,500	2,500
	1,343	1,731	2,500	2,500	2,500	2,500
Contractual and Other:						
101-233-000-853.000 Telephone	1,465	1,459	1,464	1,464	1,464	1,464
101-233-000-915.000 Memberships & Dues	549	305	415	415	415	415
101-233-000-945.000 Office Equipment Rental	5,893	6,509	4,000	4,000	4,000	4,000
	7,907	8,273	5,879	5,879	5,879	5,879
Capital Outlay:						
101-233-000-980.001 Office Equipment	0	0	0	0	0	0
	0	0	0	0	0	0
Purchasing	105,677	110,512	113,468	110,667	111,279	111,279

City of Jackson
Fiscal Year 2018/19 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		101,634
ELEC		City Treasurer	1		98,673
PT		Deputy City Treasurer		1	52,226
Activity Total			3	1	252,533

City Treasurer & Income Tax
Activity Personnel Chart



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

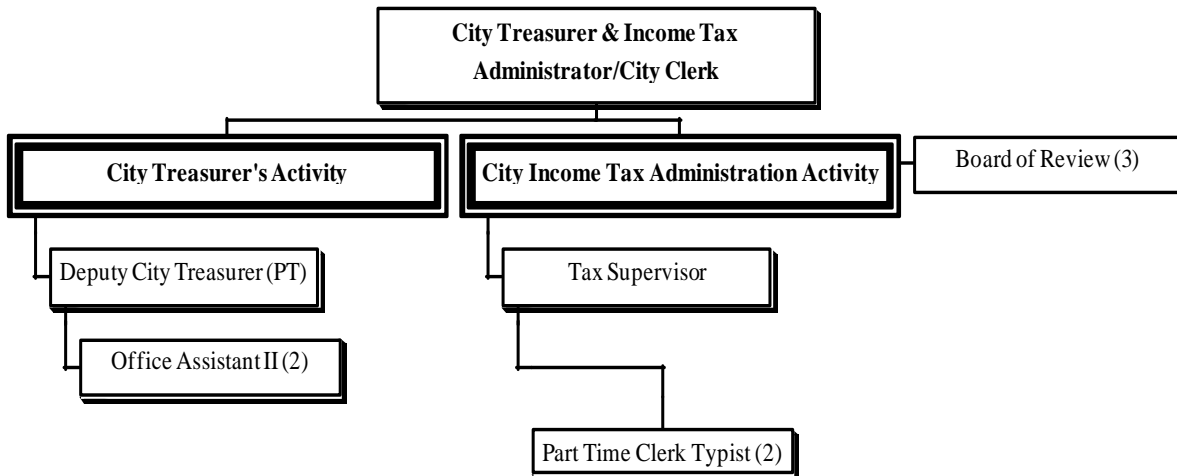
Fund 101 General Fund
Dept 253 City Treasurer

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-253-000-702.000 Termination Pay	0	0	0	0	0	0
101-253-000-703.000 Salaries and Wages	197,644	189,461	188,214	197,000	200,307	200,307
101-253-000-707.000 Wages-Temporary	48,313	50,117	50,707	50,000	52,226	52,226
101-253-000-708.000 Unemployment	547	-204	24	24	24	24
101-253-000-709.000 Employers FICA	17,869	17,811	18,277	17,750	19,319	19,319
101-253-000-715.000 Pension-General	10,087	10,976	11,417	10,500	20,050	20,050
101-253-000-718.000 Health Insurance	50,047	50,701	52,167	49,331	39,306	39,306
101-253-000-724.000 Workers Compensation	344	276	393	128	84	84
101-253-000-725.000 Other Fringe Benefits	981	1,005	3,080	1,000	3,288	3,288
	325,832	320,143	324,279	325,733	334,604	334,604
Material and Supplies:						
101-253-000-752.000 Office Supplies	3,361	2,470	4,900	3,000	4,800	4,800
101-253-000-791.000 Publications	0	244	850	300	850	850
	3,361	2,714	5,750	3,300	5,650	5,650
Contractual and Other:						
101-253-000-818.000 Contractual Service	645	746	2,000	1,200	1,500	1,500
101-253-000-853.000 Telephone	1,693	1,718	1,700	1,716	1,700	1,700
101-253-000-908.002 Residency Allowance	1,800	1,800	1,800	1,800	1,800	1,800
101-253-000-910.000 Education & Training	0	0	0	750	1,000	1,000
101-253-000-913.000 Travel	0	0	0	0	0	0
101-253-000-915.000 Memberships & Dues	10	10	160	160	300	300
101-253-000-931.002 Office Equipment Maintenance	19	0	1,400	0	1,300	1,300
101-253-000-933.000 Software Maintenance	2,284	2,305	4,000	2,500	4,000	4,000
	6,451	6,579	11,060	8,126	11,600	11,600
Capital Outlay:						
101-253-000-980.001 Office Equipment	327	0	2,700	0	2,700	2,700
	327	0	2,700	0	2,700	2,700
City Treasurer	335,971	329,436	343,789	337,159	354,554	354,554

City of Jackson
Fiscal Year 2018/19 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		79,590
PT	Part-Time Clerk-Typist		2	27,000
PT	Board of Review		3	750
Activity Total		1	5	107,340

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



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

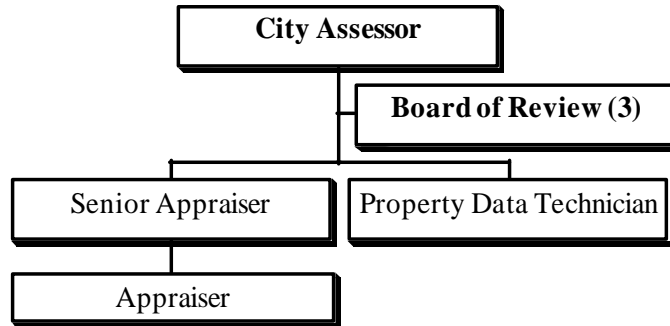
Fund 101 General Fund
Dept 254 City Income Tax Administration

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-254-000-702.000 Termination Pay	0	0	0	0	0	0
101-254-000-703.000 Salaries and Wages	54,450	72,208	77,272	77,272	79,590	79,590
101-254-000-707.000 Wages-Temporary	22,919	22,882	27,750	23,000	27,750	27,750
101-254-000-708.000 Unemployment	-64	-224	12	12	12	12
101-254-000-709.000 Employers FICA	5,858	6,627	8,034	7,671	8,211	8,211
101-254-000-715.000 Pension-General	8,323	9,149	9,481	7,727	7,967	7,967
101-254-000-718.000 Health Insurance	0	3,993	2,200	8,365	8,196	8,196
101-254-000-724.000 Workers Compensation	-29	49	147	90	36	36
101-254-000-725.000 Other Fringe Benefits	1,136	1,128	1,145	1,100	1,158	1,158
	92,593	115,812	126,041	125,237	132,920	132,920
Material and Supplies:						
101-254-000-752.000 Office Supplies	19,387	15,833	28,400	23,000	27,800	27,800
101-254-000-791.000 Publications	0	727	1,000	500	750	750
	19,387	16,560	29,400	23,500	28,550	28,550
Contractual and Other:						
101-254-000-853.000 Telephone	847	859	900	900	900	900
101-254-000-910.000 Education & Training	0	0	0	0	1,000	1,000
101-254-000-913.000 Travel	154	0	250	100	500	500
101-254-000-931.002 Office Equipment Maintenance	0	0	1,200	0	1,300	1,300
101-254-000-933.000 Software Maintenance	6,760	6,760	6,850	6,760	6,850	6,850
	7,761	7,619	9,200	7,760	10,550	10,550
Capital Outlay:						
101-254-000-980.001 Office Equipment	327	381	2,700	0	0	0
	327	381	2,700	0	0	0
City Income Tax Administration	120,068	140,372	167,341	156,497	172,020	172,020

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Assessor</i>					
<i>Fund-Activity: 101-257</i>					
008		Appraiser	1		60,701
010		Senior Appraiser	1		69,630
307		Property Data Technician	1		36,592
ASR		City Assessor	1		91,926
PT		Board of Review		3	1,800
Activity Total			4	3	260,649

City Assessor
Activity Personnel Chart



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 257 City Assessor

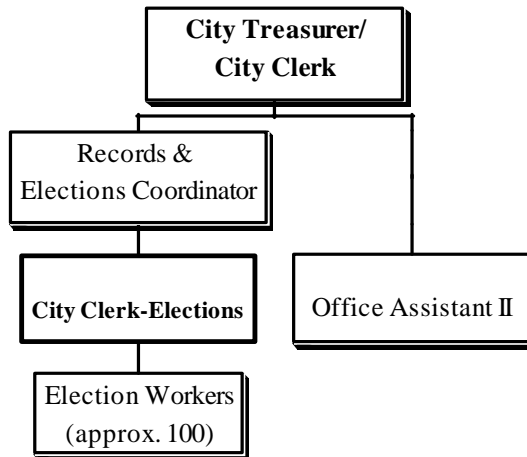
Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-257-000-702.000 Termination Pay	0	38,369	0	0	0	0
101-257-000-703.000 Salaries and Wages	238,619	253,401	246,875	246,875	258,849	258,849
101-257-000-707.000 Wages-Temporary	1,200	4,674	1,800	1,800	1,800	1,800
101-257-000-708.000 Unemployment	905	147	24	24	24	24
101-257-000-709.000 Employers FICA	17,946	21,679	19,024	19,024	19,940	19,940
101-257-000-713.000 Overtime	4,345	4,426	5,000	5,000	5,000	5,000
101-257-000-715.000 Pension-General	28,468	31,474	30,292	30,292	25,911	25,911
101-257-000-716.000 Pension-MERS DC	713	747	1,036	1,036	1,098	1,098
101-257-000-718.000 Health Insurance	20,812	48,744	63,923	65,668	59,132	59,132
101-257-000-723.000 Health Ins.-MERS HSA	1,144	1,548	1,750	1,750	1,750	1,750
101-257-000-724.000 Workers Compensation	2,057	2,645	2,129	2,129	723	723
101-257-000-725.000 Other Fringe Benefits	4,159	3,505	4,287	4,287	4,345	4,345
	320,368	411,359	376,140	377,885	378,572	378,572
Material and Supplies:						
101-257-000-752.000 Office Supplies	3,618	2,195	2,700	2,700	2,700	2,700
101-257-000-752.001 Data Processing Supplies	2,279	8,311	8,005	9,400	9,400	9,400
101-257-000-759.000 Gasoline	131	144	333	333	333	333
101-257-000-791.000 Publications	1,467	832	1,030	3,250	3,260	3,260
	7,495	11,482	12,068	15,683	15,693	15,693
Contractual and Other:						
101-257-000-818.000 Contractual Services	180	504	9,000	9,000	0	0
101-257-000-826.000 Legal Fees	150	275	0	0	0	0
101-257-000-853.000 Telephone	1,977	2,004	2,007	2,007	2,007	2,007
101-257-000-908.002 Residency Allowance	1,800	0	1,800	1,800	1,800	1,800
101-257-000-910.000 Education & Training	2,040	2,120	1,500	2,495	1,900	1,900
101-257-000-913.000 Travel	578	1,340	1,000	1,000	1,800	1,800
101-257-000-915.000 Memberships & Dues	320	750	520	520	520	520
101-257-000-931.002 Office Equipment Maint.	705	1,030	700	700	700	700
101-257-000-932.000 Vehicle Maintenance	727	32	600	600	600	600
	8,477	8,055	17,127	18,122	9,327	9,327
Capital Outlay:						
101-257-000-980.001 Office Equipment	0	0	1,500	1,500	1,500	1,500
101-257-000-981.000 Vehicles-Enter. Lease	0	0	0	4,041	0	0
	0	0	1,500	5,541	1,500	1,500
City Assessor	336,340	430,896	406,835	417,231	405,092	405,092

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Clerk-Elections</i>					
<i>Fund-Activity: 101-262</i>					
PT		Election Workers		*	53,000
					<u>53,000</u>
Add:		Records & Elections Coordinator to City Clerk -Elections 101-262 (30 %)			<u>17,321</u>
Activity Total					<u>70,321</u>

* Includes Approximately 100 Positions On A Temporary Basis.

City Clerk/City Clerk-Elections
Activity Personnel Chart



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

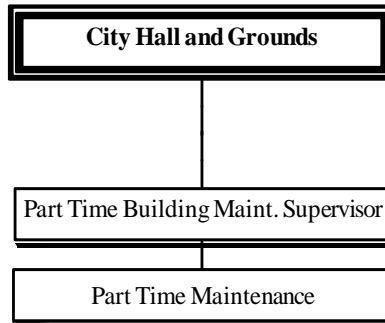
Fund 101 General Fund
Dept 262 City Clerk-Elections

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-262-000-702.000 Termination Pay	0	0	0	0	0	0
101-262-000-703.000 Salaries and Wages	18,859	21,901	26,391	17,998	17,321	17,321
101-262-000-707.000 Wages-Temporary	63,225	52,690	50,000	44,000	53,000	53,000
101-262-000-708.000 Unemployment	1,396	719	2	15	2	2
101-262-000-709.000 Employers FICA	1,744	1,678	2,020	1,520	1,325	1,325
101-262-000-713.000 Overtime	1,743	2,024	2,200	0	1,000	1,000
101-262-000-715.000 Pension-General	2,251	2,422	2,410	1,850	1,721	1,721
101-262-000-716.000 Pension-MERS DC	554	583	590	550	520	520
101-262-000-718.000 Health Insurance	467	658	1,675	1,834	4,848	4,848
101-262-000-723.000 Health Ins.-MERS HSA	538	524	525	465	525	525
101-262-000-724.000 Workers Compensation	318	307	85	150	57	57
101-262-000-725.000 Other Fringe Benefits	136	82	405	100	316	316
	91,231	83,588	86,303	68,482	80,635	80,635
Material and Supplies:						
101-262-000-752.000 Office Supplies	20,422	9,466	17,000	14,500	18,000	18,000
	20,422	9,466	17,000	14,500	18,000	18,000
Contractual and Other:						
101-262-000-818.000 Contractual Services	5,330	0	10,000	2,000	7,000	7,000
101-262-000-853.000 Telephone	0	0	350	0	3,000	3,000
101-262-000-900.000 Printing & Publishing	1,084	170	1,500	1,600	1,600	1,600
101-262-000-913.000 Travel	652	418	500	150	750	750
101-262-000-931.001 Equipment Maintenance	1,114	0	2,000	500	2,200	2,200
101-262-000-942.000 Building Rental/Lease	4,800	2,400	3,600	3,200	3,600	3,600
	12,980	2,988	17,950	7,450	18,150	18,150
City Clerk-Elections	124,633	96,042	121,253	90,432	116,785	116,785

City of Jackson
Fiscal Year 2018/19 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	40,446
PT		Part-Time Maintenance		1	2,414
Activity Total				2	42,860

City Hall and Grounds
Activity Personnel Chart



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

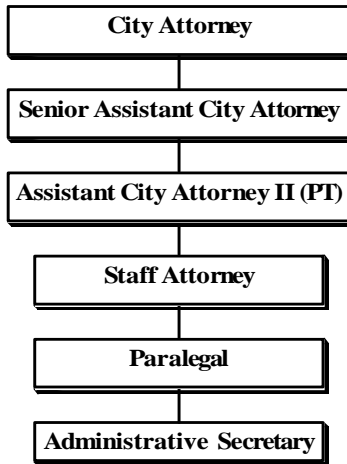
Fund 101 General Fund
Dept 265 City Hall & Grounds

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-265-000-707.000 Wages-Temporary	41,518	42,766	44,009	44,309	42,860	42,860
101-265-000-708.000 Unemployment	272	50	12	12.00	12	12
101-265-000-709.000 Employers FICA	3,150	3,256	3,366	3,366	3,284	3,284
101-265-000-724.000 Workers Compensation	460	479	499	499	151	151
	45,400	46,551	47,886	48,186	46,307	46,307
Material and Supplies:						
101-265-000-759.000 Gasoline	1,841	1,722	2,000	2,000	2,500	2,500
101-265-000-773.000 Laundry	1,840	1,590	1,331	1,500	2,016	2,016
101-265-000-776.000 Custodial Supplies	10,973	8,708	11,080	11,080	15,080	15,080
	14,654	12,020	14,411	14,580	19,596	19,596
Contractual and Other:						
101-265-000-818.000 Contractual Services	19,313	21,546	36,943	36,943	28,543	28,543
101-265-000-818.265 Contr. Serv.-City Hall	34,825	60,210	57,323	57,323	58,134	58,134
101-265-000-853.000 Telephone	2,079	2,070	2,124	2,124	1,776	1,776
101-265-000-924.000 Utilities	109,684	111,360	120,000	115,000	110,000	110,000
101-265-000-930.000 Building Maintenance	58,443	36,491	44,364	44,364	94,564	94,564
101-265-000-931.001 Equipment Maintenance	8	65	0	0	0	0
101-265-000-932.000 Vehicle Maintenance	224	177	500	2,405	500	500
101-265-000-935.000 Insurance	10,131	10,699	10,699	10,270	10,681	10,681
101-265-000-961.641 PW-Overhead	0	0	0	0	0	0
	234,707	242,618	271,953	268,429	304,198	304,198
Capital Outlay:						
101-265-000-981.000 Vehicles	0	0	0	0	0	0
	0	0	0	0	0	0
City Hall & Grounds	294,761	301,189	334,250	331,195	370,101	370,101

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Attorney</i>					
<i>Fund-Activity: 101-266</i>					
004		Administrative Secretary	1		41,615
009		Paralegal	1		65,034
010		Staff Attorney	1		63,561
017		Senior Assistant City Attorney	1		93,599
021		City Attorney	1		116,788
PT		Assistant City Attorney II (PT)		1	57,608
Activity Total			5	1	438,205

City Attorney
Activity Personnel Chart



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

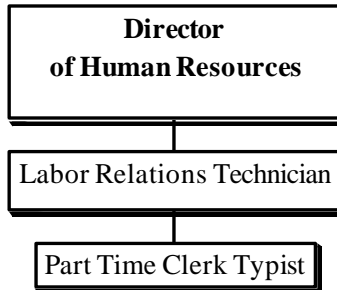
Fund 101 General Fund
Dept 266 City Attorney

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-266-000-702.000 Termination Pay	6,287	0	0	0	0	0
101-266-000-703.000 Salaries and Wages	309,018	293,483	339,162	300,593	380,597	380,597
101-266-000-707.000 Wages-Temporary	53,765	55,453	57,608	57,608	57,608	57,608
101-266-000-708.000 Unemployment	1,291	32	36	36	36	36
101-266-000-709.000 Employers FICA	27,569	25,616	30,353	27,402	33,522	33,522
101-266-000-715.000 Pension-General	36,874	35,622	41,615	30,089	39,534	39,534
101-266-000-716.000 Pension-MERS DC	4,536	3,534	10,082	10,082	8,505	8,505
101-266-000-716.001 Retirement-Contractual	1,947	3,746	0	3,253	0	0
101-266-000-718.000 Health Insurance	47,195	39,806	33,620	31,540	29,436	29,436
101-266-000-723.000 Health Ins.-MERS HSA	5,250	4,269	5,250	4,138	5,250	5,250
101-266-000-724.000 Workers Compensation	1,601	1,263	1,625	900	126	126
101-266-000-725.000 Other Fringe Benefits	3,028	2,912	5,505	5,505	5,467	5,467
	498,361	465,736	524,856	471,146	560,081	560,081
Material and Supplies:						
101-266-000-752.000 Office Supplies	3,895	4,140	8,100	8,100	8,100	8,100
101-266-000-791.000 Publications	9,999	8,794	9,320	9,320	9,320	9,320
	13,894	12,934	17,420	17,420	17,420	17,420
Contractual and Other:						
101-266-000-818.000 Contractual Services	4,690	6,590	10,000	10,000	10,000	10,000
101-266-000-826.000 Legal Fees	367	390	1,200	1,200	1,200	1,200
101-266-000-827.000 Witness Fees	169	108	300	300	300	300
101-266-000-853.000 Telephone	3,205	3,159	3,600	3,600	3,600	3,600
101-266-000-908.002 Residency Allowance	1,800	1,200	1,800	1,800	1,800	1,800
101-266-000-910.000 Education & Training	2,585	2,147	2,600	3,600	3,600	3,600
101-266-000-913.000 Travel	406	787	1,125	1,625	3,000	3,000
101-266-000-915.000 Memberships & Dues	2,993	6,843	7,232	7,372	6,567	6,567
101-266-000-931.002 Office Equipment Maintenance	2,421	1,460	2,000	2,000	3,000	3,000
101-266-000-945.000 Office Equipment Rental	0	2,634	2,634	2,634	2,634	2,634
	18,636	25,318	32,491	34,131	35,701	35,701
City Attorney	530,891	503,988	574,767	522,697	613,202	613,202

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Personnel</i>				
<i>Fund-Activity: 101-270</i>				
008	Labor Relations Technician	1		56,029
018	Director of Human Resources	1		112,216
PT	Part-Time Clerk-Typist		1	37,455
Activity Total		2	1	205,700

Personnel
Activity Personnel Chart



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 270 Personnel

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-270-000-702.000 Termination Pay	0	23,822	0	0	0	0
101-270-000-703.000 Salaries and Wages	150,581	129,219	151,631	155,600	168,245	168,245
101-270-000-707.000 Wages-Temporary	1,416	43,513	35,538	35,800	37,455	37,455
101-270-000-708.000 Unemployment	365	36	18	18	18	18
101-270-000-709.000 Employers FICA	12,115	14,269	14,395	15,035	15,736	15,736
101-270-000-713.000 Overtime	1,581	55	1,000	0	1,000	1,000
101-270-000-715.000 Pension-General	7,242	773	7,024	7,120	5,603	5,603
101-270-000-716.000 Pension-MERS DC	0	0	1,380	1,380	1,681	1,681
101-270-000-716.001 Retirement-Contractual	8,104	9,760	10,563	10,850	10,100	10,100
101-270-000-718.000 Health Insurance	12,884	16,953	37,262	25,145	23,145	23,145
101-270-000-723.000 Health Ins.-MERS HSA	1,750	1,750	4,750	4,780	4,750	4,750
101-270-000-724.000 Workers Compensation	1,040	1,196	212	885	390	390
101-270-000-725.000 Other Fringe Benefits	1,708	557	2,278	2,000	2,382	2,382
	198,786	241,903	266,051	258,613	270,505	270,505
Material and Supplies:						
101-270-000-752.000 Office Supplies	2,971	2,413	3,000	3,000	3,000	3,000
101-270-000-791.000 Publications	825	0	500	350	450	450
	3,796	2,413	3,500	3,350	3,450	3,450
Contractual and Other:						
101-270-000-818.000 Contractual Services	75,228	81,712	30,000	50,000	60,000	60,000
101-270-000-818.226 Contractual Services-Co.	0	1,903	0	0	0	0
101-270-000-853.000 Telephone	1,747	2,400	1,900	1,900	1,900	1,900
101-270-000-861.000 Auto Allowance	1,800	1,316	2,400	2,400	3,600	3,600
101-270-000-900.000 Printing & Publishing	345	348	1,000	1,000	1,500	1,500
101-270-000-908.002 Residency Allowance	0	0	0	1,800	1,800	1,800
101-270-000-910.000 Education & Training	1,694	0	2,000	2,000	2,965	2,965
101-270-000-913.000 Travel	1,809	70	3,000	3,000	5,200	5,200
101-270-000-915.000 Memberships & Dues	1,139	2,614	4,000	4,000	4,000	4,000
101-270-000-931.002 Office Equipment Maintena	200	1,317	0	0	0	0
	83,962	91,680	44,300	66,100	80,965	80,965
Personnel	286,544	335,996	313,851	328,063	354,920	354,920

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 278 Unallocated

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-278-000-703.000 Salaries-Ret. Health Stipen	129,178	152,445	170,000	200,000	220,000	220,000
101-278-000-709.000 Employers FICA (Ret.)	9,882	11,622	12,240	15,300	16,830	16,830
	139,060	164,067	182,240	215,300	236,830	236,830
Materials and Supplies:						
101-278-000-791.000 Publications	0	6,955	0	0	0	0
101-278-000-851.000 Postage	133,292	130,740	140,000	140,000	145,000	145,000
	133,292	137,695	140,000	140,000	145,000	145,000
Contractual and Other:						
101-278-000-723.001 Health Insurance-Retirees	199,256	189,787	245,000	170,000	150,000	150,000
101-278-000-808.000 Audit Fees	36,078	34,063	35,000	39,521	41,000	41,000
101-278-000-818.000 Contractual Services	7,731	910	10,000	10,000	10,000	10,000
101-278-000-880.000 Comm. Promotion	59,328	87,712	98,000	68,000	68,000	68,000
101-278-000-880.004 Comm. Promotion - UM	5,529	0	0	0	0	0
101-278-000-935.000 Insurance	75,387	80,680	86,714	84,602	87,986	87,986
101-278-000-935.001 Insurance-Ded. Portion	0	0	10,000	10,000	10,000	10,000
101-278-000-956.001 Contingency	0	0	0	40,000	0	0
101-278-000-962.000 Uncollectible Accounts	34,885	-26,219	50,000	50,000	50,000	50,000
101-278-000-962.440 Uncollect. Accts-Income T	12,250	15,654	0	15,000	15,000	15,000
101-278-000-963.000 Miscellaneous	2,197	3,624	2,500	2,500	2,500	2,500
	432,641	386,211	537,214	489,623	434,486	434,486
Unallocated	704,993	687,973	859,454	844,923	816,316	816,316

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 299 Administrative Hearings Bureau

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-299-000-703.000 Salaries and Wages	29,088	30,573	61,296	55,000	51,469	51,469
101-299-000-707.000 Wages-Temporary	0	0	0	0	12,000	12,000
101-299-000-708.000 Unemployment	406	203	24	20	28	28
101-299-000-709.000 Employers FICA	2,163	2,133	4,690	4,000	4,879	4,879
101-299-000-715.000 Pension-General	1,404	1,299	1,680	1,400	1,090	1,090
101-299-000-716.000 Pension-MERS DC	0	32	1,057	0	1,249	1,249
101-299-000-718.000 Health Insurance	5,715	4,891	6,846	5,250	7,005	7,005
101-299-000-723.000 Health Ins.-MERS HSA	0	36	0	0	0	0
101-299-000-724.000 Workers Compensation	42	51	193	200	83	83
101-299-000-725.000 Other Fringe Benefits	61	60	393	750	395	395
	38,879	39,278	76,179	66,620	78,198	78,198
Material and Supplies:						
101-299-000-752.000 Office Supplies	2,422	547	1,000	1,200	1,200	1,200
	2,422	547	1,000	1,200	1,200	1,200
Contractual and Other:						
101-299-000-818.000 Contractual Services	1,161	899	1,500	10,000	24,000	24,000
101-299-000-853.000 Telephone	0	0	300	300	270	270
101-299-000-962.000 Uncollectible Accounts	0	104,323	50,000	180,000	180,000	180,000
	1,161	105,222	51,800	190,300	204,270	204,270
Administrative Hearings Bureau	42,462	145,047	128,979	258,120	283,668	283,668

Personnel Schedule

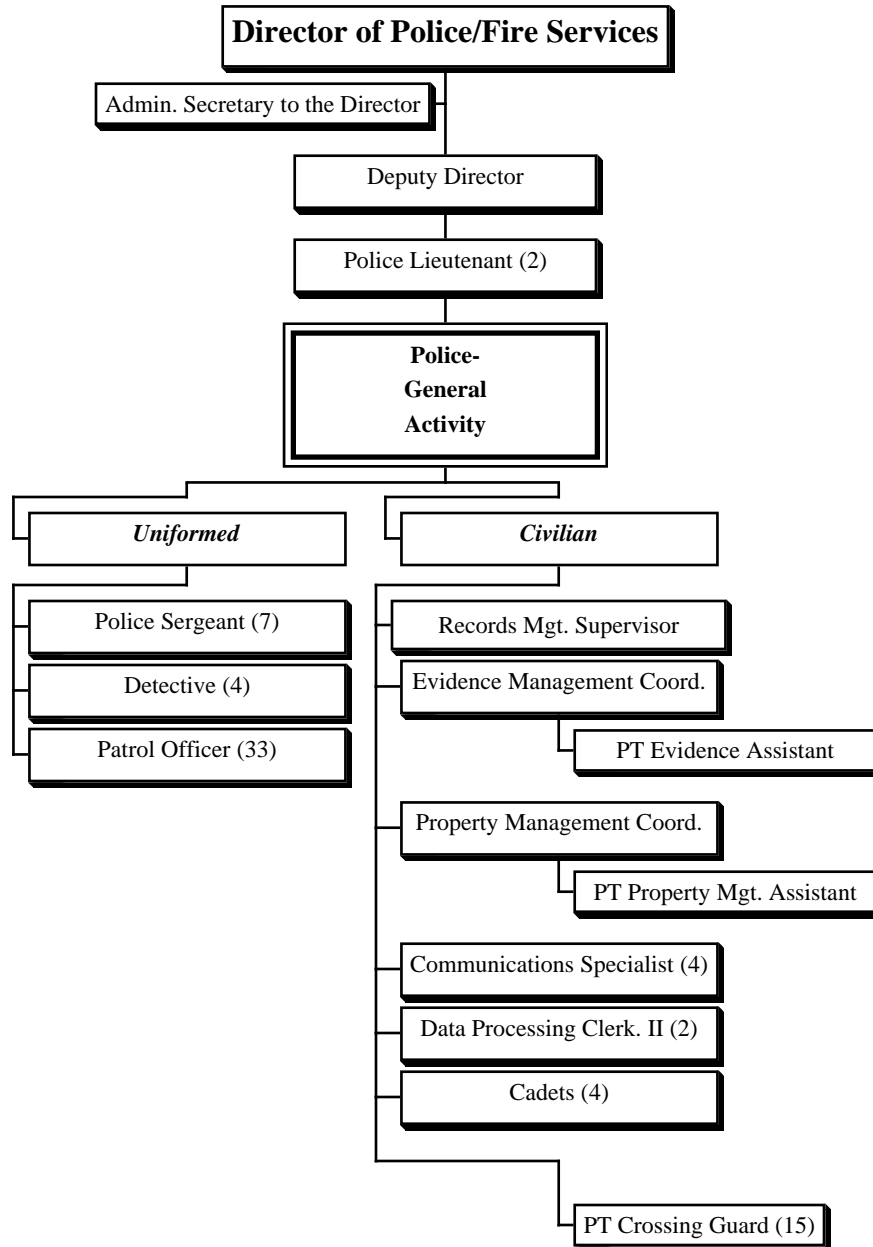
Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Administrative Hearings Bureau</i>				
<i>Fund-Activity: 101-299</i>				
AHO	Admin. Hearings Officer	3		19,776
PT	Part Time Staff		1	12,000
		3	1	31,776
Add: Allocation Property Code Tech from NEO (30%)				10,884
Sr. Code Enforcement Officer II from NEO (30%)				20,809
Activity Total				63,469



City of Jackson
Fiscal Year 2018/19 Adopted Budget
General Fund
Police Department Summary

Activity #	Activity Name	Adopted Budget
101-301	Police Department (General)	\$ 9,822,793
101-311	OHSP Grant	15,000
101-320	Consortium Training	21,000
101-321	In-Service Training	<u>9,600</u>
General Fund Total - Police Department		<u><u>\$ 9,868,393</u></u>

City of Jackson Police Department Activity Personnel Chart



City of Jackson
Fiscal Year 2018/19 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		44,285
006	Evidence Mgt. Coordinator	1		54,054
006	Property Mgt. Coordinator	1		54,054
010	Records Management Supervisor	1		67,072
017	Deputy Director	1		103,528
020	Director of Police and Fire Services	1		116,492
082	Patrol Officer	33		2,185,581
084	Detective	4		294,036
085	Police Sergeant	7		612,209
087	Police Lieutenant	2		184,055
303	Data Processing Clerk II	2		98,679
303	Communication Specialists	4		181,510
CAD	Cadets	4		95,004
PT	Part-Time School Crossing Guard		15	60,329
PT	Part-Time Evidence Assistant		1	19,575
PT	Part-Time Property Mgt. Assistant		1	12,724
Activity Total		62	17	4,183,187

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 301 Police Department

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-301-000-702.000 Termination Pay	100,999	164,253	96,967	53,844	63,586	63,586
101-301-000-703.000 Salaries and Wages	3,480,783	3,626,860	3,893,635	3,703,577	4,090,559	4,090,559
101-301-000-707.000 Wages-Temporary	49,489	58,697	91,323	73,034	92,628	92,628
101-301-000-708.000 Unemployment	13,635	1,303	462	521	474	474
101-301-000-709.000 Employers FICA	86,321	89,164	105,739	97,351	112,567	112,567
101-301-000-713.000 Overtime	236,573	192,900	243,522	236,929	192,217	192,217
101-301-000-715.000 Pension-General	52,731	55,617	61,432	58,905	52,605	52,605
101-301-000-715.734 Pension-Police/Fire 345	2,472,935	2,802,983	3,035,229	3,035,229	3,134,595	3,134,595
101-301-000-716.000 Pension-MERS DC	18,959	28,983	36,750	37,871	47,389	47,389
101-301-000-716.001 Retirement - Contractual	5,582	6,942	0	6,395	5,825	5,825
101-301-000-718.000 Health Insurance	567,711	583,798	757,505	608,735	676,252	676,252
101-301-000-723.000 Health Ins.-MERS HSA	22,347	31,280	36,750	58,191	65,750	65,750
101-301-000-724.000 Workers Compensation	50,900	53,526	58,002	51,825	19,677	19,677
101-301-000-725.000 Other Fringe Benefits	32,787	31,879	55,819	42,625	58,018	58,018
	7,191,752	7,728,185	8,473,135	8,065,032	8,612,142	8,612,142
Material and Supplies:						
101-301-000-761.004 Prog. Sup.-Comm. Police	0	0	3,000	1,416	1,585	1,585
101-301-000-752.000 Office Supplies	13,863	14,045	5,868	9,231	11,136	11,136
101-301-000-752.001 Data Processing Supplies	5,711	5,471	5,008	6,901	5,136	5,136
101-301-000-756.000 Operating Supplies	7,130	6,076	6,770	6,105	7,720	7,720
101-301-000-757.000 Ammunition	9,758	21,131	21,286	20,774	32,229	32,229
101-301-000-767.000 Uniform Allowance	55,049	44,526	43,350	42,730	48,836	48,836
101-301-000-772.000 Photography Supplies	13,285	8,758	10,594	8,778	11,434	11,434
101-301-000-773.000 Laundry	746	746	806	1,025	806	806
101-301-000-759.000 Gasoline	55,758	62,080	66,492	72,611	66,108	66,108
101-301-000-775.000 Medical Supplies	1,854	1,173	1,040	1,182	1,153	1,153
101-301-000-776.000 Custodial Supplies	3,890	3,769	4,216	2,908	4,157	4,157
101-301-000-778.000 Equipment Maint. Supplies	15,356	3,978	23,870	21,844	31,333	31,333
101-301-000-791.000 Publications	1,980	2,352	2,100	2,138	2,950	2,950
	184,380	174,105	194,400	197,643	224,583	224,583
Contractual and Other:						
101-301-000-812.000 Special Investigations	1,218	925	970	770	670	670
101-301-000-818.000 Contractual Services	47,991	34,974	0	6,582	0	0
101-301-000-820.000 Consultant Services	23,397	21,406	16,876	16,487	15,652	15,652
101-301-000-830.000 Medical Services	5,838	2,561	11,186	10,278	11,646	11,646
101-301-000-853.000 Telephone	30,195	36,962	36,336	40,193	36,372	36,372
101-301-000-861.000 Auto Allowance	4,800	2,700	4,800	3,600	3,600	3,600
101-301-000-900.000 Printing & Publishing	4,554	3,797	3,510	4,836	7,451	7,451
101-301-000-908.001 Physical Agility Testing	29,620	25,591	36,000	29,890	36,010	36,010
101-301-000-908.002 Residency Allowance	1,800	7,350	3,600	9,200	37,500	37,500
101-301-000-910.000 Education & Training	58,310	42,441	37,943	30,130	101,138	101,138
101-301-000-913.000 Travel	7,719	6,397	8,329	2,799	8,329	8,329
101-301-000-915.000 Memberships & Dues	1,025	727	1,105	1,153	1,780	1,780
101-301-000-924.000 Utilities	39,454	37,530	35,929	30,439	39,233	39,233

Continued

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual and Other:(Cont'd.)						
101-301-000-930.000 Building Maintenance	39,961	36,275	31,735	40,598	34,266	34,266
101-301-000-931.001 Equipment Maintenance	15,032	41,199	30,100	42,317	36,075	36,075
101-301-000-931.002 Office Equipment Maintena	55,492	58,928	69,406	70,111	75,508	75,508
101-301-000-932.000 Vehicle Maintenance	55,503	92,405	74,164	73,163	77,154	77,154
101-301-000-935.000 Insurance	98,303	104,715	109,951	112,870	117,385	117,385
101-301-000-935.001 Insurance-Ded. Portion	2,500	2,682	10,000	15,000	10,000	10,000
101-301-000-942.000 Building Rental/Lease	6,379	6,539	6,384	6,471	6,384	6,384
101-301-000-945.000 Office Equipment Rental	39,977	39,977	0	0	0	0
101-301-000-963.000 Miscellaneous	-102	856	1,000	1,000	1,000	1,000
101-301-000-965.000 Contribution to JED	35,878	0	0	0	0	0
	766,345	771,506	674,465	695,323	877,974	877,974
Capital Outlay:						
101-301-000-975.000 Building Additions	29,261	0	0	130,000	63,000	63,000
101-301-000-980.000 Furniture	1,678	0	0	11,880	0	0
101-301-000-980.001 Office Equipment	6,337	5,580	0	5,750	115,550	115,550
101-301-000-981.000 Vehicles	97,200	106,700	34,000	60,133	105,000	105,000
101-301-000-985.000 Machinery & Equipment	25,695	15,165	32,820	59,034	6,900	6,900
101-301-000-986.000 Radio Equipment	0	0	27,850	0	38,465	38,465
	160,171	127,445	94,670	266,797	328,915	328,915
Police Department	8,302,648	8,801,241	9,436,670	9,224,795	10,043,614	10,043,614

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-308-215-709.000 Employers FICA	68	0	0	0	0	0
101-308-215-713.000 Overtime	4,695	0	0	0	0	0
101-308-215-724.000 Workers Compensation	47	0	0	0	0	0
	<u>4,810</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2014/15 STEP Grant	<u>4,810</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. 218 2017/18

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-308-218-709.000 Employers FICA	0	0	166	0	0	0
101-308-218-713.000 Overtime	0	0	11,429	0	0	0
101-308-218-724.000 Workers Compensation	0	0	171	0	0	0
	<u>0</u>	<u>0</u>	<u>11,766</u>	<u>0</u>	<u>0</u>	<u>0</u>
2017/18 STEP Grant	<u>0</u>	<u>0</u>	<u>11,766</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	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-311-215-709.000 Employers FICA	51	0	0	0	0	0
101-311-215-713.000 Overtime	3,497	0	0	0	0	0
101-311-215-724.000 Workers Compensation	35	0	0	0	0	0
	<u>3,583</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2014/15 OSHP Grant-Belt	<u>3,583</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-311-216-709.000 Employers FICA	51	0	0	0	0	0
101-311-216-713.000 Overtime	3,545	0	0	0	0	0
101-311-216-724.000 Workers Compensation	35	0	0	0	0	0
	<u>3,631</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2015/16 OSHP Grant-Belt	<u>3,631</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. 217 2016/17

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-311-217-709.000 Employers FICA	0	138	0	0	0	0
101-311-217-713.000 Overtime	0	9,543	0	0	0	0
101-311-217-724.000 Workers Compensation	0	96	0	0	0	0
	<u>0</u>	<u>9,777</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2016/17 OSHP Grant-Belt	<u>0</u>	<u>9,777</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-311-218-709.000 Employers FICA	0	0	212	193	0	0
101-311-218-713.000 Overtime	0	0	14,642	13,324	0	0
101-311-218-724.000 Workers Compensation	0	0	146	133	0	0
	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>13,650</u>	<u>0</u>	<u>0</u>
2017/18 OSHP Grant-Belt	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>13,650</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-311-219-709.000 Employers FICA	0	0	0	0	212	212
101-311-219-713.000 Overtime	0	0	0	0	14,642	14,642
101-311-219-724.000 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>
2018/19 OSHP Grant-Belt	0	0	0	0	15,000	15,000

Fund 101 General Fund
Dept 320 Consortium Training

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Material and Supplies:						
101-320-000-756.000 Operating Supplies	396	1,481	400	850	1,000	1,000
	<u>396</u>	<u>1,481</u>	<u>400</u>	<u>850</u>	<u>1,000</u>	<u>1,000</u>
Contractual and Other:						
101-320-000-818.000 Contractual Services	0	0	15,000	0	2,000	2,000
101-320-000-910.000 Education & Training	780	11,401	16,000	18,000	18,000	18,000
101-320-000-913.000 Travel	0	0	100	0	0	0
	<u>780</u>	<u>11,401</u>	<u>31,100</u>	<u>18,000</u>	<u>20,000</u>	<u>20,000</u>
Consortium Training	1,176	12,882	31,500	18,850	21,000	21,000

Fund 101 General Fund
Dept 321 In-Service Training

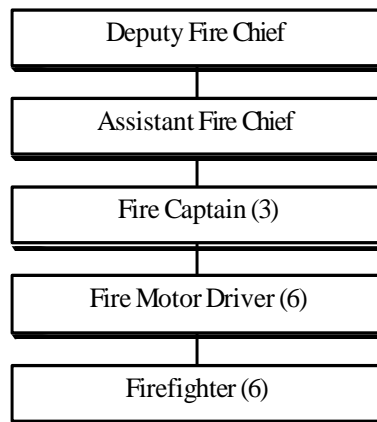
Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual and Other:						
101-321-000-910.000 Education & Training	14,965	6,225	9,000	8,853	9,600	9,600
	<u>14,965</u>	<u>6,225</u>	<u>9,000</u>	<u>8,853</u>	<u>9,600</u>	<u>9,600</u>
In-Service Training	14,965	6,225	9,000	8,853	9,600	9,600

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Fire Suppression</i>				
<i>Fund-Activity: 101-340</i>				
019	Deputy Director	1		114,751
50	Firefighter	6		345,565
52	Fire Motor Driver	6		453,904
55	Fire Captain	3		242,692
58	Assistant Fire Chief	1		91,529
Activity Total		17		1,248,441

*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 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 340 Fire Suppression

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-340-000-702.000 Termination Pay	19,033	2,636	0	38,238	36,210	36,210
101-340-000-703.000 Salaries and Wages	1,220,794	1,224,365	1,250,733	1,173,201	1,248,441	1,248,441
101-340-000-708.000 Unemployment	3,471	88	102	338	102	102
101-340-000-709.000 Employers FICA	17,426	16,680	20,519	18,368	21,247	21,247
101-340-000-713.000 Overtime	101,837	118,322	139,975	125,974	155,595	155,595
101-340-000-715.734 Pension-Police/Fire 345	1,072,062	1,115,343	1,137,634	1,137,634	1,220,931	1,220,931
101-340-000-716.000 Pension-MERS DC	8,186	6,046	5,894	6,396	5,876	5,876
101-340-000-716.001 Retirement - Contractual	5,278	5,409	5,435	5,757	5,738	5,738
101-340-000-718.000 Health Insurance	257,801	277,009	338,309	280,662	280,499	280,499
101-340-000-723.000 Health Ins.-MERS HSA	0	-578	0	2,501	12,000	12,000
101-340-000-724.000 Workers Compensation	24,748	24,392	22,785	24,304	16,464	16,464
101-340-000-725.000 Other Fringe Benefits	10,485	15,474	15,815	13,444	15,882	15,882
	2,741,121	2,805,186	2,937,201	2,826,817	3,018,985	3,018,985
Material and Supplies:						
101-340-000-767.000 Uniform Allowance	8,944	17,442	15,378	16,147	22,456	22,456
101-340-000-752.000 Office Supplies	3,650	2,810	1,563	2,708	4,521	4,521
101-340-000-753.000 Chemicals	2,709	2,951	3,203	2,779	3,451	3,451
101-340-000-756.000 Operating Supplies	3,117	5,999	4,641	6,835	17,345	17,345
101-340-000-759.000 Gasoline	12,696	13,624	14,550	16,606	17,586	17,586
101-340-000-762.000 Protective Clothing	7,191	39,856	19,832	32,602	20,295	20,295
101-340-000-775.001 Emergency Medical Suppli	10,632	7,487	10,396	10,396	10,764	10,764
101-340-000-776.000 Custodial Supplies	4,147	4,107	8,101	4,884	8,101	8,101
101-340-000-778.000 Equipment Maint. Supplies	13,179	16,769	17,047	13,664	17,200	17,200
101-340-000-791.000 Publications	299	442	655	654	639	639
	66,564	111,487	95,366	107,275	122,358	122,358
Contractual and Other:						
101-340-000-801.000 Professional Services	6,707	4,000	0	0	3,500	3,500
101-340-000-830.000 Medical Services	3,566	5,025	7,681	7,087	7,390	7,390
101-340-000-853.000 Telephone	10,570	9,673	8,880	9,450	10,404	10,404
101-340-000-908.001 Physical Agility Testing	20,200	14,000	25,000	24,900	25,000	25,000
101-340-000-908.002 Residency Allowance	250	250	250	250	250	250
101-340-000-910.000 Education & Training	12,823	13,381	13,570	28,900	28,805	28,805
101-340-000-913.000 Travel	1,135	2,642	1,435	989	3,885	3,885
101-340-000-916.000 Subsistence Pay	19,880	13,264	20,750	19,274	21,900	21,900
101-340-000-915.000 Memberships & Dues	335	625	535	568	798	798
101-340-000-924.000 Utilities	41,623	42,613	42,468	40,802	46,356	46,356
101-340-000-930.000 Building Maintenance	22,156	17,011	28,408	33,120	28,200	28,200
101-340-000-931.001 Equipment Maintenance	25,016	22,890	15,465	14,836	18,868	18,868
101-340-000-931.002 Office Equipment Maintena	3,696	339	660	277	900	900
101-340-000-932.000 Vehicle Maintenance	81,158	109,089	66,669	110,129	70,002	70,002
101-340-000-933.000 Software Maintenance	1,455	4,282	5,965	4,650	7,520	7,520

Continued

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual and Other: (Continued)						
101-340-000-935.000 Insurance	27,929	27,186	28,545	27,877	28,992	28,992
101-340-000-963.000 Miscellaneous	0	-500	1,000	1,000	1,000	1,000
101-340-000-965.000 Contribution to JED	15,377	0	0	0	0	0
	<u>293,876</u>	<u>285,770</u>	<u>267,281</u>	<u>324,109</u>	<u>303,770</u>	<u>303,770</u>
Capital Outlay:						
101-340-000-975.000 Building Additions	0	0	0	15,129	87,513	87,513
101-340-000-977.272 Fire Equipment-FEMA	0	0	2,248	8,944	3,581	3,581
101-340-000-977.340 Fire Equipment	0	29,231	7,731	18,458	29,975	29,975
101-340-000-977.341 HazMat Equipment	0	8,970	2,055	2,255	2,320	2,320
101-340-000-981.000 Vehicles	0	0	8,000	2,400	28,720	28,720
101-340-000-981.001 Vehicles - Fire Truck	539	0	0	0	0	0
101-340-000-985.000 Machinery & Equipment	0	0	0	3,229	0	0
101-340-000-986.000 Radio Equipment	0	0	32,000	9,685	40,647	40,647
	<u>539</u>	<u>38,201</u>	<u>52,034</u>	<u>60,100</u>	<u>192,756</u>	<u>192,756</u>
Fire Suppression	<u>3,102,100</u>	<u>3,240,644</u>	<u>3,351,882</u>	<u>3,318,301</u>	<u>3,637,869</u>	<u>3,637,869</u>

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 350 Public Safety - Unallocated

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-350-000-703.000 Salaries and Wages (Health	324,759	224,688	264,500	225,000	225,000	225,000
101-350-000-708.000 Unemployment	220	81	6	100	100	100
101-350-000-709.000 Employers FICA	1,066	781	1,066	800	800	800
101-350-000-725.000 Other F/B - Life Ins. (FF)	274	246	275	300	300	300
	326,319	225,796	265,847	226,200	226,200	226,200
Contractual and Other:						
101-350-000-715.732 Pension-Police/Fire	604,690	565,463	567,276	567,276	506,251	506,251
101-350-000-723.002 Health Ins.-Retirees - Fire	809,498	895,654	1,035,000	785,000	700,000	700,000
101-350-000-723.003 Health Ins.-Retirees - Polic	630,474	643,380	750,000	660,000	600,000	600,000
101-350-000-818.000 Contractual Services	4,828	4,950	5,000	5,000	5,000	5,000
	2,049,490	2,109,447	2,357,276	2,017,276	1,811,251	1,811,251
Public Safety - Unallocated	2,375,809	2,335,243	2,623,123	2,243,476	2,037,451	2,037,451



City of Jackson
Fiscal Year 2018/19 Adopted Budget
General Fund
Engineering & Public Works Summary

Activity #	Activity Name	Adopted Budget
101-443	Forestry	\$ 354,184
101-444	Sidewalk Construction	34,400
101-445	Drains at Large	69,823
101-450	Street Lighting	507,323
101-455	Weed Control	85,257
101-465	Ground Maintenance	212,600
101-567	Cemeteries (Under Parks, Rec. & Grnds)	277,666
101-571	Tax Property Maintenance	161,230
101-572	Civic Affairs	<u>61,525</u>
General Fund Total - Public Works & Engineering		<u><u>\$ 1,764,008</u></u>

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 444 Forestry

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-443-000-702.000 Termination Pay	0	36	0	37,500	0	0
101-443-000-703.000 Salaries and Wages	113,121	98,484	101,686	101,686	94,357	94,357
101-443-000-707.000 Wages-Temporary	0	0	2,000	2,000	0	0
101-443-000-708.000 Unemployment	688	12	12	12	12	12
101-443-000-709.000 Employers FICA	8,701	7,503	8,598	8,598	8,025	8,025
101-443-000-713.000 Overtime	2,697	6,355	10,714	10,714	10,542	10,542
101-443-000-715.000 Pension-General	14,157	12,527	13,792	13,792	10,500	10,500
101-443-000-716.000 Pension-MERS DC	142	234	0	0	1,409	1,409
101-443-000-718.000 Health Insurance	21,867	14,761	15,230	15,230	25,637	25,637
101-443-000-723.000 Health Ins.-MERS HSA	428	374	0	0	1,750	1,750
101-443-000-724.000 Workers Compensation	2,815	2,382	2,758	2,758	1,483	1,483
101-443-000-725.000 Other Fringe Benefits	748	1,395	2,058	2,058	2,023	2,023
	165,364	144,063	156,848	194,348	155,738	155,738
Material and Supplies:						
101-443-000-756.000 Operating Supplies	1,992	470	2,000	2,000	2,140	2,140
101-443-000-770.000 Misc. (Safety) Supplies	300	0	990	990	1,059	1,059
101-443-000-773.000 Laundry	990	913	600	600	963	963
101-443-000-774.000 Small Tools	0	0	1,000	1,000	1,070	1,070
101-443-000-778.000 Equipment Maint. Supplies	0	0	4,000	4,000	3,959	3,959
101-443-000-782.000 Materials	310	3,780	5,000	5,000	5,350	5,350
	3,592	5,163	13,590	13,590	14,541	14,541
Contractual and Other:						
101-443-000-818.000 Contractual Services	47,634	48,451	70,000	70,000	74,900	74,900
101-443-000-853.000 Telephone	0	0	500	500	535	535
101-443-000-910.000 Education & Training	205	265	500	500	535	535
101-443-000-913.000 Travel	0	56	0	0	0	0
101-443-000-924.000 Utilities	0	0	5,874	5,874	6,285	6,285
101-443-000-943.000 Equipment Rental - MP	57,961	56,054	60,000	60,000	64,200	64,200
101-443-000-961.641 PW Overhead	26,732	39,285	35,000	35,000	37,450	37,450
	132,532	144,111	171,874	171,874	183,905	183,905
Capital Outlay:						
101-443-000-985.000 Machinery & Equipment	0	0	0	0	0	0
	0	0	0	0	0	0
Forestry	301,488	293,337	342,312	379,812	354,184	354,184

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 444 Sidewalk Construction

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-444-000-703.000 Salaries and Wages	3,877	9,224	7,164	7,164	7,449	7,449
101-444-000-708.000 Unemployment	0	0	101	101	1	1
101-444-000-709.000 Employers FICA	313	642	548	548	1,190	1,190
101-444-000-713.000 Overtime	607	0	0	0	0	0
101-444-000-715.000 Pension-General	532	1,132	879	879	855	855
101-444-000-716.000 Pension-MERS DC	6	48	67	67	125	125
101-444-000-718.000 Health Insurance	1,891	2,981	2,636	2,636	2,843	2,843
101-444-000-723.000 Health Ins.-MERS HSA	11	77	0	0	179	179
101-444-000-724.000 Workers Compensation	102	220	198	198	121	121
101-444-000-725.000 Other Fringe Benefits	46	60	134	134	170	170
	7,385	14,384	11,727	11,727	12,933	12,933
Material and Supplies:						
101-444-000-782.000 Materials	4,720	4,175	9,000	8,500	9,000	9,000
	4,720	4,175	9,000	8,500	9,000	9,000
Contractual and Other:						
101-444-000-818.000 Contractual Services	0	0	0	0	0	0
101-444-000-935.001 Insurance Deductible	0	0	2,000	2,500	2,500	2,500
101-444-000-943.000 Equipment Rental	1,850	3,865	2,900	2,900	2,900	2,900
101-444-000-961.641 PW Overhead	2,904	8,521	6,806	6,806	7,067	7,067
101-444-000-961.642 ENG Overhead	0	0	0	0	0	0
	4,754	12,386	11,706	12,206	12,467	12,467
Sidewalk Construction	16,859	30,945	32,433	32,433	34,400	34,400

WORK PROJECT DETAIL

Work Project Titles:	Funding Sources			Total Costs
	Bill Out	PIF	City	
222C ROW Const.-Curbs, Ramps & City-Owned Replacmt.	-	-	8,300	8,300
224C Program Inspection & Maint. Planning	-	-	4,400	4,400
227 City Owned - Maint. & Repair	-	-	21,700	21,700
	-	-	34,400	34,400

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 445 Drains At Large

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-445-000-703.000 Salaries and Wages	2,445	7,549	10,114	10,114	10,516	10,516
101-445-000-708.000 Unemployment	13	0	1	1	1	1
101-445-000-709.000 Employers FICA	193	567	888	888	1,190	1,190
101-445-000-713.000 Overtime	253	501	1,500	1,500	1,541	1,541
101-445-000-715.000 Pension-General	321	996	1,425	1,425	1,207	1,207
101-445-000-716.000 Pension-MERS DC	2	30	26	26	177	177
101-445-000-718.000 Health Insurance	840	2,826	3,721	3,721	4,014	4,014
101-445-000-723.000 Health Ins.-MERS HSA	8	49	0	5	252	252
101-445-000-724.000 Workers Compensation	63	192	322	322	170	170
101-445-000-725.000 Other Fringe Benefits	40	157	219	219	239	239
	4,178	12,867	18,216	18,221	19,307	19,307
Material and Supplies:						
101-445-000-782.000 Materials	2,364	5,754	8,000	8,000	8,560	8,560
	2,364	5,754	8,000	8,000	8,560	8,560
Contractual and Other:						
101-445-000-818.000 Contractual Services	24,260	24,073	26,000	26,000	27,820	27,820
101-445-000-943.000 Equipment Rental	1,487	6,387	10,000	10,000	9,750	9,750
101-445-000-961.641 PW Overhead	1,697	7,016	9,608	9,608	4,386	4,386
	27,444	37,476	45,608	45,608	41,956	41,956
Drains At Large	33,986	56,097	71,824	71,829	69,823	69,823

WORK PROJECT DETAIL

Work Project Titles:						
Storm Sewer Repair-DPW	3,265	30,081	40,000	40,000	42,800	42,800
Grand River CLUP-DPW	5,156	458	5,000	5,000	0	0
Fuel Leak (225 W. Mason)	7,258	0	0	0	0	0
Storm Drain Bank Maint.-DPW	0	1,885	2,824	2,824	3,023	3,023
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	19,673	20,000	20,005	20,000	20,000
	33,986	56,097	71,824	71,829	69,823	69,823

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 450 Street Lighting

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
101-450-000-703.000 Salaries and Wages	7,279	6,545	11,909	11,909	14,201	14,201
101-450-000-708.000 Unemployment	17	0	1	1	2	2
101-450-000-709.000 Employers FICA	517	525	911	911	1,086	1,086
101-450-000-713.000 Overtime	531	523	0	300	0	0
101-450-000-715.000 Pension-General	863	931	1,461	1,461	1,422	1,422
101-450-000-716.000 Pension-MERS DC	0	5	0	0	0	0
101-450-000-718.000 Health Insurance	2,024	2,772	2,773	2,773	3,752	3,752
101-450-000-723.000 Health Ins.-MERS HSA	0	9	0	0	0	0
101-450-000-724.000 Workers Compensation	170	178	139	140	71	71
101-450-000-725.000 Other Fringe Benefits	165	88	174	174	198	198
Personal Services:						
	4,287	5,031	5,459	5,760	6,531	6,531
Material And Supplies						
101-450-000-782.000 Materials	71,405	62,744	63,500	60,000	63,500	63,500
	71,405	62,744	63,500	60,000	63,500	63,500
Contractual and Other:						
101-450-000-818.000 Contractual Service	15,794	19,717	40,000	39,000	40,000	40,000
101-450-000-924.000 Utilities	314,978	313,530	345,000	345,000	365,000	365,000
101-450-000-943.000 Equipment Rental	1,693	3,119	3,500	3,500	3,500	3,500
101-450-000-961.641 PW Overhead	0	992	1,100	1,100	1,100	1,100
101-450-000-961.642 ENG Overhead	5,086	4,596	8,932	6,275	13,491	13,491
	337,551	341,954	398,532	394,875	423,091	423,091
Street Lighting	413,243	409,729	467,491	460,635	493,122	493,122

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 455 Weed Control

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-455-000-703.000 Salaries and Wages	16,714	19,790	19,500	19,000	20,330	20,330
101-455-000-707.000 Wages-Temporary	1,547	1,451	1,500	2,000	2,140	2,140
101-455-000-708.000 Unemployment	30	21	102	5	5	5
101-455-000-709.000 Employers FICA	1,276	1,354	1,607	1,607	1,719	1,719
101-455-000-713.000 Overtime	0	664	0	0	0	0
101-455-000-715.000 Pension-General	2,097	2,346	2,393	2,393	2,561	2,561
101-455-000-716.000 Pension-MERS DC	0	7	0	0	0	0
101-455-000-718.000 Health Insurance	8,527	9,174	9,074	9,074	9,709	9,709
101-455-000-723.000 Health Ins.-MERS HSA	0	11	0	0	0	0
101-455-000-724.000 Workers Compensation	27	29	582	50	54	54
101-455-000-725.000 Other Fringe Benefits	500	573	423	550	589	589
	30,718	35,420	35,181	34,679	37,107	37,107
Material and Supplies:						
101-455-000-782.000 Materials	0	23	0	0	0	0
	0	23	0	0	0	0
Contractual and Other:						
101-455-000-818.000 Contractual Services	32,831	34,251	45,000	45,000	48,150	48,150
101-455-000-943.000 Equipment Rental	0	0	0	0	0	0
101-455-000-961.641 PW Overhead	0	0	0	0	0	0
	32,831	34,251	45,000	45,000	48,150	48,150
Weed Control	63,549	69,694	80,181	79,679	85,257	85,257

WORK PROJECT DETAIL

Work Project Titles:						
280	Private Property Mowing	63,549	69,694	80,181	79,679	85,257
		63,549	69,694	80,181	79,679	85,257

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 465 Grounds Maintenance

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-465-000-703.000 Salaries and Wages	7,449	5,519	9,693	9,693	10,077	10,077
101-465-000-707.000 Wages-Temporary	222	0	500	500	500	500
101-465-000-708.000 Unemployment	43	1	101	101	1	1
101-465-000-709.000 Employers FICA	570	409	810	810	1,190	1,190
101-465-000-713.000 Overtime	241	0	400	400	1,477	1,477
101-465-000-715.000 Pension-General	926	723	1,238	1,238	1,157	1,157
101-465-000-716.000 Pension-MERS DC	4	16	25	25	170	170
101-465-000-718.000 Health Insurance	2,664	2,014	4,166	4,166	3,846	3,846
101-465-000-723.000 Health Ins.-MERS HSA	5	24	0	0	242	242
101-465-000-724.000 Workers Compensation	182	139	393	393	163	163
101-465-000-725.000 Other Fringe Benefits	136	150	410	410	229	229
	12,442	8,995	17,736	17,736	19,052	19,052
Material and Supplies:						
101-465-000-782.000 Materials	44	0	500	500	532	532
	44	0	500	500	532	532
Contractual and Other:						
101-465-000-818.000 Contractual Services	150,804	113,214	161,472	161,472	172,775	172,775
101-465-000-943.000 Equipment Rental	5,569	5,134	8,000	8,000	8,560	8,560
101-465-000-959.000 Property Taxes	-20	629	659	659	705	705
101-465-000-961.641 PW Overhead	4,199	5,250	9,588	9,588	10,976	10,976
	160,552	124,227	179,719	179,719	193,016	193,016
Grounds Maintenance	173,038	133,222	197,955	197,955	212,600	212,600

WORK PROJECT DETAIL

Work Project Titles:							
465-201	Trash Container Pickup	10,773	10,773	20,000	20,000	21,400	21,400
465-205	Blackman Park	0	0	1,000	1,000	1,000	1,000
465-206	Maintenance of Islands	18,707	6,203	25,955	25,955	15,000	15,000
465-207	City Property Lawn Maint.	27,522	28,096	40,000	40,000	60,000	60,000
465-210	City Walks-Snow/Ice Control	16,036	20,881	16,000	16,000	20,000	20,000
465-212	DT Cleanup/Weed Control	0	0	5,000	5,000	5,200	5,200
465-217	Leaf Pickup/Drop Off Prog.	100,000	67,269	90,000	90,000	90,000	90,000
		173,038	133,222	197,955	197,955	212,600	212,600

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Cemeteries</i>					
<i>Fund-Activity: 101-567</i>					
306		Maintenance Worker III	1		52,892
PT		Part Time Laborer		2	11,000
Activity Total			1	2	63,892
Add: Crew Leader-Parks & Cemeteries (50%) From 101-771					31,928
					95,820

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 567 Cemeteries

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-567-000-702.000 Termination Pay	0	0	0	0	0	0
101-567-000-703.000 Salaries and Wages	74,872	61,804	82,027	80,558	84,820	84,820
101-567-000-707.000 Wages-Temporary	11,502	24,416	11,000	11,000	11,000	11,000
101-567-000-708.000 Unemployment	350	13	24	31	24	24
101-567-000-709.000 Employers FICA	5,832	6,524	7,499	6,237	7,904	7,904
101-567-000-713.000 Overtime	5,457	7,353	5,000	7,500	7,500	7,500
101-567-000-715.000 Pension-General	9,487	10,037	10,678	10,678	9,241	9,241
101-567-000-716.000 Pension-MERS DC	0	7	0	0	0	0
101-567-000-718.000 Health Insurance	16,278	18,559	23,919	29,327	27,907	27,907
101-567-000-723.000 Health Ins.-MERS HSA	0	24	0	0	2,625	2,625
101-567-000-724.000 Workers Compensation	3,364	3,948	1,618	3,021	1,794	1,794
101-567-000-725.000 Other Fringe Benefits	2,827	2,876	1,187	3,111	1,564	1,564
	129,969	135,561	142,952	151,463	154,379	154,379
Material and Supplies:						
101-567-000-752.000 Office Supplies	449	0	200	2,000	250	250
101-567-000-756.000 Operating Supplies	872	2,770	2,000	800	1,000	1,000
101-567-000-759.000 Gasoline	3,282	3,221	5,000	3,100	5,000	5,000
101-567-000-755.000 Safety Supplies	210	455	500	250	500	500
101-567-000-770.000 Miscellaneous Supplies	5,310	3,370	0	3,400	0	0
101-567-000-773.000 Laundry	517	303	500	1,100	600	600
101-567-000-776.000 Custodial Supplies	3,422	1,239	1,700	1,300	1,300	1,300
101-567-000-778.000 Equipment Maint. Supplies	6,334	2,979	5,000	5,200	5,000	5,000
101-567-000-783.000 Seed And Sod	0	0	500	250	500	500
	20,396	14,337	15,400	17,400	14,150	14,150
Contractual and Other:						
101-567-000-818.000 Contractual Services	56,197	85,788	65,000	70,000	70,000	70,000
101-567-000-853.000 Telephone	1,913	1,933	1,900	2,000	2,000	2,000
101-567-000-910.000 Education & Training	626	913	650	250	650	650
101-567-000-924.000 Utilities	14,136	18,388	12,000	18,000	18,000	18,000
101-567-000-930.000 Building Maintenance	1,629	1,164	1,800	800	1,800	1,800
101-567-000-930.004 Grounds Maintenance	0	1,730	0	0	0	0
101-567-000-931.001 Equipment Maintenance	8,981	4,284	2,000	3,000	3,000	3,000
101-567-000-943.000 Equipment Rental - MP	7,354	7,563	7,353	7,372	7,372	7,372
101-567-000-961.641 Public Works Overhead	0	0	0	0	0	0
	90,836	121,763	90,703	101,422	102,822	102,822
Capital Outlay:						
101-567-000-971.000 Land Acquisition	0	0	0	3,487	0	0
101-567-000-984.000 Software	0	0	3,370	3,400	3,400	3,400
101-567-000-985.000 Machinery & Equipment	0	3,915	3,915	3,915	2,915	2,915
	0	3,915	7,285	10,802	6,315	6,315
Cemeteries	241,201	275,576	256,340	281,087	277,666	277,666

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 571 Tax Property Maintenance

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual and Other:						
101-571-000-818.000 Contractual Services	39,655	77,592	117,972	117,972	126,230	126,230
101-571-000-924.000 Utilities	0	0	0	0	0	0
101-571-000-943.000 Equipment Rental	0	0	0	0	0	0
101-571-000-959.000 Property Taxes	6,681	6,574	35,000	35,000	35,000	35,000
101-571-000-961.641 PW Overhead	0	0	0	0	0	0
	46,336	84,166	152,972	152,972	161,230	161,230
Capital Outlay:						
101-571-000-971.000 Land Acquisition	2,714	8,400	0	76,104	0	0
	2,714	8,400	0	76,104	0	0
Tax Property Maintenance	49,050	92,566	152,972	229,076	161,230	161,230

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 572 Civic Affairs

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-572-000-703.000 Salaries and Wages	8,526	6,855	10,536	10,536	10,954	10,954
101-572-000-707.000 Wages-Temporary	0	0	1,000	1,000	1,000	1,000
101-572-000-708.000 Unemployment	20	0	52	52	2	2
101-572-000-709.000 Employers FICA	757	645	1,204	1,204	1,190	1,190
101-572-000-713.000 Overtime	2,237	2,255	4,200	4,200	3,605	3,605
101-572-000-715.000 Pension-General	1,263	1,134	1,808	1,808	1,257	1,257
101-572-000-716.000 Pension-MERS DC	8	7	35	35	184	184
101-572-000-718.000 Health Insurance	3,608	2,962	3,975	3,975	4,181	4,181
101-572-000-723.000 Health Ins.-MERS HSA	16	11	29	29	263	263
101-572-000-724.000 Workers Compensation	233	202	436	436	177	177
101-572-000-725.000 Other Fringe Benefits	179	238	228	228	249	249
	16,847	14,309	23,503	23,503	23,062	23,062
Material and Supplies:						
101-572-000-782.000 Materials	2,778	1,265	3,001	3,001	3,026	3,026
	2,778	1,265	3,001	3,001	3,026	3,026
Contractual and Other:						
101-572-000-818.000 Contractual Services	26,238	4,051	8,997	8,997	9,627	9,627
101-572-000-924.000 Utilities	5,335	5,371	6,000	6,000	6,420	6,420
101-572-000-943.000 Equipment Rental - MP	3,853	2,674	7,000	5,000	5,350	5,350
101-572-000-961.641 PW Overhead	5,620	7,641	13,999	13,999	13,831	13,831
101-572-000-961.642 ENG Overhead	311	56	0	195	209	209
	41,357	19,793	35,996	34,191	35,437	35,437
Civic Affairs	60,982	35,367	62,500	60,695	61,525	61,525

WORK PROJECT DETAIL

Work Project Titles:

572-103	Miscellaneous	6,716	762	11,000	11,000	11,770	11,770
572-107	Parades, Fires, Bandstands	12,822	17,122	15,000	15,000	16,050	16,050
572-109	Prop. Maint./Non-Tax	5,711	5,375	8,000	8,000	8,560	8,560
572-117	Downtown Christmas Lighting	-	-	500	500	535	535
572-118	Summer Night Tree	-	-	-	-	-	-
572-121	Private Property Evaluations	-	-	1,000	1,000	1,070	1,070
572-124	Private Property Write Offs	2,913	1,392	3,000	3,000	3,210	3,210
572-125	Neighborhood Cleanup	975	2,271	1,500	1,500	1,605	1,605
572-128	New Years Fireworks	899	593	1,500	1,500	1,605	1,605
572-130	Bucky Harris Park	-	-	-	-	-	-
572-132	Cruise Night	2,365	2,224	4,000	4,000	4,280	4,280
572-136	Clock Tower Maintenance	22,159	671	7,000	5,195	2,140	2,140
572-137	Streetscape Utilities	6,422	4,958	10,000	10,000	10,700	10,700
		60,982	35,368	62,500	60,695	61,525	61,525

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Planning</i>				
<i>Fund-Activity: 101-701</i>				
011	Planning/Zoning Code Enf. Inspector	1		61,756
		<u>1</u>		<u>61,756</u>
Add:	Sr. Code Enforcement Officer II from Fund #251 (10%)			6,936
	Director of NEO from # 101-728 (27%)			30,298
Less:	Planning/Zoning Code Enf. Inspector to BRA Fund # 489 (10%)			-6,175
	Planning/Zoning Code Enf. Inspector to HDC Activity # 101-803 (10%)			<u>-6,175</u>
Activity Total				<u><u>86,640</u></u>

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 701 Planning

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-701-000-702.000 Termination Pay	13,661	0	0	0	0	0
101-701-000-703.000 Salaries & Wages	34,787	35,912	83,722	84,675	86,640	86,640
101-701-000-707.000 Wages - Temp	16,627	10,968	15,000	0	0	0
101-701-000-708.000 Unemployment	238	4	8	10	8	8
101-701-000-709.000 Employers FICA	3,705	2,652	6,524	6,425	6,745	6,745
101-701-000-715.000 Pension-General	3,873	4,375	5,617	4,650	4,945	4,945
101-701-000-716.000 Pension-MERS DC	946	1,022	4,933	1,325	4,929	4,929
101-701-000-718.000 Health Insurance	917	4,765	8,833	8,175	8,770	8,770
101-701-000-723.000 Health Ins.-MERS HSA	746	1,144	1,925	1,900	1,980	1,980
101-701-000-724.000 Workers Compensation	128	350	821	625	278	278
101-701-000-725.000 Other Fringe Benefits	85	186	1,256	625	1,246	1,246
	75,713	61,378	128,639	108,410	115,541	115,541
Material and Supplies:						
101-701-000-752.000 Office Supplies	889	1,167	750	1,000	1,000	1,000
101-701-000-759.000 Gasoline	0	44	150	125	150	150
	889	1,211	900	1,125	1,150	1,150
Contractual and Other:						
101-701-000-802.000 Planning Services (RIIPC)	9,054	9,054	9,055	9,055	9,055	9,055
101-701-000-818.000 Contractual Services	29,254	3,724	60,000	10,000	60,000	60,000
101-701-000-853.000 Telephone	827	1,277	1,560	1,100	1,020	1,020
101-701-000-900.000 Printing & Publishing	4,186	6,123	7,500	5,000	5,000	5,000
101-701-000-908.002 Residency Allowance	0	0	0	2,400	2,400	2,400
101-701-000-910.000 Education & Training	1,075	3,896	1,770	1,770	920	920
101-701-000-913.000 Travel	548	7,113	2,800	2,800	1,600	1,600
101-701-000-915.000 Memberships & Dues	1,425	1,423	1,980	1,980	1,140	1,140
101-701-000-932.000 Vehicle Maintenance	546	214	500	500	500	500
101-701-000-933.000 Software Maintenance	0	0	900	900	900	900
101-701-000-963.000 Miscellaneous	429	659	500	150	500	500
	47,344	33,483	86,565	35,655	83,035	83,035
Capital Outlay:						
101-701-000-980.001 Office Equipment	2,108	-244	0	0	0	0
101-701-000-981.000 Vehicles	0	0	6,000	225	450	450
101-701-000-984.000 Software	0	0	0	0	0	0
	2,108	-244	6,000	225	450	450
Planning	126,054	95,828	222,104	145,415	200,176	200,176

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 728 Economic Development

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-728-000-703.000 Salaries and Wages	94,508	100,860	88,402	75,000	90,000	90,000
101-728-000-708.000 Unemployment	183	5	12	12	12	12
101-728-000-709.000 Employers FICA	7,733	8,505	6,765	5,738	6,900	6,900
101-728-000-716.000 Pension-MERS DC	0	0	2,150	0	9,000	9,000
101-728-000-716.001 Retirement-Contractual	8,437	9,842	2,145	10,500	2,700	2,700
101-728-000-718.000 Health Insurance	13,810	7,331	23,289	10,000	19,077	19,077
101-728-000-723.000 Health Ins.-MERS HSA	1,750	1,750	1,750	1,150	1,750	1,750
101-728-000-724.000 Workers Compensation	1,000	1,079	867	450	288	288
101-728-000-725.000 Other Fringe Benefits	434	518	1,394	350	1,208	1,208
	127,855	129,890	126,774	103,200	130,935	130,935
Material and Supplies:						
101-728-000-752.000 Office Supplies	1,209	1,540	1,000	2,500	2,500	2,500
101-728-000-791.000 Publications	120	7,000	0	0	0	0
	1,329	8,540	1,000	2,500	2,500	2,500
Contractual and Other:						
101-728-000-818.034 Start-Up-in-a-Day	20,800	14,646	0	0	0	0
101-728-000-818.049 Planning, Eng. & Design	24,659	233,758	175,000	250,000	275,000	275,000
101-728-000-853.000 Telephone	1,003	1,330	1,800	1,800	1,800	1,800
101-728-000-861.000 Auto Allowance	1,200	2,400	2,400	2,400	2,400	2,400
101-728-000-880.000 Community Promotion	603	7,454	10,000	15,000	15,000	15,000
101-728-000-900.000 Printing & Publishing	1,857	476	4,000	3,500	2,500	2,500
101-728-000-910.000 Education & Training	30	695	0	500	1,000	1,000
101-728-000-913.000 Travel	4,541	268	22,000	21,500	22,000	22,000
101-728-000-915.000 Memberships and Dues	380	565	3,000	3,000	3,000	3,000
101-728-000-930.002 Bldg. Maint.-Hayes	0	4,149	4,000	4,500	4,500	4,500
	55,073	265,741	222,200	302,200	327,200	327,200
Capital Outlay:						
101-728-000-971.000 Land Acquisition	332,105	176,829	310,000	310,000	310,000	310,000
	332,105	176,829	310,000	310,000	310,000	310,000
Economic Development	516,362	581,000	659,974	717,900	770,635	770,635

Personnel Schedule

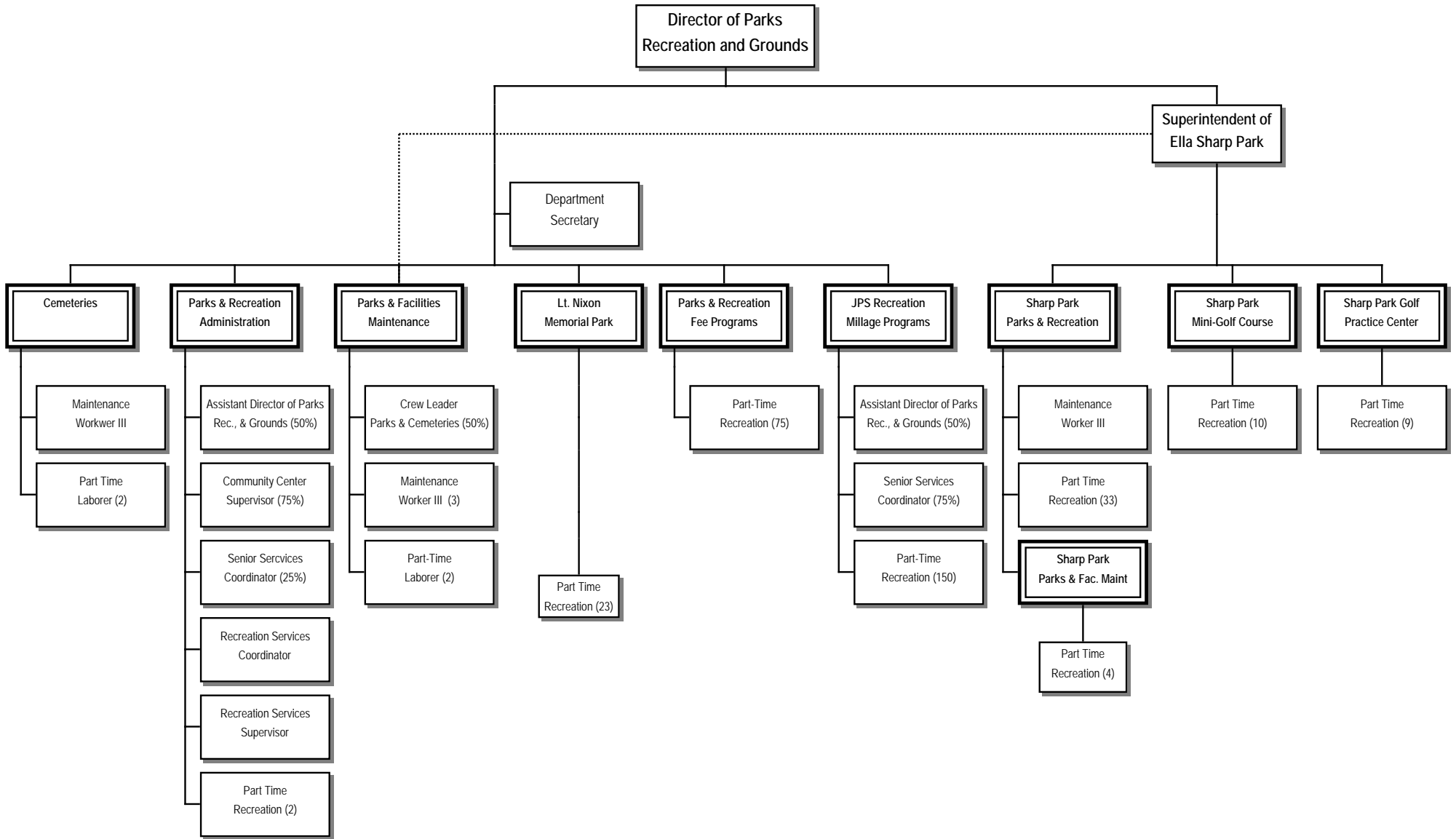
Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Economic Development</i>				
<i>Fund-Activity: 101-728</i>				
015	Economic Development Director	1		90,000
		1		90,000



City of Jackson
Fiscal Year 2018/19 Adopted Budget
General Fund
Parks, Recreation & Grounds Summary

Activity #	Activity Name	Adopted Budget
101-752	Parks, Recreation & Grounds Admin.	\$ 579,227
101-758	Lt. Nixon Memorial Park	89,433
101-771	Parks & Facilities Maintenance	<u>633,253</u>
General Fund Total - Parks, Recreation & Grounds		<u>\$ 1,301,913</u>

City of Jackson Parks, Recreation & Grounds Activity Personnel Chart



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks, Recreation & Grounds Administration</i>				
<i>Fund-Activity: 101-752</i>				
004	Recreation Services Supervisor	1		41,490
007	Recreation Services Coordinator	1		60,314
009	Senior Services Coordinator	1		65,825
011	Community Center Supervisor	1		73,982
014	Assistant Director-Parks, Rec. & Grnds.	1		89,874
018	Director of Parks, Recreation & Grounds	1		109,575
307	Department Secretary	1		55,972
PT	Part Time - Recreation		2	31,000
Activity Total		7	2	528,032
Less: Assistant Director 50% to Fund #297				-44,937
Community Center Supervisor 25% to # 101-172				-18,496
Senior Services Coordinator 75% to Fund #297				-49,269
Activity Total				415,330

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund

Dept 752 Parks, Recreation & Grounds Administration

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-752-000-702.000 Termination Pay	16,236	0	0	0	0	0
101-752-000-703.000 Salaries and Wages	372,886	363,620	367,712	371,653	384,330	384,330
101-752-000-707.000 Wages-Temporary	23,084	32,699	25,000	32,000	31,000	31,000
101-752-000-708.000 Unemployment	1,993	187	50	50	44	44
101-752-000-709.000 Employers FICA	33,232	29,435	30,046	30,473	31,788	31,788
101-752-000-713.000 Overtime	482	322	500	400	300	300
101-752-000-715.000 Pension-General	44,021	44,568	45,121	37,202	38,490	38,490
101-752-000-716.000 Pension - MERS DC	1,618	2,671	2,100	2,757	2,772	2,772
101-752-000-716.001 Retirement-Contractual	1,018	1,077	1,200	1,200	1,100	1,100
101-752-000-718.000 Health Insurance	59,668	46,168	56,276	45,790	48,106	48,106
101-752-000-723.000 Health Ins.-MERS HSA	2,805	2,691	3,500	3,500	3,500	3,500
101-752-000-724.000 Workers Compensation	8,917	8,095	8,725	5,758	3,616	3,616
101-752-000-725.000 Other Fringe Benefits	5,458	5,271	4,531	5,571	4,581	4,581
	571,418	536,804	544,761	536,354	549,627	549,627
Material and Supplies:						
101-752-000-752.000 Office Supplies	3,837	3,059	2,000	4,000	4,000	4,000
101-752-000-761.000 Program Supplies	1,679	536	500	300	300	300
101-752-000-761.001 Prog. Supp.- CD (King Ctr.	0	29,805	0	0	0	0
101-752-000-761.017 Prog. Supplies-Comcast	0	13,562	14,000	12,000	12,000	12,000
	5,516	46,962	16,500	16,300	16,300	16,300
Contractual and Other:						
101-752-000-818.000 Contractual Services	855	2,265	2,500	1,200	1,200	1,200
101-752-000-853.000 Telephone	5,838	5,002	5,000	5,000	5,000	5,000
101-752-000-908.002 Residency Allowance	3,150	4,500	5,400	5,400	5,400	5,400
101-752-000-910.000 Education & Training	600	1,070	500	250	500	500
101-752-000-931.001 Equipment Maintenance	1,707	2,195	1,500	1,000	1,000	1,000
101-752-000-931.002 Office Equipment Maintena	37	438	200	200	200	200
	12,187	15,470	15,100	13,050	13,300	13,300
Parks, Recreation & Grounds Admin.	589,121	599,236	576,361	565,704	579,227	579,227

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 758 Lt. Nixon Memorial Park

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-758-000-707.000 Wages-Temporary	23,466	30,560	35,000	35,000	35,000	35,000
101-758-000-708.000 Unemployment	375	259	100	250	250	250
101-758-000-709.000 Employers FICA	2,095	2,439	2,678	2,678	2,678	2,678
101-758-000-724.000 Workers Compensation	630	733	805	805	805	805
	26,566	33,991	38,583	38,733	38,733	38,733
Material and Supplies:						
101-758-000-753.000 Chemicals	5,930	4,658	5,000	4,700	4,700	4,700
101-758-000-761.000 Program Supplies	4,302	-642	2,000	2,800	2,000	2,000
101-758-000-761.002 Program Supplies-Resale	2,078	2,620	3,000	3,000	3,500	3,500
101-758-000-776.000 Custodial Supplies	61	30	400	1,000	1,000	1,000
101-758-000-778.000 Equipment Maint. Supplies	30	0	1,000	1,000	1,000	1,000
	12,401	6,666	11,400	12,500	12,200	12,200
Contractual and Other:						
101-758-000-818.000 Contractual Services	4,751	6,603	2,000	4,000	4,000	4,000
101-758-000-853.000 Telephone	472	513	500	500	500	500
101-758-000-924.000 Utilities	31,311	26,718	28,000	28,000	28,000	28,000
101-758-000-930.000 Building Maintenance	5,182	3,107	4,000	4,000	4,000	4,000
101-758-000-931.001 Equipment Maintenance	963	1,006	10,000	10,000	2,000	2,000
	42,679	37,947	44,500	46,500	38,500	38,500
Lt. Nixon Memorial Park	81,646	78,604	94,483	97,733	89,433	89,433

Personnel Schedule

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

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks & Facilities Maintenance</i>				
<i>Fund-Activity: 101-771</i>				
306	Maintenance Worker III	3		142,969
307	Crew Leader-Parks & Cemeteries	1		63,856
PT	Part Time - Laborer		2	34,678
		<u>4</u>	<u>2</u>	<u>241,503</u>
	Less: Crew Leader-Parks & Cemeteries (50%)			<u>-31,928</u>
	Activity Total			<u><u>209,575</u></u>

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 771 Parks And Facilities Maintenance

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-771-000-702.000 Termination Pay	0	0	0	0	0	0
101-771-000-703.000 Salaries and Wages	184,527	202,825	199,591	199,591	174,897	174,897
101-771-000-707.000 Wages-Temporary	28,921	42,123	34,678	34,678	34,678	34,678
101-771-000-708.000 Unemployment	1,581	277	48	133	133	133
101-771-000-709.000 Employers FICA	17,552	17,581	18,840	18,840	17,572	17,572
101-771-000-713.000 Overtime	11,795	9,493	12,000	15,000	15,000	15,000
101-771-000-715.000 Pension-General	23,066	19,837	25,961	21,480	19,009	19,009
101-771-000-718.000 Health Insurance	34,680	20,190	46,933	36,300	44,488	44,488
101-771-000-724.000 Workers Compensation	5,126	4,936	5,665	4,665	2,016	2,016
101-771-000-725.000 Other Fringe Benefits	2,851	3,763	1,876	3,702	2,845	2,845
	310,099	321,025	345,592	334,389	310,638	310,638
Material and Supplies:						
101-771-000-759.000 Gasoline	4,247	5,209	6,000	5,000	5,000	5,000
101-771-000-761.000 Program Supplies	2,270	75	1,000	1,000	1,000	1,000
101-771-000-773.000 Laundry	748	1,961	1,000	2,000	1,500	1,500
101-771-000-776.000 Custodial Supplies	5,133	2,293	5,000	5,000	5,000	5,000
101-771-000-778.000 Equipment Maint. Supplies	20,726	14,537	10,000	15,000	12,000	12,000
101-771-000-783.000 Seed And Sod	4,906	3,025	4,000	15,000	10,000	10,000
	38,030	27,100	27,000	43,000	34,500	34,500
Contractual and Other:						
101-771-000-818.000 Contractual Services	61,258	108,547	60,000	80,000	85,000	85,000
101-771-000-853.000 Telephone	175	187	200	200	200	200
101-771-000-924.000 Utilities	60,260	72,348	60,000	65,000	65,000	65,000
101-771-000-930.000 Building Maintenance	9,768	9,800	10,000	10,000	15,000	15,000
101-771-000-931.001 Equipment Maintenance	8,006	1,808	3,000	2,000	3,000	3,000
101-771-000-932.000 Vehicle Maintenance	1,003	4,280	3,000	12,000	4,000	4,000
101-771-000-934.001 Playground Repairs	0	59	0	0	3,000	3,000
101-771-000-944.661 Equipment Lease-Motor Po	12,344	12,380	12,380	12,380	5,000	5,000
101-771-000-947.000 Vehicle Rental/Lease	0	1,393	0	0	0	0
101-771-000-961.641 Public Works Overhead	0	0	0	2,000	2,000	2,000
	152,814	210,802	148,580	183,580	182,200	182,200
Capital Outlay:						
101-771-000-975.063 Park Imp.- Citywide	0	0	0	144,082	102,000	102,000
101-771-000-985.000 Machinery & Equipment	0	3,914	3,915	3,915	3,915	3,915
	0	3,914	3,915	147,997	105,915	105,915
Parks And Facilities Maintenance	500,943	562,841	525,087	708,966	633,253	633,253

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 803 Historical District

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
101-803-000-702.000 Termination Pay	2,102	0	0	0	0	0
101-803-000-703.000 Salaries and Wages	5,352	5,525	5,722	6,125	6,175	6,175
101-803-000-707.000 Wages-Temporary (Intern)	0	0	0	0	0	0
101-803-000-708.000 Unemployment	36	1	0	1	1	1
101-803-000-709.000 Employers FICA	568	401	442	485	477	477
101-803-000-715.000 Pension-General	596	673	702	700	618	618
101-803-000-716.000 Pension-MERS DC	146	157	172	215	185	185
101-803-000-718.000 Health Insurance	141	733	803	795	820	820
101-803-000-723.000 Health Ins.-MERS HSA	114	173	175	215	185	185
101-803-000-724.000 Workers Compensation	20	54	56	90	20	20
101-803-000-725.000 Other Fringe Benefits	13	26	105	80	107	107
	<u>9,088</u>	<u>7,743</u>	<u>8,177</u>	<u>8,706</u>	<u>8,588</u>	<u>8,588</u>
Material and Supplies:						
101-803-000-752.000 Office Supplies	2	4	100	100	100	100
	<u>2</u>	<u>4</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Contractual and Other:						
101-803-000-880.000 Community Promotion	50	0	1,000	1,000	1,000	1,000
101-803-000-910.000 Education & Training	0	0	1,000	1,000	1,000	1,000
101-803-000-913.000 Travel	0	0	0	0	0	0
101-803-000-915.000 Memberships & Dues	0	0	300	300	300	300
	<u>50</u>	<u>0</u>	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>
Historical District	<u><u>9,140</u></u>	<u><u>7,747</u></u>	<u><u>10,577</u></u>	<u><u>11,106</u></u>	<u><u>10,988</u></u>	<u><u>10,988</u></u>

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department:</i>	<i>Historic District</i>			
<i>Fund-Activity:</i>	<i>101-803</i>			
Planning/Zoning Code Enf. Inspector from Planning (10%)				<u><u>6,175</u></u>

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 965 Contributions to Other Funds

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual and Other:						
101-965-000-995.208 Cont.-Sharp Park Oper. Fd	148,000	200,000	125,000	160,000	160,000	160,000
101-965-000-995.246 Cont.-Cortl.St.Redev. Fd.	0	0	0	1,375,000	530,000	530,000
101-965-000-995.248 Cont.-DDA Operating Fd.	20,000	40,000	40,000	40,000	0	0
101-965-000-995.251 Cont.-Hsg Code Enf. Fd.	0	0	61,500	0	0	0
101-965-000-995.252 Cont.-Bldg. Demo. Fd.	525,000	770,000	250,000	352,300	215,000	215,000
101-965-000-995.386 Cont..-2018 Cap.Imp.D/S	0	0	0	0	75,339	75,339
101-965-000-995.401 Cont.-Capital Projects Func	30,881	31,822	32,000	32,000	32,000	32,000
101-965-000-995.514 Cont.-Auto Parking Fund	11,000	11,000	11,000	11,000	11,000	11,000
101-965-000-995.518 Cont.-Parking Assmt. Fund	10,500	10,500	10,500	10,500	10,500	10,500
	745,381	1,063,322	530,000	1,980,800	1,033,839	1,033,839
Contributions to Other Funds	745,381	1,063,322	530,000	1,980,800	1,033,839	1,033,839

(102) Budget Stabilization Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 102 Budget Stabilization Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	4,137	5,333	8,000	8,000	8,000	8,000
Expenditures	4,137	5,333	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 2018/19 Adopted Budget
Revenue Detail

Fund 102 Budget Stabilization Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
102-000-000-664.000 Interest	4,137	5,333	8,000	8,000	8,000	8,000
Total Revenues	4,137	5,333	8,000	8,000	8,000	8,000

Expenditure Detail

Fund 102 Budget Stabilization Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other:						
102-965-000-995.101 Cont.-General Fund	4,137	5,333	8,000	8,000	8,000	8,000
	4,137	5,333	8,000	8,000	8,000	8,000
Total Expenditures	4,137	5,333	8,000	8,000	8,000	8,000

Permanent Funds

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

(151) Cemetery Perpetual Maintenance Fund

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

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

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

Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 151 Cemetery Perpetual Maintenance Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	68,266	22,411	62,279	47,233	54,000	54,000
Expenditures	30,031	28,117	33,500	29,289	29,000	29,000
Excess of Revenues Over (Under) Expenditures	38,235	(5,706)	28,779	17,944	25,000	25,000
Fund Balance - Beginning of Year	1,882,758	1,920,993	1,915,287	1,915,287	1,933,231	1,933,231
Fund Balance - End of Year	1,920,993	1,915,287	1,944,066	1,933,231	1,958,231	1,958,231

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 151 Cemetery Perpetual Maintenance Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
151-000-000-642.000 Charges For Services-Sales	22,563	34,053	28,279	20,000	25,000	25,000
151-000-000-664.000 Interest	9	53	100	21,200	29,000	29,000
151-000-000-664.300 Interest - Madison	30,031	28,117	33,400	8,089	0	0
151-000-000-693.300 Gain/Loss On Sales - Madiso	1,308	82	500	1,121	0	0
151-000-000-697.300 Unrealized Gain - Madison	14,355	-39,894	0	-3,177	0	0
Total Revenues	68,266	22,411	62,279	47,233	54,000	54,000

Expenditure Detail

Fund 151 Cemetery Perpetual Maintenance Fund
Dept 811 Cemetery Trust

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other:						
151-811-000-956.300 Administration - Madison	9,413	9,435	9,500	2,852	0	0
151-811-000-995.101 Cont.-General Fund	20,618	18,682	24,000	26,437	29,000	29,000
	30,031	28,117	33,500	29,289	29,000	29,000
Total Expenditures	30,031	28,117	33,500	29,289	29,000	29,000

(155) Ella W. Sharp Park Endowment Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 155 Ella W. Sharp Endowment Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	36,846	11,092	33,300	23,427	24,550	24,550
Expenditures	24,415	22,956	26,300	23,427	24,550	24,550
Excess of Revenues Over (Under) Expenditures	12,431	(11,864)	7,000	0	0	0
Fund Balance - Beginning of Year	1,138,287	1,150,718	1,138,854	1,138,854	1,138,854	1,138,854
Fund Balance - End of Year	1,150,718	1,138,854	1,145,854	1,138,854	1,138,854	1,138,854

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 155 Ella W. Sharp Endowment Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
155-000-000-655.000 Bond Interest	21,962	20,823	21,000	21,870	23,000	23,000
155-000-000-664.000 Interest	1,670	1,335	4,500	750	750	750
155-000-000-666.000 Dividends	783	798	800	807	800	800
155-000-000-669.000 Gain/Loss On Sales	0	0	0	0	0	0
155-000-000-670.000 Unrealized Gain (Loss)	12,431	-11,864	7,000	0	0	0
Total Revenues	36,846	11,092	33,300	23,427	24,550	24,550

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other:						
155-118-000-995.208 Cont.-Sharp Park Oper. Fd	24,415	22,956	26,300	23,427	24,550	24,550
	24,415	22,956	26,300	23,427	24,550	24,550
Total Expenditures	24,415	22,956	26,300	23,427	24,550	24,550

(160) Lloyd E. Mount Endowment Fund

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

CHARACTER - The principal received from the Estate is to remain intact. Revenues generated from investments are transferred to the Ella W. Sharp Park Operating Fund (208) "to be used preferably to initiate and develop some new program of park entertainment or education for public benefit."

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 160 Lloyd E. Mount Endowment Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	0	296,937	0	5,550	5,600	5,600
Expenditures	0	0	0	5,550	5,600	5,600
Excess of Revenues Over (Under) Expenditures	0	296,937	0	0	0	0
Fund Balance - Beginning of Year	0	0	296,937	296,937	296,937	296,937
Fund Balance - End of Year	0	296,937	296,937	296,937	296,937	296,937

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 160 Lloyd E. Mount Endowment Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
160-000-000-664.000 Interest	0	4	0	6	5	5
160-000-000-655.000 Bond Interest	0	0	0	5,544	5,595	5,595
160-000-000-666.000 Dividends	0	0	0	0	0	0
160-000-000-670.000 Unrealized Gain (Loss)	0	830	0	0	0	0
160-000-000-675.000 Donations	0	296,103	0	0	0	0
160-000-000-669.000 Gain/Loss On Sales	0	0	0	0	0	0
Total Revenues	0	296,937	0	5,550	5,600	5,600

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other:						
160-817-000-995.208 Cont.-Sharp Park Oper. Fd	0	0	0	5,550	5,600	5,600
	0	0	0	5,550	5,600	5,600
Total Expenditures	0	0	0	5,550	5,600	5,600

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.

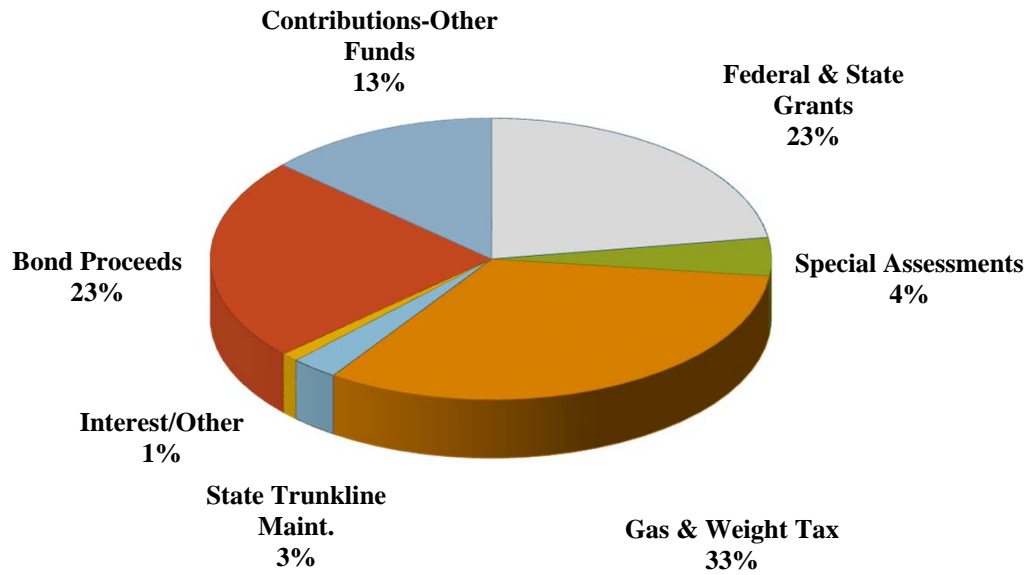
CHARACTER - This fund is to be used:

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.

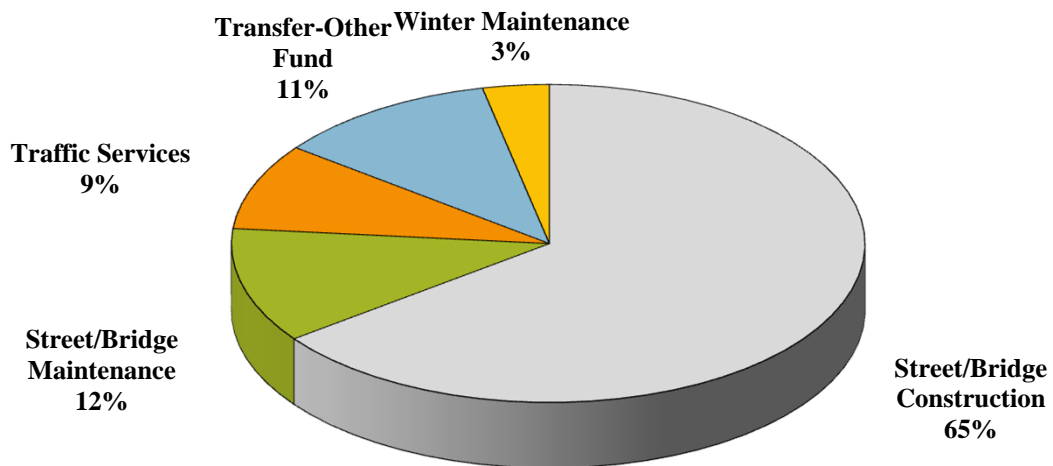
AUTHORITY - The Major Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

**City of Jackson
Fiscal Year 2018/19 Adopted Budget
Major Street Fund**

Revenues



Expenses



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Major Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues:						
Federal & State Grants	3,574,774	4,139,175	6,309,438	10,214,164	1,711,129	1,711,129
State Gas & Weight Tax	2,074,506	2,385,338	2,300,000	2,400,000	2,472,000	2,472,000
State Public Acts - Other	405,531	0	0	0	0	0
State Trunkline Maintenance	161,880	137,605	197,100	121,491	206,927	206,927
Interest	2,650	7,036	5,000	5,250	5,250	5,250
Miscellaneous	65,688	500,947	70,142	513,257	70,985	70,985
Contributions From Other Funds	380,596	902,180	4,402,093	7,402,753	3,123,619	3,123,619
	6,665,625	8,072,281	13,283,773	20,656,915	7,589,910	7,589,910
Expenditures:						
Street & Bridge Construction	1,213,579	2,364,865	1,851,067	4,338,636	2,901,228	2,901,228
Street & Bridge Maintenance	411,225	451,984	669,262	578,300	684,262	684,262
Traffic Services	465,524	441,698	620,121	480,200	669,749	669,749
Winter Maintenance	168,384	147,851	258,547	229,327	258,000	258,000
Transfers To Other Funds	475,000	250,000	396,042	789,380	863,431	863,431
Trunkline Maintenance	151,875	128,479	197,100	121,491	206,927	206,927
State Highway Construction	4,027,771	4,762,954	9,824,782	14,776,892	2,040,750	2,040,750
	6,913,358	8,547,831	13,816,921	21,314,226	7,624,347	7,624,347
Revenues Over (Under)						
Expenditures	(247,733)	(475,550)	(533,148)	(657,311)	(34,437)	(34,437)
Fund Balance - Beginning of Year	1,739,758	1,492,025	1,016,475	1,016,475	359,164	359,164
Fund Balance - End of Year	1,492,025	1,016,475	483,327	359,164	324,727	324,727

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 202 Major Street Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
202-000-000-478.000 Telecom Fee	134,834	131,629	134,834	131,629	131,629	131,629
202-000-000-501.000 Federal Grant	3,439,940	3,735,231	6,174,604	9,738,350	1,579,500	1,579,500
202-000-000-539.000 State Grant	0	15,000	0	300,000	0	0
202-000-000-546.006 State Grant - Intercity Trail	0	257,315	0	44,185	0	0
202-000-000-569.000 Act 51 Gas & Weight Tax	2,074,506	2,385,338	2,300,000	2,400,000	2,472,000	2,472,000
202-000-000-569.084 Act 84 - Streets & Bridges	405,531	0	0	0	0	0
202-000-000-582.000 Contrib.-County	0	0	0	219,620	0	0
202-000-000-582.005 Contrib. R2 Asset Mgt.	19,942	23,308	19,942	19,942	20,540	20,540
202-000-000-664.000 Interest	2,650	7,036	5,000	5,250	5,250	5,250
202-000-000-675.006 Donations-Weatherwax	0	250,000	0	0	0	0
202-000-000-686.498 Trunkline Maintenance	161,880	137,605	197,100	121,491	206,927	206,927
202-000-000-688.451 Miscellaneous	33,036	177,567	35,000	258,263	35,000	35,000
202-000-000-688.463 Miscellaneous	137	33,261	200	432	445	445
202-000-000-688.474 Miscellaneous	12,573	16,811	15,000	15,000	15,000	15,000
202-000-000-699.245 Cont.-Public Imp. Fund	0	0	228,823	384,835	699,900	699,900
202-000-000-699.286 Cont.-CDBG Fund	39,600	111,900	396,891	1,307,768	312,898	312,898
202-000-000-699.425 Cont.-2017 MTF Bond Cont.	0	0	2,980,969	5,075,204	1,491,353	1,491,353
202-000-000-699.486 Cont.-2018 Cap. Imp. Bond	0	0	0	0	286,165	286,165
202-000-000-699.895 Cont.-Special Assessmt. Fd.	340,996	790,280	795,410	634,946	333,303	333,303
Total Revenues	6,665,625	8,072,281	13,283,773	20,656,915	7,589,910	7,589,910

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 451 Street & Bridge Construction

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
202-451-000-703.000 Salaries and Wages	81,785	112,304	135,918	141,710	128,455	128,455
202-451-000-707.000 Wages-Temporary	280	132	12,960	0	12,960	12,960
202-451-000-708.000 Unemployment Comp.	123	8	16	320	14	14
202-451-000-709.000 Employers FICA	5,736	8,288	11,837	11,032	11,588	11,588
202-451-000-713.000 Overtime	2,163	2,768	5,856	2,500	10,063	10,063
202-451-000-715.000 Pension-General	9,363	14,263	17,396	14,435	13,866	13,866
202-451-000-718.000 Health Insurance	15,114	20,109	31,650	20,367	33,937	33,937
202-451-000-724.000 Workers Compensation	770	1,037	1,583	1,387	641	641
202-451-000-725.000 Other Fringe Benefits	1,755	2,955	1,983	3,884	1,794	1,794
	117,089	161,864	219,199	195,635	213,318	213,318
Material and Supplies:						
202-451-000-782.000 Materials	4,844	16,976	10,000	33,930	10,000	10,000
	4,844	16,976	10,000	33,930	10,000	10,000
Contractual and Other:						
202-451-000-818.000 Contractual Services	1,030,754	2,112,810	1,511,537	3,969,571	2,542,318	2,542,318
202-451-000-943.000 Equipment Rental - MP	5,127	1,028	3,000	2,000	3,000	3,000
202-451-000-961.641 PW Overhead	721	28	1,000	500	1,000	1,000
202-451-000-961.642 ENG Overhead	50,224	72,159	106,331	137,000	131,592	131,592
202-451-000-962.000 Uncollectible Accounts	4,820	0	0	0	0	0
	1,091,646	2,186,025	1,621,868	4,109,071	2,677,910	2,677,910
Street Construction	1,213,579	2,364,865	1,851,067	4,338,636	2,901,228	2,901,228

<u>WORK PROJECT DETAIL</u>						
Work Project Titles:	Special Assessment	Fund Balance	PIF	CDBG/ Other	Bonds	Total FY Cost
Major Bridge Inspection & Engr	-	16,000	-	-	-	16,000
Major St Const. - Misc	-	53,386	-	-	-	53,386
Major Street Planning & Permits	-	140,600	-	-	-	140,600
Major Street GIS	-	10,000	-	-	-	10,000
Kibby: City Limits to West Avenue	-	8,000	-	-	-	8,000
Fourth: Horton to Audubon (Eng)	-	-	-	-	135,240	135,240
Major Street CPM Program	-	-	273,600	-	-	273,600
First, Franklin to Washington (Enhancement & Resurface)	111,761	(105,261)	-	-	-	6,500
Franklin: Brown to West Ave.	-	-	56,267	-	286,165	342,432
Francis: Morrell to Mason	-	-	-	-	160,215	160,215
224 N. Jackson Park Construction	-	57,000	-	-	-	57,000
Blackstone: Michigan to Glick (Streetscape Lighting)	-	-	-	-	199,286	199,286
Bucky Harris Park Renovations	-	-	171,750	-	-	171,750
Cooper Street - I94 Interchange (landscaping)	-	-	14,500	-	-	14,500
Cooper Street Lighting: Ganson to Porter	-	10,000	-	-	-	10,000
Downtown District Street Sign Modernization	-	-	122,418	-	-	122,418
Fourth and Horton Signal Modernization	-	-	-	-	55,426	55,426
High St Bridge (east) Guardrail Replacement	-	-	26,928	-	-	26,928
Loomis Parking Lighting	-	-	-	118,762	-	118,762
Michigan Avenue: First to Blackstone	-	-	-	-	676,905	676,905
Steward: Wildwood to Winthrop Connector	38,921	-	-	194,136	523	233,580
Trail St Bridge Rip-Rap	-	68,700	-	-	-	68,700
	150,682	258,425	665,463	312,898	1,513,760	2,901,228

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
202-463-000-703.000 Salaries and Wages	68,346	62,996	96,927	65,000	96,927	96,927
202-463-000-707.000 Wages-Temporary	0	0	0	0	0	0
202-463-000-708.000 Unemployment Comp.	127	7	11	15	15	15
202-463-000-709.000 Employers FICA	5,101	4,700	8,333	5,503	8,333	8,333
202-463-000-713.000 Overtime	6,592	1,954	12,000	5,000	12,000	12,000
202-463-000-715.000 Pension-General	8,386	8,177	13,365	8,030	12,502	12,502
202-463-000-716.000 Pension - MERS DC	106	153	90	555	1,833	1,833
202-463-000-718.000 Health Insurance	19,456	18,304	35,659	12,872	41,576	41,576
202-463-000-723.000 Health Ins. - MERS HSA	264	239	195	935	2,610	2,610
202-463-000-724.000 Workers Compensation	1,589	1,573	3,017	1,703	1,764	1,764
202-463-000-725.000 Other Fringe Benefits	976	972	2,094	730	2,480	2,480
	110,943	99,075	171,691	100,343	180,040	180,040
Material and Supplies:						
202-463-000-782.000 Materials	119,790	69,570	96,180	115,000	98,000	98,000
	119,790	69,570	96,180	115,000	98,000	98,000
Contractual and Other:						
202-463-000-818.000 Contractual Services	36,506	153,794	194,262	212,957	195,222	195,222
202-463-000-935.001 Insurance-Deductible	0	0	5,000	5,000	0	0
202-463-000-943.000 Equipment Rental - MP	108,564	79,162	100,000	95,000	111,000	111,000
202-463-000-961.641 PW Overhead	35,422	50,383	102,129	50,000	100,000	100,000
	180,492	283,339	401,391	362,957	406,222	406,222
Street Maintenance	411,225	451,984	669,262	578,300	684,262	684,262

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:						
Street Cleaning	200,669	201,566	254,262	219,000	254,262	254,262
Maintenance C&G Street	170,478	216,988	329,000	304,000	329,000	329,000
Catch Basin Maintenance	40,078	33,430	55,000	53,000	70,000	70,000
Maint. No C&G Streets	0	0	31,000	2,300	31,000	31,000
	411,225	451,984	669,262	578,300	684,262	684,262

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Work Project Detail

Fund 202 Major Street Fund

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

Dept.	Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
<u>Street Cleaning:</u>							
700	Machine Sweeping	46,339	54,646	99,262	82,000	99,262	99,262
701	Haul Sweepings	33,533	851	20,000	2,000	20,000	20,000
702	Hand Cleaning	26,055	43,589	35,000	35,000	35,000	35,000
703	Leaf Pickup/Dropoff	94,742	102,480	100,000	100,000	100,000	100,000
		<u>200,669</u>	<u>201,566</u>	<u>254,262</u>	<u>219,000</u>	<u>254,262</u>	<u>254,262</u>
<u>Maintenance C&G Street:</u>							
705	Asphalt Patching	137,616	165,173	250,000	250,000	250,000	250,000
706	Concrete Patching	-	-	3,000	1,000	3,000	3,000
707	Curb & Gutter Repair	2,716	13,091	25,000	4,000	25,000	25,000
708	Crackfill	-	-	5,000	-	5,000	5,000
713	Parkway Maintenance	23,150	38,724	46,000	49,000	46,000	46,000
710	Birdbath Corrections	6,996	-	-	-	-	-
711	Chipseal	-	-	-	-	-	-
		<u>170,478</u>	<u>216,988</u>	<u>329,000</u>	<u>304,000</u>	<u>329,000</u>	<u>329,000</u>
<u>Catch Basin Maintenance:</u>							
712	Catch Basin Work	24,763	27,909	35,000	18,000	35,000	35,000
713	Clean Catch Basins	15,315	5,521	20,000	35,000	35,000	35,000
		<u>40,078</u>	<u>33,430</u>	<u>55,000</u>	<u>53,000</u>	<u>70,000</u>	<u>70,000</u>
<u>Maintenance No C&G Streets:</u>							
714	Asphalt Patching	-	-	3,000	1,000	3,000	3,000
709	Crackfill	-	-	-	-	-	-
717	Shoulder & Gutter Repair	-	-	1,000	300	1,000	1,000
718	Chipseal	-	-	-	-	-	-
720	Non Motorized Maintenance	-	-	5,000	-	5,000	5,000
715	Bridge Maintenance	-	-	10,000	1,000	10,000	10,000
725	Bike Lane Sweeping	-	-	2,000	-	2,000	2,000
727	Insurance deductible	-	-	10,000	-	10,000	10,000
751	Storm Water Utility	-	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>31,000</u>	<u>2,300</u>	<u>31,000</u>	<u>31,000</u>
		<u>411,225</u>	<u>451,984</u>	<u>669,262</u>	<u>578,300</u>	<u>684,262</u>	<u>684,262</u>

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services						
202-474-000-703.000 Salaries and Wages	135,793	104,853	166,497	88,000	175,709	175,709
202-474-000-707.000 Wages-Temporary	7,264	9,426	9,600	2,600	4,320	4,320
202-474-000-708.000 Unemployment Comp.	594	195	568	550	19	19
202-474-000-709.000 Employers FICA	11,606	9,845	14,615	7,590	15,593	15,593
202-474-000-713.000 Overtime	7,642	10,409	14,946	8,610	23,796	23,796
202-474-000-715.000 Pension-General	17,983	15,396	22,263	11,706	19,970	19,970
202-474-000-718.000 Health Insurance	27,937	22,195	24,498	24,498	46,421	46,421
202-474-000-723.000 Pension-MERS DC	0	0	0	43	0	0
202-474-000-724.000 Workers Compensation	2,826	2,182	1,973	1,973	876	876
202-474-000-725.000 Other Fringe Benefits	3,175	2,114	2,413	2,413	2,455	2,455
	214,820	176,615	257,373	147,983	289,159	289,159
Material and Supplies:						
202-474-000-774.000 Small Tools	544	609	2,000	2,000	2,000	2,000
202-474-000-782.000 Materials	33,853	-1,690	30,000	45,000	29,000	29,000
	34,397	-1,081	32,000	47,000	31,000	31,000
Contractual and Other:						
202-474-000-818.000 Contractual Services	6,638	58,091	28,936	67,138	46,815	46,815
202-474-000-924.000 Utilities	66,465	64,853	73,086	64,853	67,453	67,453
202-474-000-931.001 Equipment Maintenance	17,008	34,053	62,454	34,053	22,469	22,469
202-474-000-943.000 Equipment Rental - MP	21,473	16,755	44,661	24,173	24,173	24,173
202-474-000-961.641 PW Overhead	10,543	17,018	13,501	15,000	15,300	15,300
202-474-000-961.642 ENG Overhead	94,180	75,394	108,110	80,000	173,380	173,380
	216,307	266,164	330,748	285,217	349,590	349,590
Traffic Services	465,524	441,698	620,121	480,200	669,749	669,749

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
<u>WORK PROJECT DETAIL</u>						
Work Project Titles:						
780 Tr. Eng. Office-Mjr 1/2	103,378	106,979	130,000	83,000	133,000	133,000
781 Traffic Signals-City	229,978	172,450	205,121	135,000	205,626	205,626
781B Traffic Signals-Brooklyn	417	543	700	400	700	700
781C Traffic Signals-Concord	38	91	500	400	500	500
781G Traffic Signals-Grass Lake	567	1,562	1,000	1,500	1,605	1,605
781J Traffic Signals- Jackson County	5,092	10,322	13,000	12,000	12,840	12,840
781S State Signals-State (City Share)	30,588	25,933	75,000	30,000	65,000	65,000
781T Tree Trimming	0	0	300	0	0	0
782 Traffic Signs	52,890	60,954	81,600	81,000	86,670	86,670
783 Pavement Marking	0	45,689	70,000	70,000	74,900	74,900
784 Railroad Signals	6,001	6,001	8,400	8,400	8,988	8,988
785 Emergency Equipment	0	0	2,000	2,000	2,140	2,140
788 Traffic Records & Studies	11,642	14,825	10,500	500	10,000	10,000
788A-G JACTS Traffic Counts, Etc.	1,626	1,449	10,000	2,000	10,000	10,000
792 Storm Water Utilities	522	0	0	0	0	0
794 Street Light Inventory	22,785	-5,100	12,000	54,000	57,780	57,780
	465,524	441,698	620,121	480,200	669,749	669,749

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 478 Winter Maintenance

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
202-478-000-703.000 Salaries and Wages	16,130	14,187	29,500	21,000	29,000	29,000
202-478-000-713.000 Overtime	13,408	10,412	15,000	15,000	15,000	15,000
202-478-000-709.000 Employers FICA	2,138	1,752	3,404	2,754	3,366	3,366
202-478-000-718.000 Health Insurance	7,982	5,292	10,853	5,390	16,794	16,794
202-478-000-718.005 Health Ins. - MERS HSA	127	69	100	367	1,054	1,054
202-478-000-715.000 Pension-General	3,506	3,019	5,460	3,604	5,050	5,050
202-478-000-723.000 Pension - MERS DC	71	46	62	277	740	740
202-478-000-708.000 Unemployment Comp.	270	6	20	16	6	6
202-478-000-724.000 Workers Compensation	571	478	1,233	575	713	713
202-478-000-725.000 Other Fringe Benefits	371	239	640	344	1,002	1,002
	44,574	35,500	66,272	49,327	72,725	72,725
Material and Supplies:						
202-478-000-782.000 Materials	62,770	52,221	75,000	75,000	72,500	72,500
	62,770	52,221	75,000	75,000	72,500	72,500
Contractual and Other:						
202-478-000-818.000 Contractual Services	0	0	5,000	0	2,775	2,775
202-478-000-943.000 Equipment Rental - MP	48,818	47,298	70,000	65,000	70,000	70,000
202-478-000-961.641 PW Overhead	12,222	12,832	42,275	40,000	40,000	40,000
	61,040	60,130	117,275	105,000	112,775	112,775
Winter Maintenance	168,384	147,851	258,547	229,327	258,000	258,000

<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
790	Snowplowing	16,148	17,839	48,000	30,000	48,000	48,000
791	Hauling Snow	28,565	26,622	45,000	35,000	45,000	45,000
792	Salting	123,671	103,390	165,547	164,327	165,000	165,000
795	Winter Storm Cleanup	0	0	0	0	0	0
		168,384	147,851	258,547	229,327	258,000	258,000

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 498 Trunkline Maintenance

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
202-498-000-703.000 Salaries and Wages	18,158	18,449	33,714	20,500	33,714	33,714
202-498-000-708.000 Unemployment Comp.	42	1	4	4	6	6
202-498-000-709.000 Employers FICA	954	845	3,306	1,813	3,306	3,306
202-498-000-713.000 Overtime	2,931	3,190	9,500	3,200	9,500	9,500
202-498-000-715.000 Pension-General	1,572	1,463	5,302	1,830	4,960	4,960
202-498-000-716.000 Health Ins. - MERS HSA	42	48	0	262	1,036	1,036
202-498-000-718.000 Health Insurance	3,647	2,803	12,403	3,259	16,494	16,494
202-498-000-723.000 Pension - MERS DC	21	32	28	170	727	727
202-498-000-724.000 Workers Compensation	290	254	1,197	342	700	700
202-498-000-725.000 Other Fringe Benefits	239	212	728	111	984	984
	27,896	27,297	66,182	31,491	71,427	71,427
Material and Supplies:						
202-498-000-782.000 Materials	46,669	58,722	50,000	45,000	50,000	50,000
	46,669	58,722	50,000	45,000	50,000	50,000
Contractual and Other:						
202-498-000-818.000 Contractual Services	43,910	4,678	0	10,000	5,000	5,000
202-498-000-943.000 Equipment Rental	25,895	27,882	39,865	25,000	39,500	39,500
202-498-000-961.641 PW Overhead	7,505	9,900	41,053	10,000	41,000	41,000
	77,310	42,460	80,918	45,000	85,500	85,500
Trunkline Maintenance	151,875	128,479	197,100	121,491	206,927	206,927

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 505 State Highway Construction

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual and Other:						
202-505-000-950.000 State Highway Const.-City	587,831	1,027,723	3,650,178	5,038,542	461,249	461,249
202-505-000-950.001 State Highway Const.-Fed/St.	3,439,940	3,735,231	6,174,604	9,738,350	1,579,501	1,579,501
	<u>4,027,771</u>	<u>4,762,954</u>	<u>9,824,782</u>	<u>14,776,892</u>	<u>2,040,750</u>	<u>2,040,750</u>
State Highway Construction	<u>4,027,771</u>	<u>4,762,954</u>	<u>9,824,782</u>	<u>14,776,892</u>	<u>2,040,750</u>	<u>2,040,750</u>

Work Project Titles:	Fed./State	Special Assessment	Fund Balance	PIF	Bonds	Total
Fourth: Horton to Audubon	922,450	86,491	-	-	118,059	1,127,000
Fourth and Horton Signal Modernization	312,872	-	-	-	69,378	382,250
Francis, Morrell to Mason	344,179	-	-	-	76,321	420,500
Past MDOT Projects	-	-	11,000	-	-	11,000
Cooper St/I-94 Roundabout Interchange -Wall/Landscaping	-	-	100,000	-	-	100,000
Kibby: City Limits to West Avenue	-	96,130	(96,130)	-	-	-
	<u>1,579,501</u>	<u>182,621</u>	<u>14,870</u>	<u>-</u>	<u>263,758</u>	<u>2,040,750</u>

Fund 202 Major Street Fund
Dept 966 Transfers To Other Funds

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual and Other:						
202-966-000-995.203 Cont.-Local Street Fund	475,000	250,000	200,000	200,000	200,000	200,000
202-966-000-995.352 Cont.-2017 MTF Bond D/S	0	0	196,042	589,380	563,431	563,431
202-966-000-995.386 Cont.-2018 Cap.Imp.Bond D/S	0	0	0	0	100,000	100,000
	<u>475,000</u>	<u>250,000</u>	<u>396,042</u>	<u>789,380</u>	<u>863,431</u>	<u>863,431</u>
*Transfers To Other Funds	<u>475,000</u>	<u>250,000</u>	<u>396,042</u>	<u>789,380</u>	<u>863,431</u>	<u>863,431</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.

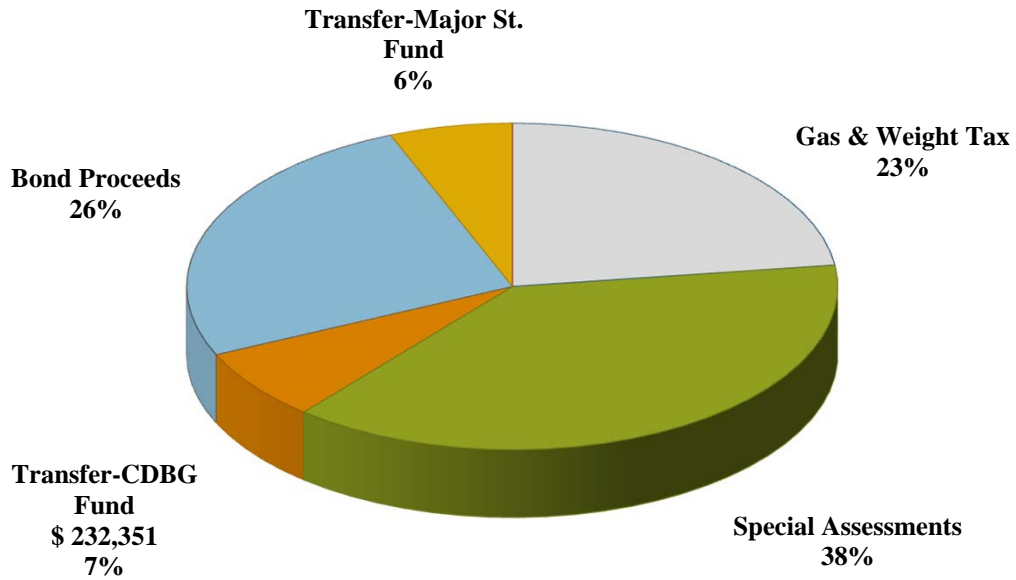
CHARACTER - This Fund is to be used:

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.

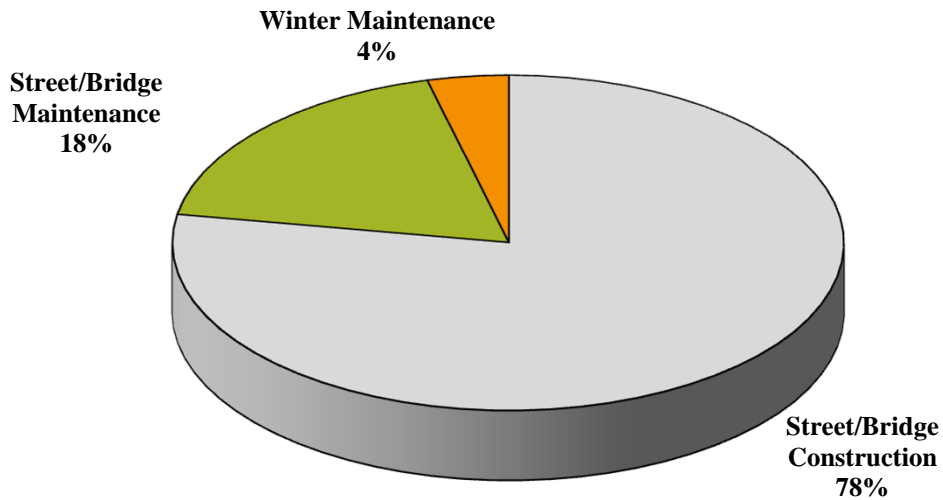
AUTHORIZATION- The Local Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Local Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Local Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues:						
State Gas & Weight Tax	630,297	724,939	660,000	750,000	750,000	750,000
State MDOT Supplemental	0	0	0	272,289	0	0
Miscellaneous	725	682	300	1,000	1,030	1,030
Contributions From Other Funds	1,922,734	1,210,887	658,418	838,603	2,525,465	2,525,465
	2,553,756	1,936,508	1,318,718	1,861,892	3,276,495	3,276,495
Expenditures:						
Street & Bridge Construction	2,389,105	1,340,674	683,051	1,092,880	2,944,607	2,944,607
Street & Bridge Maintenance	366,080	473,402	666,991	741,129	697,204	697,204
Traffic Services	485	0	2,500	2,500	2,500	2,500
Winter Maintenance	69,604	86,718	142,000	147,673	148,148	148,148
	2,825,274	1,900,794	1,494,542	1,984,182	3,792,459	3,792,459
Revenues Over (Under)						
Expenditures	(271,518)	35,714	(175,824)	(122,290)	(515,964)	(515,964)
Fund Balance - Beginning of Year	935,264	663,746	699,460	699,460	577,170	577,170
Fund Balance - End of Year	663,746	699,460	523,636	577,170	61,206	61,206

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 203 Local Street Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
203-000-000-569.000 Act 51 Gas & Weight Tax	630,297	724,939	660,000	750,000	750,000	750,000
203-000-000-569.001 Act 51 MDOT Supplement.	0	0	0	272,289	0	0
203-000-000-664.000 Interest	725	682	300	1,000	1,030	1,030
203-000-000-698.451 Miscellaneous (Hayes Alley-	0	0	0	0	0	0
203-000-000-698.474 Miscellaneous	0	0	0	0	0	0
203-000-000-699.202 Cont.-Major Street Fund	475,000	250,000	200,000	200,000	200,000	200,000
203-000-000-699.245 Cont.-Public Improvemt. Fd.	957,133	500,000	271,177	314,821	0	0
203-000-000-699.286 Cont.-CDBG Fund	490,601	198,110	13,620	305,706	232,351	232,351
203-000-000-699.425 Cont.-2017 MTF Bond Cont.	0	0	0	0	45,440	45,440
203-000-000-699.486 Cont.-2018 Cap Imp Bond	0	0	0	0	797,979	797,979
203-000-000-699.895 Cont.-Special Assessmt. Fd.	0	262,777	173,621	18,076	1,249,695	1,249,695
Total Revenues	2,553,756	1,936,508	1,318,718	1,861,892	3,276,495	3,276,495

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 451 Street & Bridge Construction

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services :						
203-451-000-703.000 Salaries and Wages	18,796	13,026	11,602	41,984	41,260	41,260
203-451-000-707.000 Wages -Temporary	40	0	0	0	0	0
203-451-000-708.000 Unemployment Comp.	32	0	1	5	4	4
203-451-000-709.000 Employers FICA	1,366	931	888	3,212	3,156	3,156
203-451-000-713.000 Overtime	647	40	0	0	0	0
203-451-000-715.000 Pension-General	2,288	1,651	1,424	4,202	4,130	4,130
203-451-000-716.000 Pension - MERS DC	1	0	0	0	0	0
203-451-000-718.000 Health Insurance	5,083	3,835	2,702	9,221	10,901	10,901
203-451-000-723.000 Health Ins. - MERS HSA	2	0	0	0	0	0
203-451-000-724.000 Workers Compensation	241	147	135	209	206	206
203-451-000-725.000 Other Fringe Benefits	517	404	169	587	576	576
	29,013	20,034	16,921	59,420	60,233	60,233
Material and Supplies:						
203-451-000-782.000 Materials	17,708	11,923	1,500	500	1,500	1,500
	17,708	11,923	1,500	500	1,500	1,500
Contractual and Other:						
203-451-000-818.000 Contractual Services	2,327,696	1,298,713	654,828	992,594	2,842,777	2,842,777
203-451-000-943.000 Equipment Rental - MP	1,901	572	600	200	400	400
203-451-000-961.641 PW Overhead	341	0	500	281	500	500
203-451-000-961.642 ENG Overhead	12,401	9,432	8,702	39,885	39,197	39,197
203-451-000-962.000 Uncollectible Accounts	45	0	0	0	0	0
	2,342,384	1,308,717	664,630	1,032,960	2,882,874	2,882,874
Street Construction	2,389,105	1,340,674	683,051	1,092,880	2,944,607	2,944,607

<u>WORK PROJECT DETAIL</u>					
Work Project Titles:	Funding				Total Cost
	S/A	Fund Bal.	CDBG/Other	Bonds	
Local St. Const.-Misc.	-	9,000	-	-	9,000
Local Street Planning & Permits	-	15,000	-	-	15,000
Local Street CPM Program	-	134,400	-	-	134,400
Alley: First east of Ingham north of Glick (Crankshaft)	-	52,773	-	-	52,773
Calhoun and Ingham, Jackson to Trail	75,845	107,215	-	-	183,060
Cortland: Blackstone to Jackson (Street Repave)	117,660	86,149	-	-	203,809
Crescent: West Avenue to Fourth	346,356	-	-	270,384	616,740
Edgewood: Michigan to North Street	199,738	-	-	214,962	414,700
Essex Heights: Glen, Essex Ln, Grovedale, Oakridge, Broadcrest, Crescent,	331,467	-	-	312,633	644,100
Homecrest: Glick To VanBuren	-	-	83,950	45,440	129,390
Madison: West to Clinton	82,896	65,304	-	-	148,200
Park-Elizabeth: Michigan to VanDorn	29,405	116,515	-	-	145,920
Second: Wildwood to Washington	66,328	7,808	148,401	-	222,537
Victory Lane Enhancements	-	24,978	-	-	24,978
	1,249,695	619,142	232,351	843,419	2,944,607

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
203-463-000-703.000 Salaries and Wages	67,335	75,459	86,392	92,000	90,000	90,000
203-463-000-707.000 Wages-Temporary	0	0	0	0	0	0
203-463-000-708.000 Unemployment Comp.	125	4	9	14	13	13
203-463-000-709.000 Employers FICA	5,130	5,387	7,221	7,421	7,497	7,497
203-463-000-713.000 Overtime	6,274	1,806	8,000	5,000	8,000	8,000
203-463-000-715.000 Pension-General	8,452	9,389	11,582	11,183	11,248	11,248
203-463-000-716.000 Pension - MERS DC	111	233	148	1,063	1,649	1,649
203-463-000-718.000 Health Insurance	19,872	21,456	31,783	20,452	37,405	37,405
203-463-000-723.000 Health Ins. - MERS HSA	324	380	350	1,763	2,349	2,349
203-463-000-724.000 Workers Compensation	1,642	1,799	2,615	2,447	1,587	1,587
203-463-000-725.000 Other Fringe Benefits	948	1,126	1,419	786	2,231	2,231
	110,213	117,039	149,519	142,129	161,979	161,979
Material and Supplies:						
203-463-000-782.000 Materials	117,952	99,315	137,800	200,000	140,000	140,000
	117,952	99,315	137,800	200,000	140,000	140,000
Contractual and Other:						
203-463-000-818.000 Contractual Services	1,716	98,806	180,000	180,000	185,225	185,225
203-463-000-943.000 Equipment Rental - MP	101,928	103,058	110,000	130,000	120,000	120,000
203-463-000-961.641 PW Overhead	34,147	55,184	89,672	89,000	90,000	90,000
203-463-000-961.642 ENG Overhead	124	0	0	0	0	0
	137,915	257,048	379,672	399,000	395,225	395,225
Street Maintenance	366,080	473,402	666,991	741,129	697,204	697,204

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Street Cleaning	56,930	126,384	231,000	183,138	209,213	209,213
Maintenance C&G Streets	292,171	317,651	380,000	470,000	400,000	400,000
Maintenance Catch Basins	4,615	17,149	20,000	52,000	52,000	52,000
Maint. No C&G Streets	12,364	12,218	35,991	35,991	35,991	35,991
	366,080	473,402	666,991	741,129	697,204	697,204

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

WORK PROJECT DETAIL

Fund 203 Local Street Fund
Dept 463 Street & Bridge Maintenance

Dept.	Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
<u>Street Cleaning:</u>							
900	Machine Sweeping	19,678	91,333	180,000	141,930	160,000	160,000
901	Haul Sweepings	16,581	677	20,000	5,208	13,213	13,213
902	Hand Cleaning	20,546	32,140	25,000	30,000	30,000	30,000
903	Leaf Pickup	-	-	-	-	-	-
904	Clean Alleys	125	2,234	6,000	6,000	6,000	6,000
		<u>56,930</u>	<u>126,384</u>	<u>231,000</u>	<u>183,138</u>	<u>209,213</u>	<u>209,213</u>
<u>Maintenance C&G Streets:</u>							
905	Asphalt Patching	244,520	218,469	280,000	390,000	300,000	300,000
906	Concrete Patching	-	-	3,000	-	3,000	3,000
907	Curb & Gutter Repair	6,308	2,726	20,000	8,000	20,000	20,000
908	Crackfill	-	-	5,000	-	5,000	5,000
909	Parkway Maintenance	35,441	96,456	72,000	72,000	72,000	72,000
911	Chipseal	5,902	-	-	-	-	-
		<u>292,171</u>	<u>317,651</u>	<u>380,000</u>	<u>470,000</u>	<u>400,000</u>	<u>400,000</u>
<u>Maintenance Catch Basins:</u>							
912	Catch Basin Work	-	10,694	12,000	12,000	12,000	12,000
913	Clean Catch Basins	4,615	6,455	8,000	40,000	40,000	40,000
		<u>4,615</u>	<u>17,149</u>	<u>20,000</u>	<u>52,000</u>	<u>52,000</u>	<u>52,000</u>
<u>Maintenance No C&G Streets:</u>							
914	Grade & Gravel	12,023	9,047	20,000	20,000	20,000	20,000
915	Asphalt Patching	-	3,171	-	-	-	-
916	Crackfill	-	-	-	-	-	-
917	Dust Prevention	-	-	4,000	4,000	4,000	4,000
918	Shoulder & Gutter Repair	-	-	8,000	8,000	8,000	8,000
921	Alleyway Maintenance	341	-	-	-	-	-
922	Bridge Maintenance	-	-	3,991	3,991	3,991	3,991
933	Streetscape Maintenance	-	-	-	-	-	-
		<u>12,364</u>	<u>12,218</u>	<u>35,991</u>	<u>35,991</u>	<u>35,991</u>	<u>35,991</u>
		<u>366,080</u>	<u>473,402</u>	<u>666,991</u>	<u>741,129</u>	<u>697,204</u>	<u>697,204</u>

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 474 Traffic Services

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
203-474-000-703.000 Salaries and Wages	119	0	500	500	500	500
203-474-000-708.000 Unemployment Comp.	0	0	2	2	0	0
203-474-000-709.000 Employers FICA	30	0	61	61	61	61
203-474-000-713.000 Overtime	0	0	300	300	300	300
203-474-000-715.000 Pension-General	48	0	98	98	80	80
203-474-000-718.000 Health Insurance	1	0	74	74	131	131
203-474-000-724.000 Workers Compensation	4	0	6	6	2	2
203-474-000-725.000 Other Fringe Benefits	6	0	7	7	7	7
	<u>208</u>	<u>0</u>	<u>1,048</u>	<u>1,048</u>	<u>1,081</u>	<u>1,081</u>
Material and Supplies:						
203-474-000-782.000 Materials	0	0	750	750	200	200
	<u>0</u>	<u>0</u>	<u>750</u>	<u>750</u>	<u>200</u>	<u>200</u>
Contractual and Other:						
203-474-000-943.000 Equipment Rental - MP	0	0	250	250	507	507
203-474-000-961.641 DPW Overhead	0	0	452	452	712	712
203-474-000-961.642 ENG Overhead	277	0	0	0	0	0
	<u>277</u>	<u>0</u>	<u>702</u>	<u>702</u>	<u>1,219</u>	<u>1,219</u>
Capital Outlay:						
Traffic Services	485	0	2,500	2,500	2,500	2,500

WORK PROJECT DETAIL

Work Project Titles:							
980	Traffic Office -1/2 Local St.	485	0	1,000	1,000	1,000	1,000
981	Traffic Signs	0	0	1,500	1,500	1,500	1,500
982	Pavement Marking	0	0	0	0	0	0
		<u>485</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 478 Winter Maintenance

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services						
203-478-000-703.000 Salaries and Wages	8,739	11,664	20,228	20,000	20,500	20,500
203-478-000-707.000 Wages-Temporary	0	0	0	0	0	0
203-478-000-708.000 Unemployment Comp.	115	6	258	9	3	3
203-478-000-709.000 Employers FICA	799	999	1,853	1,913	1,951	1,951
203-478-000-713.000 Overtime	2,292	2,366	4,000	5,000	5,000	5,000
203-478-000-715.000 Pension-General	1,309	1,722	2,973	2,502	2,927	2,927
203-478-000-716.000 Pension - MERS DC	19	37	63	239	429	429
203-478-000-718.000 Health Insurance	2,850	2,706	7,442	2,928	9,733	9,733
203-478-000-723.000 Health Ins. - MERS HSA	35	53	100	342	611	611
203-478-000-724.000 Workers Compensation	238	310	418	490	413	413
203-478-000-725.000 Other Fringe Benefits	138	193	395	250	581	581
	16,534	20,056	37,730	33,673	42,148	42,148
Material and Supplies:						
203-478-000-782.000 Materials	25,350	25,797	41,000	43,000	41,000	41,000
	25,350	25,797	41,000	43,000	41,000	41,000
Contractual and Other:						
203-478-000-943.000 Equipment Rental - MP	23,210	31,474	40,253	50,000	42,000	42,000
203-478-000-961.641 PW Overhead	4,510	9,391	23,017	21,000	23,000	23,000
	27,720	40,865	63,270	71,000	65,000	65,000
Winter Maintenance	69,604	86,718	142,000	147,673	148,148	148,148

		<u>WORK PROJECT DETAIL</u>				
Work Project Titles:						
990	Snowplowing	9,086	15,536	30,000	31,000	32,000
991	Hauling Snow	2,997	9,558	12,000	15,000	15,000
992	Salting	57,541	62,267	100,000	101,673	101,148
995	Storm Cleanup	0	-643	0	0	0
		69,624	86,718	142,000	147,673	148,148

(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".



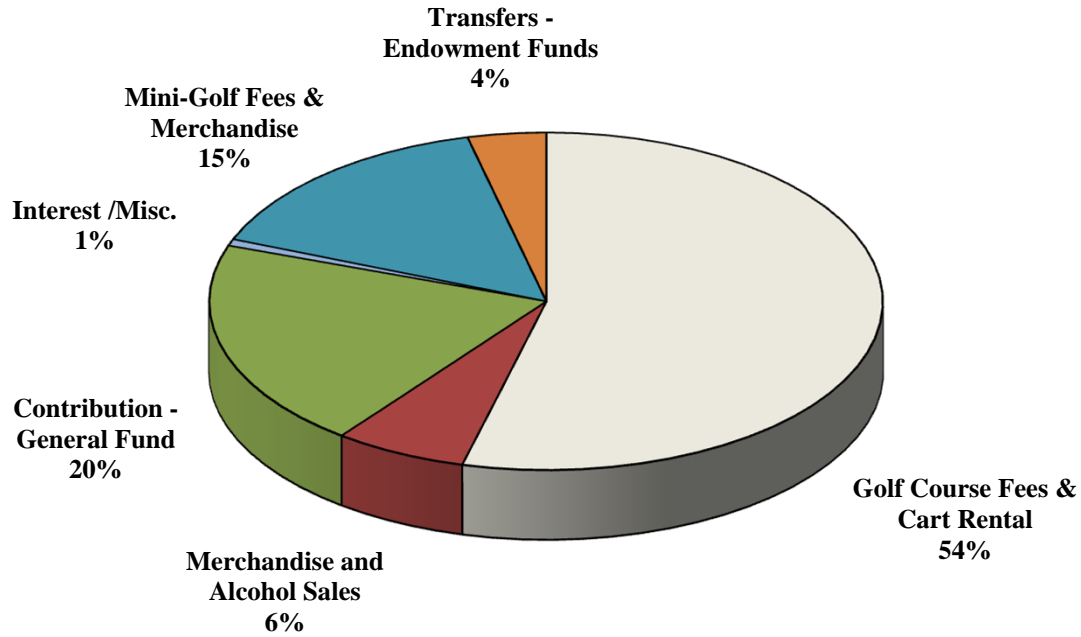
City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 208 Ella W. Sharp Park Operating Fund

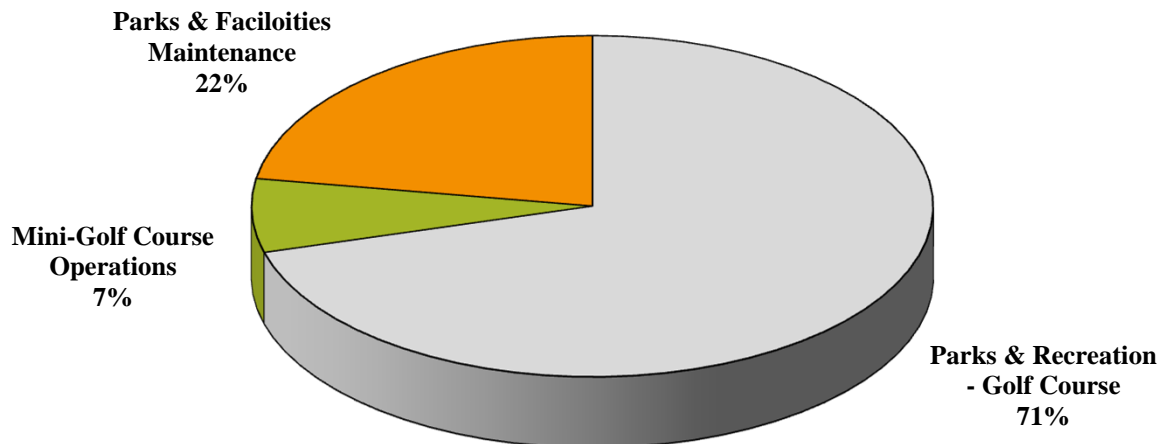
	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues:						
General	437,221	472,883	461,600	486,241	488,600	488,600
Sharp Park Mini-Golf Course	108,258	109,359	122,000	113,750	122,000	122,000
Parks & Facilities Maintenance	172,415	222,956	151,300	188,977	190,150	190,150
	717,894	805,198	734,900	788,968	800,750	800,750
Expenditures:						
Parks & Recreation	562,727	614,068	555,120	595,594	558,497	558,497
Mini-Golf Course	50,776	45,476	58,220	58,220	55,051	55,051
Parks & Facilities Maintenance	115,937	122,732	118,398	114,398	177,285	177,285
	729,440	782,276	731,738	768,212	790,833	790,833
Excess of Revenues Over (Under) Expenditures	(11,546)	22,922	3,162	20,756	9,917	9,917
Fund Balance - Beginning of Year	24,518	12,972	35,894	35,894	56,650	56,650
Fund Balance - End of Year	12,972	35,894	39,056	56,650	66,567	66,567

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Ella Sharp Park Operating Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 208 Ella W. Sharp Park Operating Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
<i>Dept 000 General (Incl. Golf Course):</i>						
208-000-000-644.001 Golf Balls-Tees-Pullcarts	10,859	8,698	10,000	9,500	10,500	10,500
208-000-000-644.002 Merchandise	28,735	17,850	27,000	21,000	24,500	24,500
208-000-000-644.003 Golf Cart Rental	116,834	111,318	129,500	127,000	132,500	132,500
208-000-000-645.001 Golf Fees	247,694	286,117	257,500	285,000	289,500	289,500
208-000-000-645.008 Concessions-Alcohol Sales	25,099	16,722	27,500	22,000	26,500	26,500
208-000-000-664.000 Interest	62	25	100	100	100	100
208-000-000-698.000 Insurance Refund	0	27,853	0	16,641	0	0
208-000-000-688.000 Miscellaneous	7,938	4,300	10,000	5,000	5,000	5,000
	437,221	472,883	461,600	486,241	488,600	488,600
<i>Dept 754 Sharp Park Mini-Golf Course:</i>						
208-754-000-644.002 Merchandise	12,233	7,766	12,000	8,750	12,000	12,000
208-754-000-645.001 Golf Fees	96,025	101,593	110,000	105,000	110,000	110,000
	108,258	109,359	122,000	113,750	122,000	122,000
<i>Dept 771 Parks & Facilities Maintenance:</i>						
208-771-000-699.101 Contribution - General Fund	148,000	200,000	125,000	160,000	160,000	160,000
208-771-000-699.155 Cont.-Sharp Pk. Endow. Fd.	24,415	22,956	26,300	23,427	24,550	24,550
208-771-000-699.160 Cont.-L. Mount Endow. Fd.	0	0	0	5,550	5,600	5,600
	172,415	222,956	151,300	188,977	190,150	190,150
Total Revenues	717,894	805,198	734,900	788,968	800,750	800,750

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks & Recreation</i>				
<i>Fund-Activity: 208-751</i>				
014	Superintendent of Ella Sharp Park	1		89,096
306	Maintenance Worker III	1		35,045
PT	Part Time - Recreation		34	135,510
		<u>2</u>	<u>34</u>	<u>259,651</u>
Less:	To 208-771 - Superintendent of Ella Sharp Park (1/2)			-44,548
	To 208-771 - Maintenance Worker III (1/2)			<u>-17,523</u>
Activity Total				<u><u>197,580</u></u>

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
208-751-000-702.000 Termination Pay	0	22,968	0	0	0	0
208-751-000-703.000 Salaries and Wages	77,292	73,841	68,320	68,320	62,070	62,070
208-751-000-707.000 Wages-Temporary	136,269	127,672	130,000	135,000	135,510	135,510
208-751-000-708.000 Unemployment Comp.	3,038	1,601	2,883	2,883	216	216
208-751-000-709.000 Employers FICA	16,403	18,050	15,535	15,535	15,479	15,479
208-751-000-713.000 Overtime	9,823	9,365	4,750	9,500	4,750	4,750
208-751-000-715.000 Pension-General	10,281	10,159	8,380	8,380	6,254	6,254
208-751-000-716.000 Pension - MERS DC	0	242	0	1,052	526	526
208-751-000-718.000 Health Insurance	21,616	23,265	21,846	21,846	15,817	15,817
208-751-000-723.000 Health - MERS HSA	0	447	0	1,750	875	875
208-751-000-724.000 Workers Compensation	4,966	5,516	4,670	4,670	1,781	1,781
208-751-000-725.000 Other Fringe Benefits	523	478	1,358	1,358	1,074	1,074
	280,211	293,604	257,742	270,294	244,352	244,352
Material and Supplies:						
208-751-000-759.000 Gasoline	7,486	7,289	10,000	8,500	8,500	8,500
208-751-000-761.000 Program Supplies	11,636	14,135	10,000	15,000	13,500	13,500
208-751-000-761.002 Program Supplies for Resale	107,723	110,393	107,000	112,000	110,000	110,000
208-751-000-773.000 Laundry	1,494	1,042	1,650	1,650	1,700	1,700
208-751-000-776.000 Custodial Supplies	2,418	2,646	2,250	2,250	2,400	2,400
208-751-000-778.000 Equipment Maint Supplies	14,642	19,784	18,500	18,500	18,500	18,500
208-751-000-783.000 Seed and Sod	37,799	34,554	33,500	33,500	34,000	34,000
	183,198	189,843	182,900	191,400	188,600	188,600
Contractual and Other:						
208-751-000-810.000 Banking Costs-EPAY	8,172	12,783	9,250	13,500	12,500	12,500
208-751-000-818.000 Contractual Services	5,240	0	5,000	4,225	5,000	5,000
208-751-000-853.000 Telephone	7,926	7,661	8,750	8,750	8,750	8,750
208-751-000-924.000 Utilities	32,912	37,861	32,000	36,000	36,000	36,000
208-751-000-930.000 Building Maintenance	6,680	30,064	10,000	25,000	10,000	10,000
208-751-000-931.001 Equipment Maintenance	765	780	3,500	3,500	3,500	3,500
208-751-000-932.000 Vehicle Maintenance	677	872	750	750	1,000	1,000
208-751-000-935.000 Insurance	7,932	8,131	8,035	8,035	5,007	5,007
208-751-000-940.000 Rentals	488	487	500	425	500	500
208-751-000-944.661 Equipment Lease - MP	20,686	31,982	28,715	28,715	5,781	5,781
	91,478	130,621	106,500	128,900	88,038	88,038
Capital Outlay:						
208-751-000-974.590 Land Imp.-Forestry	2,325	0	2,500	5,000	3,500	3,500
208-751-000-977.000 Equipment	5,515	0	5,478	0	34,007	34,007
	7,840	0	7,978	5,000	37,507	37,507
Parks And Recreation	562,727	614,068	555,120	595,594	558,497	558,497

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
208-754-000-707.000 Wages-Temporary	22,734	24,907	28,613	28,613	28,613	28,613
208-754-000-708.000 Unemployment Comp.	466	263	581	581	60	60
208-754-000-709.000 Employers FICA	1,696	1,890	2,189	2,189	2,189	2,189
208-754-000-724.000 Workers Compensation	510	568	658	658	251	251
	<u>25,406</u>	<u>27,628</u>	<u>32,041</u>	<u>32,041</u>	<u>31,113</u>	<u>31,113</u>
Material And Supplies:						
208-754-000-761.000 Program Supplies	5,023	3,502	5,500	5,500	5,500	5,500
208-754-000-778.000 Equipment Maint Supplies	939	0	500	500	500	500
	<u>5,962</u>	<u>3,502</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
Contractual And Other:						
208-754-000-818.754 Cont. Serv. - Mini-Golf Imp.	4,977	2,075	7,500	7,500	5,000	5,000
208-754-000-853.000 Telephone	554	508	825	825	825	825
208-754-000-924.000 Utilities	10,327	11,655	10,750	11,250	11,500	11,500
208-754-000-931.001 Equipment Maintenance	3,448	0	1,000	500	500	500
208-754-000-935.000 Insurance	102	108	104	104	113	113
	<u>19,408</u>	<u>14,346</u>	<u>20,179</u>	<u>20,179</u>	<u>17,938</u>	<u>17,938</u>
Mini-Golf Course	50,776	45,476	58,220	58,220	55,051	55,051

Personnel Schedule

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

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks & Facilities Maintenance</i>				
<i>Fund-Activity: 208-771</i>				
PT	Part Time - Recreation		4	42,563
			4	42,563
Add:	From 208-751 - Superintendent of Ella Sharp Park (1/2)			44,548
	From 208-751 - Maintenance Worker III (1/2)			17,523
	Activity Total			104,634

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
208-771-000-702.000 Termination Pay	0	0	0	0	0	0
208-771-000-703.000 Salaries and Wages	29,182	28,950	28,944	28,944	62,071	62,071
208-771-000-707.000 Wages-Temporary	38,611	29,481	37,205	37,205	42,563	42,563
208-771-000-708.000 Unemployment Comp.	502	115	1,440	1,440	24	24
208-771-000-709.000 Employers FICA	5,112	4,435	5,424	5,424	8,368	8,368
208-771-000-713.000 Overtime	0	0	4,750	0	4,750	4,750
208-771-000-715.000 Pension-General	3,439	3,531	3,552	3,552	6,254	6,254
208-771-000-716.000 Pension-MERS DC	0	0	0	0	526	526
208-771-000-718.000 Health Insurance	2,323	2,323	2,304	2,304	15,817	15,817
208-771-000-723.000 Health - MERS HSA	0	0	0	0	875	875
208-771-000-724.000 Workers Compensation	1,551	1,354	1,631	1,631	963	963
208-771-000-725.000 Other Fringe Benefits	321	347	398	398	1,074	1,074
	81,041	70,536	85,648	80,898	143,285	143,285
Material and Supplies:						
208-771-000-759.000 Gasoline	8,415	6,697	9,000	9,000	9,000	9,000
208-771-000-776.000 Custodial Supplies	0	70	0	0	0	0
208-771-000-778.000 Equipment Maint Supplies	9,226	7,133	6,000	6,000	6,000	6,000
208-771-000-783.000 Seed and Sod	8,124	9,556	8,000	8,000	8,000	8,000
	25,765	23,456	23,000	23,000	23,000	23,000
Contractual and Other:						
208-771-000-818.000 Contractual Services	0	3,045	5,000	5,000	5,000	5,000
208-771-000-924.000 Utilities	0	465	0	0	0	0
208-771-000-931.000 Building Maintenance	240	479	0	0	500	500
208-771-000-933.000 Equipment Maintenance	744	1,242	750	750	1,000	1,000
208-771-000-939.000 Vehicle Maintenance	2,762	914	2,000	2,000	1,500	1,500
	3,746	6,145	7,750	7,750	8,000	8,000
Capital Outlay:						
208-771-000-974.590 Land Imp.-Forestry	5,385	22,595	2,000	2,750	3,000	3,000
	5,385	22,595	2,000	2,750	3,000	3,000
Parks & Facilities Maintenance	115,937	122,732	118,398	114,398	177,285	177,285

(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 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 245 Public Improvement Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	1,081,474	1,100,697	1,114,513	1,131,797	1,138,800	1,138,800
Expenditures	1,132,543	1,196,011	1,123,116	1,319,272	1,179,019	1,179,019
Excess of Revenues Over (Under) Expenditures	(51,069)	(95,314)	(8,603)	(187,475)	(40,219)	(40,219)
Fund Balance - Beginning of Year	384,111	333,042	237,728	237,728	50,253	50,253
Fund Balance - End of Year	333,042	237,728	229,125	50,253	10,034	10,034

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 245 Public Improvement Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
245-000-000-402.000 Current Property Taxes	1,074,414	1,044,405	1,058,000	1,058,000	1,065,000	1,065,000
245-000-000-432.000 Payments In Lieu Of Taxes	4,600	4,899	5,000	5,000	5,000	5,000
245-000-000-441.000 Loc. Com. Stab. Share Tax	0	48,513	48,513	65,797	65,800	65,800
245-000-000-664.000 Interest	2,460	2,880	3,000	3,000	3,000	3,000
Total Revenues	1,081,474	1,100,697	1,114,513	1,131,797	1,138,800	1,138,800

Expenditure Detail

Fund 245 Public Improvement Fund
Dept 245 Public Improvements-General

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual and Other:						
245-244-000-956.001 Contingency	0	0	300,000	0	0	0
245-244-000-962.000 Uncollectible Accounts	100	0	8,500	5,000	5,000	5,000
245-244-000-999.202 Cont.-Major St. Fund	0	0	228,823	384,835	699,900	699,900
245-244-000-999.203 Cont.-Local St. Fund	957,133	500,000	271,177	314,821	0	0
245-244-000-999.368 Rental - Building Auth. D/S	54,544	52,181	52,688	52,688	50,367	50,367
245-244-000-999.385 Contrib.-2016 Cap Imp D/S	0	135,388	137,492	137,492	139,316	139,316
245-244-000-999.386 Contrib.-2018 Cap Imp D/S	0	0	0	0	100,000	100,000
245-244-000-999.401 Contrib.- Capital Projects Fd.	7,316	389,642	0	0	0	0
245-244-000-999.246 Contrib.-Cortl.St.Redev.Proj.	0	0	0	300,000	100,000	100,000
245-244-000-999.508 Contrib.- SP Golf Prac.Ctr. F	10,000	10,000	10,000	10,000	20,000	20,000
	1,029,093	1,087,211	1,008,680	1,204,836	1,114,583	1,114,583
Capital Outlay:						
245-244-000-975.011 City Hall Improvements	43,450	44,364	50,000	50,000	0	0
245-244-000-981.001 Vehicles - Fire Truck	60,000	64,436	64,436	64,436	64,436	64,436
	103,450	108,800	114,436	114,436	64,436	64,436
Total Expenditures	1,132,543	1,196,011	1,123,116	1,319,272	1,179,019	1,179,019

(246) Cortland St. Redevelopment Projects Fund

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

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

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



City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 246 Cortland St. Redevelopment Projects Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	0	0	0	1,885,365	1,380,000	1,380,000
Expenditures	0	0	0	1,863,494	1,378,500	1,378,500
Excess of Revenues Over (Under) Expenditures	0	0	0	21,871	1,500	1,500
Fund Balance - Beginning of Year	0	0	0	0	21,871	21,871
Fund Balance - End of Year	0	0	0	21,871	23,371	23,371

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 246 Cortland St. Redevelopment Projects Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
246-000-000-667.000 Rents	0	0	0	0	0	0
246-000-000-675.042 Donations-Consumers	0	0	0	0	300,000	300,000
246-000-000-684.000 Other Revenue	0	0	0	0	0	0
246-000-000-699.101 Contribution - General Fund	0	0	0	1,375,000	530,000	530,000
246-000-000-699.245 Contribution - PIF Fund	0	0	0	300,000	100,000	100,000
246-000-000-699.283 Contribution - CDBG Fund	0	0	0	0	450,000	450,000
246-000-000-699.643 Contribution - LSRRF Fund	0	0	0	210,365	0	0
Total Revenues	0	0	0	1,885,365	1,380,000	1,380,000

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual and Other:						
246-728-000-818.000 Contractual Services	0	0	0	20,000	0	0
246-728-000-935.000 Insurance	0	0	0	5,757	6,000	6,000
246-728-000-924.000 Utilities	0	0	0	15,000	15,000	15,000
246-728-000-930.135 Bldg. Maint.-Vermuelens	0	0	0	230,700	0	0
246-728-000-930.145 Bldg. Maint.-Masonic Tem.	0	0	0	180,000	0	0
246-728-000-959.000 Property Taxes	0	0	0	3,617	0	0
	0	0	0	455,074	21,000	21,000
Capital Outlay:						
246-728-000-975.135 Bldg. Imp.-Vermuelens	0	0	0	618,420	750,000	750,000
246-728-000-975.145 Bldg. Imp.-Masonic Tem.	0	0	0	790,000	607,500	607,500
	0	0	0	1,408,420	1,357,500	1,357,500
Total Expenditures	0	0	0	1,863,494	1,378,500	1,378,500

(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 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 249 Building Department Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	520,021	716,253	493,000	432,050	415,500	415,500
Expenditures	532,970	454,882	486,961	443,365	433,885	433,885
Excess of Revenues Over (Under) Expenditures	(12,949)	261,371	6,039	(11,315)	(18,385)	(18,385)
Fund Balance - Beginning of Year	51,861	38,912	300,283	300,283	288,968	288,968
Fund Balance - End of Year	38,912	300,283	306,322	288,968	270,583	270,583

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

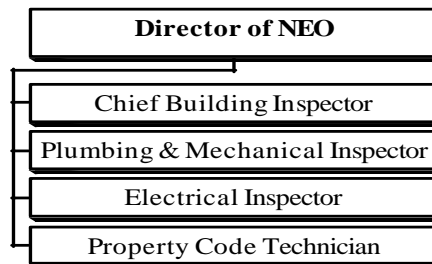
Fund 249 Building Department Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
249-000-000-491.001 Building	265,427	440,461	275,000	185,000	185,000	185,000
249-000-000-491.002 Electrical	80,655	100,563	85,000	100,000	100,000	100,000
249-000-000-491.003 Heating	91,002	84,660	70,000	75,000	75,000	75,000
249-000-000-491.004 Plumbing	40,522	42,711	35,000	50,000	40,000	40,000
249-000-000-491.006 Plan Reviews	17,714	34,009	20,000	15,000	10,000	10,000
249-000-000-491.007 Rehab Permit Fees	120	60	0	50	0	0
249-000-000-627.001 Code Enforcement-Housing	0	-250	0	0	0	0
249-000-000-628.003 Dangerous Building Fees	21,020	4,135	5,000	2,500	2,500	2,500
249-000-000-664.000 Interest	3,406	3,333	3,000	2,500	3,000	3,000
249-000-000-688.000 Miscellaneous	135	6,381	0	2,000	0	0
249-000-000-688.002 Building Board Appeal Fees	20	190	0	0	0	0
	520,021	716,253	493,000	432,050	415,500	415,500

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Building Department - Inspection</i>				
<i>Fund-Activity: 249-371</i>				
012	Plumbing & Mechanical Inspector		1	40,500
013	Electrical Inspector	1		80,043
015	Chief Building Inspector	1		93,553
306	Property Code Technician	1		36,279
		3	1	250,375
Add:	Retiree Health Insurance Stipend			6,300
	Sr. Code Enforcement Officer from Fund #251 (10%)			6,936
	Code Enforcement Officer III from Fund #251 (25%)			14,397
	Housing Rehab. Specialist from Lead Grant Fund # 282 (10%)			6,387
	Records Management Coordinator from CDBG (20%)			
Less:	Property Code Technician to Hsg. Code Fund # 251 (35%)			-12,698
	Property Code Technician to AHB (30%)			-10,884
	Chief Building Inspector to Lead Grant Fund # 282 (17%)			-15,904
Activity Total				244,909

Building Department - Inspection
Activity Personnel Chart



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 249 Building Department Fund
Dept 371 Inspection

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
249-371-000-702.000 Termination Pay	28,263	3,632	0	0	0	0
249-371-000-703.000 Salaries and Wages	250,131	231,571	236,960	224,000	204,409	204,409
249-371-000-707.000 Wages-Temporary	39,418	37,744	36,000	40,000	40,500	40,500
249-371-000-708.000 Unemployment	979	208	22	15	19	19
249-371-000-709.000 Employers FICA	23,378	19,686	21,022	19,000	18,869	18,869
249-371-000-713.000 Overtime	0	212	0	0	0	0
249-371-000-715.000 Pension-General	25,162	21,691	24,222	19,000	17,058	17,058
249-371-000-716.000 Pension - MERS DC	154	1,694	3,005	2,700	3,443	3,443
249-371-000-718.000 Health Insurance	33,079	47,081	63,149	55,500	56,651	56,651
249-371-000-723.000 Health - MERS HSA	178	1,617	2,188	2,600	2,498	2,498
249-371-000-724.000 Workers Compensation	2,615	2,285	2,348	1,650	731	731
249-371-000-725.000 Other Fringe Benefits	4,769	4,036	3,590	4,025	2,918	2,918
	408,126	371,457	392,506	368,490	347,096	347,096
Material and Supplies:						
249-371-000-752.000 Office Supplies	7,401	6,511	6,000	6,000	6,000	6,000
249-371-000-759.000 Gasoline	1,837	1,782	2,100	1,200	1,800	1,800
249-371-000-768.000 Photocopying	376	322	250	275	250	250
249-371-000-791.000 Publications	135	135	600	150	1,200	1,200
	9,749	8,750	8,950	7,625	9,250	9,250
Contractual and Other:						
249-371-000-723.001 Health Insurance - Retirees	17,498	18,360	19,300	18,650	19,600	19,600
249-371-000-818.000 Contractual Services	29,237	17,953	5,000	5,000	5,000	5,000
249-371-000-853.000 Telephone	5,077	6,191	9,600	6,000	6,300	6,300
249-371-000-900.000 Printing & Publishing	160	0	1,000	0	0	0
249-371-000-908.002 Residency Allowance	600	600	720	1,800	1,800	1,800
249-371-000-910.000 Education & Training	2,940	4,744	2,540	1,875	5,164	5,164
249-371-000-913.000 Travel	3,987	2,555	8,600	6,000	9,220	9,220
249-371-000-915.000 Memberships & Dues	1,616	2,791	1,160	325	1,630	1,630
249-371-000-931.002 Office Equipment Maintenance	0	3,296	500	750	750	750
249-371-000-932.000 Vehicle Maintenance	1,863	9,793	1,860	1,000	1,850	1,850
249-371-000-933.000 Software Maintenance	3,204	1,226	6,225	6,225	6,225	6,225
249-371-000-935.001 Insurance-Deductible	0	900	0	0	0	0
249-371-000-943.000 Equipment Rental - MP	9,758	899	0	10,125	0	0
249-371-000-962.000 Uncollectible Accounts	28,063	3,470	5,000	5,000	5,000	5,000
249-371-000-963.000 Miscellaneous	2,700	2,180	2,500	1,500	1,500	1,500
	106,703	74,958	64,005	64,250	64,039	64,039
Capital Outlay:						
249-371-000-980.001 Office Equipment	1,773	-283	1,500	525	9,000	9,000
249-371-000-981.000 Vehicles	6,619	0	20,000	2,475	4,500	4,500
	8,392	-283	21,500	3,000	13,500	13,500
Building Inspection	532,970	454,882	486,961	443,365	433,885	433,885

(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 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 251 Housing Code Enforcement Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	876,000	645,669	671,500	1,055,000	910,000	910,000
Expenditures	770,257	798,304	671,603	919,022	1,049,160	1,049,160
Excess of Revenues Over (Under) Expenditures	105,743	(152,635)	(103)	135,978	(139,160)	(139,160)
Fund Balance - Beginning of Year	57,515	163,258	10,623	10,623	146,601	146,601
Fund Balance - End of Year	163,258	10,623	10,520	146,601	7,441	7,441

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 251 Housing Code Enforcement Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
251-000-000-607.001 N.O.O.R.P. Fees	159,249	58,328	120,000	150,000	50,000	50,000
251-000-000-607.002 Foreclosure Reg. Fees	37,286	36,450	25,000	40,000	40,000	40,000
251-000-000-607.002 Property Monitoring Fees	64,752	76,433	55,000	90,000	60,000	60,000
251-000-000-627.001 CE - Housing	565,388	366,969	350,000	700,000	700,000	700,000
251-000-000-628.002 CE - Blight	17,234	38,070	25,000	10,000	25,000	25,000
251-000-000-664.000 Interest	6,790	11,613	10,000	15,000	10,000	10,000
251-000-000-683.002 Property Cleanups	-70	-220	0	0	0	0
251-000-000-688.000 Miscellaneous	25,371	58,026	25,000	50,000	25,000	25,000
251-000-000-699.101 Contribution-General Fund	0	0	61,500	0	0	0
	876,000	645,669	671,500	1,055,000	910,000	910,000

City of Jackson
Fiscal Year 2018/19 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	3		160,041
008	Code Enforcement Officer II	1		52,588
009	Code Enforcement Officer III	2		57,589
010	Senior Code Enforcement Officer	1		69,363
304	Property Registration Assistant	3		107,023
		10		446,604
Add:	Housing Rehab. Specialist from # 282 - 20%			12,773
	Property Code Technician from Fund # 249 (35%)			12,698
	Records Management Coordinator from # 282 - 30%			20,809
	Grant Coordinator from CDBG - 25%			17,318
	Director of NEO from Econ. Dev. 101-728 - 10%			11,222
Less:	Senior Code Enforcement Officer to AHB 101-299 (30%)			-20,809
	Senior Code Enforcement Officer to # 249 (10%)			-6,936
	Senior Code Enforcement Officer to # 101-701 (10%)			-6,936
	Code Enforcement Officer III to # 249 Bldg. Dept. - 25%			-14,397
	Code Enforcement Officer III to # 282 Lead Grant - 25%			-9,790
				462,556

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 251 Housing Code Enforcement Fund
Dept 371 Inspection

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
251-371-000-702.000 Termination Pay	0	6,009	0	0	0	0
251-371-000-703.000 Salaries and Wages	338,429	372,175	315,973	463,000	462,556	462,556
251-371-000-707.000 Wages-Temporary	28,168	30,870	37,701	40,000	0	0
251-371-000-708.000 Unemployment	1,980	48	39	60	46	46
251-371-000-709.000 Employers FICA	26,547	29,085	27,089	36,000	35,498	35,498
251-371-000-713.000 Overtime	0	586	0	72	0	0
251-371-000-715.000 Pension-General	13,237	18,008	16,113	26,000	26,655	26,655
251-371-000-716.000 Pension-MERS DC	6,274	7,103	7,494	8,500	13,098	13,098
251-371-000-716.001 Retirement-Contractual	3,176	3,364	1,762	4,000	4,162	4,162
251-371-000-718.000 Health Insurance	79,725	81,638	67,393	100,000	114,497	114,497
251-371-000-723.000 Health - MERS HSA	10,633	11,077	9,100	13,000	13,190	13,190
251-371-000-724.000 Workers Compensation	2,732	2,782	2,368	2,500	1,029	1,029
251-371-000-725.000 Other Fringe Benefits	2,834	4,389	6,726	5,000	9,040	9,040
	513,735	567,134	491,758	698,132	679,771	679,771
Material and Supplies:						
251-371-000-752.000 Office Supplies	12,072	8,750	7,500	10,000	10,000	10,000
251-371-000-759.000 Gasoline	3,043	3,163	3,240	4,200	4,240	4,240
251-371-000-768.000 Photocopying	376	322	500	500	500	500
251-371-000-791.000 Publications	120	120	0	225	150	150
	15,611	12,355	11,240	14,925	14,890	14,890
Contractual and Other:						
251-371-000-818.000 Contractual Services	83,807	5,220	10,000	5,000	80,000	80,000
251-371-000-818.266 Cont. Services-Attorney	51	0	0	0	0	0
251-371-000-818.641 Property Cleanups/Boardups	2,305	1,635	1,000	5,000	5,000	5,000
251-371-000-853.000 Telephone	7,665	8,566	8,280	8,500	10,500	10,500
251-371-000-900.000 Printing & Publishing	646	1,052	1,000	1,000	1,350	1,350
251-371-000-908.002 Residency Allowance	4,200	4,500	3,150	3,600	3,600	3,600
251-371-000-910.000 Education & Training	2,269	2,031	3,630	3,630	7,274	7,274
251-371-000-913.000 Travel	2,727	2,627	7,480	1,500	7,060	7,060
251-371-000-914.001 Insurance-Deductible	0	1,075	0	0	0	0
251-371-000-915.000 Memberships & Dues	1,447	1,151	1,765	1,765	2,585	2,585
251-371-000-931.002 Office Equipment Maintenance	0	620	1,000	500	500	500
251-371-000-932.000 Vehicle Maintenance	3,716	3,440	1,600	3,500	1,600	1,600
251-371-000-933.000 Software Maintenance	920	923	3,200	2,500	3,930	3,930
251-371-000-943.000 Equipment Rental - MP	14,637	14,690	0	0	0	0
251-371-000-962.000 Uncollectible Accounts	104,040	160,893	100,000	150,000	200,000	200,000
251-371-000-963.000 Miscellaneous	6,764	5,004	5,000	5,000	5,000	5,000
	235,194	213,427	147,105	191,495	328,399	328,399
Capital Outlay:						
251-371-000-980.001 Office Equipment	605	256	1,500	1,550	18,000	18,000
251-371-000-981.000 Vehicles	5,112	5,132	20,000	12,920	8,100	8,100
	5,717	5,388	21,500	14,470	26,100	26,100
Housing Code Enforcement	770,257	798,304	671,603	919,022	1,049,160	1,049,160

(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 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 252 Building Demolitions Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	1,047,645	1,064,012	365,000	456,300	216,500	216,500
Expenditures	2,212,765	1,312,226	365,000	667,488	216,500	216,500
Excess of Revenues Over (Under) Expenditures	(1,165,120)	(248,214)	0	(211,188)	0	0
Fund Balance - Beginning of Year	1,624,531	459,411	211,197	211,197	9	9
Fund Balance - End of Year	459,411	211,197	211,197	9	9	9

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 252 Building Demolitions Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
252-000-000-608.000 CE - Housing	0	0	0	0	0	0
252-000-000-608.002 Dangerous Building Fees	0	-225	0	0	0	0
252-000-000-664.000 Interest	162,411	104,687	115,000	29,000	1,500	1,500
252-000-000-683.000 Building Demolitions	355,144	189,150	0	75,000	0	0
252-000-000-683.001 Property Boardups	0	0	0	0	0	0
252-000-000-698.000 Miscellaneous	5,090	400	0	0	0	0
252-000-000-699.101 Contribution-General Fund	525,000	770,000	250,000	352,300	215,000	215,000
	1,047,645	1,064,012	365,000	456,300	216,500	216,500

Expenditure Detail

Fund 252 Building Demolitions Fund
Dept 371 Inspection

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
252-371-000-707.000 Wages-Temporary	4,832	6,477	0	0	0	0
252-371-000-708.000 Unemployment	87	96	0	0	0	0
252-371-000-709.000 Employers FICA	328	552	0	0	0	0
252-371-000-713.000 Overtime	189	0	0	0	0	0
252-371-000-724.000 Workers Compensation	41	71	0	0	0	0
	5,477	7,196	0	0	0	0
Material and Supplies:						
252-371-000-752.000 Office Supplies	317	134	500	0	0	0
	317	134	500	0	0	0
Contractual and Other:						
252-371-000-818.000 Contractual Services	14,602	29,689	17,500	40,000	0	0
252-371-000-818.004 Building Demolitions	611,112	446,539	39,500	186,000	0	0
252-371-000-900.000 Printing & Publishing	518	84	500	500	0	0
252-371-000-914.001 Insurance Deductible	0	0	0	0	0	0
252-371-000-962.000 Uncollectible Accounts	864,500	117,900	115,000	115,000	1,682	1,682
252-371-000-963.000 Miscellaneous	2,448	92	1,000	100	100	100
252-371-000-995.254 Cont.-2014 Blight Elim Grt.	680,000	701,410	181,000	82,226	85,000	85,000
252-371-000-995.257 Cont.-2017 Blight Elim Grt.	0	0	0	193,662	129,718	129,718
	2,173,180	1,295,714	354,500	617,488	216,500	216,500
Capital Outlay:						
252-371-000-971.000 Land Acquisition	33,791	9,182	10,000	50,000	0	0
	33,791	9,182	10,000	50,000	0	0
Total Expenditures	2,212,765	1,312,226	365,000	667,488	216,500	216,500

(254) 2014 Blight Elimination Grant Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 254 2014 Blight Elimination Grant Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	3,820,000	1,563,085	181,000	92,726	85,000	85,000
Expenditures	3,820,000	1,563,085	181,000	92,726	85,000	85,000
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 2018/19 Adopted Budget
Revenue Detail

Fund 254 2014 Blight Elimination Grant Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
254-000-000-501.254 Fed. Grant-Blight Elim.	3,140,000	843,889	0	0	0	0
254-000-000-688.000 Miscellaneous	0	17,786	0	10,500	0	0
254-000-000-699.252 Contrib.-Bldg. Demo.Fd	680,000	701,410	181,000	82,226	85,000	85,000
Total Revenues	3,820,000	1,563,085	181,000	92,726	85,000	85,000

Expenditure Detail

Fund 254 2014 Blight Elimination Grant Fund
Dept 371 Inspection

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
254-371-000-703.000 Salaries & Wages	42,418	19,528	13,469	4,500	0	0
254-371-000-708.000 Unemployment	147	1	1	1	0	0
254-371-000-709.000 Employers FICA	2,959	1,539	1,031	300	0	0
254-371-000-715.000 Pension-General	4,808	2,600	1,653	400	0	0
254-371-000-716.000 Pension-MERS DC	0	12	0	0	0	0
254-371-000-718.000 Health Insurance	10,150	5,418	3,726	1,000	0	0
254-371-000-723.000 Health Ins.-MERS HSA	0	12	0	0	0	0
254-371-000-724.000 Workers Compensation	57	32	19	5	0	0
254-371-000-725.000 Other Fringe Benefits	194	117	220	20	0	0
	60,733	29,259	20,119	6,226	0	0
Material and Supplies:						
254-371-000-752.000 Office Supplies	794	100	381	0	0	0
	794	100	381	0	0	0
Contractual And Other:						
254-371-000-818.000 Contractual Services	119,713	122,208	160,000	85,000	85,000	85,000
254-371-000-818.004 Building Demolitions	2,705,568	1,150,730	0	0	0	0
254-371-000-822.001 John George Home	28,500	32,250	0	1,500	0	0
254-371-000-900.000 Printing & Publishing	487	333	0	0	0	0
254-371-000-959.000 Property Taxes	88,859	55,478	0	0	0	0
254-371-000-963.000 Miscellaneous	8,144	173	500	0	0	0
	2,951,271	1,361,172	160,500	86,500	85,000	85,000
Capital Outlay:						
254-371-000-971.000 Land Acquisition	807,202	172,554	0	0	0	0
	807,202	172,554	0	0	0	0
Total Expenditures	3,820,000	1,563,085	181,000	92,726	85,000	85,000

(257) 2017 Blight Elimination Grant Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 257 2017 Blight Elimination Grant Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	0	0	0	443,662	129,718	129,718
Expenditures	0	0	0	443,662	129,718	129,718
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 2018/19 Adopted Budget
Revenue Detail

Fund 257 2017 Blight Elimination Grant Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
257-000-000-501.257 Fed. Grant-Blight Elim.	0	0	0	250,000	0	0
257-000-000-688.000 Miscellaneous	0	0	0	0	0	0
257-000-000-699.252 Contrib.-Bldg. Demo.Fd	0	0	0	193,662	129,718	129,718
Total Revenues	0	0	0	443,662	129,718	129,718

Expenditure Detail

Fund 257 2017 Blight Elimination Grant Fund
Dept 371 Inspection

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
257-371-000-703.000 Salaries & Wages	0	0	0	9,210	1,160	1,160
257-371-000-708.000 Unemployment	0	0	0	1	1	1
257-371-000-709.000 Employers FICA	0	0	0	240	90	90
257-371-000-715.000 Pension-General	0	0	0	300	115	115
257-371-000-718.000 Health Insurance	0	0	0	840	320	320
257-371-000-724.000 Workers Compensation	0	0	0	1	1	1
257-371-000-725.000 Other Fringe Benefits	0	0	0	25	21	21
	0	0	0	10,617	1,708	1,708
Contractual And Other:						
257-371-000-818.000 Contractual Services	0	0	0	12,870	0	0
257-371-000-818.004 Building Demolitions	0	0	0	370,000	92,130	92,130
257-371-000-822.001 John George Home	0	0	0	0	0	0
257-371-000-900.000 Printing & Publishing	0	0	0	175	0	0
257-371-000-959.000 Property Taxes	0	0	0	0	0	0
257-371-000-963.000 Miscellaneous	0	0	0	0	0	0
	0	0	0	383,045	92,130	92,130
Capital Outlay:						
257-371-000-971.000 Land Acquisition	0	0	0	50,000	35,880	35,880
	0	0	0	50,000	35,880	35,880
Total Expenditures	0	0	0	443,662	129,718	129,718

(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 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 265 Drug Law Enforcement Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	15,562	18,022	17,600	12,190	15,600	15,600
Expenditures	12,502	22,857	15,059	16,586	14,671	14,671
Excess of Revenues Over (Under) Expenditures	3,060	(4,835)	2,541	(4,396)	929	929
Fund Balance - Beginning of Year	14,749	17,809	12,974	12,974	8,578	8,578
Fund Balance - End of Year	17,809	12,974	15,515	8,578	9,507	9,507

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 265 Drug Law Enforcement Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
265-000-000-642.265 Sale Of Property	546	150	2,500	150	500	500
265-000-000-664.000 Interest	39	37	100	40	100	100
265-000-000-688.000 Miscellaneous	14,977	16,470	15,000	12,000	15,000	15,000
265-000-000-699.277 Contrib.-LAWNET Grant Fd	0	1,365	0	0	0	0
Total Revenues	15,562	18,022	17,600	12,190	15,600	15,600

Expenditure Detail

Fund 265 Drug Law Enforcement Fund
Dept 333 Drug Enforcement

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
265-333-000-709.000 Employers FICA	103	137	104	123	110	110
265-333-000-713.000 Overtime	7,108	9,478	7,176	8,454	7,200	7,200
265-333-000-715.734 Pension - Police/Fire 345	4,760	6,459	5,971	7,034	6,336	6,336
265-333-000-724.000 Workers Compensation	71	95	108	85	75	75
	12,042	16,169	13,359	15,696	13,721	13,721
Material And Supplies:						
265-333-000-770.000 Miscellaneous Supplies	0	1,184	750	100	100	100
265-333-000-777.000 Narcotic Tracking Dog	484	4,588	750	700	750	750
	484	5,772	1,500	800	850	850
Contractual And Other:						
265-333-000-830.000 Medical Services	-24	901	200	0	0	0
265-333-000-955.000 Forfeiture Sale Expense	0	15	0	90	100	100
	-24	916	200	90	100	100
Total Expenditures	12,502	22,857	15,059	16,586	14,671	14,671

(275) Byrne JAG Grant Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 275 Byrne JAG Grant Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues:						
2014/15 Byrne JAG Grant	0	1,994	0	0	0	0
2015/16 Byrne JAG Grant	24,307	0	0	0	0	0
2016/17 Byrne JAG Grant	0	35,801	7,925	0	0	0
2017/18 Byrne JAG Grant	0	0	0	41,067	0	0
	24,307	37,795	7,925	41,067	0	0
Expenditures:						
2014/15 Byrne JAG Grant	0	1,994	0	0	0	0
2015/16 Byrne JAG Grant	24,307	0	0	0	0	0
2016/17 Byrne JAG Grant	0	35,801	7,925	0	0	0
2017/18 Byrne JAG Grant	0	0	0	41,067	0	0
	24,307	37,795	7,925	41,067	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 2018/19 Adopted Budget
Revenue Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
275-305-215-501.000 Federal Grant	0	1,994	0	0	0	0
Total Revenues	0	1,994	0	0	0	0

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Capital Outlay:						
275-305-215-981.000 Vehicles	0	0	0	0	0	0
275-305-215-985.000 Machinery & Equipment	0	1,994	0	0	0	0
	0	1,994	0	0	0	0
Total Expenditures	0	1,994	0	0	0	0

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 275 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 216 2015/16 Byrne Grants

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
275-305-216-501.000 Federal Grant	24,307	0	0	0	0	0
Total Revenues	24,307	0	0	0	0	0

Expenditure Detail

Fund 275 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 216 2015/16 Byrne Grants

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Materials & Supplies:						
275-305-216-767.000 Uniform Allowance	312	0	0	0	0	0
275-305-216-778.000 Equipment Maint. Supplies	11,030	0	0	0	0	0
	11,342	0	0	0	0	0
Contractual And Other:						
275-305-216-932.000 Vehicle Maintenance	3,731	0	0	0	0	0
	3,731	0	0	0	0	0
Capital Outlay:						
275-305-216-985.000 Machinery & Equipment	9,234	0	0	0	0	0
	9,234	0	0	0	0	0
Total Expenditures	24,307	0	0	0	0	0

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
275-305-217-501.000 Federal Grant	0	35,801	7,925	0	0	0
Total Revenues	0	35,801	7,925	0	0	0

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other:						
275-305-217-913.000 Travel		255	0	0	0	0
275-305-217-931.001 Equipment Maintenance		9,014	7,555	0	0	0
275-305-217-910.000 Education & Training	0	6,000	0	0	0	0
	0	15,269	7,555	0	0	0
Capital Outlay:						
275-305-217-977.001 Equipment-County	0	10,532	370	0	0	0
275-305-217-985.000 Machinery & Equipment	0	10,000	0	0	0	0
	0	20,532	370	0	0	0
Total Expenditures	0	35,801	7,925	0	0	0

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
275-305-218-501.000 Federal Grant	0	0	0	41,067	0	0
Total Revenues	0	0	0	41,067	0	0

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Capital Outlay:						
275-305-218-977.001 Equipment-County	0	0	0	12,352	0	0
275-305-218-985.000 Machinery & Equipment	0	0	0	28,715	0	0
	0	0	0	41,067	0	0
Total Expenditures	0	0	0	41,067	0	0

(277) LAWNET Grant Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 277 LAWNET Grant Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues:						
2012/13 LAWNET Grant	214	0	0	0	0	0
2014/15 LAWNET Grant	0	0	0	0	0	0
	214	0	0	0	0	0
Expenditures:						
2012/13 LAWNET Grant	0	0	0	0	0	0
2014/15 LAWNET Grant	0	1,365	0	0	0	0
	0	1,365	0	0	0	0
Excess of Revenues Over (Under)						
Expenditures	214	(1,365)	0	0	0	0
Fund Balance - Beginning of Year	1,151	1,365	0	0	0	0
Fund Balance - End of Year	1,365	0	0	0	0	0

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 277 LАWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 213 2012/13 LАWNET Grant

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
277-333-213-501.000 Federal Grant	214	0	0	0	0	0
277-333-213-699.265 Cont.-Drug Law Enf. Fd.	0	0	0	0	0	0
Total Revenues	214	0	0	0	0	0

Expenditure Detail

Fund 277 LАWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 213 2012/13 LАWNET Grant

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other:						
277-333-213-908.001 Physical Agility Testing	0	0	0	0	0	0
	0	0	0	0	0	0
2012/13 LАWNET Grant	0	0	0	0	0	0

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
277-333-215-501.000 Federal Grant	0	0	0	0	0	0
277-333-215-699.265 Cont.-Drug Law Enf. Fd.	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual and Other:						
277-333-215-995.265 Contrib - Drug Law Enf.Fd.	0	1,365	0	0	0	0
	0	1,365	0	0	0	0
2014/15 LАWNET Grant	0	1,365	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 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 272 SAFER Grant Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	170,458	266,114	882,701	620,903	786,541	786,541
Expenditures	170,458	266,114	882,701	620,903	786,541	786,541
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 2018/19 Adopted Budget
Revenue Detail

Fund 272 SAFER Grant Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
272-000-000-501.004 Federal Grant - FEMA	170,458	266,114	882,701	620,903	786,541	786,541
Total Revenues	170,458	266,114	882,701	620,903	786,541	786,541

Expenditure Detail

Fund 272 SAFER Grant Fund
Dept 340 Fire Suppression

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
272-340-000-703.000 Salaries and Wages	105,124	140,567	382,941	324,372	410,907	410,907
272-340-000-708.000 Unemployment	0	52	54	58	73	73
272-340-000-709.000 Employers FICA	1,424	1,863	5,553	4,217	5,342	5,342
272-340-000-713.000 Overtime	0	0	0	0	0	0
272-340-000-715.734 Pension-Police/Fire 345	42,458	60,445	298,388	139,481	176,690	176,690
272-340-000-716.000 Pension-MERS DC	2,944	3,837	11,488	8,724	11,051	11,051
272-340-000-718.000 Health Insurance	14,682	44,544	142,354	106,221	134,557	134,557
272-340-000-723.000 Health Ins.-MERS HSA	0	9,001	27,000	23,538	29,817	29,817
272-340-000-724.000 Workers Compensation	2,114	2,644	7,200	6,274	7,947	7,947
272-340-000-725.000 Other Fringe Benefits	1,712	3,161	7,723	8,018	10,157	10,157
	170,458	266,114	882,701	620,903	786,541	786,541
Total Expenditures	170,458	266,114	882,701	620,903	786,541	786,541

(282) Lead Hazard Control Grant Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 282 Lead Hazard Control Grant Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	0	0	0	808,175	1,821,327	1,821,327
Expenditures	0	0	0	808,175	1,821,327	1,821,327
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 2018/19 Adopted Budget
Revenue Detail

Fund 282 Lead Hazard Control Grant Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
282-000-000-502.287 Fed Grant-HUD-LBPHC	0	0	0	678,175	1,551,327	1,551,327
282-000-000-502.282 Fed Grant-Healthy Homes	0	0	0	130,000	270,000	270,000
Total Revenues	0	0	0	808,175	1,821,327	1,821,327

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

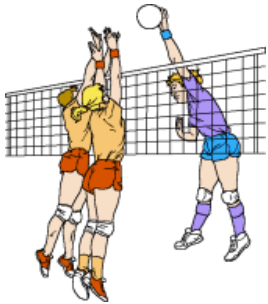
Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
282-258-000-703.000 Salaries and Wages	0	0	0	45,000	136,173	136,173
282-258-000-708.000 Unemployment	0	0	0	25	9	9
282-258-000-709.000 Employers FICA	0	0	0	3,500	10,442	10,442
282-258-000-715.000 Pension-General	0	0	0	2,300	8,151	8,151
282-258-000-718.000 Health Insurance	0	0	0	7,000	27,003	27,003
282-258-000-723.000 Health Ins.-MERS HSA	0	0	0	750	2,036	2,036
282-258-000-723.000 Pension-MERS DC	0	0	0	700	2,388	2,388
282-258-000-724.000 Workers Compensation	0	0	0	150	257	257
282-258-000-725.000 Other Fringe Benefits	0	0	0	250	2,183	2,183
	0	0	0	59,675	188,642	188,642
Material And Supplies:						
282-258-000-752.000 Office Supplies	0	0	0	2,000	5,328	5,328
282-258-000-761.000 Program Supplies	0	0	0	10,000	19,000	19,000
	0	0	0	12,000	24,328	24,328
Contractual And Other:						
282-258-000-818.000 Contractual Services	0	0	0	15,000	40,350	40,350
282-258-000-818.283 Cont. Serv.-HH Assess	0	0	0	10,000	26,500	26,500
282-258-000-818.284 Cont. Serv.-HHI Remediator	0	0	0	120,000	243,500	243,500
282-258-000-818.288 Cont. Serv.-Relocation	0	0	0	65,000	139,000	139,000
282-258-000-818.292 Cont. Serv.-Rental Rehab	0	0	0	400,000	950,000	950,000
282-258-000-818.293 Cont. Serv.-Homeowner	0	0	0	50,000	120,000	120,000
282-258-000-818.294 Cont. Serv.-Risk Assess.	0	0	0	30,000	60,000	60,000
282-258-000-853.000 Telephone	0	0	0	1,500	3,684	3,684
282-258-000-910.000 Education & Training	0	0	0	20,000	10,000	10,000
282-258-000-913.000 Travel	0	0	0	15,000	15,323	15,323
	0	0	0	726,500	1,608,357	1,608,357
Contractual and Other:						
282-258-000-985.000 Machinery & Equipment	0	0	0	10,000	0	0
	0	0	0	10,000	0	0
Total Expenditures	0	0	0	808,175	1,821,327	1,821,327

(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 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 296 Recreation Activity Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	276,298	257,839	269,495	254,943	254,943	254,943
Expenditures	235,241	215,263	238,521	249,099	250,220	250,220
Excess of Revenues Over (Under) Expenditures	41,057	42,576	30,974	5,844	4,723	4,723
Fund Balance - Beginning of Year	151,936	192,993	235,569	235,569	241,413	241,413
Fund Balance - End of Year	192,993	235,569	266,543	241,413	246,136	246,136

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

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

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

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 296 Recreation Activity Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
296-000-000-651.002	52,893	47,628	50,000	47,000	47,000	47,000
296-000-000-645.003	907	0	1,200	0	0	0
296-000-000-645.004	460	450	1,200	1,343	1,343	1,343
296-000-000-645.005	116,982	105,588	121,845	106,000	106,000	106,000
296-000-000-645.006	104,677	103,495	95,000	100,000	100,000	100,000
296-000-000-664.000	379	678	250	600	600	600
Total Revenues	276,298	257,839	269,495	254,943	254,943	254,943

Fund 296 Recreation Activity Fund
Dept 756 Fee Programs

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
296-756-000-702.000	82,398	55,923	78,397	78,397	78,397	78,397
296-756-000-703.000	0	0	0	0	0	0
296-756-000-708.000	1,439	533	450	200	200	200
296-756-000-709.000	6,497	4,232	6,120	6,120	6,120	6,120
296-756-000-724.000	1,954	1,273	2,954	2,954	2,954	2,954
	92,288	61,961	87,921	87,671	87,671	87,671
Material And Supplies:						
296-756-000-752.000	0	363	100	100	100	100
296-756-000-761.000	59,335	47,428	60,000	60,000	60,000	60,000
	59,335	47,791	60,100	60,100	60,100	60,100
Contractual And Other:						
296-756-000-818.000	0	0	2,000	1,000	1,000	1,000
296-756-000-861.000	935	1,924	1,200	1,200	1,200	1,200
296-756-000-900.000	675	6,632	2,500	2,500	2,500	2,500
296-756-000-913.001	73,879	86,292	75,000	86,000	86,000	86,000
296-756-000-915.000	68	700	800	200	800	800
296-756-000-961.101	8,061	9,931	9,000	10,428	10,949	10,949
296-756-000-963.000	0	32	0	0	0	0
	83,618	105,511	90,500	101,328	102,449	102,449
Total Expenditures	235,241	215,263	238,521	249,099	250,220	250,220

(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 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 297 JPS Recreation Millage Program Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	574,676	581,433	570,000	575,029	570,030	570,030
Expenditures	542,493	554,172	569,429	570,764	569,130	569,130
Excess of Revenues Over (Under) Expenditures	32,183	27,261	571	4,265	900	900
Fund Balance - Beginning of Year	150	32,333	59,594	59,594	63,859	63,859
Fund Balance - End of Year	32,333	59,594	60,165	63,859	64,759	64,759

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: JPS Recreation Millage Programs</i>				
<i>Fund-Activity: 297-757</i>				
PT	Part Time - Recreation		150	219,199
			150	
	Add: Assistant Director 50% from # 101-752			44,937
	Senior Services Coordinator 75% from # 101-752			49,269
	Activity Total			313,405

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 297 JPS Recreation Millage Program Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
297-000-000-587.000 Cont.- JPS Recreation	574,595	581,399	570,000	575,000	570,000	570,000
297-000-000-664.000 Interest	81	34	0	29	30	30
Total Revenues	574,676	581,433	570,000	575,029	570,030	570,030

Expenditure Detail

Fund 297 JPS Recreation Millage Program Fund

Dept 757 JPS Recreation Millage Programs

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
297-757-000-702.000 Wages-Temporary	242,702	259,561	219,199	219,199	219,199	219,199
297-757-000-703.000 Salaries & Wages	56,846	52,553	91,312	93,033	94,206	94,206
297-757-000-708.000 Unemployment	2,927	1,480	888	200	888	888
297-757-000-709.000 Employers FICA	17,464	24,963	27,088	27,088	27,318	27,318
297-757-000-715.000 Pension-General	6,452	10,487	7,568	9,854	9,440	9,440
297-757-000-716.000 Pension-MERS DC	731	-13	0	0	0	0
297-757-000-718.000 Health Insurance	11,639	24,506	28,524	28,524	29,297	29,297
297-757-000-719.005 Health Ins.-MERS HSA	359	809	0	0	2,188	2,188
297-757-000-724.000 Workers Compensation	5,296	7,853	8,144	8,144	6,873	6,873
297-757-000-725.000 Other Fringe Benefits	1,249	1,684	1,406	2,172	1,421	1,421
	345,665	383,883	384,129	388,214	390,830	390,830
Material and Supplies:						
297-757-000-761.000 Program Supplies	28,463	3,783	0	250	500	500
297-757-000-761.018 Prog. Supplies-Enrichment	37,964	57,437	55,000	55,000	55,000	55,000
297-757-000-761.019 Prog. Supplies-Athletic Prog.	75,309	52,967	65,000	65,000	64,000	64,000
297-757-000-761.020 Prog. Supplies-Spec. Events	33,065	30,593	26,800	26,800	26,800	26,800
	174,801	144,780	146,800	147,050	146,300	146,300
Contractual and Other:						
297-757-000-818.000 Contractual Services	5,335	9,387	7,000	2,000	1,000	1,000
297-757-000-861.000 Auto Allow.(Staff Mileage)	2,361	1,172	2,500	2,500	2,000	2,000
297-757-000-900.000 Printing & Publishing	11,606	14,185	13,000	15,000	13,000	13,000
297-757-000-901.000 Building Rental/Lease	0	0	15,000	15,000	15,000	15,000
297-757-000-910.000 Education & Training	2,700	765	1,000	1,000	1,000	1,000
297-757-000-924.000 Utilities	25	0	0	0	0	0
	22,027	25,509	38,500	35,500	32,000	32,000
JPS Recreation Millage Programs	542,493	554,172	569,429	570,764	569,130	569,130

(298) 2008 Brownfield Revolving Loan Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 298 2008 Brownfield Revolving Loan Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	0	0	0	3,145	0	0
Expenditures	0	0	0	3,145	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 2018/19 Adopted Budget
Revenue Detail

Fund 298 2008 Brownfield Revolving Loan Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
298-000-000-501.435 Fed. Grant-EPA Haz. Substai	0	0	0	1,573	0	0
298-000-000-501.436 Fed. Grant-EPA Petroleum	0	0	0	1,572	0	0
Total Revenues	0	0	0	3,145	0	0

Expenditure Detail

Fund 298 2008 Brownfield Revolving Loan Fund

Dept 335 Hazardous Substances Grant

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other:						
298-435-000-820.000 Consultant Services	0	0	0	1,573	0	0
	0	0	0	1,573	0	0
Total Hazardous Substances Grant	0	0	0	1,573	0	0

Fund 298 2008 Brownfield Revolving Loan Fund

Dept 336 Petroleum Grant

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other:						
298-336-000-817.000 Consultant Services	0	0	0	1,572	0	0
	0	0	0	1,572	0	0
Total Petroleum Grant	0	0	0	1,572	0	0
Total Expenditures	0	0	0	3,145	0	0

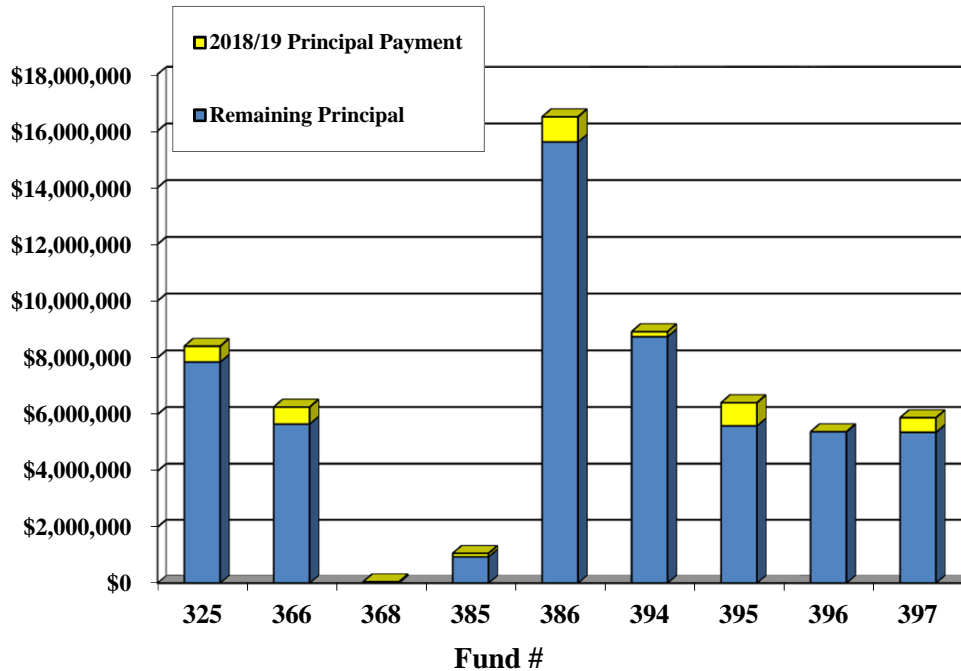
Debt Service Funds

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

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Debt Service Funds
Debt Summary

Fund Debt Service Fund Name	Date Issued	Final Maturity	Issue Amount	Principal Outstanding 6/30/2018	FY 2018/19		
					Principal	Interest	
325 2017 Michigan Trans. Fund	06/27/17	06/01/31	\$8,970,000	\$8,410,000	\$ 560,000	\$ 202,681	
366 2013 City Hall Refunding	02/05/13	05/01/27	8,275,000	6,265,000	600,000	206,550	
368 Building Authority	08/01/99	08/01/18	600,000	50,000	50,000	1,313	
385 2016 Capital Improvement	4/20/2016	10/1/2025	1,300,000	1,064,000	122,000	17,316	
386 2018 Capital Improvement (1)	6/1/2018	Est. 2034	16,500,000	16,500,000	886,400	495,000	
395 2001 DDA TIF	03/27/01	06/01/26	17,998,578	6,419,921	817,608	1,382,392	
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	8,925,000	180,000	235,620	
397 2012 BRA TIF Refunding	03/14/12	06/01/31	7,630,000	5,890,000	515,000	224,169	
Debt Service Fund Totals				\$ 75,748,578	\$ 58,918,921	\$ 3,731,008	\$ 3,011,866

Note: (1) Amounts shown for the 2018 Capital Improvement Bonds are estimates. The Bonds were sold subsequent to the adoption of the Budget in June 2018. The Budget will not reflect actual Bond data until amended in FY 2018-19.



(352) 2017 Michigan Transportation Fund Bonds Debt Service Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget

Fund 352 2017 Michigan Transportation Fund Bonds Debt Service Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	0	0	253,875	761,318	763,431	763,431
Expenditures	0	0	253,875	761,314	763,431	763,431
Excess of Revenues Over (Under) Expenses	0	0	0	4	0	0
Fund Balance - Beginning of Year	0	0	0	0	4	4
Fund Balance - End of Year	0	0	0	4	4	4

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 352 2017 Michigan Transportation Fund Bonds Debt Service Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
352-000-000-699.202 Cont.-Major Street Fund	0	0	196,042	589,380	563,431	563,431
352-000-000-699.895 Cont.-Special Assmt. Fund	0	0	57,833	171,938	200,000	200,000
Total Revenues	0	0	253,875	761,318	763,431	763,431

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Debt Service :						
352-906-000-991.000 Principal	0	0	0	560,000	560,000	560,000
352-906-000-992.000 Interest	0	0	253,125	200,564	202,681	202,681
352-906-000-993.000 Paying Agent Fees	0	0	750	750	750	750
	0	0	253,875	761,314	763,431	763,431
Total Expenditures	0	0	253,875	761,314	763,431	763,431

(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 2018/19 Adopted Budget

Fund 366 2013 City Hall Refunding Debt Service Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	649,758	720,097	769,442	780,494	787,000	787,000
Expenditures	645,957	703,600	810,800	810,800	812,800	812,800
Excess of Revenues Over (Under) Expenses	3,801	16,497	(41,358)	(30,306)	(25,800)	(25,800)
Fund Balance - Beginning of Year	48,749	52,550	69,047	69,047	38,741	38,741
Fund Balance - End of Year	52,550	69,047	27,689	38,741	12,941	12,941

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 366 2013 City Hall Refunding Debt Service Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
366-000-000-402.000 Property Taxes	642,618	688,072	738,350	738,350	745,000	745,000
366-000-000-432.000 Payments in Lieu of Tax	2,552	2,986	2,600	3,000	3,000	3,000
366-000-000-441.000 Local Comm Stab Share Tax	0	28,492	28,492	38,644	38,700	38,700
366-000-000-539.018 State Grant - Act 86 (PPT)	4,265	0	0	0	0	0
366-000-000-664.000 Interest	323	547	0	500	300	300
Total Revenues	649,758	720,097	769,442	780,494	787,000	787,000

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual & Other:						
366-906-000-962.000 Uncollect. Accts-MTT Ref.	407	0	5,500	5,500	5,500	5,500
	407	0	5,500	5,500	5,500	5,500
Debt Service :						
366-906-000-991.000 Principal	390,000	460,000	575,000	575,000	600,000	600,000
366-906-000-992.000 Interest	255,050	243,350	229,550	229,550	206,550	206,550
366-906-000-993.000 Paying Agent Fees	500	250	750	750	750	750
	645,550	703,600	805,300	805,300	807,300	807,300
Total Expenditures	645,957	703,600	810,800	810,800	812,800	812,800

(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 2018/19 Adopted Budget

Fund 368 Building Authority Debt Service Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	54,544	52,181	52,688	52,688	50,367	50,367
Expenditures	54,544	52,181	54,688	54,688	51,688	51,688
Excess of Revenues Over (Under) Expenses	0	0	(2,000)	(2,000)	(1,321)	(1,321)
Fund Balance - Beginning of Year	3,321	3,321	3,321	3,321	1,321	1,321
Fund Balance - End of Year	3,321	3,321	1,321	1,321	0	0

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 368 Building Authority Debt Service Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
368-000-000-667.000 Rents & Royalties	54,544	52,181	52,688	52,688	50,367	50,367
Total Revenues	54,544	52,181	52,688	52,688	50,367	50,367

Expenditure Detail

Fund 368 Building Authority Debt Service Fund
Dept 906 Debt Service

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Debt Service :						
368-906-000-991.000 Principal	45,000	45,000	50,000	50,000	50,000	50,000
368-906-000-992.000 Interest	8,794	6,431	3,938	3,938	1,313	1,313
368-906-000-993.000 Paying Agent Fees	750	750	750	750	375	375
	54,544	52,181	54,688	54,688	51,688	51,688
Total Expenditures	54,544	52,181	54,688	54,688	51,688	51,688

(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 improvement funds in amounts determined annually to be sufficient to pay the principal of and interest on the Bonds.

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

City of Jackson Fiscal Year 2018/19 Adopted Budget

Fund 385 2016 Capital Imp. Bonds Debt Service Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	0	135,388	137,492	137,492	139,316	139,316
Expenditures	0	135,388	137,492	137,492	139,316	139,316
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 2018/19 Adopted Budget
Revenue Detail

Fund 385 2016 Capital Improvement Bonds Debt Service Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
385-000-000-699.245 Cont.-Public Imp. Fund	0	135,388	137,492	137,492	139,316	139,316
Total Revenues	0	135,388	137,492	137,492	139,316	139,316

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Debt Service :						
385-906-000-991.000 Principal	0	117,000	119,000	119,000	122,000	122,000
385-906-000-992.000 Interest	0	18,388	18,492	18,492	17,316	17,316
385-906-000-993.000 Paying Agent Fees	0	0	0	0	0	0
	0	135,388	137,492	137,492	139,316	139,316
Total Expenditures	0	135,388	137,492	137,492	139,316	139,316

(386) 2018 Capital Improvement Bonds Debt Service Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget

Fund 386 2018 Capital Imp. Bonds Debt Service Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	0	0	0	0	1,382,150	1,382,150
Expenditures	0	0	0	0	1,382,150	1,382,150
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 2018/19 Adopted Budget
Revenue Detail

Fund 386 2018 Capital Improvement Bonds Debt Service Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
386-000-000-699.101 Cont.-General Fund	0	0	0	0	75,339	75,339
386-000-000-699.202 Cont.-Major St. Fund	0	0	0	0	100,000	100,000
386-000-000-699.245 Cont.-Public Imp. Fund	0	0	0	0	100,000	100,000
386-000-000-699.514 Cont.-Auto Parking Fund	0	0	0	0	76,392	76,392
386-000-000-699.590 Cont.-Sewer Fund	0	0	0	0	251,358	251,358
386-000-000-699.591 Cont.-Water Fund	0	0	0	0	727,453	727,453
386-000-000-699.661 Cont.-Mtr. Pool & Gar. Fd.	0	0	0	0	51,608	51,608
Total Revenues	0	0	0	0	1,382,150	1,382,150

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Debt Service :						
385-906-000-991.000 Principal	0	0	0	0	886,400	886,400
385-906-000-992.000 Interest	0	0	0	0	495,000	495,000
385-906-000-993.000 Paying Agent Fees	0	0	0	0	750	750
	0	0	0	0	1,382,150	1,382,150
Total Expenditures	0	0	0	0	1,382,150	1,382,150

(389) 2017 BRA TIF Refunding Debt Service Fund

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

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

AUTHORITY - The Bonds are issued under the provisions of Act 34 of the Public Acts of Michigan of 2001, as amended, and Act 381 of the Public Acts of Michigan of 1996, as amended, and a resolution adopted by the Brownfield Redevelopment Authority on February 7, 2017.

City of Jackson Fiscal Year 2018/19 Adopted Budget

Fund 389 2017 BRA TIF Refunding Debt Service Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	0	9,080,000	418,017	418,017	415,620	415,620
Expenditures	0	9,078,100	418,017	418,017	415,620	415,620
Excess of Revenues Over (Under) Expenses	0	1,900	0	0	0	0
Fund Balance - Beginning of Year	0	0	1,900	1,900	1,900	1,900
Fund Balance - End of Year	0	1,900	1,900	1,900	1,900	1,900

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 389 2017 BRA TIF Refunding Debt Service Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
389-000-000-696.000 Bond Proceeds	0	9,080,000	0	0	0	0
389-000-000-699.489 Cont. - BRA Fund	0	0	418,017	418,017	415,620	415,620
Total Revenues	0	9,080,000	418,017	418,017	415,620	415,620

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual & Other:						
389-906-000-818.000 Contractual Services (Bonds)	0	83,100	0	0	0	0
389-906-000-963.364 Escrow Transfer	0	8,995,000	0	0	0	0
	0	9,078,100	0	0	0	0
Debt Service :						
389-906-000-991.000 Principal	0	0	155,000	155,000	180,000	180,000
389-906-000-992.000 Interest	0	0	263,017	263,017	235,620	235,620
389-906-000-993.000 Paying Agent Fees	0	0	0	0	0	0
	0	0	418,017	418,017	415,620	415,620
Total Expenditures	0	9,078,100	418,017	418,017	415,620	415,620

(394) 2001 DDA TIF Debt Service Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget

Fund 394 2001 DDA TIF Debt Service Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	1,846,500	1,960,795	2,081,500	2,081,500	2,201,500	2,201,500
Expenditures	1,846,500	1,960,795	2,081,500	2,081,500	2,201,500	2,201,500
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 2018/19 Adopted Budget
Revenue Detail

Fund 394 2001 DDA TIF Debt Service Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
394-000-000-699.494 Cont.-DDA Project Fund	1,846,500	1,960,795	2,081,500	2,081,500	2,201,500	2,201,500
Total Revenues	1,846,500	1,960,795	2,081,500	2,081,500	2,201,500	2,201,500

Expenditure Detail

Fund 394 2001 DDA TIF Debt Service Fund
Dept 906 Debt Service

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Debt Service :						
394-906-000-991.000 Principal	829,125	826,414	823,118	823,118	817,608	817,608
394-906-000-992.000 Interest	1,015,875	1,133,586	1,256,882	1,256,882	1,382,392	1,382,392
394-906-000-993.000 Paying Agent Fees	1,500	795	1,500	1,500	1,500	1,500
	1,846,500	1,960,795	2,081,500	2,081,500	2,201,500	2,201,500
Total Expenditures	1,846,500	1,960,795	2,081,500	2,081,500	2,201,500	2,201,500

(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 2018/19 Adopted Budget

Fund 396 2011 DDA TIF Refunding Debt Service Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	248,325	247,575	248,325	248,325	248,325	248,325
Expenditures	248,325	247,575	248,325	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 2018/19 Adopted Budget
Revenue Detail

Fund 396 2011 DDA TIF Refunding Debt Service Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
396-000-000-699.494 Cont.-DDA Project Fund	248,325	247,575	248,325	248,325	248,325	248,325
Total Revenues	248,325	247,575	248,325	248,325	248,325	248,325

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Debt Service:						
396-906-000-991.000 Principal	0	0	0	0	0	0
396-906-000-992.000 Interest	246,825	246,825	246,825	246,825	246,825	246,825
396-906-000-993.000 Paying Agent Fees	1,500	750	1,500	1,500	1,500	1,500
Total Expenditures	248,325	247,575	248,325	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 2018/19 Adopted Budget

Fund 397 2012 BRA TIF Refunding Debt Service Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	597,219	699,341	714,169	714,169	739,919	739,919
Expenditures	597,219	696,969	714,169	714,169	739,919	739,919
Excess of Revenues Over (Under) Expenses	0	2,372	0	0	0	0
Fund Balance - Beginning of Year	2,156	2,156	4,528	4,528	4,528	4,528
Fund Balance - End of Year	2,156	4,528	4,528	4,528	4,528	4,528

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 397 2012 BRA TIF Refunding Debt Service Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
397-000-000-699.489 Cont. - BRA Fund	597,219	699,341	714,169	714,169	739,919	739,919
Total Revenues	597,219	699,341	714,169	714,169	739,919	739,919

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Debt Service :						
397-906-000-991.000 Principal	335,000	445,000	475,000	475,000	515,000	515,000
397-906-000-992.000 Interest	262,219	251,969	238,419	238,419	224,169	224,169
397-906-000-993.000 Paying Agent Fees	0	0	750	750	750	750
	597,219	696,969	714,169	714,169	739,919	739,919
Total Expenditures	597,219	696,969	714,169	714,169	739,919	739,919

(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 2018/19 Adopted Budget

Fund 399 2007 BRA TIF Refunding Debt Service Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	426,354	420,966	0	0	0	0
Expenditures	426,354	423,339	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	(2,373)	0	0	0	0
Fund Balance - Beginning of Year	2,373	2,373	0	0	0	0
Fund Balance - End of Year	2,373	0	0	0	0	0

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 399 2007 BRA TIF Refunding Debt Service Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
399-000-000-699.489 Cont. - BRA Fund	426,354	420,966	0	0	0	0
Total Revenues	426,354	420,966	0	0	0	0

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Debt Service :						
399-906-000-991.000 Principal	35,000	35,000	0	0	0	0
399-906-000-992.000 Interest	389,774	388,339	0	0	0	0
399-906-000-993.000 Paying Agent Fees	1,580	0	0	0	0	0
	426,354	423,339	0	0	0	0
Total Expenditures	426,354	423,339	0	0	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 2018/19 Adopted Budget Revenue Detail

Fund 401 Capital Projects Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	208,965	675,843	105,000	314,554	65,000	65,000
Expenditures	189,544	777,340	72,000	230,355	32,000	32,000
Excess of Revenues Over (Under) Expenditures	19,421	(101,497)	33,000	84,199	33,000	33,000
Fund Balance - Beginning of Year	82,076	101,497	0	0	84,199	84,199
Fund Balance - End of Year	101,497	0	33,000	84,199	117,199	117,199

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 401 Capital Projects Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
401-000-000-501.009 Federal Grant - NEA	0	0	0	50,000	0	0
401-000-000-539.016 State Grant - MCACA	0	75,000	0	0	0	0
401-000-000-664.000 Interest	483	355	500	500	500	500
401-000-000-675.006 Donations -Weatherwax (Tree Proj)	142,967	9,500	20,000	87,078	0	0
401-000-000-675.006 Donations -Weatherwax (Mural)	0	50,000	0	0	0	0
401-000-000-675.006 Donations -Weatherwax (SNT)	0	0	20,000	0	0	0
401-000-000-675.012 Donations -SNT Sculpture	0	0	0	46,620	0	0
401-000-000-675.021 Donations - Loomis Park	0	0	0	7,500	0	0
401-000-000-675.050 Donations - DiscGolf (Kiwanis)	0	14,723	0	777	0	0
401-000-000-675.053 Donations - ALRO (Public Arts)	0	20,000	0	0	0	0
401-000-000-675.054 Donations - Public Arts (PY Mural)	0	25,000	0	47,478	0	0
401-000-000-675.055 Donations - Public Arts (Current)	0	0	0	10,101	0	0
401-000-000-675.066 Donations - S.P. Golf Crse. Imp.	2,182	0	0	0	0	0
401-000-000-675.069 Donations - CP Fed Credit Union	20,000	32,500	32,500	32,500	32,500	32,500
401-000-000-675.070 Donations - JCVB (Mural)	0	25,000	0	0	0	0
401-000-000-685.265 Insurance Proceeds - City Hall	5,136	0	0	0	0	0
401-000-000-698.000 Miscellaneous	0	2,300	0	0	0	0
401-000-000-699.101 Cont.- General Fund (Cell Towers)	30,881	31,822	32,000	32,000	32,000	32,000
401-000-000-699.245 Cont.- Public Improvement Fund	7,316	389,643	0	0	0	0
Total Revenues	208,965	675,843	105,000	314,554	65,000	65,000

Expenditure Detail

Fund 401 Capital Projects Fund

Dept 901 Capital Projects

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Capital Outlay:						
401-901-000-974.035 Sharp Park Tree Restoration Project	142,967	9,500	20,000	87,078	0	0
401-901-000-975.019 Loomis Park Playground	0	0	0	7,500	0	0
401-901-000-975.020 Summer Night Tree	0	282	0	70,005	0	0
401-901-000-975.047 Blackman Park Improvements	7,316	7,171	0	0	0	0
401-901-000-975.054 Public Arts Committee	3,455	0	52,000	18,716	32,000	32,000
401-901-000-975.066 Sharp Park Golf Course Imp.	2,183	0	0	0	0	0
401-901-000-975.072 Glidden Parker Mural Project	26,235	607,032	0	46,279	0	0
401-901-000-975.073 Disc Golf Project	0	14,723	0	777	0	0
401-901-000-975.265 City Hall - Water Damage	7,388	0	0	0	0	0
401-901-000-975.340 Fire Station Improvements	0	134,932	0	0	0	0
401-901-000-975.567 Cemetery Building Improvements	0	3,700	0	0	0	0
Total Expenditures	189,544	777,340	72,000	230,355	32,000	32,000

(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 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 402 Water Equipment & Replacement Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	3,509,782	3,558,987	8,493,245	7,556,195	8,566,617	8,566,617
Expenditures:	3,122,586	2,051,154	11,816,616	6,155,693	12,604,432	12,604,432
Excess of Revenues Over (Under) Expenditures	387,196	1,507,833	(3,323,371)	1,400,502	(4,037,815)	(4,037,815)
Fund Balance - Beginning of Year	3,456,221	3,843,417	5,351,250	5,351,250	6,751,752	6,751,752
Fund Balance - End of Year	3,843,417	5,351,250	2,027,879	6,751,752	2,713,937	2,713,937

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 402 Water Equipment & Replacement Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
402-000-000-501.000 Fed. /St. Grant (I94BL-MichAve.)	0	0	238,481	733,256	0	0
402-000-000-664.000 Interest	9,782	14,987	10,764	20,000	20,600	20,600
402-000-000-699.486 Cont.-2018 Cap. Imp. Bond Fund	0	0	0	3,258,939	5,002,017	5,002,017
402-000-000-699.591 Cont.-Water Fund	3,500,000	3,544,000	8,244,000	3,544,000	3,544,000	3,544,000
Total Revenues	3,509,782	3,558,987	8,493,245	7,556,195	8,566,617	8,566,617

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
402-458-000-706.000 Salaries and Wages	75,840	75,047	51,649	110,963	93,868	93,868
402-458-000-707.000 Wages-Temporary	1,092	432	0	2,124	0	0
402-458-000-709.000 Overtime	6,370	4,716	4,642	630	0	0
402-458-000-715.000 Employers FICA	5,884	5,488	4,306	8,699	7,181	7,181
402-458-000-719.000 Health Insurance	23,681	20,707	12,027	27,148	24,799	24,799
402-458-000-722.000 Pension-General	9,743	9,617	6,907	12,387	9,396	9,396
402-458-000-724.000 Unemployment	161	3	6	6	10	10
402-458-000-724.001 Workers Compensation	796	705	601	601	468	468
402-458-000-725.000 Other Fringe Benefits	1,782	1,950	754	1,292	1,311	1,311
	125,349	118,665	80,892	163,850	137,033	137,033
Material and Supplies:						
402-458-000-782.000 Materials	1,482	0	600	600	600	600
	1,482	0	600	600	600	600
Contractual and Other:						
402-458-000-818.000 Contractual Services	1,922,678	835,433	4,849,079	3,825,469	5,209,973	5,209,973
402-458-000-943.000 Equipment Rental - MP	1,291	65	2,000	1,000	2,000	2,000
402-458-000-966.000 PW Overhead	24	0	600	300	600	600
402-458-000-967.000 ENG Overhead	55,608	50,447	42,218	106,013	89,175	89,175
	1,979,601	885,945	4,893,897	3,932,782	5,301,748	5,301,748
New Water Main Construction	2,106,432	1,004,610	4,975,389	4,097,232	5,439,381	5,439,381

WORK PROJECT DETAIL

Work Project Titles:

Misc Water Projects	23,500	42,272	34,000	34,000
Water Mapping & Gis	80,000	97,012	97,000	97,000
Greenwood: Griswold to Morrell	-	115,590	-	-
Griswold: West to Fourth	-	30,597	-	-
North Street: Whitney to Kennedy	-	62,743	-	-
Page: Michigan to Elm	-	103,234	-	-
I-94BL (Michigan): Brown toFirst (MDOT)	267,515	828,342	-	-
Fourth: Horton to Audubon (Eng)	166,750	4,200	45,800	45,800
Glick: Blackstone to Jackson	141,130	336,281	-	-
Homecrest: Glick to VanBuren	16,960	19,080	239,560	239,560
Ingham and VanBuren Improvements	3,767	5,182	59,074	59,074
Kibby: City Limits to Glen Drive	179,336	189,868	-	-
Michigan Avenue: First to Blackstone	486,471	292,905	-	-
Steward: Wildwood to Winthrop Connector	466,260	32,850	412,450	412,450
Jackson: Wilkins to Washington	363,460	502,093	-	-
Cortland: First to Blackstone	305,100	164,012	-	-
Dewey: Clinton to Lansing	591,665	497,506	-	-
Fleming: Maguire to Blakely	495,075	332,232	-	-
Crescent: West Avenue to Fourth	-	42,844	537,927	537,927
Edgewood: Michigan to North Street	-	87,191	1,094,927	1,094,927
Franklin: Brown to West Avenue	-	87,069	1,093,196	1,093,196
Masonic Temple & Vermuelen Building Building Water Serv	-	93,209	-	-
Francis: Morrell to Mason	-	14,850	387,750	387,750
Second: Wildwood to Washington	-	10,890	136,730	136,730
Essex Heights: Glen, Essex Ln, Grovedale, Oakridge, Broadcrest	1,388,400	105,180	1,300,967	1,300,967
	4,975,389	4,097,232	5,439,381	5,439,381

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Capital Outlay:						
402-591-000-818.258 GIS Services - MIS	1,625	0	0	0	0	0
402-591-000-972.000 Water Mains	0	0	0	0	0	0
402-591-000-976.000 Building Additions	4,209	1,914	581,700	476,700	956,700	956,700
402-591-000-982.000 Machinery & Equipment	327,771	526,671	398,232	337,342	176,250	176,250
402-591-000-982.001 Meters	381,916	260,397	300,000	300,000	300,000	300,000
402-591-000-982.002 Wellfield	24,981	41,000	1,075,127	225,127	925,400	925,400
402-591-000-982.003 Pumping Station	4,931	0	7,000	7,000	7,000	7,000
402-591-000-982.004 Storage Tanks	6,170	0	300	300	300	300
402-591-000-982.005 Engineering	143,257	144,616	322,876	70,500	303,000	303,000
402-591-000-982.006 Treatment Plant	0	0	4,015,975	501,475	4,215,975	4,215,975
402-591-000-982.009 State Prison of Michigan	50,640	25,320	0	0	0	0
402-591-000-982.010 Well Abandonment Program	0	0	10,000	10,000	0	0
402-591-000-982.011 Wellhead Protection Prog.	0	0	30,000	30,000	30,000	30,000
402-591-000-982.012 Cross Connection Program	42,576	43,776	44,376	44,376	44,376	44,376
402-591-000-983.000 Office Equipment	0	0	2,400	2,400	2,550	2,550
402-591-000-984.003 GIS Projects	0	2,850	13,241	13,241	13,500	13,500
402-591-000-985.000 Vehicles	28,078	0	40,000	40,000	190,000	190,000
	<u>1,016,154</u>	<u>1,046,544</u>	<u>6,841,227</u>	<u>2,058,461</u>	<u>7,165,051</u>	<u>7,165,051</u>
Total Capital Assets-Other	1,016,154	1,046,544	6,841,227	2,058,461	7,165,051	7,165,051
Total Expenses	3,122,586	2,051,154	11,816,616	6,155,693	12,604,432	12,604,432

(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 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 404 Sanitary Sewer Maintenance Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	172,336	201,792	376,770	376,770	401,398	401,398
Expenditures	172,336	201,792	376,770	376,770	401,398	401,398
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 2018/19 Adopted Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
404-000-000-699.590 Cont.-Sewer Fund	172,336	201,792	376,770	376,770	401,398	401,398
Total Revenues	172,336	201,792	376,770	376,770	401,398	401,398

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance Fund
Dept 456 Sanitary Sewer Maintenance

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
404-456-000-706.000 Salaries and Wages	42,131	51,995	60,487	60,487	61,861	61,861
404-456-000-707.000 Wages-Temporary	0	0	500	500	0	0
404-456-000-709.000 Overtime	5,958	6,067	7,000	7,000	10,118	10,118
404-456-000-715.000 Employers FICA	3,429	4,109	5,201	5,201	5,506	5,506
404-456-000-719.000 Health Insurance	14,327	14,637	23,253	22,517	25,432	25,432
404-456-000-719.005 Health - MERS HSA	40	64	16	500	861	861
404-456-000-722.000 Pension-General	5,642	7,030	8,281	8,281	7,320	7,320
404-456-000-723.000 Pension-MERS DC	2	42	48	300	605	605
404-456-000-724.000 Unemployment	90	5	7	7	8	8
404-456-000-724.001 Workers Compensation	1,068	1,329	1,883	1,883	1,033	1,033
404-456-000-725.000 Other Fringe Benefits	481	720	1,307	1,307	1,342	1,342
	73,168	85,998	107,983	107,983	114,086	114,086
Material and Supplies:						
404-456-000-782.000 Materials	18,476	12,298	56,575	56,575	60,535	60,535
	18,476	12,298	56,575	56,575	60,535	60,535
Contractual and Other:						
404-456-000-818.000 Contractual Services	180	955	15,000	15,000	16,050	16,050
404-456-000-853.000 Telephone	2,379	2,169	2,600	2,600	2,782	2,782
404-456-000-914.000 Insurance	0	0	4,500	4,500	4,815	4,815
404-456-000-943.000 Equipment Rental - MP	62,100	71,223	125,000	125,000	133,750	133,750
404-456-000-966.000 PW Overhead	15,215	29,149	64,112	64,112	68,380	68,380
404-456-000-967.000 ENG Overhead	818	0	0	0	0	0
	80,692	103,496	211,212	211,212	225,777	225,777
Capital Outlay:						
404-456-000-984.000 Software	0	0	1,000	1,000	1,000	1,000
Sewer Maintenance	172,336	201,792	376,770	376,770	401,398	401,398

WORK PROJECT DETAIL

Work Project Titles:						
GEO Data Base	-	-	600	600	642	642
Repairs by DPW	63,740	51,274	70,000	70,000	74,900	74,900
Repairs by Contractor	-	-	5,000	5,000	5,350	5,350
Clean and Flush	44,356	64,486	130,000	130,000	137,354	137,354
Stake and Locate	31,664	46,176	36,000	36,000	38,520	38,520
Manhole Work	20,056	25,171	45,000	45,000	48,150	48,150
Sewer Needs Study	2,254	-	-	-	-	-
Heavy Sewer Cleaning	287	-	36,670	36,670	39,237	39,237
Sewer Maint.-Sewer Separation	-	-	5,000	5,000	5,350	5,350
Sewer Televising	9,829	13,730	35,000	35,000	37,450	37,450
Not Reimbursable - Sewer Backup	150	955	4,500	4,500	4,815	4,815
Video Inspec. Veh. Equip. Upgrades/Mt.	-	-	9,000	9,000	9,630	9,630
	172,336	201,792	376,770	376,770	401,398	401,398

(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 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 405 Sanitary Sewer Replacement Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	756,068	756,273	8,306,620	812,784	1,361,724	1,361,724
Expenditures	1,200,465	1,039,633	8,307,813	1,374,159	1,713,405	1,713,405
Excess of Revenues Over (Under) Expenditures	(444,397)	(283,360)	(1,193)	(561,375)	(351,681)	(351,681)
Fund Balance - Beginning of Year	2,433,821	1,989,424	1,706,064	1,706,064	1,144,689	1,144,689
Fund Balance - End of Year	1,989,424	1,706,064	1,704,871	1,144,689	793,008	793,008

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 405 Sanitary Sewer Replacement Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
405-000-000-501.000 Fed/State Grant-(N.Extension)	0	0	796,620	0	0	0
405-000-000-664.000 Interest	6,068	6,273	10,000	10,000	10,000	10,000
405-000-000-699.486 Cont.-2018 Cap. Imp. Bond Fund	0	0	0	52,784	601,724	601,724
405-000-000-699.590 Cont.- Sewer Fund	750,000	750,000	7,500,000	750,000	750,000	750,000
Total Revenues	756,068	756,273	8,306,620	812,784	1,361,724	1,361,724

Expenditure Detail

Fund 405 Sanitary Sewer Replacement Fund
Dept 457 New Sewer Construction

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
405-457-000-703.000 Salaries and Wages	68,774	63,334	105,085	65,109	79,772	79,772
405-457-000-707.000 Wages-Temporary	132	636	0	0	0	0
405-457-000-708.000 Unemployment	144	3	12	7	9	9
405-457-000-709.000 Employers FICA	5,289	4,631	8,217	4,981	6,103	6,103
405-457-000-713.000 Overtime	4,838	5,951	2,321	0	0	0
405-457-000-715.000 Pension-General	8,883	8,110	13,179	7,948	7,985	7,985
405-457-000-718.000 Health Insurance	22,222	17,011	24,470	17,017	21,074	21,074
405-457-000-724.000 Workers Compensation	715	575	1,224	325	398	398
405-457-000-725.000 Other Fringe Benefits	1,605	1,597	1,533	910	1,114	1,114
	112,602	101,848	156,041	96,297	116,455	116,455
Material and Supplies:						
405-457-000-782.000 Materials	1,137	497	1,000	600	1,000	1,000
	1,137	497	1,000	600	1,000	1,000
Contractual and Other:						
405-457-000-818.000 Contractual Services	1,035,660	895,750	8,067,218	1,213,408	1,517,167	1,517,167
405-457-000-943.000 Equipment Rental - MP	583	102	2,000	1,000	2,000	2,000
405-457-000-961.641 PW Overhead	0	22	1,000	1,000	1,000	1,000
405-457-000-961.642 ENG Overhead	50,483	41,414	80,554	61,854	75,783	75,783
	1,086,726	937,288	8,150,772	1,277,262	1,595,950	1,595,950
New Sewer Construction	1,200,465	1,039,633	8,307,813	1,374,159	1,713,405	1,713,405

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

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

Account Description	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
<u>WORK PROJECT DETAIL</u>				
Work Project Titles:				
MISC SAN. SEWER CONSTRUCTION	20,000	37,352	37,900	37,900
Sewer Lining	258,000	31,768	401,826	401,826
Sewer Studies & Permits	23,000	41,177	42,000	42,000
SEWER MAPPING & GIS	80,000	80,000	80,000	80,000
SEWER SEPARATION	-	108	-	-
North Extension Sewer Construction	7,660,291	3,473	-	-
I-94BL (Michigan): Brown to Steward (MDOT)	183,930	783,841	-	-
Crescent: West Avenue to Fourth	-	10,581	120,618	120,618
Edgewood: Michigan to North Street	-	18,335	209,013	209,013
Essex Heights: Glen, Essex Ln, Grovedale, Oakridge, Broadcrest, Crescent, etc	-	9,633	109,812	109,812
Francis: Morrell to Mason	-	33,160	374,703	374,703
Homecrest: Glick to VanBuren	-	15,373	175,252	175,252
Kibby: City Limits to Cascades	-	177,425	-	-
Masonic Temple Sewer Separation	-	114,000	-	-
Michigan Avenue: First to Blackstone	15,600	14,235	162,281	162,281
Washington Alley: Wesley to Washington	66,992	3,698	-	-
	8,307,813	1,374,159	1,713,405	1,713,405

(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 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 406 Wastewater Equipment Replacement Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	628,642	628,923	1,978,000	1,903,000	2,603,000	2,603,000
Expenditures	176,938	2,394,588	3,635,000	3,496,878	2,650,000	2,650,000
Excess of Revenues Over (Under) Expenditures	451,704	(1,765,665)	(1,657,000)	(1,593,878)	(47,000)	(47,000)
Fund Balance - Beginning of Year	3,620,329	4,072,033	2,306,368	2,306,368	712,490	712,490
Fund Balance - End of Year	4,072,033	2,306,368	649,368	712,490	665,490	665,490

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 406 Wastewater Equipment Replacement Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
406-000-000-664.000 Interest	10,642	10,923	10,000	10,000	10,000	10,000
406-000-000-699.486 Cont.-2018 Cap. Imp. Bond Fund	0	0	0	750,000	1,450,000	1,450,000
406-000-000-699.590 Cont.-Sewer Fund	618,000	618,000	1,968,000	1,143,000	1,143,000	1,143,000
Total Revenues	628,642	628,923	1,978,000	1,903,000	2,603,000	2,603,000

Expenditure Detail

Fund 406 Wastewater Equipment Replacement Fund

Dept 548 Wastewater Equipment Replacement

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Capital Outlay:						
406-548-000-975.000 Building Additions	0	0	450,000	450,000	825,000	825,000
406-548-000-981.000 Vehicles	0	0	350,000	416,878	50,000	50,000
406-548-000-985.000 Machinery & Equipment	57,927	75,981	120,000	120,000	135,000	135,000
406-548-000-985.001 Meters	8,180	11,697	15,000	10,000	15,000	15,000
406-548-000-985.003 Pumping Station	27,825	305,943	900,000	300,000	625,000	625,000
406-548-000-985.006 Treatment Plant	83,006	2,000,967	1,800,000	2,200,000	1,000,000	1,000,000
	176,938	2,394,588	3,635,000	3,496,878	2,650,000	2,650,000
Total Expenditures	176,938	2,394,588	3,635,000	3,496,878	2,650,000	2,650,000

(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 # 352.

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 425 2017 Michigan Transportation Fund Bonds Construction Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	0	8,970,000	0	0	0	0
Expenditures	0	1,122,439	4,582,540	5,977,465	1,870,096	1,870,096
Excess of Revenues Over (Under) Expenditures	0	7,847,561	(4,582,540)	(5,977,465)	(1,870,096)	(1,870,096)
Fund Balance - Beginning of Year	0	0	7,847,561	7,847,561	1,870,096	1,870,096
Fund Balance - End of Year	0	7,847,561	3,265,021	1,870,096	0	0

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 425 2017 Michigan Transportation Fund Bonds Construction Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
425-000-000-696.000 Bond Proceeds	0	8,970,000	0	0	0	0
Total Revenues	0	8,970,000	0	0	0	0

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other :						
425-901-000-818.000 Contractual Services	0	67,100	0	0	0	0
425-901-000-900.000 Printing & Publishing	0	2,282	0	0	0	0
425-901-000-956.001 Contingency	0	0	632,540	249,239	0	0
	0	69,382	632,540	249,239	0	0
Capital Outlay:						
425-901-000-995.202 Cont.-Major Street Fund	0	0	2,980,969	5,075,204	1,491,353	1,491,353
425-901-000-995.203 Cont.-Local Street Fund	0	0	0	0	45,440	45,440
425-901-000-995.895 Cont.-Special Assessment Fund	0	1,053,057	969,031	653,022	333,303	333,303
	0	1,053,057	3,950,000	5,728,226	1,870,096	1,870,096
Total Expenditures	0	1,122,439	4,582,540	5,977,465	1,870,096	1,870,096

(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 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 485 2016 Capital Improvement Bonds Construction Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	1,300,000	0	0	0	0	0
Expenditures	1,265,927	34,073	0	0	0	0
Excess of Revenues Over (Under) Expenditures	34,073	(34,073)	0	0	0	0
Fund Balance - Beginning of Year	0	34,073	0	0	0	0
Fund Balance - End of Year	34,073	0	0	0	0	0

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 485 2016 Capital Improvement Bonds Construction Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
485-000-000-696.000 Bond Proceeds	1,300,000	0	0	0	0	0
Total Revenues	1,300,000	0	0	0	0	0

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other :						
485-901-000-818.000 Contractual Services	27,776	0	0	0	0	0
485-901-000-900.000 Printing & Publishing	652	0	0	0	0	0
485-901-000-999.514 Cont.-Auto Parking System Fund	1,237,499	34,073	0	0	0	0
	<u>1,265,927</u>	<u>34,073</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	1,265,927	34,073	0	0	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, scheduled to be sold in late June 2018.

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 486 2018 Capital Improvement Bonds Construction Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	0	0	16,500,000	16,500,000	0	0
Expenditures	0	0	16,500,000	7,177,365	9,322,635	9,322,635
Excess of Revenues Over (Under) Expenditures	0	0	0	9,322,635	(9,322,635)	(9,322,635)
Fund Balance - Beginning of Year	0	0	0	0	9,322,635	9,322,635
Fund Balance - End of Year	0	0	0	9,322,635	0	0

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 486 2018 Capital Improvement Bonds Construction Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
486-000-000-696.000 Bond Proceeds	0	0	16,500,000	16,500,000	0	0
Total Revenues	0	0	16,500,000	16,500,000	0	0

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other :						
486-901-000-818.000 Contractual Services	0	0	75,000	98,500	0	0
486-901-000-900.000 Printing & Publishing	0	0	1,500	1,500	0	0
486-901-000-956.001 Contingency	0	0	477,303	629,168	75,000	75,000
	0	0	553,803	729,168	75,000	75,000
Capital Outlay:						
486-901-000-975.075 DPW WTP/WWTP Building	0	0	0	225,000	412,500	412,500
486-901-000-975.011 City Hall Improvements	0	0	800,000	0	565,000	565,000
486-901-000-975.066 Sharp Park Golf Course Imp.	0	0	0	275,000	0	0
486-901-000-981.001 Vehicles-Fire Truck	0	0	1,000,000	1,151,161	0	0
486-901-000-999.202 Contrib.-Major Street Fund	0	0	0	0	286,165	286,165
486-901-000-999.203 Contrib.-Local Street Fund	0	0	0	0	797,979	797,979
486-901-000-999.402 Contrib.-Water Equip. & Repl. Fd.	0	0	0	3,258,939	5,002,017	5,002,017
486-901-000-999.405 Contrib.-Sanitary Sewer Repl. Fd.	0	0	0	52,784	601,724	601,724
486-901-000-999.406 Contrib.-Wastewtr.Equip.Repl. Fd.	0	0	0	750,000	1,450,000	1,450,000
486-901-000-999.514 Cont.-Auto Parking System Fund	0	0	698,052	735,313	132,250	132,250
486-901-000-999.590 Cont.-Sewer Fund	0	0	7,350,000	0	0	0
486-901-000-999.591 Cont.-Water Fund	0	0	6,098,145	0	0	0
	0	0	15,946,197	6,448,197	9,247,635	9,247,635
Total Expenditures	0	0	16,500,000	7,177,365	9,322,635	9,322,635

(489) Brownfield Redevelopment Authority Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 489 Brownfield Redevelopment Authority Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	1,094,346	1,228,718	1,237,954	1,256,035	1,266,408	1,266,408
Expenditures	1,182,981	1,272,059	1,315,056	1,357,936	1,342,859	1,342,859
Excess of Revenues Over (Under) Expenditures	(88,635)	(43,341)	(77,102)	(101,901)	(76,451)	(76,451)
Fund Balance - Beginning of Year	1,556,958	1,468,323	1,424,982	1,424,982	1,323,081	1,323,081
Fund Balance - End of Year	1,468,323	1,424,982	1,347,880	1,323,081	1,246,630	1,246,630

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 489 Brownfield Redevelopment Authority Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
489-000-000-402.004 Curr. Prop. Taxes-Consumers	947,673	1,082,966	1,092,000	1,107,256	1,127,000	1,127,000
489-000-000-402.007 Curr. Prop. Taxes-Heat Control.	10,459	10,974	11,149	11,283	11,760	11,760
489-000-000-402.009 Curr. Prop. Taxes-DNT	8,121	5,730	0	0	0	0
489-000-000-402.010 Curr. Prop. Taxes-GLHHC	60,606	58,933	62,996	64,309	63,741	63,741
489-000-000-402.011 Curr. Prop. Taxes-Full Spectrum	64,001	66,108	66,309	67,687	58,407	58,407
489-000-000-664.000 Interest	3,486	4,007	5,500	5,500	5,500	5,500
Total Revenues	1,094,346	1,228,718	1,237,954	1,256,035	1,266,408	1,266,408

Expenditure Detail

Fund 489 Brownfield Redevelopment Authority Fund
Dept 745 Brownfield Redevelopment Projects

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
489-745-000-702.000 Termination Pay	5,254	0	0	0	0	0
489-745-000-703.000 Salaries & Wages	13,380	13,812	16,833	16,833	17,818	17,818
489-745-000-708.000 Unemployment	90	1	2	2	2	2
489-745-000-709.000 FICA	1,421	1,003	1,287	1,287	1,363	1,363
489-745-000-715.000 Pension - General	1,490	1,683	702	702	618	618
489-745-000-716.000 Pension-MERS DC	364	393	1,241	1,241	1,307	1,307
489-745-000-718.000 Health Insurance	352	1,833	1,606	1,606	1,640	1,640
489-745-000-723.000 Health Ins.-MERS HSA	285	433	350	350	370	370
489-745-000-724.000 Workers Comp.	49	135	161	161	56	56
489-745-000-725.000 Other Fringe Benefits	33	64	234	234	238	238
	22,718	19,357	22,416	22,416	23,412	23,412
Contractual And Other :						
489-745-000-818.000 Contractual Services	0	2,996	10,000	10,000	10,000	10,000
489-745-000-818.048 BRA Plan - Heat Controller	0	0	11,149	32,716	11,760	11,760
489-745-000-818.059 BRA Plan - GLHHC	60,606	45,293	62,996	64,309	63,741	63,741
489-745-000-818.060 BRA Plan - Full Spectrum	1,754	0	0	0	0	0
489-745-000-956.000 Administration	3,963	12,269	10,000	30,000	20,000	20,000
489-745-000-995.389 Contrib.-2017 BRA TIF Ref. D/S	0	0	418,017	418,017	415,620	415,620
489-745-000-995.397 Contrib.-2012 BRA TIF Ref. D/S	597,219	699,341	714,169	714,169	739,919	739,919
489-745-000-995.399 Contrib.-2007 BRA TIF Ref. D/S	426,354	420,966	0	0	0	0
489-745-000-995.643 Contrib.-Loc.Site Remed.Rev.Fd.	70,367	71,837	66,309	66,309	58,407	58,407
	1,160,263	1,252,702	1,292,640	1,335,520	1,319,447	1,319,447
Total Expenditures	1,182,981	1,272,059	1,315,056	1,357,936	1,342,859	1,342,859

(494) Downtown Development Authority Project Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 494 - Downtown Development Authority Project Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	2,289,945	2,589,819	2,611,985	2,647,449	2,656,450	2,656,450
Expenditures	2,481,624	2,260,652	2,336,825	2,336,825	2,456,825	2,456,825
Excess of Revenues Over (Under) Expenditures	(191,679)	329,167	275,160	310,624	199,625	199,625
Fund Balance - Beginning of Year	2,078,032	1,886,353	2,215,520	2,215,520	2,526,144	2,526,144
Fund Balance - End of Year	1,886,353	2,215,520	2,490,680	2,526,144	2,725,769	2,725,769

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 494 Downtown Development Authority Project Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
494-000-000-402.000 Current Property Taxes	719,666	985,162	1,009,710	1,033,666	1,040,450	1,040,450
494-000-000-441.000 Loc. Com. Stab. Share Tax	0	96,275	96,275	103,783	104,000	104,000
494-000-000-539.018 State Grant - Act 86 (PPT)	64,602	0	0	0	0	0
494-000-000-664.000 Interest	5,677	8,382	6,000	10,000	12,000	12,000
494-000-000-667.000 Rents and Royalties	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total Revenues	2,289,945	2,589,819	2,611,985	2,647,449	2,656,450	2,656,450

Expenditure Detail

Fund 494 Downtown Development Authority Project Fund

Dept 741 Tax Increment Finance Construction

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other :						
494-741-000-818.000 Contractual Services	37,972	0	0	0	0	0
494-741-000-930.002 Bldg. Maint. - Hayes Hotel	342,332	51,350	0	0	0	0
494-741-000-962.000 Uncollectible Accounts	6,495	932	7,000	7,000	7,000	7,000
494-741-000-995.394 Cont.-2001 DDA TIF D/S Fd.	1,846,500	1,960,795	2,081,500	2,081,500	2,201,500	2,201,500
494-741-000-995.396 Cont.-2011 DDA TIF Ref. D/S Fd.	248,325	247,575	248,325	248,325	248,325	248,325
	2,481,624	2,260,652	2,336,825	2,336,825	2,456,825	2,456,825
Total Expenditures	2,481,624	2,260,652	2,336,825	2,336,825	2,456,825	2,456,825

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.

(508) Sharp Park Golf Practice Center Fund

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

CHARACTER - On March 1, 1994, the City Commission authorized the Ella W. Sharp Endowment Fund (155) "to loan an amount not to exceed \$150,000, for the purpose of designing and constructing a golf practice center, with such amount repayable in twelve (12) equal annual installments, including interest at 5%." In addition to this loan amount the Fund will receive a contribution in the amount of \$100,000 from the Ella W. Sharp Park Operating Fund (208). A change to the original planned location amended the planned construction and necessitated the need for an additional contribution from the Ella W. Sharp Park Operating Fund (208) for a total of \$100,000, as well as an additional \$50,000 loan from the Ella W. Sharp Endowment Fund (155) for a total of \$200,000 repayable in twenty (20) annual installments, including interest at 5%. Upon complete repayment of the loan it is the intent of the Park's current management to consolidate the reporting of this operation with that of other park operations now currently accounted for in the Ella W. Sharp Park Operating Fund (208).

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 508 Sharp Park Golf Practice Center Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	51,207	46,183	51,350	48,047	61,100	61,100
Expenses	42,455	34,442	40,924	51,014	40,226	40,226
Excess of Revenues Over (Under) Expenses	8,752	11,741	10,426	(2,967)	20,874	20,874
Add: Depreciation	0	0	0	0	0	0
Repayment of Loan	(10,000)	(10,000)	(10,000)	(10,000)	(20,000)	(20,000)
Increase (Decrease) in Working capital	(1,248)	1,741	426	(12,967)	874	874
Working Capital - Beginning of Year	50,647	49,399	51,140	51,140	38,173	38,173
Working Capital - End of Year	49,399	51,140	51,566	38,173	39,047	39,047

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

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

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 508 Ella W. Sharp Park Golf Practice Center Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
508-000-000-644.000 Merchandise	2,690	1,257	1,750	1,197	1,500	1,500
508-000-000-651.001 Golf Fees	38,368	34,769	39,500	36,750	39,500	39,500
508-000-000-664.000 Interest	149	157	100	100	100	100
508-000-000-699.245 Contrib.-Public Imp. Fd.	10,000	10,000	10,000	10,000	20,000	20,000
Total Revenues	51,207	46,183	51,350	48,047	61,100	61,100

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
508-753-000-707.000 Wages-Temporary	24,213	26,317	30,026	30,026	30,026	30,026
508-753-000-708.000 Unemployment Comp.	549	340	610	610	54	54
508-753-000-709.000 Employers FICA	1,814	1,978	2,297	2,297	2,297	2,297
508-753-000-724.000 Workers Compensation	545	595	691	691	264	264
	27,121	29,230	33,624	33,624	32,641	32,641
Material And Supplies:						
508-753-000-761.000 Program Supplies	375	0	2,000	10,500	500	500
508-753-000-778.000 Equipment Maint Supplies	0	874	750	2,250	2,250	2,250
	375	874	2,750	12,750	2,750	2,750
Contractual And Other:						
508-753-000-924.000 Utilities	1,161	1,014	1,000	1,000	1,100	1,100
508-753-000-931.001 Equipment Maintenance	790	1,501	1,000	1,000	1,000	1,000
508-753-000-961.101 Admin. - General Fund	1,258	823	1,800	1,890	1,985	1,985
	3,209	3,338	3,800	3,890	4,085	4,085
Capital Outlay:						
508-753-000-968.000 Depreciation	0	0	0	0	0	0
508-753-000-985.000 Machinery & Equipment	10,500	0	0	0	0	0
	10,500	0	0	0	0	0
Debt Service :						
508-753-000-992.000 Interest	1,250	1,000	750	750	750	750
	1,250	1,000	750	750	750	750
Total Expenditures	42,455	34,442	40,924	51,014	40,226	40,226

(514) Auto Parking System Fund

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

CHARACTER - This fund accounts for parking operations relating to those parking facilities which are capital in nature or are segregated for restricted use and not recorded as part of the Parking Assessment Fund (518) operations. Capital expenses of the fund include such items as parking lot construction, repaving, and lighting.

The City purchased Parking Lot #2 on March 3, 1995, and will finance that purchase with rentals received from the Meterless Parking System. Lot # 8 was purchased on October 28, 1996 with that debt being retired from revenue sources including rentals received from the Meterless Parking System, Tax Increment Financing transfers from the Downtown Development Authority Project Fund (494) and parking space rentals from a private developer. In the event the City reverts back to a metered parking system this fund will account for all parking operations of the City (currently, the Meterless Parking System is accounted for in the Parking Assessment Fund (518)).

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 514 Auto Parking System Fund</i>						
	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	1,288,418	492,500	756,552	789,134	332,214	332,214
Expenses	55,708	74,298	677,233	780,566	366,411	366,411
Revenues Over (Under) Expenses			79,319	8,568	-34,197	-34,197
Add: Depreciation			6,085	6,085	6,085	6,085
Estimated Change in Working Capital			85,404	14,653	-28,112	-28,112
Working Capital - Beginning of Year			173,730	173,730	188,383	188,383
Working Capital - End of Year			259,134	188,383	160,271	160,271

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 514 Auto Parking System Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
514-000-000-629.003 Parking Fines - Lot #3 (Y-Lot)	3,780	1,998	2,500	275	2,500	2,500
514-000-000-629.004 Parking Fines - Lot #20	21,000	30,000	30,000	30,000	30,000	30,000
514-000-000-629.021 Park. Fines - Lot #21 (Library)	5,220	5,690	5,000	1,210	0	0
514-000-000-630.000 Park. Permits - Lot #3 (Y-Lot)	9,908	9,739	10,000	11,000	11,000	11,000
514-000-000-630.008 Park. Permits - Lot #20 (Glick)	0	0	0	0	33,276	33,276
514-000-000-664.000 Interest	11	0	0	336	346	346
514-000-000-694.514 Exp. Refund-Parking Lot Imp.	0	0	0	0	111,842	111,842
514-000-000-699.101 Cont.-General Fund	11,000	11,000	11,000	11,000	11,000	11,000
514-000-000-699.485 Cont.-2016 Cap.Imp.Bond Const	1,237,499	34,073	0	0	0	0
514-000-000-699.486 Cont.-2018 Cap.Imp.Bond Const	0	0	698,052	735,313	132,250	132,250
514-000-000-699.519 Cont.-Cooper/Francis Deck Fd	0	400,000	0	0	0	0
Total Revenues	1,288,418	492,500	756,552	789,134	332,214	332,214

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 514 Auto Parking System Fund
Dept 587 Parking Utility

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
514-587-000-703.000 Salaries and Wages	600	109	1,000	500	1,000	1,000
514-587-000-707.000 Temporary Wages	4,299	4,154	4,845	5,075	5,100	5,100
514-587-000-708.000 Unemployment Comp.	48	14.75	0	1	0	0
514-587-000-709.000 Employers FICA	375	329	485	426	505	505
514-587-000-713.000 Overtime	0	0	500	0	500	500
514-587-000-715.000 Pension-General	79	13	184	92	150	150
514-587-000-716.000 Pension-MERS DC	0	0	0	0	0	0
514-587-000-718.000 Health Insurance	106	31	233	122	265	265
514-587-000-723.000 Health - MERS HSA	0	0	0	0	0	0
514-587-000-724.000 Workers Compensation	87	81	12	40	5	5
514-587-000-725.000 Other Fringe Benefits	17	0	15	15	14	14
	5,611	4,732	7,274	6,271	7,539	7,539
Material and Supplies:						
514-587-000-782.000 Materials	2,826	186	500	500	500	500
	2,826	186	500	500	500	500
Contractual And Other:						
514-587-000-808.000 Audit Fees	33	44	44	68	68	68
514-587-000-818.000 Contractual Services	18,530	720	600	3,000	600	600
514-587-000-918.000 Pavement Repairs	0	0	250	0	250	250
514-587-000-924.000 Utilities	2,294	1,522	6,500	2,594	4,000	4,000
514-587-000-934.000 Repairs and Maintenance	0	0	500	500	500	500
514-587-000-937.000 Maintenance-Snow removal	19,910	25,585	5,000	25,585	25,585	25,585
514-587-000-943.000 Equipment Rental - MP	18	319	300	250	300	300
514-587-000-961.641 DPW Overhead	0	103	500	400	500	500
514-587-000-961.642 Eng. Overhead	401	0	0	0	0	0
514-587-000-999.386 Cont.-2018 Cap. Imp. D/S Fd.	0	0	0	0	76,392	76,392
514-587-000-999.519 Cont.-Parking Deck Fund	0	0	400,000	0	0	0
	41,186	28,293	413,694	32,397	108,195	108,195
Capital Outlay:						
514-587-000-968.000 Depreciation	6,085	39,804	6,085	6,085	6,085	6,085
514-587-000-971.000 Land Improvements	0	1,283	249,680	735,313	244,092	244,092
	6,085	41,087	255,765	741,398	250,177	250,177
Parking Utility	55,708	74,298	677,233	780,566	366,411	366,411
Total Expenses	55,708	74,298	677,233	780,566	366,411	366,411

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

(518) Parking Assessment Fund

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

CHARACTER - Revenues of this fund consist principally of parking assessments to property owners in the Central Business District. Such assessments are based on the annual operating expense of the System and include such items as the leasing of private parking lots used in the System, lot maintenance, snow removal, utilities and administrative expenses. In the event the City reverts back to a Metered Parking System this fund will be closed out and all parking operations of the City will be accounted for in the Automobile Parking System Fund (514).

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 518 Parking Assessment Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	130,009	129,540	128,717	134,355	153,316	153,316
Expenses	112,273	138,179	125,294	134,355	144,669	144,669
Excess of Revenues Over (Under) Expenses	17,736	(8,639)	3,423	0	8,647	8,647
Working Capital - Beginning of Year	131,705	149,441	140,802	140,802	140,802	140,802
Working Capital - End of Year	149,441	140,802	144,225	140,802	149,449	149,449

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 518 Parking Assessment Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
518-000-000-629.000 Parking Fines	16,078	30,145	20,000	17,000	17,510	17,510
518-000-000-630.000 Parking Permits-Daily (Pink)	1,264	275	500	14,020	500	500
518-000-000-630.005 Parking Permits (Green)	5,350	9,800	12,000	10,000	10,300	10,300
518-000-000-630.006 Parking Permits (Red)	18,460	19,196	25,000	5,000	5,150	5,150
518-000-000-664.000 Interest	390	422	250	650	670	670
518-000-000-667.002 Rents and Royalties-113 LLC	22,152	22,152	22,152	22,152	22,817	22,817
518-000-000-698.000 Miscellaneous (Lot 7 Rental)	17,500	0	0	0	0	0
518-000-000-699.101 Cont.-General Fund	10,500	10,500	10,500	10,500	10,500	10,500
518-000-000-699.895 Cont.-Special Assessment Fund	38,315	37,050	38,315	55,033	85,869	85,869
Total Revenues	130,009	129,540	128,717	134,355	153,316	153,316

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
Department:	<i>Parking Assessment</i>			
Fund-Activity:	<i>518-586</i>			
PT	Parking Enforcement		2	25,500
			2	25,500
	Add: Allocation of Wages From Engineering Department			21,855
	Less: Parking Enforcement Wages allocated to Auto Parking Fund 514-587			-5,100
Activity Total				42,255

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 518 Parking Assessment Fund
Dept 586 Parking Assessment

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
518-586-000-703.000 Salaries and Wages	12,548	11,761	16,168	11,823	21,855	21,855
518-586-000-707.000 Temporary Wages	21,284	14,748	19,380	17,577	20,400	20,400
518-586-000-708.000 Unemployment Comp.	268	59	2	2	2	2
518-586-000-709.000 Employers FICA	3,274	2,073	2,872	2,326	3,386	3,386
518-586-000-713.000 Overtime	0	0	2,000	1,000	2,000	2,000
518-586-000-715.000 Pension-General	1,447	1,511	2,229	1,183	2,388	2,388
518-586-000-716.000 Pension-MERS DC	0	4	0	0	0	0
518-586-000-718.000 Health Insurance	536	368	3,765	4,455	5,774	5,774
518-586-000-723.000 Health - MERS HSA	0	1	0	0	0	0
518-586-000-724.000 Workers Compensation	769	415	188	200	109	109
518-586-000-725.000 Other Fringe Benefits	294	176	236	261	306	306
	40,420	31,116	46,840	38,827	56,220	56,220
Material and Supplies:						
518-586-000-756.000 Operating Supplies	995	0	2,000	2,000	2,000	2,000
518-586-000-767.000 Uniform Allowance	280	289	500	500	500	500
518-586-000-782.000 Materials	3,455	1,562	3,000	3,000	3,000	3,000
	4,730	1,851	5,500	5,500	5,500	5,500
Contractual And Other:						
518-586-000-808.000 Audit Fees	87	78	78	124	124	124
518-586-000-818.000 Contractual Services	18,947	50,252	0	10,000	0	0
518-586-000-818.771 Contract. Serv.-Parks/Rec.	0	0	0	0	0	0
518-586-000-918.000 Pavement Repairs	0	0	20,000	20,000	20,000	20,000
518-586-000-924.000 Utilities	4,626	5,286	6,500	6,500	6,500	6,500
518-586-000-931.002 Office Equipment Maint.	0	0	4,495	2,000	4,495	4,495
518-586-000-937.000 Maintenance-Snow removal	30,930	33,680	23,855	33,680	33,680	33,680
518-586-000-943.000 Equip. Rental - Motor Pool	353	2,343	2,900	2,900	2,900	2,900
518-586-000-961.101 Admin.-General Fund	3,664	4,764	4,000	5,000	5,250	5,250
518-586-000-961.641 PW Overhead	24	664	2,000	1,000	2,000	2,000
518-586-000-961.642 ENG Overhead	8,492	8,145	9,126	8,824	8,000	8,000
	67,123	105,212	72,954	90,028	82,949	82,949
Total Expenses	112,273	138,179	125,294	134,355	144,669	144,669

(519) Cooper/Francis Parking Decks Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 519 Cooper/Francis Parking Decks Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	138,726	13,944	414,000	16,000	16,000	16,000
Expenses	363,589	689,079	278,743	282,139	281,726	281,726
Excess of Revenues Over (Under) Expenses	(224,863)	(675,135)	135,257	(266,139)	(265,726)	(265,726)
Add: Depreciation	262,943	262,943	262,943	262,943	262,943	262,943
Increase (Decrease) in Working capital	38,080	(412,192)	398,200	(3,196)	(2,783)	(2,783)
Working Capital - Beginning of Year	936,540	974,620	562,428	562,428	559,232	559,232
Working Capital - End of Year	974,620	562,428	960,628	559,232	556,449	556,449

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 519 Cooper/Francis Parking Decks Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
519-000-000-630.007 Parking Permits -Brown	136,006	10,796	10,000	12,000	12,000	12,000
519-000-000-664.000 Interest	2,720	3,148	4,000	4,000	4,000	4,000
519-000-000-699.514 Contr.-Auto Parking Sys. Fd.	0	0	400,000	0	0	0
Total Revenues	138,726	13,944	414,000	16,000	16,000	16,000

Expenditure Detail

Fund 519 Cooper/Francis Parking Decks Fund
Dept 599 Parking Deck

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
519-599-000-703.000 Salaries and Wages	12,304	0	0	100	0	0
519-599-000-707.000 Temporary Wages	160	0	0	0	0	0
519-599-000-708.000 Unemployment Comp.	11	0	0	0	0	0
519-599-000-709.000 Employers FICA	1,311	0	0	0	0	0
519-599-000-713.000 Overtime	4,372	0	0	0	0	0
519-599-000-715.000 Pension-General	2,056	0	0	9	0	0
519-599-000-716.000 Pension-MERS DC	3	0	0	0	0	0
519-599-000-718.000 Health Insurance	1,518	0	0	26	0	0
519-599-000-723.000 Health - MERS HSA	12	0	0	0	0	0
519-599-000-724.000 Workers Compensation	213	0	0	3	0	0
519-599-000-725.000 Other Fringe Benefits	335	0	0	5	0	0
	22,295	0	0	143	0	0
Material and Supplies:						
519-599-000-756.000 Miscellaneous Supplies	56	0	0	0	0	0
519-599-000-782.000 Materials	5,731	0	0	0	0	0
	5,787	0	0	0	0	0
Contractual And Other:						
519-599-000-808.000 Audit Fees	464	293	300	265	275	275
519-599-000-818.000 Contractual Services	14,831	0	0	0	0	0
519-599-000-853.000 Telephone	1,740	0	0	0	0	0
519-599-000-924.000 Utilities	27,792	1,109	0	0	0	0
519-599-000-935.000 Insurance	6,066	18,931	13,000	12,988	13,508	13,508
519-599-000-937.000 Maint.-Snow Removal	1,520	0	0	0	0	0
519-599-000-943.000 Equip. Rental - Motor Pool	2,040	0	0	0	0	0
519-599-000-961.101 Admin.-General Fund	7,491	5,803	2,500	5,800	5,000	5,000
519-599-000-961.641 PW Overhead	1,335	0	0	0	0	0
519-599-000-961.642 ENG Overhead	9,285	0	0	0	0	0
519-599-000-999.514 Contr.-Auto Parking Sys. Fd.	0	400,000	0	0	0	0
	72,564	426,136	15,800	19,053	18,783	18,783
Capital Outlay :						
519-599-000-968.000 Depreciation	262,943	262,943	262,943	262,943	262,943	262,943
	262,943	262,943	262,943	262,943	262,943	262,943
Total Expenses	363,589	689,079	278,743	282,139	281,726	281,726

(520) Blackstone Parking Deck Fund

PURPOSE - This Fund is used to account for the construction and eventual operation of the Blackstone Parking Deck. This parking facility will be begin construction in 2018/19 to facilitate development on the block bordered by Blackstone, Jackson, Pearl and Glick .

CHARACTER - Revenues for the construction will include a tentative \$ 11.53 million bond issue. Subsequent debt service and maintenance expenses will be funded with parking rentals and potentially TIF capture on the surrounding development

AUTHORITY - This Fund will be established with the Annual Budget Resolution to be adopted May 31, 2018.

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 520 Blackstone Parking Deck Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	0	0	0	0	11,530,000	11,530,000
Expenses	0	0	0	0	11,530,000	11,530,000
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Add: Depreciation	0	0	0	0	0	0
Increase (Decrease) in Working capital	0	0	0	0	0	0
Working Capital - Beginning of Year	0	0	0	0	0	0
Working Capital - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 520 Blackstone Parking Deck Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
520-000-000-630.007 Parking Permits -Brown	0	0	0	0	0	0
520-000-000-664.000 Interest	0	0	0	0	0	0
520-000-000-696.000 Bond Proceeds	0	0	0	0	11,530,000	11,530,000
Total Revenues	0	0	0	0	11,530,000	11,530,000

Expenditure Detail

Fund 520 Blackstone Parking Deck Fund
Dept 599 Parking Deck

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Material and Supplies:						
520-599-000-770.000 Miscellaneous Supplies	0	0	0	0	0	0
520-599-000-782.000 Materials	0	0	0	0	0	0
Contractual And Other:						
520-599-000-808.000 Audit Fees	0	0	0	0	0	0
520-599-000-818.000 Contractual Services	0	0	0	0	0	0
520-599-000-853.000 Telephone	0	0	0	0	0	0
520-599-000-924.000 Utilities	0	0	0	0	0	0
520-599-000-930.000 Building Maintenance	0	0	0	0	0	0
520-599-000-934.000 Repairs & Maintenance	0	0	0	0	0	0
520-599-000-935.000 Insurance	0	0	0	0	0	0
520-599-000-937.000 Maint.-Snow Removal	0	0	0	0	0	0
520-599-000-943.000 Equip. Rental - Motor Pool	0	0	0	0	0	0
520-599-000-961.101 Admin.-General Fund	0	0	0	0	0	0
520-599-000-961.641 PW Overhead	0	0	0	0	0	0
520-599-000-961.642 ENG Overhead	0	0	0	0	0	0
520-599-000-999.514 Contr.-Auto Parking Sys. Fd.	0	0	0	0	0	0
Capital Outlay :						
520-599-000-968.000 Depreciation	0	0	0	0	0	0
520-599-000-975.500 Parking Deck Construction	0	0	0	0	11,530,000	11,530,000
Total Expenses	0	0	0	0	11,530,000	11,530,000

(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.

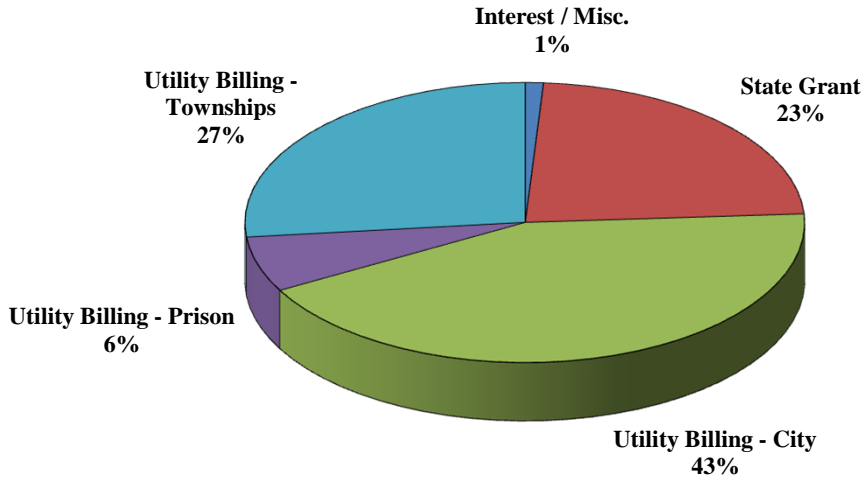
CHARACTER - In accordance with current ordinances, charges for wastewater services shall be levied on all premises having any sewer connection with the public wastewater facilities. The service charges now in effect for premises within the city shall continue as to such premises until changed pursuant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

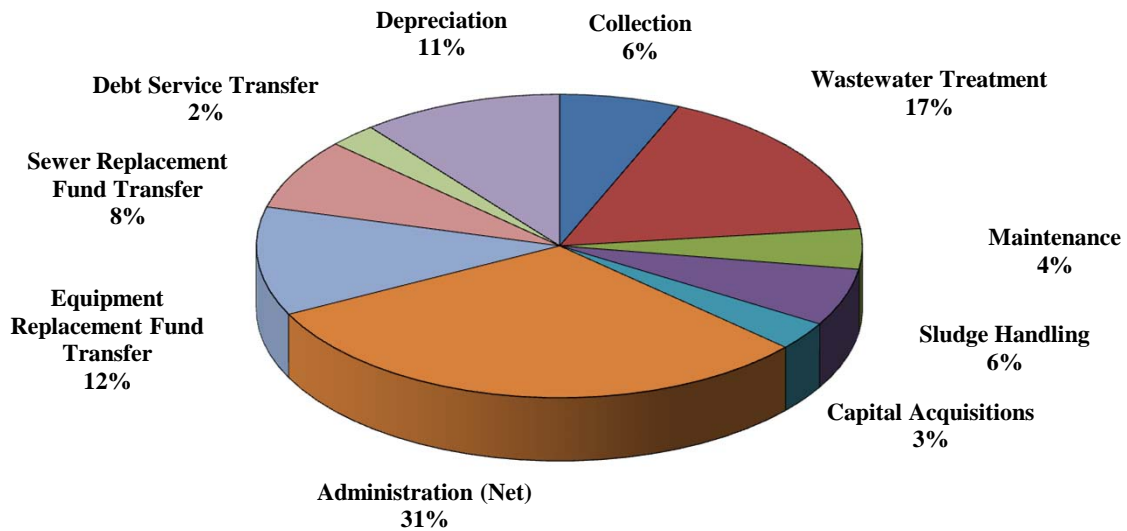
AUTHORITY - This Fund was established on June 12, 1962 to meet the requirements of Ordinances 261 and 262 of the City of Jackson.

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Sewer Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Sewer Fund
Estimated Changes in Cash Flow

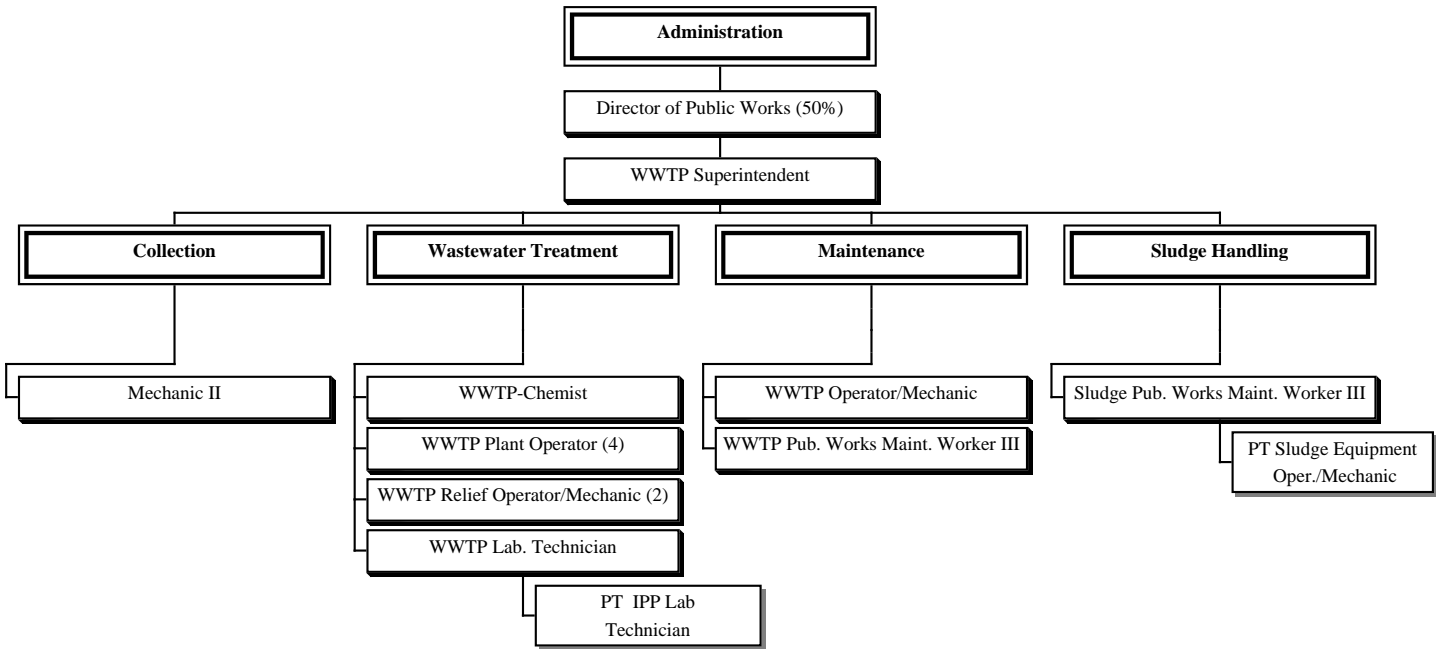
	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues:						
Charges For Goods & Services	4,874,631	5,949,008	5,664,642	5,386,272	5,975,206	5,975,206
State Grants	0	0	0	200,000	1,800,000	1,800,000
Interest & Rents	15,487	15,380	15,000	13,000	15,000	15,000
Contributions From Other Funds	0	0	7,350,000	0	0	0
Miscellaneous	63,050	74,275	67,000	74,000	67,000	67,000
	4,953,168	6,038,663	13,096,642	5,673,272	7,857,206	7,857,206
Expenses:						
Collection	1,094,722	1,133,592	9,495,135	1,407,612	1,457,129	1,457,129
Wastewater Treatment	1,474,504	1,541,167	1,735,685	1,747,285	1,896,796	1,896,796
Maintenance	628,433	612,544	721,972	955,881	1,001,525	1,001,525
Sludge Handling	718,575	628,428	682,454	760,432	853,252	853,252
Administration	2,123,923	2,177,910	2,513,080	2,407,553	4,361,877	4,361,877
Capital Acquisitions	0	0	230,000	290,000	300,000	300,000
	6,040,157	6,093,641	15,378,326	7,568,763	9,870,579	9,870,579
Revenues Over (Under) Expenses			(2,281,684)	(1,895,491)	(2,013,373)	(2,013,373)
Add: Depreciation			1,058,069	1,058,069	1,058,069	1,058,069
Estimated Change in Working Capital			(1,223,615)	(837,422)	(955,304)	(955,304)
Estimated Working Capital (Unreserved) - Beginning of Year			4,754,147	4,754,147	3,916,725	3,916,725
Estimated Working Capital (Unreserved) - End of Year			3,530,532	3,916,725	2,961,421	2,961,421

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 590 Sewer Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
590-000-000-539.019 St. Grant - MDEQ SAW Grant	0	0	0	200,000	1,800,000	1,800,000
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	18,540	2,788	20,000	15,000	20,000	20,000
590-000-000-650.010 Utility Billing	2,561,516	2,858,812	3,055,642	3,055,642	3,361,206	3,361,206
590-000-000-650.020 Utility Billing-Prison	448,561	510,030	500,000	400,000	500,000	500,000
590-000-000-650.030 Utility Bill.-Summit	766,227	969,568	850,000	700,000	850,000	850,000
590-000-000-650.040 Utility Bill.-Spring Arbor	271,357	309,966	280,000	260,000	280,000	280,000
590-000-000-650.050 Utility Bill.-Napoleon	27,478	53,742	43,000	42,130	43,000	43,000
590-000-000-650.060 Utility Bill.-Blackman	674,199	1,112,946	780,000	779,000	780,000	780,000
590-000-000-650.061 Sewer Maint.-Blackman	3,570	3,570	3,500	3,500	3,500	3,500
590-000-000-650.062 Out Of City Account	96,697	120,570	125,000	125,000	130,000	130,000
590-000-000-650.070 Utility Bill.-Rives	6,486	7,016	6,500	6,000	6,500	6,500
590-000-000-662.000 Penalties	62,600	69,262	55,000	65,000	55,000	55,000
590-000-000-664.000 Interest	15,487	15,380	15,000	13,000	15,000	15,000
590-000-000-698.000 Miscellaneous	450	5,013	12,000	9,000	12,000	12,000
590-000-000-699.486 Contrib-2017 Cap Imp Bond Fd	0	0	7,350,000	0	0	0
Total Revenues	4,953,168	6,038,663	13,096,642	5,673,272	7,857,206	7,857,206

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



City of Jackson
Fiscal Year 2018/19 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		57,948
	Retiree Health Insurance Stipends			3,360
		<u>1</u>		<u>61,308</u>

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 549 Collection

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
590-549-000-703.000 Salaries and Wages	52,222	59,165	58,302	58,000	61,308	61,308
590-549-000-708.000 Unemployment Comp.	183	6	6	6	6	6
590-549-000-709.000 Employers FICA	3,837	4,258	4,827	4,705	5,057	5,057
590-549-000-713.000 Overtime	3,357	3,487	4,800	3,500	4,800	4,800
590-549-000-715.000 Pension-General	6,169	7,099	7,330	6,281	6,281	6,281
590-549-000-718.000 Health Insurance	19,405	20,835	22,819	22,819	23,437	23,437
590-549-000-724.000 Workers Compensation	746	845	878	878	251	251
590-549-000-725.000 Other Fringe Benefits	229	237	1,048	1,048	1,062	1,062
	86,148	95,932	100,010	97,237	102,202	102,202
Material and Supplies:						
590-549-000-756.000 Operating Supplies	28	14	500	500	500	500
590-549-000-773.000 Laundry	0	0	365	365	365	365
590-549-000-778.000 Equipment Maint. Supplies	1,230	966	3,000	2,000	3,000	3,000
	1,258	980	3,865	2,865	3,865	3,865
Contractual and Other:						
590-549-000-818.000 Contractual Services	196	2,590	5,000	2,000	5,000	5,000
590-549-000-818.006 Instrument Maintenance	246	0	2,000	1,000	2,000	2,000
590-549-000-818.228 GIS Services - MIS	0	0	10,000	10,000	10,000	10,000
590-549-000-850.000 Communications	2,083	2,107	4,000	2,500	4,000	4,000
590-549-000-917.404 Sewer Maintenance-DPS	172,336	201,792	376,770	376,770	401,398	401,398
590-549-000-924.000 Utilities	38,262	36,731	35,000	30,000	37,500	37,500
590-549-000-934.000 Repairs & Maintenance	1,324	931	15,000	10,000	15,000	15,000
590-549-000-935.000 Insurance	4,063	4,229	4,440	4,440	4,614	4,614
590-549-000-943.000 Equipment Rental -MP	506	0	750	0	750	750
590-549-000-963.000 Miscellaneous	0	0	50,000	50,000	50,000	50,000
590-549-000-995.405 Cont.-Sewer Replacemt Fd.	750,000	750,000	7,500,000	750,000	750,000	750,000
590-549-000-995.406 Cont.-Equip. Replacemt Fd.	38,300	38,300	1,388,300	70,800	70,800	70,800
	1,007,316	1,036,680	9,391,260	1,307,510	1,351,062	1,351,062
Collection	1,094,722	1,133,592	9,495,135	1,407,612	1,457,129	1,457,129

City of Jackson
Fiscal Year 2018/19 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		69,630
306		WWTP-Laboratory Technician	1		51,866
307		WWTP Relief Operator/Mechanic	2		81,072
308		WWTP Plant Operator	4		199,536
PT		IPP Lab Technician		1	14,763
		Health Insurance Stipends			3,360
Activity Total			8	1	420,227

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 550 Wastewater Treatment

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
590-550-000-702.000 Termination Pay	21,043	0	0	0	0	0
590-550-000-703.000 Salaries and Wages	324,073	382,277	388,969	388,969	405,464	405,464
590-550-000-707.000 Wages-Temporary	2,034	2,688	14,763	14,763	14,763	14,763
590-550-000-708.000 Unemployment Comp.	2,095	44	54	54	54	54
590-550-000-709.000 Employers FICA	27,639	30,689	35,139	35,139	36,404	36,404
590-550-000-713.000 Overtime	46,400	61,015	55,614	55,614	55,639	55,639
590-550-000-715.000 Pension-General	43,546	52,796	54,137	54,137	45,820	45,820
590-550-000-716.000 Pension-MERS DC	3,369	4,448	5,528	5,528	5,812	5,812
590-550-000-718.000 Health Insurance	101,568	117,452	128,167	128,167	137,938	137,938
590-550-000-723.000 Health - MERS HSA	6,193	6,933	7,000	7,000	7,000	7,000
590-550-000-724.000 Workers Compensation	5,635	6,433	7,123	7,123	2,319	2,319
590-550-000-725.000 Other Fringe Benefits	3,211	3,742	8,157	8,157	8,236	8,236
	586,806	668,517	704,651	704,651	719,449	719,449
Material and Supplies:						
590-550-000-753.000 Chemicals	99,322	104,398	114,000	114,000	116,000	116,000
590-550-000-755.000 Safety Supplies	6,685	4,818	10,000	5,000	10,000	10,000
590-550-000-759.000 Gasoline	49	340	0	300	0	0
590-550-000-763.000 Laboratory Supplies	15,795	19,388	20,000	20,000	20,000	20,000
590-550-000-770.000 Miscellaneous Supplies	1,697	3,261	7,500	5,000	7,500	7,500
590-550-000-778.000 Laundry	1,445	0	3,650	3,000	3,650	3,650
	124,993	132,205	155,150	147,300	157,150	157,150
Contractual and Other:						
590-550-000-723.001 Health Insurance-Retirees	24,465	30,571	33,634	33,634	36,997	36,997
590-550-000-818.000 Contractual Services	79,106	83,972	60,000	60,000	65,000	65,000
590-550-000-822.000 Industrial Pretreatmt Prog.	21,170	13,028	50,000	50,000	50,000	50,000
590-550-000-850.000 Communications	0	0	6,000	2,000	6,000	6,000
590-550-000-908.002 Residency Allowance		900	0	3,600	3,600	3,600
590-550-000-924.000 Utilities	504,798	478,716	590,000	500,000	610,000	610,000
590-550-000-931.001 Equipment Maintenance	459	1,008	4,000	1,500	4,000	4,000
590-550-000-932.000 Vehicle Maintenance	457	0	0	0	0	0
590-550-000-995.406 Cont.-Equip. Replacemt Fd.	132,250	132,250	132,250	244,600	244,600	244,600
	762,705	740,445	875,884	895,334	1,020,197	1,020,197
Wastewater Treatment	1,474,504	1,541,167	1,735,685	1,747,285	1,896,796	1,896,796

City of Jackson
Fiscal Year 2018/19 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		40,472
	Activity Total	1		40,472

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 551 Maintenance

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
590-551-000-702.000 Termination Pay	0	0	0	0	0	0
590-551-000-703.000 Salaries and Wages	25,302	35,704	38,179	38,179	40,472	40,472
590-551-000-707.000 Wages-Temporary	0	0	0	0	0	0
590-551-000-708.000 Unemployment Comp.	350	7	6	6	6	6
590-551-000-709.000 Employers FICA	1,842	2,750	3,074	3,533	3,249	3,249
590-551-000-713.000 Overtime	376	5,065	2,000	8,000	2,000	2,000
590-551-000-715.000 Pension-General	3,032	4,792	4,930	4,930	4,251	4,251
590-551-000-716.000 Pension-MERS DC	616	1,042	1,205	1,205	1,274	1,274
590-551-000-718.000 Health Insurance	5,417	11,424	8,030	8,030	8,196	8,196
590-551-000-723.000 Health - MERS HSA	1,237	1,671	1,750	1,750	1,750	1,750
590-551-000-724.000 Workers Compensation	608	801	964	964	193	193
590-551-000-725.000 Other Fringe Benefits	139	180	964	964	972	972
	38,919	63,436	61,102	67,561	62,363	62,363
Material and Supplies:						
590-551-000-755.000 Safety Supplies	920	0	0	0	0	0
590-551-000-756.000 Operating Supplies	1,124	1,667	3,000	1,500	3,000	3,000
590-551-000-759.000 Gasoline	4,824	34	4,900	4,000	4,900	4,900
590-551-000-759.001 Lubricants	885	852	2,000	900	2,000	2,000
590-551-000-776.000 Custodial Supplies	414	1,114	655	655	655	655
590-551-000-778.000 Laundry	3,117	4,228	750	5,000	750	750
590-551-000-778.000 Equipment Maint Supplies	16,078	14,736	30,000	20,000	30,000	30,000
590-551-000-778.001 Electrical Supplies	4,630	5,712	12,000	9,000	12,000	12,000
	31,992	28,343	53,305	41,055	53,305	53,305
Contractual and Other:						
590-551-000-818.000 Contractual Services	63,784	55,614	70,000	80,000	80,000	80,000
590-551-000-818.005 Cont.Serv.-Grounds Maint.	4,865	0	24,000	20,000	24,000	24,000
590-551-000-818.006 Instrument Maintenance	20,521	1,269	20,600	17,500	20,600	20,600
590-551-000-930.000 Building Maintenance	8,234	8,809	15,000	7,500	15,000	15,000
590-551-000-930.004 Grounds Maintenance	13,254	26,286	12,000	12,000	12,000	12,000
590-551-000-932.000 Vehicle Maintenance	11,216	8,566	18,000	10,000	18,000	18,000
590-551-000-934.000 Repairs & Maintenance	61,155	43,455	65,000	55,000	65,000	65,000
590-551-000-935.000 Insurance	60,278	62,729	65,865	65,865	68,457	68,457
590-551-000-940.000 Rentals	0	0	1,000	200	1,000	1,000
590-551-000-943.000 Equipment Rental - MP	1,438	1,337	3,000	800	3,000	3,000
590-551-000-956.001 Contingency	0	0	400	0	400	400
590-551-000-961.641 DPW Overhead	77	0	0	0	0	0
590-551-000-995.406 Cont.-Equip. Replacement Fd.	312,700	312,700	312,700	578,400	578,400	578,400
	557,522	520,765	607,565	847,265	885,857	885,857
Maintenance	628,433	612,544	721,972	955,881	1,001,525	1,001,525

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Sewer Fund-Sludge Handling</i>					
<i>Fund-Activity: 590-553</i>					
306		Sludge Public Works Maint. Worker III	2		87,130
PT		Sludge Equipment Operator/Mechanic		1	24,653
		Health Insurance Stipends			2,400
Activity Total			2	1	114,183

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 553 Sludge Handling

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
590-553-000-702.000 Termination Pay	0	0	0	0	0	0
590-553-000-703.000 Salaries and Wages	73,756	83,608	85,025	85,025	89,530	89,530
590-553-000-707.000 Wages - temporary	0	0	23,040	23,040	24,653	24,653
590-553-000-708.000 Unemployment Comp.	482	11	18	18	18	18
590-553-000-709.000 Employers FICA	5,259	5,882	8,536	8,536	9,003	9,003
590-553-000-713.000 Overtime	3,315	3,850	3,500	3,500	3,500	3,500
590-553-000-715.000 Pension-General	8,778	10,172	10,568	10,568	9,072	9,072
590-553-000-716.000 Pension-MERS DC	888	1,014	1,142	1,142	1,207	1,207
590-553-000-718.000 Health Insurance	25,773	27,217	30,849	30,849	31,633	31,633
590-553-000-723.000 Health - MERS HSA	1,715	1,742	1,750	1,750	1,750	1,750
590-553-000-724.000 Workers Compensation	1,069	1,224	2,406	2,406	462	462
590-553-000-725.000 Other Fringe Benefits	825	845	1,951	1,951	1,974	1,974
	121,860	135,565	168,785	168,785	172,802	172,802
Material and Supplies:						
590-553-000-755.000 Safety Supplies	230	210	0	0	0	0
590-553-000-756.000 Operating Supplies	704	0	1,000	200	1,000	1,000
590-553-000-759.000 Gasoline	5,165	8,912	14,000	8,000	14,000	14,000
590-553-000-763.000 Laboratory Supplies	0	0	1,000	200	1,000	1,000
590-553-000-778.000 Laundry	0	0	1,000	500	1,000	1,000
590-553-000-778.000 Equipment Maint. Supplies	3,628	3,722	4,000	4,000	4,000	4,000
	9,727	12,844	21,000	12,900	21,000	21,000
Contractual and Other:						
590-553-000-723.001 Health Insurance-Retirees	36,212	28,371	31,218	31,218	33,403	33,403
590-553-000-818.000 Contractual Services	305,159	278,277	250,000	250,000	300,000	300,000
590-553-000-921.000 Utilities-Gas	95,449	33,124	65,000	40,000	65,000	65,000
590-553-000-931.001 Equipment Maintenance	727	0	2,500	1,500	2,500	2,500
590-553-000-932.000 Vehicle Maintenance	6,298	0	0	0	0	0
590-553-000-932.001 Vehicle Maint. Serv.	4,407	1,972	5,000	2,500	5,000	5,000
590-553-000-935.000 Insurance	3,386	3,525	3,701	3,829	3,847	3,847
590-553-000-940.000 Rentals	600	0	0	0	0	0
590-553-000-943.000 Equipment Rental -MP	0	0	500	500	500	500
590-553-000-995.406 Cont.-Equip. Replacement Fd.	134,750	134,750	134,750	249,200	249,200	249,200
	586,988	480,019	492,669	578,747	659,450	659,450
Sludge Handling	718,575	628,428	682,454	760,432	853,252	853,252

City of Jackson
Fiscal Year 2018/19 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		81,879
	Activity Total	1		81,879
Add:	Retirees Health Insurance Stipends			9,000
	Director of Public Works (50%)			60,469
	Activity Total			151,348

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 554 Administration

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
590-554-000-7009.000 Employers FICA	10,929	10,288	11,039	11,039	11,578	11,578
590-554-000-702.000 Termination Pay	0	0	0	0	0	0
590-554-000-703.000 Salaries and Wages	147,844	156,439	144,297	144,297	151,348	151,348
590-554-000-708.000 Unemployment Comp.	274	8	9	9	9	9
590-554-000-715.000 Pension-General	14,733	16,034	16,602	16,602	14,249	14,249
590-554-000-716.000 Pension-MERS DC	1,961	2,085	2,298	2,298	2,456	2,456
590-554-000-718.000 Health Insurance	17,014	17,748	19,440	19,440	19,915	19,915
590-554-000-723.000 Health - MERS HSA	1,750	1,750	1,750	1,750	1,750	1,750
590-554-000-724.000 Workers Compensation	1,924	2,029	2,095	2,095	603	603
590-554-000-725.000 Other Fringe Benefits	599	653	1,675	1,675	1,847	1,847
	197,028	207,034	199,205	199,205	203,755	203,755
Material and Supplies:						
590-554-000-752.000 Supplies	512	-95	3,000	0	0	0
590-554-000-756.000 Operating Supplies	1,258	963	2,500	5,500	5,885	5,885
	1,770	868	5,500	5,500	5,885	5,885
Contractual and Other:						
590-554-000-723.001 Health Ins. - Retirees	8,660	4,413	4,858	4,858	5,198	5,198
590-554-000-808.000 Audit Fees	4,234	3,857	4,234	4,144	4,434	4,434
590-554-000-818.000 Contractual Services	4,933	0	500	0	500	500
590-554-000-818.038 Cont.Serv.-MDEQ SAW Grant	0	0	0	200,000	1,800,000	1,800,000
590-554-000-820.000 Consultant Services	82,718	207,015	300,000	250,000	300,000	300,000
590-554-000-853.000 Telephone	11,642	13,848	13,514	13,514	13,514	13,514
590-554-000-861.000 Auto Allowance	439	0	200	0	200	200
590-554-000-880.000 Community Promotion	81,729	194,733	174,987	203,950	230,318	230,318
590-554-000-902.000 Advertising	857	34	2,000	300	2,000	2,000
590-554-000-910.000 Education & Training	3,278	3,922	3,000	3,000	3,000	3,000
590-554-000-913.000 Travel	1,209	1,944	1,500	1,000	1,500	1,500
590-554-000-915.000 Memberships and Dues	1,046	965	750	750	750	750
590-554-000-934.000 Repairs & Maintenance	2,241	871	2,000	1,500	2,000	2,000
590-554-000-961.101 Admin.-General Fund	179,006	189,415	180,000	189,000	198,450	198,450
590-554-000-962.000 Uncollectible Accounts	230,973	0	0	0	0	0
590-554-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	0	0	0	0	251,358	251,358
590-554-000-995.591 Cont.-Water Fund	251,416	223,028	272,763	272,763	280,946	280,946
	864,381	844,045	960,306	1,144,779	3,094,168	3,094,168
Capital Outlay :						
590-554-000-968.000 Depreciation	1,020,076	1,087,970	1,020,076	1,020,076	1,020,076	1,020,076
590-554-000-968.001 Depreciation - Mun. Assets	6,161	6,161	6,161	6,161	6,161	6,161
590-554-000-968.002 Depreciation - Other Assets	31,832	31,832	31,832	31,832	31,832	31,832
	1,058,069	1,125,963	1,058,069	1,058,069	1,058,069	1,058,069
Debt Service:						
590-554-000-992.000 Interest	2,675	0	290,000	0	0	0
590-554-000-993.000 Paying Agent Fees	0	0	0	0	0	0
	2,675	0	290,000	0	0	0
Administration	2,123,923	2,177,910	2,513,080	2,407,553	4,361,877	4,361,877

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 555 Capital Acquisitions

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Capital Outlay:						
590-555-000-982.006 Treatment Plant	0	0	230,000	290,000	300,000	300,000
	<u>0</u>	<u>0</u>	<u>230,000</u>	<u>290,000</u>	<u>300,000</u>	<u>300,000</u>
Capital Acquisitions	0	0	230,000	290,000	300,000	300,000

(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.

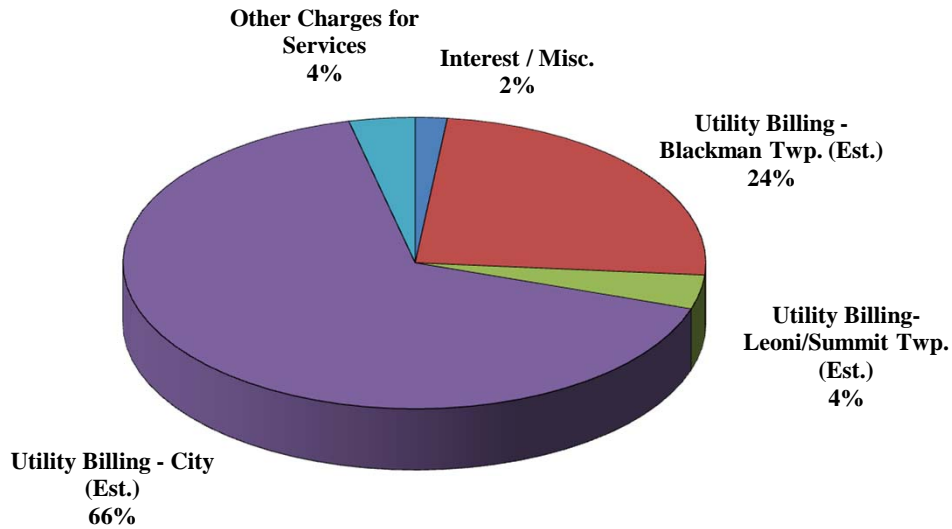
CHARACTER - The revenues generated from the Water system must be set aside as collected in accounts as designated by existing revenue bond ordinances. These revenues are pledged for the specific purposes and transferred in a manner specified by those ordinances.

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.

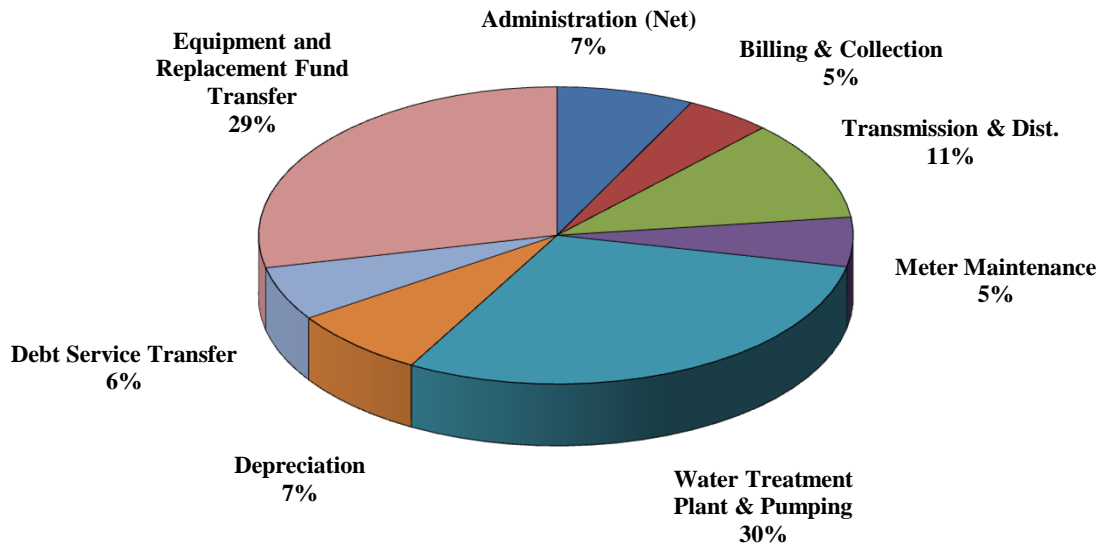
AUTHORITY - This Fund was established in fiscal year 1936/37 and meets the requirements of Ordinance No. 439 of the City of Jackson.

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Water Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Water Fund
Estimated Changes in Cash Flow

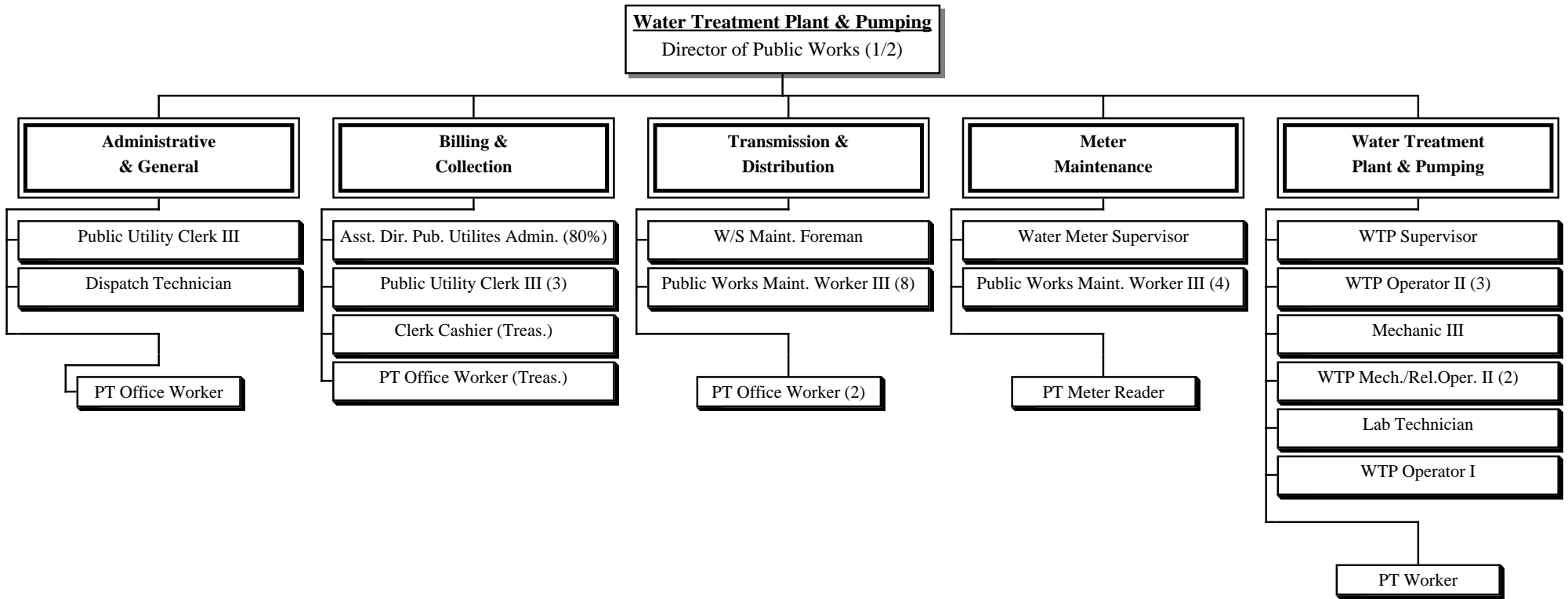
	2015/16	2016/17	2017/18	2017/18	2018/19	2018/19
	Actual	Actual	Budget	Projected	Proposed	Adopted
Revenues:						
Charges For Goods & Services	7,817,338	8,584,888	9,481,554	9,465,554	9,749,521	9,749,521
Interest & Rents	20,354	22,923	21,000	21,000	21,630	21,630
Contributions From Other Funds	251,416	223,028	6,370,908	272,763	280,946	280,946
Miscellaneous	147,507	162,773	153,100	153,000	157,590	157,590
	8,236,615	8,993,612	16,026,562	9,912,317	10,209,687	10,209,687
Expenses:						
Administrative & General	5,093,366	5,210,288	10,253,656	5,325,192	6,126,171	6,126,171
Billing & Collection	525,451	446,056	545,526	531,230	582,935	582,935
Transmission & Distribution	1,038,329	1,065,578	1,401,677	1,341,177	1,358,495	1,358,495
Meter Maintenance	523,223	572,580	666,330	644,245	665,315	665,315
Water Treatment Plant & Pumping	2,687,143	2,330,959	3,366,273	3,119,196	3,689,821	3,689,821
	9,867,512	9,625,461	16,233,462	10,961,040	12,422,737	12,422,737
Revenues Over (Under) Expenses			(206,900)	(1,048,723)	(2,213,050)	(2,213,050)
Add: Depreciation			892,401	932,957	932,957	932,957
Estimated Change in Working Capital			685,501	(115,766)	(1,280,093)	(1,280,093)
Estimated Working Capital (Unreserved) - Beginning of Year			5,382,740	5,382,740	5,266,974	5,266,974
Estimated Working Capital (Unreserved) - End of Year			6,068,241	5,266,974	3,986,881	3,986,881

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 591 Water Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
591-000-000-630.003 Refunds - Blackman Twp.	-222,069	-224,560	-223,000	-200,000	-206,000	-206,000
591-000-000-630.004 Refunds - Leoni Twp.	-6,408	-2,789	-6,000	0	0	0
591-000-000-631.001 Turn On Charge	33,828	42,708	35,000	15,000	15,450	15,450
591-000-000-632.003 Meter Shop	17,718	12,792	25,000	0	0	0
591-000-000-632.005 Time/Materials-Others	15,839	-152	16,000	300	309	309
591-000-000-642.000 Laboratory Services	1,944	2,136	3,000	4,000	4,120	4,120
591-000-000-642.002 Bulk Water Sale	25,137	33,978	20,000	20,000	20,600	20,600
591-000-000-642.003 Material Sold	447	1,808	1,000	500	515	515
591-000-000-642.004 Sale Of Scrap	2,873	5,706	2,000	7,000	7,210	7,210
591-000-000-645.010 Utility Billing - NSF Fees	210	720	400	600	618	618
591-000-000-650.001 New Water & Sewer Service	26,746	21,714	17,000	17,000	17,510	17,510
591-000-000-650.002 Hydrant Meter Use	3,194	14,754	15,000	25,000	25,750	25,750
591-000-000-650.010 Utility Billing	7,917,879	8,677,881	9,576,154	9,576,154	9,863,439	9,863,439
591-000-000-662.000 Penalties	147,501	162,773	153,000	153,000	157,590	157,590
591-000-000-664.000 Interest	20,354	22,923	21,000	21,000	21,630	21,630
591-000-000-673.000 Sale of Fixed Assets	0	0	0	0	0	0
591-000-000-688.000 Miscellaneous	6	0	0	0	0	0
591-000-000-698.000 Insurance Refund	0	0	100	0	0	0
591-000-000-699.402 Cont.-Wtr Eq/Replacement Fd	0	0	0	0	0	0
591-000-000-699.486 Contrib-2017 Cap Imp Bond Fd	0	0	6,098,145	0	0	0
591-000-000-699.590 Cont.-Sewer Fund	251,416	223,028	272,763	272,763	280,946	280,946
Total Revenues	8,236,615	8,995,420	16,026,562	9,912,317	10,209,687	10,209,687

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



City of Jackson
Fiscal Year 2018/19 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%)			7,554
		Public Utilities Clerk			7,360
		Retiree Health Insurance Stipends			22,500
					151,168

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 556 Administrative & General

Account Description	2015/16	2016/17	2017/18	2017/18	2018/19	2018/19
	Actual	Actual	Budget	Projected	Proposed	Adopted
Personal Services:						
591-556-000-702.000	Termination Pay	2,104	0	0	0	0
591-556-000-703.000	Salaries and Wages	90,990	104,285	129,010	129,010	141,146
591-556-000-707.000	Wages-Temporary	5,021	8,396	10,022	10,022	10,022
591-556-000-708.000	Unemployment Comp.	395	42	19	19	20
591-556-000-709.000	Employers FICA	6,811	7,731	11,330	11,018	11,963
591-556-000-713.000	Overtime	3,010	3,482	5,000	5,000	5,214
591-556-000-715.000	Pension-General	9,050	10,598	13,342	13,342	12,398
591-556-000-716.000	Pension-MERS DC	0	10	0	125	454
591-556-000-718.000	Health Insurance	27,011	31,548	45,638	45,638	53,905
591-556-000-723.000	Health - MERS HSA	0	18	0	200	525
591-556-000-724.000	Workers Compensation	115	134	175	175	44
591-556-000-725.000	Other Fringe Benefits	2,236	3,309	2,133	2,500	2,362
		146,743	169,553	216,669	217,049	238,053
Material and Supplies:						
591-556-000-752.000	Office Supplies	4,446	6,957	7,000	7,000	7,000
591-556-000-755.000	Safety Supplies	2,887	4,008	5,000	5,000	5,000
591-556-000-776.000	Custodial Supplies	313	92	600	400	600
		7,646	11,057	12,600	12,400	12,600
Contractual and Other:						
591-556-000-718.001	Health Insurance-Retirees	19,626	16,577	21,305	12,460	13,083
591-556-000-808.000	Audit Fees	3,318	2,808	3,318	3,085	3,239
591-556-000-818.000	Contractual Services	17,077	16,918	20,000	20,000	20,000
591-556-000-851.000	Radio Maintenance	1,859	1,859	4,000	4,000	4,000
591-556-000-853.000	Telephone	775	715	1,000	1,000	1,000
591-556-000-873.000	Travel	0	0	400	200	400
591-556-000-880.000	Community Promotion	82,727	194,733	174,987	203,950	230,318
591-556-000-900.000	Printing & Publishing	3,725	9,377	8,000	8,000	8,000
591-556-000-914.000	Insurance	72,717	73,787	77,476	77,476	77,707
591-556-000-914.001	Insurance-Deductible	100	0	10,000	0	10,000
591-556-000-921.000	Utilities-Gas	260	0	500	500	500
591-556-000-922.000	Utilities-Electricity	486	0	1,000	1,000	1,000
591-556-000-931.000	Building Maintenance	0	0	500	500	500
591-556-000-934.000	Office Equipment Maintenance	431	343	800	800	800
591-556-000-939.000	Vehicle Maintenance	265	839	0	0	0
591-556-000-958.000	Memberships and Dues	3,917	3,834	3,900	3,900	3,900
591-556-000-960.000	Education & Training	-2,429	230	3,500	2,000	3,500
591-556-000-962.000	Uncollectible Accounts	88,261	-23,742	15,000	15,000	15,000
591-556-000-965.101	Admin.-General Fund	2,249	0	252,300	264,915	278,161
591-556-000-966.000	Public Works O/H	251,212	254,443	0	0	0
591-556-000-999.386	Cont.-2018 Cap. Imp. D/S Fd.	0	0	0	0	727,453
591-556-000-999.402	Cont.-Water Equip. & Rep. Fd.	3,500,000	3,544,000	8,244,000	3,544,000	3,544,000
		4,046,576	4,096,721	8,841,986	4,162,786	4,942,561
Capital Outlay:						
591-556-000-971.000	Depreciation	892,401	932,957	892,401	932,957	932,957
		892,401	932,957	892,401	932,957	932,957
Debt Service:						
591-556-000-995.000	Interest	0	0	290,000	0	0
		0	0	290,000	0	0
Administrative & General		5,093,366	5,210,288	10,253,656	5,325,192	6,126,171

City of Jackson
Fiscal Year 2018/19 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		75,543
305	Clerk Cashier (Treas.)	1		51,866
306	Public Utility Clerk III	3		111,081
PT	Part Time - Office Worker (Treas.)		1	12,000
		5	1	250,490
Add: Retiree Health Insurance Stipends				2,400
Public Utilities Clerk				5,520
Less: 10% Asst. Director Public Utilities Admin. To 591-556 Admin.				-7,554
10% Asst. Director Public Utilities Admin. To 642-447				-7,554
				243,302

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 558 Billing & Collection

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
591-558-000-702.000 Termination Pay	16,830	0	0	0	0	0
591-558-000-703.000 Salaries and Wages	193,130	155,021	214,267	200,000	231,302	231,302
591-558-000-707.000 Wages-Temporary	33,018	59,262	12,000	30,000	12,000	12,000
591-558-000-708.000 Unemployment Comp.	1,654	864	34	34	36	36
591-558-000-709.000 Employers FICA	18,975	15,174	17,768	18,054	19,084	19,084
591-558-000-713.000 Overtime	1,957	2,448	6,000	6,000	6,161	6,161
591-558-000-715.000 Pension-General	22,599	17,670	20,177	20,177	23,530	23,530
591-558-000-716.000 Pension-MERS DC	766	2,261	3,457	3,457	5,496	5,496
591-558-000-716.001 Retirement-Contractual	0	0	0	1,155	2,266	2,266
591-558-000-718.000 Health Insurance	61,329	56,361	66,469	66,469	69,179	69,179
591-558-000-723.005 Health - MERS HSA	1,597	4,346	5,250	5,250	6,913	6,913
591-558-000-724.000 Workers Compensation	949	1,004	322	600	81	81
591-558-000-725.000 Other Fringe Benefits	1,881	1,601	4,469	4,469	4,944	4,944
	354,685	316,012	350,213	355,665	380,992	380,992
Material and Supplies:						
591-558-000-752.000 Office Supplies	10,142	6,890	15,000	11,000	15,000	15,000
591-558-000-851.000 Postage	21,910	14,064	32,000	28,000	32,000	32,000
	32,052	20,954	47,000	39,000	47,000	47,000
Contractual and Other:						
591-558-000-723.001 Health Insurance-Retirees	23,539	25,286	27,826	27,826	30,609	30,609
591-558-000-808.000 Audit Fees	3,318	2,808	3,318	3,085	3,301	3,301
591-558-000-810.000 EPAY Costs	4,568	4,609	4,568	4,568	4,568	4,568
591-558-000-818.000 Contractual Services	27,133	20,932	29,044	29,044	29,044	29,044
591-558-000-853.000 Telephone	2,051	2,376	3,000	3,000	3,000	3,000
591-558-000-900.000 Printing & Publishing	2,770	215	2,000	1,500	2,000	2,000
591-558-000-908.002 Residency Allowance	0	1,800	3,600	3,600	3,600	3,600
591-558-000-910.000 Education & Training	0	0	400	200	400	400
591-558-000-913.000 Travel	0	0	200	200	200	200
591-558-000-914.000 Insurance	7,193	7,297	7,662	7,662	7,662	7,662
591-558-000-915.000 Memberships & Dues	74	75	92	92	92	92
591-558-000-931.002 Office Equipment Maintenance	6,619	4,776	9,203	9,203	9,203	9,203
591-558-000-945.000 Office Equipment Rental	0	0	500	500	500	500
591-558-000-961.101 Admin.-General Fund	37,537	38,020	37,700	39,585	41,564	41,564
591-558-000-962.000 Uncollectible Accounts	22,620	0	5,000	1,500	5,000	5,000
	137,422	108,194	134,113	131,565	140,743	140,743
Capital Outlay:						
591-558-000-980.001 Office Equipment	1,292	896	13,200	4,000	13,200	13,200
591-558-000-984.000 Software	0	0	1,000	1,000	1,000	1,000
	1,292	896	14,200	5,000	14,200	14,200
Billing & Collection	525,451	446,056	545,526	531,230	582,935	582,935

City of Jackson
Fiscal Year 2018/19 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		73,982
306	Public Works Maint. Worker III	8		368,780
PT	Part Time		2	24,000
Activity Total		9	2	466,762
Add: Retiree Health Insurance Stipends				9,060
Less: Public Works Maint. Worker III (Miss Dig) (50%) To 641-441				-25,933
				449,889

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 560 Transmission & Distribution

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
591-560-000-702.000 Termination Pay	0	0	0	0	0	0
591-560-000-703.000 Salaries and Wages	404,380	419,490	439,083	439,083	425,889	425,889
591-560-000-707.000 Wages-Temporary	0	0	24,000	24,000	24,000	24,000
591-560-000-708.000 Unemployment Comp.	1,608	44	57	57	57	57
591-560-000-709.000 Employers FICA	30,027	31,275	39,402	39,402	38,196	38,196
591-560-000-713.000 Overtime	10,027	13,476	52,000	52,000	49,400	49,400
591-560-000-715.000 Pension-General	47,958	51,518	59,144	59,144	46,670	46,670
591-560-000-716.000 Pension-MERS DC	1,654	1,866	2,459	2,459	5,530	5,530
591-560-000-718.000 Health Insurance	78,525	77,998	114,419	111,419	95,952	95,952
591-560-000-723.000 Health - MERS HSA	3,441	3,357	3,500	3,500	5,250	5,250
591-560-000-724.000 Workers Compensation	6,800	7,231	8,349	8,349	2,919	2,919
591-560-000-725.000 Other Fringe Benefits	4,402	4,417	8,898	8,898	8,682	8,682
	588,822	610,672	751,311	748,311	702,545	702,545
Material and Supplies:						
591-560-000-756.000 Operating Supplies	27,606	27,891	32,000	32,000	32,000	32,000
591-560-000-759.000 Gasoline	13,953	16,398	25,000	25,000	25,000	25,000
591-560-000-774.000 Small Tools	5,823	8,079	13,000	14,000	13,000	13,000
591-560-000-778.000 Laundry	2,754	2,978	3,000	4,500	4,500	4,500
591-560-000-781.000 Construction Supplies	85,228	57,050	150,000	100,000	150,000	150,000
	135,364	112,396	223,000	175,500	224,500	224,500
Contractual and Other:						
591-560-000-723.001 Health Insurance-Retirees	24,964	28,208	29,766	29,766	31,850	31,850
591-560-000-818.000 Contractual Services	88,386	109,168	150,000	150,000	150,000	150,000
591-560-000-853.000 Telephone	3,553	4,003	4,000	4,000	4,000	4,000
591-560-000-908.002 Residency Allowance	0	900	1,800	1,800	1,800	1,800
591-560-000-910.000 Education & Training	2,758	2,671	2,500	2,500	2,500	2,500
591-560-000-913.000 Travel	252	73	300	300	300	300
591-560-000-918.000 Pavement Repairs	112,624	103,780	130,000	130,000	130,000	130,000
591-560-000-920.000 Utilities-Electricity	3,889	4,132	4,000	4,000	4,000	4,000
591-560-000-921.000 Utilities-Gas	711	444	3,000	3,000	3,000	3,000
591-560-000-930.000 Building Maintenance	331	1,533	4,000	1,000	4,000	4,000
591-560-000-931.001 Equipment Maintenance	15,410	6,577	15,000	1,000	15,000	15,000
591-560-000-932.000 Vehicle Maintenance	36,644	41,213	50,000	40,000	50,000	50,000
591-560-000-943.000 Equipment Rental-MP	19,521	31,453	25,000	35,000	25,000	25,000
591-560-000-961.641 Public Works O/H	5,100	8,355	8,000	15,000	10,000	10,000
	314,143	342,510	427,366	417,366	431,450	431,450
Transmission & Distribution	1,038,329	1,065,578	1,401,677	1,341,177	1,358,495	1,358,495

City of Jackson
Fiscal Year 2018/19 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		69,630
306	Public Works Maint. Worker III	4		177,269
PT	Temp. - Meter Reader		1	5,000
Activity Total		5	1	251,899
Add: Retirees Health Insurance Stipend				3,900
Department Total				255,799

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 564 Meter Maintenance

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
591-564-000-702.000 Termination Pay	0	0	0	0	0	0
591-564-000-703.000 Salaries and Wages	221,973	249,121	254,952	254,952	250,799	250,799
591-564-000-707.000 Wages-Temporary	0	0	5,000	5,000	5,000	5,000
591-564-000-708.000 Unemployment Comp.	1,082	27	36	36	36	36
591-564-000-709.000 Employers FICA	16,613	17,405	21,111	21,111	20,930	20,930
591-564-000-713.000 Overtime	4,861	5,044	16,000	16,000	17,800	17,800
591-564-000-715.000 Pension-General	27,499	30,613	33,246	33,246	26,496	26,496
591-564-000-716.000 Pension-MERS DC	455	851	1,228	1,228	2,446	2,446
591-564-000-718.000 Health Insurance	75,289	86,635	97,343	97,343	99,745	99,745
591-564-000-723.000 Health - MERS HSA	944	1,699	1,750	1,750	3,500	3,500
591-564-000-724.000 Workers Compensation	3,977	4,170	4,554	4,554	1,228	1,228
591-564-000-725.000 Other Fringe Benefits	2,145	1,076	5,174	5,174	5,094	5,094
	354,838	396,641	440,394	440,394	433,074	433,074
Material and Supplies:						
591-564-000-752.000 Office Supplies	455	710	1,500	500	1,500	1,500
591-564-000-756.000 Operating Supplies	6,160	11,498	8,000	8,000	8,000	8,000
591-564-000-759.000 Gasoline	6,925	7,060	12,000	9,500	12,000	12,000
591-564-000-767.000 Uniform Allowance	0	0	0	0	0	0
591-564-000-774.000 Small Tools	1,024	1,974	1,500	1,500	1,500	1,500
591-564-000-778.000 Laundry	1,245	1,139	1,600	2,600	2,500	2,500
591-564-000-782.000 Materials	63,804	74,402	85,000	85,000	85,000	85,000
	79,613	96,783	109,600	107,100	110,500	110,500
Contractual and Other:						
591-564-000-723.001 Health Insurance-Retirees	38,900	39,886	48,101	48,101	50,506	50,506
591-564-000-818.000 Contractual Services	28,682	21,003	35,000	25,000	35,000	35,000
591-564-000-853.000 Telephone	3,029	3,075	3,500	3,500	3,500	3,500
591-564-000-908.002 Residency Allowance	1,800	1,800	3,600	3,600	3,600	3,600
591-564-000-910.000 Education & Training	435	400	2,000	350	2,000	2,000
591-564-000-913.000 Travel	36	48	100	100	100	100
591-564-000-915.000 Memberships & Dues	0	186	435	250	435	435
591-564-000-920.000 Utilities-Electricity	3,895	4,227	4,100	4,100	4,100	4,100
591-564-000-921.000 Utilities-Gas	628	355	1,000	1,000	1,000	1,000
591-564-000-924.001 Utilities-Water	1	0	0	0	0	0
591-564-000-930.000 Building Maintenance	231	784	1,000	250	2,500	2,500
591-564-000-931.001 Equipment Maintenance	0	0	2,500	1,000	2,500	2,500
591-564-000-932.000 Vehicle Maintenance	11,135	7,392	15,000	8,000	15,000	15,000
591-564-000-961.641 Public Works O/H	0	0	0	1,500	1,500	1,500
	88,772	79,156	116,336	96,751	121,741	121,741
Meter Maintenance	523,223	572,580	666,330	644,245	665,315	665,315

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 591 Water Fund

Dept 565 Water Treatment Plant & Pumping

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
591-565-000-702.000 Termination Pay	0	334	0	9,321	0	0
591-565-000-703.000 Salaries and Wages	589,217	627,708	629,313	620,000	619,428	619,428
591-565-000-707.000 Wages-Temporary	0	0	20,000	20,000	20,000	20,000
591-565-000-708.000 Unemployment Comp.	1,736	51	63	63	63	63
591-565-000-709.000 Employers FICA	48,235	50,145	57,970	57,973	56,987	56,987
591-565-000-713.000 Overtime	73,120	68,421	108,500	108,500	105,500	105,500
591-565-000-715.000 Pension-General	74,331	79,556	86,091	86,091	68,553	68,553
591-565-000-716.000 Pension-MERS DC	25	0	0	0	1,623	1,623
591-565-000-718.000 Health Insurance	123,080	121,374	157,857	157,857	157,503	157,503
591-565-000-723.000 Health - MERS HSA	53	0	0	0	1,750	1,750
591-565-000-724.000 Workers Compensation	9,584	10,210	11,907	11,907	3,207	3,207
591-565-000-725.000 Other Fringe Benefits	3,999	4,655	10,730	10,730	10,350	10,350
	923,380	962,454	1,082,431	1,082,442	1,044,964	1,044,964
Material and Supplies:						
591-565-000-753.001 Chemicals-Fluoride	0	15,148	12,100	20,000	12,100	12,100
591-565-000-753.002 Chemicals-Lime	456,338	462,017	500,540	500,540	500,540	500,540
591-565-000-753.003 Chemicals-Soda Ash	24,480	15,302	57,490	57,650	57,490	57,490
591-565-000-753.004 Chemicals-Caustic Soda	15,716	34,562	69,900	69,900	69,900	69,900
591-565-000-753.007 Chemicals-Phosphate	30,714	30,996	32,500	33,500	32,500	32,500
591-565-000-753.009 Chemicals-Chlorine	20,427	17,215	23,800	2,300	23,800	23,800
591-565-000-753.010 Ferric Chloride	19,862	19,920	24,500	23,500	24,500	24,500
591-565-000-756.000 Operating Supplies	4,335	3,096	2,977	2,977	3,000	3,000
591-565-000-758.000 Diesel Fuel	513	3,598	4,578	2,000	4,578	4,578
591-565-000-759.000 Gasoline	2,860	2,322	6,000	4,000	6,000	6,000
591-565-000-763.000 Laboratory Supplies	29,218	35,298	34,035	34,035	35,735	35,735
591-565-000-774.000 Small Tools	0	167	1,500	500	1,500	1,500
591-565-000-776.000 Custodial Supplies	2,234	1,259	2,621	2,621	3,000	3,000
591-565-000-778.000 Laundry	3,278	3,143	3,954	4,200	4,200	4,200
591-565-000-778.000 Equipment Maint. Supplies	58,915	51,148	78,212	46,814	78,212	78,212
	668,890	695,191	854,707	804,537	857,055	857,055
Contractual and Other:						
591-565-000-723.001 Health Insurance-Retirees	16,760	15,101	19,813	11,000	11,550	11,550
591-565-000-818.000 Contractual Services	511,516	95,819	784,865	587,760	1,131,064	1,131,064
591-565-000-818.001 Cont.Service-Well Field	10,800	3,431	9,300	9,300	9,300	9,300
591-565-000-818.003 Cont.Service-Pumping Station	0	0	5,500	5,500	5,500	5,500
591-565-000-853.000 Telephone	4,782	4,604	1,800	1,800	1,800	1,800
591-565-000-908.002 Residency Allowance	0	900	1,100	1,100	1,100	1,100
591-565-000-910.000 Education & Training	3,733	1,559	4,861	4,861	4,861	4,861
591-565-000-913.000 Travel	22	21	3,957	3,957	3,957	3,957
591-565-000-915.000 Memberships and Dues	0	0	350	350	350	350
591-565-000-920.000 Utilities-Electricity	502,043	506,217	548,300	548,300	564,749	564,749

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 591 Water Fund

Dept 565 Water Treatment Plant & Pumping (Continued)

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual and Other: (Cont'd.)						
591-565-000-921.000 Utilities-Gas	24,588	29,211	29,718	29,718	30,000	30,000
591-565-000-924.001 Utilities-Water	3,601	4,129	4,985	4,985	4,985	4,985
591-565-000-930.000 Building Maintenance	344	2,387	4,286	4,286	4,286	4,286
591-565-000-932.000 Vehicle Maintenance	11,866	5,422	6,000	15,000	10,000	10,000
591-565-000-940.000 Rentals	4,300	4,300	4,300	4,300	4,300	4,300
591-565-000-943.000 Equipment Rental - MP	518	213	0	0	0	0
	<u>1,094,873</u>	<u>673,314</u>	<u>1,429,135</u>	<u>1,232,217</u>	<u>1,787,802</u>	<u>1,787,802</u>
Water Treatment Plant & Pumping	<u>2,687,143</u>	<u>2,330,959</u>	<u>3,366,273</u>	<u>3,119,196</u>	<u>3,689,821</u>	<u>3,689,821</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		88,710
020	Director of Public Works	1		120,937
306	WTP Operator I	1		56,314
306	Lab Technician	1		50,175
307	WTP Mechanic/Relief Operator II	2		109,870
308	WTP Operator II	3		155,576
308	Mechanic III	1		58,234
PT	Part Time		1	20,000
	Activity Total	<u>10</u>	<u>1</u>	<u>659,816</u>
	Add: Retiree Health Insurance Stipends			40,080
	Less: Director of Public Works 50% to 590-554 WWTP			<u>-60,469</u>
	Activity Total			<u><u>639,427</u></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.

(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 2018/19 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 641 Public Works Administration Fund

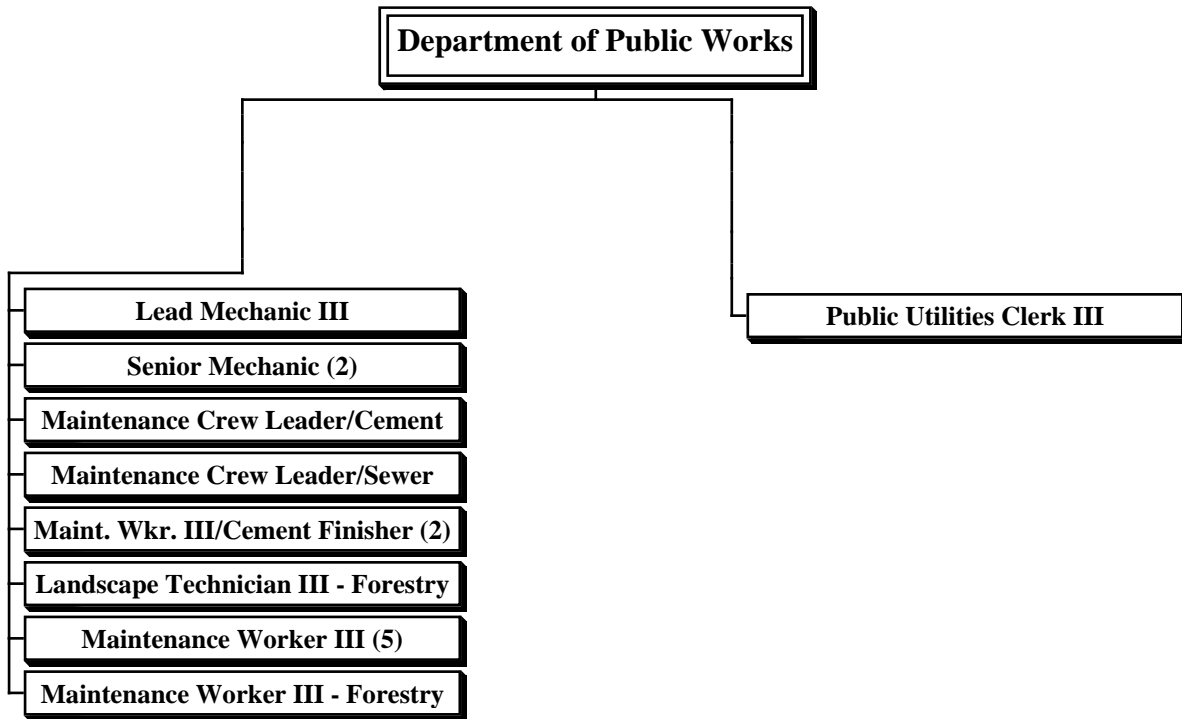
	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	192,757	294,009	372,533	373,533	384,739	384,739
Expenditures	287,539	265,524	369,533	349,619	363,518	363,518
Revenues Over (Under) Expenses			3,000	23,914	21,221	21,221
Estimated Working Capital - Beginning of Year			63,358	63,358	87,272	87,272
Estimated Working Capital - End of Year			66,358	87,272	108,493	108,493

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 641 Public Works Administration Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
641-000-000-626.000 Charges for Services	188,275	290,705	369,533	369,533	380,619	380,619
641-000-000-664.000 Interest	4,471	2,942	3,000	4,000	4,120	4,120
641-000-000-688.000 Miscellaneous	11	362	0	0	0	0
Total Revenues	192,757	294,009	372,533	373,533	384,739	384,739

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



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 641-441</i>				
<i>Department: Public Works</i>				
306	Maintenance Worker III	5		234,465
306	Maintenance Worker III - Forestry	1		42,491
306	Public Utilities Clerk III	1		36,802
306	Landscape Technician III - Forestry	1		51,866
306	Maint. Worker III//Cement Finisher	2		87,215
307	Maintenance Crew Leader/Cement	1		58,234
307	Maintenance Crew Leader/Sewer	1		58,234
309	Senior Mechanic	2		124,820
310	Lead Mechanic III	1		66,879
		<u>15</u>		<u>761,006</u>
Add: Retirees Health Insurance Stipend				27,720
Public Works Maint. Worker III (Utility Locator) (50%) from 591-560				25,933
Less: Public Utilities Clerk III (20%) to Water Admin 591-556				-7,360
Public Utilities Clerk III (15%) to Water Billing 591-558				-5,520
Public Utilities Clerk III (20%) to Engineering 642-447				-7,360
Department Total				<u><u>794,419</u></u>

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

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 641 Public Works Administration Fund
Dept 441 Public Works Administration

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
641-441-000-702.000 Termination Pay	13,450	0	0	0	0	0
641-441-000-703.000 Salaries And Wages	117,842	119,543	126,343	126,343	123,849	123,849
641-441-000-707.000 Temporary Wages	613	134	0	0	0	0
641-441-000-708.000 Unemployment Comp.	407	15	10	10	11	11
641-441-000-709.000 Employers FICA	9,660	8,664	9,742	9,742	10,410	10,410
641-441-000-713.000 Overtime	534	571	1,000	1,000	12,233	12,233
641-441-000-715.000 Pension-General	11,017	10,739	12,261	12,261	9,555	9,555
641-441-000-716.000 Pension-MERS DC	93	224	50	600	1,401	1,401
641-441-000-718.000 Health Insurance	-19,587	-2,170	36,394	36,394	31,775	31,775
641-441-000-723.000 Health - MERS HSA	354	353	400	800	1,995	1,995
641-441-000-724.000 Workers Compensation	1,931	1,841	2,768	2,768	1,348	1,348
641-441-000-725.000 Other Fringe Benefits	-1,013	82	500	1,000	1,895	1,895
	135,301	139,996	189,468	190,918	194,472	194,472
Material And Supplies:						
641-441-000-752.000 Office Supplies	4,083	190	5,000	5,000	5,350	5,350
641-441-000-755.000 Safety Supplies	3,188	2,542	7,000	7,000	7,490	7,490
641-441-000-773.000 Laundry	2,125	2,306	2,500	6,000	6,420	6,420
641-441-000-782.000 Materials	3,100	878	8,000	8,000	8,560	8,560
	12,496	5,916	22,500	26,000	27,820	27,820
Contractual And Other:						
641-441-000-723.001 Health Insurance-Retirees	119,789	102,231	126,202	100,000	107,000	107,000
641-441-000-808.000 Audit Fees	306	225	306	248	265	265
641-441-000-818.000 Contractual Services	6,046	3,416	12,000	12,000	12,840	12,840
641-441-000-853.000 Telephone	3,270	2,580	4,000	4,000	4,280	4,280
641-441-000-910.000 Education & Training	420	0	800	800	856	856
641-441-000-913.000 Travel	73	48	200	200	214	214
641-441-000-915.000 Memberships & Dues	0	0	400	400	428	428
641-441-000-924.000 Utilities	2,922	3,044	5,000	5,000	5,350	5,350
641-441-000-924.002 Utilities-Heating	902	710	2,200	2,200	2,354	2,354
641-441-000-931.001 Equipment Maintenance	343	343	0	500	535	535
641-441-000-931.002 Office Equipment Maintenance	0	750	1,000	1,000	1,070	1,070
641-441-000-935.000 Insurance	4,763	4,911	5,157	5,253	4,857	4,857
641-441-000-935.001 Insurance-Deductible	0	900	0	0	0	0
641-441-000-943.000 Equipment Rental - MP	560	234	0	800	856	856
641-441-000-945.000 Office Equipment Rental	0	0	300	300	321	321
	139,394	119,392	157,565	132,701	141,226	141,226
Capital Outlay:						
641-441-000-980.001 Office Equipment	348	220	0	0	0	0
641-441-000-984.000 Software	0	0	0	0	0	0
	348	220	0	0	0	0
Total Expenditures	287,539	265,524	369,533	349,619	363,518	363,518

(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 2018/19 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 642 Engineering Administration Fund

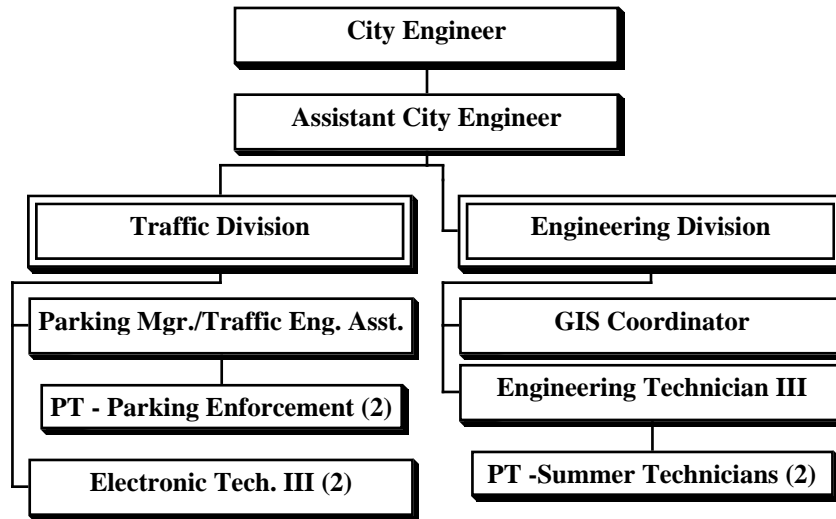
	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	295,850	274,081	350,299	350,374	360,885	360,885
Expenditures	321,452	279,298	350,299	290,437	312,674	312,674
Revenues Over (Under) Expenses			0	59,937	48,211	48,211
Estimated Working Capital - Beginning of Year			13,773	13,773	73,710	73,710
Estimated Working Capital - End of Year			13,773	73,710	121,921	121,921

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 642 Engineering Administration Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
642-000-000-626.000 Charges for Services	295,712	270,917	350,299	350,299	360,808	360,808
642-000-000-664.000 Interest	138	3,114	0	75	77	77
642-000-000-688.000 Miscellaneous	0	50	0	0	0	0
Total Revenues	295,850	274,081	350,299	350,374	360,885	360,885

**City of Jackson
Engineering
Activity Personnel Chart**



City of Jackson
Fiscal Year 2018/19 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 642-447</i>				
<i>Department: Engineering</i>				
009	Engineer Assistant/Parking Manager	1		59,517
011	Civil Engineer II	1		73,264
011	GIS Coordinator	1		72,178
015	Assistant City Engineer	1		93,913
019	City Engineer	1		114,751
308	Electronic Technician III	2		133,758
PT	Summer Technicians		2	17,280
		7	2	564,661
Add: 10% Asst. Director Public Utilities Admin. From 591-558				7,554
Pension Coordinator/Engineering Admin. (50%) from 101-191				27,466
Public Utilities Clerk III (20%) from 641-441				7,575
Retiree Stipends				24,360
Department Total				631,616

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 2018/19 Adopted Budget
Expenditure Detail

Fund 642 Engineering Administration Fund
Dept 447 Engineering Office

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
642-447-000-702.000 Termination Pay	18,852	16,426	0	20,350	0	0
642-447-000-703.000 Salaries And Wages	133,834	109,934	144,850	115,000	129,372	129,372
642-447-000-707.000 Temporary Wages	2,587	6,108	6,695	3,000	7,554	7,554
642-447-000-708.000 Unemployment Comp.	552	17	14	15	11	11
642-447-000-709.000 Employers FICA	11,758	10,192	11,593	9,058	10,475	10,475
642-447-000-713.000 Overtime	171	292	0	400	214	214
642-447-000-715.000 Pension-General	13,245	10,816	14,968	12,000	10,512	10,512
642-447-000-716.000 Pension-MERS DC	0	0	0	150	454	454
642-447-000-718.000 Health Insurance	21,774	15,210	28,407	20,000	27,583	27,583
642-447-000-723.000 Health - MERS HSA	0	0	0	288	525	525
642-447-000-724.000 Workers Compensation	1,561	1,131	1,421	1,421	524	524
642-447-000-725.000 Other Fringe Benefits	1,957	1,905	1,780	1,780	1,471	1,471
	206,291	172,031	209,728	183,462	188,695	188,695
Material And Supplies:						
642-447-000-752.000 Office Supplies	3,351	2,376	4,385	3,792	4,385	4,385
642-447-000-755.000 Safety Supplies	323	278	825	420	825	825
642-447-000-766.000 Survey Supplies	1,214	363	1,335	850	1,335	1,335
	4,888	3,017	6,545	5,062	6,545	6,545
Contractual And Other:						
642-447-000-723.001 Health Insurance-Retirees	45,069	45,213	50,400	32,500	34,125	34,125
642-447-000-808.000 Audit Fees	333	259	259	253	253	253
642-447-000-818.000 Contractual Services	844	3,232	2,500	2,500	2,500	2,500
642-447-000-853.000 Telephone	6,086	6,067	6,950	6,522	6,950	6,950
642-447-000-908.002 Residency Allowance	3,600	3,600	3,600	3,600	3,600	3,600
642-447-000-910.000 Education & Training	1,956	1,150	1,600	2,000	2,000	2,000
642-447-000-913.000 Travel	151	249	500	250	500	500
642-447-000-915.000 Memberships & Dues	2,359	1,827	2,065	2,065	2,065	2,065
642-447-000-924.000 Utilities	4,032	4,237	5,100	4,900	5,100	5,100
642-447-000-924.002 Utilities-Heating	1,353	1,065	3,000	3,000	3,000	3,000
642-447-000-931.001 Equipment Maintenance	4,105	3,006	5,000	5,000	5,000	5,000
642-447-000-931.002 Office Equipment Maintenance	2,422	2,542	4,881	3,456	4,881	4,881
642-447-000-935.000 Insurance	6,779	6,258	6,571	4,442	4,664	4,664
642-447-000-945.000 Office Equipment Rental	0	0	500	500	500	500
642-447-000-961.101 Admin.-General Fund	26,241	24,477	26,500	27,825	29,216	29,216
	105,330	103,182	119,426	98,813	104,354	104,354
Capital Outlay:						
642-447-000-977.000 Equipment	0	0	0	0	10,080	10,080
642-447-000-983.000 Office Equipment	4,033	87	1,500	1,600	1,500	1,500
642-447-000-984.000 Software	910	981	13,100	1,500	1,500	1,500
	4,943	1,068	14,600	3,100	13,080	13,080
Total Expenditures	321,452	279,298	350,299	290,437	312,674	312,674

(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 2018/19 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 643 Local Site Remediation Revolving Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	81,547	72,748	67,309	68,687	58,407	58,407
Expenditures	10,600	14,850	101,000	210,365	0	0
Revenues Over (Under) Expenses	70,947	57,898	(33,691)	(141,678)	58,407	58,407
Estimated Working Capital - Beginning of Year	196,679	267,626	325,524	325,524	183,846	183,846
Estimated Working Capital - End of Year	267,626	325,524	291,833	183,846	242,253	242,253

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 643 Local Site Remediation Revolving Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
643-000-000-664.000 Interest	965	911	1,000	1,000	0	0
643-000-000-688.000 Miscellaneous	10,215	0	0	0	0	0
643-000-000-699.489 Contribution-BRA Fund	70,367	71,837	66,309	67,687	58,407	58,407
Total Revenues	81,547	72,748	67,309	68,687	58,407	58,407

Expenditure Detail

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

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other :						
643-745-000-818.000 Contractual Services	10,600	14,850	100,000	0	0	0
643-745-000-956.000 Administration	0	0	1,000	0	0	0
643-745-000-995.246 Contrib.-Cortland St. Redev. Proj.	0	0	0	210,365	0	0
Total Expenditures	10,600	14,850	101,000	210,365	0	0

(661) Motor Pool & Garage Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 661 Motor Pool & Garage Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	825,792	800,417	848,753	849,003	913,224	913,224
Expenditures	1,051,800	1,021,881	1,284,359	1,230,108	1,303,157	1,303,157
Revenues Over (Under) Expenses			(435,606)	(381,105)	(389,933)	(389,933)
Add: Depreciation			342,582	342,582	342,582	342,582
Estimated Change in Working Capital			(93,024)	(38,523)	(47,351)	(47,351)
Estimated Working Capital - Beginning of Year			182,786	182,786	144,263	144,263
Estimated Working Capital - End of Year			89,762	144,263	96,912	96,912

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 661 Motor Pool And Garage Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
661-000-000-626.006 Refuse Vehicle Inspections	2,900	3,150	3,000	3,000	3,090	3,090
661-000-000-626.301 Charges for Services - Police	52,036	56,889	60,000	60,000	61,800	61,800
661-000-000-626.337 Charges for Services - Fire	80,095	75,085	80,000	80,000	82,400	82,400
661-000-000-626.591 Charges for Services - Water	54,517	48,067	55,000	55,000	56,650	56,650
661-000-000-626.642 Charges for Services - Eng.	4,106	3,006	5,000	5,000	5,150	5,150
661-000-000-649.000 Auction	0	0	0	0	0	0
661-000-000-664.000 Interest	526	926	500	750	773	773
661-000-000-667.004 Equipment Rental	537,691	533,669	560,000	560,000	576,800	576,800
661-000-000-667.005 Equipmt. Leases (Other Depts.)	69,891	70,053	70,253	70,253	72,361	72,361
661-000-000-673.000 Sale of Fixed Assets	0	0	0	0	0	0
661-000-000-688.000 Miscellaneous	19,307	9,572	15,000	15,000	54,200	54,200
661-000-000-698.000 Insurance Refund	4,723	0	0	0	0	0
Total Revenues	825,792	800,417	848,753	849,003	913,224	913,224

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Expenditure Detail

Fund 661 Motor Pool And Garage Fund
Dept 454 Motor Pool

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Personal Services:						
661-454-000-702.000 Termination Pay	0	0	0	0	0	0
661-454-000-703.000 Salaries And Wages	196,702	205,662	206,947	206,947	195,379	195,379
661-454-000-707.000 Temporary Wages	0	0	1,000	1,000	1,000	1,000
661-454-000-708.000 Unemployment Comp.	626	19	20	20	19	19
661-454-000-709.000 Employers FICA	13,787	14,488	17,041	17,041	16,169	16,169
661-454-000-713.000 Overtime	968	2,458	15,259	15,259	14,978	14,978
661-454-000-715.000 Pension-General	23,303	25,379	27,332	27,332	21,117	21,117
661-454-000-716.000 Pension-MERS DC	1	7	0	50	114	114
661-454-000-718.000 Health Insurance	64,191	70,309	73,397	73,397	57,414	57,414
661-454-000-723.000 Health - MERS HSA	1	10	0	100	175	175
661-454-000-724.000 Workers Compensation	3,777	4,041	4,295	4,295	1,472	1,472
661-454-000-725.000 Other Fringe Benefits	2,204	1,391	3,659	3,659	3,372	3,372
	305,560	323,764	348,950	349,100	311,209	311,209
Material And Supplies:						
661-454-000-752.000 Office Supplies	1,868	641	2,200	2,200	2,354	2,354
661-454-000-755.000 Safety Supplies	753	1,371	1,100	1,100	1,177	1,177
661-454-000-759.000 Gasoline	27,609	30,247	60,000	60,000	64,200	64,200
661-454-000-770.000 Miscellaneous Supplies	20,244	19,697	30,284	22,000	23,540	23,540
661-454-000-773.000 Laundry	1,276	1,291	1,400	1,400	1,498	1,498
661-454-000-774.000 Small Tools	21,574	13,038	20,000	20,000	21,400	21,400
661-454-000-782.000 Materials	193,493	180,910	216,173	216,173	231,305	231,305
	266,817	247,195	331,157	322,873	345,474	345,474
Contractual And Other:						
661-454-000-723.001 Health Insurance-Retirees	28,395	25,663	29,068	29,068	31,103	31,103
661-454-000-808.000 Audit Fees	1,168	908	908	980	1,049	1,049
661-454-000-818.000 Contractual Services	27,127	30,866	130,000	50,000	53,500	53,500
661-454-000-853.000 Telephone	940	931	1,200	1,200	1,284	1,284
661-454-000-910.000 Education & Training	20	20	2,000	2,000	2,140	2,140
661-454-000-913.000 Travel	0	0	200	200	214	214
661-454-000-924.000 Utilities	16,066	16,672	22,000	18,000	19,260	19,260
661-454-000-924.002 Utilities-Heating	5,861	4,615	7,000	7,000	7,490	7,490
661-454-000-931.001 Equipment Maintenance	1,600	1,550	5,000	5,000	5,350	5,350
661-454-000-935.000 Insurance	28,777	30,756	32,294	32,574	33,877	33,877
661-454-000-943.000 Equipment Rental - MP	153	768	0	750	803	803
661-454-000-961.101 Admin.-General Fund	26,734	21,604	27,000	28,350	29,768	29,768
661-454-000-961.641 Public Works Overhead	0	1,130	0	1,500	1,605	1,605
661-454-000-961.642 Engineering Overhead	0	244	0	250	268	268
	136,841	135,727	256,670	176,872	187,711	187,711
Capital Outlay:						
661-454-000-968.000 Depreciation	342,582	315,195	342,582	342,582	342,582	342,582
661-454-000-975.000 Building Addition	0	0	0	0	0	0
661-454-000-985.000 Machinery & Equipment	0	0	0	33,681	111,181	111,181
661-454-000-984.000 Software	0	0	5,000	5,000	5,000	5,000
	342,582	315,195	347,582	381,263	458,763	458,763
Total Expenditures	1,051,800	1,021,881	1,284,359	1,230,108	1,303,157	1,303,157

(664) Equipment Revolving Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 664 Equipment Revolving Fund</i>	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	69,527	61,664	17,187	17,187	17,187	17,187
Expenditures	69,527	61,664	17,187	17,187	17,187	17,187
Excess of Revenues Over (Under)						
Expenditures			0	0	0	0
Add: Proceeds of Loan			0	0	0	0
Depreciation			16,304	16,304	16,630	
Less: Acquisition of fixed assets			0	0	0	0
Payment of loan principal			(16,304)	(16,304)	(16,630)	
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 2018/19 Adopted Budget
Revenue Detail

Fund 664 Equipment Revolving Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
664-000-000-626.000 Charges For Goods/Service	69,527	61,664	17,187	17,187	17,187	17,187
Total Revenues	69,527	61,664	17,187	17,187	17,187	17,187

Expenditure Detail

Fund 664 Equipment Revolving Fund
Dept 326 Equipment Revolving

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Capital Outlay:						
664-326-000-968.000 Depreciation	66,997	59,409	16,304	16,304	16,630	16,630
	66,997	59,409	16,304	16,304	16,630	16,630
Debt Service:						
664-326-000-992.000 Interest	2,530	2,255	883	883	557	557
	2,530	2,255	883	883	557	557
Total Expenditures	69,527	61,664	17,187	17,187	17,187	17,187

(677) Self-Insured Healthcare Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 677 Self-Insured Healthcare Fund</i>						
	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	5,016,327	5,488,996	5,895,600	5,682,052	4,412,600	4,412,600
Expenditures	4,159,116	4,851,372	5,109,750	5,222,947	5,624,500	5,624,500
Revenues Over (Under) Expenses	857,211	637,624	785,850	459,105	(1,211,900)	(1,211,900)
Working Capital - Beginning of Year	4,718	861,929	1,499,553	1,499,553	1,958,658	1,958,658
Working Capital - End of Year	861,929	1,499,553	2,285,403	1,958,658	746,758	746,758

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 677 Self-Insured Healthcare Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
677-000-000-664.000 Interest	1,091	3,306	3,500	9,000	10,000	10,000
677-000-000-698.000 Insurance Refund	0	73,367	0	214,302	0	0
677-000-000-699.001 Contributions - Employer	4,233,440	4,559,226	5,000,000	4,570,000	3,700,000	3,700,000
677-000-000-699.002 Contributions - Employee	781,796	853,097	892,100	888,750	702,600	702,600
Total Revenues	5,016,327	5,488,996	5,895,600	5,682,052	4,412,600	4,412,600

Expenditure Detail

Fund 677 Self-Insured Healthcare Fund

Dept 677 Self-Insured Healthcare

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other:						
677-677-000-808.000 Audit Fees	5,086	3,369	4,000	4,397	4,500	4,500
677-677-000-900.004 Employee Wellness Programs	4,376	5,110	6,000	6,000	6,000	6,000
677-677-000-907.008 Health Deductible Claims	225,075	246,873	250,000	250,000	250,000	250,000
677-677-000-907.012 HSA Contributions-IAFF Retirees	116,200	109,750	109,750	106,550	100,000	100,000
677-677-000-907.677 Health Claims-BCBS	3,657,892	4,362,452	4,587,000	3,475,000	3,882,000	3,882,000
677-677-000-917.009 Administrator Fees	99,699	82,113	100,000	80,000	80,000	80,000
677-677-000-961.101 Admin.-General Fund	50,788	41,705	53,000	51,000	52,000	52,000
677-677-000-995.736 Contrib-Pub Emp.HC (OPEB)	0	0	0	1,250,000	1,250,000	1,250,000
	4,159,116	4,851,372	5,109,750	5,222,947	5,624,500	5,624,500
Total Expenses	4,159,116	4,851,372	5,109,750	5,222,947	5,624,500	5,624,500

(678) 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 2018/19 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 678 Workers Compensation Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	232,641	271,462	247,000	200,000	135,000	135,000
Expenditures	141,942	142,272	167,094	127,530	129,650	129,650
Revenues Over (Under) Expenses	90,699	129,190	79,906	72,470	5,350	5,350
Working Capital - Beginning of Year	1,130,535	1,221,234	1,350,424	1,350,424	1,422,894	1,422,894
Working Capital - End of Year	1,221,234	1,350,424	1,430,330	1,422,894	1,428,244	1,428,244

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 678 Workers Compensation Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
678-000-000-664.000 Interest	42,054	29,756	40,000	40,000	40,000	40,000
678-000-000-698.000 Insurance Refund	3,233	47,418	10,000	15,000	15,000	15,000
678-000-000-699.101 Cont.-General (All) Funds	187,354	194,288	197,000	145,000	80,000	80,000
Total Revenues	232,641	271,462	247,000	200,000	135,000	135,000

Expenditure Detail

Fund 678 Workers Compensation Fund
Dept 678 Workers Compensation Insurance

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Materials & Supplies:						
678-678-000-755.000 Safety Supplies	0	0	0	0	0	0
Contractual And Other:						
678-678-000-808.000 Audit Fees	142	117	125	130	150	150
678-678-000-907.002 Workers Comp. Claims	74,398	79,969	100,000	60,000	60,000	60,000
678-678-000-907.003 Workers Comp. Fee	61,970	56,867	61,219	62,000	64,000	64,000
678-678-000-961.101 Admin.-General Fund	5,432	5,319	5,750	5,400	5,500	5,500
	141,942	142,272	167,094	127,530	129,650	129,650
Total Expenses	141,942	142,272	167,094	127,530	129,650	129,650

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.

(703) County and School Tax Collection Fund

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

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

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

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 703 County & School Tax Collection Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	5,814	5,828	7,500	7,500	7,500	7,500
Expenditures	5,814	5,828	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 2018/19 Adopted Budget
Revenue Detail

Fund 703 County & School Tax Collection Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
703-000-000-664.000 Interest	5,814	5,828	7,500	7,500	7,500	7,500
Total Revenues	5,814	5,828	7,500	7,500	7,500	7,500

Expenditure Detail

Fund 703 County & School Tax Collection Fund
Dept 256 County And School Tax

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other:						
703-256-000-995.101 Cont.-General Fund	5,814	5,828	7,500	7,500	7,500	7,500
	5,814	5,828	7,500	7,500	7,500	7,500
Total Expenditures	5,814	5,828	7,500	7,500	7,500	7,500

(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 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 731 Employees Retirement System Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	2,459,127	5,774,472	4,211,000	5,155,365	5,160,188	5,160,188
Expenditures	3,580,984	3,747,606	4,025,000	4,080,000	4,140,000	4,140,000
Excess of Revenues Over (Under) Expenditures	(1,121,857)	2,026,866	186,000	1,075,365	1,020,188	1,020,188
Fund Balance - Beginning of Year	38,279,802	37,157,945	39,184,811	39,184,811	40,260,176	41,280,364
Fund Balance - End of Year	37,157,945	39,184,811	39,370,811	40,260,176	41,280,364	42,300,552

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 731 Employees Retirement System Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
731-000-000-664.000 Interest	971	2,700	1,000	1,000	1,000	1,000
731-000-000-666.000 Dividends	139,455	188,888	180,000	180,000	180,000	180,000
731-000-000-669.000 Gain/Loss On Sales	1,482,276	1,549,089	1,000,000	1,500,000	1,500,000	1,500,000
731-000-000-670.000 Unrealized Gain-Investments	-769,977	2,370,168	1,500,000	2,000,000	2,000,000	2,000,000
731-000-000-677.000 Employee Contributions	717,167	730,419	630,000	700,000	700,000	700,000
731-000-000-699.101 Cont.-General (All) Funds	889,235	933,208	900,000	774,365	779,188	779,188
Total Revenues	2,459,127	5,774,472	4,211,000	5,155,365	5,160,188	5,160,188

Expenditure Detail

Fund 731 Employees Retirement System Fund
Dept 240 Pensioners-General

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other:						
731-240-000-874.000 Retirement Benefits	3,308,585	3,347,834	3,700,000	3,750,000	3,800,000	3,800,000
731-240-000-956.000 Administration	218,110	226,794	225,000	230,000	240,000	240,000
731-240-000-964.000 Refunds	54,289	172,978	100,000	100,000	100,000	100,000
	3,580,984	3,747,606	4,025,000	4,080,000	4,140,000	4,140,000
Total Expenditures	3,580,984	3,747,606	4,025,000	4,080,000	4,140,000	4,140,000

(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 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 732 Policemen's & Firemen's Pension Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	453,683	1,048,154	975,276	975,276	914,251	914,251
Expenditures	857,652	843,144	791,544	791,254	770,000	770,000
Excess of Revenues Over (Under) Expenditures	(403,969)	205,010	183,732	184,022	144,251	144,251
Fund Balance - Beginning of Year	3,472,235	3,068,266	3,273,276	3,273,276	3,457,298	3,457,298
Fund Balance - End of Year	3,068,266	3,273,276	3,457,008	3,457,298	3,601,549	3,601,549

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 732 Policemen's & Firemen's Pension Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
732-000-000-664.000 Interest	15,638	14,406	17,000	17,000	17,000	17,000
732-000-000-666.000 Dividends	40,245	40,860	41,000	41,000	41,000	41,000
732-000-000-669.000 Gain/Loss On Sales	102,655	260,313	150,000	150,000	150,000	150,000
732-000-000-670.000 Unrealized Gain	-309,545	167,112	200,000	200,000	200,000	200,000
732-000-000-699.101 Cont.-General Fund	604,690	565,463	567,276	567,276	506,251	506,251
Total Revenues	453,683	1,048,154	975,276	975,276	914,251	914,251

Expenditure Detail

Fund 732 Policemen's & Firemen's Pension Fund
Dept 241 Pensioners-Police/Fire

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other:						
732-241-000-874.000 Retirement Benefits	814,751	812,379	787,244	766,254	750,000	750,000
732-241-000-956.000 Administration	42,901	30,765	4,300	25,000	20,000	20,000
	857,652	843,144	791,544	791,254	770,000	770,000
Total Expenditures	857,652	843,144	791,544	791,254	770,000	770,000

(734) Policemen's and Firemen's Pension - Act 345 Fund

PURPOSE - This Fund is used to account for the activities relating to the operation of City's Act 345 Policemen's and Firemen's Pension Plan.

CHARACTER - Membership to the plan is available to police officers and fire fighters who are regular City employees and were hired after July 1, 1973. Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Pension Fund. Plan members contribute 7.5% of annual compensation. City contributions are funded by a tax levy approved by the voters on May 14, 1974. This contribution is actuarially computed so that, together with member contributions, sufficient funds exist to fully fund the costs of benefits likely to be paid on account of service rendered during the current year and to finance the unfunded costs of benefits likely to be paid on account of prior years service over a period of forty years.

AUTHORITY - This Fund was established on July 1, 1974, by Ordinance No. 297 adopted by the City Commission on July 9, 1974, as a result of a Special Municipal Election on May 14, 1974.

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 734 Policemen's & Firemen's Pension - Act 345 Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	2,422,391	9,981,453	7,509,714	9,419,714	8,682,430	8,682,430
Expenditures	5,702,655	6,150,297	6,325,000	6,250,000	6,300,000	6,300,000
Excess of Revenues Over (Under) Expenditures	(3,280,264)	3,831,156	1,184,714	3,169,714	2,382,430	2,382,430
Fund Balance - Beginning of Year	39,048,405	35,768,141	39,599,297	39,599,297	42,769,011	42,769,011
Fund Balance - End of Year	35,768,141	39,599,297	40,784,011	42,769,011	45,151,441	45,151,441

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 734 Policemen's & Firemen's Pension-Act 345 Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
734-000-000-664.000 Interest	193,266	197,040	220,000	200,000	220,000	220,000
734-000-000-666.000 Dividends	463,544	492,647	470,000	500,000	525,000	525,000
734-000-000-677.000 Employee Contributions	478,630	489,369	500,000	500,000	515,000	515,000
734-000-000-693.000 Gain/Loss On Sales	494,447	2,997,115	100,000	1,000,000	1,000,000	1,000,000
734-000-000-697.000 Unrealized Gain-Investments	-2,917,003	1,706,994	2,000,000	3,000,000	2,000,000	2,000,000
734-000-000-699.101 Cont.-General Fund	3,709,507	4,098,288	4,219,714	4,219,714	4,422,430	4,422,430
Total Revenues	2,422,391	9,981,453	7,509,714	9,419,714	8,682,430	8,682,430

Expenditure Detail

Fund 734 Policemen's and Firemen's Pension - Act 345 Fund
Dept 242 Pensioners-Act 345

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other:						
734-242-000-874.000 Retirement Benefits	5,230,518	5,819,164	5,900,000	5,900,000	6,000,000	6,000,000
734-242-000-956.000 Administration	357,495	302,135	375,000	300,000	250,000	250,000
734-242-000-964.000 Refunds	114,642	28,998	50,000	50,000	50,000	50,000
	5,702,655	6,150,297	6,325,000	6,250,000	6,300,000	6,300,000
Total Expenditures	5,702,655	6,150,297	6,325,000	6,250,000	6,300,000	6,300,000

(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 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 736 Public Employee Health Care Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	22,843	112,584	30,000	1,390,000	1,400,000	1,400,000
Expenditures	0	2,122	0	18,000	18,000	18,000
Excess of Revenues Over (Under) Expenditures	22,843	110,462	30,000	1,372,000	1,382,000	1,382,000
Fund Balance - Beginning of Year	784,843	807,686	918,148	918,148	2,290,148	2,290,148
Fund Balance - End of Year	807,686	918,148	948,148	2,290,148	3,672,148	3,672,148

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 736 Public Employee Health Care Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
736-000-000-697.000 Unrealized Gain-Investments	22,843	112,584	30,000	140,000	150,000	150,000
736-000-000-699.677 Contrib.-Self-Ins. Healthcare	0	0	0	1,250,000	1,250,000	1,250,000
Total Revenues	22,843	112,584	30,000	1,390,000	1,400,000	1,400,000

Expenditure Detail

Fund 736 Public Employee Health Care Fund
Dept 675 Retirees Health

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other:						
736-675-000-956.000 Administration	0	2,122	0	18,000	18,000	18,000
	0	2,122	0	18,000	18,000	18,000
Total Expenditures	0	2,122	0	18,000	18,000	18,000

Special Assessment Funds

Special Assessment funds are used to account for the levying and subsequent collection of various special assessments (i.e... street, sidewalk, parking, sanitary sewer, storm sewer, etc..) .

(895) Special Assessment Fund

PURPOSE - This Fund is used to account for special assessments levied to finance public improvements or services deemed to benefit only the properties against which the assessments are levied.

CHARACTER - Special assessment revenue and the corresponding receivable, representing the unpaid special assessments, are recorded at the time the assessment roll is confirmed. Monies are then transferred to the fund which incurred the charges being assessed. The Special Assessment Fund borrows the required monies necessary to make the above transfers from the Workers Compensation Fund (677). As the special assessments are collected these borrowings are repaid together with the interest earned on the special assessments at a rate determined by the City Council.

AUTHORITY - This Fund was established on July 1, 1975, by City Commission Resolution on October 24, 1974.

City of Jackson Fiscal Year 2018/19 Adopted Budget Analysis of Changes in Fund Balance

Fund 895 Special Assessment Fund

	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Revenues	347,218	1,431,293	1,976,377	1,361,077	2,002,170	2,002,170
Expenditures	379,311	1,090,107	1,065,179	879,993	1,868,867	1,868,867
Excess of Revenues Over (Under) Expenditures	(32,093)	341,186	911,198	481,084	133,303	133,303
Fund Balance - Beginning of Year	(1,100,354)	(1,132,447)	(791,261)	(791,261)	(310,177)	(310,177)
Fund Balance - End of Year	(1,132,447)	(791,261)	119,937	(310,177)	(176,874)	(176,874)

City of Jackson
Fiscal Year 2018/19 Adopted Budget
Revenue Detail

Fund 895 Special Assessment Fund

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
895-000-000-672.000 Spec. Assessments	-32,093	-712,282	0	0	0	0
895-000-000-664.000 Interest	0	411	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.	340,996	1,053,057	795,410	634,946	333,303	333,303
895-000-000-672.203 Spec. Assessment-Local St.	0	0	173,621	18,076	1,249,695	1,249,695
895-000-000-672.586 Spec. Assessment-Parking	38,315	37,050	38,315	55,033	85,869	85,869
895-000-000-699.425 Contrib.-2017 MTF Bond Fd	0	1,053,057	969,031	653,022	333,303	333,303
Total Revenues	347,218	1,431,293	1,976,377	1,361,077	2,002,170	2,002,170

Expenditure Detail

Fund 895 Special Assessment Fund
Dept 895 Special Assessments

Account Description	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Projected	2018/19 Proposed	2018/19 Adopted
Contractual And Other:						
895-895-000-999.101 Cont.-General Fund	0	0	0			
895-895-000-999.202 Cont.-Major Street Fund	340,996	790,280	795,410	634,946	333,303	333,303
895-895-000-999.203 Cont.-Local Street Fund	0	262,777	173,621	18,076	1,249,695	1,249,695
895-895-000-999.325 Cont.-2017 MTF Bond D/S	0	0	57,833	171,938	200,000	200,000
895-895-000-999.586 Cont.-Parking Assessment Fd.	38,315	37,050	38,315	55,033	85,869	85,869
	379,311	1,090,107	1,065,179	879,993	1,868,867	1,868,867
Total Expenditures	379,311	1,090,107	1,065,179	879,993	1,868,867	1,868,867